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REPORT

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ON

COUNTY EXECUTIVE OF KWALE

FOR THE YEAR ENDED 30 JUNE, 2022

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COUNTY GOVERNMENT OF KWALE - EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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1. 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;

	Name of the Department/ Office	Name	Designation
1.	Office of the Governor	H.E. Salim Mvurya	Governor
2.	Office of the Governor	H.E Fatuma Achani	Deputy Governor
3.	County Secretary	Hon. Sylvia Chidodo	Ag. 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 Mwatsahu	CECM Health Services
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. Saumu Beja Mahaja	Ag. CECM-Community Development, Youth and Women Empowerment and Social Services
10.	Education and Human Resource	Hon. Hemed Mwabudzo	Ag. 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.
	MS. SLYVIA CHIDODO: AG. COUNTY SECRETARY AND CECM - PUBLIC SERVICE AND ADMINISTRATION She is a holder of 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.

Experience

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 (KWSCRP) under the Mwache Dam.

Sylvia Chidodo also sits in various School boards in the County of Kwale and is also a board member of the Water Resources Authority.

Within the board of management of WRA she chairs the Resource Mobilization Committee and is a member of the Finance and Administration Committee.

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.

MS. MEBAKARI ALI MWATABU – CHIEF OFFICER -PUBLIC SERVICE AND ADMINISTRATION

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 Kenyatta 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 Memberr in Kwale county Government in 2016.



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

He holds a Master's degree in Business Administration (MBA) and a Bachelors' degree of Commerce (Accounting) from Kenyatta University

PAST WORK EXPERIENCE

Finance & Administration Manager
He has worked as a Finance & Administration Manager at 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



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

CPA Alex is a Certified Public Accountant of Kenya. He is a Certified Risk Analyst and a Certified Public Finance Manager.

He holds a Masters of Business Administration (finance).

He attained a Kenya certificate of education and an Advance Kenya certificate of education.

He Senior Management course KSG Mombasa
Strategic Leadership Development Programme KSG Nairobi

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

CPA Alex served as a Town Treasurer in various Councils form 2005 to 2013.



HON. JOANNE NYAMASYO - CECM AGRICULTURE AND FISHERIES

She holders 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 AND AG. CECM COMMUNITY DEVELOPMENT,YOUTH AND WOMEN EMPOWERMENT AND SOCIAL SERVICES** **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

PROFFESSIONAL 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.



MS. NURU MOHAMED MBOGAH – CHIEF OFFICER 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.
	**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(KWSCRP) under the Mwache Dam.



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 23rd October, 2017 was appointed as County Executive Committee Member (CECM) –Health Services, County Government of Kwale. In addition to the functions provided under Article 183 of the Constitution, as a county executive committee member, he supervises and co-ordinate the administration and delivery of healthcare services in the county and all decentralized units and agencies. The CECM-Health Services; actively participates in the inter-governmental collaborations in Health Systems Management.

Achievements

Operationalization of Healthcare Service delivery Units: Intensive Care Unit (ICU), CT-Scan in Msambweni County Referral Hospital by April, 2018 Increased the number of health workforce from 485 in 2013 to 1627 by June, 2019, including the increase of nurses from 210 to 484 in the same period. Health facilities increased from 69 in 2013 to 112 in June. 2019. Constructed, equipped and operationalized 26 new Maternity Units, thus increase access to Maternal/Child healthcare services.

DR. 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.



HON. NASSIB OMAR NYAHI CECM 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 CECMember.



CPA HASSAN NGALAA CHUPHI - CHIEF OFFICER TRADE & ENTERPRISE DEVELOPMENT

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

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



MR. ANTHONY MWAMUNGA - CHIEF OFFICER TOURISM AND INTORMATION TECHNOLOGY

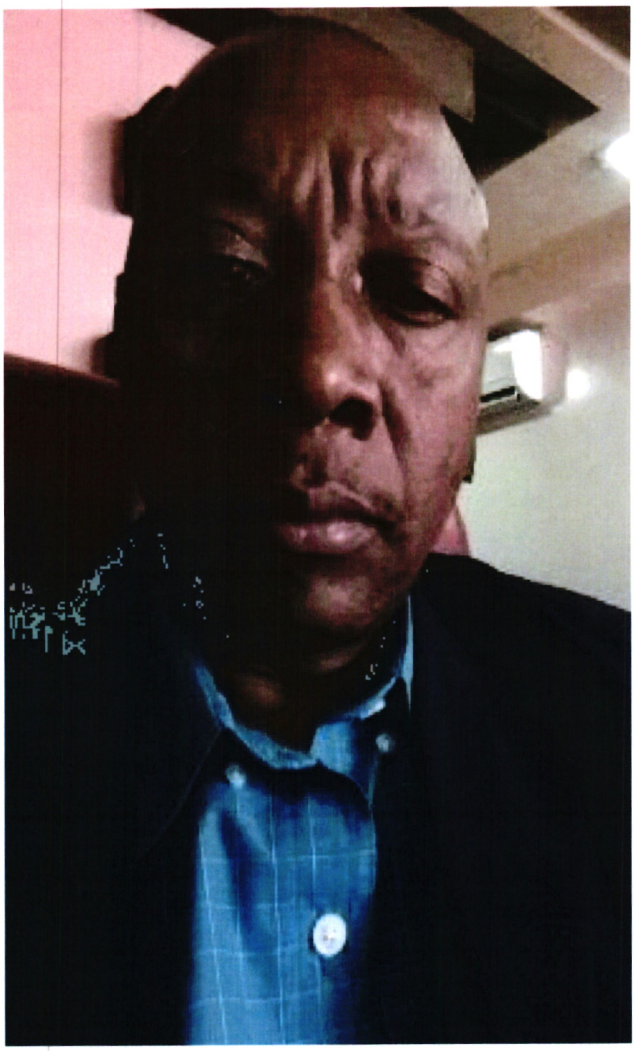
Education and professional profile
Graduated in 1999 with bachelor's degree in Information & Media Technology Moi University
Attained ITIL (Information Technology Infrastructure Library)
Attained CCNA 2001

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.



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 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.

HON. HEMED MWABUDZO - CECM ROADS AND PUBLICS WORKS AND AG. CECM EDUCATION

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 progragramme Coordinator of Coastal Rural Support Programme (a project of Aga Khan Foundation) and had successful experience in managing a multi-input and multi donor development programme.



MR. 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. 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.



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 15th 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 12th 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.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Executive, Finance and Economic Planning	Hon. CPA Bakari Hassan Sebe
2.	Accounting Officer- Executive; Finance and Economic Planning	CPA Alex Onduko
3.	Accounting Officer- Agriculture, Livestock and Fisheries	Dr. Sagaffu Salim Masito
4.	Accounting Officer- Environment And Natural Resources	Ms. Nuru Mohamed Mbogah
5.	Accounting Officer- Health Services	Dr. Jumaa Mbete
6.	Accounting Officer- Trade and Enterprise Development	CPA Hassan Ngalaa Chuphi

No.	Designation	Name
7.	Accounting Officer- Community Development, Youth and Women Empowerment and Social Services	Ms. Francisca Kilonzo
8.	Accounting Officer- Education	Mr. Juma Mwaguta 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 Mwaguta – Assuming duties of The Board Secretary.

d) Fiduciary Oversight Arrangements

The county government has an established audit committee which was gazetted 29th 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;

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

Other oversight authorities include;

- **Senate**
- **County Assembly of Kwale**

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

e) County Executive Headquarters

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

f) County Executive Contacts

Telephone: (254) 040-3206000/ 0728 348911
E-mail: info@kwale.go.ke
Website: www.kwale.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya
2. Kenya Commercial Bank
   P.O Box 43 – 80403
   Kwale, Kenya
3. Equity Bank
   P.O Box 167 -80403
   Kwale-Kwale
4. National Bank
   P.O Box 457-80400
   Ukunda.
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. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Kwale financial statements for the year ended 30th June 2022. 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

Financial Performance

a) Withdrawals from Exchequer

In the year ended 30th June 2022, the County Executive expected a total of Kshs 11,737,353,560 from the Exchequer to finance the activities and programmes for the county departments and other county entities. However, it received a total of Kshs 8,929,447,435 and Kshs 153,297,872 inform of Leased Medical Equipments which was deducted at source. This is 77% of the expected exchequer withdrawals. The shortfall in exchequer withdrawals is attributed to;

Equitable share
The County allocation of the equitable share for the month of June, 2022 of Kshs 661,246,842 was received in the month of July, 2022.

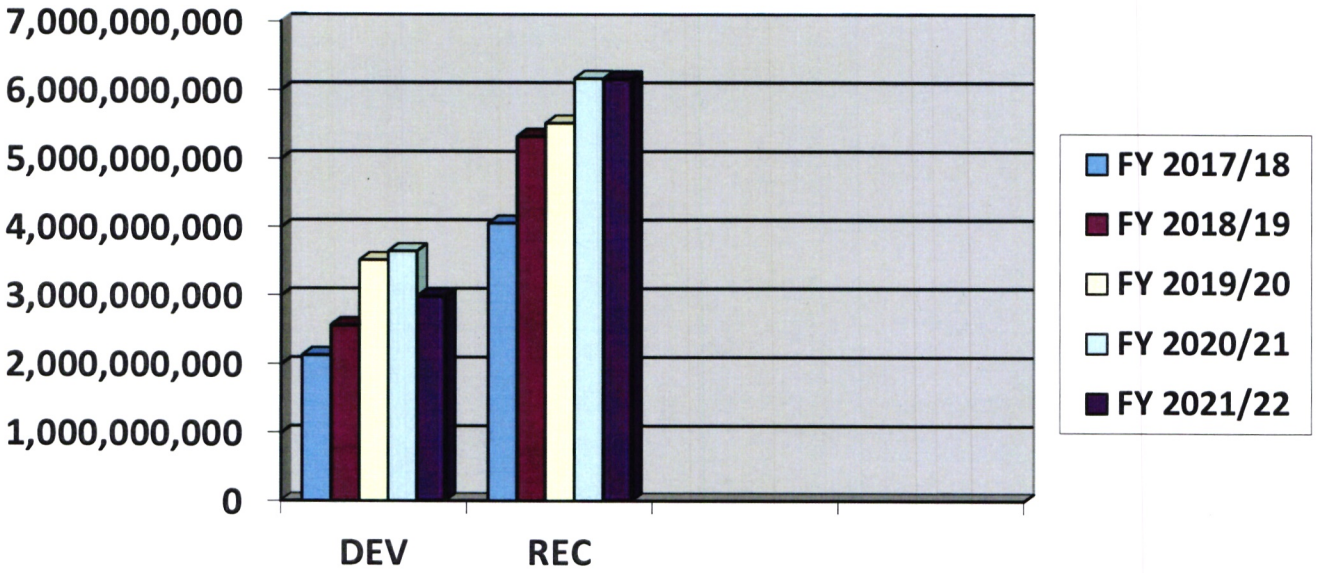
Grants
The grants of Kshs 840,763,199 for financial year 2021-2022 was not received. This is due to delays in enactment of the County Grant Act after the current legal framework was found by the courts not to support disbursements of grants to counties.

b) Payments

The total expenditure for the year amounted to KShs 9,160,348,753. KShs 2,997,062,561 was spent on development expenditure while KShs 6,163,286,193 was spent on recurrent expenditure representing a ratio of 37:63 respectively.

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
Development Expenditure	2,997,062,561	3,651,649,948	3,521,453,642	2,574,811,077	2,193,565,034
Recurrent Expenditure	6,163,286,193	6,166,501,051	5,518,807,485	5,327,593,484	4,586,465,109
Total Expenditure	**9,160,348,753**	**9,818,150,999**	**9,040,261,127**	**7,902,404,562**	**6,780,030,143**

Expenditure Analysis graph



KEY

FY- Financial year

DEV- Development expenditure

REC- Recurrent expenditure

In the financial year 2021/2022, the county did a number of development projects in various sectors. Below is a sample of the projects;



COVID Unit at Msambweni Refferal Hospital



Msambweni Referral Hospital Mortuary



Tiwi Market Stalls



Lunga-lunga public library.



Improvement of Mwabungo dumping site – garbage being burried



Improvement of Mwabungo dumping site – site digging for garbage burrial



Flag Ship Project ECDE Training Collage (Phase 3) - Resource Centre



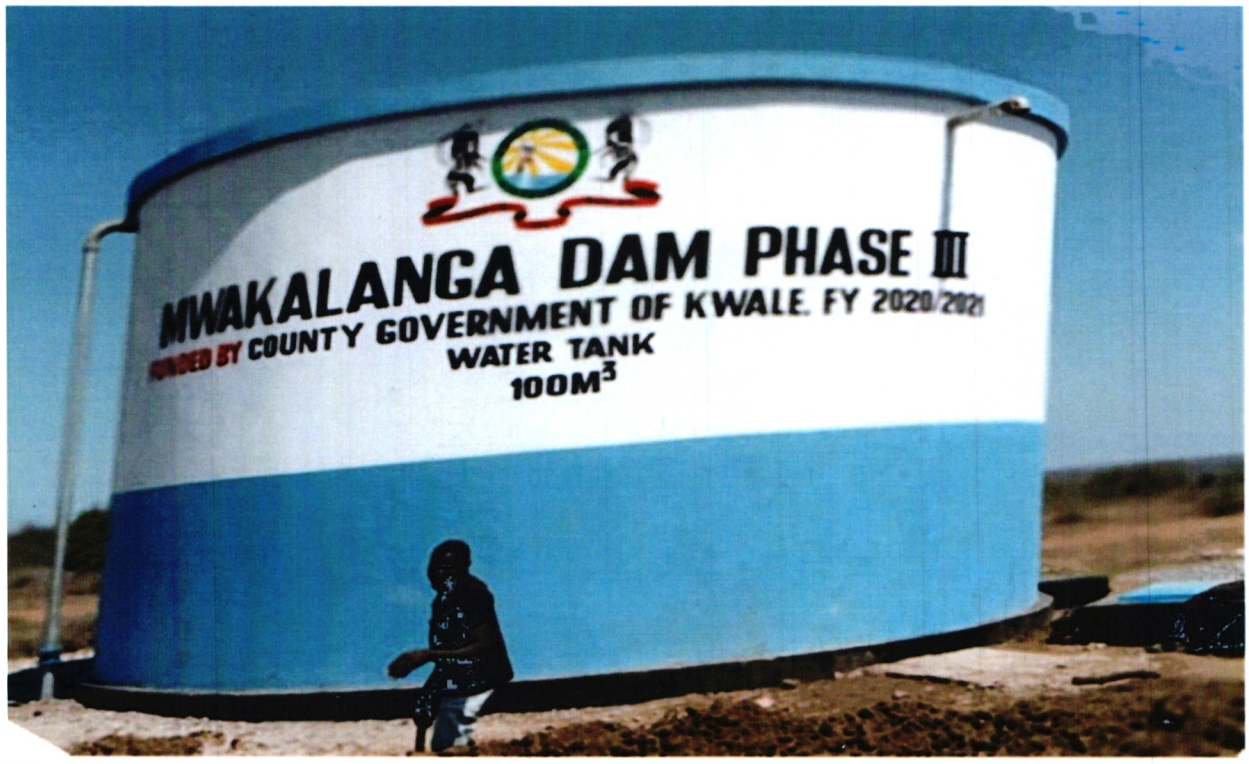
Administration Block - ECDE Training College (Phase 2) in Kinango



Galana Vtc- Girls Hostel



Shimba hills fruit processing plant



Mwakalanga Dam Phase III



Cabro- Paving of Ng'ombeni Dispensary – Beach Road

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 28th September, 2022.

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County Executive Committee Member –
Finance and Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KWALE FOR THE YEAR ENDED 30 JUNE, 2022

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 80, which comprise the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kwale as at 30 June, 2022, 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

Variance in Amounts Transferred to Municipalities

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government entities amounting to Kshs.683,560,774 with Kshs.Nil transfers to Kwale Municipality. However, records maintained by Kwale and Diani Municipalities indicate transfers of Kshs.35,667,055 and Kshs.27,794,004 respectively, resulting to total variance of Kshs.63,461,059 which was not explained or reconciled. Further, the amount transferred to Diani Municipality during the year under review could not be confirmed owing to the Municipality's omission from Note 7 to the financial statements.

In the circumstances, the accuracy and completeness of transfers to other Government entities amounting to Kshs.683,560,774 for the year ended 30 June, 2022 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,737,353,560 and Kshs.9,082,745,307 respectively, resulting in under-funding of Kshs.2,654,608,253 (or 23%) of the budget. Similarly, the County Executive expended Kshs.9,160,348,753 against an approved budget of Kshs.11,737,353,560, resulting in under-expenditure of Kshs.2,577,004,807 (or 22%) of the budget.

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 distrubution lines, installation of high lift solar pumps, storage tank at Kilimangodo and pipeline to Mwangulu in Mwereni ward.

c) Cash flows

In the FY 2021/2022, 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 543,425,982 as at 30th June 2021 to KShs 529,783,333 as at 30th June 2022.

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 30th June, 2022.

e) Pending Bills

There were pending bills for the year 2021 – 2022 amounting to Kshs 282,246,165.

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. The last Exchequer disbursement was received after the end of the financial year.

ii. The introduction of a new supplier module in IFMIS resulted in delaying the procurement procedures which subsequently affected the County`s expenditure absorption rate.
iii. Delays in enactment of the County Grant Act. The current legal framework did not support disbursements of grants to counties hence there was need to enact an Act to support that.

Conclusion

FY 2021/2022 was a good year in general. Good progress was made as far as delivery of service is concerned to the people of Kwale 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.

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HON. BAKARI SEBE
CECM 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 2021-2022 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.

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain
FINANCE AND ECONOMIC PLANNING			
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		Availability of Revenue collection

	identification and classification of revenue sources.	Increase county own revenue of the total budget.	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
AGRICULTURE			
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
LANDS			
1.	To improve, conserve and protect natural resources	Trees planted in schools and other government institutions such as Bang'a TTC, 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	Preparation of the Kwale and Diani Urban Development Plans alongside the County Spatial plan preparation	In adequate resource allocation has caused the slow pace of completion.

3.	To resolve all land cases in the county	Several land disputes resolved, Mwavumbo and Mwereni are being subdivided, registers of town ship plots maintained.	In adequate resource allocation has caused the slow pace of completion.
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.
HEALTH			
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 Drugs at the County level.	Readily available of medical drugs and non pharmaceuticals at the Hospital and Health facilities.	Continuity of service provision.
SOCIAL SERVICES			
1	Regulated and guided cultural development	Achieved partially	Due to inadequate funds
2	Improved conservation of County's cultural heritage	achieved	Achieved-artefacts collected for museum
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	achieved	
7	Enhanced support to teams	achieved	More teams were supported
8	Enhanced empowerment	achieved	
9	Improved inclusivity in decision making	achieved	
10	Policy on gender issues developed	Partially achieved	Gender policy draft in place
EXECUTIVE SERVICES			
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
EDUCATION			
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 37488.	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.	•229 ECDEs centre Constructed •1 Production Centre Constructed •31 Twin Workshop Constructed	In adequate budget allocation. Land issues

		•3 Admin Block Constructed	
WATER			
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
INFRASTRUCTURE			
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 paths for non-motorized traffic and lanes	Cabro paving in several towns completed	Encroachment of Road 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
COUNTY PUBLIC SERVICE BOARD			
1.	Staff rationalization through the implementation of the CARPS report and the establishment of optimal staff organization structure for effective and efficient public service delivery;	The County Public Service Board has implemented the CARPs report through hiring of manpower to key positions/cadres in various professions for departments through competitive recruitment process in an effort to realize optimal staff establishment in line with departmental organograms and departmental staff establishment. The identified gaps were addressed. However the organograms and staff establishments for respective County departments are awaiting approval by the County Executive Committee.	CEC to effect.
2.	Harmonization of job grading and remuneration through job evaluation and making recommendations to the Salaries and Remuneration Commission on remuneration, pensions and gratuities for county employees;	Two job evaluation exercises were successfully done, with the third evaluation cycle nearly complete as the County Executive Committee was to approve all the departmental organisation structure and staff establishment to enable the Board submit the job evaluation documents to Salaries and Remuneration Commission (SRC) for actual evaluation of the jobs.	CEC Committee to act

3.	Promotion of the National Values and Principles as espoused by Articles 10 and 232 of the Constitution of Kenya;	The County Public Service Board has not managed to implement.	Due to limited budgetary funding.
4.	Strengthening county public service in the management of county affairs by upholding the requirements of Chapter 6 of the Constitution on Leadership and Integrity by recruiting and developing able and competent personnel with the highest standards of integrity;	The County Public Service Board has been implementing this by ensuring that job seekers get clearance certificates after acquiring the jobs. The Board has also ensured that employees comply with the filling of Declaration of Income, Assets and Liabilities (DIALs) during every year of declaration.	N/A
5.	Regular monitoring, evaluation and reporting on the extent to which the National Values and Principles referred to in Articles 10 and 232 of the Constitution are compiled within the county public service;	The Board has been taking stern administrative measures to staff who fail in complying with the Law ie issuance of reprimand letters and stoppage of salary to those who fail to declare Income, Assets and Liabilities;	N/A
6.	Facilitate disciplinary control over persons holding or acting in public service officers and ensuring the staff code of conduct is adhered to by all county employees; and	Disciplinary action is taken to make staff adhere to code of Conduct and Ethics.	N/A
7.	Promoting coherent, integrated human resource planning and budgeting and carrying out staff audits to discourage incidences of "ghost workers" and advise the county government on human resources	County Government carried out Human resource Audit once. The Board is planning to conduct the next Human Resource Audit soon.	N/A

	development and management.		
ICT			
1.	Promotion of the tourism sector in the county by creation of an enabling and conducive environment	• Development of necessary physical infrastructure for tourism promotion. Under performed because of the general challenges indicated. • Exploration and development of tourist attraction sites • Marketing and promotion of the county as a tourist destination. It started well but was affected by Covid-19 • Improvement on safety and security was done well but experiencing few challenges.	Insecurity (vandalism of solar lights); • Land ownership conflicts; • Stakeholders opposition to tourism bill; • Construction above the highest watermark; • Lack of county tourism development strategy; • Poor coordination of stakeholders in the industry (synergy); • Insufficient water rescue equipment; • Low publicity of water rescue services; • Inadequate mechanism of monitoring tourist harassment incidences; • Inadequate 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.
8.	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
9.	Upgrading of county data recovery center	• Installation of backups, CCTV, coolers, fire alarms and access control	Mvindeni data recovery centre.

