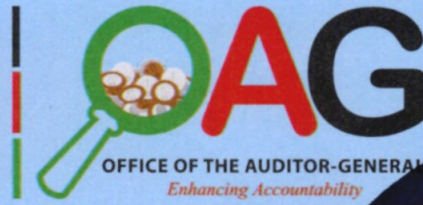


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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KWALE

FOR THE YEAR ENDED  
30 JUNE, 2025

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**COUNTY GOVERNMENT OF KWALE  
THE COUNTY EXECUTIVE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2025**

---

**Transitional Financial Statements under the International Public Sector Accounting  
Standards (IPSAS)**

**COUNTY GOVERNMENT OF KWALE**  
**KWALE COUNTY EXECUTIVE**  
*Annual Report and Financial Statements for the year ended June 30 2025*

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**1. Acronyms, Abbreviations and Definition of Key Terms**

**A. Acronyms and Abbreviations**

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

**B. Definition of Key Terms**

Fiduciary Management      The key management personnel who had financial responsibility

## **2. Key Entity Information And Management**

### **a) Background information**

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

#### **Vision**

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

#### **Mission**

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

#### **Core Values**

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

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

The County Executive is comprised of the following departments:

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

*Annual Report and Financial Statements for the year ended June 30 2025*

| No. | Department                                | Major Responsibility  |
|-----|---|---|
| 1.  | Executive, Finance and Economic Planning  | Management of County Treasury and Planning, Generating County Executive Bills, Holding County Executive Committee Meetings, Generation of County Executive Memos and Executive Orders, Submission Of Annual Progress Reports to the County Assembly and Senate, Delivery of Annual State of County Address, Head of Public Service and Sectary to County Executive Committee, Dissemination of information to citizen and stakeholders.                 |
| 2.  | Agriculture, Livestock and Fisheries      | Responsible of overseeing the daily general operation of the department, Overseeing County Agriculture, animal husbandry and Fish farming, Promote use of technology for value addition and machines for energy management across the value chains of priority crops, Promote use of technology for value addition and machines for energy management across the value chains of priority crops, To furnish farmers with critical knowledge and skills. |
| 3.  | Environment and Natural Resources         | Urban development and planning, Land adjudication, surveying and settlements establishment, Natural resource management (forestry, wildlife & biodiversity) and climate change mainstreaming.   |
| 4.  | Health Services                           | Provide quality and affordable diagnostic and treatment services.   |
| 5.  | Tourism, Trade and Enterprise Development | Planning, Policy & Strategy implementation, Trade Promotion & expansion of small businesses, Registration & supervision of Cooperatives, Consumer protection, Investment promotion & development, Construction & Maintenance of Markets   |

| No. | Department   | Major Responsibility   |
|-----|--|--|
| 6.  | Community Development, Youth and Women Empowerment and Social Services | General administration and programmes supervision, Conduct youth and women empowerment services manage amenities(public libraries, social halls and public toilets), Implementation of culture programmes and museums management, Implement Sports and conduct Talent such   |
| 7.  | Education and Human Resource   | Administration of early childhood education and standard, Development and management of education related policies, Technical education and ECDE infrastructure development, Management of youth training institutes, Promotion of youth literacy support Promotion of skills development-Bursary support for needy students.  |
| 8.  | Water Services   | Improvement for access, quality and storage of water for sustainable development within Kwale County.  |
| 9.  | Roads and Public Works   | Tarmacking and improving of feeder roads and opening of other rural roads. Constructing and rehabilitating of bridges and drifts through designing; Provide adequate lighting along streets and estates in the major urban areas, Designing and constructing all infrastructural facilities Within the County. Regular maintenance of the existing county roads network to enable easy access. |
| 10. | County Public Service Board  | Manage the entry, stay and exit of all county public service officers.   |
| 11. | Public Service and Administration                                      | Coordination, supervision and management of county public service, Effective organization and administration of the Human Resource Management Services, Enforcement of county by-laws and safeguarding the county government   |

| No. | Department | Major Responsibility   |
|-----|------------|--|
|     |            | property, Manage waste disposal in urban areas in order to achieve waste free urban centres and Reduce disaster risk and impact. |

**b) Key Management team**

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

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

|     |  |                      |
|-----|--|----------------------|
| 13. | CECM Public Service and Administration | -Hon. Karuwa Tsiwezi |
| 14. | County Attorney                        | -Mr. Salim Gombeni   |

**c) Fiduciary Management**

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

| No. | Designation   | Name                          |
|-----|---|-------------------------------|
| 1.  | CECM Executive; Finance and Economic Planning   | Hon. CPA Bakari Hassan Sebe   |
| 2.  | Accounting Officer- Executive; Finance and Economic Planning Department                               | CPA Alex Onduko               |
| 3.  | Accounting Officer- Agriculture, Livestock and Fisheries Department                                   | Mr. Joseph Jabu Mbudzya       |
| 4.  | Accounting Officer- Environment And Natural Resources Department                                      | Ms. Neema Suya                |
| 5.  | Accounting Officer- Health Services (Curative & Rehabilitative) Department                            | Dr. Kitsao Mjimba Kalume.     |
| 6.  | Accounting Officer- Health Services ( Preventive and Public Health) Department                        | Mr. Athumani Hamisi Mwashando |
| 7.  | Accounting Officer- Trade and Enterprise Development Department.                                      | CPA Hassan Ngala Chuphi       |
| 7.  | Accounting Officer- Community Development, Youth and Women Empowerment and Social Services Department | Ms. Riziki Mwasoza            |
| 8.  | Accounting Officer- Education and Human Resource Department   | Mr. Juma Nzao Mwanguta        |

| No. | Designation  | Name                      |
|-----|--|---------------------------|
| 9.  | Accounting Officer- Water Services Department                            | Mr. Badru Shikeli         |
| 10. | Accounting Officer- Roads and Public Works Department                    | Mr. Salim Zimbu           |
| 11. | Accounting Officer- Tourism, Trade and Enterprise Development Department | Mr. Anthony Mwamunga      |
| 12. | Accounting Officer- Public Service and Administration Department         | Ms. Mebakari Ali Mwatabu. |
| 13. | Accounting Officer- County Public Service Board.                         | Mr. Ali Mabruki Mwanguta. |

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight arrangements in the county are:

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

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

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

- Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- Provide an independent review of an entity's reporting functions to ensure the integrity of financial reports.
- Monitor the effectiveness of entity's performance management and performance information
- Provide strong and effective oversight of an entity's internal audit function.

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

**Other oversight authorities include;**

- Senate
- County Assembly of Kwale

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

**e) County Executive Headquarters**

Telephone: (254) 040-3206000/ 0728 348911

E-mail: info@kwale.go.ke

Website: www.kwale.go.ke

Off Kwale – Kinango Road, Kwale

**f) County Executive Contacts**

Telephone: (254) 040-3206000/ 0728 348911

E-mail: info@kwale.go.ke

Website: www.kwale.go.ke

**g) County Executive Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Kenya Commercial Bank

P.O Box 43 – 80403

Kwale, Kenya.

3. Equity Bank

P.O Box 167 -80403

Kwale-Kwale

4. National Bank

P.O Box 457-80400

Ukunda.

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

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

**h) Independent Auditor**

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

**i) Principal Legal Adviser**

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

**j) County Attorney**

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

### **3. Governance Statement**

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

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

#### **The County Executive team during the financial year consisted of;**

---



**H.E Fatuma Mohamed Achani**

***Governor Kwale County Government***

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

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

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

Among the many trailblazing accolades Governor Achani holds they include: The first Deputy Governor to serve for two terms under the same Governor. The first female Governor in the Coast region. The first female Muslim Governor in Kenya.

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

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

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

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

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

Fatuma Achani seats in the Health Committee, the blue economy committee, the Tourism committee as well as the Legal Committee where she serves as the Vice Chairperson.

---

### **H.E Josephat Chimera Kombo**

#### ***Deputy Governor***

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

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



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

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

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

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

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

---



**Ms. Sylvia Chidodo**

*County Secretary*

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

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

Her career in Public Service began in 2001 serving as District Coordinator Mombasa for the Constitution of Kenya Review Commission. Truth Justice and Reconciliation Commission as the Coast Regional Coordinator. She has served in several Boards including Water Resources Authority and a member of several school boards in Mombasa and Kwale counties.

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

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

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

---

**Hon. CPA. Bakari Hassan Sebe**

***County Executive member for finance and Economic Planning***

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

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



Hon. Sebe has a distinguished career in Accounting and finance. Prior to him joining the County, He had served in various senior positions in the private and Non-governmental Organization.

He previously worked as a Finance & Administration Manager at Bluebird Aviation, Finance and Administration Officer with Kenya Alliance for Advancement of Children Rights (KAACR) and As an Accountant with National Fund for the Disabled of Kenya (NFDK) among others.



**CPA Alex Onduko Thomas**

***Chief Officer Executive, Finance And Economic Planning.***

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

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

CPA Onduko has a vast experience in public finance Management having served the public service for over twenty five (25) years. He joined the public service in 1990 as an Accountant at the County Council of Nakuru and raise to the rank of a Town Treasurer, He has served as a treasurer in the following defunct local Authorities; Town Council of Kajiado, Municipal Council of Migori and Municipal Council of Busia.

---

**Hon. Roman Mwangome Sherah**

***County Executive Committee Member for Agriculture, Livestock and Fisheries.***

Roman Mwangome Sherah, the County Executive Committee Member in charge of Agriculture, Livestock and Fisheries was born in 1967. He holds a Master's Degree in Project Planning and Management from Jomo



Kenyatta University of Agriculture & Technology and a Bachelor of Science degree in Agricultural Economics from Egerton University. Sherah has taken several management courses which include Strategic Leadership Development course (SLDP) and Senior Management Course from the Kenya School of Government and Programme on Pro-Active Management from Eastern and Southern Africa Management Institute (ESAMI).

Before joining the County Government of Kwale in December 2022, Sherah was working with the National Drought Management Authority as the County Drought Management Coordinator in Kwale County. His professional career started in 1989 when he joined the Ministry of Agriculture where he worked in various supervisory and management capacities at the then district and provincial levels.



**Mr. Joseph Jabu Mbudyza**

***Chief Officer for Agriculture, Livestock and Fisheries***

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

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

candidate in Agricultural Economics at Egerton University, Kenya specializing in resource and environmental economics.

Joseph has undergone various professional training in the areas of management, statistics, value chain analysis, financial management, conflict resolution, cooperative management among others. He joined public service in 2018 as a Chief Agribusiness Development Officers at the county

government of Kwale, a position he served until 2023 when he was appointed to the current position. He has also worked with Egerton University, ICRISAT, TAGDev Project, Problem Based Bio-Africa Project, AgriScale Project in different capacities.

---

**Hon. Saumu Beja Mwachaja**

***County Executive Committee Member for  
Environment and Natural Resources***

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



Hon. Saumu has undergone several Professional Trainings and Certification in; 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

She has worked as a Research Associate in Kenya Marine and Fisheries Research Institute (KMFRI) –Kenya Coastal Development Project; for four years, also worked as a Project Management Assistant; in Kenya Wildlife Service-Kenya Coastal Development Project.

Hon Saumu Beja has worked as Consultancy in Aga Khan Community Health Department; and as a community health assessment on neonatal kit project. Before joined public service.

---

**Ms. Neema Suya**

***Chief Officer for Environment and Natural Resources***

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

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

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

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

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



**Hon. Dr. Francis Gwama Mwatsahu**

***County Executive Committee Member for Health Services***

Health Systems Management Specialist with 18 years' experience. Holder of master degree in Master of Science in Health Systems Management from Kenya Methodist University and PhD (Candidate) in Public Health, Jomo Kenyatta University of Agriculture and Technology, Mombasa, Kenya. On 23rd October, 2017 was appointed as County Executive Committee Member (CECM) – Health Services, County Government of Kwale.



In addition to the functions provided under Article 183 of the Constitution, as a county executive committee member, he supervises and co-ordinate the administration and delivery of healthcare services in the county and all decentralized units and agencies.

The CECM-Health Services; actively participates in the inter-governmental collaborations in Health Systems Management.

Among his many achievements; He has forseen the Operationalization of Healthcare Service delivery Units: Intensive Care Unit (ICU), CT-Scan in Msambweni County Referral Hospital by April, 2018

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



**Dr. Kitsao Mjimba Kalume.**

***Chief Officer Health Services - Curative & Rehabilitative.***

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

Dr. Mjimba joined the County Government of Kwale in 2018 as a Medical Officer and was posted to Kinango Sub-County Hospital. Between 2018 and April 2023, he was the Medical Superintendent incharge of Kinango Sub-County Hospital. During his tenure he spearheaded the expansion of specialized diagnostic services in the Sub-County Hospital. Among his achievements is the operationalization of CT Scan machine which has led to reduced cases of inter and intra county referrals.

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

---

**Mr. Athumani Hamisi Mwashando.**

***Chief Officer Health- Preventive and Public Health.***

Athumani Hamisi Mwashando is a Chief Officer Health-Preventive and Public Health. He is a Medical Laboratory Officer by profession. Mwashando joined County Government of Kwale in 2013 as a Ward Administrator.

He worked in that position until 13th april 2023, when he was promoted to be the Chief Officer. Before joining the County



Government of Kwale, he worked at the University of Nairobi as a Medical Laboratory Technologist for 5 years. He also worked at Mewa Medical Centre as Medical a Laboratory Technologist.

He holds a Bachelor of Science degree in Medical Laboratory Sciences from Mount Kenya University (2018). Currently is pursuing his masters' degree in Medical Immunology.

He also holds a diploma in medical Laboratory technology from TUM (1998) and Higher National Diploma in Medical Microbiology from TUM (2009)

---



**Hon. Mutua Michel Mulwa**

*County Executive Committee Member for  
Tourism Trade and Enterprise Development.*

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

He was a Member of the County Assembly of Kwale 2013-2017 and Vice Chairman Committee of Health, Water and Environmental Sanitation.

Hon Mutua has a wealth of experience in the tourism industry and previously worked as a senior de Sous Chef.

**CPA Hassan Ngalaa Chuphi**

***Chief Officer for Trade & Enterprise Development***

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



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



**Mr. Anthony Mwamunga**

***Chief Officer for Tourism And Information Technology***

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

He is a Cisco Certified Network Associate 2001.

He has wealth of experience in ICT. Prior to his appointment as the Chief Officer in Dec 2014,

Mr Anthony worked with Various companies including; Mombasa Water & Sewerage Company Limited, Ansellia Holdings Limited /Playwin, Constitution of Kenya Review Commission – CKRC, Pwani Telecomms Limited, Swift Global Kenya Limited – Premier Internet Service Provider.



**Hon. Francisca Kilonzo**

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

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

Prior to the appointment as the CECM Social Services, she served as the Chief officer social services, ward administrator Kubo south with wide experience in Administration and governance.

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

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**Ms. Riziki Mwasoza**

*Chief Officer for Community Development, Youth And Women Empowerment.*

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



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

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



**Hon. Mishi Salim Mwakaole**

***County Executive Committee Member for Education***

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

She served the Commission in various capacities including being an Assistant Deputy Director-Teacher Management (2011-2014), Senior principal Staffing Officer (2009-2011), Chief Staffing Officer (2008-2009) and a principal (2003-2008). She holds a Bachelor of Education degree from the University of Nairobi (1995)

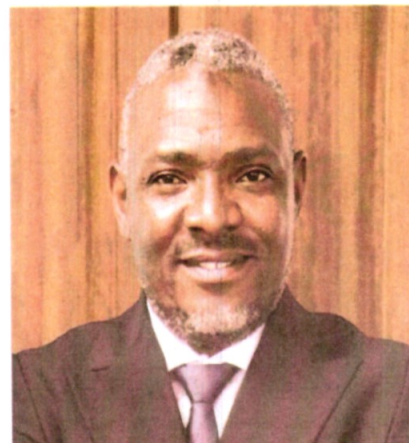
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**Mr. Juma Mwanguta Nzao**

***Chief Officer for Education***

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

Juma Nzao graduated from the University of Nairobi in 2002 with a Bachelor's Degree in Education and later completed his Masters of Science Degree in Governance and Leadership in 2018 at Jomo Kenyatta University of Agriculture and Technology. He has 3 years' experience in the teaching profession (2002-2005), 11 years' experience in development administration having worked for ActionAid International and Plan



International in different capacities i.e. Programme Assistant, Programme Facilitator, Project Officer, Programme Coordinator, and Programme Manager from 2006 to 2015.

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



**Hon. Hemed Mwabudzo**

*County Executive Committee Member for Water*

He holds a bachelor's degree in arts and has had extensive experience in managing projects and programmes over the last twenty years. He worked in administrative positions with Ministry of Labour and Coast Development Authority for 8 years and as business facilitator/coordinator with Coast Development

Authority and Aga Khan Foundation for over ten years. He has had extensive business development training in Israel and Kenya besides exposure in several other countries of the world.

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

At the same time, Hemed has been responsible for general projects and programmes coordination for long, he has managed and coordinated development funding from USAID, DANIDA, and CIDA

among other donors in different capacities. He is experienced in project design, monitoring and evaluation and has served as programme Coordinator of Coastal Rural Support Programme (a project of Aga Khan Foundation) and had successful experience in managing a multi-input and multi donor development programme.

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**Mr. Badru Shikeli**

***Chief Officer for Water Services***

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

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

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**Hon. Ali Mwachirumbi Joto**

***County Executive Committee Member for Roads And Public Works***

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



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

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

Work Experience.

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

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

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

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

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



**Mr. Salim Zimbu**

***Chief Officer for Roads And Public Works***

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

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

Professional Engineer - Engineers Board of Kenya Corporate Member -Institution of Engineers of Kenya. Prior to this, he was a Tutorial Fellow at Technical University of Mombasa before his appointment as County Chief Officer- Roads and Public Works- Kwale

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**Hon. Karuwa Tsiwezi**

***County Executive Committee Member for Public Service and Administration***

Hon. Karuwa holds Bachelor in Arts from university of Nairobi, served as a teacher for 19yrs and has much experience in Primary School Management. She is a practioner of Education communities of Practice(PRISM).



Karuwa has served as a Ward Administrator for ten years before her appointment to CECM Public Service and Administration April 2023.

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**Ms. Mebakari Ali Mwatabu**

***Chief Officer for Public Service And Administration***

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

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

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

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**Mr. Festus Sombo Mdzomba**

***Hsc Chairman Kwale - County Public Service Board***

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



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

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

**Ms. Halima Bakari Tsala**



***Board Secretary.***

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

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

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

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

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**The County Executive approach with its Stakeholders**

Article 10 of the Constitution of Kenya 2010 has included democracy and participation of the people as some of the National values. Participation of the people is emphasized in Article 201 of the Constitution whereby County and National Governments are required to involve the public in financial matters through public participation. Thus the departments have been engaging the citizens in policy and programmes formulation, implementation and evaluation since the onset of devolution. Views of various stakeholders have been consolidated into one report which has been attached in this budget. Among the participants include local civil society organizations,

development partners, interested groups and the general public. The general public was represented by ten representatives selected from each village unit in the county.

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

### **Commitment in Safeguarding against unethical conduct and corruption**

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

### **Engagement with the County Assembly**

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

### **Risk management**

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

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

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

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

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

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

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

### **Appointment, operation and membership of the audit committee**

The department through the county government has an established audit committee which was gazette on 29th June 2020 pursuant to PFM Act and Regulation 167. The purpose of the audit

committee is to provide assistance to the departmental accounting officer. The charter of the audit committee entails that it shall have a minimum three members excluding a person who shall be appointed to represent the County Treasury and a maximum of five members, all headed by a chairperson.

### **Compliance**

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

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

#### **4. Foreword by the CECM Finance and Economic Planning**

It is my pleasure to present the County Government of Kwale financial statements for the year ended 30<sup>th</sup> June 2025. The financial statements present the financial performance of the County Government over the past year.

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

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

#### **The County Executive Budget allocation and performance amounts for the past five years.**

##### **Budget Performance**

During the reporting period, FY 24-25 the County Executive had an approved budget of Kshs 13,530,153,955 for both Recurrent and Development.

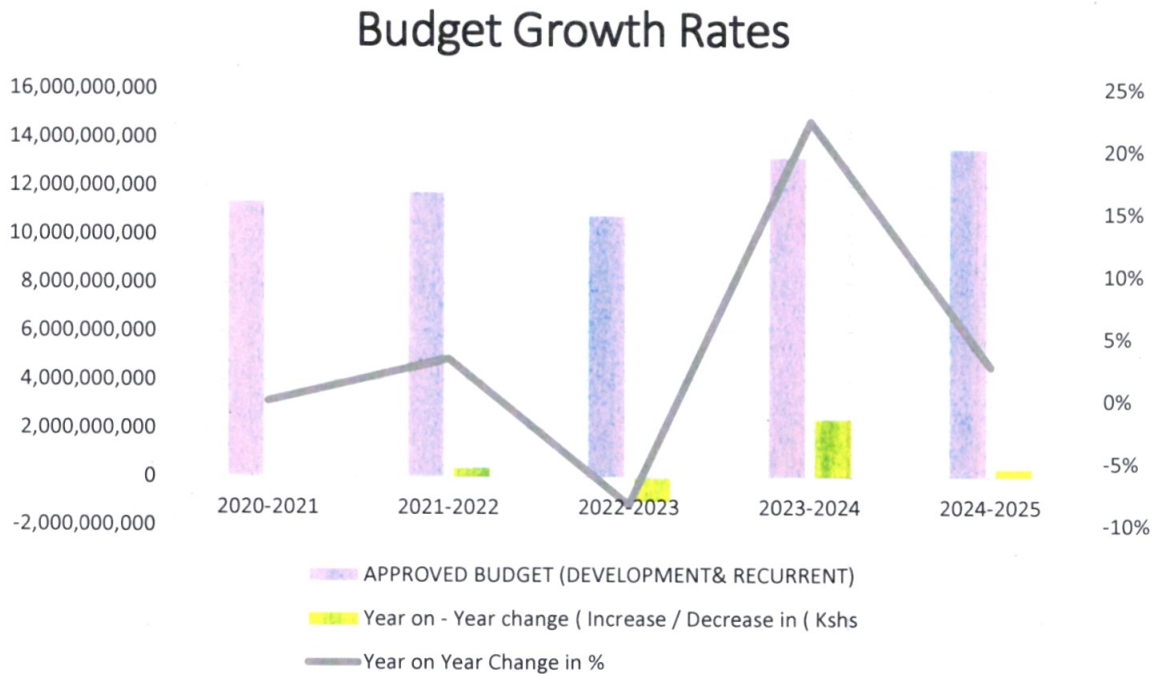
The county executive has experienced a notable increase in overall budget allocation for the county compared to previous financial years. Over the past five years, the county executive's budget has shown a significant growth.

The table and graph below illustrate the increase and decrease in the budget allocation for the past five years;

**Table 1: Analysis of Approved Budget estimates growth rate over the past 5 years**

| Financial Year | Approved Budget (Kshs) | Year-on-Year Change (Increase /Decrease) in Kshs | Year-on-Year Change (%) |
|----------------|------------------------|--|-------------------------|
| 2020-2021      | 11,354,583,928         |  |                         |
| 2021-2022      | 11,737,353,560         | 382,769,632                                      | 3%                      |
| 2022-2023      | 10,759,091,025         | (978,262,535)                                    | (8%)                    |
| 2023-2024      | 13,168,456,197         | 2,409,365,172                                    | 22%                     |
| 2024-2025      | 13,530,153,955         | 361,697,758                                      | 3%                      |

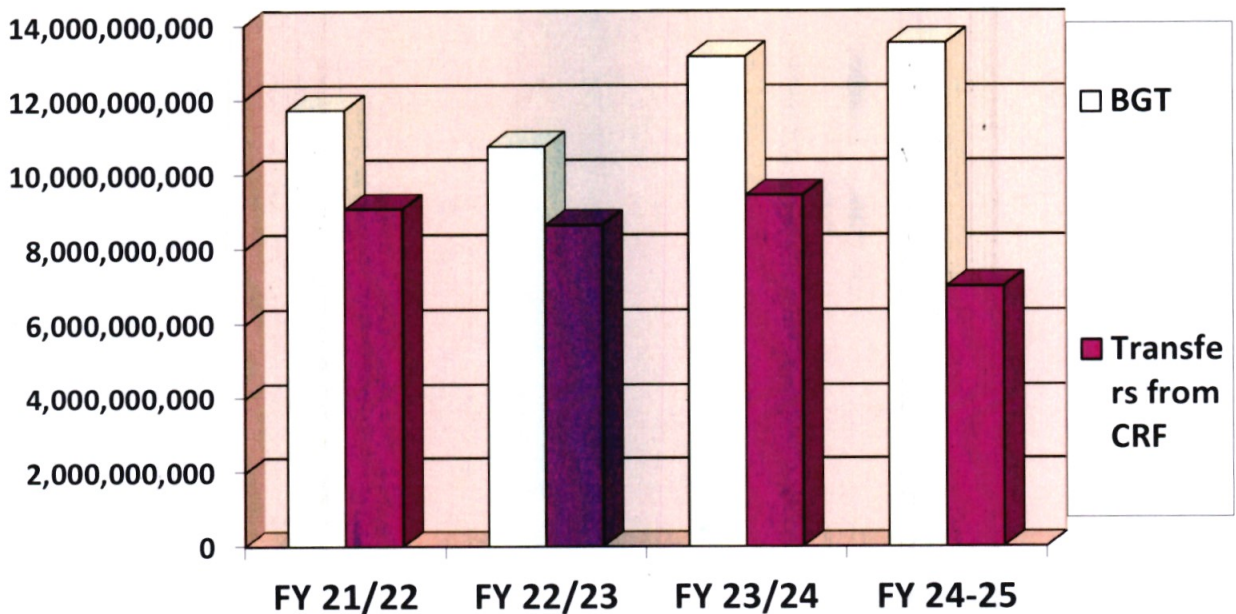
**Graph 1: Analysis of Approved Budget budget estimates growth rate over the past 5 years**



**Table 2: Transfers from CRF (Withdrawal from Exchequer) against the Approved Budget**

|                           | FY 2021/22     | FY 2022/23     | FY 2023/24     | FY 2024/25     |
|---------------------------|----------------|----------------|----------------|----------------|
| <b>Total Budget</b>       | 11,737,353,560 | 10,760,268,834 | 13,168,456,197 | 13,530,153,955 |
| <b>Transfers from CRF</b> | 9,082,745,307  | 8,654,341,690  | 9,448,307,309  | 7,010,009,357  |

**Graph 2: Analysis for Transfer from CRF (Withdrawal from Exchequer) against the Approved budget.**



**KEY**

FY- Financial year

BGT- Approved Budget

CRF- County Revenue Fund

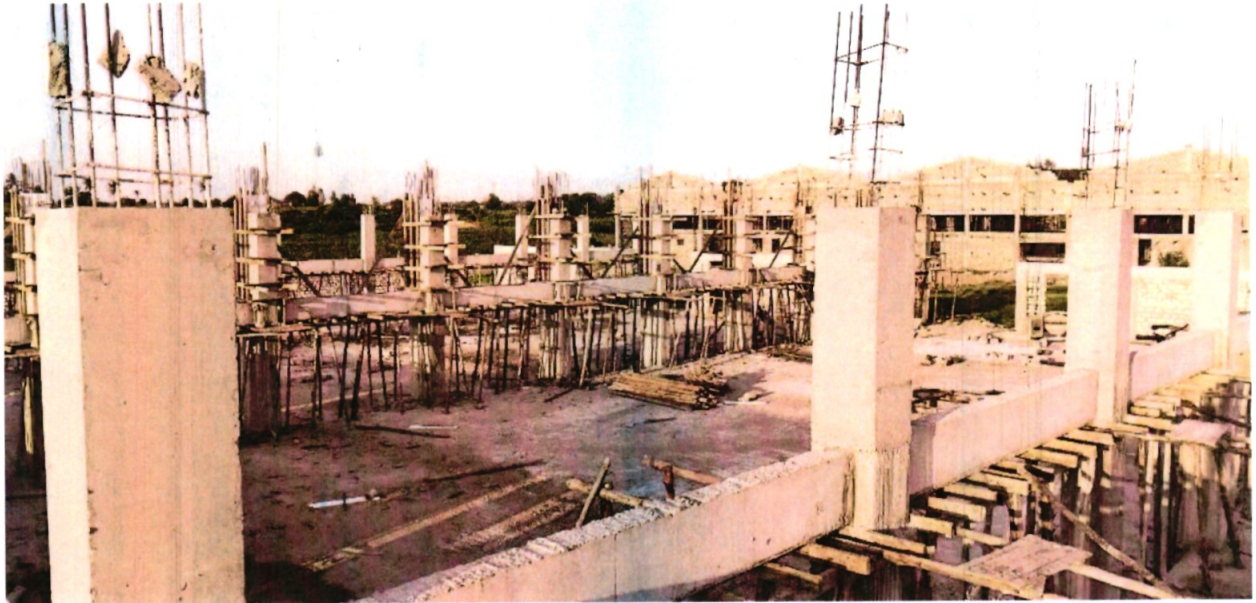
**County Flagship Project for FY 2024-2025 includes;**

- 1) Construction of silaloni Dam Phase III: Pipeline extension in Samburu Ward
- 2) Tarmacking of Mkilo- Kalalani – Mavirivirini Road-Phase III.
- 3) Upgrading to Bitumen Standard of Vinuni - Tiwi Sokoni Road – Phase II
- 4) Tarmacking of Tsimba-Golini- Lunguma Rd.
- 5) Tarmacking of Mwangwei - Majoreni Rd.
- 6) Construction of a Fire Station – Phase II
- 7) Construction of a Mechanical Workshop –Phase II
- 8) Tarmacking of a Section of Vyongwani Lunguma Road at Vyongwani dispensary in Tsimba Golini.
- 9) Tarmacking of Kona ya Police to Msambweni Referral Hospital.

**Value for money achievements**

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

In the financial year 2024/2025, the County Executive implemented many development projects in various sectors. Below are some of the development projects;



*Aggregation warehouse*



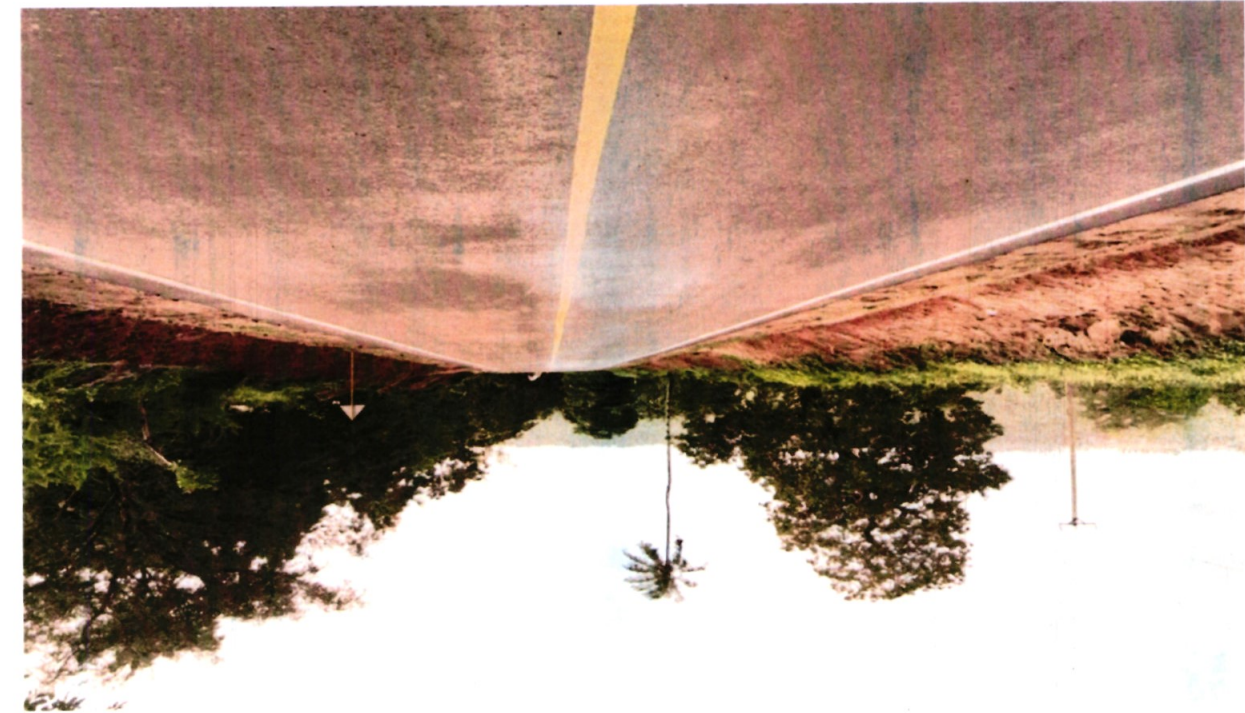
*Diani Market phase III*



*VTC Tools*



*Expansion and distillation of Kakindu dam in Ndavaya ward*



*Tarmacking of Tsimba-Golimi Road*



*Tarmacking of Tiwi-Vinuni Road*



*Kwale Stadium*



*Kwale Stadium*



*Mvindeneni Sports Field*

Among other Improvements the county Executive has experienced improvement in its internet connectivity and installation of Digital telephone system.

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

These include:

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

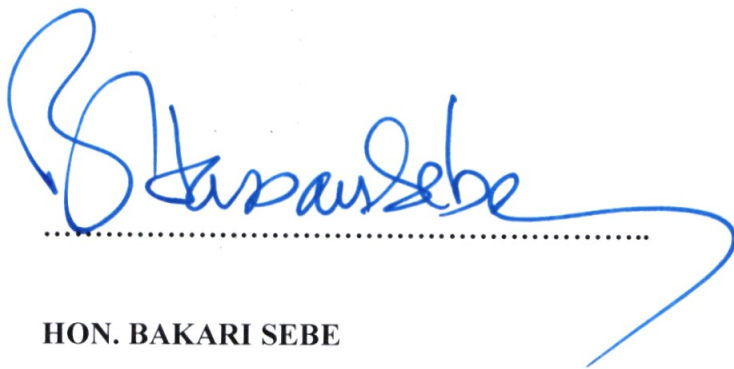
**Key risk management strategies applied by the County Executive**

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

**Conclusion**

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

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



**HON. BAKARI SEBE**

**CECM Finance and Economic Planning**

**County Government of Kwale**

## **5. Statement of Performance against Predetermined Objectives**

The 2024-2025 budget was informed by the Kwale County Integrated Development Plan (CIDP 2023-2027), whose theme is, continuing Kwale's transformation together. The CIDP has identified seven key strategic development objectives through a participatory process and is deeply grounded in the collective aspiration of kwale people, the Big four Agenda of the National Government and the Governor's Manifesto.