PUBLIC SERVICE AND ADMINISTRATION			
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-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:

FINANCE AND ECONOMIC PLANNING				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
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

AGRICULTURE				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
Agriculture livestock and fisheries	1.Enhance agricultural productivity 2. Promote livestock production and improve on livestock products and by products 3. To improve fish production	1.Food security 2. improved household income 3. employment creation	Increased crop yield Increase livestock productivity Increase fish area	Improved yield of maize, increased of acres ploughed, Drought tolerant seed tonnage distributed Improved beef stock quality, Increase honey production Increase in the number sea-weed farmers, Number of fishing boats with fishing accessories procured
LANDS				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
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	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.

			conservation, 120 jikos distributed	
	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

Department	**Objective**	**Outcome**	**Indicator**	**Performance**
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.
	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.
TRADE				
Division	**Objective**	**Outcome**	**Indicator**	**Performance**
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 vale 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 accounts	70% of the cooperatives recorded an improved mgt through established boards of mgt

COMMUNITY

Program	Objective	Outcome	Indicator	Perfomance
Policy and legal framework development	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 to be developed
Cultural infrastructure development	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
Cultural competition	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 and Kwale County emerged the champions.
			Number of studies	Not achieved

			undertaken and shared	
Cultural shows and exhibitions	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
Social services infrastructural development	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	Lungalunga library in place Matuga Library under construction
			Number of parks and recreation centres developed	Cultural centre was renovated
			Number of social halls developed	Moyeni,Dima social halls constructed
			Number public toilets	Tiribe,Kitsuka,corner ya polisi toilets constructed
			Number of rehabilitation centers constructed	Not achieved
Social protection	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	Contractor handed over site.
Girl child affirmative action	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
Provision of sports and arts amenities	To avail playing fields for training and competitions	Improved infrastructure for	Number of stadiums established	Achieved Kwale County stadium taking shape

		sports, arts and talent development	Number of sports fields rehabilitated	Shimoni,mamba, Navyblue, Vitsangalaweni fields rehabilitated
			Number of academies established	Not achieved
			Number of Performance arts talent centers constructed and equipped	Kwale recording studio in place
Sports competitions (County Ballgames)	To improve play and competitive skills for recruited talents	Improved competitiveness	Number of sports competitions held	Annual ball games held
			Number of teams participated	Football,legball, Volleyball discplines participated
			Number of disciplines involved	Achieved
Support of existing teams	To improve play and competitive skills for county teams	Enhanced support to teams	Amount of support in Kenya shillings	Supported 10 local teams

EDUCATION				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
Education	Strengthen school governance and management.	Improved administration and management of Ecde and youth training programmes	% rates of transition and enrolment	All BOM Members 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	Kshs 498,992,289 was disbursed to needy students during the year.

			levels of education	
	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 30th June 2021 4 Centres were done to completion
WATER				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
Water Services	To Assess, survey and design of water services. Supply systems.	Increased Design reports	15 No. of planned reports produced.	In FY 2021/22 there has been a 27% increase in designing reports.
	To Construction and maintenance of water pipeline systems.	Increased construction of Water pipelines	16 No. of kilometers of water pipeline constructed	There has been a 100% achievement in pipeline constructions.
	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 (	Increased of Dams and Water Pans constructed.	22 No. of Dams and Pans Constructed.	There has been a 80% achievement in Dams constructions.

	Springs, Dams and Water Pans)			
	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.
ROADS AND PUBLIC WORKS				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
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
COUNTY PUBLIC SERVICE BOARD				
County Public Service Board	Sustained and Motivated workforce	Prompt compensation for effective service delivery	Highly motivated workforce	Competent and motivated workforce in the County

ICT				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
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 21/22 we increased connectivity to Hospitals in the subcounties by 80% the following Hospitals were Connected, Kwale ,Kinango Msambweni Lunga Lunga and SamburuTiwi Ru ral
	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

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

PUBLIC SERVICE AND ADMINISTRATION				
Department	**Objective**	**Outcome**	**Indicator**	**Performance**
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 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. Environmental and 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 late disbursement of funds and late enactment of the County Grants Act.

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 obverse 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 embarrasses 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. Through Invoice tracking, the supplier can also raise his invoice and monitor the payments. The County also through the preference and preservation provision of the public procurement and disposal Act gives special preferences to Youth, women and people leaving with disabilities which are the most vulnerable group of the society.

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, 2022. 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, 2022, 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.

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.

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

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.

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. Late Release of Exchequer

Analysis of exchequer releases for the year 2021/2022 revealed that the County Government of Kwale received an amount of Kshs.888,555,620 after 30 May, 2022 from the exchequer, contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides among others that, 'The National Treasury shall administer the Consolidated Fund in accordance with Article 206 of the Constitution and facilitate payment into that account all money raised or received by or on behalf of the National Government; and pay from that National Exchequer Account without undue delay all amounts that are payable for public services'.

As a result of the delay, service delivery to the County citizens was adversely affected.

2. Wasteful Expenditure - Governor's Official Residence

The statement of receipts and payments reflects expenditure totalling Kshs.2,289,661,740 in respect of use of goods and services and as disclosed under Note 5 to the financial statements. The expenditure includes an amount of Kshs.47,336,107 in respect of rentals of produced assets, out of which Kshs.1,706,370 relates to rent for the Governor's house. However, the rent expense was incurred as a result of failure to complete construction of the stalled Governor's official residence on which a total of Kshs.118,790,822 had been spent as at 30 June, 2022. As of November, 2022, roofing was complete but no fittings had been done.

In the circumstances, the citizens of Kwale County have not realized value for money totalling Kshs.118,790,822 spent on the project for the year ended 30 June, 2022.

3. Delayed Construction of Oncology Centre at Kwale Sub-County Hospital Phase

As disclosed in Note 10 to the financial statements, the acquisition of assets expenditure of Kshs.2,610,913,099 includes domestic payables from previous years of Kshs.1,409,223,452, out of which Kshs.1,165,369, relates to Construction of Oncology Centre at Kwale Sub-County Hospital Phase 1. As previously reported, a total of Kshs.18,190,667 had been utilized in the construction of the Oncology Centre as of 30 June, 2021. However, review of procurement records revealed the project was incomplete and had stalled, about fifteen months after the end of the contract period.

Further, a variation order to renegotiate the contract sum from Kshs.30,000,000 to Kshs.35,803,984 was not provided. The records also indicate that the contract was terminated and re-tendered on 08 April, 2022 and awarded at a contract price of Kshs.15,801,576 with a commencement date of 12 May, 2022 for a period of 120 days. As at 30 June, 2022, no payment had been made and the contractor was also not on site at the time of audit inspection in November, 2022.

Under the circumstances, value for money of the expenditure of Kshs.18,190,667 has not been realized.

4. Construction of Roads - Stalled Projects

Review of project files and physical verification of projects in July, 2022 revealed that four (4) roads with a total contract sum of Kshs.302,876,850 had stalled at various stages as analyzed below:

Cabro paving of Maganyakulo - Mabatani road in Waa Ng'ombeni was awarded at a contract sum of Kshs.6,599,168 with start date of 09 February, 2022 and expected completion date of 25 May, 2022. The works had cabs installed at either side of the road, murraming and compacting done. However, it had stalled at 30% to completion level and the contractor was not on site.

Cabro paving of Sokoni-Tiwi rural health centre road in Tiwi ward was awarded at a contract sum of Kshs.12,299,999 with start date of 09 February, 2022 and expected completion date of 25 May, 2022 had cabs installed at either side of the road, murraming and compacting done. However, it had stalled at 30% to completion level and the contractor was not on site.

Opening and gravelling of Checkpoint at Msulwa in Kubo South was awarded at a contract sum of Kshs.5,999,998 with start date of 07 March, 2022 and expected completion date of 20 June, 2022. However, the contractor was not on site.

County Flagship Project 2 - Tarmacking of Kona Ya Musa - Mabokoni - Kona Ya Masai Road in Ukunda, Gombato/Bongwe wards (Tarmack 6.336 Km long by 7m wide) were awarded at a contract sum of Kshs.277,977,684.60 with start date of 15 April, 2020 and expected completion date of 15 April, 2021. However, the works were at 45% to completion level with 2.52km tarmacked out of 6.336km total length. The Project was terminated awaiting re-tendering.

The expected dates of completion of the projects had long elapsed hence the contractors were in breach of contract and the County Executive did not get value for money spent on the projects.

5. Irregularities in Procurement and Implementation of Projects

Review of project files for three projects costing Kshs.29,557,325 revealed the following procurement anomalies:

Proposed Construction of Tourism Information Sheds at County entry points was awarded at a contract sum of Kshs.4,188,129 with cumulative payment of Kshs.4,188,129 as at 30 June, 2022. The agreement provided for delay rate of outstanding works at 4% compounded monthly, however, there was no proof of payment of the amount by the contractor.

Construction of Mwashanga Dispensary was awarded at a contract sum of Kshs.5,675,314 with cumulative payments totalling to Kshs.5,675,314. The Management used restricted tender method of procurement yet the procurement did not satisfy any of the conditions set under Section 102(1) of the Public Procurement and Asset Disposal Act, 2015. The Section provides that an Accounting Officer of a procuring entity may use restricted tendering if: (a) competition for contract, because of the complex or specialized nature of the goods, works or services is restricted to prequalified tenderers, (b) the time and cost required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods, works or services to be procured,(c) if there are only a few known suppliers of the whole market of the goods, works or services.

Proposed Construction of Msambweni Sub-County was awarded at a contract sum of Kshs.19,693,882 with cumulative payments totalling Kshs.19,693,882. The tender was advertised on 10 December, 2021 and closed on 17 December, 2021. The bidders were therefore given only seven days instead of fourteen days to submit tenders, contrary to Section 70(4) of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'the procuring entity shall allow the candidates at least fourteen days to prepare and submit their applications to be registered'

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

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 of 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.

In the circumstances, 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 effective 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 controls 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 controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, 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 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. 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 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 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 the 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

21 February, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	8,929,447,435	9,031,740,117
Proceeds from sale of assets	2	-	-
Other receipts	3	153,297,872	-
Total receipts		**9,082,745,307**	**9,031,740,117**
Payments			
Compensation of employees	4	3,120,918,728	2,966,546,996
Use of goods and services	5	2,289,661,740	1,764,854,355
Subsidies	6	-	-
Transfers to other government entities	7	683,560,774	641,000,583
Other grants and transfers	8	450,000,000	404,500,000
Social security benefits	9	-	-
Acquisition of assets	10	2,610,913,099	3,309,877,429
Finance costs, including loan interest	11	294,412	351,121
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	5,000,000	-
Total payments		**9,160,348,753**	**9,087,130,484**
Surplus/deficit		**(77,603,446)**	**(55,390,367)**

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 28th September, 2022 and signed by:

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

.....
Name: CPA Vincent Mbito
Head of Accounting Unit
ICPAK M/No. 7692

8. Statement of Assets and Liabilities as at 30th June 2022

	Notes	2021-2022 Kshs	2020-2021 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	529,779,633	543,425,382
Cash balances	14B	3,700	600
Total cash and cash equivalent		**529,783,333**	**543,425,982**
Outstanding imprests and advances	15	12,205,246	11,239,165
Total financial assets		**541,988,579**	**554,665,147**
Financial liabilities			
Deposits and retentions	16	132,687,193	67,691,666
Net financial assets		**409,301,386**	**486,973,481**
Represented by			
Fund balance b/fwd.	17	486,973,481	600,558,569
Prior year adjustments	18	(68,649)	(58,194,720)
Surplus/deficit for the year		(77,603,446)	(55,390,367)
Net financial position		**409,301,386**	**486,973,481**

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 28th September, 2022 and signed by:

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

.....
Name: CPA Vincent Mbito
Head of Accounting Services
ICPAK M/No. 7692

9. Statement of Cash Flows for the period ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	8,929,447,435	9,031,740,117
Other receipts	3	153,297,872	-
Payments for operating expenses			
Compensation of employees	4	(3,120,918,728)	(2,966,546,996)
Use of goods and services	5	(2,289,661,740)	(1,764,854,355)
Subsidies	6	-	-
Transfers to other government units	7	(683,560,774)	(641,000,583)
Other grants and transfers	8	(450,000,000)	(404,500,000)
Social security benefits	9	-	-
Finance costs, including loan interest	11	(294,412)	(351,121)
Other payments	13	(5,000,000)	-
Adjusted for:			
Other adjustments Prior year adjustments	18	(68,649)	(58,194,720)
Decrease/(increase) in outstanding imprests & advances	19	(966,081)	(2,049,029)
Increase/(decrease) in deposits and retentions	20	64,995,528	(59,606,934)
Net cash flow from operating activities		**2,597,270,451**	**3,134,636,379**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(2,610,913,099)	(3,309,877,429)
Net cash flows from investing activities		**(2,610,913,099)**	**(3,309,877,429)**
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**(13,642,649)**	**(175,241,050)**
Cash and cash equivalents at beginning of the year		**543,425,982**	**718,667,032**
Cash and cash equivalents at end of the year		**529,783,333**	**543,425,982**

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 28th September, 2022 and signed by:

.....	.....
Name: CPA Alex Onduko	**Name: CPA Vincent Mbito**
Chief Officer - Finance	**Head of Accounting Services**
ICPAK M/No. 4481	**ICPAK M/No. 7692**

10. Statement of Comparison of Budget & Actual Amounts

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 %
Receipts						
Exchequer releases (Transfers from the CRF)	8,900,695,721	2,683,359,967	11,584,055,688	8,929,447,435	2,654,608,253	77%
Proceeds from sale of assets	-	-	-	-	-	
Other receipts (Leased medical equipments)	-	153,297,872	153,297,872	153,297,872	-	100%
Total	**8,900,695,721**	**2,836,657,839**	**11,737,353,560**	**9,082,745,307**	**2,654,608,253**	**77%**
Payments						
Compensation of employees	3,096,541,210	69,615,525	3,166,156,735	3,120,918,728	45,238,007	99%
Use of goods and services	1,910,843,629	471,511,741	2,382,355,370	2,289,661,740	92,693,630	96%
Subsidies	-	-	-	-	-	
Transfers to other government units	975,270,969	533,151,556	1,508,422,525	683,560,774	824,861,751	45%
Other grants and transfers	400,000,000	50,000,000	450,000,000	450,000,000	-	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	2,512,013,355	1,712,581,117	4,224,594,472	2,610,913,099	1,613,681,373	62%
Finance costs, including loan interest	1,026,558	(202,100)	824,458	294,412	530,046	36%
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	5,000,000	-	5,000,000	5,000,000	-	100%
Total	**8,900,695,721**	**2,836,657,839**	**11,737,353,560**	**9,160,348,753**	**2,577,004,807**	**78%**
Surplus/(Deficit)				**(77,603,446)**		

a) Exchequer releases and transfer to other government entities- The grants of Kshs 840,763,199 for financial year 2021-2022 was not received. This is due to delays in enactment of the County Grant Act after the current legal framework was found by the courts not to support disbursements of grants to counties.

b) The underutilisation of Acquisition of Assets is due to delay in disbursement of funds from national treasury.

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

The County Executive's financial statements were approved on 28th September, 2022 and signed by:

.....

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

.....

Name: CPA Vincent Mbito
Head of Accounting Services
ICPAK M/No. 7692

11. Statement of Comparison of Budget & Actual Amounts: Recurrent

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 %
Receipts						
Exchequer releases (Transfers from the CRF)	5,555,183,103	783,095,594	6,338,278,697	5,956,924,825	381,353,872	94%
Proceeds from sale of assets						
Other receipts						
Total	**5,555,183,103**	**783,095,594**	**6,338,278,697**	**5,956,924,825**	**381,353,872**	**94%**
Payments						
Compensation of employees	3,096,541,210	69,615,525	3,166,156,735	3,120,918,728	45,238,007	99%
Use of goods and services	1,834,410,644	459,464,799	2,293,875,443	2,221,290,372	72,585,071	97%
Subsidies	-	-	-	-	-	
Transfers to other government units	143,717,709	178,363,406	322,081,115	273,905,403	48,175,712	85%
Other grants and transfers	400,000,000	50,000,000	450,000,000	450,000,000	-	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	74,486,982	25,853,964	100,340,946	91,877,278	8,463,668	92%
Finance costs, including loan interest	1,026,558	(202,100)	824,458	294,412	530,046	36%
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	5,000,000	-	5,000,000	5,000,000	-	100%
Total	**5,555,183,103**	**783,095,594**	**6,338,278,697**	**6,163,286,193**	**174,992,504**	**97%**
Surplus/(deficit)				**(206,361,368)**		

a) Underutilisation of the Finance cost is because many transactions were paid through our CBK accounts

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

The County Executive's financial statements were approved on 28th September, 2022 and signed by

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

.....
Name: CPA Vincent Mbito
Head of Accounting Services
ICPAK M/No. 7692

12. Statement of Comparison of Budget & Actual Amounts: Development

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 %
Receipts						
Exchequer releases (Transfers from the CRF)	3,345,512,618	1,900,264,373	5,245,776,991	2,972,522,610	2,273,254,381	57%
Proceeds from sale of assets	-	-	-		-	
Other receipts		153,297,872	153,297,872	153,297,872	-	100%
Total	**3,345,512,618**	**2,053,562,245**	**5,399,074,863**	**3,125,820,482**	**2,273,254,381**	**58%**
Payments						
Compensation of employees	-	-	-	-	-	
Use of goods and services	76,432,985	12,046,942	88,479,927	68,371,368	20,108,559	77%
Subsidies	-	-	-	-	-	
Transfers to other government units	831,553,260	354,788,150	1,186,341,410	409,655,371	776,686,039	35%
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	2,437,526,373	1,686,727,153	4,124,253,526	2,519,035,821	1,605,217,705	61%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Totals	**3,345,512,618**	**2,053,562,245**	**5,399,074,863**	**2,997,062,561**	**2,402,012,302**	**56%**
Surplus/(deficit)				**128,757,921**		

(a) *Exchequer releases and transfer to other government entities- The grants of Kshs 840,763,199 for financial year 2021-2022 was not received. This is due to delays in enactment of the County Grant Act after the current legal framework was found by the courts not to support disbursements of grants to counties.*

(b) *The underutilisation of Acquisition of Assets is due to delay in disbursement of funds from national treasury.*

(c) *The changes between the original and final are as a result of reallocations and supplementary budget passed during the year.*

The County Executive's financial statements were approved on 28th September, 2022 and signed by:

.....	.....
Name: CPA Alex Onduko	**Name: CPA Vincent Mbito**
Chief Officer - Finance	**Head of Accounting Services**
ICPAK M/No. 4481	**ICPAK M/No. 7692**

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
	Kshs	Kshs	Kshs	Kshs	Kshs
102003060	**229,559,268**	**395,349,909**	**624,909,177**	**503,879,165**	**121,030,012**
102053060	55,180,148	356,201,698	411,381,846	303,643,913	107,737,933
102063060	174,379,120	3,875,916	178,255,036	177,073,087	1,181,949
102073060	-	35,272,295	35,272,295	23,162,165	12,110,130
103003060	-		-	-	-
103043060	-	-	-	-	-
104003060	**34,236,831**	**(12,947,670)**	**21,289,161**	**25,881,507**	**(4,592,346)**
104013060	34,236,831	(12,947,670)	21,289,161	25,881,507	(4,592,346)
105003060	**47,800,000**	**18,317,400**	**66,117,400**	**57,508,715**	**8,608,685**
105013060	47,800,000	18,317,400	66,117,400	57,508,715	8,608,685
106003060	**46,200,000**	**(14,647,334)**	**31,552,666**	**29,452,267**	**2,100,399**
106023060	46,200,000	(14,647,334)	31,552,666	29,452,267	2,100,399
107003060	**286,217,060**	**95,963,482**	**382,180,542**	**94,676,644**	**287,503,898**
107013060	242,468,956	96,525,752	338,994,708	53,675,534	285,319,174
107023060	7,999,244	(2,358,000)	5,641,244	5,465,134	176,110
107033060	35,748,860	1,795,730	37,544,590	35,535,976	2,008,614
108003060	**62,959,255**	**(15,190,000)**	**47,769,255**	**41,716,951**	**6,052,304**
108013060	1,264,736	940,000	2,204,736	1,896,166	308,570
108023060	32,731,305	(8,630,000)	24,101,305	19,897,867	4,203,438
108033060	28,963,214	(7,500,000)	21,463,214	19,922,917	1,540,297
109003060	**15,659,096**	**(421,000)**	**15,238,096**	**12,023,137**	**3,214,959**
109013060	2,219,096	(150,000)	2,069,096	1,782,098	286,998

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
109023060	13,440,000	(271,000)	13,169,000	10,241,039	2,927,961
111003060	**1,266,256**	**32,080,799**	**33,347,055**	**2,151,013**	**31,196,042**
111013060	1,266,256	32,080,799	33,347,055	2,151,013	31,196,042
112003060	**13,412,241**	**13,981,763**	**27,394,004**	**26,572,379**	**821,625**
112013060	13,412,241	13,981,763	27,394,004	26,572,379	821,625
202003060	**633,289,767**	**(178,659,041)**	**454,630,726**	**193,829,295**	**260,801,431**
202013060	633,289,767	(178,659,041)	454,630,726	193,829,295	260,801,431
203003060	**41,950,000**	**13,143,646**	**55,093,646**	**42,621,227**	**12,472,419**
203013060	41,950,000	13,143,646	55,093,646	42,621,227	12,472,419
301003060	**15,287,500**	**625,000**	**15,912,500**	**15,209,279**	**703,221**
301013060	9,537,500	(95,000)	9,442,500	8,909,554	532,946
301043060	5,750,000	720,000	6,470,000	6,299,725	170,275
301053060	-	-	-	-	-
302003060	**11,563,666**	**545,000**	**12,108,666**	**12,017,159**	**91,507**
302023060	11,563,666	545,000	12,108,666	12,017,159	91,507
304003060	**31,323,500**	**1,323,402**	**32,646,902**	**28,840,446**	**3,806,456**
304013060	31,323,500	1,323,402	32,646,902	28,840,446	3,806,456
305003060	**274,726,357**	**394,030,535**	**668,756,892**	**576,339,673**	**92,417,219**
305013060	129,010,843	(2,046,833)	126,964,010	122,191,739	4,772,271
305023060	145,715,514	396,077,368	541,792,882	454,147,934	87,644,948
306003060	**60,555,475**	**3,634,320**	**64,189,795**	**50,323,480**	**13,866,315**
306013060	3,880,000	1,710,000	5,590,000	5,104,782	485,218
306023060	56,675,475	1,924,320	58,599,795	45,218,698	13,381,097
307003060	**67,307,038**	**(20,320,000)**	**46,987,038**	**16,911,832**	**30,075,206**

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
307013060	67,307,038	(20,320,000)	46,987,038	16,911,832	30,075,206
308003060	**29,089,384**	**(2,376,602)**	**26,712,782**	**25,715,223**	**997,559**
308013060	29,089,384	(2,376,602)	26,712,782	25,715,223	997,559
401003060	**37,510,851**	**81,931,318**	**119,442,169**	**85,500,222**	**33,941,947**
401023060	34,285,851	82,661,318	116,947,169	83,160,439	33,786,730
401053060	3,225,000	(730,000)	2,495,000	2,339,783	155,217
402003060	**400,000,000**	**25,110,750**	**425,110,750**	**424,950,639**	**160,112**
402043060	400,000,000	25,110,750	425,110,750	424,950,639	160,112
403003060	**1,972,297,873**	**515,058,806**	**2,487,356,679**	**2,299,520,133**	**187,836,546**
403013060	217,317,872	572,606,668	789,924,540	618,178,562	171,745,978
403053060	1,754,980,001	(57,547,862)	1,697,432,139	1,681,341,571	16,090,568
405003060	**66,960,000**	**11,147,710**	**78,107,710**	**62,948,315**	**15,159,395**
405013060	66,960,000	11,147,710	78,107,710	62,948,315	15,159,395
406003060	**36,770,000**	**1,330,000**	**38,100,000**	**36,953,809**	**1,146,191**
406013060	36,770,000	1,330,000	38,100,000	36,953,809	1,146,191
407003060	**52,660,000**	**(15,500,000)**	**37,160,000**	**23,615,061**	**13,544,939**
407013060	52,660,000	(15,500,000)	37,160,000	23,615,061	13,544,939
408003060	**17,878,554**	**(1,125,000)**	**16,753,554**	**6,951,167**	**9,802,387**
408013060	17,878,554	(1,125,000)	16,753,554	6,951,167	9,802,387
409003060	**34,395,000**	**(4,257,000)**	**30,138,000**	**10,669,466**	**19,468,534**
409013060	34,395,000	(4,257,000)	30,138,000	10,669,466	19,468,534
410003060	**28,191,194**	**1,844,500**	**30,035,694**	**18,397,595**	**11,638,099**
410013060	28,191,194	1,844,500	30,035,694	18,397,595	11,638,099
412003060	**340,284,950**	**25,847,950**	**366,132,900**	**141,696,942**	**224,435,958**

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
412013060	340,284,950	25,847,950	366,132,900	141,696,942	224,435,958
413003060	**2,125,000**	**465,000**	**2,590,000**	**2,280,750**	**309,250**
413013060	2,125,000	465,000	2,590,000	2,280,750	309,250
501003060	**399,858,222**	**26,918,856**	**426,777,078**	**242,449,350**	**184,327,728**
501013060	47,555,000	898,856	48,453,856	47,484,459	969,397
501043060	352,303,222	26,020,000	378,323,222	194,964,891	183,358,331
502003060	**523,231,475**	**333,421,983**	**856,653,458**	**743,129,002**	**113,524,456**
502013060	14,515,547	343,906,040	358,421,587	244,897,833	113,523,754
502023060	508,715,928	(10,484,057)	498,231,871	498,231,169	702
503003060	**112,437,777**	**(22,676,361)**	**89,761,416**	**17,368,748**	**72,392,668**
503013060	10,350,000	283,300	10,633,300	8,518,666	2,114,635
503023060	102,087,777	(22,959,661)	79,128,116	8,850,082	70,278,034
504003060	**400,000,000**	**50,000,000**	**450,000,000**	**450,000,000**	**0**
504013060	400,000,000	50,000,000	450,000,000	450,000,000	0
703003060	**57,358,011**	**159,625,500**	**216,983,511**	**216,953,011**	**30,500**
703023060	57,358,011	159,625,500	216,983,511	216,953,011	30,500
704003060	**1,082,501,876**	**287,701,996**	**1,370,203,872**	**1,307,823,309**	**62,380,563**
704013060	424,115,693	144,358,027	568,473,720	549,624,274	18,849,446
704043060	658,386,183	143,343,969	801,730,152	758,199,034	43,531,118
706003060	**54,734,203**	**(2,139,034)**	**52,595,169**	**44,006,347**	**8,588,822**
706013060	13,408,126	1,969,250	15,377,376	11,112,833	4,264,543
706023060	3,900,000	(164,500)	3,735,500	3,709,772	25,729
706043060	31,426,077	(4,139,034)	27,287,043	23,083,793	4,203,251
706053060	2,500,000	195,250	2,695,250	2,651,450	43,800

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
706063060	3,500,000	0	3,500,000	3,448,500	51,500
707003060	**7,976,460**	**154,533**	**8,130,993**	**9,063,207**	**(932,214)**
707013060	3,260,000	(1,628,400)	1,631,600	1,306,522	325,078
707033060	4,716,460	1,782,933	6,499,393	7,756,685	(1,257,292)
708003060	**13,285,200**	**(352,700)**	**12,932,500**	**12,745,495**	**187,005**
708033060	13,285,200	(352,700)	12,932,500	12,745,495	187,005
710003060	**45,050,800**	**49,348,940**	**94,399,740**	**78,089,038**	**16,310,702**
710013060	45,050,800	49,348,940	94,399,740	78,089,038	16,310,702
711003060	**38,724,200**	**(383,203)**	**38,340,997**	**36,767,039**	**1,573,958**
711013060	14,332,200	2,931,009	17,263,209	17,230,103	33,106
711023060	9,517,000	750,000	10,267,000	8,978,803	1,288,197
711033060	14,875,000	(4,064,212)	10,810,788	10,558,133	252,655
712003060	**45,370,736**	**(1,004,612)**	**44,366,124**	**45,405,102**	**(1,038,978)**
712013060	9,832,512	(3,064,512)	6,768,000	8,800,178	(2,032,178)
712023060	11,108,112	636,331	11,744,443	11,730,093	14,350
712033060	10,002,000	3,380,650	13,382,650	14,124,017	(741,367)
712043060	14,428,112	(1,957,081)	12,471,031	10,750,814	1,720,217
713003060	**13,623,134**	**(1,634,000)**	**11,989,134**	**12,718,111**	**(728,977)**
713013060	13,623,134	(1,634,000)	11,989,134	12,718,111	(728,977)
714003060	**10,150,000**	**(3,251,842)**	**6,898,158**	**4,502,818**	**2,395,340**
714013060	10,150,000	(3,251,842)	6,898,158	4,502,818	2,395,340
901003060	**900,000**	**(600,000)**	**300,000**	**291,100**	**8,900**
901023060	900,000	(600,000)	300,000	291,100	8,900
903003060	**68,783,444**	**(14,094,278)**	**54,689,166**	**46,562,638**	**8,126,528**

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
903013060	53,624,980	(21,275,278)	32,349,702	24,251,612	8,098,090
903023060	8,358,464	7,551,000	15,909,464	15,886,580	22,884
903033060	6,800,000	(370,000)	6,430,000	6,424,446	5,554
904003060	**17,525,966**	**4,600,000**	**22,125,966**	**22,125,687**	**279**
904013060	17,525,966	4,600,000	22,125,966	22,125,687	279
905003060	**106,510,000**	**(1,140,632)**	**105,369,368**	**102,590,619**	**2,778,749**
905013060	3,960,000	850,000	4,810,000	4,718,192	91,808
905023060	65,750,000	(4,307,632)	61,442,368	59,126,420	2,315,948
905033060	36,800,000	2,317,000	39,117,000	38,746,007	370,993
906003060	**44,155,579**	**111,422,577**	**155,578,156**	**132,682,225**	**22,895,931**
906013060	32,475,579	4,124,115	36,599,694	36,371,118	228,576
906023060	11,680,000	107,298,462	118,978,462	96,311,106	22,667,356
1001003060	**470,665,662**	**(19,063,055)**	**451,602,607**	**284,426,248**	**167,176,360**
1001023060	112,638,112	(16,197,543)	96,440,569	63,552,165	32,888,404
1001033060	143,741,225	(11,044,088)	132,697,137	82,028,023	50,669,114
1001043060	204,286,325	(59,538,341)	144,747,984	82,490,628	62,257,356
1001063060	10,000,000	67,716,917	77,716,917	56,355,432	21,361,485
1002003060	**496,376,860**	**513,515,528**	**1,009,892,388**	**481,496,173**	**528,396,215**
1002013060	37,999,969	(6,874,747)	31,125,222	30,935,977	189,245
1002023060	458,376,891	520,390,275	978,767,166	450,560,196	528,206,970
Grand Total	**8,900,695,721**	**2,836,657,839**	**11,737,353,560**	**9,160,348,753**	**2,577,004,807**

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

14. Significant Accounting Policies

The key 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.

i) Transfers from the County Revenue Fund (CRF)

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

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, 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.

Significant Accounting Policies (Continued)

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.

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.

5. 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.

6. 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.

Significant Accounting Policies (Continued)

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 2022, this amounted to KShs 56,115,059 compared to KShs 67,691,666 in prior period as indicated on note 16.
(There were no other restrictions on cash during the year)

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

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

9. 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.

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

11. 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 is a register of the contingent liabilities in the year.

12. 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive*'s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June, 2021 for the period 1st July 2021 to 30 June 2022 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.

14. Comparative figures

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

15. 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, funds transferred to CRF relating to prior period is disclosed under note 18. The adjustment was as a result of change of the reporting template on presentation of cash and cash equivalent in the Executive financial statements where the CRF bank account does not form part it.

17. Related Party Transactions

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

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

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

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15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	1,213,114,296	669,587,400
Total exchequer releases for quarter 2	2,596,642,405	1,284,673,500
Total exchequer releases for quarter 3	1,803,117,808	1,946,475,000
Total exchequer releases for quarter 4	3,316,572,926	5,131,004,217
Total	**8,929,447,435**	**9,031,740,117**

The comparative figure of Kshs 8,455,487,400 has been restated to Kshs 9,031,740,711 to be in line with the revised template. The accounts were deconsolidated because CRF and The Executive report as a separate entities.

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from 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	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received	-	-
Medical Leased Equipments deducted at source	153,297,872	-
Total	**153,297,872**	-

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	3,104,340,728	2,965,632,596
Basic wages of temporary employees	13,962,000	214,400
Personal allowances paid as part of salary	2,616,001	700,000
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	-	-
Total	**3,120,918,728**	**2,966,546,996**

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	61,823,465	45,566,029
Communication, supplies and services	19,041,760	12,859,562
Domestic travel and subsistence	404,747,304	289,986,071
Foreign travel and subsistence	1,350,476	921,900
Printing, advertising and information supplies & services	35,422,315	32,349,189
Rentals of produced assets	47,336,107	26,064,792
Training expenses	15,565,765	20,961,515
Hospitality supplies and services	165,069,469	116,111,008
Insurance costs	403,380,813	311,149,535
Specialized materials and services	554,530,108	434,092,920
Office and general supplies and services	63,840,143	84,908,714
Fuel, oil and lubricants	169,357,588	140,706,764
Other operating expenses	134,834,580	59,853,856
Routine maintenance – vehicles and other transport equipment	114,697,623	96,789,938
Routine maintenance – other assets	98,664,224	92,532,562
Total	**2,289,661,740**	**1,764,854,355**

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to County Government entities	-	
	-	
Bursary	-	
Grant To Youth polytecnics {VTCs Grant}	2,012,288	90,582,386
Lands	-	
KDSP	128,390,030	17,990,680
Kwale Water Sewerage and Company.	231,388,777	292,505,197
Trade {EU ideas}	-	
Community	-	3,999,940
Health	-	176,458,686
Agriculture {NARIGP}	22,956,434	58,490,694
Kwale Municipality	-	973,000
Other grants and transfers	-	-
Transfers to Other Counties	-	-
Other Current Transfers, Grants and Subsidies	145,515,373	
Other Capital Grants and Trans	153,297,872	
Transfers to National Government entities	-	-
Transfer to the Council of Governors	-	
Total	**683,560,774**	**641,000,583**

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Bursary	450,000,000	404,500,000
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**450,000,000**	**404,500,000**

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	272,252,082	265,425,725
Refurbishment of buildings	-	-
Construction of roads	202,829,295	499,891,024
Construction and civil works	133,405,566	37,581,279
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	53,055,859	79,726,437
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	883,055	-
Purchase of office furniture and general equipment	50,044,090	55,856,055
Purchase of specialized plant, equipment and machinery	3,107,483	28,529,111
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	37,624,000	53,234,250
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	406,756,675	397,894,051
Purchase of Specialized Plant	24,975,920	19,242,050
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	16,755,623	49,150,000
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	**1,201,689,647**	**1,486,529,982**
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Domestic Payables - From Previous Years	1,409,223,452	1,823,347,447
Total acquisition of financial assets	**1,409,223,452**	**1,823,347,447**
Total acquisition of assets	**2,610,913,099**	**3,309,877,429**

Notes to the Financial Statements (Continued

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	294,412	351,121
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	**294,412**	**351,121**

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

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	5,000,000	-
Other payments	-	-
Total	**5,000,000**	-

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
			Kshs	Kshs
KCB Kwale, Chief Officer Finance, Kes	1140750674	Recurrent	8,108	515
National Bank Ukunda, Kwale County United Nations Food And Agric Account, Kes	1001068083300			
National Bank Ukunda, Kwale County Narigp Account, Kes	1041212084800	Development	148,057,734	43,650,251
Equity Bank Kwale, Chief Officer Agriculture Imprest Account, Kes	1580262364648	Recurrent	1,032	120
National Bank Ukunda, Kwale Asdsp Iiaccount, Kes	1040207184000	Development	25,982,557	13,905,253
National Bank Ukunda, Kwale County Lands Physical Planning And Natural Resources Development A/C, Kes	01001068080600	Development		
Equity Bank Kwale, Chief Officer Lands Imprest A/C, Kes	1580262364715	Recurrent	-	-
SBM, Kwale County UIG Account, Kes	67236625001	Recurrent	11,212,546	36,022,128
KCB Kwale, Chief Officer Health, Kes	1171164890	Recurrent	421	2,166
KCB Kwale, Kinango Hospital, Kes	1146764049	Recurrent	121	1,652
KCB Kwale, Kwale Hospital, Kes	1146697198	Recurrent	1,459	1,524
KCB Kwale, Lunga Lunga Sub County Hospital, Kes	1107465605	Recurrent	727	850
KCB Kwale, Msambweni Hospital, Kes	1147035164	Recurrent	3,557	1,239

KCB Samburu Hospital, Kes	1125806141	Recurrent	-	
KCB Kwale, County Health Management Team - Hssf, {CHMT} Kes	1147926840	Recurrent	2,470,985	7,865,980
KCB Kwale, Kwale County Covid 19 Imprest Account, Kes	1281415073	Development	4,072,332	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	3,412,607	5,242,867
Kwale County LED Project, Kes	1291214011	Development	313,455	
Equity Bank Kwale, Chief Officer Community Development Imprest A/C, Kes	1580262364674	Recurrent		-
National Bank Ukunda, Kwale County Community Development A/C, Kes	1001068076500	Development		-
Equity Bank Kwale, Chief Officer Executive Services, Kes	15080262720863	Recurrent	109,838	16,784
Equity Bank Kwale, Chief Officer Education & Hr Development A/C, Kes	15080262720511	Recurrent	-	
Equity Bank Kwale, Chief Officer Water Services, Kes	1580262720291	Recurrent	-	-
Equity Bank Kwale, Chief Officer Infrastructure, Kes	1580262720374	Recurrent	1,047	1,156
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	400	1
Equity Bank Kwale, County Public Service Board, Kes	1580262720914	Recurrent		-
Equity Bank Kwale, Chief Officer Decentralised Units, Kes	1580262364693	Recurrent	8,599	1,142
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	249,139	12,639,600
CBK, Kwale County Recurrent , KES	1000170441	Recurrent	44,705	44,179
CBK, Kwale County Revenue Fund, KES , KES	1000170697	CRF		
CBK, Kwale County Primary Healthcare , KES	1000554274	Recurrent	8,692,624	
CBK, Kwale County Special Purpose , KES	1000282223	Recurrent	10,653,666	51,968,962
CBK, Kwale County Deposit , KES	1000230649	Deposit	56,115,059	67,691,666
CBK, Kwale County Narig , KES	1000366807	Development	1	-
CBK, Kwale County Village Polytechnic Project , KES	1000370114	Development	771	2,013,059
CBK, Kwale County Road Maintenance Levy Fund , KES	1000325526	Development	132,263,633	163,300,855
CBK, Kwale County Agriculture Sector Developme , KES	1000366818	Development	-	3,000
CBK, Kwale County Gratuity , KES	1000335912	Recurrent	3,483	3,483
CBK, Kwale County IDEAS LED Project , KES	1000399918	Development		16,169,706
CBK, Kwale Devolution Support Programme , KES	1000440527	Recurrent	91,452,573	35,600,620
CBK, Kwale Municipality UDG , KES	1000385863	Development	31,055,373	31,055,373

CBK, Kwale County Water Sanitation And Development , KES	1000438509	Recurrent	0	-
CBK, Kwale County Covid19 Special Purpose , KES	1000454989	Recurrent	3,591,081	49,994,871
Total			**529,779,633**	**543,425,382**

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.

The comparative figure of Kshs 2,396,793,342 has been restated to Kshs 543,425,382 to be in line with the revised template. The accounts were deconsolidated and CRF account balance deducted because CRF and The Executive report as separate entities.

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	3,700	600
Cash in hand – Held in Foreign Currency	-	-
Total	**3,700**	**600**

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Infrastructure Office		600
Finance Office	3,700	
Total	**3,700**	**600**

[Provide cash count certificates for each]

Notes to the Financial Statements (Continued)

15. Outstanding imprests and advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	12,205,246	11,239,165
Clearance accounts		
Total	**12,205,246**	**11,239,165**

[A breakdown of the outstanding receivables above is on annex 5]

Breakdown of Imprest and Salary Advance per Department	2021-2022	2020-2021
	Kshs	Kshs
Imprests		
Finance		
Agriculture		
Lands		
Health		
Trade		
Community		
Executive		
Education		
Water		
Infrastructure		
ICT		
County Public Service Board		
Public Service & Administration		
Kwale Municipality		
Diani Municipality		
Sub-Total	-	-
Salary Advances		
Finance	3,433,624	3,444,316
Agriculture	114,415	250,654
Lands		40,750
Health	3,855,180	3,307,333
Trade	201,500	116,663

Community	820,000	370,924
Executive	429,383	958,726
Education	229,660	198,800
Water	76,811	29,162
Infrastructure		417,320
ICT	300,000	
County Public Service Board	638,600	1,122,498
Public Service & Administration	2,106,073	982,019
Kwale Municipality		
Diani Municipality		
Sub-Total	**12,205,246**	**11,239,165**
Grand Total	**12,205,246**	**11,239,165**

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

16. Deposits, Retention and Payables

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	-	-
Retention Monies	56,115,059	67,691,666
Payables	76,572,134	
Total	**132,687,193**	**67,691,666**

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	543,425,382	718,651,844
Cash in Hand	600	15,188
Accounts Receivables	11,239,165	9,190,136
Accounts Payables	(67,691,666)	(127,298,599)
Total	**486,973,481**	**600,558,569**

18. 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 2021-2022	Adjustments during the year	Adjusted ** Balance c/f FY 2021-2022	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	**Kshs**	**Kshs**	**Kshs**			
Bank account balances						
Cash in hand						
Accounts payables						
Receivables						
Others (specify)						
Exchequer releases reinstated (Transfers from the CRF)		(68,649)	(68,649)			-
Transfers to the CRF					(58,194,720)	(58,194,720)
Total	-	**(68,649)**	**(68,649)**	-	**(58,194,720)**	**(58,194,720)**

These amounts are Transfers to CRF at the end of the financial year which reduced Cash and Cash equivalent because CRF no longer forms part of the Executive's bank balances because CRF and The Executive report as separate entities.

Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1st July (A)	11,239,165	9,190,136
Imprest and Advances As At 30th June (B)	12,205,246	11,239,165
(Increase)/ Decrease In Imprest and Advances (C=(B-A))	**(966,081)**	**(2,049,029)**

(Receivable as at 1St July for FY 2021/22 should be the same as receivable as at 30th June for FY 2020/21)

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	67,691,666	127,298,599
Deposits and Retention as at 30th June (B)	132,687,193	67,691,666
Increase/ (Decrease) in Deposits and Retentions C= B-A	**64,995,528**	**(59,606,934)**

(Payables as at 1St July for FY 2021/22 should be the same as Payable as at 30th June for FY 2020/21)

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings		29,333,979	4,152,498	25,181,481
Construction of Civil Works	-	-	-	-
Supply of Goods	-	6,449,500	-	6,449,500
Supply of Services	-	267,076,797	-	267,076,797
Total	-	**302,860,276**	**4,152,498**	**298,707,778**

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others(Payroll Deductions)		76,572,134		76,572,134
Total		**76,572,134**	-	**76,572,134**

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Amounts due to National Government Entities				
Amounts due to County Government Entities				
Amounts due to Third Parties				
Total				

4. External Assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as Payment by Third Parties		
Total		

Other Important Disclosures (Continued)

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

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
External Assistance received as Loans		
External Assistance received as Grants		
Total		

b) **Undrawn external assistance**

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants			
Total			

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
Goods		
Services		
Total		

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.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	**Kshs**
Compensation of Employees		
Use of Goods and Services		
Subsidies		
Transfers to Other Government Entities		
Other Grants and Transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of Principal on Domestic & Foreign Borrowing		
Other Payments		
Total		

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.

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

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

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Total		

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
Acquisition of assets		
Finance costs, including loan interest		
Repayment of principal on domestic & foreign borrowing		
Other payments		
Total		

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

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
Transfers To Related Parties		
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		
Total Transfers To Related Parties		
Transfers From Related Parties		
Transfers From The Exchequer		
Transfers From MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties		

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.

Other Important Disclosures (Continued)

Entity	Date Established/ Date taken over	Location	Accounting Officer responsible	Balance as at 30th June 2022
Corporation				
Water and Sewerage Company	2,014	Kwale County headquarters	Ag Managing Director – Erick Parmet.	
Fund				
Bursary Fund	2014-2015	Kwale County headquarters	Chief Officer Education - Juma Nzao	43,595,293
Community Youth and Women Fund		Kwale County headquarters	Chief Officer Social Services - Ms Francisca Kilonzo	20,365,864
Trade Revolving Fund	2,014	Kwale County headquarters	Chief Officer -Hassan Ngalaa	27,498,247
Kwale County Disaster Management Fund		Kwale County headquarters	Chief Officer PSA -Juma Nzao	4,419,880
Car Loan and Mortgage Fund				
Board				
Project				
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	142,879
Kcep Cral Account Kwale		Kwale County headquarters	Chief Officer Agriculture - Alex Onduko	986,528
KCB Bank - 1180460448 - Kwale County Water Security & Climate	2017	Kwale County headquarters	Chief Officer Water Services - Musyoki Muthuka	6,645,338
Scheme				

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be 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)	2021-2022	2020-2021
			Kshs	Kshs
KCB A/C No. 1169373496 Kwale County Government Hospital Account	kes	Revenue	588,997	11,920,838
KCB A/C No. 1169372139 Kwale County Government Single Business Permit Sbp	kes	Revenue		(937,641)
KCB A/C No. 1140770241 Kwale County Government Revenue Account {Land Rates}	kes	Revenue	297,780	(13,285,343)
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)

Other Important Disclosures (Continued)

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 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872.

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Against The Entity		
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising From PPPs		
Total		

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight		
Other donations for Covid-19 received directly		-
Others (Bal b/f)	98,832,162	179,742,000
Total Receipts	**98,832,162**	**179,742,000**
Payments		
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		
Daily Subsistence Allowance	433,200	
Advertisement and Awareness of COVID -19	843,000	
Training expenses and others	1,067,300	
Purchase of furniture	9,000,000	
Expansion of the new COVID-19 unit	37,165,249	
Other expenses (specify)	42,660,000	4,017,260
Total payments	**91,168,749**	**80,909,838**
Balance in the covid 19 Fund	**7,663,413**	**98,832,162**

12. Analysis of Domestic Payables (See Note 10)

Non Financial Assets	2021 - 2022
	KShs
Purchase of Buildings	-
Construction of Buildings	666,725,928
Refurbishment of Buildings	-
Construction of Roads	194,954,953
Construction and Civil Works	142,446,110
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	-
Purchase of Office Furniture and General Equipment	58,375,590
Purchase of ICT Equipment	2,000,000
Purchase of Specialized Plant, Equipment and Machinery	12,000,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,091,400
Research, Studies, Project Preparation, Design & Supervision	13,082,839
Rehabilitation of Civil Works	150,042,923
Acquisition of Strategic Stocks and commodities	-
Acquisition of Land	-
Acquisition of Intangible Assets	26,675,256
Specialised Materials and Supp	-
Narigp and Asdsp-Domestic Payable	141,828,452
Total	**1,409,223,452**

16. Progress On Follow Up On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.	Variance in amounts transferred to municipalities	Municipalities are reporting on accrual basis hence the amount transferred from the county was for the year while in the municipalities was accrued.	Resolved	
2.	Un supported expenditure on construction of Mwakalanga Dam- Phase II	There is a complete file for the project	Resolved	
3.	Lack of ownership documents for land	The project was inherited form coast water but the transfer of land has not been finalised	Not 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
Date: 28th September, 2022

17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,213,114,296	2,479,650,452	1,803,117,808	2,870,709,136	**8,366,591,692**
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				13,514,625	**13,514,625**
World Bank – THUSCP					-
National Agricultural & Rural Inclusive Growth Project (NARIGP)		6,500,000		196,142,651	**202,642,651**
Kenya Devolution Support Programme		102,491,953			**102,491,953**
Youth Polytechnic support grant					-
Abolishment of user fees in health centres and dispensaries					-
Kenya Urban Support Programme					-
Agriculture Sector Development Support Project (ASDSP)		8,000,000		24,817,737	**32,817,737**
Kenya Climate Smart Agriculture Project (KCSAP)					-
Water and Sanitation Development Project				211,388,777	**211,388,777**
Construction of County Headquarters					-
Total	**1,213,114,296**	**2,596,642,405**	**1,803,117,808**	**3,316,572,926**	**8,929,447,435**

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

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							
3069 EDUCATION							
1. Mazeras Primary Ecde	FY 2021/2022	4,424,559		4,424,559		4,424,559	
2. Chibanda Mulungu Ecde	FY 2021/2022	5,686,024		5,686,024		5,686,024	
3. Rehabilitation Of Gurujo Ecde	FY 2021/2022	3,598,622		3,598,622		3,598,622	
4. Mwananyala Ecde	FY 2021/2022	5,798,008		5,798,008		5,798,008	
5. Ngao Ecde	FY 2021/2022	5,856,306		1,693,240		1,693,240	
6. Mitangani Ecde	FY 2021/2022	5,742,000		5,626,000	4,152,498	1,473,502	
7. Magodzoni Ecde	FY 2021/2022	5,942,413		2,507,526		2,507,526	
Sub-Total		**37,047,932**		**29,333,979**	**4,152,498**	**25,181,481**	
Construction Of Civil Works							
Sub-Total		-	-	-	-	-	
Supply Of Goods							
3061 FINANCE							
1. Rakimun Company	FY 2021/2022	5,500,000		5,500,000		5,500,000	
2.Print Options	FY 2021/2022	949,500		949,500		949,500	
Sub-Total		**6,449,500**	-	**6,449,500**	-	**6,449,500**	
3064 HEALTH							
1.Kenya Medical supply Agency	FY 2021/2022	16,461,612		16,461,612	-	16,461,612	
Sub-Total		**16,461,612**		**16,461,612**		**16,461,612**	