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

### **Strategic development objectives**

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

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

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

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

- v) Strengthening governance and inclusivity through public participation in formulation and implementation of county priority programmes

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

|  | <i>Strategic Objective as per CIDP</i>  | <i>Targeted Outcome</i>                                   | <i>Performance/Progress made up since inception from the latest CIDP</i>   | <i>Remarks</i>  |
|--|---|---|--|---|
| <b>- FINANCE AND ECONOMIC PLANNING</b> |   |   |  |   |
| 1.                                     | Promote compliance with laws and policies of the county                                   | Increased 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                                   | Increased teamwork among departments and efficiency       | Teamwork among departments and efficiency  | Training of staff and teambuilding                                      |
| 3.                                     | To enhance quality and timeliness of Assurance reports                                    | Increased efficiency in production of reports             | Reduction in audit queries by county departments and good audit report   | Formation of Audit Committee  |
| 4.                                     | To broaden the revenue base through identification and classification of revenue sources. | Increased revenue collection                              | Reduction in audit queries by county departments and good audit report<br><br>Increase county own revenue of the total budget. | Availability of Revenue collection System and revenue collection points |
| 5.                                     | To develop efficient and effective internal control revenue management systems            | Reduced revenue loopholes                                 | Increase county own revenue of the total budget  | Availability of Revenue collection System and revenue collection points |
| 6.                                     | To develop and maintain an efficient  | Increase efficiency in                                    | Increase efficiency in acquisition and disposal of assets  | Valuation of asset which was recently done                              |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2025

|                      |  |   |  |  |
|----------------------|--|---|--|--|
|                      | inventory management system  | acquisition and disposal of assets                            |  |  |
| 7.                   | To coordinate planning and budgeting process in the county                     | Increased in citizen participation in ADP                     | Citizen's participation forum held.<br>Increase Monitoring and Evaluation Reports<br>Functional M and E unit with progress report produced   | ADP<br>Existence of CBEF members   |
| <b>- AGRICULTURE</b> |  |   |  |  |
| 1.                   | Enhance agricultural productivity  | Increased Food security                                       | Food security  | Drought  |
| 2.                   | Promote livestock production and improve on livestock products and by products | Improved household income                                     | Improved household income  | Minimal funding and poor rains   |
| 3.                   | To improve fish production   | Increase of income of fisher community                        | Increase of income of fisher community   | Poor adaptation of fishing method by fisher community  |
| <b>- LANDS</b>       |  |   |  |  |
| 1                    | To improve tree cover  | Improved forest cover and enhanced environmental conservation | Trees planted in schools and other government institutions such as Bang'a TTC, and in community projects such as the Mwache dam project.<br>Legislate, enforce and manage riparian land such as the Diani Chale marine park. | <ul style="list-style-type: none"> <li>- Effective community involvement in the tree planting and management.</li> <li>- Community involvement in the Diani chale marine management</li> </ul> |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2025

|                        |   |   |   |  |
|------------------------|---|---|---|--|
| 2                      | To ensure planned development   | Improved living and sustainable development   | Preparation of the Kwale and Diani municipalities Urban Development Plans alongside the County Spatial plan preparation   | There are delays occasioned by the multi stakeholder nature of the approval process involving the County assembly and the public |
| 3                      | To resolve all land issues in the county  | Well managed land and improved livelihoods  | Several land disputes resolved, Mwavumbo and Mwereni are being subdivided, registers of town ship plots maintained.   | Tittling is an intergovernmental process thereby multi stakeholder. The program is resource intensive                            |
| 4                      | To improve service delivery   | Seamless flow of services   | Community involvement in the development and service programs, legislation on environment and planning adhered to during program implementation, partnering with other stake holders well observed. | Has been continuously achieved.  |
| <b>HEALTH</b>          |   |   |   |  |
| 1                      | Provide quality and affordable diagnostic and treatment services.                               | Quality and affordable diagnostic treatment services  | Performance achieved as per the target  | Due to increased number of health facilities built.  |
| 2                      | To reduce disease burden associated with unhealthy lifestyles and environmental health factors. | Reduced disease burden associated with unhealthy lifestyles and environmental health factors. | Performance Achieved as per the target.   | Due to health talks done to the society and Nutritional advices.   |
| <b>TRADE</b>           |   |   |   |  |
| <b>SOCIAL SERVICES</b> |   |   |   |  |
| 1.                     | Regulated and guided cultural development   |   | Achieved partially  | Due inadequate budget  |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2025

|    |   |  |                    |   |
|----|---|--|--------------------|---|
| 2. | Improved conservation of County's cultural heritage   | Renovation of museum<br>Collection of tangible and intangible artefacts  | Achieved           | Achieved-artifacts 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                                     | Construction of a 10,000seater County Stadia<br>Renovation and rehabilitation of 40 sports field   | Achieved           | Constructed/Rehabilitated sports facilities |
| 7. | Enhanced support to teams   | Support of 20 soccer teams in post county leagues<br>Support to 4 martial teams<br>Support for 400 athletes in Athletics<br>Support to disability sports | Achieved           | More teams were supported                   |
| 8. | Enhanced empowerment  | Training of 40 women groups  | Achieved           | Trained women groups                        |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2025

|                  |   |   |  |   |
|------------------|---|---|--|---|
| 9.               | Improved inclusivity in decision making   |   | achieved   | Engaged community in public participation                                     |
| 10.              | Policy on gender issues developed   | Enacted gender bill   | Partially achieved   | Gender policy draft in place  |
| <b>EXECUTIVE</b> |   |   |  |   |
| 1.               | To enhance provision of efficient services to county department, agencies, and the public | Improved service delivery   | Completion of 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 | Improve service delivery  | Signed Memorandum of understanding with Donors partners, National Government, and other stakeholders | The rural health facilities and water department has significance performance |
| <b>EDUCATION</b> |   |   |  |   |
| 1                | Strengthen school governance and management.  | All 914 ECDES and 40 VTCS to have Functional Board of Management                          | BOM Established in each ECDEs centre and VTCs in the County  | Effective community involvement in ECDEs and VTCs                             |
| 2                | Support needy students  | Provide Fee support to the bright needy Students in the county                            | No of needy student supported through bursary 27,353.  | Inadequate bursary Fund allocation  |
| 3                | Sensitize the community on the benefits of education and training;                        | Community that's aware of education programmes in the County and its importance           | 16 BOM Sensitisation Forum done across the County  | 4 forums done in each sub county  |
| 4                | Provide adequate teaching/learning resources  | Provide adequate learning/teaching materials to all children in the 914 ECDEs and 40 VTCs | 914 ECDE Centres benefitted  | No. Surpassed because of creation of more ECDE Centres                        |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

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|                       |   |  |   |   |
|-----------------------|---|--|---|---|
| 5                     | Establish vocational training institutions and Ecde Centres in every ward.        | To enhance access to ECDE services and Vocational Training to all children and youth in the County | <ul style="list-style-type: none"> <li>• 242 ECDEs centre Constructed</li> <li>• 1 Production Centre Constructed</li> <li>• 31 Twin Workshop Constructed</li> </ul> 5 Admin Block Constructed | In adequate budget allocation.<br>Land issues                   |
| <b>WATER</b>          |   |  |   |   |
| 1                     | To increase access to safe and clean water to residents of Kwale from 35% to 50%. | 54 pipelines to be constructed and 78 boreholes to be drilled                                      | 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 to be completed  | 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 to be Improved   | 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    | To Develop governance and planning frameworks  | Developed governance and planning frameworks  | Minimal fund allocations for community groups capacity building |
| <b>INFRASTRUCTURE</b> |   |  |   |   |
| 1.                    | To improve on connectivity for rapid economic development                         | Improved connectivity  | 7.67 Kilometres of roads were tarmacked out of the targeted 47 Kilometres   | Budget constraints  |
|                       |   | Improved connectivity.   | 2079 Kilometres of roads were graded out  | Despite the Withdrawal of KRB Grant for two                     |

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|    |   |   | of the 1200 Kilometres targeted  | financial years the department managed to surpass the CIDP target by utilising the available county machinery.   |
|    |   | Improved connectivity                   | 235 Kilometres of roads gravelled out of the targeted 170 Kilometers   | Despite the Withdrawal of KRB Grant for two financial years the department managed to surpass the CIDP target by utilising the available county machinery. |
|    |   | Improved connectivity                   | 83 Drifts (Vented and Burried Drifts), 388 Lines of culverts, 1 foot bridge and 1 box culvert were constructed in the entire CIDP period out of the Targeted 150 No. |  |
|    |   | Improved connectivity                   | 2 No. Storm Water Drainage systems were constructed out of the targeted 5No.   | Budget constraints   |
| 2. | To improve access and sustainability of physical infrastructure and public works affiliated | Provision of affordable houses to staff | 12No. County staff buildings were rehabilitated out of the target 50No.  | Budget constraints   |
|    |   | Effective Response to fire incidences   | 1No. Fire station was constructed out of the targeted 1No.   |  |
|    |   | Effective Response to fire incidences   | No Fire engine was procured out of the targeted 2No.   | Budget constraints   |
|    |   | Effective Transport                     | No fuel bay was constructed from the 2No. targeted.  | Budget constraints   |
|    |   | Improved connectivity                   | No Wheel loader/shovel/Back hoe was procured out of the targeted 2No.  | Budget constraints   |

|            |   |   |   |   |
|------------|---|---|---|---|
|            |   | Improved connectivity   | 1No. Motor Grader was procured out of the Targeted 2No.   | Budget constraints  |
|            |   | Improved connectivity   | No Vibratory Roller was procured out of the 1No. targeted   | Budget constraints  |
|            |   | Improved connectivity   | No Bulldozer was procured out of the 1No. targeted  | Budget constraints  |
|            |   | Improved connectivity   | 3No. Trucks (2Tipper trucks and 1 bucket truck) were procured out of the Targeted 3No.                                |   |
|            |   | Improved connectivity   | No Excavator was procured out of the 1No. targeted  | Budget constraints  |
|            |   | Improved connectivity   | No water bowser was procured out of the 3No. targeted   | Budget constraints  |
|            |   | Improved connectivity   | 1No. Low loaders/Low bed were procured out of the 1No. Targeted   | Budget constraints  |
| 3.         | To install flood lights for increased business hours and security improvement | Improved safety and security of people and property   | 43No. floodlights and 35No. streetlights schemes were installed out of the targeted 50No. in the CIDP                 | High Electricity costs                                    |
| <b>ICT</b> |   |   |   |   |
| 1          | Increase number of visitors and bed occupancy by 30%                          | (i)Number of trade fairs and Expos attended (30)<br><br>(ii)Quantity of promotional materials prepared(103,000)<br>(iii)No of events and conferences hosted within the County(30) | 10 Trade fairs and Expos attended<br><br>25,000promotinal materials prepared<br><br>20 events and conferences hosted. | Negative impacts of covid - 19<br><br>Insufficient funds. |

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|   |   | (iv)Number of tourism portal developed(1)  | 1 one functional but not dedicated to Tourism  |   |
| 2 | To develop other forms of tourism attractions | Number of new products developed and/or improved   | Two (2) Ecotourism sites developed to 80% completion.<br>One tourism baseline survey on community-based tourism attractions completed.   | Inadequate funding for development of various tourism sites   |
| 3 | To Establish County Network Infrastructure    | No. of LAN s and MANs implemented.<br>Number of offices with corporate broadband connection. | Developed and implemented the County Metropolitan Area Network interconnecting all departments within Kwale Town.<br>Implemented Fibre Optic inter-departmental connection.<br>Interconnected 3 Sub-Counties, 4 Ward Offices and 2 hospitals with a WAN. | Uneven Topology causes high cost of solution development.<br><br>Lean budget allocation.<br><br>Lack of public priorities on connectivity projects. |
| 4 | To Automate Key Services                      | No. of services automated.<br>Number of automated systems implemented.                       | Rolled-out IFMIS in all County's Department accounts offices.<br>1 NO. Revenue management system.<br>Successfully rolled – out e-procurement.<br>Designed an automation framework.   | Lean budget allocation.   |
| 5 | To establish the County Unified Communication | No. of staff sensitized and  | 200 staff with official mail in use.   | Lean budget allocation.   |

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|                                    |   | using corporate email.<br>No. of offices with corporate telephone.<br>Operational county multi-media website   | All offices in Kwale HQ with Corporate telephones.<br>2 ISDN Lines registered.<br>1 telephone system established in Msambweni hospital.<br>Multi-media website implemented  |   |
| 6                                  | To develop Recovery and Business Continuity Plan  | No. of recovery sites constructed.<br>No. of systems with recovery procedures.<br>No. of disaster prevention systems implemented.<br>No. of backup systems operational | 1NO disaster recovery site constructed.<br>2NO systems with standard recovery procedure.<br>2NO Disaster prevention system implemented.<br>1NO Power Back-up system implemented.  | Lean budget allocation.   |
| 7                                  | To develop ICT Policy   | No. of policies developed and operational  | 1 no. at draft validation stage.  | Lean budget allocation.   |
| <b>COUNTY PUBLIC SERVICE BOARD</b> |   |  |   |   |
| 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; | Well established Staff Organization Structure.   | 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 | Delayed approvals of organograms and departmental staff establishments from the Executives. |

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|    |   |   | <p>establishment. The identified gaps were addressed.</p> <p>However the organograms and staff establishments for respective County departments are awaiting approval by the County Executive Committee.</p>  |   |
| 2. | <p>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.</p> | <p>Motivated and well paid work force.</p>                        | <p>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.</p> | <p>A well established guidelines by the Salaries and Remuneration Commission.</p> |
| 3. | <p>Promotion of the National Values and Principles as espoused by Articles 10 and 232 of the Constitution of Kenya;</p>   | <p>A work force that abide and guided by the rule of the law.</p> | <p>The County Public Service Board has not managed to implement.</p>  | <p>Due to limited budgetary funding.</p>  |
| 4. | <p>Strengthening county public service in the management of county affairs by</p>   | <p>A Disciplined work force.</p>                                  | <p>The County Public Service Board has been implementing this by ensuring that job seekers get</p>  | <p>Well implemented</p>   |

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|----|--|---|--|----------------------------------|
|    | 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;                   |   | clearance certificates after acquiring the jobs.<br><br>The Board has also ensured that employees comply with the filling of Declaration of Income, Assets and Liabilities (DIALs) during every year of declaration.     |                                  |
| 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; | Work force that adhered to national values and principles.  | 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; | Well achieved.                   |
| 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.                                      | A Disciplined work force                                    | Disciplinary action is taken to make staff adhere to code of Conduct and Ethics.   | Well Achieved.                   |
| 7. | Promoting coherent, integrated human resource planning and   | A Balanced work force as per the approved personnel budget. | County Government carried out Human resource Audit once. The Board is planning to conduct the next   | Minimal funding for Human Audit. |

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|--|---|---|--|--|
|  | budgeting and carrying out staff audits to discourage incidences of “ghost workers” and advise the county government on human resources development and management. |   | Human Resource Audit soon.   |  |
| <b>PUBLIC SERVICE AND ADMINISTRATION</b> |   |   |  |  |
| 1.                                       | To coordinate the provision of efficient, effective and responsive services to the citizens   | Improved service delivery                   | 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.  | Number of Public forum held                 | 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  | No of meeting held to foster good relations | 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 | No sensitization towards prepared on disaster. | Development of a Disaster management policy and Bill that is currently at the Approval stage by the County Assembly (CA | Lack of Dedicated staff designated to undertake DRM activities |
| 6. | To ensure enforcement of the County by laws   | % of cases reported                            | Helped in enforcement with the Revenue Division which contributed to less defaulters of County payments                 | Inadequate tools and equipment for enforcement division.       |

### Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025.

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

*The Data and information provided below has been verifiable against the ADP.*

| 3061- - FINANCE AND ECONOMIC PLANNING   |                                       |                                   |         |          |   |
|---|---------------------------------------|-----------------------------------|---------|----------|---|
| <b>Programme Name:</b> Economic and financial policy formulation and management |                                       |                                   |         |          |   |
| <b>Objective:</b> Optimal and effective allocation of resources                 |                                       |                                   |         |          |   |
| <b>Outcome:</b> Accelerated socio-economic development in the county            |                                       |                                   |         |          |   |
| Sub Programme   | Key Outputs                           | Key Performance Indicators        | Targets |          | Remarks   |
|   |                                       |                                   | Planned | Achieved |   |
| Participatory planning and budgeting  | Citizens participation forum held     | Citizens participation forum held | 48      | 48       | CADP – 20<br>Budget – 20<br>C – FSP - 4                 |
|   | Economic policy papers/bills prepared | Number of papers/bills prepared   | 4       | 7        | CADP, CBROP, CFSP, Budget Estimates and 2 Supplementary |

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|  |                                   |   |         |          | budgets were prepared                   |
|--|-----------------------------------|---|---------|----------|---|
| Monitoring and evaluation  | Monitoring and Evaluation Reports | Number of Monitoring and Evaluation Reports           | 4       | 0        | M&E unit yet to be operationalized      |
|  | M and E unit established          | Functional M and E unit with progress report produced | 1       | 0        | Not yet done                            |
|  | M and E policy approved           | Number of M and E policies formulated and approved    | 1       | 0        | The existing draft is awaiting approval |
|  | Statistical surveys done          | Number of statistical surveys done                    | 4       | 0        | Not yet done                            |
|  |                                   | Number of data bases established                      | 1       | 0        | Not yet done                            |
| <b>Programme Name:</b> Revenue mobilization and administration         |                                   |   |         |          |   |
| <b>Objective:</b> To improve efficiency in revenue collection          |                                   |   |         |          |   |
| <b>Outcome:</b> Improved service delivery through budgetary support    |                                   |   |         |          |   |
| Sub Programme  | Key Outputs                       | Key Performance Indicators                            | Targets |          | Remarks                                 |
|  |                                   |   | Planned | Achieved |   |
| Revenue infrastructural development                                    | Revenue targets                   | Value in Kshs of Actual revenue collected             | 454M    | 393M     |   |
|  |                                   | % of county own revenue of the total budget.          | 3.4%    | 2.4%     |   |
|  | Enhanced revenue collection       | Number of completed stations                          | 1       | 1        | Complete                                |
| <b>Programme Name:</b> Public Finance Management                       |                                   |   |         |          |   |
| <b>Objective:</b> To ensure prudent utilization of public finances.    |                                   |   |         |          |   |
| <b>Outcome:</b> Improved accountability and efficient service delivery |                                   |   |         |          |   |
| Sub Programme  | Key Outputs                       | Key Performance Indicators                            | Targets |          | Remarks                                 |
|  |                                   |   | Planned | Achieved |   |
| Accounting Services  | Improved service delivery         | % absorption  | 100%    | 95.2%    | Department absorption capacity          |
|  | Improved procurement processes    | % of compliance in procurement processes              | 100%    | 65%      |   |

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| Auditing services   | Improved efficiency in resources utilization | Number of audit reports produced and disseminated   | 4             | 4             | The reports are prepared quarterly                      |  |
|---|--|---|---------------|---------------|---|--|
| <b>Programme Name:</b> General Administration, planning and support services  |  |   |               |               |   |  |
| <b>Objective:</b> To enhance provision of efficient services to county departments, agencies and the general public |  |   |               |               |   |  |
| <b>Outcome:</b> Efficient service delivery  |  |   |               |               |   |  |
| Personnel services  | Improved service delivery                    | Amount (Kshs) paid  | 239,587,768   | 239,587,754   | The under – performance is due to postponed recruitment |  |
| Operations and Maintenance  | Improved service delivery                    | Amount (Kshs) paid  | 1,119,440,647 | 1,095,978,774 |   |  |
| <b>3062 -AGRICULTURE</b>  |  |   |               |               |   |  |
| <b>Programme Name:</b> Crop development   |  |   |               |               |   |  |
| <b>Objective:</b> To promote agricultural productivity in the County  |  |   |               |               |   |  |
| <b>Outcome:</b> Improved food and income security at County and household levels                                    |  |   |               |               |   |  |
| Sub Programme   | Key Outputs                                  | Key Performance Indicators  | Targets       |               | Remarks   |  |
|   |  |   | Planned       | Achieved      |   |  |
| S.P. 1 Crop Production  | Acreage Under Irrigation                     | Number of acres Under Irrigation  | 41            | 20            |   |  |
|   | Rehabilitate existing irrigation projects    | Number of projects rehabilitated (Kizingo and Mwakalanga)   | 1             | 2             |   |  |
|   | Cash crops rehabilitated                     | Acreage under cash crops rehabilitated  | 2             | 1             |   |  |
|   | Agricultural mechanization services(AMS)     | Number of tractors for overhaul   |               | 5             | 5   |  |
|   |  | Renovation of AMS office block-Msambweni  |               | 0             | 1   |  |
|   |  | Number of tractors to be fuelled  |               | 46            | 46  |  |
|   |  | Rehabilitation of perimeter fence and gate at AMS office Msambweni                                      |               | 0             | 1   |  |
|   |  | Procurement of workshop equipment (hydraulic press, chain block, trolley jack, winch, PTO driven mower) |               | 1             | 1   |  |

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|   | Certified seeds distributed  | Number in metric tonnes of certified seeds distributed | 207.5   | 100      |         |
|---|--|--|---------|----------|---------|
|   |  | Number of farmers who received certified seeds         | 14,373  | 15,000   |         |
| S.P 2 Crop Health   | Farm inputs provided   | Number of farmers that received certified Pesticides   | 1000    | 1000     |         |
| S.P. 3 Support Services   | Rehabilitation of Offices  | Number of offices rehabilitated                        | 2       | 2        |         |
| <b>Programme Name:</b> Livestock Development  |  |  |         |          |         |
| <b>Objective:</b> To promote the productivity of livestock and livestock products in the County |  |  |         |          |         |
| <b>Outcome::</b> Improved livestock productivity  |  |  |         |          |         |
| Sub Programme   | Key Outputs  | Key Performance Indicators                             | Targets |          | Remarks |
|   |  |  | Planned | Achieved |         |
| S.P1 Animal breeding/ Livestock production  | Dairy cattle distributed   | Number of beneficiaries that received dairy cattle     | 466     | 50       |         |
|   | Beef cattle distributed  | Number of beneficiaries that received beef cattle      | 524     | 50       |         |
|   | Goats/Sheep distributed  | Number of beneficiaries that received goats            | 3325    | 650      |         |
| S.P2 Animal products value addition   | Apiaries established and equipped                                      | Number of apiaries established and equipped            | 4       | 2        |         |
|   | Establishment of livestock markets                                     | Number of livestock markets established                | 3       | 2        |         |
|   | Toilet rehabilitation of County Agricultural & Livestock Offices       | Number of toilets constructed                          | 1       | 2        |         |
|   | Fencing of County Agricultural & Livestock Offices                     | Number of perimeter fences                             | 0       | 1        |         |
| S.P3 Animal Health (Veterinary Services)  | Provision of livestock drugs, vaccines & sera, chemicals and equipment | Number of animals covered                              | 48,000  | 55,000   |         |
|   | Cattle dips rehabilitated  | Number of cattle dips constructed and rehabilitated    | 5       | 11       |         |
|   | Provision of acaricides and repellants (Vector                         | Number of beneficiaries                                | 1,650   | 19,800   |         |

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|  | Control)   |  |         |          |         |
|--|--|--|---------|----------|---------|
|  | Artificial Insemination done   | Number of animals under AI and synchronization                     | 586     | 600      |         |
|  | Procurement of four stunning equipment   | Number of equipment  | 0       | 4        |         |
|  | Procurement of slaughter house equipment (Kwale slaughter house)                                 | Number of equipment  | 3       | 1        |         |
|  | Rehabilitation of operational dips- Miatsani (Mkongani), Ng'onzini (Kinango), Matumbi (Mwavumbo) | Number of cattle dip rehabilitated                                 | 3       | 3        |         |
| <b>Programme Name:</b> Fisheries Development   |  |  |         |          |         |
| <b>Objective:</b> To promote the productivity of fisheries and fish products in the County |  |  |         |          |         |
| <b>Outcome:</b> Improved fisheries productivity for food and income security               |  |  |         |          |         |
| Sub Programme  | Key Outputs  | Key Performance Indicators   | Targets |          | Remarks |
|  |  |  | Planned | Achieved |         |
| S.P 1 Marine fisheries development   | Procuring of assorted fishing accessories, including fish finder and GPS (all BMUs)              | Number of assorted fishing gears/accessories provided to fishermen | 23      | 23       |         |
|  | Maintaince and overhaul of county rescue boat  | Number of rescue boats maintained                                  | 2       | 2        |         |
|  | Construction of Mwandamu seaweed store, gear mending shed, seaweed drying racks)                 | Number of landing site developed                                   | 2       | 1        |         |
| S.P. 2 Fisheries Support Services  | Support to sea weed (Pongwe Kiconeni, Ramisi and Kinondo)  | Acreage under sea weed production                                  | 15      | 20       |         |
|  | Construction of sea wall at Mkunguni Landing site(Ramisi Ward)                                   | Number of landing sites developed                                  | 1       | 1        |         |

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| <b>3063 - LANDS</b>                           |  |               |                     |
|---|--|---------------|---------------------|
| <b>Sub Program</b>                            | <b>Key Performance Indicator</b>                 | <b>Target</b> | <b>Achievements</b> |
| Land adjudication for squatter regularization | Number of adjudication section                   | 11            | 6                   |
|   | Number of squatter settlement schemes undertaken | 10            | 3                   |
| Land survey and mapping                       | No. of survey done                               | 13            | 5                   |
|   | No. of legislation formulated                    | 1             | 0                   |
| Sustainable rangeland management              | Number of sensitization meeting done             | 8             | 8                   |
|   | No. of capacity building meetings conducted      | 14            | 10                  |
| Strategic land banking                        | No. of land parcels purchased for development    | 25            | 20                  |
| <b>3064 - HEALTH</b>                          |  |               |                     |

**Programme Name: Administration, Planning and Support Services**

**Objective: To Strengthen health systems, facilities management, operational research, planning and other support services**

**Outcome: Efficient and effective service delivery**

| <b>Sub Programme</b>   | <b>Key Outputs</b>                         | <b>Key Performance Indicators</b>              | <b>Targets</b>  |                   | <b>Remarks</b>   |
|--|--|--|-----------------|-------------------|------------------|
|  |  |  | <b>Plan ned</b> | <b>Ach ieve d</b> |                  |
| Health Management Information Systems, Planning and Support Services | Efficient and effective health care system | Existence of a health sector action plan       | 1               | 1                 | Annual Work plan |
|  |  | Number of planning documents prepared          | 4               | 4                 |                  |
|  |  | County health accounts prepared                | 1               | 4                 | Done quarterly   |
|  |  | % of facilities submitting timely and complete | 100%            | 98%               |                  |

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|--|---------------------------|---|------|------|---------------------------|
| Quality Assurance, Monitoring and Evaluation | Improved service delivery | e reports monthly   |      |      |                           |
|  |                           | Percentage of health facilities with functional committee/hospital boards | 100% | 100% | Their term is ending      |
|  |                           | % of MOUs signed and executed with development partners                   | 100% | 100% | All MOUs presented signed |
|  |                           | Number of data quality audits conducted                                   | 1    | 5    | Program based DQAs        |
|  |                           | Number of quarterly review meetings held                                  | 4    | 4    |                           |
|  |                           | Number of quarterly support supervision meetings held                     | 4    | 4    |                           |
|  |                           | Percentage of facilities  | 90%  | 0    |                           |

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|  |                                     | certified star three and above on service provision |         |          |  |
|--|-------------------------------------|---|---------|----------|--|
| Human Resource and Capacity Development  | Staff recruited                     | Number of staff                                     | 60      | 89       | Two recruitments (40 in February and 49 in May 2022) |
| Programme Name: Preventive and Promotive healthcare services                         |                                     |   |         |          |  |
| Objective: To reduce disease burden associated with unhealthy Lifestyles             |                                     |   |         |          |  |
| Outcome: Reduced Health risk factors, diseases and environmental health risk factors |                                     |   |         |          |  |
| Sub Programme  | Key Outputs                         | Key Performance Indicators                          | Targets |          | Remarks  |
|  |                                     |   | Planned | Achieved |  |
| Maternal and Child health  | Maternity facilities established    | Number of new or rehabilitated maternity facilities | 5       | 5        |  |
|  | Maternity facilities equipped       | Number of maternity wings equipped                  | 5       | 5        |  |
|  | Maternity wings with adequate staff | Number of maternity wings with adequate staff       | 5       | 5        |  |
|  | Skilled deliveries                  | % of skilled deliveries                             | 85%     | 74%      |  |

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|  |  |   |            |             |   |
|--|--|---|------------|-------------|---|
|  | conducted in facilities                      | s conducted in facilities   |            |             |   |
|  | Reduced maternal mortality                   | Facility maternal mortality rate                                      | 25/100,000 | 131/100,000 |   |
|  |  | Immunization coverage   | 92 percent | 77 %        |   |
|  |  | Under five mortality rate per 1000                                    | 7/1000     |             | Health facility mortality                           |
|  |  | Maternal mortality rate   | 50/100,000 |             | Requires demographic Health Survey                  |
|  |  | % of pregnant women attending 4 ANC visits                            | 90%        | 52 %        |   |
| Reproductive Health and Family Planning Services | Improved family planning                     | Family planning uptake  | 80%        | 45 %        | Commodity stock outs                                |
|  | Facilities with reproductive health services | % of facilities with reproductive health and family planning services | 90%        | 96 %        | Faith based facilities do not offer Family planning |
| Communicable and Non – Communicable Diseases     | Reduced burden of ill – health               | Number of awareness campaign  | 20         | 11          | Need for more support                               |

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|                                 |                                       |  |      |       |  |
|---------------------------------|---------------------------------------|--|------|-------|--|
|                                 |                                       | ns on NCDs conducted                         |      |       |  |
|                                 |                                       | Percentage of population screened for NCD    | 45%  | 50%   |  |
|                                 |                                       | Percentage of facilities screening for NCD   | 80%  | 70%   | Some facilities lack necessary equipment |
| HIV/Aids Prevention and Control | Improved life expectancy for citizens | HIV prevalence rate                          | 5%   | 3.2%  |  |
|                                 |                                       | Percentage of Eligible HIV Clients on ARVs   | 100% | 99%   |  |
|                                 |                                       | Percentage of HIV pregnant mothers on ARVs   | 100% | 91%   |  |
| Public Health Services          | Improved environmental health         | % of villages being Open Defecation Free ODF | 80%  | 20%   |  |
|                                 |                                       | % of facilities with access to               | 90%  | 20.7% |  |

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|  |                             | safe HCWM                                      |      |       |                                       |
|  |                             | % of food vendors medically certified safe     | 100% | 60%   |                                       |
| Community Health and Outreach Services | Improved community services | Number of established community health units   | 168  | 166   |                                       |
|  |                             | % of population taking NHIF Bima Afya services | 20%  | 5%    |                                       |
|  |                             | % Incidences of diarrhea cases                 | 3%   | 9%    |                                       |
|  |                             | % Prevalence (KMIS 2020 of malaria             | 5%   | 6%    |                                       |
|  |                             | Number of mobile clinics held(per month)       | 20   | 20    |                                       |
|  |                             | % of under 5 years                             | 26%  | 30.2% | Attributed to long periods of drought |

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|  |   | who are stunted  |         |          |   |
|--|---|--|---------|----------|---|
|  |   | % of under 5 years who are overweight                    | 2%      | 6%       |   |
|  |   | Number of planned community households' visits conducted | 168,000 | 188,586  | Increase in number of CHUs, CHVs remuneration |
| <b>Programme Name: Curative and rehabilitative health care services</b>  |   |  |         |          |   |
| <b>Objective: To offer quality curative and rehabilitative health care services which are accessible to all citizens</b> |   |  |         |          |   |
| <b>Outcome: Reduced morbidity and mortality and improved quality of life</b>   |   |  |         |          |   |
| Sub Programme  | Key Outputs   | Key Performance Indicators                               | Targets |          | Remarks                                       |
|  |   |  | Planned | Achieved |   |
| County and Sub-County Referral Services  | Dialysis machine and beds in place                      | Number of dialysis machine and beds                      | 0       | 5        |   |
|  | Pediatric ICU cots with monitor and ventilator in place | Number of pediatric ICU cots with monitor and ventilator | 4       | 2        |   |
|  | Radio therapy machine                                   | Number of radiotherapy                                   | 0       | 0        |   |

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|                                   | ne in place                                 | machine s procured  |     |     |  |
|                                   | MRI machine in place                        | MRI machine procured  | 0   | 0   |  |
|                                   | Ultra sound for maternal health in place    | Number of ultrasou nd for maternal health   | 5   | 10  | The county purchased 6 to support maternal services                |
|                                   | C.T. scans in place                         | Number of C.T. Scans  | 1   | 2   |  |
|                                   | X-ray machines in place                     | Number of X-ray machines  | 1   | 5   |  |
|                                   | Function al drug stores established         | Number of function al drug stores established   | 0   | 3   | Msambweni requires shelving, Air conditioning and burglar proofing |
|                                   | Adequ ate medic ines and medica l supplie s | Number of function al health facilities with adequate medic ines and medical supplies | 134 | 145 |  |
| Health infrastructure development | Dispen saries constructed                   | Number of dispensa ries   | 5   | 6   |  |

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|  | and equipped                            | constructed and equipped                              |   |   |                       |
|  | Health centres constructed and equipped | Number of health centres constructed and equipped     | 4 | 0 |                       |
|  | Hospitals constructed and equipped      | Number of hospitals constructed and equipped          | 1 | 0 |                       |
|  | Laboratories constructed and equipped   | Number of laboratories constructed and equipped       | 5 | 3 |                       |
|  | Staff houses constructed                | Number of staff houses constructed for health workers | 9 | 4 |                       |
|  | Functional Dental units established     | Number of functional Dental Units established         | 1 | 1 |                       |
|  | Functional Oncology Centre              | Number of functional oncology                         | 0 | 0 | Construction on going |

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|------------------------------------|--|--|---|---|-------------------------------|
|                                    | in place   | y centres established  |   |   |                               |
|                                    | Health research centre in place                              | Number of Health Research Centres established  | 0 | 0 |                               |
|                                    | Comprehensive Rehabilitative services provided               | Number of hospitals providing comprehensive rehabilitative services( physiotherapy and occupational therapy) | 1 | 5 | All the 5 hospitals           |
|                                    | Oxygen delivery facilities in place                          | Number of facilities with oxygen delivery facilities   | 5 | 6 | Msambweni has an oxygen plant |
| Laboratory and Diagnostic Services | Strengthened laboratory and radiological diagnostic services | Number of sub-county hospitals that have undergone full laboratory accreditation                             | 1 | 1 |                               |

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|  | Percentage of facilities running basic lab equipment (chemical analyzer and hematology machine) | 90% | 67% | Health centres and hospitals |
|  | Number of Quality Control laboratories established  | 0   | 0   |                              |

**3066 - TRADE**

**Programme Name:** Trade development services

**Objective:** Promote access to and affordable start-ups to traders/groups

**Outcome:** Improved accessibility to businesses for the MSEs

| Sub Programme                                  | Key Outputs                  | Key Performance Indicators               | Targets |          | Remarks       |
|--|------------------------------|--|---------|----------|---------------|
|  |                              |  | Planned | Achieved |               |
| Product development services and Mechanization | Number of products developed | Improved incomes for the Jua Kali groups | 20      | 12       | Lack of funds |

**Programme Name :** Market Infrastructural Development services

**Objective:** To enhance market accessibility to traders

**Outcome:** Improved working environment for traders

| Sub Programme/Project | Key Outputs | Key Performance Indicators | Targets |          | Remarks |
|-----------------------|-------------|----------------------------|---------|----------|---------|
|                       |             |                            | Planned | Achieved |         |

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|---|------------------------------------|--|---|---|------------------------------------|
| Construction of markets   | Markets constructed                | No. of markets constructed                 | 8 | 6 | Delay in procurement               |
| Renovation of Markets   | Markets renovated                  | No. of markets renovated                   | 2 | 1 | Delay in payment of contractors    |
| Construction of boda boda sheds   | Boda boda sheds constructed        | No. of boda boda sheds constructed         | 5 | 1 | Land disputes                      |
| Construction of Market Stalls at Kigato Trading centre in Waa Ng'ombeni                     | Constructed market stalls          | No. of market stalls constructed           | 1 | 0 | Project stopped due to land issues |
| Installation of a water tank at Mwangwei  | Installed water tank               | No. of water tanks installed               | 1 | 1 |                                    |
| Electrification of Markets at Nyalani & Jua Kali Sheds at Dzimanya, Mwangoloto and Makamini | Connected markets with electricity | No. of markets connected with electricity  | 3 | 3 |                                    |
| Renovation of Kombani Market sheds  | Renovated market shed              | No. of market sheds renovated              | 1 | 1 |                                    |
| Flagship Project Phase III- Fruit Processing Plant in Shimba Hills in Kubo South ward       | Constructed fruit processing plant | No. of fruit processing plants constructed | 1 | 0 | Delayed procurement of the project |
| Construction of Lemba (Diani) market  | Constructed market                 | No. of markets constructed                 | 1 | 0 | Delayed procurement of market site |

**Programme Name :** Investments

**Objective:** To promote industrial development, manufacturing and value addition

**Outcome:** Improved income for the farmers.

| Sub Programme | Key Outputs | Key Performance Indicators | Targets |          | Remarks |
|---------------|-------------|----------------------------|---------|----------|---------|
|               |             |                            | Planned | Achieved |         |

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|   |  |                                  |   |   |                 |
|---|--|----------------------------------|---|---|-----------------|
| Construction of fruit processing plant in Kubo South. | Number of fruit processing plant constructed | Improved income for the farmers. | 1 | 0 | Delayed Funding |
|---|--|----------------------------------|---|---|-----------------|

**3067 - SOCIAL SERVICES**

**Programme Name:** Community empowerment and liquor control

**Objective:** To achieve inclusivity and empower community for equitable and sustainable development

**Outcome:** Enhanced inclusivity and participation of community in development

| Sub Programme                  | Key Outputs                                      | Key Performance Indicators                   | Targets |          | Remarks* |
|--------------------------------|--|--|---------|----------|----------|
|                                |  |  | Planned | Achieved |          |
| SP1 Youth, women and PWDs fund | Enhanced empowerment                             | Amount disbursed                             | 12M     | 0        |          |
|                                |  | Number of groups supported                   | 120     | 0        |          |
| SP2 Gender mainstreaming       | Improved inclusivity in decision making          | No of gender forums held and trainings done  | 60      | 0        |          |
|                                |  | No. of gender based trainings done           | 4       | 0        |          |
|                                | - Reduced Sexual and Gender based violence cases | Policy and appropriate legislation developed | 0       | 0        |          |
|                                |  | No of girls assisted with sanitary towels    |         | 0        |          |
| SP3 Disability mainstreaming   | Policy on gender issues developed                | Number of policies formulated and approved   | 0       | 0        |          |
|                                | Improved   | Number of sensitization                      | 4       | 0        |          |