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
Supply Of Services							
3061 FINANCE							
1.Aar Insurance	FY 2021/2022	1,280,000		1,280,000		1,280,000	
2. Safaricom Plc	FY 2021/2022	325,341		325,341		325,341	
3. Crown Autoworks	FY 2021/2022	342,700		342,700		342,700	
4. Raekim & Brothers	FY 2021/2022	177,956		177,956		177,956	
5. Oasi Beach Mgnt	FY 2021/2022	1,674,855		1,674,855		1,674,855	
6. Lotfa Resort	FY 2021/2022	5,664,781		5,664,781		5,664,781	
7. Matuga Holders	FY 2021/2022	67,040		67,040		67,040	
8. Coral Beach Resort	FY 2021/2022	132,320		132,320		132,320	
9. Kenya Sch. Of Gov	FY 2021/2022	289,800		289,800		289,800	
10. Standard Group	FY 2021/2022	336,400		336,400		336,400	
11. Nozama Travel	FY 2021/2022	285,940		285,940		285,940	
12. Sunrise Resort	FY 2021/2022	138,000		138,000		138,000	
13. Nayna Galstar	FY 2021/2022	592,500		592,500		592,500	
14. Jacaranda Hotels	FY 2021/2022	1,548,925		1,548,925		1,548,925	
15. Garashi Tours	FY 2021/2022	182,250		182,250		182,250	
16. Marhills Autosolv	FY 2021/2022	751,070		751,070		751,070	
17. West Coast Car Care	FY 2021/2022	72,000		72,000		72,000	
18. Ridman Enterprises Limited	FY 2021/2022	2,460,000		2,460,000		2,460,000	
19. Madison Insurance	FY 2021/2022	223,200		223,200		223,200	
20. Contigent Liabilites-Various	FY 2021/2022	231,070,107		231,070,107		231,070,107	

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
21. Steinhart Ventures Limited	FY 2021/2022	3,000,000		3,000,000		3,000,000	
Sub-Total		**250,615,185**	**-**	**250,615,185**	**-**	**250,615,185**	
Grand Total		**300,574,229**	**-**	**302,860,276**	**4,152,498**	**298,707,778**	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others (*Payroll deductions*)							
FINANCE & ECONOMIC PLANNING							
Afya Sacco Society Ltd		16-Jun-22	5,740		5,740		
Fosa Hazina Sacco		16-Jun-22	73,476		73,476		
Fosa Kwale Teachers		16-Jun-22	14,462		14,462		
Imarika Sacco		16-Jun-22	11,650		11,650		
Kwale Civic Workers Sa		16-Jun-22	1,189,089		1,189,089		
Kwale County Government		16-Jun-22	7,440		7,440		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Nacico Sacco Limited		16-Jun-22	22,364		22,364		
Shirika Sacco		16-Jun-22	16,950		16,950		
Ukulima Cooperative Sa		16-Jun-22	29,057		29,057		
Lapfund		26-May-22	2,788,036		2,788,036		
Lapfund		16-Jun-22	2,788,896		2,788,896		
Laptrust Pension Trust		26-May-22	266,375		266,375		
Laptrust Pension Trust		16-Jun-22	266,375		266,375		
Laptrust Umbrella Reti		26-May-22	52,666		52,666		
Laptrust Umbrella Reti		16-Jun-22	52,666		52,666		
Gok Pss Scheme		26-May-22	5,285		5,285		
Gok Pss Scheme		16-Jun-22	5,285		5,285		
Sub-Total			**7,595,812**		**7,595,812**		
Agriculture							
Afya Sacco Society Ltd-Loan		16-Jun-22	12,236		12,236		
Ardhi Sacco Society Ltd		16-Jun-22	25,175		25,175		
Fosa Kwale Teachers		16-Jun-22	32,538		32,538		
Harambee Savings And Credit		16-Jun-22	81,844		81,844		
Helb Collection Account		16-Jun-22	43,028		43,028		
Izwe Loans Kenya Ltd		20-May-22	94,421		94,421		
Kwale Civic Workers Sacco L		16-Jun-22	54,348		54,348		
Kwale County Government Rev		16-Jun-22	5,320		5,320		
Mwalimu National Sacco Soci		16-Jun-22	14,650		14,650		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Mwito Sacco Society Ltd		16-Jun-22	127,107		127,107		
Ukulima Cooperative Savings		16-Jun-22	1,045,646		1,045,646		
Premier (K) Limited		19-May-22	20,108		20,108		
Lapfund		20-May-22	630,262		630,262		
Lapfund		16-Jun-22	631,944		631,944		
Laptrust Pension Trust		20-May-22	297,376		297,376		
Laptrust Pension Trust		16-Jun-22	297,773		297,773		
Madison Insurance Company L		20-May-22	31,572		31,572		
Gok Pss Scheme		16-Jun-22	58,215		58,215		
Gok Pss Scheme		20-May-22	58,175		58,175		
Sub-Total			**3,561,736**		**3,561,736**		
Lands							
Ardhi Sacco Society Ltd		16-Jun-22	66,947		66,947		
Lapfund		20-May-22	184,692		184,692		
Lapfund		16-Jun-22	184,692		184,692		
Fosa Kwale Teachers		16-Jun-22	32,635		32,635		
Kwale Civic Workers Sacco L		16-Jun-22	38,522		38,522		
Kwale County Government Rev		16-Jun-22	780		780		
Laptrust Pension Trust		20-May-22	64,101		64,101		
Laptrust Pension Trust		16-Jun-22	64,101		64,101		
Ukulima Cooperative Savings		16-Jun-22	2,780		2,780		
Gok Pss Scheme		30-Jun-22	2,321		2,321		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Gok Pss Scheme		16-Jun-22	2,321		2,321		
Sub-Total			**643,891**		**643,891**		
Health Services							
Afya Sacco Society Ltd-Loan		15-Jun-22	5,856,334		5,856,334		
Ardhi Sacco Society Ltd		15-Jun-22	36,716		36,716		
Elimu Co Operative Savings		15-Jun-22	4,461		4,461		
Fosa Hazina Sacco		15-Jun-22	22,760		22,760		
Fosa Kwale Teachers		15-Jun-22	1,184,494		1,184,494		
Harambee Savings And Credit		15-Jun-22	46,503		46,503		
Imarika Sacco		15-Jun-22	398,808		398,808		
Jamii Sacco Society Limite		15-Jun-22	11,548		11,548		
Kenya Medical Association S		15-Jun-22	30,185		30,185		
Kenya Police Sacco Society		15-Jun-22	7,160		7,160		
Kwale Civic Workers Sacco L		15-Jun-22	107,830		107,830		
Kwale County Government Rev		15-Jun-22	34,960		34,960		
Magereza Sacco		15-Jun-22	980		980		
Metropolitan Teachers Sacco		15-Jun-22	2,360		2,360		
Mombasa Teachers Sacco Ltd		15-Jun-22	43,850		43,850		
Mwalimu National Sacco Soci		15-Jun-22	12,808		12,808		
Nacico Sacco Limited		15-Jun-22	7,938		7,938		
Shirika Sacco		15-Jun-22	20,740		20,740		
Ukulima Cooperative Savings		15-Jun-22	390,955		390,955		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Lapfund		26-May-22	6,722,203		6,722,203		
Lapfund		15-Jun-22	6,757,213		6,757,213		
Laptrust Umbrella Retiremen		6-Jun-22	2,466,100		2,466,100		
Laptrust Umbrella Retiremen		15-Jun-22	2,457,660		2,457,660		
Kenya National Secretaries Association		15-Jun-22	360		360		
Gok Pss Scheme		22-Jun-22	999,187		999,187		
Sub-Total			**27,624,112**		**27,624,112**		
Trade							
Kwale Civic Workers Sacc		20-May-22	97,851		97,851		
Lapfund		20-May-22	257,650		257,650		
Laptrust Pension Trust		20-May-22	190,588		190,588		
Afya Sacco Society Ltd-L		16-Jun-22	7,913		7,913		
Fosa Kwale Teachers		16-Jun-22	24,045		24,045		
Harambee Savings And Cre		16-Jun-22	18,490		18,490		
Kwale Civic Workers Sacc		16-Jun-22	97,851		97,851		
Kwale County Government		16-Jun-22	1,660		1,660		
Lapfund		16-Jun-22	258,001		258,001		
Laptrust Pension Trust		16-Jun-22	190,588		190,588		
Shirika Sacco		16-Jun-22	118,201		118,201		
Ukulima Cooperative Savi		16-Jun-22	4,280		4,280		
Gok Pss Scheme		16-Jun-22	2,345		2,345		
Gok Pss Scheme		16-Jun-22	2,345		2,345		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Sub-Total			**1,271,808**		**1,271,808**		
Social Services							
Laptrust Pension Trust		15-Jun-02	86,076		86,076		
Lapfund		19-May-22	361,888		361,888		
Laptrust Pension Trust		19-May-22	85,771		85,771		
Fosa Kwale Teachers		15-Jun-22	53,239		53,239		
Lapfund		15-Jun-22	361,888		361,888		
Harambee Savings And Credit		15-Jun-22	6,662		6,662		
Ukulima Cooperative Savings		15-Jun-22	15,699		15,699		
Kwale Civic Workers Sacco L		15-Jun-22	225,024		225,024		
Public Service Superannuati		15-Jun-22	6,512		6,512		
Kwale County Government Rev		15-Jun-22	1,440		1,440		
Sub-Total			**1,204,198**		**1,204,198**		
Executive Services							
Lapfund		20-May-02	122,030		122,030		
Laptrust Pension Trust		20-May-22	84,449		84,449		
Lapfund		15-Jun-22	122,029		122,029		
Laptrust Pension Trust		15-Jun-22	84,449		84,449		
Ardhi Sacco Society Ltd		15-Jun-22	2,960		2,960		
Kwale Civic Workers Sacco L		15-Jun-22	156,298		156,298		
Nacico Sacco Limited		15-Jun-22	89,961		89,961		
Tabasamu Savings And Credit		15-Jun-22	18,339		18,339		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Kenya Local Government Work		17-Jun-22	1,820		1,820		
Sub-Total			**682,335**		**682,335**		
Education							
Lapfund		20-May-22	6,215,256		6,215,256		
Laptrust Pen		20-May-22	2,224,936		2,224,936		
Mwalimu Nati		16-Jun-22	10,160		10,160		
Mombasa Teac		16-Jun-22	7,920		7,920		
Fosa Kwale T		16-Jun-22	4,813,002		4,813,002		
Lapfund		16-Jun-22	6,385,016		6,385,016		
Laptrust Pen		16-Jun-22	2,279,049		2,279,049		
Imarika Sacc		16-Jun-22	293,121		293,121		
Kwale Civic		16-Jun-22	302,680		302,680		
Kwale County		16-Jun-22	43,400		43,400		
Sub-Total			**22,574,540**		**22,574,540**		
Water Services							
Afya Sacco Society Ltd-Loan		16-Jun-22	36,935		36,935		
Fosa Hazina Sacco		16-Jun-22	14,708		14,708		
Fosa Kwale Teachers		16-Jun-22	3,140		3,140		
Harambee Savings And Credit		16-Jun-22	40,147		40,147		
Kwale Civic Workers Sacco L		16-Jun-22	83,395		83,395		
Lapfund		20-May-22	152,225		152,225		
Lapfund		16-Jun-22	152,482		152,482		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Laptrust Pension Trust		20-May-22	66,525		66,525		
Laptrust Pension Trust		16-Jun-22	66,525		66,525		
Mwito Savings And Credit Co		16-Jun-22	9,350		9,350		
Public Service Superannuati		20-May-22	2,956		2,956		
Public Service Superannuati		16-Jun-22	2,956		2,956		
Ukulima Cooperative Savings		16-Jun-22	39,038		39,038		
Sub-Total			**670,382**		**670,382**		
INFRASTRUCTURE							
Afya Sacco Society Ltd-Loa		16-Jun-02	9,330		9,330		
Ardhi Sacco Society Ltd		16-Jun-22	18,923		18,923		
Imarika Sacco		16-Jun-22	12,301		12,301		
Jamii Sacco Society Limite		16-Jun-22	2,160		2,160		
Kwale Civic Workers Sacco L		16-Jun-22	157,760		157,760		
Kwale County Government Rev		16-Jun-22	2,240		2,240		
Lapfund		19-May-22	548,064		548,064		
Lapfund		16-Jun-22	548,321		548,321		
Laptrust Pension Trust		19-May-22	137,628		137,628		
Laptrust Pension Trust		16-Jun-22	137,628		137,628		
Nacico Sacco Limited		16-Jun-22	2,710		2,710		
Public Service Superannuati		19-May-22	2,314		2,314		
Public Service Superannuati		16-Jun-22	2,314		2,314		
Tabasamu Savings And Credit		16-Jun-22	23,726		23,726		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Ufundi Sacco Society Limite		16-Jun-22	1,180		1,180		
Ukulima Cooperative Savings		16-Jun-22	27,087		27,087		
Sub-Total			**1,633,686**		**1,633,686**		
Ict							
Fosa Kwale Teachers		15-Jun-22	1,980		1,980		
Kwale Civic Workers Sacco L		15-Jun-22	90,909		90,909		
Kwale County Government Rev		15-Jun-22	1,320		1,320		
Lapfund		19-May-22	341,348		341,348		
Lapfund		15-Jun-22	341,348		341,348		
Shirika Sacco		15-Jun-22	72,168		72,168		
Sub-Total			**849,073**		**849,073**		
County Public Service Board							
Afya Sacco Society Ltd-Loan		16-Jun-22	10,260		10,260		
Fosa Kwale Teachers		16-Jun-22	21,320		21,320		
Imarika Sacco		16-Jun-22	31,412		31,412		
Jogoo Sacco		16-Jun-22	3,110		3,110		
Kwale Civic Workers Sacco L		16-Jun-22	18,131		18,131		
Kwale County Government Rev		16-Jun-22	400		400		
Lapfund		19-May-22	109,744		109,744		
Lapfund		16-Jun-22	109,744		109,744		
Laptrust Pension Trust		19-May-22	23,352		23,352		

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
Laptrust Pension Trust		16-Jun-22	23,352		23,352		
Shirika Sacco		16-Jun-22	10,031		10,031		
Sub-Total			**360,856**		**360,856**		
Public Service & Administration							
Mwalimu National Sacco Soci		15-Jun-22	5,200		5,200		
Kwale County Government Rev		15-Jun-22	13,960		13,960		
Fosa Hazina Sacco		15-Jun-22	16,158		16,158		
Ukulima Cooperative Savings		15-Jun-22	26,752		26,752		
Imarika Sacco		15-Jun-22	32,021		32,021		
Nacico Sacco Limited		15-Jun-22	35,770		35,770		
Tabasamu Savings And Credit		15-Jun-22	333,251		333,251		
Laptrust Umbrella Retiremen		27-May-22	643,621		643,621		
Laptrust Umbrella Retiremen		15-Jun-22	643,778		643,778		
Kwale Civic Workers Sacco L		15-Jun-22	933,888		933,888		
Lapfund		27-May-22	2,607,575		2,607,575		
Lapfund		15-Jun-22	2,607,731		2,607,731		
Sub-Total			**7,899,706**		**7,899,706**		
Grand Total			**76,572,134**		**76,572,134**		

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (*Specify*)							
6.							
Sub-Total							
Grand Total							

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Total				

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Finance				
Sakyna Mkuta	8/5/2021	48,000	40,000	8,000
Miraj Bakari Chimbombo	7/1/2021	16,300	16,300	-
Boi Lillahi	05/08/2021,24/06/2022	230,000	110,000	120,000
Chiroro Jira	10/18/2021	161,600	114,400	47,200
Abdalla Mwachai	7/1/2021	175,000	150,000	25,000
Bakari sebe	8/6/2021	1,810,000	993,340	816,660
Cecilia Leja	7/1/2021	67,500	67,500	-
Anita Nzioka	10/18/2021	225,000	175,000	50,000
Kassim Said Zondo	9/24/2021	44,000	44,000	-
Mwalimu Chea	18/08/2021,21/02/2022	790,000	525,000	265,000

Yusuf Swaleh Surayan	7/1/2021	41,662	41,662	-
Mwanaisha Juma Masemo	01/07/2021,21/02/2022	85,000	45,000	40,000
Alex Mbega Makanga	7/1/2021	75,000	75,000	-
Alex Onduko	2/21/2022	749,998	449,998	300,000
Sihiana Ali	8/4/2021	400	-	400
Swaleh Matano Ndzovu	2/21/2021	158,325	91,657	66,668
Faith Kyalo Kanini	2/21/2022	500,000	250,000	250,000
Chari Gakurya	7/1/2021	225,000	200,000	25,000
Ruwaida Hassan	2/21/2022	874,999	458,333	416,666
Mariam Said Mashobo	4/21/2022	375,000	243,750	131,250
Siamini Mwacheo	7/1/2021	35,000	26,253	8,747
Linah Mwarabu	7/1/2021	33,332	33,332	-
Rumba Mazera	7/1/2021	240,000	240,000	-
Kassim Karoyo	7/1/2021	450,000	450,000	-
Abdulrazak Gele	12/13/2021	100,000	40,000	60,000
Kalama Rama	2/21/2022	150,000	80,000	70,000
Vincent Mbito	2/21/2022	100,000	16,800	83,200
Samuel Letesia	2/21/2022	150,000	25,000	125,000
Musa Rai	4/21/2022	134,000	11,167	122,833
Zaituni Mlingo	3/2/2022	540,000	180,000	360,000
Saumu Burashi	6/9/2022	42,000	-	42,000
		8,627,116	5,193,492	3,433,624
Agriculture				
Ann Muthoni kague	7/1/2021	16,660	16,660	-
Angelica Weboko	8/5/2021	100,000	100,000	-

Francis Muchoki kangunu	7/1/2021	62,494	62,494	-
Saumu Salim Mwasera	10/18/2021	144,000	120,000	24,000
Bett Kipkorir Hillary	7/1/2021	112,500	112,500	-
Japheth Kipkorir	7/1/2021	35,000	35,000	-
Asha Mwaganyika Mwaisha	1/24/2022	35,000	14,585	20,415
Juma Mwazewe Risasi	1/22/2022	84,000	14,000	70,000
		589,654	475,239	114,415
Lands				
Kombo Hassan Kombo	7/1/2021	40,750	40,750	-
		40,750	40,750	-
Health				
Mwanapili Hamisi Mwarachuma	05/08/2021, 12-10-21	39,928	35,728	4,200
Khamis Ndaro Said	8/5/2021	100,000	83,340	16,660
Saumu Chigambah	8/5/2021	40,000	33,350	6,650
Peter Siema	8/5/2021	120,000	100,000	20,000
Mushira Lilian Marita	7/1/2021	16,663	16,663	-
Racheal Kahindi	9/24/2021	243,000	218,700	24,300
Fungo Mohamed Nzalla	8/4/2021	65,000	55,000	10,000
Mwamasare mohamed Said	7/1/2021	13,000	13,000	-
Judith Gitau Njeri	7/1/2021	66,660	66,660	-
Faith Salama Karisa	11/22/2021	262,994	175,194	87,800
Elizabeth Chomba	10/18/2021	1,097,000	797,000	300,000
Charles Maina Kabonoki	7/1/2021	37,500	37,500	-
Mary Muthoni Mukanda	7/1/2021	24,994	24,994	-
Juma Hussein Fujo	7/1/2021	33,320	33,320	-

Emilly Lango Adhiambo	8/18/2021	187,500	187,500	-
Martin Nyamawi	7/1/2021	33,280	33,280	-
Hamisi GoreGore	10/18/2021	55,000	45,000	10,000
Sylivester Kimathi	7/1/2021	20,831	20,831	-
Ibrahim Rashid Zimbu	10/18/2021	130,000	110,000	20,000
Hamisi Rama Mwagana	11/22/2021	170,000	120,000	50,000
Yusra Yusuf Abubakar	7/1/2021	36,000	36,000	-
Raphael Kaplich Tuitolek	6/9/2022	258,000	98,000	160,000
Jumaa S. Mbete	7/1/2021	99,998	99,998	-
Francis Mumo Mute	11/22/2021	64,600	42,100	22,500
Grace Ounda Abongo	22/11/2021,24/06/2022	430,000	250,000	180,000
Mwanaidi Burashi Mwaburashi	7/1/2021	33,332	33,332	-
Biuba Mohamed Kheri	4/21/2022	500,000	225,000	275,000
Shamilla Mesalimu Kassim	7/1/2021	262,499	262,499	-
Mwanajuma Mbale Nassoro	6/9/2022	1,244,998	524,998	720,000
Carolyne Muendi Nzuki	7/1/2021	45,000	45,000	-
Juma Mambo Zani	7/1/2021	83,332	83,332	-
Mwanahalifa Bakari	7/1/2021	833,332	833,332	-
Kassim Mwalimu Bilo	01/07/2021,21/2/2022	180,000	108,000	72,000
Yasmin Hassan Derow	7/1/2021	100,000	100,000	-
Mary Ngendo Mburu	7/1/2021	100,000	100,000	-
Caroline Ngoya	10/18/2021	40,000	32,000	8,000
Samuel Ngumu Kisia	10/18/2021	500,000	249,996	250,004
Ali Mohamed Tsanuo	10/18/2021	250,000	200,000	50,000
Masika Mwingo	11/22/2021	200,000	116,900	83,100

Lawrence Tanui	11/22/2021	300,000	175,000	125,000
Feda Mwazuma	2/21/2022	100,000	40,000	60,000
Peter Thoya Baya	3/30/2022	60,000	-	60,000
Mwanamvua Suleiman Musa	2/21/2022	350,000	58,334	291,666
Abdallah Nzungu Chimerah	4/21/2022	800,000	80,000	720,000
Fredrick Mwamu Mwachiro	4/21/2022	38,400	3,200	35,200
Rashid Mayeko	5/13/2022	60,000	-	60,000
Mary Mbova	11/22/2021	200,000	116,900	83,100
Mwanasha Suleiman	6/28/2022	50,000	-	50,000
		9,976,161	6,120,981	3,855,180
Trade				
Subira Hussein	9/24/2021	30,000	30,000	-
Mwakulola swaleh Hamisi	7/1/2021	16,663	16,663	-
Jacob Mwinzi Mutua	7/1/2021	10,000	10,000	-
Salim Swaleh Chipenda	12/3/2021	22,000	14,500	7,500
Bibi Hassan Mwazoa	7/1/2021	18,000	18,000	-
Mebakari Juma Kahiri	7/1/2021	30,000	30,000	-
Mazera Kolo	7/1/2021	35,000	35,000	-
Hassan Ngalaa Chuphi	10/18/2021	400,000	320,000	80,000
Harrison Musembi Mbaluto	11/22/2021	30,000	15,000	15,000
Kassim Dzombo	12/3/2021	100,000	51,000	49,000
Bidala Salim Baridi	2/21/2022	60,000	10,000	50,000
		751,663	550,163	201,500
Community				
Suleiman Mwanalawi Juma	7/1/2021	8,326	8,326	-