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|  | inclusivity in decision making                   | forums on gender issues              |  |          |          |
|--|--|--------------------------------------|--|----------|----------|
|  | Improved welfare                                 | Number of wheelchairs procured       | 10   | 0        |          |
| SP4 Civic education  | Informed citizens                                | No.of sensitization meetings held    | 40   | 0        |          |
| <b>Program Name:</b> Sports, Arts and Talent development             |  |                                      |  |          |          |
| <b>Objective:</b> To improve arts, sports and talent development     |  |                                      |  |          |          |
| <b>Outcome:</b> Enhanced competitiveness in Arts, Sports and talents |  |                                      |  |          |          |
| Sub Programme  | Key Outputs                                      | Key Performance Indicators           | Targets  |          | Remarks* |
|  |  |                                      | Planned  | Achieved |          |
| SP1 Sports, arts and talent infrastructural development              | County stadium established                       | Number of stadiums established       | 1  | 1        | Ongoing  |
|  |  | Number of sports field rehabilitated | 10   | 2        | Ongoing  |
|  | Dias and changing rooms constructed and improved | Number of academies established      | 2  | 0        |          |
|  |  | Sports equipment delivered           | Number of Performance arts talent centers constructed and equipped | 0        | 0        |
| SP2 Sports, arts and talent competition                              | Improved competitiveness                         | Number of sports competitions held   | 100  | 0        |          |

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|  |                                   | Number of teams participated         | 720        | 0          |          |
|--|-----------------------------------|--------------------------------------|------------|------------|----------|
|  |                                   | Number of disciplines involved       | 10         | 0          |          |
| SP3 Support services   | Enhanced support to teams         | Amount of support in Kenya shillings | 6M         | 0          |          |
| <b>Programme:</b> General Administration, Planning and Support Services              |                                   |                                      |            |            |          |
| <b>Objectives:</b> To strengthen planning and other support services                 |                                   |                                      |            |            |          |
| <b>Outcome:</b> Efficient and effective service delivery                             |                                   |                                      |            |            |          |
| Sub Programme  | Key Outputs                       | Key Performance Indicators           | Targets    |            | Remarks* |
|  |                                   |                                      | Planned    | Achieved   |          |
| Salaries   | Improved service delivery         | Amount paid                          | 30,395,347 | 29,976,202 |          |
| O&M  | Improved service delivery         | Amount paid                          | 84,679,234 | 67,349,565 |          |
| <b>Program Name:</b> Culture and social services development                         |                                   |                                      |            |            |          |
| <b>Objective:</b> To promote culture and social services for sustainable development |                                   |                                      |            |            |          |
| <b>Outcome:</b> Enhanced social development among communities                        |                                   |                                      |            |            |          |
| Sub Programme  | Key Outputs                       | Key Performance Indicators           | Targets    |            | Remarks* |
|  |                                   |                                      | Planned    | Achieved   |          |
| SP1 Policy and legal framework development   | Action plan developed             | Existence of a sector action plan    | 0          | 0          |          |
|  | Policy on gender issues developed | Policy and legal framework           | 0          | 0          |          |
| SP2 Cultural infrastructure development  | Improved conserv                  | Number of cultural of centres/       | 0          | 0          |          |

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|   | ation of County's cultural heritage   | museums developed                       |   |   |         |
|---|---|---|---|---|---------|
| SP3 Cultural competition                        | Improve d competitiveness and enhance d cultural develop ment   | Number of county wide competitions held | 1 | 0 |         |
|   | Contrib uting to conserv ation of informat ion related to Kwale peoples history, culture and heritage | Number of studies undertaken and shared | 1 | 0 |         |
| SP4 Cultural shows and exhibitions              | Increase d awarene ss on culture and improve d cultural develop ment                                  | Number of shows and exhibitions held    | 1 | 0 |         |
| SP5 Social Services infrastructural development | Improve d social welfare  | Number of community library developed   | 1 | 1 | Ongoing |

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|-----------------------------------|--|--|-------|---|--|
|                                   |  | Number of parks and recreation centers developed   | 0     | 0 |  |
|                                   |  | Number of social halls constructed and equipped    | 2     | 2 | Dima social hall ongoing                     |
|                                   |  | Maintenance of social halls                        | 21    | 0 |  |
|                                   |  | Installation of electricity and payment of bills   | 21    | 1 | Fabrication at kwale baraza park in progress |
|                                   |  | Number of public toilets constructed.              | 0     | 3 | Constructed to completion                    |
|                                   |  | Public toilets water connection and storage stanks | 21    | 0 |  |
|                                   |  | Number of rehabilitation centers constructed       | 0     | 0 |  |
|                                   |  | Number of rescue centers for gender based violence | 0     | 0 |  |
| SP6 Girl child affirmative action | High transition for girls in education from primary to secondary | Number of sanitary towels procured and distributed | 70000 | 0 |  |
|                                   |  | Number of girls supplied with sanitary towels      | 34200 | 0 |  |

**3069 - EDUCATION**

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| Program Name: Vocational Training   |   |   |          |               |                 |                       |                              |
|---|---|---|----------|---------------|-----------------|-----------------------|------------------------------|
| Objective: To empower the youth in technical, vocational and entrepreneurship knowledge and skills  |   |   |          |               |                 |                       |                              |
| Outcome: Empowered youth that are contributing to individual and Societal development in the County |   |   |          |               |                 |                       |                              |
| Sub programme   | Key Output                              | Key Performance Indicators                  | Baseline | 5 Year target | End Term Target | Achievement           | Remarks                      |
| SP1 Infrastructure Development  | Twin workshops (Classrooms) constructed | Number of twin workshops constructed        | 17       | 83            | 100             | 13 twin workshops     | 16% achievement              |
|   | Hostels constructed                     | Number of hostels constructed               | 9        | 7             | 16              | 5 Hostels constructed | 71% Achievement              |
|   | Administration blocks constructed       | Number of administration blocks constructed | 2        | 10            | 12              | 3 Constructed         | 30 % achievement             |
|   | Production                              | Number of                                   | 0        | 1             | 1               | 1 Constructed         | Constructed but awaits fully |

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|--|--|--|--------|----|----|------------------------------|-------------------------------------|
|  | centr<br>e<br>estab<br>lished<br>and<br>equip<br>ped | prod<br>uctio<br>n<br>centr<br>es<br>estab<br>lished<br>and<br>equi<br>pped        |        |    |    |                              | equipping and<br>operationalization |
|  | Com<br>puter<br>labs<br>const<br>ructed              | Num<br>ber<br>of<br>com<br>puter<br>labs<br>const<br>ructed<br>and<br>equi<br>pped | 3      | 8  | 11 | 1                            | 13% achievement                     |
|  | VTC<br>s<br>Show<br>room<br>s<br>const<br>ructed     | Num<br>ber<br>of<br>show<br>room<br>s<br>const<br>ructed                           | 0      | 4  | 4  | No Show rooms<br>constructed | Target not met                      |
|  | Furni<br>shing<br>of<br>VTC<br>s                     | Num<br>ber<br>of<br>VTC<br>s<br>Furn<br>ished                                      | 1<br>0 | 40 | 40 | All furnished                | Target met                          |
|  | Libra<br>ries<br>in<br>VTC<br>s<br>const             | Num<br>ber<br>of<br>libra<br>ries<br>const   | 0      | 4  | 4  | Not constructed              | Target not met                      |

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|  | Number of VTCs fenced                                   | Number of Vocational Training Centres fenced | 3 | 11 | 14 | 2 Fences done        | 18% achievements |
|  | Social halls constructed in Vocational Training Centres | Number of halls constructed and equipped     | 0 | 4  | 4  | None                 | Not done         |
|  | Staff houses in Vocational Training Centres constructed | Number of staff houses constructed           | 0 | 4  | 4  | Nil                  | Not done         |
|  | Tools and equipment                                     | Number of tools                              | 0 | 1  | 1  | 1 done to completion | 100%             |

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|  | stores constructed and furnished     | and equipment stores constructed and furnished |       |                |                 |                                     |                 |
|--|--------------------------------------|--|-------|----------------|-----------------|-------------------------------------|-----------------|
| SP2Teaching/ learning resources  | Tools and equipment provided         | Number of Training Centres benefiting          | 31    | 40             | 40              | 40 benefiting from tools            | 100%            |
| <b>Program Name:</b> Early Childhood Development Education   |                                      |  |       |                |                 |                                     |                 |
| <b>Objective:</b> To improve access to quality pre-primary education to all children in the county |                                      |  |       |                |                 |                                     |                 |
| <b>Outcome:</b> Improved early childhood development and education for all children in the county  |                                      |  |       |                |                 |                                     |                 |
| Sub-program  | Key Output                           | Key Performance Indicators                     | Basis | 5 Year targets | End Term Target | Achievement                         | Remarks         |
| SP1Infrastructure Development  | ECD centres established and equipped | Number of ECD centres established and          | 236   | 280            | 516             | 242 ECDE centres done to completion | 86% Achievement |

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|  | equipped   |     |     |     |  |                       |
| Teacher training centres established                         | Number of teacher training centres established       | 0   | 1   | 1   | 1 TTC established                        | 100% Achievement      |
| Installation of outdoor playing equipment in each ECD Centre | Number of ECD Centres with outdoor playing equipment | 218 | 298 | 516 | 176 supplied with art and play equipment | 59% Achievement       |
| Installation of Energy saving Jikos in each ECD Centre       | Number of ECD Centres with Energy Saving Jikos       | 60  | 300 | 360 | 367 installed with energy saving Jikos   | 122% target surpassed |

Program Name: Bursary and Scholarship

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| <b>Objective:</b> To promote students' enrolment, attendance, retention, performance and transition rates in schools, colleges, Vocational Training Centres and Universities. |   |   |          |               |                 |                 |                 |
|---|---|---|----------|---------------|-----------------|-----------------|-----------------|
| <b>Outcome:</b> Improved County human capital development   |   |   |          |               |                 |                 |                 |
| Sub-program   | Key Output  | Key Performance Indicators  | Baseline | 5 year Target | End term Target | Achievement     | Remarks         |
| SPI County Bursary Scheme   | Bursaries provided to secondary schools need y students | Number of National secondary schools, secondary schools, tertiary institutions and KUC CPS students benefited | 73602    | 90,000        | 163,602         |                 |                 |
| SP2 Vocational Training Centres Grant   | VTC grants established                                  | Number of students benefiting   | 0        | 17,089        | 17,089          | 9,693 benefited | 57% achievement |
| <b>Program Name:</b> General Administration, Planning and Support   |   |   |          |               |                 |                 |                 |
| <b>Objective:</b> To enhance service delivery.  |   |   |          |               |                 |                 |                 |
| <b>Outcome:</b> Improved service delivery.  |   |   |          |               |                 |                 |                 |

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| Sub-program                  | Key Output           | Key Performance Indicators                       | B a s e l i n e | 5 Year target | End Term Target | Achievement                   | Remarks               |
|------------------------------|----------------------|--|-----------------|---------------|-----------------|-------------------------------|-----------------------|
| SP 1 Administration Services | Staff Recruitment    | Recruitment of new staff- General Administration | 3               | 5             | 8               | 1                             | 20% achievement       |
|                              |                      | Recruitment of new staff – Vocational Training   | 147             | 184           | 331             | 24 Vocational staff recruited | 13% Achievement       |
|                              |                      | Recruitment of new staff – ECDE                  | 795             | 558           | 1353            | 180 ECDE Staff recruited      | 32% Achievement       |
| SP3 Special Programs         | School feeding progr | Number of Children                               | 74,000          | 385,000       | 459,000         | 393,492 children benefited    | 102% target surpassed |

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|  | am<br>estab-<br>lished                            | bene-<br>fittin-<br>g<br>from<br>feedi-<br>ng<br>prog-<br>ram   | 0<br>0      |     |     |                               |                 |
|  | Furni-<br>shing<br>of<br>ECD<br>E<br>centr-<br>es | Num-<br>ber<br>of<br>ECD<br>E<br>centr-<br>es<br>furni-<br>shed | 1<br>1<br>6 | 370 | 486 | 287 ECDE Centres<br>benefited | 78% Achievement |

**3070 - WATER**

**Programme Name:** Water Services Management

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

**Outcome:** Improved Water services

| Sub<br>Programme  | Key<br>Outputs   | Key<br>Performanc<br>e Indicators   | Targets     |          | Remarks                         |
|---|--|---|-------------|----------|---------------------------------|
|   |  |   | Planne<br>d | Achieved |                                 |
| SP1:<br>Development<br>and<br>Management<br>of Water<br>sources | Water<br>pipelines<br>constructed  | Number of<br>kilometers of<br>water<br>pipeline<br>constructed                      | 50          | 50       | Achieved                        |
|   | Boreholes<br>drilled/<br>Rehabilitate<br>d and<br>equipped                 | Number of<br>boreholes<br>drilled/<br>rehabilitated<br>and equipped                 | 20          | 30       | Exceeded<br>Target/expectations |
|   | Small water<br>Dams and<br>water Pans<br>rehabilitated<br>/<br>constructed | Number of<br>small Dams<br>water and<br>water Pans<br>rehabilitated/<br>constructed | 10          | 20       | Exceeded<br>Target/expectations |
|   | New<br>medium<br>sized Dams<br>constructed                                 | Number<br>of<br>large/<br>medium  | 2           | 5        | Exceeded<br>Target/expectations |

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|  |  | Number of small sized Dams constructed   |    |    |                          |
| SP2. Water testing and treatment services    | Treatment works /plants in place for borehole water supplies     | Number of water treatment works /plants constructed in Borehole Water Supplies (Chlorination Dozing units) | 5  | 2  | Budget constraints       |
|  | Treatment works /plants in place for river water supplies        | Number of water treatment works /plants constructed in River Water Supplies                                | 2  | 2  | Satisfactory performance |
|  | Water samples analyzed for chemical and bacteriological analysis | Number of water samples analyzed for chemical and bacteriological analysis                                 | 20 | 20 | Satisfactory performance |
| SP3. Water harvesting and storage management | Water tanks, reservoirs/w  | Number of concrete tanks /Reservoir constructed  | 4  | 4  | Satisfactory performance |

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|   |  |  |    |    |                          |
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|   | ater<br>harv<br>estin<br>g<br>faciliti<br>es<br>establi<br>shed                      |  |    |    |                          |
|   |  | Number of large plastic tanks purchased and issued (10m <sup>3</sup> -15m <sup>3</sup> ) | 10 | 10 | Satisfactory performance |
| SP4. Purchase of Plant and Machinery/ Trucks                                    | Wa<br>ter<br>Bo<br>ws<br>ers<br>Pur<br>cha<br>sed                                    | Number of Water Bowsers (20m <sup>3</sup> ) Purchased                                    | 1  | 0  | Budget constraints       |
| SP6.Partnership and collaboration with stakeholders in Community Water projects | Wa<br>ter<br>pro<br>ject<br>s<br>sup<br>por<br>ted<br>in<br>par<br>tne<br>rsh<br>ips | Number of water projects supported in partnerships                                       | 5  | 5  | Satisfactory performance |
|   | Su<br>b<br>cat<br>ch<br>me<br>nt<br>ma   | Number of sub catchment management plan SCAMP developed and implemented                  | 3  | 3  | Satisfactory performance |

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|  | nag<br>em<br>ent<br>pla<br>n<br>(S<br>CA<br>MP<br>)<br>dev<br>elo<br>ped                            |   |      |      |                                 |
|  | Co<br>mm<br>unit<br>y<br>man<br>aged<br>wate<br>r<br>supp<br>ly<br>sche<br>mes<br>supp<br>orte<br>d | Number of<br>Community<br>managed water<br>supply schemes<br>supported<br>(WUA) | 5    | 5    | Satisfactory<br>performance     |
|  | Re<br>sid<br>ent<br>s<br>As<br>soc<br>iati<br>ons   | Number of<br>residents<br>associations<br>participating                         | 5    | 5    | Satisfactory<br>performance     |
| SP7.Emergen<br>cy Water<br>Support<br>Services | Re<br>duc<br>ed<br>neg<br>ati<br>ve<br>im<br>pac<br>t<br>on   | Number of<br>kilometers of<br>water pipeline<br>rehabilitated                   | 10km | 15km | Exceeded<br>Target/expectations |

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|   | water access and quality         |  |    |    |                          |
|   | Rehabilitation of water projects | Number of water projects rehabilitated   | 10 | 10 | Satisfactory performance |
| SP 8: Partnership in water supply schemes | Urban and rural schemes improved | Number of water supply schemes supported | 2  | 2  | Satisfactory performance |

**3071 - INFRASTRUCTURE**

**Programme Name:** Roads

**Objective:** To improve on connectivity for rapid economic development

**Outcome:** Improved connectivity

| Sub Programme        | Key Outputs                   | Key Performance Indicators              | Targets |          | Remarks                                   |
|----------------------|-------------------------------|---|---------|----------|---|
|                      |                               |   | Planned | Achieved |   |
| SPI Roads tarmacking | Kilometers of roads tarmacked | Number of Kilometers of roads tarmacked | 10      | 7.37     | Initial slow mobilization due to Covid-19 |

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| SP2 Roads Opening, grading , gravelling and Cabro paving  | Kilometers of roads Opened               | No. of Kilometers Opened      | -              | 198.99 | A total of 198.99Km were opened  |
|   | Kilometers of roads graded               | No. of Kilometers graded      | 300            | 974    | A total of 974.66Km were Graded  |
|   | Kilometers of roads graveled             | No. of Kilometers Gravelled   | 40             | 60.9   | A total of 60.90Km were Graveled   |
|   | Kilometers of Cabro Paved roads          | No. of Kilometers Cabro Paved | -              | 1.7    | A total of 1.7Km were Cabro Paved  |
| SP3 Bridges, drifts and Culverts  | Bridges/Box culverts constructed         | Number of bridges constructed | 2              | 1      | 1 Box culverts done at Mkilo, 1 Bridge (Mteza Bridge) is still in Design Stage |
|   | Drifts constructed                       | Number of Drifts constructed  | 30             | 11     | 11 Drifts were constructed   |
|   | Lines of Culverts Installed              | No. of Lines Installed        | -              | 316    | 316 Lines were installed   |
| SP4 Storm water Drainage system   | Storm water Drainage systems constructed | Number of system constructed  | 1              | 0      | Inadequate budget allocation.  |
| SP5 Demarcation of County Roads   | Kilometers of Roads Demarcated           | No. of Kilometers Demarcated  | -              | 10     | 10Km of County roads were demarcated   |
| <b>Programme Name:</b> Public Works And Government Buildings  |  |                               |                |        |  |
| <b>Objective:</b> To improve access and sustainability of physical Infrastructure and public works affiliated |  |                               |                |        |  |
| <b>Outcome:</b> Improved connectivity   |  |                               |                |        |  |
| <b>Sub Programme</b>  |  |                               | <b>Targets</b> |        |  |

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|   | Key Outputs                            | Key Performance Indicators                      | Planned | Achieved | Remarks*  |
|---|--|---|---------|----------|---|
| SP1 Government buildings                    | County & staff buildings rehabilitated | Number of buildings /staff houses rehabilitated | 10      | 5        | Adequate budget allocation is key to facilitate Renovation works. |
| SP2 Fire stations constructed               | Fire stations constructed              | Number of fire stations constructed             | 0       | 0        | Inadequate budget allocation.                                     |
|   | Fire engines procured                  | Number of fire engines procured                 | 1       | 0        | Inadequate budget allocation.                                     |
| SP3 Fuel bay construction                   | Fuel bays constructed                  | Number Fuel bays constructed                    | 0       | 0        | Inadequate budget allocation.                                     |
| SP4 Plant machinery and equipment provision | Wheel loader /shovel/Back Hoe procured | Number of wheel loader/s hovel procured         | 1       | 0        | Inadequate budget allocation.                                     |
|   | Graders procured                       | Number of graders procured                      | 0       | 1        | One Motor Grader was procured                                     |
|   | Rollers procured                       | Number of rollers procured                      | 1       | 0        | Inadequate budget allocation.                                     |

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|--|------------------------------|----------------------------------|---|---|-------------------------------|
|  | Bulldozers procured          | Number of bulldozers procured    | 1 | 0 | Inadequate budget allocation. |
|  | Tracks procured              | Number of tracks procured        | 0 | 0 | One Truck was disposed        |
|  | Excavators procured          | Number of excavators procured    | 1 | 0 | Inadequate budget allocation. |
|  | Water bowsers procured       | Number of water bowsers procured | 1 | 0 | Inadequate budget allocation. |
|  | Low loaders procured/Low Bed | Number of low loaders procured   | 1 | 1 | One Low Loader was Procured.  |

**Programme Name:** County Public Lighting and Electrification

**Objective:** To install floodlights for increased business hours and security improvement

**Outcome:** Improved safety and security of people and property

| Sub Programme                                    | Key Outputs   | Key Performance Indicators     | Targets |          | Remarks               |
|--|---|--------------------------------|---------|----------|-----------------------|
|  |   |                                | Planned | Achieved |                       |
| SP1 Street Lighting                              | Improved safety and security of people and property | Number of streetlights schemes | 13      | 4        | The works are ongoing |
| SP2 Installation of Floodlights in major Centers | Improved safety                                     | Number of                      | 14      | 10       | The incomplete        |

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|  | and security of people and property      | floodlights                                |         |          | High mast are awaiting power connection for them to be operational |
|--|--|--|---------|----------|--|
| <b>3072 - ICT</b>  |  |  |         |          |  |
| <b>Programme Name:</b> Tourism Product Diversification                     |  |  |         |          |  |
| <b>Objective:</b> Enhance Tourism services in the county                   |  |  |         |          |  |
| <b>Outcome:</b> Attractive and secure destinations.                        |  |  |         |          |  |
| Sub Programme  | Key Outputs                              | Key Performance Indicators                 | Targets |          | Remarks  |
|  |  |  | Planned | Achieved |  |
| Cabro Paving of Beach Access Roads   | Number of Beach access roads constructed | Improved Beach access and tourism services | 2       | 2        | Satisfactory performance   |
| Construction Services; Tourism information centres and monuments (Shimoni) | Operationalized Tourism Shed             | Tourism Information Centre established     | 1       | 0        | Ongoing  |
| <b>Programme Name:</b> ICT Infrastructure Development                      |  |  |         |          |  |
| <b>Objective:</b> Enhance County Connectivity                              |  |  |         |          |  |
| <b>Outcome:</b> Enhance Resource sharing                                   |  |  |         |          |  |
| Sub Programme  | Key Outputs                              | Key Performance Indicators                 | Targets |          | Remarks  |
|  |  |  | Planned | Achieved |  |
| Design and Installation of Local Area Networks                             | Installed LAN                            | Operationalized LAN                        | 2       | 2        | Complete   |
| Installation of Power Stabilizers Regulators                               | Uninterruptible power supplies           | Clean Power for Stable systems             | 4       | 4        | Complete   |

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| Installation of portal enterprise-e-service portal (Server Virtualization)   | Secure data storage and recovery site    | Enhanced Service Delivery            | 1           | 1           | Complete  |
|--|--|--------------------------------------|-------------|-------------|---|
| Firefighting equipment   | Protected Server room                    | Secure Systems                       | 1           | 1           | Complete  |
| Configuration of Redundancy Switches   | Enhanced efficiency                      | No. of redundancy systems configured | 1           | 1           | Complete  |
| <b>3074 - PUBLIC SERVICE AND ADMINISTRATION</b>  |  |                                      |             |             |   |
| <b>Program:</b> General Administration, Planning and Support Services  |  |                                      |             |             |   |
| <b>Objective:</b> To enhance provision of efficient services to county department, agencies and the general public |  |                                      |             |             |   |
| <b>Outcome:</b> Efficient service delivery   |  |                                      |             |             |   |
| Sub Programme  | Key Output                               | Key Performance Indicators           | a. Targets  |             | Remarks   |
|  |  |                                      | Planned     | Achieved    |   |
| S.P 1: Personnel Services  | Improved service delivery                | Amount paid (Ksh)                    | 233,211,910 | 232,066,723 |   |
| UB TOTAL   |  |                                      |             |             |   |
| S.P 2: Operations and Maintenance  |  |                                      |             |             |   |
| 2.1 Civic Education  | public Forums held                       | Number of public forums conducted    | 36          | 436         | Public forums were effectively conducted                          |
| 2.2 Enhancing supervision of county programs   | Purchase of motorcycles                  | Number of motor - cycles purchased   | 0           | 0           |   |
| 2.3 Customer Satisfaction survey   | Efficient and effective service delivery | Number of surveys done               | 0           | 0           | The County is yet to conduct an employee job Satisfaction survey. |
| 2.4 Enforcement and Compliance   | Improved adherence to County             | Percentage of cases being reported   | 35%         | 25%         | Less % of Defaulters denotes success of                           |

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|---|---------------------------|-------------------------|------------|------------|---------------------------|
|   | Legislation               |                         |            |            | paying for single permits |
| 2.5 Support services – Administrators office operations | Improved service delivery | Amount disbursed (Kshs) | 45,370,736 | 44,366,124 |                           |

Programme Name: Waste Management

Objective: To improve management of waste disposal in urban areas

Outcome: Urban centers free from waste

| Sub Programme                                       | Key Output                      | Key Performance Indicators                     | Target  |          | Remarks       |
|---|---------------------------------|--|---------|----------|---------------|
|   |                                 |  | Planned | Achieved |               |
| SP 2.1: Management of waste disposal in urban areas | Skip bins and loaders purchased | Number of skip bins purchased                  | 16      | 16       | Delivered     |
|   |                                 | Number of skip loaders purchased               |         | 0        | No allocation |
|   | Fabricated garbage lorries      | Number of fabricated garbage lorries purchased | 0       | 0        | No allocation |

**3080 - PREVENTIVE**

**Programme Name:** Preventive and Promotive Healthcare Services

**Objective:** To reduce disease burden associated with unhealthy lifestyles

**Outcome:** Reduced health risk factors, diseases and environmental health risk factors

| Sub Programme                | Key Outputs  | Key performance Indicators                          | Baseline (Current Status) | Planned Targets | Resource Requirement (Ksh ) |
|------------------------------|--|---|---------------------------|-----------------|-----------------------------|
| Maternal and Child health    | Maternity wing at Mbuluni dispensary Ndavaya ward constructed                  | Number of new or rehabilitated maternity facilities | 10                        | 1               | 5,400,000                   |
| Fencing of health facilities | Chain-link and live fence at Ndavaya health centre in Ndavaya ward constructed | Health facility fence constructed                   | 0                         | 1               | 3,000,000                   |

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|--|-----------------------------------|---|------|-----------|
| Chain-link and live fence of Gulanze dispensary in Ndavaya ward constructed        | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Chain-link and live fence at Munje Dispensary in Ramisi ward constructed           | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Chain-link and live fence at Mvinden dispensary in Ukunda ward constructed         | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Chain-link and live fence at Mbuwani Dispensary in Bongwe Gombato ward constructed | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Perimeter wall at Gombato dispensary in Bongwe Gombato ward constructed            | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Chain-link and live fence at Kidimu Dispensary in Vanga ward constructed           | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Chain-link and live fence at Gandini dispensary in Dzombo ward constructed         | Health facility fence constructed | 0 | 100% | 3,000,000 |
| Chain-link and live fence of Silaloni dispensary in Samburu                        | Health facility fence constructed | 0 | 100% | 3,000,000 |

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|  |  |   |    |      |            |
|--|--|---|----|------|------------|
|  | Chengoni ward constructed  |   |    |      |            |
|  | Chain-link and live fence of Mwanda Health centre in Mwavumbo ward constructed     | Health facility fence constructed               | 0  | 100% | 3,000,000  |
|  | Perimeter wall at Kombani in Waa Ng'ombeni ward constructed                        | Health facility fence constructed               | 0  | 100% | 5,000,000  |
|  | Perimeter wall at Tiwi RHTC in Tiwi ward constructed                               | Health facility fence constructed               | 0  | 100% | 5,000,000  |
| Rehabilitation and equipping of dispensaries | Vyongwani dispensary in Tsimba golini ward renovated                               | Number of facilities renovated                  | 20 | 1    | 3,000,000  |
|  | Mkanyeni dispensary in Kasemeni ward renovated                                     | Number of facilities renovated                  |    | 1    | 2,500,000  |
|  | Fingirika dispensary in Ramisi ward equipped                                       | Number of facilities renovated                  |    | 1    | 3,000,000  |
| Construction and equipping of Laboratories   | Construction of laboratory block at Eshu dispensary in Ramisi ward                 | Number of laboratories constructed and equipped | 0  | 1    | 8,400,000  |
|  | Construction of and equipping of a general ward at Shimba Hills in Kubo South ward | Number of laboratories constructed and equipped | 0  | 1    | 10,000,000 |
|  | Construction of a laboratory at Mbegani dispensary in Mkongani ward                | Number of laboratories constructed and equipped | 0  | 1    | 8,400,000  |
|  | Construction of a laboratory at  | Number of laboratories                          | 0  | 1    | 7,400,000  |

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|------------------------------|---|---|---|---|-----------|
|                              | Vyongwani dispensary  | constructed and equipped                        |   |   |           |
|                              | Construction of a laboratory BLOCK at Mackinon road dispensary in Mackinon road ward    | Number of laboratories constructed and equipped | 0 | 1 | 8,400,000 |
|                              | Construction and equipping of laboratory wing at Pemba dispensary in Mwavumbo ward      | Number of laboratories constructed and equipped | 0 | 1 | 7,624,825 |
|                              | Lab facilities and minor theatre at Diani health centre in Bongwe Gombato ward equipped | Number of laboratories constructed and equipped | 0 | 1 | 1,500,000 |
| Construction of staff houses | Construction of staff house at Madibwani in Waa Ng'ombeni ward                          | Number of staff houses constructed              | 0 | 1 | 4,200,000 |
|                              | Renovation of staff house at Mazumalume dispensary in Tsimba Golini ward                | Number of staff houses constructed              | 0 | 1 | 3,000,000 |
|                              | Construction of staff house at Galana dispensary in Tsimba golini ward                  | Number of staff houses constructed              | 0 | 1 | 4,200,000 |
|                              | Renovation of Mwaluvanga of dispensary staff house in Kubo south ward                   | Number of staff houses constructed              | 0 | 1 | 2,000,000 |

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|--|---|------------------------------------|---|---|-----------|
|  | Construction of twin staff house at Mgandini dispensary in Mwavumbo ward                          | Number of staff houses constructed | 0 | 1 | 4,200,000 |
|  | Construction of staff house at M'bande dispensary in Mwavumbo ward                                | Number of staff houses constructed | 0 | 1 | 4,200,000 |
|  | Construction of a staff quarter at Mabesheni dispensary in Kasemeni ward                          | Number of staff houses constructed | 0 | 1 | 4,200,000 |
|  | Construction of staff houses at Rorogi dispensary in Puma ward                                    | Number of staff houses constructed | 0 | 1 | 4,200,000 |
|  | Construction of Staff house at Kidzaya Dispensary in puma ward                                    | Number of staff houses constructed | 0 | 1 | 4,200,000 |
|  | Construction of twin staff house at Kasemeni Dispensary in Mwereni ward                           | Number of staff houses constructed | 0 | 1 | 8,000,000 |
|  | Renovation of Staff houses at Kilimangodo Health Centre and 10,000ltrs water tank in Mwereni ward | Number of staff houses constructed | 0 | 1 | 4,000,000 |
| Construction and Equipping of X-ray facilities | Provision and operationalization of X-ray at Tiwi RHTC in Tiwi ward                               | Operational X-ray machine          | 2 | 1 | 5,000,000 |
| Solar panels installed                         | Solar panels at Diani health centre in Bongwe   | Number of solar panels installed   | 0 | 1 | 1,000,000 |

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|  | Gombato ward installed   |  |   |   |            |
|  | Backup solar panels at Tiwi RHTC in Tiwi ward installed                  | Number of solar panels installed             | 0 | 1 | 1,000,000  |
| Construction and equipping of OPD blocks | OPD Block at Mwapala dispensary in Kubo south ward constructed           | Number of OPD block constructed              | 0 | 1 | 8,400,000  |
|  | Outpatient Block in Mwangulu Dispensary in Mwereni ward constructed      | Number of OPD block constructed              | 0 | 1 | 8,400,000  |
| Electrification of health facilities     | Electrification of Mkundi dispensary in Kubo south ward installed        | Number of health facilities with electricity | 0 | 1 | 200,000    |
|  | Electrification of Magwasheni dispensary in Kubo south ward installed    | Number of health facilities with electricity | 0 | 1 | 1,000,000  |
| Procurement of water boozers             | Water boozers for Kinango/Samburu sub county Health facilities delivered | Water boozers delivered                      | 0 | 1 | 9,900,000  |
| Referral services                        | Ambulance at Vitsangalaweni Health Centre in Dzombo ward delivered       | Ambulance delivered                          | 2 | 1 | 15,000,000 |

**Programme Name:** Curative and rehabilitative health care services

**Objective:** To offer quality curative and rehabilitative health care services which are accessible to all citizens

**Outcome:** Reduced morbidity and mortality and improved quality of life

| Sub Programme | Key Outputs | Key performance Indicators | Baseline (Current Status) | Planned Targets | Resource Requirement (KSHS) |
|---------------|-------------|----------------------------|---------------------------|-----------------|-----------------------------|
|---------------|-------------|----------------------------|---------------------------|-----------------|-----------------------------|

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| Fencing of Sub County Hospitals         | Perimeter walls constructed   | Number of facilities with perimeter walls   | 0 | 2 | 10,000,000 |
|   | Patient monitors delivered  | Number of patient monitors delivered        | 0 | 5 | 30,000,000 |
| County and Sub-County Referral Services | Specialized equipment delivered (Autoclave machine, Autopsy set, Craniotomy kit, Thoracotomy set, VP Shant set, Echocardiogram machine, Teleradiology technology) | Number of specialized equipment delivered   | 5 | 9 | 17,400,000 |
|   | ICU/Renal and amenity complex constructed and equipped  | Number of ICU/Renal units equipped          | 0 | 1 | 15,000,000 |
|   | Anaesthetic machines delivered  | Number of anaesthetic machines delivered    | 2 | 1 | 3,500,000  |
|   | Ambulances procured   | Number of Ambulances procured               | 0 | 1 | 15,000,000 |
|   | Construction and equipping of theatres  | Number of theatres constructed and equipped | 0 | 2 | 15,000,000 |
|   | Supply, delivery and installation of X-ray machine at Lunga Lunga hospital  | Number of X-ray machines                    | 1 | 0 | 5,000,000  |
| Health infrastructure development       | Incinerator constructed   | Number of incinerator constructed           | 3 | 1 | 10,000,000 |

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|--|---|---|---|------------|
| Transformers replaced  | Number of transformers delivered                    | 0 | 2 | 8,000,000  |
| Placenta Pit in place  | Number of facilities with Placenta pit              |   | 1 | 400,000    |
| Paediatric wards constructed   | Number of paediatric wards constructed              | 0 | 1 | 5,200,000  |
| Electronic Medical Records in place  | Number of facilities with EMR                       | 0 | 2 | 10,000,000 |
| RAMPS in place   | Number of facilities that are disability friendly   | 0 | 1 | 1,500,000  |
| Msambweni Maternity complex equipped   | Number of maternity complex equipped                | 0 | 1 | 10,000,000 |
| Rehabilitation of facilities   | Number of Health facilities rehabilitated           | 0 | 2 | 7,000,000  |
| Maternity ward, Repair of leaking roofs and defective floors ( kitchen, nursing station, outpatient ) at Kinango hospital repaired | Number of new or rehabilitated maternity facilities | 2 | 1 | 4,000,000  |
| Laundry structure constructed and equipped   | Number of facilities with laundry structures        | 5 | 1 | 2,738,248  |
| OPD blocks constructed   | Number of OPD block constructed                     | 5 | 1 | 10,000,000 |
| Solar panels installed   | Number of facilities with solar panels              | 0 | 1 | 2,000,000  |

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|  |                                     |  |   |   |            |
|--|-------------------------------------|--|---|---|------------|
|  | Oxygen delivery facilities in place | Number of facilities with oxygen delivery facilities | 0 | 1 | 10,000,000 |
|--|-------------------------------------|--|---|---|------------|

## **6. Environmental and Sustainability Reporting.**

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

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

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

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

### **2. Environmental performance**

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

Among these are;

- The County has developed the county Environmental Management System and social safeguards policy and guidelines that addresses issues such as; conflict resolution, Damage /loss compensation, resource access and utilization, benefits sharing and development engagement)

- The county has formed and gazetted the county Environment management committee in line with the requirement of the National Environmental Management Act
- The County has conducted Sensitization and community awareness on their rights and roles to environmental management
- Rehabilitation of degraded forest areas and other landscapes through tree planting initiatives directly and by supporting CBOs and institutions in planting of trees through the county department of Lands Environment and Natural resources.
- The County Conducts Environmental and Social Screening of its development projects and Conducts Environmental Impact Assessments for the all projects which through the screening exercise are seen to be requiring such.
- The County has enhanced the capacity of the County Environment department to ensure that they conduct Environmental Audit and guarantee Long term sustainability of the Environment.
- The County has a dumping site and Garbage transportation trucks for disposal and management of Solid Waste in the County while Kwale water and sewerage Company “A County owned Entity” is tasked with Water distribution and management of Liquid Waste.

### **3. Employee welfare**

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

directors and above is placed under performance Contract while the junior staffs are under performance Appraisal system.

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

#### **4. Market place practices-**

The county make efforts to ensure:

##### **a) Responsible Supply chain and supplier relations-**

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

##### **b) Responsible ethical practices-**

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

##### **c) Stewardship of goods and services**

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

**5. Community Engagements**

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

## 7. Management Discussion and Analysis

### a) Entity's key Programs/projects or investment decisions implemented or ongoing,

This section provides a summary of the Programmes to be implemented during the plan period FY2024/2025. The information is as provided in the table below: -

#### Summary of Programmes

| <b>Programme Name:</b> Economic and financial policy formulation and management |                                       |   |                                  |                 |                             |
|---|---------------------------------------|---|----------------------------------|-----------------|-----------------------------|
| <b>Objective:</b> Optimal and effective allocation of resources                 |                                       |   |                                  |                 |                             |
| <b>Outcome:</b> Accelerated socio-economic development in the county            |                                       |   |                                  |                 |                             |
| Sub Programme   | Key Outputs                           | Key performance Indicators                            | Baseline                         | Planned Targets | Resource Requirement (KSHS) |
| Participatory planning and budgeting  | Citizens participation forum held     | Citizens participation forum held                     | 48                               | 68              | 40M                         |
|   | Economic policy papers/bills prepared | Number of papers/bills prepared                       | 11                               | 6               |                             |
| Monitoring and evaluation   | Monitoring and Evaluation Reports     | Number of Monitoring and Evaluation Reports           | 0                                | 4               | 25M                         |
|   | M and E unit established              | Functional M and E unit with progress report produced | 1                                | 1               |                             |
|   | M and E policy approved               | Number of M and E policies formulated and approved    | 0                                | 0               |                             |
|   | Statistical surveys done              | Number of statistical surveys done                    | 0                                | 4               |                             |
|   |                                       |   | Number of data bases established | 0               |                             |
| <b>Programme Name:</b> Revenue mobilization and administration                  |                                       |   |                                  |                 |                             |
| <b>Objective:</b> To improve efficiency in revenue collection                   |                                       |   |                                  |                 |                             |

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| <b>Outcome:</b> Improved service delivery through budgetary support   |  |   |                                  |                        |                                    |
|---|--|---|----------------------------------|------------------------|------------------------------------|
| <b>Sub Programme</b>  | <b>Key Outputs</b>                           | <b>Key performance Indicators</b>                 | <b>Baseline (Current Status)</b> | <b>Planned Targets</b> | <b>Resource Requirement (KSHS)</b> |
| Revenue infrastructural development   | Revenue targets                              | Value in Kshs of Actual revenue collected         | 600M                             | 454 M                  | 40M                                |
|   |  | % of county own revenue of the total budget.      | 5.62%                            | 3.93%                  |                                    |
|   | Enhanced revenue collection                  | Number of completed stations                      | 0                                | 0                      |                                    |
| <b>Programme Name:</b> Public Finance Management  |  |   |                                  |                        |                                    |
| <b>Objective:</b> To ensure prudent utilization of public finances.   |  |   |                                  |                        |                                    |
| <b>Outcome:</b> Improved accountability and efficient service delivery  |  |   |                                  |                        |                                    |
| <b>Sub Programme</b>  | <b>Key Outputs</b>                           | <b>Key performance Indicators</b>                 | <b>Baseline (Current Status)</b> | <b>Planned Targets</b> | <b>Resource Requirement (KSHS)</b> |
| Auditing services   | Improved service delivery                    | % absorption                                      | 96.6%                            | 95%                    | 6M                                 |
|   | Improved procurement processes               | % of compliance in procurement processes          | 65%                              | 100%                   |                                    |
|   | Improved efficiency in resources utilization | Number of audit reports produced and disseminated | 4                                | 4                      |                                    |
| <b>Programme Name:</b> General Administration, planning and support services  |  |   |                                  |                        |                                    |
| <b>Objective:</b> To enhance provision of efficient services to county departments, agencies and the general public |  |   |                                  |                        |                                    |
| <b>Outcome:</b> Efficient service delivery  |  |   |                                  |                        |                                    |
| Personnel services  | Improved service delivery                    | Amount (Kshs) paid                                | 322 M                            | 338.1M                 | 292.7M                             |
| Operations and Maintenance  | Improved service delivery                    | Amount (Kshs) paid                                | 258.8 M                          | 258.8M                 | 235.2M                             |

**b) Compliance with Statutory Requirements**

The County Executive remains compliant with key statutory obligations, including:

- Adherence to the constitution of Kenya since its constituted as per the Constitution of Kenya, 2010, to fulfill its responsibility of providing a variety of services to residents within its area of jurisdiction
- Adherence to the Public Finance Management Act, 2012, and the Public Procurement and Asset Disposal Act, 2015.
- Implementation of inclusive procurement practices in line with the preference and reservation scheme, benefiting youth, women, and persons with disabilities.
- Compliance with environmental and occupational safety standards, particularly the Occupational Safety and Health Act (OSHA), 2007.
- Regular audits and internal controls are in place to ensure continuous adherence to these legal and regulatory frameworks.

**c) Major Risks Facing the County Executive**

The county Executive anticipated risks that may hinder implementation of the CADP, and Mitigating Measures, including:

| <b>Risk Category</b> | <b>Risk</b>  | <b>Risk Implication</b>        | <b>Risk Level (Low, Medium, High)</b> | <b>Mitigation measures</b>  |
|----------------------|--|--------------------------------|---------------------------------------|---|
| Financial            | Inadequate financial resources                               | Stalled projects               | Medium                                | Rationalization of expenditures<br>Expenditure prudence                                     |
|                      | Below the target collection on County Own Source Revenue OSR | Incomplete projects            | High                                  | Revenue Mobilization Strategies   |
| Technological        | Cyber security Risk  | Breach of valuable information | High                                  | Investment in cyber security risk management  |
|                      | System Breach  | Financial Irregularities       | High                                  | Frequent Updating of the system firewalls<br>Integration of systems and processes real time |

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|                                  |   |  |        |   |
|----------------------------------|---|--|--------|---|
|                                  | Social Engineering  | User access credentials abuse  | High   | Sensitization of users and sanctioning  |
| Climate Change                   | Drought /Floods   | Loss of livestock and reduced crop productivity<br>Diversion of resources to alleviate suffering and loss of lives | High   | Climate smart agriculture practices<br>Emergency Fund<br>Disaster Risk Management policies  |
| Organizational                   | Inadequate Human Resource Capacity                                      | Inefficiency in service delivery   | Medium | Timely recruitment and promotion of staff<br>Succession Planning  |
|                                  | Industrial Action   |  |        | Dispute Resolution mechanisms   |
| Economical                       | Monthly Revenue Performance below the target by Kenya Revenue Authority | Delay in release of funds<br><br>Inadequate funding  | High   | Nurture and sustain good will to enable lobbying for funds<br>External resources<br>Mobilization from Donors. Development partners<br>Public Private Partnerships |
| Political                        | Inadequate Political goodwill   | Weak relationship between the county organs<br><br>Change in government policies and priorities                    | High   | Uphold Good governance principles<br><br>Build synergies and foster collaboration and leverage on goodwill  |
| Social                           | Untimely publication and dissemination of county information            | Reduced Public Confidence, Transparency and Accountability in the County   | High   | Strengthening stakeholder engagement<br><br>Timely dissemination of information<br><br>Regular Update of website  |
| Legal, Regulatory and Compliance | Weak Regulatory frameworks  | Lack of supportive legal framework   | High   | Develop supportive laws and regulatory frameworks   |

**d) Material Arrears in Statutory and Financial Obligations**

As of the reporting period, The county Executive of Kwale does not have any significant arrears in statutory obligations except for the outstanding Trade payables which are primarily related to the previous financial year. The County Executive is committed to settling these obligations at the earliest opportunity, with plans in place to clear the amount within the first quarter of the subsequent financial year.

**e) Review of the Economy and Sector**

The national and county economies have experienced mixed trends influenced by global and domestic factors, including inflationary pressures and climate-related shocks. Despite these challenges, the county Executive continues to play a vital role in supporting livelihoods, health, and economic activities.

**f) Future Developments**

The County Executive plans to fully implement the FY 2025/2026 budget allocation and implement all series of strategic investments projects aimed at enhancing service delivery across the county. Is also aim at adopting the new procurement system (e-GP) and the newly upgraded Central Bank System.

## **8. Statement of Management Responsibilities**

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements 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, 2025. 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/assembly; (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 Accrual 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, 2025, 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/Clerk confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County entity's financial statements were approved and signed by the CEC member for finance on 23<sup>rd</sup> October 2025.



County Executive Committee Member – Finance and Economic Planning

Hon. Bakari Sebe

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KWALE FOR THE YEAR ENDED 30 JUNE, 2025

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### PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report 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 transitional IPSAS financial statements of the County Executive of Kwale set out on pages 1 to 71, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, County Executive of Kwale as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) (including the transitional provisions permitted under IPSAS 33) and comply with the County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Unsupported and Inaccurate Employee Costs**

The statement of financial performance and Note 9 to the financial statement reflect employee costs of Kshs.3,560,878,899, out of which an amount of Kshs.31,254,004 was paid to members of staff as salary arrears in the year. However, the expenditure was not supported by approvals to show the nature and the period to which the expenditure related. Further, review of records revealed that the expenditure includes employee costs paid on behalf of four (4) Municipalities which are independent entities. No explanation was given for failure to report the amount as transfers to other Government entities.

In the circumstances, the accuracy and completeness of employee costs amounting to Kshs.3,560,878,899 could not be confirmed.

#### **2. Unsupported Expenditure on Other Grants and Subsidies**

The statement of financial performance reflects other grants and subsidies amount of Kshs.228,000,000 as disclosed in Note 13 to the financial statements. The expenditure includes an amount of Kshs.30,000,000 in respect of grants paid to the County Vocational and Technical Colleges (VTCs). However, the expenditure was not supported by annual reports, indicating how the amounts received were spent, from the VTCs prepared by the Board as per Section 41 and 42 of the Kwale County Vocational Training Institutes Act, 2017.

In the circumstances, the accuracy and completeness of other grants and transfers amounting to Kshs.30,000,000 could not be confirmed.

#### **3. Unsupported Voided Transactions**

The statement of cash flows reflects total payments and net cash flows from investing activities amounting to Kshs.5,720,693,003 and Kshs.1,301,816,931 respectively. However, review of the Integrated Financial Management Information System (IFMIS) system payment records revealed transactions amounting to Kshs.1,939,611,177 which were initiated but later voided without justification and approvals. Further, the

supporting documents including voided payment vouchers, requests to void payments, The National Treasury approval and exchequer requisitions to the Controller of Budget were not provided for audit review.

In the circumstances, the accuracy and regularity of the voided payments of Kshs.1,939,611,177 could not be confirmed.

#### **4. Budget Overallocation on Trade and Other Payables**

The statement of financial position and Note 32 to the financial statements reflect trade and other payable balance of Kshs.2,956,470,310 (2023/2024 Kshs.1,931,836,751). Review of the approved budget and work plan for the year revealed that the County Executive was granted approval to spend an amount of Kshs.2,515,659,360 in respect of trade and other payables from previous years out of which an amount of Kshs.926,145,109 and Kshs.799,260,715 was paid during the year in respect to recurrent and development payables respectively. However, the existing trade and other payables balance brought forward was lower than the approved allocation resulting in over allocation by an amount of Kshs.583,822,609 thus compromising budget credibility and authenticity of the expenditure.

In the circumstances, the accuracy and regularity of actual payments of Kshs.926,145,109 and Kshs.799,260,715 on recurrent and development payables respectively 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.13,530,153,955 and Kshs.7,390,741,758 resulting in under performance of Kshs.6,507,644,021 or 45% of the budgeted. Similarly, of the realized receipts of Kshs.7,390,741,758 the County expended Kshs.7,187,995,276 resulting in under expenditure of Kshs.202,746,482 or 3% of the receipts.

The budget under performance and underutilization may have affected the planned activities and impacted negatively on service delivery to the residents of Kwale County.

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## Other Matter

### Unresolved Prior Year's Audit Matters

In the prior year audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the County Executive in 2024/2025 revealed that the following fourteen (14) issues remained unresolved as at 30 June, 2025:

| No  | Audit Issues   |
|-----|--|
| 1.  | Inaccurate expenditure on acquisition of assets  |
| 2.  | Unsupported voided transactions  |
| 3.  | Irregular charge on the cash vote  |
| 4.  | Non-compliance with the law on ethnic composition in recruitment and overall staff composition       |
| 5.  | failure to meet recruitment thresholds for persons with disabilities                                 |
| 6.  | Irregular payment to the Council of Governors  |
| 7.  | Lack of ownership documents for construction of Early Childhood Development Education (ECDE) centers |
| 8.  | Construction of wholesale market at Kombani  |
| 9.  | Proposed construction of Maji Moto Eco Resort Phase III  |
| 10. | Fruit Processing Plant Phase III   |
| 11. | Incomplete construction of Governor's residence  |
| 12. | Delays in the construction of Twin Workshop in Mwabila Technical and Vocational Training Center      |
| 13. | Dormant bank account   |
| 14. | Lack of approved County staff establishment  |

### Other Information

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

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

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

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

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Non- Compliance with Facility Improvement Financing Act, 2023

Review of County revenue records for level 4 and 5 hospitals revealed that the five (5) facilities collected Kshs.203,258,263 and transferred an amount of Kshs.36,114,817 to the County Revenue Fund. However, only Kshs.18, 973,016 was reimbursed to the hospital leaving a balance of Kshs.17,141,801. Further, the Facility Improvement Financing (FIF) revenues were deposited into the general county revenue accounts instead of the designated Facility bank accounts. This was contrary to the provisions of Section 20 of the Facilities Improvement Financing Act, 2023 which requires that all revenues collected by health facilities be retained in designated FIF accounts and utilized strictly for approved operational and improvement activities.

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

#### 2. Irregular Drilling of Borehole at the Industrial Park

Review of records revealed that Management engaged a contractor for drilling a borehole at the County Aggregation Park at a cost of Kshs.1,260,000. However, Management did not have a drilling permit and hydrological survey and NEMA approval. This was contrary to Section 2 of the Water Act, 2016 which states that (1) A person shall not construct or begin to construct a borehole or well without having first given to the Authority notice of his or her intention to do so. (2) A person intending to construct a borehole or well shall apply to the Authority for a permit and shall comply with such requirements as may be imposed by the Authority.

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

#### 3. Irregularities in Procurement

##### 3.1. Construction of Roads

The statement of financial position and Note 26 to the financial statement reflects property, plant and equipment balance of Kshs.3,943,308,518. Included in this

amount, is infrastructure assets balance of Kshs.1,130,424,407 which includes additions for the period of Kshs.622,412,264. However, the following observations were made;

### **3.1.1. Mizani – Chengoti – Mtulu Road in Samburu**

The balance further includes an amount of Kshs.5,835,612 for the proposed rehabilitation of Mizani – Chengoti – Mtulu Road in Samburu. Review of procurement records for the road indicated that the contractor submitted a bid which was evaluated and awarded under tender No. 1371864. However, the Professional Opinion issued on 12 January, 2024 indicated the tender awarded as No. 138911. Further, tender ref: No.1371864 was awarded to a different contractor at contract sum of Kshs.5,999,612 casting doubt on the authenticity of the procurements. This was contrary to Section 44 (2) (d) of the Public Procurement and Asset Disposal Act, 2015 which requires the accounting officer to ensure proper documentation of procurement proceedings and safe custody of all procurement records in accordance with the Act.

### **3.1.2. Mwangwei Majoreni Road**

The balance includes an amount of Kshs.97,164,481 for the upgrading to bitumen standard of Mwangwei Majoreni Road. The contract between a contractor and Management was dated 19 June, 2024 for a contract period of twelve (12) months ending 19 June, 2025.

Review of procurement records revealed that the letter of notification of award was issued on 29 May, 2024 with a notification of acceptance period of seven (7) days ending 4 June, 2024. However, the winning bidder communicated the acceptance on 12 June, 2024, eight (8) days after expiry of the notification period. This was contrary to Section 87 (2) of the Public Procurement and Asset Disposal Act, 2015 which states that on notification of intention to enter into a contract (2) The successful bidder shall signify in writing the acceptance of the award within the time frame specified in the notification of award.

Further, review of approved Certificate No. 1 dated 16 May, 2025 of Kshs.70,065,338 revealed that the contract sum per items in the Bill of Quantities were varied upwards by Kshs.1,818,417 within a duration of twelve months. This was contrary to Section 139 (3) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract price shall be varied upwards within twelve months from the date of the signing of the contract.

### **3.1.3. Vinuni - Tiwi Sokoni Road**

The balance includes an amount of Kshs.226,138,863 for the upgrading to bitumen standards of the Vinuni-Tiwi Sokoni Road. The contract between a contractor and Management was for a period of one (1) year ending on 9 January, 2025. Review of the bill of quantities indicated that the contractor did a variation of prices of Kshs.24,368,412 being 15% of the quoted measured works This was contrary to Section 139 (3) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract price shall be varied upwards within twelve months from the date of the signing of the contract.

In addition, Management approved the extension of the contract time from 9 January, 2025 by one hundred and ninety-six (196) days with no extra cost to the employer. However, review of certificate No.1 raised on 14 June, 2024 of Kshs.49,363,364 and certificate No.2 issued on 28 April, 2025 of Kshs.72,500,104 indicated that the contractor had varied the price of bill No.1 on preliminaries from Kshs.26,858,955 to Kshs.36,673,392 before taxes due to the change in contract period leading to unapproved variation by Kshs.9,814,437 and noncompliance with the terms of the extension of the contract duration.

#### **3.1.4. Irregular Contract for Construction of a Psychiatry Ward**

The statement of financial position reflects property, plant and equipment balance of Kshs.3,943,308,518 as disclosed in Note 26 to the financial statements. Included in this balance is an amount of Kshs.710,693,512 in respect of buildings which includes an amount of Kshs.11,407,266 incurred on construction of a Psychiatry Ward at Tiwi Rural Health Training Centre at a contract sum of Kshs.10,000,000. Review of tender evaluation committee minutes showed that the winning bidder was awarded the tender at a cost of Kshs.17,918,205. However, evidence indicating that Management had negotiated the price with the winning bidder or how the quoted and awarded price was varied by Kshs.7,918,205 was not provided for audit verification contrary to Section 44 (2) (d) of the Public Procurement and Asset Disposal Act, 2015 which requires the accounting officer to ensure proper documentation of procurement proceedings and safe custody of all procurement records in accordance with the Act.

#### **3.1.5. Irregular Award of Contract for Construction of Kwale Stadium**

The statement of financial position and Note 26 to the financial statement reflect property, plant and equipment balance of Kshs.3,943,308,518. Included in this balance is work in progress of Kshs.1,407,723,727 which includes additions for the year of Kshs.773,331,973. Review of procurement documents provided for audit revealed that the County Executive entered into a contract with a local contractor for the construction of Kwale Stadium on 6 February, 2024 at a contract sum of Kshs.178,599,801 for a period of seven hundred and thirty (730) days. The Professional Opinion was issued on 23 January, 2024 with the notification of award and regret letters issued on 6 February, 2024. However, the contract was signed on 6 February, 2024 before lapse of the mandatory grace period of fourteen (14) days. This was contrary to Section 135 (3) of the Public Procurement and Asset Disposal Act, 2015 which require that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

#### **3.1.6. Irregularities in the Construction of Fruit Processing Plant**

Review of procurement records revealed that the County Executive entered into a contract with a contractor for the construction of a fruit processing plant phase 3 at Shimba Hills in Kubo South Ward at a contract sum of Kshs.124,450,353 on 15 January, 2025. Notification of award was issued to the winning bidder on 19 December, 2024 while the bidder submitted their performance security on 13 January, 2025 which was twenty-five (25) days after receipt of the letter of

acceptance and four (4) days after the required period of twenty-one (21) days as per the tender documents. This was contrary to sub-section 52.1 of the tender document which states that within twenty-one (21) days of the receipt of the letter of acceptance from the procuring entity, the successful tenderer shall furnish the performance security and, any other documents required in the Tender Data Sheet, in accordance with the general conditions of contract, subject to Instruction To Tenderers 40.2.

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

### **3.2. Delays in Completion of Construction of Market Stalls at Msambweni Hospital**

Review of procurement documents in respect of construction of market stalls at Msambweni Hospital revealed that the County Executive entered into a contract with a local contractor on 2 January, 2024 at a contract sum of Kshs.3,925,215 with a completion period of ninety (90) days from the date of the contract signing which was on 1 April, 2024. However, inspection report dated 26 November, 2024 indicated that the stalls were 60% percent complete being eight (8) months after expiry of the contract period. Further, no evidence was provided indicating that the contract period had been varied as required by the law. Although Management explained that the delay was due to land issues that led to the change of the intended site of construction, no documentation was provided to support the claim or show how the issue was resolved given that the current site is occupied by informal settlers.

In the circumstances, the value for money of the expenditure in the construction of the market stalls could not be confirmed.

### **3.3. Stalled Projects**

#### **3.3.1. Trade Revolving Fund Management System**

Review of documents provided for audit including Project Implementation Status Report revealed that Management entered into a contract for design and installation of trade revolving fund management system and delivery of associated hardware on 5 August, 2020 at a contract sum of Kshs.8,805,000. The project was budgeted for in the year 2019/2020 at an estimated cost of Kshs.10,000,000 and procured through request for expression of interest.

The contractor raised two invoices of Kshs.4,000,000 on 15 October, 2021 and of Kshs.4,00,000 on 27 March, 2021 and was paid a total Kshs.5,625,000. At the time of audit in October 2025, the project was incomplete with no budgetary allocation for the remaining works and no evidence of action taken by Management to mitigate against possible loss funds so far paid. This was contrary to Section 151 of the Public Procurement and Asset Disposal Act, 2015 which requires the accounting officer (2) for the purpose of managing complex and specialized procurement contracts to appoint the contract implementation team which shall be responsible for (a) monitoring the performance of the contractor, to ensure that all delivery or performance obligations are met or appropriate action taken by the procuring entity in the event of obligations not being met.

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

### **3.3.2. Construction of Market Stalls at Kigato**

The County Executive entered into a contract with a local contractor for the construction of Market Stalls at Kigato Trading Centre in Waa Ng'ombeni on 17 March, 2021 at a contract sum of Kshs.3,313,772 for a period ending 17 June, 2021. Review of the Project Implementation Status Report provided for audit revealed that the project was at the walling stage and had been stopped by Kenya School of Government - Matuga for reasons not disclosed. There was no evidence that the County made efforts to revive and complete the project. At the time of audit in October 2025 Kshs.1,724,294 had been paid to the constructor.

In the circumstances, the public may not have obtained value for money on Kshs.1,724,294 incurred on the construction of the stalls.

### **3.3.3. Construction of Market Stalls at Msambweni Hospital**

Review of records revealed that the County Executive entered into a contract with a local contractor for the construction of ten (10) market stalls at Msambweni Hospital on 18 November, 2024 at a contract sum of Kshs.4,000,000 for a three (3) month contract period ending 18 January, 2025. At the time of audit in October 2025, an amount of Kshs.2,074,411 had been paid to the contractor while the contract period had expired. The Project Implementation Status Report indicated that the project was at the roofing stage and that the contractor had abandoned the site, citing capacity issues.

In the circumstances, the public may not have obtained value for money on the expenditure of Kshs.2,074,411 incurred on the incomplete project.

### **3.3.4. Electrification of Market Stalls**

The County Executive entered into a contract with a local contractor for the electrification of market stalls in Pongwe/Kikoneni, Samburu/Chengoni, Kinango, Puma and Waa/Ng'ombeni wards - (Vanga rice collection center, Jimbo fish market, Lunga Lunga stalls, Samburu market, Mbuguni stalls, White house toilets, Kanana stalls, Mrima stalls and Diani Markaz stalls on 5 May, 2023 for a contract period of 120 days. However, at the time of audit in October 2025, the contractor was not on site after being paid an amount of Kshs.7,955,379 and the project was incomplete.

In the circumstances, the public may not have obtained value for money on the expenditure of Kshs.7,955,379 incurred on the incomplete project.

### **3.3.5. Samburu Public Library**

The County Executive entered into a contract with a local contractor on 7 March, 2022 for the construction of Samburu Public Library at a contract sum of Kshs.10,366,310 for a contract period of one hundred and twenty (120) days. The first certificate of an amount of Kshs.4,477,692 was raised on 14 June, 2022 with the second of an amount of Kshs.1,863,113 raised on 13 June, 2023. Audit review revealed that the contractor abandoned the site and the construction was incomplete.

In the circumstances, the County Executive may not have obtained value for money on the expenditure of Kshs.6,340,805 incurred on the incomplete project.

### **3.3.6. Kwale Library**

Review of procurement and project implementation records provided for audit revealed that the County Executive entered into a contract with a local contractor on 27 April, 2023 for the construction of Kwale Library Phase 3 at a contract sum of Kshs.5,596,150 for a contract period of 105 days. The contract period was varied to end on 10 August, 2023. The first certificate of an amount of Kshs.2,415,405 was raised on 20 June, 2023 with the second of an amount of Kshs.708,837 raised on 30 November, 2023. However, the contractor abandoned the site and the construction has not been completed.

In the circumstances, the public may not have obtained value for money on the expenditure of Kshs.3,124,242 incurred on the incomplete project.

### **3.3.7. Tarmacking of Road in Ukunda, Gombato/Bongwe wards**

The County Executive entered into a contract with a local contractor for the tarmacking of Kona Ya Musa – Mabokoni – Kona Ya Masai Road in Ukunda, Gombato/Bongwe Wards on 15 April, 2020 for a contract period of twelve (12) months at a contract sum of Kshs.277,977,685. Records show that the contractor had raised four (4) certificates totalling Kshs.104,040,205. However, at the time of audit in October 2025, the construction was incomplete and the contractor was not on site.

In the circumstances, the public may not obtain value for money on the expenditure of Kshs.104,040,205 incurred on the incomplete project.

## **4. Underutilization of ICT infrastructure and Payment for Services not Provided**

The statement of financial position reflects property, plant and equipment balance of Kshs.3,943,402,571 as disclosed in Note 26 to the financial statements. Included in this balance is ICT and computer equipment of Kshs.33,417,798. Review of Project Implementation Status Reports and Internal Audit Reports provided revealed that the Management spent an amount of Kshs.96,956,864 from the financial year 2016-2022 on contractors who had installed, configured, and tested the networks in various institutions in the County. At the time of audit in October 2025, physical verification of some projects revealed that these works were complete and fully paid for but not operational as a result of non-payment of internet service providers. Inquiry from sampled County Hospital facilities and physical verification revealed that the County had contracted internet service provider while the services were not delivered.

Further, the Department of Tourism and ICT entered into a contract with a local contractor for the design and implementation of County e-Government portal at contract sum of Kshs.4,128,500. However, at the time of audit in October, 2025, the contractor had been fully paid. However, Management did not provide evidence of signoffs and inspection and acceptance report for the project. In addition, it was noted that the Elimu ni Sasa portal was not utilized after installation since the bursary

application forms were still manually done since the year 2023/2024 when the portal was installed.

In the circumstances, the public did not obtain value for money on the installation of ICT infrastructure and design and implementation of County E-government portal at a cost of Kshs.96,956,864.

#### **5. Lack of Value for Money on the Construction of Tourism Information Centres and Monuments at Shimoni**

The statement of financial position reflects property, plant and equipment balance of Kshs.3,943,308,518 as disclosed in Note 26 to the financial statements. Included in this balance are buildings balance of Kshs.710,693,512. Review of Projects Implementation Status Report and other records revealed that the County Executive contracted for the construction of Tourism Information Centres and Monuments at Shimoni at a contract sum of Kshs.4,751,736 in the financial year 2021/2022. Physical verification revealed that the project was complete and fully paid for. However, the facility has never been put to use over the last three (3) years.

In the circumstances, value for money on the cost of Kshs.4,751,736 in the construction of the Tourism Information Centres and Monuments could not be confirmed.

#### **6. Non-compliance with the Law on Staff Ethnic Composition in Recruitment**

Review of personnel records revealed that the County Public Service Board recruited sixty-seven (67) new employees during the financial year. However, the selection criteria used for recruitment of the applicants for the position of Kenya Registered Community Health Nurse (Job Group H) did not take into consideration the requirement to achieve regional balance as required. Sixty-one (61) or 91% of the new recruits were from the dominant ethnic community contrary to Section 65 (1) (e) of the County Governments Act, 2012 which requires the County Public Service Board to ensure at least thirty percent of vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

#### **7. Non-Compliance with the Law on a Third of the Basic Pay Rule**

Analysis of the County Executive payroll for the period under review revealed that some employees received salary below a third of their basic pay contrary to the provisions of Section 19(3) of the Employment Act, 2007 which requires that an employee's salary should not be deducted beyond two thirds of the basic salary.

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

#### **8. Irregularities in Construction of County Aggregation and Industrial Park**

The County Executive entered into a contract with a local contractor on 30 October, 2023 for the construction of County aggregation and industrial park at Mwananyamala in Dzombo Ward for a contract period ending 31 October, 2024 and

contract sum of Kshs.497,431,884. The contract period was later varied to end on 31 October, 2026. Evidence provided for audit indicated that the contractor had raised three (3) certificates with the third valued at Kshs.22,294,082 which was raised on 25 February, 2025, and paid on 3 March, 2025. Review of the itemized paid Bill of Quantities supporting the payment revealed unlawful variation of item quantities of up to 1007% and amounts of various items from the original Bill of Quantities. Further, extra works were introduced without following due process and approval of the tender awarding authority. This was contrary to of Section 139(4) of the Public Procurement and Asset Disposal Act, 2015 which provides that for the purpose of this section, any variation of the contract shall only be considered after twelve months from the date of signing of the contract and shall only be considered if (b) the quantity variation for goods and services does not exceed fifteen per cent of the original contract quantity; (c) the quantity variation of works does not exceed twenty per cent of the original contract quantity.

In addition, the original Bill of Quantities had prime costs of Kshs.3,500,000 before tax for project supervision, however, no evidence was provided for audit to show that the accounting officer had appointed a Project Management Team. Further, an amount of Kshs.516,500 budgeted for the project management was spent on acquisition of various items for the Project Management Team including laptops and a printer. However, there was no evidence provided to show that the accounting officer approved the use of the provisional sums.

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

#### **9. Non-Compliance with the Data Protection Act, 2019**

Review of documents provided for audit revealed that the County Executive processes operational and financial transactions that captures employees' and supplier's personal information, such as names, phone numbers, addresses, and other personal data. However, the County Executive did not provide evidence of compliance with Data Protection Act requirement including prove of registration with the Data Commissioner as a data controller or data processor.

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

#### **10. Unauthorized Expenditure**

The statement of financial position reflects cash and cash equivalents balance of Kshs.213,257,397 as disclosed in Note 21 to the financial statements. Review of the imprest cash book revealed that an amount of Kshs.6,878,650 was transferred to the imprest account in February 2025. However, review of the cash book revealed that Kshs.6,407,700 of the amount was spent on Biashara Public Participation, whole and joint house meetings yet there were no approved work plans for the said expenditure.

In the circumstances, Management was in breach of law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with

the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON 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 effects of 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 governance were not effective.

### **Basis for Conclusion**

#### **Weaknesses Over Management of Assets**

Review of the motor vehicle status report provided for audit revealed that the County Executive had one hundred and seventy-five (175) motor vehicles and thirty-six (36) movable machinery. However, the number registered in the Integrated Management System was five hundred and fifteen (515) resulting in a variance of three hundred and forty (340). Out of all the one hundred and seventy-five (175) vehicles listed, sixty-three (63) vehicles were in unserviceable condition and were to be disposed. Thirty (30) of the unserviceable vehicles were parked at private garages without a storage agreement between the County Government and the garages. Two (2) vehicles were written off with one having been deregistered from the County Executive by the National Transport and Safety Authority system.

In addition, it was noted that thirteen (13) of the serviceable vehicles had no driver assigned to them; out of which, seven (7) were functional with six (6) were under repair. Two of the six vehicles under repair were parked in private garages awaiting repairs, while the other two were grounded at the County Executive offices awaiting repair.

In the circumstances, effectiveness of internal controls and risk management over assets management could not be confirmed.