Ramadhani Masudi Bungale	7/1/2021	249,998	249,998	-
Said Ndurya Meri	7/1/2021	15,000	15,000	-
Susan Nyamawi	7/1/2021	40,000	40,000	-
Hamisi Apuli	7/1/2021	57,600	57,600	-
Fatuma Nchirenje	6/9/2022	20,000	-	20,000
Franscisca Kilonzo	6/9/2022	800,000	-	800,000
		1,190,924	370,924	820,000
Executive				
Rodgers Chimega		228,000	200,000	28,000
Eric Parmet Melubo	10/18/2021	500,000	461,112	38,888
Francis Ndiege	7/1/2021	33,330	33,330	-
Joseph Thoya Chea	7/1/2021	120,000	120,000	-
Juddy Chizi Kengo	7/1/2021	46,400	46,400	-
Mangi Martin Mwaro	7/1/2021	416,666	333,336	83,330
Neema Omar Mwachome	2/21/2022	183,330	163,330	20,000
Salim Yawa Mrina	7/1/2021	75,000	75,000	-
Mejumaa Gasare	7/1/2021	30,000	12,500	17,500
Esha Yahya Mwacharo	10/18/2021	22,800	22,800	-
Omar Mwagao	1/24/2022	80,000	33,335	46,665
Salim Gombeni	2/21/2022	250,000	125,000	125,000
Asha Hassan Neno	4/21/2022	80,000	10,000	70,000
		2,065,526	1,636,143	429,383
Education				
Mangale Munga Ndegwa	7/1/2021	150,000	150,000	-
Mwanaisha Said Idd	7/1/2021	188,800	45,800	143,000

Hassan Ndaro Hamisi	7/1/2021	16,000	16,000	-
Mwanamisi Bakari Mwabijo	10/18/2021	150,000	100,000	50,000
Mohamed Omar Bundo	4/21/2022	40,000	3,340	36,660
		544,800	315,140	229,660
Water				
Mwachenda Chityeke	11/22/2021	66,662	45,831	20,831
Nimando Kibwana Ali	11/22/2021	52,500	35,845	16,655
Kahindi Thoya mwamure	8/5/2021	12,000	10,000	2,000
Musa Mwaiwe	1/24/2022	24,000	10,000	14,000
Hamisi Masemo	1/24/2022	40,000	16,675	23,325
		195,162	**118,351**	**76,811**
Infrastructure				
Hemed Mwabudzo	7/1/2021	333,320	333,320	-
Ndurya Hassan Mkalla	7/1/2021	16,000	16,000	-
Bejira Athman Dalu	7/1/2021	60,000	60,000	-
Fredrick Zani Tembe	7/1/2021	8,000	8,000	-
		417,320	**417,320**	**-**
ICT				
Emmanuel Nduni	6/24/2022	300,000	-	300,000
		300,000	**-**	**300,000**
CPSB				
Sarah Mueni Nzioka	2/21/2022	574,999	408,399	166,600
George Lugogo Chombo	2/21/2022	815,000	483,000	332,000
Siti Gakurya	7/1/2021	350,000	350,000	-
Athman Ali Mukumu	7/1/2021	82,499	82,499	-

Ali Mwaguta	2/21/2022	168,000	28,000	140,000
		1,990,498	**1,351,898**	**638,600**
PSA				
Dismus Chengo Mango	8/5/2021	80,000	66,670	13,330
Fatuma Upembo Swazuri	8/18/2021	50,000	50,000	-
Azizi Vumbi Salim	7/1/2021	58,315	8,315	50,000
Mary Owano Makutwa	6/3/2022	100,000	50,000	50,000
Said Salim Mwasserah	4/21/2022	800,000	387,500	412,500
Mwatime Njama	8/5/2021	36,000	36,000	-
Hamisi Jackson	7/1/2021	3,000	3,000	-
Mwanamkuu Mshee	7/1/2021	2,500	2,500	-
Daniel Ndambo	7/1/2021	42,800	22,800	20,000
Mebakari Ali Mwatabu	8/4/2021	200,000	133,336	66,664
Hamisi Ramadhan Gasambi	12/13/2021	205,000	145,000	60,000
Asha Hamisi Nenga	2/21/2022	32,500	20,500	12,000
Zainab Njira Lugogo	7/1/2021	5,999	5,999	-
Said Mwachinalo Dosho	2/21/2022	149,996	89,996	60,000
Abdalla Hamad Mdeka	12/15/2021	14,456	9,956	4,500
Chinyavu Gwede	7/1/2021	23,325	23,325	-
Fatuma Ali Daba	7/1/2021	35,000	35,000	-
Jangaa Nyondo Jangaa	6/24/2022	91,500	17,500	74,000
Mohamed Said Mwishima	7/1/2021	7,228	7,228	-
Mwanamgeni Omar Mazuri	12/13/2021	75,000	55,000	20,000
Mwanajuma Rashid Yeya	7/1/2021	21,000	21,000	-
Hassan Bakari Mwakesi	7/1/2021	50,000	50,000	-

Tima Hamadi Mwaduka	2/21/2022	34,000	17,334	16,666
Abdalla Hamadi Kibiriti	12/13/2021	8,000	8,000	-
Shee Kemu Idd	7/1/2021	21,400	21,400	-
Ibrahim Mdune Nyamawi	7/1/2021	12,000	12,000	-
Abdalla Swaleh Mwarandani	4/21/2022	300,000	120,000	180,000
Mwanasiti Swaleh	6/3/2022	48,000	24,000	24,000
Mwinyi Salim Foro	12/13/2021	153,000	66,500	86,500
Ann Chizi Mwanzika	10/18/2021	53,000	39,753	13,247
Joseph Kalu Mwalewa	10/18/2021	25,000	16,800	8,200
Juma Gwidi	2/21/2022	100,000	80,000	20,000
Nshauri Mariaka	2/21/2022	30,000	10,000	20,000
Benedict Kuto	2/21/2022	720,000	120,000	600,000
Mealii Ndoro Juma	2/21/2022	21,600	3,600	18,000
Makau Kiilu	2/21/2022	24,000	4,000	20,000
Linah Kwewe Nyota	4/21/2022	30,000	8,000	22,000
Abdallah Fundi Mtulu	4/21/2022	100,000	10,000	90,000
Mohamed Ali Mwakutunza	4/21/2022	57,600	4,800	52,800
Shee Hamisi Hemed	4/21/2022	100,000	8,334	91,666
		3,921,219	**1,815,146**	**2,106,073**
GRAND TOTAL		**30,610,793**	**18,405,547**	**12,205,246**

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	88,894,441	16,755,623	-	-	105,650,064
Buildings and structures	8,786,840,818	1,684,038,342	-	-	10,470,879,160
Transport equipment	405,319,213	53,055,859	-	-	458,375,072
Office equipment, furniture and fittings	303,757,421	51,077,148	-	-	354,834,569
ICT Equipment	325,574,280	11,413,321	-	-	336,987,601
Machinery and Equipment	747,415,232	30,151,958	-	-	777,567,190
Heritage and cultural assets	52,069,132	1,636,070	-	-	53,705,202
Biological assets	203,199,990	39,914,900	-	-	243,114,890
Intangible assets	470,904,237	27,199,071	-	-	498,103,308
Infrastructure assets- Roads, Rails	1,293,885,489	509,639,892	-	-	1,803,525,381
Work in progress	517,459,382	186,030,915	-	-	703,490,297
Specialised Materials and supp	56,424,650	-	-	-	56,424,650
Research and Designs	292,199,865	-	-	-	292,199,865
Total	**13,543,944,151**	**2,610,913,099**	**-**	**-**	**16,154,857,250**

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.

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					-			
2	Kwale County Bursary Fund	110,000,000	200,000,000	90,000,000	50,000,000	450,000,000	450,000,000	-	
3	Kwale Water and Sewerage company	20,000,000			211,388,777	231,388,777	231,388,777	-	
4	Bboard								
5	Corporation								
6	Kwale County Disaster Mgt Fund		5,000,000			5,000,000	5,000,000	-	
	Total	**130,000,000**	**205,000,000**	**90,000,000**	**261,388,777**	**686,388,777**	**686,388,777**	-	

.....
Chief Officer Finance
County Executive

.....
Director Accounting Services
County Executive

Annex 8: Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court Case	V.A Nyamodi & Company Advocate	Kes	600,000	Dec-22	
2	Court Case	Mkj Advocates Llp	Kes	11,623,200	Dec-22	
3	Court Case	Mkj Advocates Llp	Kes	10,459,720	Dec-22	
4	Court Case	Mkj Advocates Llp	Kes	1,969,000	Dec-22	
5	Court Case	Mkj Advocates Llp	Kes	3,132,000	Dec-22	
6	Court Case	Mkj Advocates Llp	Kes	3,855,000	Dec-22	
7	Court Case	Muthee Kihiko Soni & Ass0ciates Llp Advocates	Kes	1,220,000	Dec-22	
8	Court Case	Muthee Kihiko Soni & Ass0ciates Llp Advocates	Kes	3,150,000	Dec-22	
9	Court Case	Muthee Kihiko Soni & Ass0ciates Llp Advocates	Kes	3,150,000	Dec-22	
10	Court Case	Muthee Kihiko Soni & Ass0ciates Llp Advocates	Kes	18,855,000	Dec-22	
11	Court Case	Muthee Kihiko Soni & Ass0ciates Llp Advocates	Kes	4,100,000	Dec-22	
12	Court Case	Madzayo Mrima & Jadi Advocates	Kes	1,168,000	Dec-22	
13	Court Case	Madzayo Mrima & Jadi Advocates	Kes	15,955,868	Dec-22	
14	Court Case	Madzayo Mrima & Jadi Advocates	Kes	4,297,600	Dec-22	
15	Court Case	Madzayo Mrima & Jadi Advocates	Kes	1,326,000	Dec-22	

16	Court Case	Madzayo Mrima & Jadi Advocates	Kes	200,000	Dec-22	
17	Court Case	Madzayo Mrima & Jadi Advocates	Kes	992,384	Dec-22	
18	Court Case	Madzayo Mrima & Jadi Advocates	Kes	4,050,300	Dec-22	
19	Court Case	Madzayo Mrima & Jadi Advocates	Kes	2,534,060	Dec-22	
20	Court Case	Madzayo Mrima & Jadi Advocates	Kes	2,750,000	Dec-22	
21	Court Case	John Bwir & Associates Advocates	Kes	118,953	Dec-22	
22	Court Case	John Bwir & Associates Advocates	Kes	2,052,300	Dec-22	
23	Court Case	John Bwir & Associates Advocates	Kes	338,935	Dec-22	
24	Court Case	John Bwir & Associates Advocates	Kes	1,749,120	Dec-22	
25	Court Case	John Bwir & Associates Advocates	Kes	3,064,002	Dec-22	
26	Court Case	John Bwir & Associates Advocates	Kes	1,743,697	Dec-22	
27	Court Case	John Bwir & Associates Advocates	Kes	1,180,500	Dec-22	
28	Court Case	John Bwir & Associates Advocates	Kes	2,769,200	Dec-22	
29	Court Case	John Bwir & Associates Advocates	Kes	4,217,304	Dec-22	
30	Court Case	John Bwir & Associates Advocates	Kes	397,660	Dec-22	
31	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	5,000,000	Dec-22	

32	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	18,069,305	Dec-22	
33	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	14,348,000	Dec-22	
34	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	6,536,000	Dec-22	
35	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	6,536,000	Dec-22	
36	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	13,920,000	Dec-22	
37	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	29,986,000	Dec-22	
38	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	5,000,000	Dec-22	
39	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	5,000,000	Dec-22	
40	Court Case	Munyao, Muthama And Kashindi Advocates	Kes	5,000,000	Dec-22	
41	Court Case	Muturi Gakuo & Kibara Advocates	Kes	154,200	Dec-22	
42	Court Case	Muturi Gakuo & Kibara Advocates	Kes	510,000	Dec-22	
43	Court Case	Muturi Gakuo & Kibara Advocates	Kes	68,000	Dec-22	
44	Court Case	Muturi Gakuo & Kibara Advocates	Kes	69,600	Dec-22	
45	Court Case	Muturi Gakuo & Kibara Advocates	Kes	838,000	Dec-22	
46	Court Case	Muturi Gakuo & Kibara Advocates	Kes	1,700,000	Dec-22	
47	Court Case	Muturi Gakuo & Kibara Advocates	Kes	68,000	Dec-22	

48	Court Case	Muturi Gakuo & Kibara Advocates	Kes	970,000	Dec-22	
49	Court Case	Muturi Gakuo & Kibara Advocates	Kes	149,200	Dec-22	
50	Court Case	Muturi Gakuo & Kibara Advocates	Kes	838,000	Dec-22	
51	Court Case	Muturi Gakuo & Kibara Advocates	Kes	1,500,000	Dec-22	
52	Court Case	Muturi Gakuo & Kibara Advocates	Kes	1,790,000	Dec-22	

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

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

There was no expenditure relating to Climate

Annex 10 Disaster Expenditure Reporting Template

Date: Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
704043060	704043060		Food stuff		994,600	
Totals					**994,600**	

Annex 11: – Bank Reconciliation/FO 30 Reports

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22 KWALE COUNTY REVENUE FUND

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170697

Balance as per bank certificate	733,511,540.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	733,511,540.35

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

Annex 12: – IFMIS Generated Reports

Statement of Receipts and Payments - County Executives

Entity: 3060-Kwale County

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	1	9,082,745,307.00	9,031,740,115.20
Proceeds from Domestic and Foreign Grants	2	0.00	0.00
Transfers from Other Government Entities	3	0.00	0.00
Proceeds from Domestic Borrowings	4	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00
Proceeds from Sale of Assets	6	0.00	0.00
Reimbursements and Refunds	7	0.00	0.00
Returns of Equity Holdings	8	0.00	0.00
County Own Generated Receipts	9	0.00	0.00
Returned CRF issues	10	0.00	0.00
TOTAL RECEIPTS		**9,082,745,307.00**	**9,031,740,115.20**
PAYMENTS			
Compensation of Employees	11	3,120,918,728.35	2,966,546,995.95
Use of goods and Services	12	2,289,735,439.75	1,764,854,354.75
Subsidies	13	0.00	0.00
Transfers to Other Government Units	14	683,560,774.15	641,000,582.75
Other Grants and Transfers	15	450,000,000.00	404,500,000.00
Social Security Benefits	16	0.00	0.00
Acquisition of Assets	17	2,610,913,099.45	3,309,877,428.65
Finance Costs, including Loan Interest	18	294,411.75	351,120.65
Repayment of Principal on Domestic and Foreign Borrowing	19	0.00	0.00
Other payments	20	5,000,000.00	0.00
TOTAL PAYMENTS		**9,160,422,453.45**	**9,087,130,482.75**
SURPLUS/ (DEFICIT)		(77,677,146.45)	(55,390,367.55)

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

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

Statement of Assets and Liabilities - County Executives

Entity: 3060-Kwale County

Current Period: JUL-21 To JUN-22
Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	378,451,007.35	487,981,961.85
Cash Balances	21B	548,571,347.05	600.00
Total Cash And Cash Equivalents		**927,022,354.40**	**487,982,561.85**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	22	14,613,267.80	11,239,165.00
TOTAL FINANCIAL ASSETS		**941,635,622.20**	**499,221,726.85**
Financial Liabilities			
Accounts Payables - Deposits	23	1,022,081,776.95	12,274,655.85
NET FINANCIAL ASSETS		**(80,446,154.75)**	**486,947,071.00**
REPRESENTED BY			
Fund Balance b/fwd	24	**486,947,071.00**	**600,532,159.00**
Prior year adjustments	25	**(12,683,778.85)**	**(58,194,720.45)**
Surplus/Deficit for the Year		**(554,709,446.90)**	**(55,390,367.55)**
NET FINANCIAL POSITION		**(80,446,154.75)**	**486,947,071.00**

The Explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2022 and signed by:

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

Statements of Cash Flow - County Executives

Entity: 3060-Kwale County
Current Period: JUL-21 To JUN-22
Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts from operating income			
Exchequer releases	1	8,605,639,306.55	9,031,740,115.20
Proceeds from Domestic and Foreign Grants	2	0.00	0.00
Transfers from Other Government Entities	3	0.00	0.00
Reimbursements and Refunds	7	0.00	0.00
Returns of Equity Holdings	8	0.00	0.00
County Own Generated Receipts	9	0.00	0.00
Returned CRF issues	10	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	11	3,120,918,728.35	2,966,546,995.95
Use of goods and Services	12	2,289,661,739.75	1,764,854,354.75
Subsidies	13	0.00	0.00
Transfers to Other Government Units	14	683,560,774.15	641,000,582.75
Other Grants and Transfers	15	450,000,000.00	404,500,000.00
Social Security Benefits	16	0.00	0.00
Finance Costs, including Loan Interest	18	294,411.75	351,120.65
Other payments	20	5,000,000.00	0.00
Adjusted for :			
Adjustments during the year		1,006,433,018.30	(117,099,382.15)
Net Cash From Operating Activities	A	3,062,636,670.85	3,137,387,678.95
Cash Flow From Investing Activities			
Proceeds from Sale of Assets	6	0.00	0.00
Acquisition of Assets	17	2,610,913,099.45	3,309,877,428.65
Net Cash Flow From Investing Activities	B	(2,610,913,099.45)	(3,309,877,428.65)
Cash flow from borrowing activities			
Proceeds from Domestic Borrowings	4	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	19	0.00	0.00
Net cash flow from financing activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	451,723,571.40	(172,489,749.70)
Cash and Cash Equivalent at BEGINNING of The Year		487,982,561.85	718,667,032.00
Cash and Cash Equivalent at END of The Year	21A+21B	927,022,354.40	487,982,561.85

The Explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2022 and signed by:

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

Trial Balance Comparison Report
Entity: 3060-Kwale County
Current Period: JUL-21 To JUN-22
Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1110104 Cess Receipts - Local Authority Tax	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
1110000 Taxes on Income, Profits and Capital Gains	**0.00**	**0.00**	**0.00**	**0.00**
1420102 Other Revenues	0.00	0.00	0.00	0.00
1420100 Sales of Market Establishment	0.00	0.00	0.00	0.00
1420206 Transit Toll Charges	0.00	0.00	0.00	0.00
1420207 Auctioneers Registration Fees	0.00	0.00	0.00	0.00
1420200 Administrative Fees and Charges	0.00	0.00	0.00	0.00
1420405 Market Fees	0.00	0.00	0.00	0.00
1420400 Incidental Sales by Non-Market Establishments	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	**0.00**	**0.00**	**0.00**	**0.00**
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	**0.00**	**0.00**	**0.00**	**0.00**
1520101 Land Rates Current Year	0.00	0.00	0.00	0.00
1520102 Land Rates Penalities	0.00	0.00	0.00	0.00
1520103 Land Rates Other Years	0.00	0.00	0.00	0.00
1520100	0.00	0.00	0.00	0.00
1520201 Business Permits Current Year	0.00	0.00	0.00	0.00
1520202 Business Permits Late Payment Penalities Current Year	0.00	0.00	0.00	0.00
1520203 Business Permits Other Years (Including Penalities)	0.00	0.00	0.00	0.00
1520200 Business Permits	0.00	0.00	0.00	0.00
1520304 Wheat & Maize Cess	0.00	0.00	0.00	0.00
1520311 Fruits & Vegetables / Produce Cess	0.00	0.00	0.00	0.00
1520313 Wattle Bark Cess	0.00	0.00	0.00	0.00
1520314 Log Cess	0.00	0.00	0.00	0.00
1520315 Charcoal Cess	0.00	0.00	0.00	0.00
1520321 Livestock Cess	0.00	0.00	0.00	0.00
1520300 Cesses	0.00	0.00	0.00	0.00
1520501 Ground Rent - Current Year	0.00	0.00	0.00	0.00
1520502 Ground Rent - Other Years	0.00	0.00	0.00	0.00
1520503 Stand Premium	0.00	0.00	0.00	0.00
1520500 Plot Rents	0.00	0.00	0.00	0.00
1520000	0.00	0.00	0.00	0.00
1530102 Application Fee	0.00	0.00	0.00	0.00
1530104 Plot Subdivision Fee	0.00	0.00	0.00	0.00
1530105 Business Subletting / Transfer Fee	0.00	0.00	0.00	0.00
1530100 Administrative Services Fees	0.00	0.00	0.00	0.00
1530202 Court Fines	0.00	0.00	0.00	0.00
1530203 Impounding Charges	0.00	0.00	0.00	0.00
1530205 Tender Documents Sale	0.00	0.00	0.00	0.00
1530200 Various Fees	0.00	0.00	0.00	0.00
1530301 Sand Fees	0.00	0.00	0.00	0.00
1530303 Mineral Extraction Royalties (Cement Silic	0.00	0.00	0.00	0.00
1530321 Garbage Dumping Fee	0.00	0.00	0.00	0.00
1530300 Council'S Natural Resources Exploitation	0.00	0.00	0.00	0.00
1530512 Council Premises Occasional Hire (Offices etc.)	0.00	0.00	0.00	0.00
1530500 Lease / Rental Of Council'S Infrastructure Assets	0.00	0.00	0.00	0.00
1530000 Miscellaneous Fees & Charges	0.00	0.00	0.00	0.00
1540206 Workman's Compensation Claims Recovery	0.00	0.00	0.00	0.00
1540200 Insurance Claims Recovery	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
1550101 Market Entrance / Gate Fee	0.00	0.00	0.00	0.00
1550105 Market Stalls Rent	0.00	0.00	0.00	0.00
1550121 Produce Inspection Fee	0.00	0.00	0.00	0.00

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	Current Period		Previous period	
Account No and Description	Debit Balance	Credit Balance	Debit Balance	Credit Balance
1550100 Market/Trade Centre Fee	0.00	0.00	0.00	0.00
1550221 Street Parking Fee	0.00	0.00	0.00	0.00
1550200 Vehicle Parking Fees	0.00	0.00	0.00	0.00
1550000 Market/Trade Centre & Vehicle Parking Fees	**0.00**	**0.00**	**0.00**	**0.00**
1560101 Housing Estates Monthly Rent	0.00	0.00	0.00	0.00
1560104 Advertisement Charges Recovery	0.00	0.00	0.00	0.00
1560100 Housing	0.00	0.00	0.00	0.00
1560000 Housing & Social Premises Use	**0.00**	**0.00**	**0.00**	**0.00**
1570101 Nursery Schools Fee	0.00	0.00	0.00	0.00
1570100 School Fees	0.00	0.00	0.00	0.00
1570000 Education Fees	**0.00**	**0.00**	**0.00**	**0.00**
1580112 Food Preparation Premises Hygenization Services Fee	0.00	0.00	0.00	0.00
1580100 Public Health Services	0.00	0.00	0.00	0.00
1580211 Health Centres Services Fee	0.00	0.00	0.00	0.00
1580241 Burial Fees	0.00	0.00	0.00	0.00
1580200 Public Health Facilities Operations	0.00	0.00	0.00	0.00
1580401 Slaughtering Fee	0.00	0.00	0.00	0.00
1580402 Hides & Skins Fee	0.00	0.00	0.00	0.00
1580403 Manure Sale	0.00	0.00	0.00	0.00
1580411 Slaughter Houses Inspection Fee	0.00	0.00	0.00	0.00
1580400 Slaughter Houses Administration	0.00	0.00	0.00	0.00
1580000 Public Health & Sanitation Services Fees	**0.00**	**0.00**	**0.00**	**0.00**
1590112 Buildings Plan Approval Fee	0.00	0.00	0.00	0.00
1590132 Sign Boards & Advertisement Fee	0.00	0.00	0.00	0.00
1590100 Technical Services Fees	0.00	0.00	0.00	0.00
1590000 Technical Assistance Fees	**0.00**	**0.00**	**0.00**	**0.00**
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	**0.00**	**0.00**	**0.00**	**0.00**
2110101 Basic Salaries - Civil Service	2,841,606,087.85	0.00	2,702,037,766.80	0.00
2110117 Basic Salaries County Executive Service	114,619,172.45	0.00	110,606,836.00	0.00
2110199 Basic Salaries - Permanent - Others	148,115,467.50	0.00	152,987,993.15	0.00
2110100 Basic Salaries - Permanent Employees	**3,104,340,727.80**	**0.00**	**2,965,632,595.95**	**0.00**
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	13,962,000.00	0.00	214,400.00	0.00
2110200 Basic Wages - Temporary Employees	**13,962,000.00**	**0.00**	**214,400.00**	**0.00**
2110302 Horaria	550,000.00	0.00	700,000.00	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110315 Extreneous Allowance	0.00	0.00	0.00	0.00
2110316 Security Allowance	2,066,000.55	0.00	0.00	0.00
2110399 Personal Allowances paid - Oth	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	**2,616,000.55**	**0.00**	**700,000.00**	**0.00**
2110000 Wages and Salary Contributions	**3,120,918,728.35**	**0.00**	**2,966,546,995.95**	**0.00**
2210101 Electricity	51,176,566.65	0.00	34,933,727.55	0.00
2210102 Water and Sewarage Charges	10,127,802.00	0.00	9,497,482.50	0.00
2210103 Gas expenses	0.00	0.00	0.00	0.00
2210104 Electricity expenses(Pending Bills)	0.00	0.00	0.00	0.00
2210106 Utilities, Supplies- Other (	519,096.00	0.00	1,134,819.00	0.00
2210100 Utilities, Supplies and Services	**61,823,464.65**	**0.00**	**45,566,029.05**	**0.00**
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	10,060,680.00	0.00	10,239,732.00	0.00
2210202 Internet Connections	3,580,872.00	0.00	1,252,000.00	0.00
2210203 Courier & Postal Services	134,156.00	0.00	417,910.00	0.00
2210205 Satellite Access Services	0.00	0.00	0.00	0.00
2210207 Purchase of Bandwidth Capacity	5,000,000.00	0.00	0.00	0.00
2210299 Communication, Supplies - Othe	266,052.00	0.00	949,920.00	0.00
2210200 Communication, Supplies and Services	**19,041,760.00**	**0.00**	**12,859,562.00**	**0.00**
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,352,611.00	0.00	23,013,456.00	0.00
2210302 Accommodation - Domestic Travel	54,177,075.00	0.00	55,015,776.40	0.00
2210303 Daily Subsistance Allowance	139,305,164.05	0.00	134,976,246.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	340,220.00	0.00	599,285.00	0.00
2210306 Repatriation Costs	0.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	43,200.00	0.00	216,220.00	0.00
2210309 Field Allowance	19,612,890.00	0.00	22,969,458.00	0.00
2210310 Field Operational Allowance	141,162,887.00	0.00	43,076,925.00	0.00
2210399 Domestic Travel and Subs. - Others	19,753,257.00	0.00	10,118,705.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**404,747,304.05**	**0.00**	**289,986,071.40**	**0.00**