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 controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and 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 (Accrual 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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 comply 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**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**04 December, 2025**

**COUNTY GOVERNMENT OF KWALE****KWALE COUNTY EXECUTIVE****Annual Report and Financial Statements for the year ended June 30 2025****10. Statement of Financial Performance for the year ended 30 June 2025**

| Description                                   | Notes | Period ended         |
|---|-------|----------------------|
|   |       | Jun-25               |
|   |       | Kshs                 |
| <b>Revenue from non-exchange transactions</b> |       |                      |
| Transfers from CRF                            | 6     | 9,601,969,190        |
| Miscellaneous Revenue                         | 7     | -                    |
| <b>Revenue from exchange transactions</b>     |       |                      |
| Other income                                  | 8     | 12,500,577           |
| <b>Total revenue</b>                          |       | <b>9,614,469,767</b> |
| <b>Expenses</b>                               |       |                      |
| Employee costs                                | 9     | 3,560,878,899        |
| Use of goods and services                     | 10    | 1,755,986,951        |
| Transfers to other Government Entities        | 11    | 733,346,191          |
| Depreciation and amortization expense         | 12    | 248,633,335          |
| Other Grants and Subsidies                    | 13    | 228,000,000          |
| Finance costs                                 | 14    | -                    |
| Social Benefits                               | 15    | -                    |
| <b>Total expenses</b>                         |       | <b>6,526,845,376</b> |
| Gain/(loss) on sale of assets                 | 16    | -                    |
| Gain/Loss on Foreign Exchange                 | 17    | -                    |
| Gain/Loss on fair value of investments        | 18    | -                    |
| Impairment loss                               | 19    | -                    |
| <b>Surplus/Deficit for the year</b>           |       | <b>3,087,624,391</b> |
| Taxation                                      | 20    | -                    |
| <b>Net Surplus/Deficit</b>                    |       | <b>3,087,624,391</b> |

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30 2025*

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The Financial Statements set out on pages 1 to 2 were signed by:



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



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

**COUNTY GOVERNMENT OF KWALE**  
**KWALE COUNTY EXECUTIVE**  
*Annual Report and Financial Statements for the year ended June 30 2025*

**11. Statement of Financial Position as at 30 June 2025**

| Description                                | Notes | Period ended         | Opening Statement    |
|--|-------|----------------------|----------------------|
|  |       | 30th June 2025       | 1st July 2024        |
|  |       | Kshs                 | Kshs                 |
| <b>Assets</b>                              |       |                      |                      |
| <b>Current Assets</b>                      |       |                      |                      |
| Cash and Cash equivalents                  | 21    | 193,681,252          | 368,231,823          |
| Receivables from Exchange Transactions     | 22    | -                    | -                    |
| Receivables from Non-Exchange Transactions | 23    | 2,594,605,559        | 3,471,812            |
| Inventories                                | 24    | 993,260              | -                    |
| Current portion of investments             | 25    | -                    | -                    |
| <b>Total Current Assets</b>                |       | <b>2,789,280,070</b> | <b>371,703,635</b>   |
| <b>Non-Current Assets</b>                  |       |                      |                      |
| Receivables from Exchange Transactions     | 22    | -                    | -                    |
| Non- Current portion of investments        | 25    | -                    | -                    |
| Property, Plant and Equipment              | 26    | 3,943,308,518        | 2,306,287,017        |
| Intangible Assets and Goodwill             | 27    | 11,186,552           | 2,431,500            |
| Investment Property                        | 28    | -                    | -                    |
| Right of Use Assets                        | 29    | -                    | -                    |
| Biological Assets                          | 30    | -                    | -                    |
| Tangible Natural Resources                 | 31    | -                    | -                    |
| <b>Total Non- Current Assets</b>           |       | <b>3,954,495,070</b> | <b>2,308,718,517</b> |
| <b>Total Assets (A)</b>                    |       | <b>6,743,775,141</b> | <b>2,680,422,152</b> |
| <b>Liabilities</b>                         |       |                      |                      |
| <b>Current Liabilities</b>                 |       |                      |                      |
| Trade and Other Payables                   | 32    | 2,956,470,310        | 1,931,836,751        |

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30 2025*

|   |    |                      |                      |
|---|----|----------------------|----------------------|
| Refundable deposits and prepayments     | 33 | 5,595,991            | 45,425,975           |
| Current Provision                       | 34 | -                    | -                    |
| Lease Liabilities                       | 35 | -                    | -                    |
| Deferred Income                         | 36 | -                    | -                    |
| Employee Benefit Obligation             | 37 | -                    | -                    |
| Current Portion of Borrowings           | 38 | -                    | -                    |
| <b>Total Current Liabilities</b>        |    | <b>2,962,066,301</b> | <b>1,977,262,726</b> |
| <b>Non-Current Liabilities</b>          |    |                      |                      |
| Non-Current Provisions                  | 34 | -                    | -                    |
| Lease Liabilities                       | 35 | -                    | -                    |
| Deferred Income                         | 36 | -                    | -                    |
| Non-Current Employee Benefit Obligation | 37 | -                    | -                    |
| Borrowings – Non-Current Portion        | 38 | -                    | -                    |
| Service Concession Liability            | 39 | -                    | -                    |
| <b>Total Non- Current Liabilities</b>   |    | <b>-</b>             | <b>-</b>             |
| <b>Total Liabilities (B)</b>            |    | <b>2,962,066,301</b> | <b>1,977,262,726</b> |
| <b>Net Assets (A-B)</b>                 |    | <b>3,781,708,840</b> | <b>703,159,426</b>   |
| <b>Represented by:</b>                  |    |                      |                      |
| Reserves                                |    | -                    | -                    |
| Accumulated Surplus                     |    | 3,781,708,840        | 703,159,426          |
| Capital Fund                            |    | -                    | -                    |
| <b>Net Assets</b>                       |    | <b>3,781,708,840</b> | <b>703,159,426</b>   |

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

***Annual Report and Financial Statements for the year ended June 30 2025***

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The financial statements set out on pages 3 to 5 were signed by:



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



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

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30 2025*

**12. Statement of Changes in Net Assets for the year ended 30 June 2025**

| Description                               | Accumulated Surplus  | Reserves | Capital Fund | Total                |
|---|----------------------|----------|--------------|----------------------|
| As at 30th June 2024 (cash basis)         | 55,608,419           |          |              | 55,608,419           |
| <b>Adjustments:</b>                       |                      |          |              | -                    |
| Recognition of assets                     | 2,624,813,733        |          |              | 2,624,813,733        |
| Recognition of liabilities                | (1,977,262,726)      |          |              | (1,977,262,726)      |
| <b>As at July 1, 2024</b>                 | <b>703,159,426</b>   | -        |              | <b>703,159,426</b>   |
| Surplus/ deficit for the period           | 3,087,624,391        |          |              | 3,087,624,391        |
| Bank Balances for self-reporting entities | (9,749)              | -        | -            | (9,749)              |
| Returns to CRF                            | (9,065,228)          |          |              | (9,065,228)          |
| Additions during the period               |                      | -        | -            | -                    |
| Other changes                             | -                    | -        | -            | -                    |
| <b>As at 30th June, 2025</b>              | <b>3,781,708,840</b> | -        | -            | <b>3,781,708,840</b> |

**Reconciliation**

|  |                      |
|--|----------------------|
| <b>Adjustments</b>   |                      |
| Bank Balances  | 368,231,823          |
| Advances   | 3,471,812            |
| Assets -PPE  | 2,306,287,017        |
| Assets -Intangible   | 2,431,500            |
| <b>Total Assets</b>  | <b>2,680,422,152</b> |
| <b>Less: As at 30<sup>th</sup> June 2024 (Surplus -cash basis)</b> | <b>55,608,419</b>    |
| <b>Recognition of assets</b>                                       | <b>2,624,813,733</b> |

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

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

**13. Statement of Cash Flows for the year ended 30 June 2025**

| Description   | Notes     | Period ended 30th June 2025 |
|---|-----------|-----------------------------|
|   |           | Kshs                        |
| <b>Cash flows from operating activities</b>               |           |                             |
| <b>Receipts</b>   |           |                             |
| Transfers from CRF  |           | 7,010,009,357               |
| Miscellaneous Revenue                                     |           | -                           |
| Other income  |           | 12,500,577                  |
| <b>Total receipts</b>                                     |           | <b>7,022,509,934</b>        |
| <b>Payments</b>   |           |                             |
| Employee costs  |           | 3,848,754,534               |
| Use of goods and services                                 |           | 910,592,278                 |
| Transfers to other Government Entities                    |           | 733,346,191                 |
| Other Grants and Subsidies                                |           | 228,000,000                 |
| Finance costs   |           | -                           |
| Social Benefits   |           | -                           |
| <b>Total payments</b>                                     |           | <b>5,720,693,003</b>        |
| <b>Net cash flows from/(used in) operating activities</b> | <b>40</b> | <b>1,301,816,931</b>        |
|   |           |                             |
| <b>Cash flows from investing activities</b>               |           |                             |
| Purchase of PPE   |           | (1,457,304,272)             |
| Purchase Intangible assets                                |           | (9,998,001)                 |
| Proceeds from sale of PPE                                 |           | -                           |
| Proceeds from sale of Biological Assets                   |           | -                           |
| Purchase of investments                                   |           | -                           |
| Sale of investments                                       |           | -                           |
| <b>Net cash flows from/(used in) investing activities</b> |           | <b>(1,467,302,273)</b>      |
|   |           |                             |
| <b>Cash flows from financing activities</b>               |           |                             |
| Returns to CRF  |           | (9,065,228)                 |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

*Annual Report and Financial Statements for the year ended June 30 2025*

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| Description   | Notes     | Period ended 30th June 2025 |
|---|-----------|-----------------------------|
|   |           | Kshs                        |
| Proceeds from borrowings                                      |           | -                           |
| Repayment of borrowings                                       |           | -                           |
| <b>Net cash flows from financing Activities</b>               |           | <b>(9,065,228)</b>          |
|   |           |                             |
| <b>Net increase/(decrease) in cash &amp; Cash equivalents</b> |           | <b>(174,550,571)</b>        |
| Cash and cash equivalents as at Period Start                  | 20        | 368,231,823                 |
| <b>Cash and cash equivalents as at Period End</b>             | <b>20</b> | <b>193,681,252</b>          |

**NB:** The cash flow statement has been prepared from the cash book with actual cash receipts and payments

14. Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2025

Reccurent and Development Budgets Combined

| Revenue/expense item                                      | Original budget       | Adjustments          | Final budget          | Actual on comparable basis | Budget utilization difference | % of utilization |
|---|-----------------------|----------------------|-----------------------|----------------------------|-------------------------------|------------------|
|   | A                     | B                    | C=(a+b)               | D                          | E=(c-d)                       | F=d/c *100       |
| <b>Revenues</b>   |                       |                      |                       |                            |                               |                  |
| Opening balance (Non-refundable special purpose accounts) | -                     | -                    |                       | 368,231,824                |                               |                  |
| Transfers from CRF  | 11,276,368,728        | 2,247,125,227        | 13,523,493,955        | 7,010,009,357              | 6,513,484,598                 | 52%              |
| Miscellaneous Revenue                                     | -                     | -                    | -                     |                            | -                             |                  |
| Other income  | 6,660,000             | -                    | 6,660,000             | 12,500,577                 | (5,840,577)                   |                  |
| <b>Total revenues</b>                                     | <b>11,283,028,728</b> | <b>2,247,125,227</b> | <b>13,530,153,955</b> | <b>7,390,741,758</b>       | <b>6,507,644,021</b>          | <b>55%</b>       |
|   |                       |                      |                       |                            |                               |                  |
| <b>Expenses</b>   |                       |                      |                       |                            |                               |                  |
| Employee costs  | 3,649,292,350         | (183,456,842)        | 3,465,835,508         | 3,848,754,534              | (382,919,026)                 | 111%             |
| Use of goods and services                                 | 1,837,360,124         | 256,428,682          | 2,093,788,806         | 910,592,278                | 1,183,196,528                 | 43%              |
| Transfers to other Government Entities                    | 2,057,311,822         | 258,763,658          | 2,316,075,480         | 733,346,191                | 1,582,729,289                 | 32%              |
| Other Grants and Subsidies                                | 520,000,000           | (262,000,000)        | 258,000,000           | 228,000,000                | 30,000,000                    | 88%              |

**COUNTY GOVERNMENT OF KWALE**  
**KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30 2025*

| Revenue/expense item             | Original budget       | Adjustments          | Final budget          | Actual on comparable basis | Budget utilization difference | % of utilization |
|----------------------------------|-----------------------|----------------------|-----------------------|----------------------------|-------------------------------|------------------|
|                                  | A                     | B                    | C=(a+b)               | D                          | E=(c-d)                       | F=d/c *100       |
| Finance costs                    | -                     | -                    | -                     | -                          | -                             |                  |
| Social Benefits                  | -                     | -                    | -                     | -                          | -                             |                  |
| Other payments                   | 5,000,000             | -                    | 5,000,000             | -                          | 5,000,000                     |                  |
| <b>Total</b>                     | <b>8,068,964,296</b>  | <b>69,735,498</b>    | <b>8,138,699,794</b>  | <b>5,720,693,003</b>       | <b>2,418,006,791</b>          | <b>70%</b>       |
| Capital items                    |                       |                      |                       |                            |                               |                  |
| Acquisition of PPE               | 3,214,064,433         | 2,177,389,728        | 5,391,454,161         | 1,457,304,272              | 3,934,149,889                 | 27%              |
| Acquisition of Intangible assets | -                     | -                    | -                     | 9,998,001                  | (9,998,001.5)                 |                  |
| Purchase of investments          | -                     | -                    | -                     | -                          | -                             |                  |
| Repayment of borrowings          | -                     | -                    | -                     | -                          | -                             |                  |
| <b>Total expenses</b>            |                       |                      |                       |                            |                               |                  |
| <b>Development</b>               | <b>3,214,064,433</b>  | <b>2,177,389,728</b> | <b>5,391,454,161</b>  | <b>1,467,302,273</b>       | <b>3,924,151,888</b>          | <b>27%</b>       |
| <b>Total Expenses</b>            | <b>11,283,028,729</b> | <b>2,247,125,226</b> | <b>13,530,153,955</b> | <b>7,187,995,276</b>       | <b>6,342,158,679</b>          | <b>53%</b>       |
| Surplus/ deficit                 |                       |                      |                       | 202,746,481                |                               |                  |

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30, 2025*

**Reconciliation Table**

| Description of Particulars |   | Amount in Kshs     |
|----------------------------|---|--------------------|
|                            | Actual Surplus Amounts as per the statement of Budget               | <b>202,746,481</b> |
| 1                          | Basis difference  | -                  |
| 2                          | Timing differences  | (9,065,229)        |
| 3                          | Entity differences  | -                  |
| 4                          | Classification differences  |                    |
|                            | Closing Cash and Cash Equivalent as per the statement of Cash flows | <b>193,681,252</b> |

**Budget Notes**

1. The overutilization of Employees cost of 111% was as a result of increase in doctors salaries and allowances.
2. The underutilization of Use of goods units of 43% was as a result of delay in disbursement of funds.
3. The underutilization of the Transfers to other government units of 32% was as a result of delay in disbursement of funds.
4. The underutilization of Other Grants and Subsidies of 88% was as a result of funds not received from the National Government.
5. The underutilization of the Acquisition of Assets of 27% was as a result of delay in project implementations due late disbursement of funds.
6. The changes between the original Budget and final Budget are as a result of the two Supplementary Budgets done within the financial year.

## **15. Notes to the Financial Statements**

### **1. General Information**

The county Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are Kwale County Government.

### **2. Statement of Compliance and Basis of Preparation**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

The county Executive has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup>/year's financial statements are transitional financial statements and the following elements of the financial statements have been recognised; introduction of Inventories, Assets and Liabilities. The county executive has taken advantage of the transition provisions outlined in IPSAS 33. The transitional provisions have been applied and the steps are followed towards full compliance with IPSAS Accrual). These financial statements were authorised for issue by the accounting officer on 14<sup>th</sup> November 2025

#### **Basis of Preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

#### **Reporting period**

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June 2025.

## **Notes to the financial statements**

### **Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

#### Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

#### Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The entity pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the entity is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the entity policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the entity's future actions, expenses (and other related liabilities) are recognized for that policy.

#### Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

#### Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario

of 143 MtCO<sub>2</sub>eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

| Standard   | Effective date and impact:  |
|--|---|
| IPSAS 43   | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>  |
| IPSAS 44:<br>Non- Current<br>Assets Held<br>for Sale and<br>Discontinued<br>Operations | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,<br/>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>   |
| IPSAS 45-<br>Property<br>Plant and<br>Equipment  | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> |
| IPSAS 46<br>Measurement  | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>  |

| Standard | Effective date and impact:  |
|----------|---|
|          | <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> |

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

| Standard                                 | Effective date and impact:  |
|--|---|
| IPSAS 47-<br>Revenue                     | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> |
| IPSAS 48-<br>Transfer<br>Expenses        | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>   |
| IPSAS 49-<br>Retirement<br>Benefit Plans | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>  |
| IPSAS 50:                                | <p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p>   |

| Standard  | Effective date and impact:  |
|---|---|
| Exploration For & Evaluation of Mineral Resources | <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul> |

***iii) Early adoption of standards***

The County Executive early adopted IPSA 45 in accounting for its PPE in the financial year 2024-2025.

**Notes to the Financial Statements (Continued)**

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**ii) Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2024/25 was approved by the County Assembly on 24<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of two Supplementary Budgets on the 2024/25 budget

following the County Assembly's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented on page 11 of these financial statements.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over 1-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is not charged in the year of acquisition. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**Notes to the Financial Statements (Continued)**

**e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfer's ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is

depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

**g) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**h) Research and development costs**

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**i) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (Amended as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit,

transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**i. Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Notes to the Financial Statements (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

**ii. Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

**Notes to the Financial Statements (Continued)**

**j) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

**k) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**l) Contingent liabilities**

The Entity 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.

**Notes to the Financial Statements (Continued)**

**m) Contingent assets**

The Entity 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 Entity 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.

**n) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements.

**o) Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**p) Employee benefits**

**Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**q) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates

different from those at which they were initially reported are recognized in surplus or deficit in the period.

**r) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**s) Related parties**

The Entity regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy Governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

**t) Service concession arrangements.**

The county Executive did any service concession arrangements for the period.

**u) 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.

**Notes to the Financial Statements (Continued)**

**v) Comparative figures**

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

**w) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

f) The Assets are depreciated with the following rates adopted from National Assets and Liability Management Policy ((NALM);

- i. Motor Vehicle – Lorries 10% and Saloon Cars 12.5%
- ii. Pickups- 16.67%
- iii. Computers and ICT Equipment 33.3%
- iv. Building 2%
- v. Infrastructural Assets 10%
- vi. Office Furniture and Fittings 12.5%
- vii. Plant and Machinery 20%

### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30 2025*

**Notes to the Financial Statements (Continued)**

**6. Transfers from CRF**

| Nature of Transfer        | Amount recognized<br>to Statement of<br>financial<br>performance.<br><br>Kshs | Amount deferred<br>under deferred<br>income.<br><br>Kshs | Total transfers<br>2024 - 2025 |
|---------------------------|---|--|--------------------------------|
|                           |   |  | Kshs                           |
| Recurrent                 | 6,230,249,492   | -  | 6,230,249,492                  |
| Development               | 3,371,719,698   | -  | 3,371,719,698                  |
| Special purpose transfers | -   | -  | -                              |
| <b>Total</b>              | <b>9,601,969,190</b>  | <b>-</b>   | <b>9,601,969,190</b>           |

**7. Miscellaneous Revenue**

| Nature of Revenue                     | 2024 - 2025 |
|---------------------------------------|-------------|
|                                       | Kshs        |
| In kind grants and donations          | -           |
| Refunds & Reimbursements              | -           |
| Revenues not classified anywhere else | -           |
| <b>Total</b>                          | <b>-</b>    |

**8. Other Incomes**

| Description                                       | 2024 - 2025       |
|---|-------------------|
|   | Kshs              |
| Insurance recoveries                              | -                 |
| Sale of tender documents                          | -                 |
| Services concession income                        | -                 |
| Other incomes not specified elsewhere (Hospitals) | 12,500,577        |
| <b>Total other income</b>                         | <b>12,500,577</b> |

*(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified).*

**COUNTY GOVERNMENT OF KWALE**

**KWALE COUNTY EXECUTIVE**

*Annual Report and Financial Statements for the year ended June 30 2025*

**Notes to the Financial Statements (Continued)**

**9. Employee Costs**

| Description  | 2024 - 2025          |
|--|----------------------|
|  | Kshs                 |
| Basic salaries of permanent employees                                  | 3,560,878,899        |
| Basic wages of temporary employees                                     |                      |
| Personal allowances – part of salary                                   | -                    |
| Pension and other social security contributions                        | -                    |
| Employer contributions to compulsory national social security schemes  | -                    |
| Employer contributions to compulsory national health insurance schemes | -                    |
| Other social benefit schemes   | -                    |
| Other personnel costs  | -                    |
| <b>Total Employee costs</b>  | <b>3,560,878,899</b> |

**10. Use of Goods and Services**

| Description  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| Utilities, supplies and services                           | 109,459,403 |
| Communication, supplies and services                       | 11,985,185  |
| Domestic travel and subsistence                            | 147,504,715 |
| Foreign travel and subsistence                             | 3,797,450   |
| Printing, advertising, and information supplies & services | 22,805,864  |
| Rentals of produced assets                                 | 7,407,524   |
| Training expenses  | 9,688,065   |
| Hospitality supplies and services                          | 77,885,420  |
| Insurance costs  | 349,541,270 |
| Specialized materials and services                         | 456,038,148 |
| Other operating expenses including bank Charges            | 65,694,851  |
| Office and general supplies and services                   | 64,221,363  |

*The County Executive Transitional Financial Statements For The Year Ended June 30, 2025*

COUNTY GOVERNMENT OF KWALE  
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Annual Report and Financial Statements for the year ended June 30 2025

| Description  | 2024 - 2025          |
|--|----------------------|
|  | <b>Kshs</b>          |
| Fuel Oil and Lubricants                                      | 133,642,033          |
| Routine maintenance – vehicles and other transport equipment | 100,082,160          |
| Routine maintenance – other assets                           | 72,475,556           |
| Others   | 123,757,944          |
| <b>Total</b>   | <b>1,755,986,951</b> |

**11. Transfers to Other Government Entities**

| Description  | 2024 - 2025        |
|--|--------------------|
|  | <b>Kshs</b>        |
| Transfers to other County Government entities - WSDP   | 214,830,000        |
| <b>Transfers to self-reporting projects</b>            | -                  |
| Transfers to self-reporting projects- water            | 3,000,000          |
| Transfers to self-reporting projects- Health-Hospitals | 62,788,427         |
| Transfers to car loan and mortgage schemes             | -                  |
| Others Transfer to CRF (KDSP & NARIGP)                 | 33,474             |
| <b>Others Current Transfers</b>                        | -                  |
| NAVCDP   | 43,301,951         |
| Flocca   | 85,171,400         |
| Kissip   | 1,087,394          |
| Kwale Municipality                                     | 127,860,738        |
| Diani Municipality                                     | 79,460,483         |
| Lunga lunga Municipality                               | 71,436,229         |
| Kinango Municipality                                   | 44,376,095         |
| <b>Total</b>   | <b>733,346,191</b> |

**12. Depreciation and Amortization Expense**

| Description                         | 2024 - 2025        |
|-------------------------------------|--------------------|
|                                     | Kshs               |
| Property, plant and equipment       | 247,390,385        |
| Intangible assets                   | 1,242,950          |
| Investment property carried at cost | -                  |
| <b>Total</b>                        | <b>248,633,335</b> |

**Notes to the Financial Statements (Continued)**

**13. Other Grants and Subsidies**

| Description  | 2024 - 2025        |
|--|--------------------|
|  | Kshs               |
| Membership dues and subscriptions to international organizations | -                  |
| Scholarships and other educational benefits ( Bursary)           | 228,000,000        |
| Emergency relief and refugee assistance                          | -                  |
| Grants to small businesses, cooperatives, and self employed      | -                  |
| Subsidies to Public entities                                     | -                  |
| Others   |                    |
| <b>Total Grants and Subsidies</b>                                | <b>228,000,000</b> |

**14. Finance Costs**

| Description   | 2024 - 2025 |
|---|-------------|
|   | Kshs        |
| Interest Payments on Guaranteed Debt Taken over by Govt | -           |
| Interest on Domestic Borrowings (Non-Govt)              | -           |
| Interest on Borrowings from Other Government Units      | -           |
| Interest on bank overdrafts                             | -           |
| Interest on loans from commercial banks                 | -           |
| <b>Total finance costs</b>                              | <b>-</b>    |

Notes to the Financial Statements (Continued)

15. Social Benefits

| Description                            | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| Transfers to the elderly               | -           |
| Transfers to orphans                   | -           |
| Transfers to the physically challenged | -           |
| Add any other category                 | -           |
| <b>Total social benefit expenses</b>   | -           |

16. Gain/Loss on Sale of Assets

| Description                         | 2024 - 2025 |
|-------------------------------------|-------------|
|                                     | Kshs        |
| Property, plant and equipment       | -           |
| Intangible assets                   | -           |
| Other assets not capitalised        | -           |
| <b>Total gain on sale of assets</b> | -           |

17. Gain/Loss on Foreign Exchange

| Description                                   | 2024 - 2025 |
|---|-------------|
|   | Kshs        |
| Gain or loss on foreign exchange transactions | -           |
| Gain or loss on balances in foreign exchanges | -           |
| <b>Total</b>                                  | -           |

18. Gain/Loss on Fair Value Investments

| Description               | 2024 - 2025 |
|---------------------------|-------------|
|                           | Kshs        |
| Investments at Fair Value | -           |
| <b>Total Gain</b>         | -           |

Notes to the Financial Statements (Continued)

19. Impairment Loss

| Description                   | 2024 - 2025 |
|-------------------------------|-------------|
|                               | Kshs        |
| Property, Plant and Equipment | -           |
| Intangible Assets             | -           |
| <b>Total Impairment Loss</b>  | -           |

Notes to the Financial Statements (Continued)

20. Taxation

| Description  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| Current income tax charge  | -           |
| Tax charged on rental income   | -           |
| Tax charged on interest income   | -           |
| Original and reversal of temporary differences                               | -           |
| <b>Income tax expense reported in the statement of financial performance</b> | -           |

21. Cash and Cash Equivalent

| Description                         | 2024 - 2025        | Opening Statement<br>1 <sup>st</sup> July 2024 |
|-------------------------------------|--------------------|--|
|                                     | Kshs               | Kshs   |
| Recurrent Account                   | 14,176,239         | 15,370,394                                     |
| Development Account                 | 105,066,585        | 118,779,201                                    |
| Deposits Account                    | 5,551,689          | 45,425,975                                     |
| Special Purpose Accounts            | 296,890            | 735,830  |
| Other operating commercial accounts | 68,589,788         | 187,710,176                                    |
|                                     | 60                 | 210,247  |
| <b>Total</b>                        | <b>193,681,252</b> | <b>368,231,823</b>                             |

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

Notes to the Financial Statements (Continued)

21 (a) Detailed Analysis of the Cash and Cash Equivalents

|  |                | Period ended      | Opening Statement |
|--|----------------|-------------------|-------------------|
|  |                | 30th June 2025    | 1st July 2024     |
| Financial Institution                                      | Account number | Kshs              | Kshs              |
| <b>Recurrent Accounts</b>                                  |                |                   |                   |
| CBK, Kwale County Recurrent , KES                          | 1000170441     | 187,738           | 140,827           |
| CBK, Kwale County Primary Healthcare , KES                 | 1000554274     | 4,000,900         | 15,000,494        |
| CBK, Kwale County Gratuity , KES                           | 1000335912     | 3,483             | 3,483             |
| CBK, Kwale Devolution Support Programme ,KDSP, KES         | 1000440527     | -                 | 33,473            |
| CBK, Kwale Devolution Support Programme , SECOND KDSP, KES | 1000763299     | -                 | -                 |
| CBK, Kwale County Covid19 Special Purpose , KES            | 1000454989     | 192,118           | 192,118           |
| Kwale County Community Health Promoters Stipend            | 1000740318     | 9,792,000         | -                 |
| <b>Total CBK Recurent Bank Accounts</b>                    |                | <b>14,176,239</b> | <b>15,370,394</b> |
| <b>Development Accounts</b>                                |                |                   |                   |
| CBK, Kwale County Development , KES                        | 1000170476     | 63,814            | 1,561,187         |
| CBK, Kwale County NARIGP , KES                             | 1000366807     | -                 | 1                 |
| CBK, Kwale County Village Polytechnic Project , KES        | 1000370114     | 771               | 771               |
| CBK, Kwale County Road Maintenance Levy Fund , KES         | 1000325526     | 5,055             | 5,055             |

COUNTY GOVERNMENT OF KWALE  
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|   |            | Period ended       | Opening Statement  |
|---|------------|--------------------|--------------------|
|   |            | 30th June 2025     | 1st July 2024      |
| CBK, Kwale Municipality UDG , KES                                   | 1000385863 | 520                | 520                |
| CBK, Kwale County National Value Chain Development Project (NAVCDP) | 1000721979 | -                  | 5,000,000          |
| Kwale County Equalization Fund                                      | 1000738537 | -                  | -                  |
| CBK, Kwale County Water Sanitation And Development , KES            | 1000438509 | 104,996,426        | -                  |
| Kwale County Aggregated Industrial Park Project                     | 1000740167 | -                  | -                  |
| Kwale County Informal Settlement Improvement Project (KISIP)        | 1000742388 | -                  | 112,211,667        |
| Kwale County United Nations Population Fund                         | 1000743328 | -                  | -                  |
| <b>Total CBK Development Bank Accounts</b>                          |            | <b>105,066,585</b> | <b>118,779,201</b> |
| <b>Deposits Accounts</b>  |            |                    |                    |
| CBK, Kwale County Deposit , KES                                     | 1000230649 | 5,551,689          | 45,425,975         |
| <b>Total CBK Deposit Bank Accounts</b>                              |            | <b>5,551,689</b>   | <b>45,425,975</b>  |
| <b>Special Purpose Accounts</b>                                     |            |                    |                    |
| CBK, Kwale County Special Purpose , KES                             | 1000282223 | 296,890            | 735,830            |
| <b>Total CBK Special perpose Bank Accounts</b>                      |            | <b>296,890</b>     | <b>735,830</b>     |
| <b>Other operating commercial accounts (Specify)</b>                |            |                    |                    |

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|  |                | Period ended   | Opening Statement |
|--|----------------|----------------|-------------------|
|  |                | 30th June 2025 | 1st July 2024     |
| <b>Recurrent Accounts</b>  |                |                |                   |
| KCB Kwale, Chief Officer Finance, Kes                                  | 1140750674     | 5,985          | 5,269             |
| Equity Bank Kwale, Chief Officer Agriculture Imprest Account, Kes      | 1580262364648  | -              |                   |
| Equity Bank Kwale, Chief Officer Lands Imprest A/C, Kes                | 1580262364715  | 6              | -                 |
| SBM, Kwale County UIG Account, Kes                                     | 067236625001   | 19,219         | 21,619            |
| CO-operative Ukunda, KISIP, Kes  | 01141839400100 | 30,800,212     |                   |
| KCB Kwale, Chief Officer Health, Kes                                   | 1171164890     | 1,349,562      | 797               |
| KCB Kwale, Kinango Hospital, Kes                                       | 1146764049     | -              | 41                |
| KCB Kwale, Kwale Hospital, Kes   | 1146697198     | -              | 295               |
| KCB Kwale, Lunga Lunga Sub County Hospital, Kes                        | 1107465605     | -              | 1,486             |
| KCB Kwale, Msambweni Hospital, Kes                                     | 1147035164     | -              | 372,231           |
| KCB Samburu Hospital, Kes  | 1125806141     | -              | 1,772             |
| KCB Kwale, County Health Management Team - Hssf, {CHMT} Kes            | 1147926840     | 213            | 178               |
| KCB Kwale, Kwale County Covid 19 Imprest Account, Kes (Account closed) | 1281415073     | 112,581        | 113,888           |

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|   |                | Period ended   | Opening Statement |
|---|----------------|----------------|-------------------|
|   |                | 30th June 2025 | 1st July 2024     |
| Equity Bank, Chief Officer Preventive & public health kes | 1580284444489  | 22,594         | 1,325             |
| Equity Bank, Trade and Co-operative Development. kes      | 1580262364612  | 1              | 1                 |
| Equity Bank, Chief Officer Community Development. kes     | 1580262364674  | 0              | 1                 |
| Equity Bank Kwale, Chief Officer Executive Services, Kes  | 15080262720863 | 42,859         | 8,214             |
| Equity Bank, Education and HR. kes                        | 1580262720511  | 73             | 3                 |
| Equity Bank, Chief Officer Water Services. kes            | 1580262720291  | 0              | -                 |
| Equity Bank Kwale, Chief Officer Infrastructure, Kes      | 1580262720374  | 5,194          | -                 |
| Equity Bank Kwale, Chief Officer ICT, Kes                 | 1580262720406  | 657            | 386               |
| Equity Bank Kwale, County Public Service Board, Kes       | 1580262720914  | 0              | -                 |
| Equity Bank Kwale, Chief Officer Decentralised Units, Kes | 1580262364693  | 1,590          | 4,191             |
| KCB Kwale, Kwale Municipality, KES                        | 1262607582     |                | 484               |
| Co-operative Ukunda, Diani Municipality, KES              | 1141839229400  |                | 894               |
| Equity Bank Kwale, Office of the County Attorney, Kes     | 1580284407817  | 826            | 153               |
| KCB Ukunda, Lungalunga Municipality, KES                  | 1320070051     |                | 1,973             |
| KCB Kwale, Kinango Municipality, KES                      | 1319897088     |                | 271               |

**COUNTY GOVERNMENT OF KWALE  
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*Annual Report and Financial Statements for the year ended June 30 2025*

|  |               | Period ended       | Opening Statement  |
|--|---------------|--------------------|--------------------|
|  |               | 30th June 2025     | 1st July 2024      |
| Development Accounts   |               |                    |                    |
| National Bank Ukunda, Kwale<br>County Narigp Account, Kes                  | 1041212084800 | -                  | 4,649,066          |
| National Bank Ukunda, Kwale<br>Asdsp Iiaccount, Kes                        | 1040207184000 |                    | -                  |
| National Bank Ukunda, Kwale<br>NAVCDSP Account, Kes                        | 1020259791200 | 36,228,216         | 182,525,640        |
| National Bank Ukunda, Kwale<br>County Ideas Led Project, Kes               | 1020211582500 |                    | -                  |
| Kwale County LED Project, Kes  | 1291214011    |                    | -                  |
| <b>Total Reccurrent &amp;<br/>Development Commercila<br/>Bank Accounts</b> |               | <b>68,589,788</b>  | <b>187,710,176</b> |
| Cash on Hand   |               |                    |                    |
| Kinango Hospital   |               |                    | 41                 |
| Samburu Hospital   |               |                    | 210,200            |
| Department of Education  |               | 60                 | 6                  |
| <b>Total Cash on Hand</b>  |               | <b>60</b>          | <b>210,247</b>     |
| <b>Total Cash &amp; cash Equivalent</b>                                    |               | <b>193,681,252</b> | <b>368,231,823</b> |

**22. Receivables from Exchange Transactions**

| Description                    | 2024 - 2025 | Opening Statement                 |
|--------------------------------|-------------|-----------------------------------|
|                                | Kshs        | 1 <sup>st</sup> July 2024<br>Kshs |
| <b>Total receivables</b>       |             |                                   |
| Other exchange debtors         | -           | -                                 |
| Less: impairment allowance     | (-)         | (-)                               |
| <b>Total receivables</b>       | -           | -                                 |
| a) Current receivables         | -           | -                                 |
| b) Non-current receivables     | -           | -                                 |
| <b>Total Receivables (a+b)</b> | -           | -                                 |

**COUNTY GOVERNMENT OF KWALE  
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**i) Ageing analysis for Receivables**

| Description        | Insert Current FY |                | Opening Statement<br>1 <sup>st</sup> July 2024 |                |
|--------------------|-------------------|----------------|--|----------------|
|                    | 2024 - 2025       | % of the total | Opening Balance                                | % of the total |
| Less than 1 year   | -                 | %              | -  | %              |
| Between 1- 2 years | -                 | %              | -  | %              |
| Between 2-3 years  | -                 | %              | -  | %              |
| Over 3 years       | -                 | %              | -  | %              |
| <b>Total (a+b)</b> | -                 | %              | -  | %              |

**ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

| Impairment allowance                 | 2024 - 2025 |
|--------------------------------------|-------------|
|                                      | Kshs        |
| At the beginning of the year         | -           |
| Additional allowance during the year | -           |
| Recovered during the year            | (-)         |
| Written off during the year          | (-)         |
| At the end of the year               | -           |

**23. Receivables from Non-Exchange Transactions**

| Description                                   | 2024 - 2025          | Opening Statement<br>1 <sup>st</sup> July 2024 |
|---|----------------------|--|
|   | Kshs                 | Kshs   |
| Receivables from Non-Exchange Transactions    | 2,591,959,833        | -  |
| Less: impairment allowance                    | -                    | -  |
| <b>Sub-Total Receivable from Non-Exchange</b> | <b>2,591,959,833</b> | -  |
| <b>Outstanding Imprest</b>                    |                      |  |
| Department of Trade                           | 2,585,315            |  |
| Department of Social Services                 | 24,000               |  |
| <b>Sub-Total Outstanding Imprest</b>          | <b>2,609,315</b>     |  |
| <b>Salary Advances</b>                        |                      |  |
| Department of Finance                         | -9,664               | 901,736  |
| Department of Agriculture                     | -                    | 125,500  |

**COUNTY GOVERNMENT OF KWALE  
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*Annual Report and Financial Statements for the year ended June 30 2025*

|   |                      |                  |
|---|----------------------|------------------|
| Department of Lands   | -                    | 33,230           |
| Department of Health Services   | 48,505               | 1,177,854        |
| Department of Trade   | -                    | 320              |
| Department of Social Services   | -                    | -                |
| Department of Executive Services  | -                    | 159,000          |
| Department of Education   | -                    | 12,000           |
| Department of Water Services  | -                    | 164,486          |
| Department of Infrastructure  | -5,000               | 416,962          |
| Department of ICT   | -                    | -                |
| Department of CPSB  | -                    | 190,000          |
| Department of PSA   | 2,570                | 290,724          |
| Kwale Municipality  | -                    | -                |
| Diani Municipality  | -                    | -                |
| County Attorney   | -                    | -                |
| Lunga lunga Municipality  | -                    | -                |
| Kinango Municipality  | -                    | -                |
| <b>Sub Total Salary Advances</b>  | <b>36,411</b>        | <b>3,471,812</b> |
| <b>Total receivables from Salary Advances Recovery and Imprest- exchange transactions</b> | <b>2,645,726</b>     | <b>3,471,812</b> |
| <b>Total receivables from non- exchange transactions</b>                                  | <b>2,591,959,833</b> | <b>-</b>         |
| <b>Grand Total receivables from non- exchange transactions</b>                            | <b>2,594,605,559</b> | <b>3,471,812</b> |

| <b>Ageing analysis:</b>           | <b>Period ended</b>  | <b>%</b>    | <b>Opening balance</b> | <b>% of the</b> |
|-----------------------------------|----------------------|-------------|------------------------|-----------------|
| <b>(Trade and other payables)</b> | <b>June 2025</b>     |             |                        | <b>Total</b>    |
| Under one year                    | 2,594,569,148        | 100%        | -                      | 0%              |
| 1-2 years                         | 36,411               | 0%          | 3,471,812              | 100%            |
| 2-3 years                         | -                    | 0%          |                        | 0%              |
| Over 3 years                      | -                    | 0%          |                        | 0%              |
| <b>Total (tie to above total)</b> | <b>2,594,605,559</b> | <b>100%</b> | <b>3,471,812</b>       | <b>100%</b>     |

**i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions**

| Description                           | 2024 - 2025 |
|---------------------------------------|-------------|
|                                       | Kshs        |
| At the beginning of the year          | -           |
| Additional provisions during the year | -           |
| Recovered during the year             | (-)         |
| Written off during the year           | (-)         |
| At the end of the year                | -           |

**24. Inventories**

| Description                    | 2024 - 2025    | Opening Statement<br>1 <sup>st</sup> July 2024 |
|--------------------------------|----------------|--|
|                                | Kshs           | Kshs   |
| Spare parts                    | -              | -  |
| Goods held for distribution    | 993,260        | -  |
| Less: allowance for impairment | (-)            | (-)  |
| <b>Total</b>                   | <b>993,260</b> | <b>-</b>                                       |

Detailed disclosure on inventories

|                                  | 2024 - 2025 |
|----------------------------------|-------------|
| Opening balance                  | -           |
| Additional Inventory in the year | 993,260     |
| Inventory expensed in the year   | -           |
| Write-downs in the year          | -           |
| Others specify                   | -           |
| Closing balance                  | 993,260     |

Notes to the Financial Statements (Continued)

25. Investments

| Description   | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|---|-------------|--|
|   | Kshs        | Kshs   |
| <b>a) Investment in Treasury bills and bonds</b>        |             |  |
| Financial institution                                   |             |  |
| CBK   | -           | -  |
| CBK   | -           | -  |
| Sub- total  | -           | -  |
| <b>b) Investment with Financial Institutions/ Banks</b> |             |  |
| Bank  | -           | -  |
| Bank  | -           | -  |
| Sub- total  | -           | -  |
| <b>c) Equity investments (specify)</b>                  |             |  |
| Equity/ shares in Entity                                | -           | -  |
| Sub- total  | -           | -  |
| Grand total   | -           | -  |
| <b>Analysed as:</b>                                     |             |  |
| Current portion of Investment                           | -           | -  |
| Non-current portion of investment                       | -           | -  |

d) Movement of Equity Investments

|  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| At the beginning of the year                       | -           |
| Purchase of investments in the year                | -           |
| Sale of investments during the year                | (-)         |
| Increase /(decrease ) in fair value of investments | -           |
| At the end of the year                             | -           |

e) **Shareholding in other entities**

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

| Name of Entity where investment is held | No of shares        |                       |                        | Nominal value of shares | Fair value of shares | Fair value of shares                        |
|---|---------------------|-----------------------|------------------------|-------------------------|----------------------|---|
|   | Direct shareholding | Indirect shareholding | Effective shareholding |                         | Current year         | Opening Statement 1 <sup>st</sup> July 2024 |
|   | %                   | %                     | %                      | Kshs                    | Kshs                 | Kshs  |
| Entity A                                | -                   | -                     | -                      | -                       | -                    | -   |
| Entity B                                | -                   | -                     | -                      | -                       | -                    | -   |
| Entity C                                | -                   | -                     | -                      | -                       | -                    | -   |
|   | -                   | -                     | -                      | -                       | -                    | -   |

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**Notes to the Financial Statements (Continued)**

**26. Property, Plant and Equipment**

|   | Land        | Buildings<br>2-10% | Motor<br>vehicles<br>10% &<br>16.67% | Infrastructur<br>e Assets | Office<br>Equipment,<br>Furniture,<br>And Fittings | Computers<br>& ICT<br>Equipment | Herita<br>ge<br>Aseets | Plant and<br>Machinery | Other<br>Infrastructur<br>e assets | Work in<br>Progress | Service<br>Concesi<br>on<br>Assets | Total         |
|---|-------------|--------------------|--------------------------------------|---------------------------|--|---------------------------------|------------------------|------------------------|------------------------------------|---------------------|------------------------------------|---------------|
| <b>Depreciation<br/>Rate</b>                |             | 2%                 | 16.67%                               | 10%                       | 12.5%  | 33.3%                           |                        | 20%                    | 10%                                |                     |                                    |               |
| <b>Cost</b>                                 | <b>Kshs</b> | <b>Kshs</b>        | <b>Kshs</b>                          | <b>Kshs</b>               | <b>Kshs</b>  | <b>Kshs</b>                     | <b>Kshs</b>            | <b>Kshs</b>            | <b>Kshs</b>                        | <b>Kshs</b>         | <b>Kshs</b>                        | <b>Kshs</b>   |
| <b>Opening Bal<br/>as 1st July<br/>2024</b> | 14,006,460  | 569,020,958        | 12,584,474                           | 570,851,581               | 252,442,939  | 35,688,343                      | -                      | 35,000,000             | 75,801,588                         | 740,890,673         | -                                  | 2,306,287,017 |
| <b>Additions</b>                            | -           | 127,760,859        | 8,019,432                            | 622,412,264               | 240,519,188  | 14,413,303                      | -                      | 67,315,040             | 30,639,827                         | 773,331,973         | -                                  | 1,884,411,887 |
| Disposals                                   | -           | -                  | -                                    | -                         | -  | -                               | -                      | -                      | -                                  | -                   | -                                  | -             |
| Revaluation<br>increase/decr<br>ease        | -           | -                  | -                                    | -                         | -  | -                               | -                      | -                      | -                                  | -                   | -                                  | -             |
| Transfer/Adju<br>stments                    | -           | 28,415,644         | 15,320,000                           | 62,763,274                | -  | -                               | -                      | -                      | -                                  | (106,498,918)       | -                                  | -             |
| <b>As At 30th<br/>June 2025</b>             | 14,006,460  | 725,197,461        | 35,923,906                           | 1,256,027,119             | 492,962,127  | 50,101,646                      | -                      | 102,315,040            | 106,441,416                        | 1,407,723,729       | -                                  | 4,190,698,903 |
| Depreciation<br>And<br>Impairment           | -           | -                  | -                                    | -                         | -  | -                               | -                      | -                      | -                                  | -                   | -                                  | -             |

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|  | Land              | Buildings<br>2-10%  | Motor<br>vehicles<br>10% &<br>16.67% | <b>Infrastructur<br/>e Assets</b> | Office<br>Equipment,<br>Furniture,<br>And Fittings | Computers<br>& ICT<br>Equipment | Herita<br>ge<br>Aseets | Plant and<br>Machinery | Other<br>Infrastructur<br>e assets | Work in<br>Progress  | Service<br>Concesi<br>on<br>Assets | Total                |
|--|-------------------|---------------------|--------------------------------------|-----------------------------------|--|---------------------------------|------------------------|------------------------|------------------------------------|----------------------|------------------------------------|----------------------|
| Depreciation                                   | -                 | (14,503,949)        | (5,181,445)                          | (125,602,712)                     | (61,620,266)                                       | (16,683,848)                    | -                      | (20,463,008)           | (3,335,156)                        | -                    | -                                  | (247,390,385)        |
| Disposals                                      | -                 | -                   | -                                    | -                                 | -  | -                               | -                      | -                      | -                                  | -                    | -                                  | -                    |
| Impairment                                     | -                 | -                   | -                                    | -                                 | -  | -                               | -                      | -                      | -                                  | -                    | -                                  | -                    |
| Transfer/Adju<br>stment                        | -                 | -                   | -                                    | -                                 | -  | -                               | -                      | -                      | -                                  | -                    | -                                  | -                    |
| <b>As At 30th<br/>June 2025</b>                | -                 | <b>(14,503,949)</b> | <b>(5,181,445)</b>                   | <b>(125,602,712)</b>              | <b>(61,620,266)</b>                                | <b>(16,683,848)</b>             | -                      | <b>(20,463,008)</b>    | <b>(3,335,156)</b>                 | -                    | -                                  | <b>(247,390,385)</b> |
| <b>Net Book<br/>Values</b>                     | -                 | -                   | -                                    | -                                 | -  | -                               | -                      | -                      | -                                  | -                    | -                                  | -                    |
| <b>Opening<br/>Bal as at 1st<br/>July 2024</b> | <b>14,006,460</b> | <b>569,020,958</b>  | <b>12,584,474</b>                    | <b>570,851,581</b>                | <b>252,442,939</b>                                 | <b>35,688,343</b>               | -                      | <b>35,000,000</b>      | <b>75,801,588</b>                  | <b>740,890,673</b>   | -                                  | <b>2,306,287,017</b> |
| <b>As At 30th<br/>June 2025</b>                | <b>14,006,460</b> | <b>710,693,512</b>  | <b>30,742,461</b>                    | <b>1,130,424,407</b>              | <b>431,341,861</b>                                 | <b>33,417,798</b>               | -                      | <b>81,852,032</b>      | <b>103,106,259</b>                 | <b>1,407,723,729</b> | -                                  | <b>3,943,308,518</b> |

Notes to the Financial Statements (Continued)

27. Intangible Assets

| Description  | 2024 - 2025       |
|--|-------------------|
|  | Kshs              |
| <b>Cost/Opening balance at the beginning of the year</b> | <b>2,431,500</b>  |
| Additions  | 9,998,001         |
| Disposal   |                   |
| <b>At end of the year</b>                                | <b>12,429,502</b> |
| Additions—internal development                           | -                 |
| Disposal   | -                 |
| <b>At end of the year</b>                                | <b>12,429,502</b> |
| <b>Amortization and impairment</b>                       |                   |
| <b>At beginning of the year</b>                          | -                 |
| Amortization   | 1,242,950         |
| <b>At end of the year</b>                                | <b>1,242,950</b>  |
| Impairment loss  | -                 |
| <b>At end of the year</b>                                | -                 |
| <b>NBV</b>   | <b>11,186,552</b> |

28. Investment Property

| Description  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| <b>Cost/Opening balance at the beginning of the year</b> | -           |
| Additions  | -           |
| Disposal during the year                                 | -           |
| Depreciation   | -           |
| Impairment   | -           |
| <b>At end of the year</b>                                | -           |

(This note applies to investment property held at cost. For investment property held at fair value, changes in fair value should go through the statement of financial performance).

Notes to the Financial Statements (Continued)

29. Right-of-use assets

|                                 | <i>Buildings</i> | <i>Motor vehicles</i> | <i>Plant and equipment</i> | <i>Total</i> |
|---------------------------------|------------------|-----------------------|----------------------------|--------------|
|                                 | Kshs             | Kshs                  | Kshs                       | Kshs         |
| <b>Cost</b>                     |                  |                       |                            |              |
| As at 1 July 2024               | -                | -                     | -                          | -            |
| Additions                       | -                | -                     | -                          | -            |
| As at June 2025                 | -                | -                     | -                          | -            |
|                                 |                  |                       |                            |              |
| <b>Accumulated Depreciation</b> |                  |                       |                            |              |
| As at 1 July 2024               | -                | -                     | -                          | -            |
| Charge for the year             | -                | -                     | -                          | -            |
| As at June 2025                 | -                | -                     | -                          | -            |
|                                 |                  |                       |                            |              |
| <b>Carrying Amount</b>          |                  |                       |                            |              |
| As at June 2025                 | -                | -                     | -                          | -            |

30. Biological Assets

| <b>Description</b> | <b>2024 - 2025</b> | <b>Opening Statement<br/>1<sup>st</sup> July 2024</b> |
|--------------------|--------------------|---|
|                    | Kshs               | Kshs  |
| Specify            | -                  | -   |
| Specify            | -                  | -   |
| <b>Total</b>       | -                  | -   |

**Notes to the Financial Statements (Continued)**

**31. Tangible Natural Resources**

|                          | Sub- soil<br>assets | Water | Wildlife | Total |
|--------------------------|---------------------|-------|----------|-------|
|                          | Kshs                | Kshs  | Kshs     | Kshs  |
| Cost                     |                     |       |          |       |
| As at 1 July 2024        | -                   | -     | -        | -     |
| Additions                | -                   | -     | -        | -     |
| As At 30th June 2025     | -                   | -     | -        | -     |
| Accumulated Depreciation |                     |       |          |       |
| As at 1 July 2024        | -                   | -     | -        | -     |
| Charge for the year      | -                   | -     | -        | -     |
| As At 30th June 2025     | -                   | -     | -        | -     |
| Carrying Amount          |                     |       |          |       |
| As At 30th June 2025     | -                   | -     | -        | -     |

**32. Trade and Other Payables**

| Description                           | 2024 - 2025          |          | Opening Statement         |              |
|---------------------------------------|----------------------|----------|---------------------------|--------------|
|                                       | Kshs                 |          | 1 <sup>st</sup> July 2024 |              |
|                                       | Kshs                 |          | Kshs                      |              |
| Trade payables                        | 2,942,927,168        |          | 1,628,822,736             |              |
| Payments received in advance          |                      |          | -                         |              |
| Employee payables                     |                      |          | 287,919,937               |              |
| Third-party payments                  |                      |          | -                         |              |
| Other payables (Staff Claims)         | 13,543,142           |          | 15,094,078                |              |
| <b>Total trade and other payables</b> | <b>2,956,470,310</b> |          | <b>1,931,836,751</b>      |              |
| <b>Ageing analysis:</b>               |                      |          |                           | <b>% of</b>  |
| <b>(Trade and other payables)</b>     | <b>2024 - 2025</b>   | <b>%</b> | <b>Opening balance</b>    | <b>the</b>   |
|                                       |                      |          |                           | <b>Total</b> |

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|                                   |                      |             |                      | <b>Total</b> |
|-----------------------------------|----------------------|-------------|----------------------|--------------|
| Under one year                    | 2,683,947,837        | 91%         | 1,722,390,326        | 89%          |
| 1-2 years                         | 114,598,581          | 4%          | 209,346,425          | 11%          |
| 2-3 years                         | 157,923,892          | 5%          |                      |              |
| Over 3 years                      | -                    |             |                      |              |
| <b>Total (tie to above total)</b> | <b>2,956,470,310</b> | <b>100%</b> | <b>1,931,736,751</b> | <b>100%</b>  |

The trade payable amount of Kshs 2,956,470,310 is inclusive of Kshs 1,268,412,021 from the previous year pending bills, Staff Claims of Kshs 13,543,142 and those payments paid after 30th June from the funds received after the end of the financial year;- Kwale County Community Health Promoters Stipend of Kshs 9,792,000, SPA 215,543, Industrial park 38,511,778 and Primary health 305,212.

**33. Refundable Deposits and Prepayments**

| Description                            | 2024 - 2025      |                  | Opening Statement         |                   |
|--|------------------|------------------|---------------------------|-------------------|
|  | Kshs             |                  | 1 <sup>st</sup> July 2024 |                   |
|  | Kshs             |                  | Kshs                      |                   |
| Customer deposits                      |                  |                  |                           | -                 |
| Prepayments (PAYE )                    |                  | 44,302           |                           | -                 |
| Other deposits-Retention               |                  | 5,551,689        |                           | 45,425,975        |
| <b>Total deposits</b>                  |                  | <b>5,595,991</b> |                           | <b>45,425,975</b> |
|  |                  |                  |                           |                   |
| Ageing analysis: (Refundable deposits) | Current FY       | % of the Total   | Opening Balance           | % of the Total    |
| <b>Under one year</b>                  | 5,595,991        | 100%             | 31,785,390                | 70%               |
| 1-2 years                              |                  | %                | 9,755,632                 | 21%               |
| 2-3 years                              |                  | %                | 3,884,953                 | 9%                |
| Over 3 years                           |                  | %                |                           |                   |
| <b>Total</b>                           | <b>5,595,991</b> | <b>100%</b>      | <b>45,425,975</b>         | <b>100%</b>       |

Notes to the Financial Statements (Continued)

34. Provisions

| Description                                     | Leave provision | Gratuity Provision | Other provision | Total |
|---|-----------------|--------------------|-----------------|-------|
|   | Kshs            | Kshs               | Kshs            | Kshs  |
| Balance b/f                                     | -               | -                  | -               | -     |
| Additional provisions                           | -               | -                  | -               | -     |
| Provision utilised                              | -               | -                  | -               | -     |
| Change due to discount and time value for money | -               | -                  | -               | -     |
| <b>Total provisions year end</b>                | -               | -                  | -               | -     |
| Current Provisions                              | -               | -                  | -               | -     |
| Non-Current Provisions                          | -               | -                  | -               | -     |

35. Lease Liabilities

| Description                          | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|--------------------------------------|-------------|--|
|                                      | Kshs        | Kshs   |
| Balance at the beginning of the year | -           | -  |
| Discount interest on lease liability | -           | -  |
| Paid during the year                 | -           | -  |
| <b>At end of the year</b>            | -           | -  |

Maturity Analysis

| Period                  | Amount |
|-------------------------|--------|
| Year 1                  | -      |
| Year 2                  | -      |
| Year 3                  | -      |
| Year 4                  | -      |
| Year 5 and onwards      | -      |
| Less: unearned Interest | -      |
|                         | -      |

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**Analysed as:**

| Description  | Amount |
|--------------|--------|
| Current      | -      |
| Non- Current | -      |
| <b>Total</b> | -      |

**36. Deferred Income**

| Description                        | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|------------------------------------|-------------|--|
|                                    | Kshs        | Kshs   |
| National Government                | -           | -  |
| International Funders              | -           | -  |
| Public Contributions and Donations | -           | -  |
| <b>Total Deferred Income</b>       | -           | -  |

**The deferred income movement is as follows:**

|                                  | National<br>government | International<br>funders | Public<br>contributions<br>and donations | Total |
|----------------------------------|------------------------|--------------------------|--|-------|
|                                  | Kshs                   | Kshs                     | Kshs                                     | Kshs  |
| Balance Brought Forward          | -                      | -                        | -  | -     |
| Additions                        | -                      | -                        | -  | -     |
| Transfers To Capital Fund        | -                      | -                        | -  | -     |
| Transfers To Income<br>Statement | -                      | -                        | -  | -     |
| Other Transfers                  | -                      | -                        | -  | -     |
| Balance Carried Forward          | -                      | -                        | -  | -     |

**Analysed as:**

| Description  | Amount |
|--------------|--------|
| Current      | -      |
| Non- Current | -      |
| <b>Total</b> | -      |

**37. Employee Benefit Obligations**

| Description                               | Defined benefit plan | Post-employment medical benefits | Other Benefits | 2024 - 2025 | Opening Statement 1 <sup>st</sup> July 2024 |
|---|----------------------|----------------------------------|----------------|-------------|---|
|   | Kshs                 | Kshs                             | Kshs           | Kshs        | Kshs  |
| Current Benefit Obligation                | -                    | -                                | -              | -           | -   |
| Non-Current Benefit Obligation            | -                    | -                                | -              | -           | -   |
| <b>Total Employee Benefits Obligation</b> | -                    | -                                | -              | -           | -   |

**Retirement benefit Asset/ Liability (Applicable to Pensions)**

The Entity does not operates a defined benefit scheme but contributes to a pension fund 15% for all full-time employees from July 1, 2024

|                             | 2024 - 2025 | Opening Statement 1 <sup>st</sup> July 2024 |
|-----------------------------|-------------|---|
| Discount Rates              | %           | %   |
| Future Salary Increases     | %           | %   |
| Future Pension Increases    | %           | %   |
| Mortality (Pre- Retirement) | %           | %   |
| Mortality (post-retirement) | %           | %   |
| Withdrawals                 | -           | -   |
| Ill Health                  | -           | -   |
| Retirement                  | years       | years                                       |

**Notes to the Financial Statements (Continued)**

**Recognition of Retirement Benefit Asset/ Liability**

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

|   | 2024 - 2025 | Opening Statement 1 <sup>st</sup> July 2024 |
|---|-------------|---|
| Description   | Kshs        | Kshs  |
| The return on defined plan assets                                       | -           | -   |
| Actuarial gains/ losses arising from changes in demographic assumptions | -           | -   |
| Actuarial gains/ losses arising from changes in financial assumptions   | -           | -   |
| Actuarial gains and losses arising from experience adjustments          | -           | -   |
| Others (specify)  | -           | -   |
| Adjustments for restrictions on the defined benefit asset               | -           | -   |
| <b>Remeasurement of the net defined benefit liability (asset)</b>       | -           | -   |

b) Amounts recognized in the Statement of Financial Position

|  | 2024 - 2025 | Opening Statement 1 <sup>st</sup> July 2024 |
|--|-------------|---|
| Description  | Kshs        | Kshs  |
| Present value of defined benefit obligations(a)                | -           | -   |
| Fair value of plan assets(b)                                   | -           | -   |
| Funded status(=a-b)  | -           | -   |
| Restrictions on asset recognised                               | -           | -   |
| Others   | -           | -   |
| Net asset or liability arising from defined benefit obligation | -           | -   |

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. 360 per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by Lapfund and Lap trust Pension Fund. Employees contribute 12% while employers contribute 15% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

Notes to the Financial Statements (Continued)

38. Borrowings

| Description   | 2024 - 2025 |
|---|-------------|
|   | Kshs        |
| <b>a) External borrowings</b>   |             |
| Balance at beginning of the year  | -           |
| External borrowings during the year   | -           |
| Repayments of during the year   | -           |
| <b>Balance at end of the year</b>   | -           |
|   |             |
| <b>b) Domestic borrowings</b>   |             |
| Balance at beginning of the year  | -           |
| Domestic borrowings during the year   | -           |
| Repayments during the year  | -           |
| <b>Balance at end of the year</b>   | -           |
|   |             |
| <b>Balance at end of the period- domestic and External borrowings c = (a+b)</b> | -           |

The analyses of both external and domestic borrowings are as follows:

|   | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|---|-------------|--|
|   | Kshs        | Kshs   |
| <b>External Borrowings</b>                            |             |  |
| Dollar Denominated Loan From 'X Organisation'         | -           | -  |
| Sterling Pound Denominated Loan From 'Y Organisation' | -           | -  |
| Euro Denominated Loan from Z Organisation'            | -           | -  |
| <b>Domestic Borrowings</b>                            |             |  |
| Kenya Shilling Loan From KCB                          | -           | -  |
| Kenya Shilling Loan from Barclays Bank                | -           | -  |
| Kenya Shilling Loan from Consolidated Bank            | -           | -  |
| <b>Total /Balance at end of The Year</b>              | -           | -  |

Notes to the Financial Statements (Continued)

| Description                             | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|---|-------------|--|
|   | Kshs        | Kshs   |
| Short Term Borrowings (Current Portion) | -           | -  |
| Long Term Borrowings                    | -           | -  |
| Total                                   | -           | -  |

(NB: the total of this statement should tie to note 41 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed).

39. Service Concession Arrangements Liability

| Description  | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|--|-------------|--|
|  | Kshs        | Kshs   |
| Fair value of service concession assets recognized under PPE | -           | -  |
| Accumulated depreciation to date                             | -           | -  |
| Net carrying amount  | -           | -  |
| Service concession liability at beginning of the year        | -           | -  |
| Service concession revenue recognized                        | -           | -  |
| Service concession liability at end of the year              | -           | -  |

40. Cash Generated from Operations

|                                 | Period ended 30th<br>June 2025 |
|---------------------------------|--------------------------------|
| Surplus for the year before tax | 3,087,624,391                  |
| Adjusted for:                   |                                |
| Depreciation                    | 248,539,282                    |

|   | Period ended 30th<br>June 2025 |
|---|--------------------------------|
| Non-cash grants received FIF                              |                                |
| Contributed assets  | -                              |
| Impairment  | -                              |
| Gains and losses on disposal of assets                    | -                              |
| Contribution to provisions                                | -                              |
| Contribution to impairment allowance                      | -                              |
| <b>Working capital adjustments</b>                        |                                |
| Increase/ Decrease in inventory                           | 993,260                        |
| Increase/ Decrease in receivables                         | (2,591,133,747)                |
| Increase/ Decrease in deferred income                     | -                              |
| Increase/ Decrease in payables ( Related to Use of Goods) | 555,699,692                    |
| Increase/ Decrease in payments received in advance        |                                |
| <b>Net cash flow from operating activities</b>            | <b>1,301,816,931</b>           |

*(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)*

#### 41. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

##### i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts

presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

|  | Total amount | Fully performing | Past due | Impaired |
|--|--------------|------------------|----------|----------|
|  | Kshs         | Kshs             | Kshs     | Kshs     |
| <b>As at 30 June 2025</b>                  |              |                  |          |          |
| Receivables from exchange transactions     | -            | -                | -        | -        |
| Receivables from non-exchange transactions | -            | -                | -        | -        |
| Bank balances                              | -            | -                | -        | -        |
| <b>Total</b>                               | -            | -                | -        | -        |

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position)

### Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

#### ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

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The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

|                               | Less than 1 | Between 1-3 | Over 5 | Total |
|-------------------------------|-------------|-------------|--------|-------|
|                               | month       | months      | months |       |
|                               | Kshs        | Kshs        | Kshs   | Kshs  |
| <b>As at 30 June 20xx</b>     |             |             |        |       |
| Trade payables                | -           | -           | -      | -     |
| Current portion of borrowings | -           | -           | -      | -     |
| Provisions                    | -           | -           | -      | -     |
| Deferred income               | -           | -           | -      | -     |
| Employee benefit obligation   | -           | -           | -      | -     |
| <b>Total</b>                  | -           | -           | -      | -     |

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

**iii) Market risk**

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

**a) Foreign currency risk**

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**Current FY**

|   | In Kshs | Other currencies | Total |
|---|---------|------------------|-------|
|   | Kshs    | Kshs             | Kshs  |
| <b>As at 30 June 20xx</b>                     |         |                  |       |
| <b>Financial Assets</b>                       | -       | -                | -     |
| Investments                                   | -       | -                | -     |
| Cash  | -       | -                | -     |
| Debtors                                       | -       | -                | -     |
| <b>Total Financial Assets</b>                 | -       | -                | -     |
| <b>Financial Liabilities</b>                  | -       | -                | -     |
| Trade And Other Payables                      | -       | -                | -     |
| Borrowings                                    | -       | -                | -     |
| <b>Total Financial Liabilities</b>            | -       | -                | -     |
| <b>Net Foreign Currency Asset/(Liability)</b> | -       | -                | -     |

**Financial Risk Management**

The following table demonstrates the effect on the *Entity's* statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

|             | Change in<br>currency rate | Effect on Profit<br>before tax | Effect on<br>Equity/Net assets |
|-------------|----------------------------|--------------------------------|--------------------------------|
|             | Kshs                       | Kshs                           | Kshs                           |
| <b>2025</b> |                            |                                |                                |
| Euro        | 10%                        | -                              | -                              |
| USD         | 10%                        | -                              | -                              |

|             |  |     |   |   |
|-------------|--|-----|---|---|
| <b>2025</b> |  |     | - | - |
| Euro        |  | 10% | - | - |
| USD         |  | 10% | - | - |

**b) Interest rate risk**

Interest rate risk is the risk that the Entity’s financial condition may be adversely affected as a result of changes in interest rate levels. The Entity’s interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity’s deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Financial Risk Management**

**Sensitivity analysis**

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point.

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity’s* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

### Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

|                              | Level 1 | Level 2 | Level 3 | Total |
|------------------------------|---------|---------|---------|-------|
|                              | Kshs    | Kshs    | Kshs    | Kshs  |
| <b>As at 30 June 2025</b>    |         |         |         |       |
| <b>Financial Assets</b>      |         |         |         |       |
| Quoted Equity Investments    | -       | -       | -       | -     |
| <b>Non- Financial Assets</b> |         |         |         |       |
| Investment Property          | -       | -       | -       | -     |
| Land And Buildings           | -       | -       | -       | -     |
|                              | -       | -       | -       | -     |

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

### iv) Capital Risk Management

The objective of the Entity’s capital risk management is to safeguard the Entity’s ability to continue as a going concern. The Entity capital structure comprises of the following funds:

|                     | 2024 - 2025 | Opening Statement<br>1 <sup>st</sup> July 2024 |
|---------------------|-------------|--|
|                     | Kshs        | Kshs   |
| Revaluation Reserve | -           | -  |
| Retained Earnings   | -           | -  |
| Capital Reserve     | -           | -  |

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|   |   |   |
|---|---|---|
| <b>Total Funds</b>                          | - | - |
| Total Borrowings                            | - | - |
| Less: Cash And Bank Balances                | - | - |
| Net Debt/(Excess Cash And Cash Equivalents) | - | - |
| <b>Gearing</b>                              | - | - |

#### 42. Related Party Disclosures

##### Nature of related party relationships

Entities and other parties related to the *Entity* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

##### Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

##### Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

|   | 2024 - 2025 |
|---|-------------|
|   | Kshs        |
| <b>Transactions with related parties</b>            |             |
| <b>a) Sales to related parties</b>                  |             |
| Others (specify) e.g. interest and bank charges     | -           |
| <b>Total</b>  | -           |
| <b>B) purchases from related parties</b>            | -           |
| Purchases of electricity from KPLC                  | -           |
| Purchase of water from govt service providers       | -           |
| Rent expenses paid to govt agencies                 | -           |
| Training and conference fees paid to govt. Agencies | -           |
| Others (specify)                                    | -           |

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|  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| <b>Total</b>   | -           |
| <b>b) Grants /transfers from the government</b>        | -           |
| Grants from national govt                              | -           |
| Grants from county government                          | -           |
| Donations in kind                                      | -           |
| <b>Total</b>   | -           |
| <b>c) Expenses incurred on behalf of related party</b> | -           |
| Payments of salaries and wages for employees           | -           |
| Payments for goods and services                        | -           |
| <b>Total</b>   | -           |
| <b>d) Key management compensation</b>                  | -           |
| Compensation to key management                         | -           |
| <b>Total</b>   | -           |

#### 43. Segment Information

The entity does not prepare segment reports.

#### 44. Contingent Assets and Contingent Liabilities

##### Contingent Assets

|  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| <b>Contingent Assets</b>                         | -           |
| Insurance Reimbursements                         | -           |
| Assets Arising from Determination Of Court Cases | -           |
| Reimbursable Indemnities and Guarantees          | -           |
| Receivables From Other Government Entities       | -           |
| Others   | -           |
| <b>Total</b>                                     | -           |

**Contingent Liabilities**

|  | 2024 - 2025 |
|--|-------------|
|  | Kshs        |
| <b>Contingent Liabilities</b>                                | -           |
| Court Case against the Entity                                | -           |
| Bank Guarantees in Favour of Subsidiary                      | -           |
| Contingent Liabilities arising from Contracts Including PPPs | -           |
| Others   | -           |
| <b>Total</b>   | -           |

**45. Capital Commitments**

| Capital Commitments           | 2024 - 2025 |
|-------------------------------|-------------|
|                               | Kshs        |
| Authorised for                | -           |
| Authorised and contracted for | -           |
| <b>Total</b>                  | -           |

**46. Program for Results (PforR) Disclosure**

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

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

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|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>Program code</b> |  |  |  |  |  |  |
| Sub-program         |  |  |  |  |  |  |
| Sub-program         |  |  |  |  |  |  |
| <b>Sub-total</b>    |  |  |  |  |  |  |
| <b>Total</b>        |  |  |  |  |  |  |

**47. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**48. Ultimate And Holding Entity**

The Entity ultimate parent is the Government of Kenya.

**49. Currency**

The financial statements are presented in Kenya Shillings (Kshs).

**16. Appendix**

**Appendix 1: Implementation Status of Auditor-General’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:<br><i>(Resolved / Not Resolved)</i> | Timeframe:<br><i>(Put a date when you expect the issue to be resolved)</i> |
|--|--|--|---|--|
| 1.   | Inaccurate Expenditure on Acquisition of Assets  | The expenditure was as a results of pending bills and they were verified and paid                                      | Resolved                                    |  |
| 2.   | Unsupported Voided Transactions  | The list of voided transaction were availed, ascertained and confirmed.  | Resolved                                    |  |
| 3.   | Irregular Charge on Cash Vote  | The County Executive prepares realistic budgets that are aligned to expenditure.                                       | Resolved                                    |  |
| 1.1  | Non-compliance with the law on ethnic composition in recruitment and overall staff composition | Board has adopted strategies that promote diversity, equity and inclusion while adhering to legal and ethnic standards | Resolved                                    |  |
| 1.2  | Failure to meet recruitment threshold for PWDs   | The County Executive to continuously endeavour to attract Persons Living With Disabilities                             | Resolved                                    |  |

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| 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) |
|--|--|--|-----------------------------------|--|
|  |  | to join its service while adhering meeting the threshold   |                                   |  |
| 2  | Irregular payment to the council of governors                | The irregular payments to the Council of Governors (COG) has been stopped  | Resolved                          |  |
| 3  | Lack of ownership documents for construction of ECDE Centres | Adjudication process of all land where county projects are located have started.   | Resolved                          |  |
| 4.1  | Construction of a wholesale market at Kombani                | Construction of Wholesale market at Kombani was completed but has an active court case.  | Not Resolved                      | The matter was mention on 4th of June 2025.                      |
| 4.2  | Proposed Construction of Maji Moto Eco Resort Phase III      | Construction of Maji Moto Eco Resort Phase III is ongoing  | Not Resolved                      | Expected completion date of 30th June 2025                       |
| 4.3  | Fruit Processing Plant Phase III                             | Fruit processing plant which is ongoing  | Not Ressed                        | Expected completion date of March 2026                           |
| 4.4  | Incomplete construction of Governor's residence              | Management has provides funds for completion of the project in the budget to avoid loss of funds already incurred in the project | Not Resolved                      | Expected completion FY 2025-2026                                 |

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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>  | <b>Management comments</b>  | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Put a date when you expect the issue to be resolved)</b> |
|---|---|---|--|---|
| 4.5   | Delays in construction of Twin Workshop in Mwabila Technical and Vocational Training Centre | Management has provide funds for completion of the project in the budget to avoid loss of funds already incurred in the project | Resolved                                     |   |
| 1   | Dormant Bank Account  | The County has closed the dormant bank accounts.  | Resolved                                     |   |
| 2   | Lack of approved County Staff Establishment   | The County Executive has an approved County Staff Establishment   | Resolved                                     |   |



.....  
**Name: CPA Alex Onduko Thomas**

**Chief Officer - Finance**

**ICPAK M/No. 4481**

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**Appendix II: Projects implemented by The County Executive**

| Project title | Project Number | Donor | Period/<br>duration | Donor commitment | Separate donor reporting required as per the donor agreement (Yes/No) | Consolidated in these financial statements (Yes/No) |
|---------------|----------------|-------|---------------------|------------------|---|---|
|               |                |       |                     |                  |   |   |
|               |                |       |                     |                  |   |   |

**Appendix III: Status of Projects completion**

Summary of the status of project completed at the end of the year

| Project                                | Total project Cost | Total expended to date | Completion % to date | Budget     | Actual     | Sources of funds |
|--|--------------------|------------------------|----------------------|------------|------------|------------------|
| <b>3061</b>                            |                    |                        |                      |            |            |                  |
| Parking Bay Old Ibiza Market           | 25,157,018         |                        | 93%                  | 25,157,018 | 23,298,166 | Exchequer        |
| Upgrading of Revenue Management System | 19,900,000         |                        | 60%                  | 10,000,000 | 5,970,000  | Exchequer        |
| Preparation of Valuation Roll          | 10,000,000         |                        | 0%                   | 10,000,000 |            | Exchequer        |

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|   |                   |            |      |                   |                   |                |
|---|-------------------|------------|------|-------------------|-------------------|----------------|
| Installation of stalls(booths) for revenue collection                 | 2,400,000         |            | 0%   | 2,400,000         |                   | Exchequer      |
| <b>Sub-Totals</b>   | <b>57,457,018</b> | <b>-</b>   |      | <b>47,557,018</b> | <b>29,268,166</b> |                |
| <b>3062</b>   |                   |            |      |                   |                   |                |
| Rehabilitation of operational cattle dip at Ng'onzini                 | 1,904,736         | 1,904,736  | 95%  | 2,000,000         | 1,904,736         | GOK -Exchequer |
| Provision of livestock treatment drugs                                | 5,642,550         | 5,642,550  | 99%  | 5,700,000         | 5,642,550         | GOK -Exchequer |
| Provision of rice seeds   | 2,250,000         | 2,250,000  | 56%  | 4,000,000         | 2,250,000         | GOK -Exchequer |
| Provision of seeds - Maize (short rains)                              | 5,250,000         | 5,250,000  | 95%  | 5,500,000         | 5,250,000         | GOK -Exchequer |
| Purchase of certified seeds - promotion of food crop (pulses)         | 4,500,000         | 4,500,000  | 100% | 4,500,000         | 4,500,000         | GOK -Exchequer |
| Complete overhaul of 5 tractors (purchase of spareparts)              | 2,000,000         | 2,000,000  | 100% | 2,000,000         | 2,000,000         | GOK -Exchequer |
| Purchase of refined fuels & lubricants for production - AMS Msambweni | 14,000,000        | 14,000,000 | 100% | 14,000,000        | 14,000,000        | GOK -Exchequer |
| Provision of pesticides and spray pumps                               | 4,098,000         | 4,098,000  | 91%  | 4,500,000         | 4,098,000         | GOK -Exchequer |
| Upscaling of sea weed Production                                      | 2,985,000         | 2,985,000  | 100% | 3,000,000         | 2,985,000         | GOK -Exchequer |
| Promotion of breeding stock – Dairy heifers                           | 5,320,000         | 5,320,000  | 99%  | 5,350,000         | 5,320,000         | GOK -Exchequer |

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|   |            |            |      |            |            |                |
|---|------------|------------|------|------------|------------|----------------|
| Up-Scaling AI and Synchronization                                   | 1,880,000  | 1,880,000  | 100% | 1,882,500  | 1,880,000  | GOK -Exchequer |
| Disease Control - Repellants & Acaricides                           | 3,893,800  | 3,893,800  | 100% | 3,900,000  | 3,893,800  | GOK -Exchequer |
| Promotion of breeding stock - Galla Bucks                           | 9,618,750  | 9,618,750  | 100% | 9,630,000  | 9,618,750  | GOK -Exchequer |
| Supply and delivery of liquid nitrogen                              | 400,000    | 400,000    | 100% | 400,000    | 400,000    | GOK -Exchequer |
| Purchase of workshop equipment - hydraulic press, chain block winch | 4,999,980  | 4,999,980  | 100% | 5,000,000  | 4,999,980  | GOK -Exchequer |
| Supply and delivery of seedlings                                    | 2,600,000  | 2,600,000  | 100% | 2,600,000  | 2,600,000  | GOK -Exchequer |
| Development of Funzi landing site (Phase 1)                         | 4,912,918  | 4,912,918  | 98%  | 5,000,000  | 4,912,918  | GOK -Exchequer |
| Promotion of breeding stock - Galla goats                           | 3,206,250  | 3,206,250  | 100% | 3,210,000  | 3,206,250  | GOK -Exchequer |
| Construction of a cattle dip at Stamili                             | 3,999,945  | 3,999,945  | 100% | 4,000,000  | 3,999,945  | GOK -Exchequer |
| Purchase of Stunners (Two)  | 1,999,900  | 1,999,900  | 100% | 2,000,000  | 1,999,900  | GOK -Exchequer |
| Provision of seeds - Maize (long rains)                             | 11,400,000 | 11,400,000 | 100% | 11,400,000 | 11,400,000 | GOK -Exchequer |
| Rehabilitation of operational cattle dip at Kilimangodo             | 1,999,822  | 1,999,822  | 100% | 2,000,000  | 1,999,822  | GOK -Exchequer |
| Equipping of Kwale slaughter house                                  | 4,999,995  | 4,999,995  | 100% | 5,000,000  | 4,999,995  | GOK -Exchequer |