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210401 Travel Costs (airlines, bus, railway, etc.)	189,389.00	0.00	0.00	0.00
2210402 Accommodation	0.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	182,547.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	56,260.00	0.00	921,900.00	0.00
2210499 Foreign Travel and Subs.- Others	922,280.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,350,476.00	0.00	921,900.00	0.00
2210502 Publishing & Printing Services	23,236,281.50	0.00	17,128,806.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	507,426.00	0.00	499,072.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	11,361,692.10	0.00	13,014,440.55	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	743,000.00	0.00
2210599 Printing, Advertising - Other	316,915.00	0.00	963,870.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	35,422,314.60	0.00	32,349,188.55	0.00
2210602 Payment of Rents and Rates - Residential	1,706,370.00	0.00	3,412,740.00	0.00
2210603 Rents and Rates - Non-Residential	408,000.00	0.00	414,000.00	0.00
2210604 Hire of Transport, Equipment	36,053,746.95	0.00	17,346,051.70	0.00
2210606 Hire of Equipment, Plant and Machinery	9,167,990.00	0.00	4,892,000.00	0.00
2210600 Rentals of Produced Assets	47,336,106.95	0.00	26,064,791.70	0.00
2210701 Travel Allowance	0.00	0.00	0.00	2,400.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	2,900,000.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	42,600.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	0.00	0.00	165,000.00	0.00
2210711 Tuition Fees Allowance	311,480.00	0.00	751,480.00	0.00
2210712 Trainee Allowance	1,168,800.00	0.00	770,200.00	0.00
2210713 Physical Fitness and Aptitude Assessment and Training	0.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210715 Kenya School of Government	0.00	0.00	0.00	0.00
2210716 Human Resourse Reforms	0.00	0.00	791,204.00	0.00
2210799 Training Expenses - Other (Bud	14,085,484.90	0.00	15,543,431.00	0.00
2210700 Training Expenses	15,565,764.90	0.00	20,963,915.00	2,400.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	58,109,243.10	0.00	38,700,151.40	0.00
2210802 Boards, Committees, Conferences and Seminars	106,600,225.60	0.00	77,410,856.40	0.00
2210805 National Celebrations	360,000.00	0.00	0.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210810 Conference of African Ministers of Public/Civil Service	0.00	0.00	0.00	0.00
2210899 Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	165,069,468.70	0.00	116,111,007.80	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210902 Building Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	5,845,206.00	0.00	5,491,431.00	0.00
2210904 Motor Vehicle Insurance	15,887,329.00	0.00	13,539,389.75	0.00
2210910 Medical Insurance	380,422,189.35	0.00	285,000,000.00	0.00
2210999 Insurance Costs - Other (Budge	1,226,089.00	0.00	7,118,714.00	0.00
2210900 Insurance Costs	403,380,813.35	0.00	311,149,534.75	0.00
2211001 Medical Drugs	201,448,379.50	0.00	166,996,033.85	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	101,889,549.50	0.00	78,747,834.10	0.00
2211003 Veterinarian Supplies and Materials	0.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	492,000.00	0.00	0.00	0.00
2211005 Chemicals and Industrial Gases	11,817,190.00	0.00	10,059,680.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	3,999,200.00	0.00	7,890,400.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	133,221,501.00	0.00	76,138,381.60	0.00
2211009 Education and Library Supplies	20,435,052.00	0.00	2,997,000.00	0.00
2211010 Supplies for Broadcasting and Information Services	800,000.00	0.00	1,804,284.50	0.00
2211011 Purchase/Production of Photographic	0.00	0.00	0.00	0.00

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	Current Period		Previous period	
Account No and Description	Debit Balance	Credit Balance	Debit Balance	Credit Balance
and Audio-Visual Materials				
2211015 Foods and Rations	64,054,526.00	0.00	55,638,226.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	4,098,000.25	0.00	12,688,109.90	0.00
2211019 Purchase of Uniforms and Clothing - Patients	372,100.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	875,466.00	0.00	0.00	0.00
2211023 Supplies for Production	121,600.00	0.00	400,000.00	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	0.00	0.00	0.00	0.00
2211026 Purchase of Vaccines and Sera	5,999,514.00	0.00	12,799,175.00	0.00
2211028 Purchase of X-Rays Supplies	2,075,000.00	0.00	1,500,000.00	0.00
2211029 Purchase of Safety Gear	2,656,030.00	0.00	6,433,795.00	0.00
2211031 Specialised Materials - Other	175,000.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	554,530,108.25	0.00	434,092,919.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	36,806,654.80	0.00	54,211,768.85	0.00
2211102 Supplies and Accessories for Computers and Printers	15,500,664.00	0.00	24,308,236.35	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	11,532,824.55	0.00	5,912,459.00	0.00
2211199 Office and General Supplies -	0.00	0.00	476,250.00	0.00
2211100 Office and General Supplies and Services	63,840,143.35	0.00	84,908,714.20	0.00
2211201 Refined Fuels and Lubricants for Transport	90,554,085.55	0.00	63,086,279.55	0.00
2211202 Refined Fuels and Lubricants for Production	44,237,968.55	0.00	42,749,440.20	0.00
2211203 Refined Fuels and Lubricants – Other	2,997,842.00	0.00	2,932,115.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	3,622,764.00	0.00	2,496,500.00	0.00
2211299 Fuel Oil and Lubricants - Othe	27,944,928.00	0.00	29,442,429.15	0.00
2211200 Fuel Oil and Lubricants	169,357,588.10	0.00	140,706,763.90	0.00
2211301 Bank Service Commission and Charges	294,411.75	0.00	351,120.65	0.00
2211304 Medical Expenses	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	210,400.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,014,045.00	0.00	533,746.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	42,180,200.00	0.00	7,999,604.00	0.00
2211310 Contracted Professional Services	50,377,424.00	0.00	25,607,030.00	0.00
2211311 Contracted Technical Services	9,960,000.00	0.00	7,493,750.00	0.00
2211313 Security Operations	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	5,306,830.00	0.00	2,650,700.00	0.00
2211322 Bindingof Records	122,960.00	0.00	471,762.00	0.00
2211324 Registration of Land	0.00	0.00	0.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	0.00	0.00
2211399 Other Operating Expenses - Oth	25,873,121.00	0.00	14,886,864.00	0.00
2211300 Other Operating Expenses	135,128,991.75	0.00	60,204,976.65	0.00
2210000 Goods and Services	2,076,594,304.65	0.00	1,575,885,374.95	2,400.00
2220101 Maintenance Expenses - Motor Vehicles	105,928,920.50	0.00	91,981,325.65	0.00
2220103 Maintenance Expenses - Boats and Ferries	72,600.00	0.00	303,445.00	0.00
2220105 Routine Maintenance - Vehicles	8,696,102.40	0.00	4,505,167.35	0.00
2220100 Routine Maintenance - Vehicles	114,697,622.90	0.00	96,789,938.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	48,740,173.15	0.00	47,496,565.90	0.00
2220202 Maintenance of Office Furniture and Equipment	9,908,527.80	0.00	670,780.00	0.00
2220203 Maintenance of Medical and Dental Equipment	1,347,446.00	0.00	0.00	0.00
2220204 Maintenance of Buildings – Residential	195,800.00	0.00	2,939,239.05	0.00
2220205 Maintenance of Buildings and Stations – Non-Residential	23,405,004.05	0.00	21,627,363.80	0.00
2220206 Maintenance of Civil Works	3,358,871.00	0.00	938,880.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	1,969,740.00	0.00	1,460,400.00	0.00
2220209 Minor Alterations to Buildings and	120,000.00	0.00	272,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Civil Works				
2220210 Maintenance of Computers, Software, and Networks	2,003,469.95	0.00	1,321,406.00	0.00
2220212 Maintenance of Communications Equipment	330,000.00	0.00	1,196,124.00	0.00
2220299 Routine Maintenance - Other As	7,285,192.00	0.00	14,609,803.70	0.00
2220200 Routine Maintenance - Other Assets	98,664,223.95	0.00	92,532,562.45	0.00
2220000 Routine Maintenance	213,361,846.85	0.00	189,322,500.45	0.00
2510118 Grants to Youth Polytechnics	0.00	0.00	0.00	0.00
2510100 Subsidies to Non-Financial Public Enterprises	0.00	0.00	0.00	0.00
2510000 Subsidies to Public Corporations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2640103 Educational Allowance	0.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	0.00	0.00	0.00	0.00
2640299 Emergency Relief and Ref. - Ot	0.00	0.00	0.00	0.00
2640200 Emergency Relief and Refugee Assistance	0.00	0.00	0.00	0.00
2640301 Ferry Services	0.00	0.00	0.00	0.00
2640303 Co-operative Societies	0.00	0.00	0.00	0.00
2640300 Grants to Small Businesses, Cooperatives, and Self Employed	0.00	0.00	0.00	0.00
2640402 Donations	0.00	0.00	3,999,940.00	0.00
2640499 Other Current Transfers - Othe	528,250,614.15	0.00	637,000,642.75	0.00
2640400 Other Current Transfers, Grants and Subsidies	528,250,614.15	0.00	641,000,582.75	0.00
2640503 Other Capital Grants and Trans	155,310,160.00	0.00	0.00	0.00
2640505 Micro Finanace Youth Programme	0.00	0.00	0.00	0.00
2640599 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	155,310,160.00	0.00	0.00	0.00
2649999 Scholarships and Other Educ. -	450,000,000.00	0.00	404,500,000.00	0.00
2649900	450,000,000.00	0.00	404,500,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,133,560,774.15	0.00	1,045,500,582.75	0.00
2810205 Emergency Fund	5,000,000.00	0.00	0.00	0.00
2810200 Civil Contingency Reserves	5,000,000.00	0.00	0.00	0.00
2810000 Budget Contingency Reserve	5,000,000.00	0.00	0.00	0.00
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	5,497,247.60	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	190,828,213.25	0.00	138,644,242.20	0.00
3110299 Construction of Buildings - Ot	81,423,868.75	0.00	121,284,235.20	0.00
3110200 Construction of Building	272,252,082.00	0.00	265,425,725.00	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110399 Refurbishment of Buildgs - Oth	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110402 Access Roads	193,829,294.55	0.00	437,892,556.50	0.00
3110499 Construction of Roads - Other	9,000,000.00	0.00	61,998,467.80	0.00
3110400 Construction of Roads	202,829,294.55	0.00	499,891,024.30	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	101,979,630.15	0.00	32,839,346.00	0.00
3110599 Other Infrastructure and Civil Works	31,425,935.80	0.00	4,741,932.70	0.00
3110500 Construction and Civil Works	133,405,565.95	0.00	37,581,278.70	0.00
3110701 Purchase of Motor Vehicles	40,809,999.00	0.00	55,989,149.00	0.00
3110702 Purchase of Boats	5,333,460.00	0.00	3,688,785.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	13,097,374.90	0.00
3110705 Purchase of Trucks and Trailers	0.00	0.00	0.00	0.00
3110706 Purchase of Tractors	6,912,400.00	0.00	6,951,128.00	0.00
3110707 Purchase of Ambulances	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	53,055,859.00	0.00	79,726,436.90	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00

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	Current Period		Previous period	
Account No and Description	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	883,055.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	**883,055.00**	**0.00**	**0.00**	**0.00**
3111001 Purchase of Office Furniture and Fittings	27,913,255.00	0.00	39,210,903.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	17,039,086.00	0.00	10,450,733.50	0.00
3111003 Purchase of Airconditioners, Fans and Heating Appliances	510,950.00	0.00	493,700.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	1,465,799.00	0.00	5,200,718.00	0.00
3111005 Purchase of Photocopiers	205,000.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111010 Purchase of Weights and Measures Equipments	2,910,000.00	0.00	0.00	0.00
3111011 Purchase of Lighting Equipment	0.00	0.00	0.00	0.00
3111099 Purch. of Office Furn. & Gen. - Other (Budget)	0.00	0.00	500,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	**50,044,090.00**	**0.00**	**55,856,054.50**	**0.00**
3111101 Purchase of Medical and Dental Equipment	689,533.00	0.00	0.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	0.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111110 Purchase of Generators	480,000.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	28,430,911.35	0.00
3111112 Purchase of Software	738,450.00	0.00	98,200.00	0.00
3111114 Purchase of Survey Equipment	0.00	0.00	0.00	0.00
3111116 Purchase of Graders	0.00	0.00	0.00	0.00
3111120 Purch. of Specialised Plant. -	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	**1,907,983.00**	**0.00**	**28,529,111.35**	**0.00**
3111299 Rehabilitation & Revation -	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	**0.00**	**0.00**	**0.00**	**0.00**
3111301 Purchase of Certified Crop Seed	1,199,500.00	0.00	1,690,000.00	0.00
3111302 Purchase of Animals and Breeding Stock	12,165,000.00	0.00	23,992,000.00	0.00
3111305 Purchase of tree seeds and seedlings	0.00	0.00	300,000.00	0.00
3111399 Purch. of Certified Seeds - Ot	25,459,000.00	0.00	27,252,250.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**38,823,500.00**	**0.00**	**53,234,250.00**	**0.00**
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111402 Engineering and Design Plans	0.00	0.00	0.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111404 Research Allowance	0.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	**0.00**	**0.00**	**0.00**	**0.00**
3111502 Water Supplies and Sewerage	228,070,815.30	0.00	175,708,430.20	0.00
3111503 Aerodromes and Airstrips	0.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	178,685,859.70	0.00	222,185,620.95	0.00
3111500 Rehabilitation of Civil Works	**406,756,675.00**	**0.00**	**397,894,051.15**	**0.00**
3112299 Purchase of Specialised Plant	24,975,920.00	0.00	19,242,050.00	0.00
3112200 Purchase of Specialised Plant	**24,975,920.00**	**0.00**	**19,242,050.00**	**0.00**
3110000 Acquisition of Fixed Capital Assets	**1,184,934,024.50**	**0.00**	**1,437,379,981.90**	**0.00**
3130101 Acquisition of Land	16,755,622.50	0.00	49,150,000.00	0.00
3130199 Acquisition of Land - Other (B	0.00	0.00	0.00	0.00
3130100 Acquisition of Land	**16,755,622.50**	**0.00**	**49,150,000.00**	**0.00**
3130000 Acquisition of Land and Intangible Assets	**16,755,622.50**	**0.00**	**49,150,000.00**	**0.00**
4130201 Domestic Payables - from Previous Financial Years	1,409,223,452.45	0.00	1,823,347,446.75	0.00
4130200 Payables from Previous Financial Periods	**1,409,223,452.45**	**0.00**	**1,823,347,446.75**	**0.00**
4130000 Other Domestic Accounts Receivable	**1,409,223,452.45**	**0.00**	**1,823,347,446.75**	**0.00**
6510280 Water and Sanitation Dev PRJ	0.00	0.10	0.00	0.00

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Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
(WSDP)				
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.10	0.00	0.00
6510305 Village Polytechnic Project Funds	2,013,059.00	0.00	2,013,059.00	0.00
6510307 Kenya Devolution Support Programme	41,452,573.00	0.00	35,600,620.00	0.00
6510323 COVID 19 EMERGENCY RESPONSE PROJECT ACCOUNT	3,591,080.00	0.00	49,994,871.00	0.00
6510300	47,056,712.00	0.00	87,608,550.00	0.00
6510000 Special Accounts	47,056,712.00	0.10	87,608,550.00	0.00
6520101 Exchequer Account/CRF Account	0.00	0.00	0.00	0.00
6520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	77,653,660.40	0.00	0.00	55,395,758.15
6530102 Revenue Deposit E-312 A/C	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	77,653,660.40	0.00	0.00	55,395,758.15
6530000 Recurrent Bank Accounts	77,653,660.40	0.00	0.00	55,395,758.15
6540101 Ministry HQ Development Bank A	0.00	324,106,689.90	12,639,600.00	0.00
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	0.00	324,106,689.90	12,639,600.00	0.00
6541115 County Road Maintenance levy fund	132,604,514.95	0.00	163,300,855.00	0.00
6541120 National Agricultural and Rural Inclusive Growth(NARIG)	150,694,047.00	0.00	0.00	0.00
6541125 Instruments for Devolution and Support (IDEAS) Project	16,169,706.00	0.00	16,169,706.00	0.00
6541129 County Kenya Urban Support Program Account	31,055,373.00	0.00	31,055,373.00	0.00
6541130 County Agriculture Sector Development Support Programme	40,820,737.00	0.00	3,000.00	0.00
6541100	371,344,377.95	0.00	210,528,934.00	0.00
6540000 Development Bank Accounts	371,344,377.95	324,106,689.90	223,168,534.00	0.00
6550101 Ministry HQ Deposit Bank A/C	41,593,977.00	0.00	67,691,666.00	0.00
6550105 Special Purpose Account	51,968,962.00	0.00	51,968,962.00	0.00
6550100 Deposit Bank Accounts	93,562,939.00	0.00	119,660,628.00	0.00
6550000 Deposit Bank Account	93,562,939.00	0.00	119,660,628.00	0.00
6570101 Co-Operative Bank of Kenya (He	112,940,008.00	0.00	112,940,008.00	0.00
6570100 Project Specific Bank Accounts	112,940,008.00	0.00	112,940,008.00	0.00
6570000 Project Specific Bank Accounts	112,940,008.00	0.00	112,940,008.00	0.00
6580101 Cash	535,056,722.05	0.00	600.00	0.00
6580103 Cash in Other Bank (for Missio	0.00	0.00	0.00	0.00
6580104 Cash in Transit	13,514,625.00	0.00	0.00	0.00
6580105 CASH IN DEPARTMENT06-FEB-09	0.00	0.00	0.00	0.00
6580100 Cash in Hand	548,571,347.05	0.00	600.00	0.00
6580000 Cash in Hand	548,571,347.05	0.00	600.00	0.00
6710103 Salary advance	12,657,387.80	0.00	11,239,165.00	0.00
6710100 Debtors & Advances - Employees	12,657,387.80	0.00	11,239,165.00	0.00
6710000 Domestic Debtors & Advances	12,657,387.80	0.00	11,239,165.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	1,955,880.00	0.00	0.00	0.00
6760100 Imprests	1,955,880.00	0.00	0.00	0.00
6760000 Government Imprests	1,955,880.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320014 Union Dues	0.00	0.00	0.00	0.00

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	Current Period		Previous period	
Account No and Description	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	19,684,511.65	0.00	0.00
7320108 Insurances	0.00	31,571.55	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	360.00	0.00	0.00
7320113 HELB Deductions	0.00	43,027.50	0.00	0.00
7320114 Union Dues	0.00	1,820.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	114,529.25	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	55,543,786.80	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	1,152,527.50	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	76,572,134.25	0.00	0.00
7320201 Contractors Retention Money	4,947,912.35	0.00	0.00	67,691,666.00
7320200 Other General Liabilities	4,947,912.35	0.00	0.00	67,691,666.00
7320000 Other Liabilities	4,947,912.35	76,572,134.25	0.00	67,691,666.00
7380101 General Withholding Tax	238,660.60	0.00	0.00	0.00
7380102 VAT Withholding	591,364.40	0.00	0.00	0.00
7380100	830,025.00	0.00	0.00	0.00
7380000 Withholding Taxes	830,025.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	32,403,191.80	433,953.45	0.00
7390100 System Required Liabilities	0.00	32,403,191.80	433,953.45	0.00
7399999 Cash Clearing A/c	0.00	918,857,978.25	55,009,466.70	0.00
7399900	0.00	918,857,978.25	55,009,466.70	0.00
7390000 System Required Liabilities A/cs	0.00	951,261,170.05	55,443,420.15	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	55,489,979,848.95	0.00	46,884,340,542.40
9910209 Remittances to Exchequer Miscellaneous Revenue	1,177,426,707.55	0.00	1,164,742,928.70	0.00
9910200 Exchequer Provisions	1,177,426,707.55	55,489,979,848.95	1,164,742,928.70	46,884,340,542.40
9910000 Provisions	1,177,426,707.55	55,489,979,848.95	1,164,742,928.70	46,884,340,542.40
9990101 Opening Balance Bank	0.00	372,481,363.65	0.00	372,481,363.65
9990100 Opening Balance Bank	0.00	372,481,363.65	0.00	372,481,363.65
9990201 Opening Balance Cash	0.00	0.00	0.00	0.00
9990200 Opening Balance Cash	0.00	0.00	0.00	0.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	19,607,194.00	0.00	19,607,194.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	19,607,194.00	0.00	19,607,194.00
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	45,624,712,690.35	0.00	36,537,582,207.60	0.00
9999900	45,624,712,690.35	0.00	36,537,582,207.60	0.00
9990000 Opening Balance Reserves	45,624,712,690.35	392,088,557.65	36,537,582,207.60	392,088,557.65
Total	57,234,008,400.90	57,234,008,400.90	47,399,518,924.20	47,399,518,924.20

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

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NOTES TO THE FINANCIAL STATEMENTS - COUNTY EXECUTIVES

Kwale County Ledger
Entity: 3060-Kwale County
Current Period: JUL-21 To JUN-22
Compare With: JUL-20 To JUN-21

1 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,213,114,296.00	1,323,019,157.00
Exchequer Releases/ Provisioning Account for Q2	9910201	2,614,198,178.55	2,433,029,546.00
Exchequer Releases/ Provisioning Account for Q3	9910201	1,803,117,808.00	2,466,308,750.00
Exchequer Releases/ Provisioning Account for Q4	9910201	2,975,209,024.00	2,809,382,662.20
TOTAL		8,605,639,306.55	9,031,740,115.20

2 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Govts. - Cash through Exchequer	1310100	0.00	0.00
Grants from Foreign Govts. - Direct Payments treated as AIA	1310200	0.00	0.00
Grants from International Organizations - Cash through Exchequer	1320100	0.00	0.00
Grants from International Organizations - Direct Payments AIA	1320200	0.00	0.00
TOTAL		0.00	0.00