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2025

|   |           |           |      |           |           |                |
|---|-----------|-----------|------|-----------|-----------|----------------|
| Tiling of Agriculture office                                  | 996,629   | 996,629   | 100% | 1,000,000 | 996,629   | GOK -Exchequer |
| Establishment of Apiaries                                     | 2,000,000 | 1,999,782 | 100% | 2,000,000 | 1,999,782 | GOK -Exchequer |
| Construction of a cattle dip at Menzamwenye                   | 3,999,975 | 3,999,530 | 100% | 4,000,000 | 3,999,530 | GOK -Exchequer |
| Purchase of fishing gear -including fish finders & GPS        | 5,892,670 | 5,892,670 | 98%  | 6,000,000 | 5,892,670 | GOK -Exchequer |
| Construction of a dip at Mtsarani in Mkongani Ward            | 3,999,951 | 3,999,807 | 100% | 4,000,000 | 3,999,807 | GOK -Exchequer |
| Purchase of dinning tables at ATC Mkongani                    | 999,295   | 999,225   | 100% | 1,000,000 | 999,225   | GOK -Exchequer |
| Rehabilitation of Msambweni Office Block                      | 1,999,980 | 1,998,923 | 100% | 2,000,000 | 1,998,923 | GOK -Exchequer |
| Establishment of zero grazing & poultry units at ATC Mkongani | 3,999,891 | 3,999,289 | 100% | 4,000,000 | 3,999,289 | GOK -Exchequer |
| Construction of a dip at Chikuyu                              | 3,999,055 | 3,999,056 | 100% | 4,000,000 | 3,999,056 | GOK -Exchequer |
| Establishment of Bofu Micro Irrigation Scheme (Phase 1)       | 4,000,000 |           | 0%   | 4,000,000 |           | GOK -Exchequer |
| Construction of a cattle dip at Wenzalambi                    | 3,996,427 | 3,996,316 | 100% | 4,000,000 | 3,996,316 | GOK -Exchequer |
| Construction of a dip at Shirazi                              | 3,958,940 | 3,333,282 | 83%  | 4,000,000 | 3,333,282 | GOK -Exchequer |
| Construction of a dip at Danjal                               | 3,926,096 | 2,364,092 | 59%  | 4,000,000 | 2,364,092 | GOK -Exchequer |

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**KWALE COUNTY EXECUTIVE**

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| Upscaling of Mwakalanga and Mwaluvuno micro irrigation schemes (Phase 1)  | 9,783,092  |           | 0%  | 10,000,000 |           | GOK -Exchequer |
| Upscaling of Burani Irrigation Scheme (Phase 1)   | 4,855,296  |           | 0%  | 5,000,000  |           | GOK -Exchequer |
| Construction of livestock market at Kalalani (Phase 1)  | 7,000,000  |           | 0%  | 7,000,000  |           | GOK -Exchequer |
| Support to micro irrigation sites Bodo (Ramisi), Gandini, Afya Bora (Kinango), Siogopi, Chikwakwani (Kasemeni), Masimbani, Kinga SHG (Dzombo), Mteza (Kinango) - Phase II | 2,449,021  |           | 0%  | 2,500,000  |           | GOK -Exchequer |
| Establishment of Shaurimoyo Micro Irrigation Scheme (Phase 1)   | 10,000,000 |           | 0%  | 10,000,000 |           | GOK -Exchequer |
| Construction of livestock market at Meli Kubwa (Phase 1)  | 7,000,000  |           | 0%  | 7,000,000  |           | GOK -Exchequer |
| Upscaling of Dzihoeni Micro Irrigation Scheme (Phase 1)   | 2,859,487  | 2,859,487 | 95% | 3,000,000  | 2,859,487 | GOK -Exchequer |
| Construction of Mwangulu Slaughter House  | 9,161,767  | 3,335,336 | 33% | 10,000,000 | 3,335,336 | GOK -Exchequer |
| Construction of Mwazaro sea weed store  | 6,837,794  | 4,837,037 | 69% | 7,000,000  | 4,837,037 | GOK -Exchequer |

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

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| Construction of Tsunza fish landing site. (Phase II)   | 9,064,948          | 4,549,346          | 45%  | 10,000,000         | 4,549,346          | GOK -Exchequer |
| Construction of a sea wall and Banda at Mkunguni fish landing site (Phase 1)                         | 4,974,447          |                    | 0%   | 5,000,000          |                    | GOK -Exchequer |
| Rehabilitation of perimeter fence and gate at AMS office Msambweni                                   | 1,991,186          |                    | 0%   | 2,000,000          |                    | GOK -Exchequer |
| Rehabilitation of operational cattle dip at Mwabila  | 1,964,559          |                    | 0%   | 2,000,000          |                    | GOK -Exchequer |
| Upscaling of Nuru, Nyalani and Mtaa Micro Irrigation Schemes (supply & installation)                 | 3,972,756          |                    | 0%   | 4,000,000          |                    | GOK -Exchequer |
| Construction of livestock market at Vibandani Kwa Bita (Phase 1)                                     | 6,507,693          |                    | 0%   | 7,000,000          |                    | GOK -Exchequer |
|  |                    |                    |      |                    |                    |                |
| <b>Sub-Totals</b>  | <b>236,052,602</b> | <b>157,021,452</b> |      | <b>242,072,500</b> | <b>157,021,452</b> |                |
| <b>3064</b>  |                    |                    |      |                    |                    |                |
| Rehabilitation and equipping of a laboratory at Mwabila dispensary in Mwavumbo                       | 4,494,507          | -                  | 100% | 4,500,000          | -                  | GOK -Exchequer |
| Proposed Oncology Center Additions And Alteration Works At Kwale Sub-County Hospital In Kwale County | 2,860,640          | -                  | 100% | 2,860,640          | -                  | GOK -Exchequer |

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| Proposed Renovation Of Newborn Complex And Walkway At Msambweni County Referral Hospital                  | 1,494,138  | -         | 100% | 1,494,138  | -         | GOK -Exchequer |
| Supply,delivery and installation of 5No X-ray machine (Kikoneni,Msambweni,Kinango,Lungalunga and Mnyenzi) | 59,975,000 | -         | 100% | 60,000,000 | -         | GOK -Exchequer |
| Proposed Renovation Works At Kinango Sub-County Hospital In Kinango Ward                                  | 4,272,776  | -         | 100% | 5,269,262  | -         | GOK -Exchequer |
| Proposed Painting Works At Kwale Sub-County Hospital In Tsimba Golini Ward                                | 2,980,046  | -         | 100% | 3,000,000  | -         | GOK -Exchequer |
| Proposed Paint Works At Kinango Sub-County Hospital In Kinango Ward                                       | 2,764,472  | 2,764,472 | 100% | 3,200,000  | 2,764,472 | GOK -Exchequer |
| Proposed Power Supply Installation To The Lunga Lunga Hospital Mortuary                                   | 1,997,742  | -         | 100% | 2,000,000  | -         | GOK -Exchequer |
| supply and delivery of kikoneni water pipes   | 490,200    | -         | 100% | 500,000    | -         | GOK -Exchequer |
| supply and delivery of washing machine and a baby incubator for mkongani hospital                         | 1,399,999  | -         | 100% | 1,500,000  | -         | GOK -Exchequer |
| supply and delivery of air conditioners for kwale theater   | 479,400    | -         | 100% | 500,000    | -         | GOK -Exchequer |
| supply and delivery of cytotoxic waste bags and a washing machine   | 499,950    | -         | 100% | 500,000    | -         | GOK -Exchequer |
| supply and delivery of a dialysis machine   | 2,999,980  | -         | 100% | 3,000,000  | -         | GOK -Exchequer |

COUNTY GOVERNMENT OF KWALE

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| supply, delivery and installation of electronics for kwale cancer center            | 1,744,652  | -         | 100% | 2,000,000  | -         | GOK -Exchequer |
| supply, delivery, installation and testing of xray accessories for samburu hospital | 7,996,776  | -         | 100% | 8,000,000  | -         | GOK -Exchequer |
| supply and delivery of water tanks for dziriphe and mkongani dispensaries           | 599,500    | -         | 100% | 600,000    | -         | GOK -Exchequer |
| installation of grills for oncology centre  | 598,647    | -         | 100% | 600,000    | -         | GOK -Exchequer |
| Construction of a mortuary at Lunga Lunga Sub County hospital in Vanga ward         | 10,246,863 | 7,601,689 | 100% | 10,246,863 | 7,601,689 | GOK -Exchequer |
| Construction of a theatre block at Mnyenzi health centre in Kasemeni ward           | 15,043,525 | 9,508,032 | 80%  | 15,043,525 | 9,508,032 | GOK -Exchequer |
| Construction of a dispensary at Kazamoyo in Samburu Chengoni Ward                   | 5,204,033  | 2,635,728 | 50%  | 2,568,305  | 2,635,728 | GOK -Exchequer |
| Construction of a general ward ward at Taru Dispensary in Mackinnon Ward            | 8,190,043  | 7,168,053 | 100% | 10,000,000 | 7,168,053 | GOK -Exchequer |
| Construction of Maternity wing at Ngathini in Vanga Ward                            | 5,941,173  | 1,900,000 | 40%  | 6,019,062  | -         | GOK -Exchequer |
| Drilling of a borehole and placenta pit at Gazi dispensary in Kinondo Ward          | 2,493,101  | -         | 100% | 2,500,000  | -         | GOK -Exchequer |
| Constrution of Bonje Dispensary   | 6,000,000  | 4,024,979 | 100% | 6,000,000  | 4,024,979 | GOK -Exchequer |
| Construction of a dispensary at Mwamose in Vanga ward                               | 3,201,963  | 1,078,987 | 100% | 3,201,963  | 1,078,987 | GOK -Exchequer |
| Construction of X -RAY block at Mkongani Health centre in Mkongani ward             | 9,892,808  | -         | 60%  | 10,000,000 | -         | GOK -Exchequer |
| Construction of a Modern out Patient Block at Samburu Hospital Phase I              | 26,000,000 | -         | 50%  | 43,542,325 | -         | GOK -Exchequer |

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|--|--------------------|-------------------|------|--------------------|-------------------|----------------|
| Construction of the ICU and Renal Unit in Kinango Hospital                           | 44,000,000         | 18,753,065        | 80%  | 62,180,453         | 18,753,065        | GOK -Exchequer |
| Supply and delivery of Phototherapy Machines and Infant Incubators                   | 2,999,850          | 801,250           | 100% | 3,000,000          | 801,250           | GOK -Exchequer |
| Rehabilitation and equipping of a laboratory at Mwabila dispensary in Mwavumbo       | 4,494,507          | -                 | 100% | 4,500,000          | -                 | GOK -Exchequer |
| Rehabilitation of Maternity Wing and outpatient block at Vanga Dispensary in Vanga   | 4,994,884          | -                 | 50%  | 5,000,000          | -                 | GOK -Exchequer |
| Rehabilitation of the old ward at Kwale Hospital                                     | 13,990,007         | -                 | 50%  | 14,000,000         | -                 | GOK -Exchequer |
| Proposed Completion of an OPD block at Waa dispensary in Waa-Ng'ombeni               | 2,600,000          | -                 | 40%  | 2,600,000          | -                 | GOK -Exchequer |
| Construction of Mwazaro dispensary in Pongwe Kikoneni Ward                           | 3,294,528          | -                 | 100% | 3,294,528          | -                 | GOK -Exchequer |
| Proposed Construction Of 300m3 Underground Water Tank At Samburu Sub-County Hospital | 4,962,207          | -                 | 60%  | 4,962,207          | -                 | GOK -Exchequer |
| proposed construction of oncology Disposal shed                                      | 2,000,000          | -                 | 100% | 2,000,000          | -                 | GOK -Exchequer |
| Renovation of ct scan at refferal Hospital   | 2,000,000          | -                 | 0%   | 2,000,000          | -                 | GOK -Exchequer |
| Installation of lead doors for kikoneni, mnyenzeni,msambweni and kinango hospitals   | 4,000,000          | -                 | 0%   | 4,000,000          | -                 | GOK -Exchequer |
| Proposed Completion of Kibuyuni OPD in Kubo South Ward                               | 4,000,000          | -                 | 90%  | 4,000,000          | -                 | GOK -Exchequer |
| <b>Sub-Totals</b>  | <b>283,197,917</b> | <b>56,236,255</b> |      | <b>320,183,271</b> | <b>54,336,255</b> |                |
| <b>3066</b>  |                    |                   |      |                    |                   |                |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

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|  |             |            |      |             |            |                 |
|--|-------------|------------|------|-------------|------------|-----------------|
| Construction of fruit processing plant phase III in Shimba hills Kubo South ward   | 124,450,353 | 54,207,406 | 44%  | 125,000,000 | 54,207,406 | GOK - Exchequer |
| Construction of Lungalunga biashara centre and purchase of desktop for LBC   | 3,496,105   | 3,496,105  | 100% | 3,500,000   | 3,496,105  | GOK - Exchequer |
| Electrification of market stalls in Pongwe/Kikoneni, Samburu/Chengoni, Kinango, Puma and Waa/Ng'ombeni wards - (Vanga rice collection centre, Jimbo fish market, Lunga Lunga stalls, Samburu market, Mbuguni stalls, White house toilets, Kanana stalls, Mrima stalls and Diani Markaz stalls) | 7,995,379   | 4,682,605  | 59%  | 8,000,000   | 4,682,605  | GOK - Exchequer |
| Construction of a market shed at Mtaa in Kasemeni ward   | 2,999,500   | 1,058,175  | 35%  | 3,000,000   | 1,058,175  | GOK - Exchequer |
| Construction of Bofu Bodaboda shed in Kasemeni Ward  | 895,474     | -          | 0%   | 1,500,000   | -          | GOK - Exchequer |
| Renovation of Markets (Kwale Bus park stalls)  | 1,884,855   | -          | 0%   | 2,000,000   | -          | GOK - Exchequer |
| Renovation of Markets (Ndavaya Market shed)  | 2,432,996   | -          | 0%   | 2,500,000   | -          | GOK - Exchequer |

**COUNTY GOVERNMENT OF KWALE**

**KWALE COUNTY EXECUTIVE**

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|   |             |             |      |             |             |                 |
|---|-------------|-------------|------|-------------|-------------|-----------------|
| Construction of Market Stalls at Kigato Trading centre in Waa Ng'ombeni                         | 3,295,341   | 1,724,294   | 52%  | 3,500,000   | 1,724,294   | GOK - Exchequer |
| Purchase of software for the Trade Revolving Fund(Loan Management system)                       | 8,805,000   | 5,625,000   | 64%  | 10,000,000  | 5,625,000   | GOK - Exchequer |
| Kwale County Aggregation and Industrial Park, Mwananyamala in Lunga Lunga - County Contribution | 497,431,884 | 162,336,153 | 33%  | 500,000,000 | 162,336,153 | GOK - Exchequer |
| Proposed Construction of Market in Lemba Ukunda ward Phase II                                   | 34,006,164  | 20,235,053  | 60%  | 35,000,000  | 20,235,053  | GOK - Exchequer |
| Purchase of Maize Milling machines in Dzombo Ward.  | 995,200     | 995,200     | 100% | 1,000,000   | 995,200     | GOK - Exchequer |
| Proposed Construction of a Boda boda shed at Msulwa in Kubo South ward                          | 899,855     | 899,855     | 100% | 900,000     | 899,855     | GOK - Exchequer |
| Drilling of borehole to supply water to the fruit processing plant in Kubo South                | 5,699,196   | -           | 0%   | 6,000,000   | -           | GOK - Exchequer |
| Completion of Diani Market phase III  | 41,808,678  | 26,444,490  | 63%  | 35,000,000  | 26,444,490  | GOK - Exchequer |
| Construction of Bodaboda shed at Mshiu in Pongwe-Kikoneni Ward                                  | 995,252     | 995,252     | 100% | 930,000     | 995,252     | GOK - Exchequer |

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| Construction of Msulwa Market in Kubo South ward  | 6,937,658  | 6,937,658  | 100% | 7,000,000  | 6,937,658  | GOK - Exchequer |
| Cabro paving and street lighting from FPP road to the main road   | 14,793,420 | 13,434,812 | 91%  | 12,000,000 | 13,434,812 | GOK - Exchequer |
| Construction of Bodaboda shed at Kona ya Shimoni in Pongwe-Kikoneni Ward changed to Magoma  | 929,090    | -          | 0%   | 930,000    | -          | GOK - Exchequer |
| Construction of market stalls and three (3) door VIP at Msambweni hospital  | 3,925,215  | 2,074,412  | 53%  | 4,000,000  | 2,074,412  | GOK - Exchequer |
| Construction of Bodaboda shed (Bike park, tuckshop, sitting benches for riders/waiting customers) at Kibiboni stage (Pongwe-Kikoneni Ward). | 845,901    | 641,751    | 76%  | 850,000    | 641,751    | GOK - Exchequer |
| Construction of a market shed at Mtaa in Kasemeni ward  | 2,200,000  | -          | 0%   | 2,416,349  | -          | GOK - Exchequer |
| Water reticulation at Diani market in Ukunda ward   | 3,990,000  | -          | 0%   | 4,000,000  | -          | GOK - Exchequer |
| Renovation of Residential and Office Buildings - Mvinden Office   | 2,924,128  | -          | 0%   | 3,000,000  | -          | GOK - Exchequer |

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| Feasibility study for Mwananyamala Special Economic Zone       | 2,968,440          | -                  | 0%   | 3,300,000          | -                  | GOK - Exchequer |
| <b>Sub-Totals</b>  | <b>777,605,084</b> | <b>305,788,221</b> |      | <b>775,326,349</b> | <b>305,788,221</b> |                 |
| <b>3069</b>  |                    |                    |      |                    |                    |                 |
| Maweni ECDE  | 6,641,731          | 2,671,561          | 40%  | 6,641,731          | 2,671,561          | CGK             |
| Chigombero ECDE Centre in Mwavumbo Ward                        | 5,921,110          | 5,771,110          | 97%  | 150,000            | -                  | CGK             |
| Construction of a perimeter wall in Bang'a VTC in Puma ward    | 5,649,264          | 5,649,264          | 100% | 5,649,264          | 5,649,264          | CGK             |
| Construction of a toilet at Diani VTC in Gombato ward          | 1,300,000          | 1,300,000          | 100% | 1,300,000          | 1,300,000          | CGK             |
| Construction of a toilet at Kiruku VTC in Pongwe Kikoneni ward | 1,298,455          | -                  | 0%   | 1,298,455          | -                  | CGK             |
| Construction of a toilet at Mwena VTC in Mwereni ward          | 1,300,000          | 1,300,000          | 100% | 1,300,000          | 1,300,000          | CGK             |
| Construction of a twin workshop at Mrima VTC in Dzombo ward    | 6,883,324          | 4,808,793          | 70%  | 6,883,324          | 4,808,793          | CGK             |
| Construction of perimeter wall in Ukunda VTC in Ukunda ward    | 8,642,998          | 4,000,001          | 46%  | 8,642,998          | 4,000,001          | CGK             |

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|---|------------|-----------|------|------------|-----------|-----|
| Construction of toilet at Vanga VTC in Vanga ward                   | 1,297,590  | 1,297,590 | 100% | 1,297,590  | 1,297,590 | CGK |
| Construction of VTC at Mwabila Mwavumbo ward                        | 7,801,732  | 6,884,723 | 88%  | 917,009    | -         | CGK |
| Kipinda ECDE in Mkongani Ward                                       | 5,796,097  | 5,796,097 | 100% | 2,438,824  | 2,438,824 | CGK |
| Ngoto ECDE in Tiwi Ward   | 5,999,433  | 5,999,433 | 100% | 200,000    | 200,000   | CGK |
| Nyacha ECDE in Mackinon Road Ward -Retender                         | 4,519,099  | 4,044,470 | 89%  | 474,629    | -         | CGK |
| Pehoni ECDE Centre  | 5,950,000  | 5,950,000 | 100% | 3,648,604  | 3,648,604 | CGK |
| 2649999 Village Polytechnic Grant                                   | 10,000,000 | -         | 0%   | 10,000,000 | -         | CGK |
| Completion of Mbararani ECDE centre in Mkongani ward                | 3,997,928  | 1,394,807 | 35%  | 3,997,928  | 1,394,807 | CGK |
| Construction of ECDE Centre at Gongonda in Ramisi ward              | 6,309,318  | 6,131,068 | 97%  | 6,309,318  | 6,131,068 | CGK |
| Construction of 2 Class rooms at Mwapala Primary in Kubo South Ward | 3,998,010  | 1,577,588 | 39%  | 2,420,421  | -         | CGK |
| Construction of a toilet at Diani VTC in Gombato Bongwe ward        | 1,199,900  | -         | 0%   | 1,199,900  | -         | CGK |

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| Construction of a toilet at Kinango VTC in Kinango ward                       | 1,300,000 | 1,292,887 | 99%  | 1,300,000 | 1,292,887 | CGK |
| Construction of a toilet at Maloloni ECDE Centre in Kubo South ward           | 1,295,112 | 1,294,920 | 100% | 1,295,112 | 1,294,920 | CGK |
| Construction of a Twin Workshop at Ukunda VTC in Ukunda Ward                  | 2,886,466 | -         | 0%   | 2,886,466 | -         | CGK |
| Construction of a vocational training college at Gandini in Kinango ward      | 6,739,182 | 6,739,182 | 100% | 1,740,186 | 1,740,186 | CGK |
| Construction of Bumamani ECDE Centre in Kinondo Ward                          | 6,484,551 | 6,298,551 | 97%  | 4,454,480 | 4,268,480 | CGK |
| Construction of Computer Lab at Tiwi Vocational training college in Tiwi Ward | 7,481,912 | 5,549,115 | 74%  | 3,845,828 | 1,913,031 | CGK |
| Construction of Dupharo ECDE centre in Mackinon ward                          | 6,812,750 | 4,469,956 | 66%  | 6,812,750 | 4,469,956 | CGK |
| Construction of Jaribuni ECDE Centre in Samburu Chengoni Ward                 | 6,878,674 | 6,728,670 | 98%  | 150,003   | -         | CGK |
| Construction of Kajiweni ECDE Centre Mackinon ward                            | 6,798,029 | 6,557,629 | 96%  | 6,798,029 | 6,557,629 | CGK |

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| Construction of Mabesheni VTC twin workshop in Kasemeni ward              | 6,679,814 | 1,807,999 | 27%  | 4,871,814 | -         | CGK |
| Construction of Mafumoni ECDE centre in Mkongani ward                     | 6,751,969 | 6,751,969 | 100% | 6,664,969 | 6,664,969 | CGK |
| Construction of Mgalani ECDE Centre in Puma ward                          | 6,795,487 | 6,621,487 | 97%  | 6,795,487 | 6,621,487 | CGK |
| Construction of Mkanda Primary School ECDE Centre in Kubo South ward      | 6,827,048 | 4,776,187 | 70%  | 2,050,861 | -         | CGK |
| Construction of Mtumwa Primary School ECDE Centre in Mwereni ward         | 6,826,120 | 6,384,757 | 94%  | 1,919,563 | 1,478,200 | CGK |
| Construction of Mwabandari ECDE in Pongwe Kikoneni ward                   | 6,738,243 | 3,738,232 | 55%  | 6,738,243 | 3,738,232 | CGK |
| Construction of Mwaruphesa Primary School ECDE Centre in Samburu Chengoni | 6,667,385 | 5,957,445 | 89%  | 6,667,385 | 5,957,445 | CGK |
| Construction of Mwaryarya ECDE Centre in Mkongani Ward                    | 6,854,649 | 6,704,649 | 98%  | 150,000   | -         | CGK |
| Construction of Ngoni ECDE Centre in Mwavumbo ward                        | 6,855,229 | 6,855,229 | 100% | 6,855,229 | 6,855,229 | CGK |

**COUNTY GOVERNMENT OF KWALE**

**KWALE COUNTY EXECUTIVE**

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| Construction of Nguluku Nursery School ECDE Centre in Ndavaya ward  | 6,740,595  | 5,808,364 | 86%  | 4,374,384 | 3,442,152 | CGK |
| Construction of Nihutu ECDE centre in Mwavumbo ward                 | 6,855,229  | 6,428,152 | 94%  | 1,937,644 | 1,510,567 | CGK |
| Construction of Perimeter wall in Makina VTC in Mackinon Rd ward    | 12,962,536 | 4,703,539 | 36%  | 4,703,539 | 4,703,539 | CGK |
| Construction of Perimeter Wall Mkwakwani ECDE Centre in Ukunda Ward | 2,983,445  | 2,983,444 | 100% | 820,526   | 820,526   | CGK |
| Construction of Shaurimoyo ECDE in Samburu- Chengoni ward           | 6,795,742  | 6,410,041 | 94%  | 6,795,742 | 6,410,041 | CGK |
| Construction of Simanya Primary ECDE Centre in Kubo South Ward      | 6,968,135  | 5,388,143 | 77%  | 1,579,992 | -         | CGK |
| Construction of Swere Nursery ECDE Centre (Mzinji) in Mkongani ward | 6,854,179  | 6,854,179 | 100% | 6,654,079 | 6,654,079 | CGK |
| Construction of Timboni ECDE Centre in Mwereni ward                 | 6,667,385  | 3,627,871 | 54%  | 6,667,385 | 3,627,871 | CGK |
| Construction of toilet at Chikola ECDE Centre in Tiwi ward          | 1,299,500  | 667,270   | 51%  | 1,299,500 | 667,270   | CGK |

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| Construction of Twin Workshop at Donje VTC in Macknon Ward                       | 6,791,650 | 6,791,650 | 100% | 2,142,706 | 2,142,706 | CGK |
| Construction of twin workshop at Makobe Youth Polytechnic in Kubo South ward     | 6,198,694 | 1,329,432 | 21%  | 4,869,262 | -         | CGK |
| Construction of Kamale Youth Polytechnic Girls Hostel                            | 3,982,604 | 3,098,760 | 78%  | 883,844   | -         | CGK |
| Construction of two classrooms at Buga(Kwa Mufyu)ECDE /Madrassa centre in Ukunda | 3,999,587 | 1,718,099 | 43%  | 3,999,587 | 1,718,099 | CGK |
| Construction of two classrooms at Galu Pry School ECDE Centre in Kinondo         | 3,257,102 | 3,257,102 | 100% | 3,257,102 | 3,257,102 | CGK |
| Construction of two toilet blocks at Mkongani VTC in Mkongani ward               | 2,599,848 | 2,599,847 | 100% | 2,599,848 | 2,599,847 | CGK |
| Installation of guard rails at Katangini, Kaseveni and Mawia Kubo south ward     | 2,999,109 | 2,997,232 | 100% | 2,999,109 | 2,997,232 | CGK |
| Kaya Bombo ECDE  | 5,677,620 | 2,560,120 | 45%  | 3,117,500 | -         | CGK |
| Maendeleo ECDE in Puma Ward  | 5,730,104 | 3,344,605 | 58%  | 2,385,499 | -         | CGK |

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| Longido ECDE in Ramisi ward                                       | 5,856,306  | 5,606,306  | 96%  | 250,000    | -          | CGK |
| Munje Pwani ECDE in Ramisi ward                                   | 6,425,969  | 5,876,398  | 91%  | 2,846,420  | 2,296,849  | CGK |
| Purchase and installation of water harvesting systems             | 6,411,792  | 6,902,064  | 108% | 6,411,792  | 6,902,064  | CGK |
| Purchase of tools and Equipment for all VTC centres               | 2,988,000  | -          | 0%   | 2,988,000  | -          | CGK |
| Purchase of tools and Equipment for all VTC centres               | 20,649,560 | 15,700,064 | 76%  | 20,649,560 | 15,700,064 | CGK |
| Rehabilitation of Bomani ECDE centre in Ndavaya                   | 4,683,352  | 4,193,352  | 90%  | 490,000    | -          | CGK |
| Rehabilitation of Denyenye Birikani ECDE Centre in Waa-Ng'ombeni  | 5,289,353  | 4,914,642  | 93%  | 374,711    | -          | CGK |
| Rehabilitation of Mabayani ECDE centre in Mwereni Ward            | 1,973,920  | 1,973,746  | 100% | 1,973,920  | 1,973,746  | CGK |
| Renovation and fixing of guard rails at Kibwaga ECDE in Tiwi ward | 2,699,799  | 2,699,799  | 100% | 2,699,799  | 2,699,799  | CGK |
| Renovation of Chanyiro ECDE in Mkongani ward                      | 2,193,673  | 1,005,523  | 46%  | 2,193,673  | 1,005,523  | CGK |
| Renovation of Dokata ECDE in Mackinon road ward                   | 2,492,147  | 2,492,146  | 100% | 2,492,147  | 2,492,146  | CGK |

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| Renovation of Fatihi ECDE at Ukunda ward                     | 2,458,266 | 2,457,947 | 100% | 2,458,266 | 2,457,947 | CGK |
| Renovation of Kingwede ECDE in Ramisi ward                   | 1,500,000 | 1,500,000 | 100% | 1,500,000 | 1,500,000 | CGK |
| Renovation of Marwa ECDE at Kinondo                          | 1,433,092 | 1,433,092 | 100% | 1,433,092 | 1,433,092 | CGK |
| Renovation of Mgome B (Westgate) ECDE in Dzombo              | 1,478,269 | -         | 0%   | 1,478,269 | -         | CGK |
| Renovation of Mkwambani ECDE at Kinondo                      | 1,422,423 | 782,739   | 55%  | 1,422,423 | 782,739   | CGK |
| Renovation of Mulima ECDE at Puma ward                       | 2,456,996 | 2,456,996 | 100% | 2,456,996 | 2,456,996 | CGK |
| Renovation of Muyuni ECDE in Ndavaya ward                    | 2,994,116 | -         | 0%   | 2,994,116 | -         | CGK |
| Renovation of Mvumoni ECDE in Pongwe -Kikoneni               | 1,492,841 | 1,468,366 | 98%  | 1,492,841 | 1,468,366 | CGK |
| Renovation of Mwachido ECDE in Vukani in Gombato-Bongwe ward | 2,494,597 | 2,494,597 | 100% | 2,494,597 | 2,494,597 | CGK |
| Renovation of Mwamambi ECDE in Gombato Bongwe ward           | 2,499,550 | 2,499,550 | 100% | 2,499,550 | 2,499,550 | CGK |
| Renovation of Mwambani ECDE in Samburu-Chengoni ward         | 2,498,569 | 1,343,779 | 54%  | 2,498,569 | 1,343,779 | CGK |

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| Renovation of Ummul Qura ECDE at Mbuwani in Gombato-Bongwe ward              | 2,499,896  | 1,670,806 | 67%  | 2,499,896  | 1,670,806 | CGK |
| Supply and delivery of Apparel equipments for production center              | 2,595,750  | -         | 0%   | 2,595,750  | -         | CGK |
| Supply and delivery of Machines for production center                        | 2,551,000  | 2,551,000 | 100% | 2,551,000  | 2,551,000 | CGK |
| Supply and delivery of office furniture for production center                | 1,997,762  | 1,997,762 | 100% | 1,997,762  | 1,997,762 | CGK |
| Supply and delivery of Special industrial machine for production center      | 2,998,789  | -         | 0%   | 2,998,789  | -         | CGK |
| Perimeter Wall Gulanze YP  | 2,500,000  | -         | 0%   | 2,500,000  | -         | CGK |
| Renovation of Mwalolo (Umoja) ECDE centre in Mkongani ward                   | 2,675,892  | -         | 0%   | 2,675,892  | -         | CGK |
| Instructional Material except for Waa-Ng'ombeni ward                         | 23,300,000 | -         | 0%   | 23,300,000 | -         | CGK |
| Construction of toilet at Jasini ECDE centre                                 | 1,500,000  | -         | 0%   | 1,286,658  | -         | CGK |
| Renovation of Nzora ECDE centre  | 3,500,000  | -         | 0%   | 3,485,394  | -         | CGK |
| Supply,delivery and installation of water harvesting systems in macknon road | 550,756    | -         | 0%   | 514,112    | -         | CGK |

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| Supply,delivery and installation of water harvesting systems in mwavumbo ward | 710,748    |            | 0%   | 705,526    |            | CGK |
| Supply,delivery and installation of water harvesting systems in Kinango ward  | 710,748    |            | 0%   | 524,204    |            | CGK |
| Supply,delivery and installation of water harvesting systems in Ndavaya ward  | 851,504    |            | 0%   | 848,389    |            | CGK |
| Supply,delivery and installation of water harvesting systems in Kinondo ward  | 630,570    |            | 0%   | 628,778    |            | CGK |
| Supply,delivery and installation of water harvesting systems in Kasemeni ward | 1,277,375  |            | 0%   | 1,277,375  |            | CGK |
| Village polytechnic grant   | 20,000,000 | 20,000,000 | 100% | 20,000,000 | 20,000,000 | CGK |
| Electricity connection to Vocational Training Centres                         | 6,500,000  | -          | 0%   | 6,500,000  | -          | CGK |
| Supply and delivery of motor vehicle electrical tools and Equipment           | 1,350,500  |            | 0%   | 1,324,500  |            | CGK |
| Supply and delivery of panel beating and mobile repairs tools                 | 904,750    |            | 0%   | 903,900    |            | CGK |
| Supply and delivery of motor vehicle mechanics tools and Equipment            | 2,498,300  |            | 0%   | 2,488,300  |            | CGK |

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| Supply and delivery of electrical tools and equipment               | 2,033,650 |  | 0% | 2,030,613 |  | CGK |
| Supply and delivery of tailoring tools and equipment                | 2,142,000 |  | 0% | 2,002,500 |  | CGK |
| Supply and delivery of plumbing tools and equipment                 | 2,053,000 |  | 0% | 2,050,615 |  | CGK |
| Supply and delivery of Administration tools and equipment           | 1,700,000 |  | 0% | 1,688,685 |  | CGK |
| Supply and delivery of tools and power upgrade of production centre | 3,850,000 |  | 0% | 3,730,751 |  | CGK |
| Supply and delivery of carpentry tools and Equipment                | 1,695,900 |  | 0% | 1,705,311 |  | CGK |
| Supply and delivery of Garment making tools and Equipment           | 2,113,600 |  | 0% | 2,110,714 |  | CGK |
| Supply and delivery of masonry tools and Equipment                  | 2,354,600 |  | 0% | 2,350,600 |  | CGK |
| Supply and delivery of hair dressing tools and Equipment            | 1,838,500 |  | 0% | 1,828,185 |  | CGK |
| Supply and delivery of welding tools and equipments                 | 2,017,750 |  | 0% | 2,017,750 |  | CGK |

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| Supply and delivery of building technology tools and equipment     | 1,015,000 |   | 0% | 1,015,000 |   | CGK |
| Supply and delivery of ict tools and equipment                     | 2,458,900 |   | 0% | 2,458,900 |   | CGK |
| Renovation of Matoroni ECDE  | 1,991,558 | - | 0% | 1,991,558 | - | CGK |
| Renovation of Kidziweni ECDE                                       | 2,085,417 | - | 0% | 2,085,417 | - | CGK |
| Renovation of Mudumu ECDE  | 2,500,000 | - | 0% | 2,500,000 | - | CGK |
| Renovation of Mabanda ECDE   | 3,166,122 | - | 0% | 3,166,123 | - | CGK |
| Construction of an ECDE Centre at Stamili kwa Mzee Rashid Mwabombo | 6,299,959 | - | 0% | 6,299,959 | - | CGK |
| Completion of the girls hostel at Mwandimu West VTC                | 1,985,419 | - | 0% | 1,985,419 | - | CGK |
| Construction of Phase 1 Sabrina VTC Perimeter wall                 | 6,500,000 | - | 0% | 6,500,000 | - | CGK |
| Construction of a Twin workshop at Ukunda VTC                      | 1,289,367 | - | 0% | 1,289,367 | - | CGK |
| Renovation of Lukore VTC 2 classrooms                              | 2,700,000 | - | 0% | 2,678,382 | - | CGK |
| Completion of Phase 1 of Bang'a VTC perimeter wall                 | 2,000,000 | - | 0% | 2,000,000 | - | CGK |

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|---|--------------------|--------------------|------|--------------------|--------------------|---------------|
| Construction of Mazeras VTC Phase Triple workshop Phase 1                                     | 6,500,000          | -                  | 0%   | 6,308,896          | -                  | CGK           |
| Renovation of two classrooms at Kinango VTC   | 2,500,000          | -                  | 0%   | 2,493,327          | -                  | CGK           |
| Construction of Chidundumo ECDE centre  | 7,500,000          | -                  | 0%   | 7,500,000          | -                  | CGK           |
| <b>Sub-Totals</b>   | <b>540,329,345</b> | <b>317,693,893</b> |      | <b>417,346,686</b> | <b>203,971,019</b> |               |
| <b>3070</b>   |                    |                    |      |                    |                    |               |
| Water Quality; Procurement of Treatment Chemicals & water quality testing                     | 1,999,260          | -                  | 0%   | 2,000,000          | -                  | GOK Exchequer |
| Water and Sanitation Project  | 1,000,000,000      | 214,830,000        | 21%  | 1,000,000,000      | 214,830,000        | GOK Exchequer |
| Maintenance of Community Water Projects   | 10,635,000         | 3,047,500          | 100% | 10,635,000         | 3,047,500          | GOK Exchequer |
| Grant to Kwawasco (Mkanda Pumping Station & Rehabilitation of Mwangoloto Maji ya Chumvi line) | 3,000,000          | 3,000,000          | 100% | 3,000,000          | 3,000,000          | GOK Exchequer |
| Water Pipeline extension from Mulika Mwizi takeoff to Kwa Kaderu in Mackinon Road Ward        | 2,999,900          | -                  | 0%   | 3,473,000          | -                  | GOK Exchequer |
| Survey and Design of water pipelines within the county  | 2,399,512          | 2,399,512          | 100% | 2,400,000          | 2,399,512          | GOK Exchequer |