3 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

4 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

5 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Sale of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Receipts from the Sale of Fixed Assets	3510000	0.00	0.00
Receipts from Sales of Inventories	3520000	0.00	0.00
Disposal and Sale of Non - Produced Assets	3540000	0.00	0.00
Repayment from Domestic Lending and On-Lending	4510000	0.00	0.00
Repayment of Principal from Foreign Lending & On - Lending	4520000	0.00	0.00
Sales and Disposals of Equity Holdings	4530000	0.00	0.00
TOTAL		0.00	0.00

7 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Reimbursements and Refund	4540100	0.00	0.00
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

8 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

9 County Own Generated Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts fromSale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
TOTAL		0.00	0.00

10 Returned CRF Issues

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Remittances to Exchequer Miscellaneous Revenue	9910209		
TOTAL			

11 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	3,104,340,727.80	2,965,632,595.95
Basic Wages - Temporary Employees	2110200	13,962,000.00	214,400.00
Personal Allowances paid as part of Salary	2110300	2,616,000.55	700,000.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		3,120,918,728.35	2,966,546,995.95

12 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	61,823,464.65	45,566,029.05
Communication, Supplies and Services	2210200	19,041,760.00	12,859,562.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	404,747,304.05	289,986,071.40
Foreign Travel and Subsistence, and other transportation costs	2210400	1,350,476.00	921,900.00
Printing , Advertising and Information Supplies and Services	2210500	35,422,314.60	32,349,188.55
Rentals of Produced Assets	2210600	47,336,106.95	26,064,791.70
Training Expenses	2210700	15,565,764.90	20,961,515.00
Hospitality Supplies and Servi	2210800	165,069,468.70	116,111,007.80
Insurance Costs	2210900	403,380,813.35	311,149,534.75
Specialised Materials and Supp	2211000	554,530,108.25	434,092,919.95
Office and General Supplies and Services	2211100	63,840,143.35	84,908,714.20
Fuel Oil and Lubricants	2211200	169,357,588.10	140,706,763.90
Other Operating Expenses	2211300	134,834,580.00	59,853,856.00
Routine Maintenance - Vehicles	2220100	114,697,622.90	96,789,938.00
Routine Maintenance - Other Assets	2220200	98,664,223.95	92,532,562.45
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		2,289,661,739.75	1,764,854,354.75

13 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

14 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	528,250,614.15	641,000,582.75
Other Capital Grants and Trans	2640500	155,310,160.00	0.00
TOTAL		683,560,774.15	641,000,582.75

15 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	450,000,000.00	404,500,000.00
TOTAL		450,000,000.00	404,500,000.00

16 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

17 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	272,252,082.00	265,425,725.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	202,829,294.55	499,891,024.30
Construction and Civil Works	3110500	133,405,565.95	37,581,278.70
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	53,055,859.00	79,726,436.90
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	883,055.00	0.00
Purchase of Office Furniture and General Equipment	3111000	50,044,090.00	55,856,054.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,907,983.00	28,529,111.35
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	38,823,500.00	53,234,250.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	406,756,675.00	397,894,051.15
Purchase of Specialised Plant	3112200	24,975,920.00	19,242,050.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Acquisition of Land	3130100	16,755,622.50	49,150,000.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	1,409,223,452.45	1,823,347,446.75
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		2,610,913,099.45	3,309,877,428.65

18 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Bank Charges	2211301	294,411.75	351,120.65
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		294,411.75	351,120.65

19 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

20 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	5,000,000.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		5,000,000.00	0.00

21A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	47,056,711.90	87,608,550.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	77,653,660.40	(55,395,758.15)
Development Bank Accounts	6540000	47,237,688.05	223,168,534.00
Deposit Bank Account	6550000	93,562,939.00	119,660,628.00
Project Specific Bank Accounts	6570000	112,940,008.00	112,940,008.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		378,451,007.35	487,981,961.85

21B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	548,571,347.05	600.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		548,571,347.05	600.00

22 Accounts Receivables - Outstanding Imprest and Clearence Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	12,657,387.80	11,239,165.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	1,955,880.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		14,613,267.80	11,239,165.00

23 Accounts Payable

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	0.00	0.00
Other Liabilities	7320000	71,624,221.90	67,691,666.00
Other General Liabilities	7330000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
Withholding Taxes	7380000	(830,025.00)	0.00
System Required Liabilities A/cs	7390000	951,287,580.05	(55,417,010.15)
TOTAL		1,022,081,776.95	12,274,655.85

24. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Bank Balances	21A	487,981,961.85	718,651,844.00
Cash Balances	21B	600.00	15,188.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	22	11,239,165.00	9,190,136.00
Accounts Payable	23	12,274,655.85	127,325,009.00
TOTAL		486,947,071.00	(3,451,220,914.35)

25 PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	12,683,778.85	0.00
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	12,683,778.85	0.00
County Transfers	9910300	0.00	0.00
TOTAL		25,367,557.70	0.00

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Budget Execution by Program and Sub-Programmes - County Executives :RECURRENT AND DEVELOPMENT COMBINED

Kwale County Ledger

Entity: 3060-Kwale County

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
0000003060			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0000000000	Default - Non Programmatic	0.00	0.00	0.00	0.00	0.00
0102003060		**FOOD SECURITY AND HOUSEHOLD INCOME**	**229,559,268.00**	**395,349,909.00**	**624,909,177.00**	**503,879,165.10**	**121,030,011.90**
	0102053060	General administration and support services	55,180,148.00	356,201,698.00	411,381,846.00	303,643,912.95	107,737,933.05
	0102063060	Personnel Services	174,379,120.00	3,875,916.00	178,255,036.00	177,073,087.15	1,181,948.85
	0102073060	Urban Development Support Services	0.00	35,272,295.00	35,272,295.00	23,162,165.00	12,110,130.00
0103003060		**PUBLIC WORKS**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0103043060	Administration and support services	0.00	0.00	0.00	0.00	0.00
0104003060		**PHYSICAL PLANNING**	**34,236,831.00**	**(12,947,670.00)**	**21,289,161.00**	**25,881,507.00**	**-4,592,346.00**
	0104013060	Physical development plans	34,236,831.00	(12,947,670.00)	21,289,161.00	25,881,507.00	-4,592,346.00
0105003060		**LAND MANAGEMENT FOR SUSTAINABLE DEVELOPMENT**	**47,800,000.00**	**18,317,400.00**	**66,117,400.00**	**57,508,715.00**	**8,608,685.00**
	0105013060	Establishment of squatter settlement schemes	47,800,000.00	18,317,400.00	66,117,400.00	57,508,715.00	8,608,685.00
0106003060		**FOREST DEVELOPMENT AND ENVIRONMENTAL MANAGEMENT**	**46,200,000.00**	**(14,647,334.00)**	**31,552,666.00**	**29,452,267.00**	**2,100,399.00**
	0106023060	County Environmental Awareness Initiative	46,200,000.00	(14,647,334.00)	31,552,666.00	29,452,267.00	2,100,399.00
0107003060		**CROP DEVELOPMENT AND MANAGEMENT**	**286,217,060.00**	**95,963,482.00**	**382,180,542.00**	**94,676,643.60**	**287,503,898.40**
	0107013060	Crop Production and Food Security	242,468,956.00	96,525,752.00	338,994,708.00	53,675,534.00	285,319,174.00

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	0107023060	Agricultural extension,Research and Training	7,999,244.00	(2,358,000.00)	5,641,244.00	5,465,134.00	176,110.00
	0107033060	Farm Land Utilization,Mechanization and Crop Storage	35,748,860.00	1,795,730.00	37,544,590.00	35,535,975.60	2,008,614.40
0108003060		**LIVESTOCK DEVELOPMENT AND MANAGEMENT**	**62,959,255.00**	**(15,190,000.00)**	**47,769,255.00**	**41,716,950.55**	**6,052,304.45**
	0108013060	Dairy and Meat Production	1,264,736.00	940,000.00	2,204,736.00	1,896,166.00	308,570.00
	0108023060	Value Addition of Livestock and Livestock Products	32,731,305.00	(8,630,000.00)	24,101,305.00	19,897,867.20	4,203,437.80
	0108033060	Livestock Disease Control	28,963,214.00	(7,500,000.00)	21,463,214.00	19,922,917.35	1,540,296.65
0109003060		**FISHERIES DEVELOPMENT**	**15,659,096.00**	**(421,000.00)**	**15,238,096.00**	**12,023,136.60**	**3,214,959.40**
	0109013060	Fish production Management	2,219,096.00	(150,000.00)	2,069,096.00	1,782,098.00	286,998.00
	0109023060	Value Addition and Marketing	13,440,000.00	(271,000.00)	13,169,000.00	10,241,038.60	2,927,961.40
0111003060			**1,266,256.00**	**32,080,799.00**	**33,347,055.00**	**2,151,013.10**	**31,196,041.90**
	0111013060	kwale municapilty	1,266,256.00	32,080,799.00	33,347,055.00	2,151,013.10	31,196,041.90
0112003060			**13,412,241.00**	**13,981,763.00**	**27,394,004.00**	**26,572,378.65**	**821,625.35**
	0112013060	Diani Municipality	13,412,241.00	13,981,763.00	27,394,004.00	26,572,378.65	821,625.35
0202003060		**INFRASTRUCTURE AND PUBLIC WORKS**	**633,289,767.00**	**(178,659,041.00)**	**454,630,726.00**	**193,829,294.55**	**260,801,431.45**
	0202013060	Rehabilitation of Roads, Drainage and Bridges	633,289,767.00	(178,659,041.00)	454,630,726.00	193,829,294.55	260,801,431.45
0203003060		**COUNTY ELECTRIFICATION**	**41,950,000.00**	**13,143,646.00**	**55,093,646.00**	**42,621,226.55**	**12,472,419.45**
	0203013060	Installation of Street Lighting Facilities	41,950,000.00	13,143,646.00	55,093,646.00	42,621,226.55	12,472,419.45
0301003060		**TRADE DEVELOPMENT PROGRAMME**	**15,287,500.00**	**625,000.00**	**15,912,500.00**	**15,209,279.25**	**703,220.75**
	0301013060	Building capacity of traders for better market access	9,537,500.00	(95,000.00)	9,442,500.00	8,909,554.25	532,945.75
	0301043060	Enforcement of Weights & Measures Act	5,750,000.00	720,000.00	6,470,000.00	6,299,725.00	170,275.00
	0301053060	General administration and support services	0.00	0.00	0.00	0.00	0.00
0302003060		**INVESTMENT PROMOTION FOR TRADE EXPANSION**	**11,563,666.00**	**545,000.00**	**12,108,666.00**	**12,017,159.10**	**91,506.90**
	0302023060	Investment publicity and promotion	11,563,666.00	545,000.00	12,108,666.00	12,017,159.10	91,506.90

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
0304003060		**TOURISM DEVELOPMENT**	**31,323,500.00**	**1,323,402.00**	**32,646,902.00**	**28,840,445.95**	**3,806,456.05**
	0304013060	Tourism promotion	31,323,500.00	1,323,402.00	32,646,902.00	28,840,445.95	3,806,456.05
0305003060		**GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES**	**274,726,357.00**	**394,030,535.00**	**668,756,892.00**	**576,339,672.90**	**92,417,219.10**
	0305013060	Personnel Services	129,010,843.00	(2,046,833.00)	126,964,010.00	122,191,738.60	4,772,271.40
	0305023060	Administration Services	145,715,514.00	396,077,368.00	541,792,882.00	454,147,934.30	87,644,947.70
0306003060		**MARKET INFRASTRUCTURE DEVELOPMENT**	**60,555,475.00**	**3,634,320.00**	**64,189,795.00**	**50,323,479.75**	**13,866,315.25**
	0306013060	Rehabilitation of Existing Markets	3,880,000.00	1,710,000.00	5,590,000.00	5,104,782.00	485,218.00
	0306023060	Construction of New Markets	56,675,475.00	1,924,320.00	58,599,795.00	45,218,697.75	13,381,097.25
0307003060		**INVESTMENT PROMOTION AND DEVELOPMENT**	**67,307,038.00**	**(20,320,000.00)**	**46,987,038.00**	**16,911,832.00**	**30,075,206.00**
	0307013060	Investment Promotion Services	67,307,038.00	(20,320,000.00)	46,987,038.00	16,911,832.00	30,075,206.00
0308003060		**ICT INFRASTRUCTURAL DEVELOPMENT**	**29,089,384.00**	**(2,376,602.00)**	**26,712,782.00**	**25,715,223.00**	**997,559.00**
	0308013060	Local Area Network Installation/ICT Support	29,089,384.00	(2,376,602.00)	26,712,782.00	25,715,223.00	997,559.00
0401003060		**PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES**	**37,510,851.00**	**81,931,318.00**	**119,442,169.00**	**85,500,222.00**	**33,941,947.00**
	0401023060	Maternal new born and child health	34,285,851.00	82,661,318.00	116,947,169.00	83,160,439.00	33,786,730.00
	0401053060	Public health Hygiene	3,225,000.00	(730,000.00)	2,495,000.00	2,339,783.00	155,217.00
0402003060		**CURATIVE HEALTH CARE SERVICES**	**400,000,000.00**	**25,110,750.00**	**425,110,750.00**	**424,950,638.50**	**160,111.50**
	0402043060	Medical Health Drugs	400,000,000.00	25,110,750.00	425,110,750.00	424,950,638.50	160,111.50
0403003060		**GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING**	**1,972,297,873.00**	**515,058,806.00**	**2,487,356,679.00**	**2,299,520,133.30**	**187,836,545.70**
	0403013060	General Administration	217,317,872.00	572,606,668.00	789,924,540.00	618,178,562.10	171,745,977.90
	0403053060	Personnel Services	1,754,980,001.00	(57,547,862.00)	1,697,432,139.00	1,681,341,571.20	16,090,567.80
0405003060		**MSAMBWENI HOSPITAL**	**66,960,000.00**	**11,147,710.00**	**78,107,710.00**	**62,948,314.70**	**15,159,395.30**

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	0405013060	Msambweni hospital	66,960,000.00	11,147,710.00	78,107,710.00	62,948,314.70	15,159,395.30
0406003060		**KINANGO HOSPITAL**	**36,770,000.00**	**1,330,000.00**	**38,100,000.00**	**36,953,809.00**	**1,146,191.00**
	0406013060	Kinango Hospital	36,770,000.00	1,330,000.00	38,100,000.00	36,953,809.00	1,146,191.00
0407003060		**KWALE HOSPITAL**	**52,660,000.00**	**(15,500,000.00)**	**37,160,000.00**	**23,615,061.00**	**13,544,939.00**
	0407013060	Kwale Hospital	52,660,000.00	(15,500,000.00)	37,160,000.00	23,615,061.00	13,544,939.00
0408003060		**TIWI RURAL HEALTH FACILITY**	**17,878,554.00**	**(1,125,000.00)**	**16,753,554.00**	**6,951,167.00**	**9,802,387.00**
	0408013060	Tiwi Rural Health Facility	17,878,554.00	(1,125,000.00)	16,753,554.00	6,951,167.00	9,802,387.00
0409003060		**SAMBURU HOSPITAL**	**34,395,000.00**	**(4,257,000.00)**	**30,138,000.00**	**10,669,466.20**	**19,468,533.80**
	0409013060	Samburu Hospital	34,395,000.00	(4,257,000.00)	30,138,000.00	10,669,466.20	19,468,533.80
0410003060		**LUNGA LUNGA HOSPITAL**	**28,191,194.00**	**1,844,500.00**	**30,035,694.00**	**18,397,595.00**	**11,638,099.00**
	0410013060	Lunga Lunga Hospital	28,191,194.00	1,844,500.00	30,035,694.00	18,397,595.00	11,638,099.00
0412003060		**RURAL HEALTH FACILITIES**	**340,284,950.00**	**25,847,950.00**	**366,132,900.00**	**141,696,941.65**	**224,435,958.35**
	0412013060	Rural Health Facilies	340,284,950.00	25,847,950.00	366,132,900.00	141,696,941.65	224,435,958.35
0413003060		**Diani Health Centre**	**2,125,000.00**	**465,000.00**	**2,590,000.00**	**2,280,750.00**	**309,250.00**
	0413013060	Diani Health Centre	2,125,000.00	465,000.00	2,590,000.00	2,280,750.00	309,250.00
0501003060		**EARLY CHILDHOOD AND YOUTH TRAINING.**	**399,858,222.00**	**26,918,856.00**	**426,777,078.00**	**242,449,350.30**	**184,327,727.70**
	0501013060	Early childhood and development	47,555,000.00	898,856.00	48,453,856.00	47,484,459.40	969,396.60
	0501043060	Infrastructure Development	352,303,222.00	26,020,000.00	378,323,222.00	194,964,890.90	183,358,331.10
0502003060		**GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES**	**523,231,475.00**	**333,421,983.00**	**856,653,458.00**	**743,129,002.15**	**113,524,455.85**
	0502013060	Administration Planning and support services	14,515,547.00	343,906,040.00	358,421,587.00	244,897,833.40	113,523,753.60
	0502023060	Personnel Services	508,715,928.00	(10,484,057.00)	498,231,871.00	498,231,168.75	702.25
0503003060		**YOUTH TRAINING AND DEVELOPMENT**	**112,437,777.00**	**(22,676,361.00)**	**89,761,416.00**	**17,368,747.70**	**72,392,668.30**
	0503013060	Administration	10,350,000.00	283,300.00	10,633,300.00	8,518,665.50	2,114,634.50
	0503023060	Infrastructure Development	102,087,777.00	(22,959,661.00)	79,128,116.00	8,850,082.20	70,278,033.80
0504003060		**SCHOLARSHIP AND BURSARY**	**400,000,000.00**	**50,000,000.00**	**450,000,000.00**	**450,000,000.00**	**0.00**
	0504013060	Scholarship and Bursary	400,000,000.00	50,000,000.00	450,000,000.00	450,000,000.00	0.00
0703003060		**MANAGEMENT OF PUBLIC**	**57,358,011.00**	**159,625,500.00**	**216,983,511.00**	**216,953,011.00**	**30,500.00**

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		FINANCIAL RESOURCES					
	0703023060	Budget formulation, coordination and management	57,358,011.00	159,625,500.00	216,983,511.00	216,953,011.00	30,500.00
0704003060		**GENERAL ADMINISTRATION AND SUPPORT SERVICES**	**1,082,501,876.00**	**287,701,996.00**	**1,370,203,872.00**	**1,307,823,308.55**	**62,380,563.45**
	0704013060	Audit Services	424,115,693.00	144,358,027.00	568,473,720.00	549,624,274.25	18,849,445.75
	0704043060	General Administration	658,386,183.00	143,343,969.00	801,730,152.00	758,199,034.30	43,531,117.70
0706003060		**HUMAN RESOURCE CAPITAL PLANNING AND DEVELOPMENT**	**54,734,203.00**	**(2,139,034.00)**	**52,595,169.00**	**44,006,347.20**	**8,588,821.80**
	0706013060	Human Resource Planning	13,408,126.00	1,969,250.00	15,377,376.00	11,112,833.20	4,264,542.80
	0706023060	Transformation of service delivery in the public service	3,900,000.00	(164,500.00)	3,735,500.00	3,709,771.50	25,728.50
	0706043060	Compensation to employees	31,426,077.00	(4,139,034.00)	27,287,043.00	23,083,792.50	4,203,250.50
	0706053060	Human Resource Planning	2,500,000.00	195,250.00	2,695,250.00	2,651,450.00	43,800.00
	0706063060	Staff Rationalization	3,500,000.00	0.00	3,500,000.00	3,448,500.00	51,500.00
0707003060		**PUBLIC SECTOR ADVISORY SERVICES**	**7,976,460.00**	**154,533.00**	**8,130,993.00**	**9,063,206.80**	**-932,213.80**
	0707013060	Legal Advisory Services	3,260,000.00	(1,628,400.00)	1,631,600.00	1,306,522.30	325,077.70
	0707033060	Media and Communication Services	4,716,460.00	1,782,933.00	6,499,393.00	7,756,684.50	-1,257,291.50
0708003060		**COORDINATION OF COUNTY POLICY FORMULATION**	**13,285,200.00**	**(352,700.00)**	**12,932,500.00**	**12,745,495.00**	**187,005.00**
	0708033060	County compliance and enforcement	13,285,200.00	(352,700.00)	12,932,500.00	12,745,495.00	187,005.00
0710003060		**RESOURCE MOBILIZATION AND MANAGEMENT**	**45,050,800.00**	**49,348,940.00**	**94,399,740.00**	**78,089,038.00**	**16,310,702.00**
	0710013060	Revenue Collection Management	45,050,800.00	49,348,940.00	94,399,740.00	78,089,038.00	16,310,702.00
0711003060		**PUBLIC FINANCE MANAGEMENT**	**38,724,200.00**	**(383,203.00)**	**38,340,997.00**	**36,767,039.00**	**1,573,958.00**
	0711013060	Public Finance and Accounting Services	14,332,200.00	2,931,009.00	17,263,209.00	17,230,103.00	33,106.00
	0711023060	Procurement Services	9,517,000.00	750,000.00	10,267,000.00	8,978,803.00	1,288,197.00
	0711033060	Risk Assurance Services	14,875,000.00	(4,064,212.00)	10,810,788.00	10,558,133.00	252,655.00
0712003060		**SUB COUNTY**	**45,370,736.00**	**(1,004,612.00)**	**44,366,124.00**	**45,405,102.20**	**-1,038,978.20**

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		ADMINISTRATION					
	0712013060	Sub County Admin Msambweni	9,832,512.00	(3,064,512.00)	6,768,000.00	8,800,178.00	-2,032,178.00
	0712023060	Sub County Admin Lunga Lunga	11,108,112.00	636,331.00	11,744,443.00	11,730,093.00	14,350.00
	0712033060	Sub County Admin Matuga	10,002,000.00	3,380,650.00	13,382,650.00	14,124,017.00	-741,367.00
	0712043060	Sub County Admin Kinango	14,428,112.00	(1,957,081.00)	12,471,031.00	10,750,814.20	1,720,216.80
0713003060		**COMPLIANCE AND ENFORCEMENT**	**13,623,134.00**	**(1,634,000.00)**	**11,989,134.00**	**12,718,110.80**	**-728,976.80**
	0713013060	County garbage and Cleaning Services	13,623,134.00	(1,634,000.00)	11,989,134.00	12,718,110.80	-728,976.80
0714003060			**10,150,000.00**	**(3,251,842.00)**	**6,898,158.00**	**4,502,817.80**	**2,395,340.20**
	0714013060		10,150,000.00	(3,251,842.00)	6,898,158.00	4,502,817.80	2,395,340.20
0901003060		**MINERAL EXPLORATION & SUSTAINABLE UTILIZATION OF MINED RESOURCES**	**900,000.00**	**(600,000.00)**	**300,000.00**	**291,100.00**	**8,900.00**
	0901023060	Empowering communities in extractive industry	900,000.00	(600,000.00)	300,000.00	291,100.00	8,900.00
0903003060		**COMMUNITY DEVELOPMENT AND SOCIAL SERVICES**	**68,783,444.00**	**(14,094,278.00)**	**54,689,166.00**	**46,562,638.00**	**8,126,528.00**
	0903013060	Social services	53,624,980.00	(21,275,278.00)	32,349,702.00	24,251,612.00	8,098,090.00
	0903023060	Community development	8,358,464.00	7,551,000.00	15,909,464.00	15,886,580.00	22,884.00
	0903033060	Drug and substance abuse management	6,800,000.00	(370,000.00)	6,430,000.00	6,424,446.00	5,554.00
0904003060		**CULTURE AND HERITAGE**	**17,525,966.00**	**4,600,000.00**	**22,125,966.00**	**22,125,687.00**	**279.00**
	0904013060	Protection and promotion of positive culture and heritage	17,525,966.00	4,600,000.00	22,125,966.00	22,125,687.00	279.00
0905003060		**SPORTS AND YOUTH DEVELOPMENT**	**106,510,000.00**	**(1,140,632.00)**	**105,369,368.00**	**102,590,618.60**	**2,778,749.40**
	0905013060	Youth sporting talent search and development	3,960,000.00	850,000.00	4,810,000.00	4,718,191.60	91,808.40
	0905023060	Sports development program	65,750,000.00	(4,307,632.00)	61,442,368.00	59,126,420.00	2,315,948.00
	0905033060	Youth empowerment program	36,800,000.00	2,317,000.00	39,117,000.00	38,746,007.00	370,993.00
0906003060		**GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES**	**44,155,579.00**	**111,422,577.00**	**155,578,156.00**	**132,682,224.55**	**22,895,931.45**
	0906013060	Personnel Services	32,475,579.00	4,124,115.00	36,599,694.00	36,371,118.30	228,575.70

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	0906023060	Administration Services	11,680,000.00	107,298,462.00	118,978,462.00	96,311,106.25	22,667,355.75
1001003060		**DEVELOPMENT/CONSTRUCTION & MAINTENANCE OF WATER SUPPLY SYSTEMS**	**470,665,662.00**	**(19,063,055.00)**	**451,602,607.00**	**284,426,247.50**	**167,176,359.50**
	1001023060	Construction and maintenance of water pipeline supply systems	112,638,112.00	(16,197,543.00)	96,440,569.00	63,552,165.00	32,888,404.00
	1001033060	Development of Borehole water supply systems	143,741,225.00	(11,044,088.00)	132,697,137.00	82,028,022.60	50,669,114.40
	1001043060	Development/Construction of Surface water supply systems	204,286,325.00	(59,538,341.00)	144,747,984.00	82,490,627.70	62,257,356.30
	1001063060	Community Water Project	10,000,000.00	67,716,917.00	77,716,917.00	56,355,432.20	21,361,484.80
1002003060		**GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES**	**496,376,860.00**	**513,515,528.00**	**1,009,892,388.00**	**481,496,173.30**	**528,396,214.70**
	1002013060	Personnel Services	37,999,969.00	(6,874,747.00)	31,125,222.00	30,935,977.05	189,244.95
	1002023060	Administration Services	458,376,891.00	520,390,275.00	978,767,166.00	450,560,196.25	528,206,969.75
		Grand Total	**8,900,695,721.00**	**2,836,657,839.00**	**11,737,353,560.00**	**9,160,348,753.45**	**2,577,004,806.55**

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

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Budget Execution by Heads and Programmes -County

Entity: 3060-Kwale County
Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default Value (Non-Departmental)**	**0.00**	**0.00**	**0.00**
	0706003060	HUMAN RESOURCE CAPITAL PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0905003060	SPORTS AND YOUTH DEVELOPMENT	0.00	0.00	0.00
	0107003060	CROP DEVELOPMENT AND MANAGEMENT	0.00	0.00	0.00
	0712003060	SUB COUNTY ADMINISTRATION	0.00	0.00	0.00
	1002003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0000003060		0.00	0.00	0.00
3061000100		**Administration**	**782,718,923.00**	**773,519,027.65**	**9,199,895.35**
	0710003060	RESOURCE MOBILIZATION AND MANAGEMENT	0.00	0.00	0.00
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	782,718,923.00	773,519,027.65	9,199,895.35
3061000200		**Treasury-Accounts**	**17,263,209.00**	**17,230,103.00**	**33,106.00**
	0711003060	PUBLIC FINANCE MANAGEMENT	17,263,209.00	17,230,103.00	33,106.00
	0703003060	MANAGEMENT OF PUBLIC FINANCIAL RESOURCES	0.00	0.00	0.00
3061000300		**Budget & Economic Planning**	**216,983,511.00**	**216,953,011.00**	**30,500.00**
	0703003060	MANAGEMENT OF PUBLIC FINANCIAL RESOURCES	216,983,511.00	216,953,011.00	30,500.00
3061000400		**Revenue**	**94,399,740.00**	**78,089,038.00**	**16,310,702.00**
	0710003060	RESOURCE MOBILIZATION AND MANAGEMENT	94,399,740.00	78,089,038.00	16,310,702.00
	0703003060	MANAGEMENT OF PUBLIC FINANCIAL RESOURCES	0.00	0.00	0.00
3061000500		**Procurement**	**10,267,000.00**	**8,978,803.00**	**1,288,197.00**
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
	0711003060	PUBLIC FINANCE MANAGEMENT	10,267,000.00	8,978,803.00	1,288,197.00
3061000600		**Internal Audit**	**10,810,788.00**	**10,558,133.00**	**252,655.00**
	0711003060	PUBLIC FINANCE MANAGEMENT	10,810,788.00	10,558,133.00	252,655.00
3061000700			**128,652,859.00**	**128,390,029.85**	**262,829.15**
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	128,652,859.00	128,390,029.85	262,829.15
3062000100		**Administration**	**383,246,170.00**	**342,863,783.85**	**40,382,386.15**
	0107003060	CROP DEVELOPMENT AND MANAGEMENT	0.00	0.00	0.00
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	383,246,170.00	342,863,783.85	40,382,386.15
3062000200		**Agriculture**	**338,994,708.00**	**53,675,534.00**	**285,319,174.00**
	0107003060	CROP DEVELOPMENT AND MANAGEMENT	338,994,708.00	53,675,534.00	285,319,174.00
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
3062000300		**Livestock Production**	**26,306,041.00**	**21,794,033.20**	**4,512,007.80**
	0108003060	LIVESTOCK DEVELOPMENT AND MANAGEMENT	26,306,041.00	21,794,033.20	4,512,007.80
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
3062000400		**Fisheries**	**15,238,096.00**	**12,023,136.60**	**3,214,959.40**
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0109003060	FISHERIES DEVELOPMENT	15,238,096.00	12,023,136.60	3,214,959.40
3062000500		**Veterinary**	**21,463,214.00**	**19,922,917.35**	**1,540,296.65**
	0108003060	LIVESTOCK DEVELOPMENT AND MANAGEMENT	21,463,214.00	19,922,917.35	1,540,296.65
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
3062000600		**Agricultural Mechanization Service(AMS)**	**37,544,590.00**	**35,535,975.60**	**2,008,614.40**
	0107003060	CROP DEVELOPMENT AND MANAGEMENT	37,544,590.00	35,535,975.60	2,008,614.40
	0102003060	FOOD SECURITY AND	0.00	0.00	0.00

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		HOUSEHOLD INCOME			
3062000700		**Agricultural Training Services (ATC)**	**5,641,244.00**	**5,465,134.00**	**176,110.00**
	0107003060	CROP DEVELOPMENT AND MANAGEMENT	5,641,244.00	5,465,134.00	176,110.00
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
3063000100		**Administration**	**241,263,007.00**	**161,015,381.25**	**80,247,625.75**
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	241,263,007.00	161,015,381.25	80,247,625.75
	0105003060	LAND MANAGEMENT FOR SUSTAINABLE DEVELOPMENT	0.00	0.00	0.00
3063000200		**Lands**	**87,406,561.00**	**83,390,222.00**	**4,016,339.00**
	0104003060	PHYSICAL PLANNING	21,289,161.00	25,881,507.00	(4,592,346.00)
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0106003060	FOREST DEVELOPMENT AND ENVIRONMENTAL MANAGEMENT	0.00	0.00	0.00
	0101003060	URBAN PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0103003060	PUBLIC WORKS	0.00	0.00	0.00
	0105003060	LAND MANAGEMENT FOR SUSTAINABLE DEVELOPMENT	66,117,400.00	57,508,715.00	8,608,685.00
3063000300		**Mining & Energy**	**0.00**	**0.00**	**0.00**
	0901003060	MINERAL EXPLORATION & SUSTAINABLE UTILIZATION OF MINED RESOURCES	0.00	0.00	0.00
	0101003060	URBAN PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0104003060	PHYSICAL PLANNING	0.00	0.00	0.00
3063000400		**Environment & Natural Resources**	**31,852,666.00**	**29,743,367.00**	**2,109,299.00**
	0106003060	FOREST DEVELOPMENT AND ENVIRONMENTAL MANAGEMENT	31,552,666.00	29,452,267.00	2,100,399.00
	0110003060	SUSTAINABLE UTILIZATION OF NATURAL RESOURCES IN EXRACTIVE INDUSTR	0.00	0.00	0.00
	0901003060	MINERAL EXPLORATION & SUSTAINABLE UTILIZATION OF MINED RESOURCES	300,000.00	291,100.00	8,900.00
3063000500		**Kwale Municipality**	**0.00**	**0.00**	**0.00**
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0111003060		0.00	0.00	0.00
3063000600		**Diani Municipality**	**0.00**	**0.00**	**0.00**
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0112003060		0.00	0.00	0.00
3064000100		**Administration**	**2,912,467,429.00**	**2,724,470,771.80**	**187,996,657.20**
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	2,487,356,679.00	2,299,520,133.30	187,836,545.70
	0402003060	CURATIVE HEALTH CARE SERVICES	425,110,750.00	424,950,638.50	160,111.50
	0404003060	ACCIDENT AND EMERGENCY RESPONSE SERVICES	0.00	0.00	0.00
	0401003060	PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES	0.00	0.00	0.00
3064000200		**Moh -Kinango Subcounty**	**0.00**	**0.00**	**0.00**
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
3064000300		**Moh-Kwale Subcounty**	**0.00**	**0.00**	**0.00**
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
3064000400		**Moh-Msambweni Sub County**	**0.00**	**0.00**	**0.00**
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
3064000500		**Moh-Lunga Lunga Sub County**	**0.00**	**0.00**	**0.00**
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00

	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
3064000600		**Kinango Hospital**	**38,100,000.00**	**36,953,809.00**	**1,146,191.00**
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0406003060	KINANGO HOSPITAL	38,100,000.00	36,953,809.00	1,146,191.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
3064000700		**Msambweni Hospital**	**78,107,710.00**	**62,948,314.70**	**15,159,395.30**
	0405003060	MSAMBWENI HOSPITAL	78,107,710.00	62,948,314.70	15,159,395.30
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
3064000800		**Kwale Hospital**	**37,160,000.00**	**23,615,061.00**	**13,544,939.00**
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
	0407003060	KWALE HOSPITAL	37,160,000.00	23,615,061.00	13,544,939.00
	0401003060	PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES	0.00	0.00	0.00
3064000900		**Environmental Health & Sanitation**	**2,495,000.00**	**2,339,783.00**	**155,217.00**
	0411003060	PUBLIC HEALTH	0.00	0.00	0.00
	0401003060	PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES	2,495,000.00	2,339,783.00	155,217.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
3064001000			**30,035,694.00**	**18,397,595.00**	**11,638,099.00**
	0410003060	LUNGA LUNGA HOSPITAL	30,035,694.00	18,397,595.00	11,638,099.00
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0401003060	PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES	0.00	0.00	0.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
3064001100		**Tiwi Resource Health Facility**	**16,753,554.00**	**6,951,167.00**	**9,802,387.00**
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
	0408003060	TIWI RURAL HEALTH FACILITY	16,753,554.00	6,951,167.00	9,802,387.00
3064001200		**Samburu Hospital**	**30,138,000.00**	**10,669,466.20**	**19,468,533.80**
	0401003060	PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES	0.00	0.00	0.00
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
	0409003060	SAMBURU HOSPITAL	30,138,000.00	10,669,466.20	19,468,533.80
3064001300			**483,080,069.00**	**224,857,380.65**	**258,222,688.35**
	0412003060	RURAL HEALTH FACILITIES	366,132,900.00	141,696,941.65	224,435,958.35
	0401003060	PREVENTIVE,PROMOTIVE AND REHABILITATIVE HEALTH SERVICES	116,947,169.00	83,160,439.00	33,786,730.00
	0402003060	CURATIVE HEALTH CARE SERVICES	0.00	0.00	0.00
	0403003060	GENERAL ADMINISTRATION HEALTH RESEARCH AND PLANNING	0.00	0.00	0.00
3064001400			**2,590,000.00**	**2,280,750.00**	**309,250.00**
	0413003060	Diani Health Centre	2,590,000.00	2,280,750.00	309,250.00
3065000100		**County Assembly**	**688,688,051.00**	**507,517,774.85**	**181,170,276.15**
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	688,688,051.00	507,525,533.45	181,162,517.55
	0705003060	OVERSIGHT, LEGISLATION AND REPRESENTATION	0.00	(7,758.60)	7,758.60
3065000200			**339,598,562.00**	**336,833,822.10**	**2,764,739.90**
	0705003060	OVERSIGHT, LEGISLATION AND REPRESENTATION	175,259,611.00	172,494,871.10	2,764,739.90

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	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	164,338,951.00	164,338,951.00	0.00
3066000100		**Administration**	**131,769,949.00**	**112,219,162.60**	**19,550,786.40**
	0301003060	TRADE DEVELOPMENT PROGRAMME	0.00	0.00	0.00
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	131,769,949.00	112,219,162.60	19,550,786.40
3066000200		**Trade Development & Investiments**	**9,442,500.00**	**8,909,554.25**	**532,945.75**
	0307003060	INVESTMENT PROMOTION AND DEVELOPMENT	0.00	0.00	0.00
	0301003060	TRADE DEVELOPMENT PROGRAMME	9,442,500.00	8,909,554.25	532,945.75
	0302003060	INVESTMENT PROMOTION FOR TRADE EXPANSION	0.00	0.00	0.00
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0303003060	INDUSTRY DEVELOPMENT	0.00	0.00	0.00
3066000300		**Markets**	**64,189,795.00**	**50,323,479.75**	**13,866,315.25**
	0301003060	TRADE DEVELOPMENT PROGRAMME	0.00	0.00	0.00
	0306003060	MARKET INFRASTRUCTURE DEVELOPMENT	64,189,795.00	50,323,479.75	13,866,315.25
3066000400		**Weights & Measures**	**6,470,000.00**	**6,299,725.00**	**170,275.00**
	0301003060	TRADE DEVELOPMENT PROGRAMME	6,470,000.00	6,299,725.00	170,275.00
3066000500		**Cooperatives**	**12,108,666.00**	**12,017,159.10**	**91,506.90**
	0303003060	INDUSTRY DEVELOPMENT	0.00	0.00	0.00
	0302003060	INVESTMENT PROMOTION FOR TRADE EXPANSION	12,108,666.00	12,017,159.10	91,506.90
3066000600		**Industry & Enterprise Development**	**46,987,038.00**	**16,911,832.00**	**30,075,206.00**
	0307003060	INVESTMENT PROMOTION AND DEVELOPMENT	46,987,038.00	16,911,832.00	30,075,206.00
3067000100		**Administration**	**155,578,156.00**	**132,682,224.55**	**22,895,931.45**
	0906003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	155,578,156.00	132,682,224.55	22,895,931.45
	0903003060	COMMUNITY DEVELOPMENT AND SOCIAL SERVICES	0.00	0.00	0.00
	0904003060	CULTURE AND HERITAGE	0.00	0.00	0.00
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0905003060	SPORTS AND YOUTH DEVELOPMENT	0.00	0.00	0.00
3067000200		**Community Development & Social Services**	**54,689,166.00**	**46,562,638.00**	**8,126,528.00**
	0903003060	COMMUNITY DEVELOPMENT AND SOCIAL SERVICES	54,689,166.00	46,562,638.00	8,126,528.00
3067000300		**Culture & Heritage**	**22,125,966.00**	**22,125,687.00**	**279.00**
	0904003060	CULTURE AND HERITAGE	22,125,966.00	22,125,687.00	279.00
3067000400		**Sports & Youth Development**	**105,369,368.00**	**102,590,618.60**	**2,778,749.40**
	0906003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0904003060	CULTURE AND HERITAGE	0.00	0.00	0.00
	0905003060	SPORTS AND YOUTH DEVELOPMENT	105,369,368.00	102,590,618.60	2,778,749.40
3068000100		**Office of County Secretary**	**0.00**	**0.00**	**0.00**
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
	0707003060	PUBLIC SECTOR ADVISORY SERVICES	0.00	0.00	0.00
3068000200		**Directorate of Communication**	**6,499,393.00**	**7,756,684.50**	**(1,257,291.50)**
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
	0707003060	PUBLIC SECTOR ADVISORY SERVICES	6,499,393.00	7,756,684.50	(1,257,291.50)
3068000300		**Office of Governor & Deputy Governor**	**149,209,704.00**	**114,447,760.85**	**34,761,943.15**
	0707003060	PUBLIC SECTOR ADVISORY SERVICES	1,631,600.00	1,306,522.30	325,077.70
	0701003060	COUNTY GOVERNANCE SUPPORT SERVICES	0.00	0.00	0.00
	0702003060	STRENGTHENING CITIZEN PARTICIPATION IN GOVERNANCE	0.00	0.00	0.00

	0706003060	HUMAN RESOURCE CAPITAL PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	147,578,104.00	113,141,238.55	34,436,865.45
3068000400		**Directorate of Human Resource**	**0.00**	**0.00**	**0.00**
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
3069000100		**Administration**	**1,306,653,458.00**	**1,193,129,002.15**	**113,524,455.85**
	0504003060	SCHOLARSHIP AND BURSARY	450,000,000.00	450,000,000.00	0.00
	0502003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	856,653,458.00	743,129,002.15	113,524,455.85
	0501003060	EARLY CHILDHOOD AND YOUTH TRAINING.	0.00	0.00	0.00
	0503003060	YOUTH TRAINING AND DEVELOPMENT	0.00	0.00	0.00
3069000200		**Early Childhood Development**	**426,777,078.00**	**242,449,350.30**	**184,327,727.70**
	0501003060	EARLY CHILDHOOD AND YOUTH TRAINING.	426,777,078.00	242,449,350.30	184,327,727.70
	0502003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
3069000300		**Technical Education**	**89,761,416.00**	**17,368,747.70**	**72,392,668.30**
	0503003060	YOUTH TRAINING AND DEVELOPMENT	89,761,416.00	17,368,747.70	72,392,668.30
	0501003060	EARLY CHILDHOOD AND YOUTH TRAINING.	0.00	0.00	0.00
3070000100		**Administration**	**1,009,892,388.00**	**481,496,173.30**	**528,396,214.70**
	1002003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	1,009,892,388.00	481,496,173.30	528,396,214.70
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0000003060		0.00	0.00	0.00
3070000200		**Water**	**451,602,607.00**	**284,426,247.50**	**167,176,359.50**
	1002003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0902003060	DEVELOPMENT & MANAGEMENT OF SUSTAINABLE WATER SUPPLY SYSTEMS	0.00	0.00	0.00
	1001003060	DEVELOPMENT/CONSTRUCTION & MAINTENANCE OF WATER SUPPLY SYSTEMS	451,602,607.00	284,426,247.50	167,176,359.50
3070000300		**County Admnistration**	**0.00**	**0.00**	**0.00**
	0701003060	COUNTY GOVERNANCE SUPPORT SERVICES	0.00	0.00	0.00
	0902003060	DEVELOPMENT & MANAGEMENT OF SUSTAINABLE WATER SUPPLY SYSTEMS	0.00	0.00	0.00
3071000100		**Admnistration**	**468,435,420.00**	**400,838,968.60**	**67,596,451.40**
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	468,435,420.00	400,838,968.60	67,596,451.40
	0103003060	PUBLIC WORKS	0.00	0.00	0.00
	0101003060	URBAN PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
3071000200		**Physical Planning**	**0.00**	**0.00**	**0.00**
	0101003060	URBAN PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0103003060	PUBLIC WORKS	0.00	0.00	0.00
3071000300		**Public Works**	**454,630,726.00**	**193,829,294.55**	**260,801,431.45**
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0202003060	INFRASTRUCTURE AND PUBLIC WORKS	454,630,726.00	193,829,294.55	260,801,431.45
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0103003060	PUBLIC WORKS	0.00	0.00	0.00
3071000400			**55,093,646.00**	**42,621,226.55**	**12,472,419.45**
	0203003060	COUNTY ELECTRIFICATION	55,093,646.00	42,621,226.55	12,472,419.45
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0103003060	PUBLIC WORKS	0.00	0.00	0.00
3072000100		**Administration**	**68,551,523.00**	**63,281,541.70**	**5,269,981.30**

	0304003060	TOURISM DEVELOPMENT	0.00	0.00	0.00
	0308003060	ICT INFRASTRUCTURAL DEVELOPMENT	0.00	0.00	0.00
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	68,551,523.00	63,281,541.70	5,269,981.30
	0302003060	INVESTMENT PROMOTION FOR TRADE EXPANSION	0.00	0.00	0.00
3072000200		**Tourism**	**32,646,902.00**	**28,840,445.95**	**3,806,456.05**
	0304003060	TOURISM DEVELOPMENT	32,646,902.00	28,840,445.95	3,806,456.05
	0302003060	INVESTMENT PROMOTION FOR TRADE EXPANSION	0.00	0.00	0.00
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
3072000300		**ICT**	**26,712,782.00**	**25,715,223.00**	**997,559.00**
	0308003060	ICT INFRASTRUCTURAL DEVELOPMENT	26,712,782.00	25,715,223.00	997,559.00
	0305003060	GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	0.00	0.00	0.00
	0201003060	INFRASTRUCTURE DEVELOPMENT	0.00	0.00	0.00
3072000400			**0.00**	**0.00**	**0.00**
	0307003060	INVESTMENT PROMOTION AND DEVELOPMENT	0.00	0.00	0.00
3073000100		**County Public Service Board**	**52,595,169.00**	**44,006,347.20**	**8,588,821.80**
	0701003060	COUNTY GOVERNANCE SUPPORT SERVICES	0.00	0.00	0.00
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
	0706003060	HUMAN RESOURCE CAPITAL PLANNING AND DEVELOPMENT	52,595,169.00	44,006,347.20	8,588,821.80
3074000100			**310,703,986.00**	**292,223,012.50**	**18,480,973.50**
	0000003060		0.00	0.00	0.00
	0712003060	SUB COUNTY ADMINISTRATION	0.00	0.00	0.00
	0708003060	COORDINATION OF COUNTY POLICY FORMULATION	0.00	0.00	0.00
	0701003060	COUNTY GOVERNANCE SUPPORT SERVICES	0.00	0.00	0.00
	0709003060	INFRASTRUCTURAL DEVELOPMENT	0.00	0.00	0.00
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	310,703,986.00	292,223,012.50	18,480,973.50
	0713003060	COMPLIANCE AND ENFORCEMENT	0.00	0.00	0.00
3074000200			**24,921,634.00**	**27,463,605.80**	**(2,541,971.80)**
	0712003060	SUB COUNTY ADMINISTRATION	0.00	2,000,000.00	(2,000,000.00)
	0713003060	COMPLIANCE AND ENFORCEMENT	11,989,134.00	12,718,110.80	(728,976.80)
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
	0708003060	COORDINATION OF COUNTY POLICY FORMULATION	12,932,500.00	12,745,495.00	187,005.00
3074000300			**44,366,124.00**	**43,405,102.20**	**961,021.80**
	0712003060	SUB COUNTY ADMINISTRATION	44,366,124.00	43,405,102.20	961,021.80
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	0.00	0.00	0.00
3074000400			**7,448,158.00**	**5,052,817.80**	**2,395,340.20**
	0706003060	HUMAN RESOURCE CAPITAL PLANNING AND DEVELOPMENT	0.00	0.00	0.00
	0714003060		6,898,158.00	4,502,817.80	2,395,340.20
	0704003060	GENERAL ADMINISTRATION AND SUPPORT SERVICES	550,000.00	550,000.00	0.00
3075000100		**Municipality of Kwale**	**33,347,055.00**	**2,151,013.10**	**31,196,041.90**
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	0.00	0.00	0.00
	0111003060		33,347,055.00	2,151,013.10	31,196,041.90
3076000100		**Municipality of Diani**	**27,794,004.00**	**26,572,378.65**	**1,221,625.35**
	0102003060	FOOD SECURITY AND HOUSEHOLD INCOME	400,000.00	0.00	400,000.00
	0112003060		27,394,004.00	26,572,378.65	821,625.35
3109001100		**Equitable Share**	**0.00**	**9,936,175,385.00**	**(9,936,175,385.00)**
	0000003060		0.00	9,936,175,385.00	(9,936,175,385.00)
		Grand Total	**12,765,640,173.00**	**19,940,875,735.40**	**(7,175,235,562.40)**

The Statement has been prepared, reviewed and approved by the following:

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Prepared By:	_____	Date:	_____
Reviewed By:	_____	Date:	_____
Approved By:	_____	Date:	_____