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| Pipeline extension from Kwa Mwalolo to Chilongoni in Kinango ward  | 3,633,763 | - | 0%   | 3,635,000 | GOK Exchequer | - |
| Pipeline extension from Moyeni to Kwa Lukongo in Kinango ward  | 2,999,234 | - | 0%   | 3,000,000 | GOK Exchequer | - |
| Construction of water tower at Dzuho ra Mawe in Mwereni ward   | 2,992,400 | - | 0%   | 3,000,000 | GOK Exchequer | - |
| Extension of pipeline from Stage ya Mhogo to Patanani slaughter house (Tsimba Golini Ward)   | 4,000,000 | - | 0%   | 4,000,000 | GOK Exchequer | - |
| Rehabilitation of Magwasheni - Mbegani pipeline, construction of supply line to Tiribe and installation of pump at Magwasheni pumping station in Mkongani ward | 6,918,240 | - | 100% | 6,918,240 | GOK Exchequer | - |
| Rehabilitation of Shimba Hills water supply system Kubo South Ward   | 999,804   | - | 0%   | 1,000,000 | GOK Exchequer | - |
| Pipeline extension from Msulwa to Majimboni in Kubo South ward   | 4,999,159 | - | 0%   | 5,000,000 | GOK Exchequer | - |

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| Lutsangani - M'bande - Chidzipwa pipeline extension in Mwavumbo   | 3,998,542 | - | 0% | 4,000,000 | GOK Exchequer | - |
| Mazeras Mabirikani - Mwamdudu water pipeline in Kasemeni ward   | 3,999,014 | - | 0% | 4,000,000 | GOK Exchequer | - |
| Mazeras mision offtake  | 2,992,991 | - | 0% | 3,000,000 | GOK Exchequer | - |
| Extension of water pipeline at Marigiza water tower to Madzokani, Voroni and Muembeni in Ramisi ward        | 4,000,000 | - | 0% | 4,000,000 | GOK Exchequer | - |
| Pipeline extension from Mkuduru A Borehole in Dzombo Ward   | 3,997,685 | - | 0% | 4,000,000 | GOK Exchequer | - |
| Pipeline extension from Mwakayamba borehole in Mbatu Village to Kwa Wanje and Kwa Mwachumba in Kinondo ward | 1,500,000 | - | 0% | 1,500,000 | GOK Exchequer | - |
| Pipeline Extension from Simkumbe Borehole in Tiwi ward  | 1,983,871 | - | 0% | 2,000,000 | GOK Exchequer | - |
| Drilling and equipping of a borehole at Madibwani dispensary in Waa-Ngombeni ward                           | 2,798,829 | - | 0% | 3,000,000 | GOK Exchequer | - |

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| Drilling and equipping of a borehole at Mwele in Waa-Ngombeni ward   | 3,000,000  | -         | 0%   | 3,000,000  |           | GOK Exchequer | - |
| Drilling and equipping of a borehole at Mwatate in Waa-Ngombeni ward   | 2,999,180  | -         | 0%   | 3,000,000  |           | GOK Exchequer | - |
| Drilling and equipping of a borehole at Ngombeni -Moshini kwa Mzee Atta in Waa-Ngombeni  | 2,997,872  | -         | 0%   | 3,000,000  |           | GOK Exchequer | - |
| Drilling of borehole at Maweni village in Tiwi ward Phase-2  | 1,500,000  | -         | 0%   | 1,500,000  |           | GOK Exchequer | - |
| Drilling and equipping of a borehole with water tower at Magongoni-Kigaleni in Kinondo Ward  | 4,959,603  | -         | 0%   | 5,000,000  |           | GOK Exchequer | - |
| Equipping of a borehole at Kilindini in Mkongani ward  | 2,000,000  | -         | 0%   | 2,000,000  |           | GOK Exchequer | - |
| Supply and delivery of drilling materials/Provision for Drilling and test pumping of Mwajiata Mosque BH in Pongwe, Mwachande BH in Ramisi & Zigira BH in Kinondo | 12,048,454 | 6,328,380 | 100% | 12,048,454 | 6,328,380 | GOK Exchequer | - |
| Equipping of borehole at Mawia in Kubo South ward  | 2,499,799  | -         | 0%   | 2,500,000  |           | GOK Exchequer | - |

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| Drilling & equipping of Borehole at Kinango Ndogo in Kubo South Ward  | 3,998,408 | - | 0% | 4,000,000 | GOK Exchequer | - |
| Installation of solar powered pump at Manyatta borehole in Kubo South ward  | 2,996,280 | - | 0% | 3,000,000 | GOK Exchequer | - |
| Drilling and equipping of Majimoto borehole in Dzombo ward( Installation of Majimoto Borehole and pipeline extension) | 2,383,626 | - | 0% | 2,384,000 | GOK Exchequer | - |
| Rehabilitation of Ngoto Borehole and laying of pipeline to Ngowa Magodzoni in Tiwi Ward                               | 2,995,567 | - | 0% | 3,000,000 | GOK Exchequer | - |
| Solarisation of wells and rehabilitation of 2 km pipeline in Gazi, Kinondo Ward                                       | 3,998,542 | - | 0% | 4,000,000 | GOK Exchequer | - |
| Drilling and Equipping of Mwangwei Dispensary Borehole in Pongwe/Kikoneni ward  | 2,995,707 | - | 0% | 3,000,000 | GOK Exchequer | - |
| Drilling and Equipping of Mwahoa borehole in Pongwe Kikoneni ward   | 3,498,455 | - | 0% | 3,500,000 | GOK Exchequer | - |

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| Rehabilitation of Bekadzo dam (Concrete spill way) in Puma ward                                   | 7,544,424  | -       | 0%   | 7,545,000  |         | GOK Exchequer | - |
| Adoption of High Density Polyethylene(HDPE) for the Kibaoni-Moyeni water pipeline in Kinango ward | 14,915,525 | -       | 100% | 14,916,000 |         | GOK Exchequer | - |
| Flagship Project: Construction of Silaloni Dam Phase III: Pipeline extension in Samburu ward      | 4,996,657  | -       | 0%   | 5,000,000  |         | GOK Exchequer | - |
| Construction of water tower at kizingo irrigation scheme in Mackinon road ward                    | 1,995,200  | -       | 0%   | 2,000,000  |         | GOK Exchequer | - |
| Expansion and distillation of Kakindu dam in Ndavaya ward   | 5,850,024  | -       | 100% | 5,851,000  |         | GOK Exchequer | - |
| Expansion and distillation of Magongoni dam at Mkangombe in Ndavaya ward                          | 4,999,388  | -       | 0%   | 5,000,000  |         | GOK Exchequer | - |
| Construction of Kizibe Dam  | 8,000,000  | -       | 0%   | 8,000,000  |         |               |   |
|   |            | -       |      |            |         |               |   |
| Drilling of a borehole at Kivuleni (Faraja) in Pongwe Kikoneni                                    | 774,231    | 774,231 | 100% | 774,231    | 774,231 | GOK Exchequer | - |

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| Extension of Water pipeline from Bofu Dam Phase II in Kasemeni Ward                                  | 7,658,200  | 7,657,443  | 100% | 7,658,200  | 7,657,443  | GOK Exchequer | - |
| Extension pipeline from Bengo to Mgome phase II in Gandini Village Unit, Dzombo ward                 | 3,894,176  | 3,705,321  | 95%  | 3,894,176  | 3,705,321  | GOK Exchequer | - |
| Augmentation and Improvement of Tsimba -Wanyutu Water Supply in Tsimba Golini Ward                   | 6,989,006  | 6,569,443  | 100% | 6,989,006  | 6,569,443  | GOK Exchequer | - |
| Extension of water pipeline with water tower at Ganjora B to the surrounding villages in Ramisi ward | 2,000,000  | 1,997,999  | 100% | 2,000,000  | 1,997,999  | GOK Exchequer | - |
| Pipeline extension from Deri borehole to Deri A and Deri B in Mkongani ward                          | 4,999,890  | 4,999,890  | 100% | 4,999,890  | 4,999,890  | GOK Exchequer | - |
| Expansion of Mabayani Dam in Mwereni Ward  | 13,339,744 | 13,339,744 | 100% | 13,339,744 | 13,339,744 | GOK Exchequer | - |
| Drilling and Equiping of a borehole at Kombani Central Kwa Tsutsu in waa/Ngombeni ward               | 2,788,640  | 2,788,048  | 100% | 2,788,640  | 2,788,048  | GOK Exchequer | - |
| Expansion of Kwa Kamanza Dam   | 5,621,375  | 5,621,375  | 100% | 5,621,375  | 5,621,375  | GOK Exchequer | - |

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|   |            |            |      |            |            |               |   |
|---|------------|------------|------|------------|------------|---------------|---|
| Rehabilitation of Dungumale borehole in Kinondo ward                        | 1,998,386  | 1,998,386  | 100% | 1,998,386  | 1,998,386  | GOK Exchequer | - |
| Drilling and equipping of Mwaivu borehole with water tower in Kinondo ward  | 2,500,116  | 2,500,000  | 100% | 2,500,116  | 2,500,000  | GOK Exchequer | - |
| Drilling and equipping of aborehole at Kilindini in Mkongani ward           | 2,785,600  | 2,785,177  | 100% | 2,785,600  | 2,785,177  | GOK Exchequer | - |
| Installation of solar powered pump at Mbilini dam in Puma ward              | 2,500,000  | 2,497,262  | 100% | 2,500,000  | 2,497,262  | GOK Exchequer | - |
| Construction of Kilibasi Dam Phase I in Mackinon Road Ward                  | 42,900,000 | 42,740,719 | 100% | 42,900,000 | 42,740,719 | GOK Exchequer | - |
| Treatment facility/storage and piping of water at Bofu Dam in Kasemeni Ward | 22,277,279 | 22,200,320 | 100% | 22,277,279 | 22,200,320 | GOK Exchequer | - |
| Maintenance of water pipeline from Tiwi Sokoni - Chirima in Tiwi ward       | 1,972,235  | 1,972,235  | 100% | 1,972,235  | 1,972,235  | GOK Exchequer | - |
| Rehabilitation of Dungumale borehole in Kinondo ward                        | 1,500,000  | -          | 100% | 1,500,000  |            | GOK Exchequer | - |
| Drilling and equipping of Mwaivu borehole with water tower in Kinondo ward  | 1,000,000  | 981,315    | 98%  | 1,000,000  | 981,315    | GOK Exchequer | - |

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| Construction of Kilibasi Dam Phase I in Mackinon Road Ward   | 60,572,451 | 22,348,071 | 100% | 60,572,451 | 22,348,071 | GOK Exchequer | - |
| Bububu Water Supply Project Phase 2: Construction of water Treatment system and Improvement of Water Supply Network in Tsimba Golini ward              | 1,098,620  | 1,097,418  | 100% | 1,098,620  | 1,097,418  | GOK Exchequer | - |
| Construction of water pipeline from Jego –Kiwegu –Mwamose and adjacent areas in Vanga ward( Proposed relocation of Tsuini elevated tank in Vanga ward) | 7,590,000  | -          | 100% | 7,590,000  |            | GOK Exchequer | - |
| Rehabilitation of Mwakunde Dam in Samburu ward   | 1,002,872  | -          | 100% | 1,002,872  |            | GOK Exchequer | - |
| Development of Matuga well field Phase 1 in Waa Ng'ombeni ward   | 8,000,000  | 4,994,240  | 62%  | 8,000,000  | 4,994,240  | GOK Exchequer | - |
| Drilling of a borehole at Vumirira in Mkongani ward  | 1,332,341  | -          | 0%   | 1,332,341  |            | GOK Exchequer | - |
| Construction of Mnagoni-Luwanga and Ng'onzini water pipeline in Samburu ward   | 7,003,066  | 6,600,732  | 94%  | 7,003,066  | 6,600,732  | GOK Exchequer | - |

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| Connecting the Mwanda-matumbi 6 inch line to 2 inch line Dzombo water line in Mwavumbo ward(Rehabilitation of Mwanda Matumbi and Dzombo pipeline) | 1,355,145 | 1,290,616 | 95%  | 1,355,145 | 1,290,616 | GOK Exchequer | - |
| Kalalani water improvement system in mwavumbo ward  | 5,080,041 | 5,080,041 | 100% | 5,080,041 | 5,080,041 | GOK Exchequer | - |
| Extansion of water pipeline from Mtaa dam to Mtaa B Village.  | 4,999,805 | 4,924,252 | 98%  | 4,999,805 | 4,924,252 | GOK Exchequer | - |
| Pipeline extension of Panama – Shimoni (Kona ya Tswaka – panama section) Phase II) in Pongwe Kikoneni ward  | 3,995,490 | -         | 0%   | 3,995,490 |           | GOK Exchequer | - |
| Extension of pipeline from Mwaluvanga dispensary to Muembeni and Kilulu Primary in Kubo south ward  | 325,934   | 325,934   | 100% | 325,934   | 325,934   | GOK Exchequer | - |
| Construction of a water pipeline from Mrihi wa Bibi - Kwa Mama Anastacia Muthee in Kubo South ward  | 3,996,400 | 3,990,006 | 100% | 3,996,400 | 3,990,006 | GOK Exchequer | - |

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| Construction of a water pipeline from Tangini - Makwang'ani with an extension to Boyani Mwandogo in Kubo South ward     | 3,999,185 | 1,999,184 | 50%  | 3,999,185 | 1,999,184 | GOK Exchequer | - |
| Rehabilitation of Mtsangatamu to Mkongani water pipeline in Mkongani ward   | 5,570,368 | 5,569,948 | 100% | 5,570,368 | 5,569,948 | GOK Exchequer | - |
| Proposed pipeline extension from Magaoni BH in Kinondo Ward(proposed drilling at Magaoni & construction of Water tower. | 723,415   | 505,648   | 70%  | 723,415   | 505,648   | GOK Exchequer | - |
| Construction of water tower and 500metres pipeline extension at Maramba kwa Mwamtindi in Kinondo ward                   | 3,499,720 | 3,435,920 | 98%  | 3,499,720 | 3,435,920 | GOK Exchequer | - |
| Extension of water pipeline from Mkanda to Maphombe in Ramisi ward  | 4,432,000 | 4,431,200 | 100% | 4,432,000 | 4,431,200 | GOK Exchequer | - |
| Extension of piped water from Kizingo dam- Mwangaza in Mackinon Road Ward   | 516,619   | 516,619   | 100% | 516,619   | 516,619   | GOK Exchequer | - |

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|--|-----------|-----------|------|-----------|-----------|---------------|---|
| Nikaphu water improvement system in Pongwe Kikoneni ward   | 1,402,000 | 1,401,667 | 100% | 1,402,000 | 1,401,667 | GOK Exchequer | - |
| Establishment of a well field in Matuga (Mng'ongoni) in Waa Ng'ombeni ward   | 8,000,000 | -         | 0%   | 8,000,000 |           | GOK Exchequer | - |
| Drilling and equipping of a borehole at Mwauchi village in Waa/Ngombeni ward   | 3,500,000 | -         | 100% | 3,500,000 |           | GOK Exchequer | - |
| Drilling and equipping of a borehole with water tower at mivumoni, Mzee Mwamajepo around former Paletina Hotel in Gombato ward | 3,484,435 | 2,098,984 | 100% | 3,484,435 | 2,098,984 | GOK Exchequer | - |
| Drilling and equipping of aborehole at ukunda Scheme kwa Mwachizumo in Ukunda ward   | 2,952,084 | 2,888,284 | 98%  | 2,952,084 | 2,888,284 | GOK Exchequer | - |
| Drilling and equipping of a borehole and pipeline extension at Mkomatendegwa in Kinondo ward                                   | 1,996,306 | 1,780,706 | 89%  | 1,996,306 | 1,780,706 | GOK Exchequer | - |
| Construction of water tower at Kwa Tagalala and pipleline extension at Kwa Bengo in Mbavu Village in Kinondo ward              | 3,994,765 | 3,853,401 | 96%  | 3,994,765 | 3,853,401 | GOK Exchequer | - |

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| Drilling and equipping of solar powered borehole at Ibin Sina dispensary in Kinondo ward  | 2,962,000 | 2,961,509 | 100% | 2,962,000 | 2,961,509 | GOK Exchequer | - |
| Construction of water tower at Muembe Kijembe in Kinondo ward   | 2,997,179 | 2,997,179 | 100% | 2,997,179 | 2,997,179 | GOK Exchequer | - |
| Drilling and equipping of Dabara borehole with water tower and pipeline extension (1Km) to the surrounding villages in Kinondo ward | 4,983,360 | -         | 0%   | 4,983,360 |           | GOK Exchequer | - |
| Installation of Bomani BH in Ramisi ward  | 3,934,987 | 3,871,187 | 98%  | 3,934,987 | 3,871,187 | GOK Exchequer | - |
| Purchase and installation of a solar powered pump at Mlongotoni Borehole in Ramisi ward   | 1,498,471 | -         | 0%   | 1,498,471 |           | GOK Exchequer | - |
| Drilling and equipping of a borehole at Mtsangatamu(Votyia) in Mkongani ward  | 2,999,595 | 2,940,780 | 98%  | 2,999,595 | 2,940,780 | GOK Exchequer | - |
| Drilling and equipping of a borehole with water tower at Pumwani in Mkongani ward   | 3,852,151 | 3,852,151 | 100% | 3,852,151 | 3,852,151 | GOK Exchequer | - |
| Installation of Jorori borehole and pipeline extension in Tsimba Golini ward  | 4,499,667 | 4,499,217 | 100% | 4,499,667 | 4,499,217 | GOK Exchequer | - |

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| Drilling and equipping of boreholes at Mwamivi Mkomani, Debwe ECDE and Muungano Village in Tiwi ward                   | 11,267,225 | 9,274,751 | 82%  | 11,267,225 | 9,274,751 | GOK Exchequer | - |
| Rehabilitation of Chikola borehole with installation of solar powered machine in Tiwi ward                             | 2,997,005  | 2,895,859 | 97%  | 2,997,005  | 2,895,859 | GOK Exchequer | - |
| Drilling and equipping of a solar powered borehole with water tower at Mwachema-Ndugu Village in Tiwi ward             | 3,906,045  | 3,906,045 | 100% | 3,906,045  | 3,906,045 | GOK Exchequer | - |
| Drilling and equipping of a solar powered borehole with water tower at Dzombo village in Tiwi ward                     | 3,994,852  | 3,931,008 | 98%  | 3,994,852  | 3,931,008 | GOK Exchequer | - |
| Drilling and equipping of a solar powered borehole with water tower at Chai Mabu (Kwa Mzee Hassan Dzengo) in Tiwi ward | 3,999,982  | -         | 100% | 3,999,982  | -         | GOK Exchequer | - |
| Rehabilitation of Lwara Community borehole in Mkongani ward( Solarization of Mtsaviani P. School BH in Mkongani ward   | 2,986,750  | 2,881,750 | 96%  | 2,986,750  | 2,881,750 | GOK Exchequer | - |

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| Drilling of Mangawani and Likoni ya Mwaluvanga boreholes each at Kshs 4,000,0000 in Kubo South ward   | 7,751,502  | 3,795,520  | 49%  | 7,751,502  | 3,795,520  | GOK Exchequer | - |
| Installation of solar powered pump for Bandu in Dzombo ward   | 499,960    | 499,960    | 100% | 499,960    | 499,960    | GOK Exchequer | - |
| Construction of auxilliary facilities (cattle troughs and Commnity water points) at Kichwa cha Mtu Dam in Kasemeni village unit in Mwereni ward | 1,619,343  | 1,618,735  | 100% | 1,619,343  | 1,618,735  | GOK Exchequer | - |
| Rehabilitation of Djabia at Wasini and Mkwiro villages in Pongwe Kikoneni ward  | 6,516,880  | 6,362,298  | 98%  | 6,516,880  | 6,362,298  | GOK Exchequer | - |
| Construction of Tingani Dam Phase I in Mwereni ward   | 14,362,085 | 14,290,047 | 99%  | 14,362,085 | 14,290,047 | GOK Exchequer | - |
| Construction of Umoja Dam Phase I (Treatment facility/storage and piping) in Mwereni Ward   | 78,462,062 | 50,196,758 | 100% | 78,462,062 | 50,196,758 | GOK Exchequer | - |



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| Construction of Booster pump at Kinango Baraza park to boost pressures to Amani and Mwangani in Kinango ward                            | 5,978,518 | -         | 0%   | 5,978,518 |           | GOK Exchequer | - |
| Pipeline extension from Kivuma-Kaogeswa centre at Majoreni in Pongwe Kikoneni Ward  | 2,933,851 | 2,933,141 | 100% | 2,933,851 | 2,933,141 | GOK Exchequer | - |
| Rehabilitation and testing of Samburu – Silaloni pipeline and installation of a new solar pump at Jongooni booster pump in Samburu ward | 4,494,968 | 4,280,922 | 95%  | 4,494,968 | 4,280,922 | GOK Exchequer | - |
| Rehabilitation and expansion of Mwanamngulu Water pan in Mkongani ward  | 4,995,992 | 4,758,088 | 95%  | 4,995,992 | 4,758,088 | GOK Exchequer | - |
| Expansion & Rehabilitation of Mgalani- Busho- Kilibasi water pipeline project in Mackinnon Road ward                                    | 6,000,000 | 5,643,756 | 94%  | 6,000,000 | 5,643,756 | GOK Exchequer | - |
| Maintenance of Community Water Projects   | 8,088,372 | 8,038,164 | 99%  | 8,088,372 | 8,038,164 | GOK Exchequer | - |
| Drilling and equipping of a borehole and piping of water at Mwangoloko Kwa Kizuka Family in Kinondo ward                                | 4,942,168 | 4,808,260 | 97%  | 4,942,168 | 4,808,260 | GOK Exchequer | - |

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|---|----------------------|--------------------|------|----------------------|--------------------|----------------|---|
| Water and Sanitation Project  | 234,930,080          | -                  | 0%   | 234,930,080          |                    | GOK Exchequer  | - |
| Rehabilitation of Mwarutswa Center and kanana center boreholes with pipeline extension to Makalani, Chinuni, Mwajaate, and Aleni Villages in Pongwe Kiconeni ward | 4,043,525            | 3,989,700          | 99%  | 4,043,525            | 3,989,700          | GOK Exchequer  | - |
| Installation of Motorized Pumping system with a water tower at Bumamani Borehole in Gazi Village Unit, Kinondo Ward   | 1,972,055            | -                  | 0%   | 1,972,055            |                    | GOK Exchequer  | - |
| Extension pipeline from Bengo to Mgome phase II in Gandini Village Unit, Dzombo ward Phase-2  | 4,984,100            | 4,936,035          | 99%  | 4,984,100            | 4,936,035          | GOK Exchequer  | - |
| <b>Sub-Totals</b>   | <b>1,903,396,582</b> | <b>594,029,987</b> |      | <b>1,904,182,362</b> | <b>594,029,987</b> |                |   |
| <b>3071</b>   |                      |                    |      |                      |                    |                |   |
| Murraming and Gravelling of Selected Roads in Matuga  | 2,467,030            | -                  | 30%  | 2,500,000            | -                  | GOK -Exchequer |   |
| Murraming and Gravelling of Selected County Roads   | 3,997,824            | 3,997,824          | 100% | 4,000,000            | 3,997,824          | GOK -Exchequer |   |
| Purchase of 2 No. Graders   | 66,319,840           | 66,319,840         | 100% | 70,000,000           | 66,319,840         | GOK -Exchequer |   |
| Murraming and Gravelling of Selected Roads in Msambweni   | 4,998,179            | -                  | 40%  | 5,000,000            | -                  | GOK -Exchequer |   |

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| Murraming and Gravelling of Selected Roads in Kinango                                | 4,943,340   | -          | 45%  | 5,000,000   | -          | GOK -Exchequer |
| Murraming and Gravelling of Selected Roads in LungaLunga                             | 4,952,156   | -          | 34%  | 5,000,000   | -          | GOK -Exchequer |
| Rehabilitation of county access road: Jimbo rd                                       | 11,708,361  | -          | 40%  | 12,000,000  | -          | KRB            |
| Murraming and Gravelling of Selected Roads in Shimbahills                            | 4,989,740   | -          | 43%  | 5,000,000   | -          | GOK -Exchequer |
| Murraming and Gravelling of Selected Roads in Samburu-Kwale                          | 4,997,700   | -          | 45%  | 5,000,000   | -          | GOK -Exchequer |
| Flagship Project 1: Tarmacking of Mkilo-Kalalani- Mavirivirini Road-Phase II         | 266,638,692 | 38,418,332 | 21%  | 266,638,692 | 38,418,332 | GOK -Exchequer |
| Flagship Project 2: Tarmacking of Vinuni-Tiwi Sokoni road                            | 226,138,864 | 99,363,365 | 58%  | 226,138,864 | 99,363,365 | GOK -Exchequer |
| Flagship Project 3: Upgrading to Bitumen Standard of Mwangwei-Majoreni road          | 97,164,481  | 30,000,000 | 88%  | 97,164,481  | 30,000,000 | GOK -Exchequer |
| Flagship Project 4: Fire Station - Phase III   | 9,999,440   | 4,327,699  | 50%  | 10,000,000  | 4,327,699  | GOK -Exchequer |
| Flagship Project 5: Mechanical Workshop - Phase II                                   | 9,857,622   | -          | 100% | 10,000,000  | -          | GOK -Exchequer |
| Flagship Project 6: Tarmacking of Kona ya Police to Msambweni Referral Hospital road | 74,755,083  | 41,859,403 | 63%  | 74,755,083  | 41,859,403 | GOK -Exchequer |
| Tarmacking of a Section of vyongwani-Lunguma Road at Vyogwani dispensary In Waa      | 94,568,509  | 30,310,642 | 94%  | 94,568,509  | 30,310,642 | GOK -Exchequer |
| Cabro paving of Milalani - Vidungeni Rd in Ramisi ward                               | 8,657,401   | 8,657,401  | 100% | 9,000,000   | 8,657,401  | GOK -Exchequer |
| Grading and murraming of Eshu-Ganzore road with culverts in Ramisi ward              | 5,922,206   | 5,922,206  | 100% | 6,000,000   | 5,922,206  | GOK -Exchequer |

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| Rehabilitation and murraming of Muhaka-Kigaleni road in Kinondo ward                                  | 5,996,864  | 5,795,112  | 100% | 6,000,000  | 5,795,112  | GOK -Exchequer |
| Murraming and culverting of Kidomaya to Lunga Lunga road vanga ward                                   | 7,250,696  | 7,242,576  | 100% | 8,000,000  | 7,242,576  | GOK -Exchequer |
| Rehabilitation & Murraming Vitsangalaweni/Kwa Masai Road in Dzombo ward                               | 7,469,620  | 7,469,620  | 100% | 8,000,000  | 7,469,620  | GOK -Exchequer |
| Murraming of Mamba-Nguluku road in Dzombo ward  | 4,000,000  | 3,999,565  | 100% | 4,000,000  | 3,999,565  | GOK -Exchequer |
| Grading and murraming of Mahoyo -Shamba Jipyra road in Dzombo ward                                    | 9,329,880  | 9,329,880  | 100% | 10,000,000 | 9,329,880  | GOK -Exchequer |
| Opening and Grading of Chikuyu A to Chikuyu B Road in Kasemeni Road                                   | 3,997,476  | 3,997,476  | 100% | 4,000,000  | 3,997,476  | GOK -Exchequer |
| Cabro paving and streetlighting from Waa-Mbweka road in Waa/Ngo'mbeni ward                            | 18,014,699 | 13,830,073 | 85%  | 20,000,000 | 13,830,073 | GOK -Exchequer |
| Installation of floodlight at Ngoto village in Tiwi ward  | 1,498,894  | 1,498,894  | 100% | 1,500,000  | 1,498,894  | GOK -Exchequer |
| Installation of solar powered from Kisimachande to Mwaembe Hospital in Ramisi ward                    | 1,471,158  | 1,471,158  | 100% | 1,500,000  | 1,471,158  | GOK -Exchequer |
| Installation of 20 metres height floodlight at Kiuzini Kwa Naran in Kinondo ward                      | 1,498,024  | 1,498,024  | 100% | 1,500,000  | 1,498,024  | GOK -Exchequer |
| Opening, grading and construction of a drift at Masindeni to Magomani to Mtambwe Road in Kinondo ward | 5,997,272  | 5,997,272  | 100% | 6,000,000  | 5,997,272  | GOK -Exchequer |
| Installation of floodlight at Mshiu in Pongwe/Kikoneni ward   | 1,499,281  | 1,499,281  | 100% | 1,500,000  | 1,499,281  | GOK -Exchequer |

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| Grading and Murraming of Tiribe - Mzinji - Mtsamviani Rd in Mkongani ward        | 6,102,760 | 6,102,760 | 100% | 6,500,000 | 6,102,760 | GOK -Exchequer |
| Rehabilitation of Odessa -Matumizi-Kwa Mama Betty-N'ngori road                   | 2,589,642 | -         | 60%  | 2,611,286 | -         | GOK -Exchequer |
| Cabro paving of Bomani kwa Soro - Vidungeni - Milalani road in Ramisi ward       | 5,493,065 | 5,493,065 | 100% | 5,500,000 | 5,493,065 | GOK -Exchequer |
| Cabro paving of Msambweni Hospital Beach park road in Ramisi ward                | 4,999,310 | -         | 100% | 5,000,000 | -         | GOK -Exchequer |
| Opening and gravelling of Checkpoint-Msulwa in Kubo south ward                   | 5,995,274 | 5,995,274 | 100% | 6,000,000 | 5,995,274 | GOK -Exchequer |
| Opening of Bumburi - Mdomo - Dzivani - Sakake Rd in Mackinon Road ward           | 4,995,888 | 4,995,888 | 100% | 5,000,000 | 4,995,888 | GOK -Exchequer |
| Rehabilitation of Maziani - Chengoni - Mtulu Rd in Samburu Chengoni ward         | 5,840,600 | 5,840,600 | 100% | 5,840,600 | 5,840,600 | GOK -Exchequer |
| Rehabilitation of Kwa Mwanjira-Mlola road  | 3,998,636 | 3,998,636 | 100% | 4,000,000 | 3,998,636 | GOK -Exchequer |
| Rehabilitation of Mtsangatifu-Dzombo-Kwa Katana-Vuto-Pemba Road in Mwavumbo ward | 7,609,132 | 7,609,132 | 100% | 7,609,132 | 7,609,132 | GOK -Exchequer |
| Hire of machinery & murraming of Kona ya Maasai Shimba Hills                     | 4,992,060 | 4,992,060 | 100% | 5,000,000 | 4,992,060 | GOK -Exchequer |
| Phase 2-Matuga - KSG streetlights extension in Waa Ng'ombeni ward                | 1,998,989 | 1,998,989 | 100% | 2,000,000 | 1,998,989 | GOK -Exchequer |
| Installation of solar powered streetlights from Sawasawa-Balbowa in Ramisi ward  | 1,999,692 | 1,999,692 | 100% | 1,987,592 | 1,999,692 | GOK -Exchequer |

**COUNTY GOVERNMENT OF KWALE**

**KWALE COUNTY EXECUTIVE**

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|  |           |           |      |           |           |                |
|--|-----------|-----------|------|-----------|-----------|----------------|
| Installation of solar powered streetlights from Kisite-Nice View road in Ramisi ward                                 | 1,995,566 | 1,995,566 | 100% | 2,000,000 | 1,995,566 | GOK -Exchequer |
| Construction of solar powered streetlights from Mwachema-Tiwi Hospital Road  | 1,787,050 | 1,787,050 | 100% | 1,769,116 | 1,787,050 | GOK -Exchequer |
| Installation of streetlights from Maganyakulo to Chitsakamatsa (Site for blue Economy College) in Waa/Ng'ombeni ward | 1,990,518 | 1,990,518 | 100% | 1,987,667 | 1,990,518 | GOK -Exchequer |
| Installation of streetlights at Kafuduni trading centre in Mwavumbo ward   | 1,999,993 | 1,999,993 | 100% | 2,000,000 | 1,999,993 | GOK -Exchequer |
| Opening and murraming of 2kilometres road from Kizimu Kazi to Shine Yetu in Kinondo ward                             | 4,907,380 | -         | 100% | 5,000,000 | -         | GOK -Exchequer |
| Murraming of Gazi- Bandarini road in Kinondo ward  | 3,999,993 | 3,999,993 | 100% | 4,000,000 | 3,999,993 | GOK -Exchequer |
| Murraming of Mkwambani/Maramba to Magomani Road in Kinondo Ward  | 4,976,156 | -         | 100% | 5,000,000 | -         | GOK -Exchequer |
| Grading and spot murraming of Marenje to Mwavumbe road in Dzombo ward  | 6,233,260 | -         | 100% | 6,500,000 | -         | GOK -Exchequer |
| Rehabilitation of Mulunguni-Kizingo-Makamini-Kituu road in Macknon rd ward   | 5,998,650 | -         | 100% | 6,000,000 | -         | GOK -Exchequer |
| Opening of Taru Minazini - Fuleye - Mbegani - Magale Rd in Macknon rd ward   | 3,933,908 | 3,933,908 | 100% | 3,933,908 | 3,933,908 | GOK -Exchequer |
| Cabro paving of Gulf-Cooperative Road around St. Joseph Catholic Primary School in Ukunda Ward                       | 4,998,099 | -         | 100% | 5,000,000 | -         | GOK -Exchequer |
| Cabro paving of Kombani-Zote Road in Waa/Ngo'mbeni ward  | 7,927,976 | 7,927,976 | 100% | 8,000,000 | 7,927,976 | GOK -Exchequer |

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|  |                      |                    |      |                      |                    |                |
|--|----------------------|--------------------|------|----------------------|--------------------|----------------|
| Installation of Floodlight at Simkumbe Village in Tiwi ward                          | 1,739,632            | 1,739,632          | 100% | 1,739,632            | 1,739,632          | GOK -Exchequer |
| Installation of Floodlight at Canoe Town in Kinondo Ward                             | 1,499,949            | 1,499,949          | 100% | 1,500,000            | 1,499,949          | GOK -Exchequer |
| Rehabilitation of Mangawani Mkanda dam Maphombe road in Kubo south ward              | 6,791,800            | -                  | 100% | 6,791,800            | -                  | GOK -Exchequer |
| Rehabilitation of Burani-Mwamtobo-Zion road in Mkongani ward                         | 9,851,126            | -                  | 70%  | 10,000,000           | -                  | GOK -Exchequer |
| Installation of 20 metres height floodlight at Colorado in Kinondo ward              | 1,500,000            | 1,500,000          | 100% | 1,500,000            | 1,500,000          | GOK -Exchequer |
| Installation of a floodlight at Magic around Mwaroni in Gombato /Bongwe ward         | 1,999,347            | 1,999,347          | 100% | 2,000,000            | 1,999,347          | GOK -Exchequer |
| Installation of floodlight at Tswaka trading center in Pongwe/Kikoneni ward          | 1,997,784            | 1,997,784          | 100% | 2,000,000            | 1,997,784          | GOK -Exchequer |
| Installation of floodlight at Kidimu in Pongwe/Kikoneni ward                         | 1,499,135            | 1,499,135          | 100% | 1,500,000            | 1,499,135          | GOK -Exchequer |
| Installation of floodlight at Mamba market in Dzombo ward                            | 1,999,796            | 1,999,796          | 100% | 2,000,000            | 1,999,796          | GOK -Exchequer |
| Installation of floodlight at Menzamwenye trading center in Dzombo ward              | 1,499,423            | 1,499,423          | 100% | 1,500,000            | 1,499,423          | GOK -Exchequer |
| Erection of flood lights for Mwena in mwereni ward                                   | 1,499,423            | 1,499,423          | 100% | 1,500,000            | 1,499,423          | GOK -Exchequer |
| Installation of floodlight at Kilimangodo trading center in Mwereni ward             | 1,499,480            | 1,499,480          | 100% | 1,500,000            | 1,499,480          | GOK -Exchequer |
| Installation of floodlight at Bishop Kalu Dispensary in Puma ward                    | 1,482,550            | 1,482,550          | 100% | 1,500,000            | 1,482,550          | GOK -Exchequer |
| Installation of floodlight at Moyeni Trading Centre in Kinango ward                  | 1,999,195            | 1,999,195          | 100% | 2,000,000            | 1,999,195          | GOK -Exchequer |
| Installation of streetlights at Meli Kubwa Town to KENHA market in MacKinnon rd ward | 4,996,398            | 4,996,398          | 100% | 4,996,398            | 4,996,398          | GOK -Exchequer |
| <b>Sub-Totals</b>  | <b>1,120,318,966</b> | <b>490,678,855</b> |      | <b>1,130,032,760</b> | <b>490,678,855</b> |                |
| <b>3072</b>  |                      |                    |      |                      |                    |                |

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|  |                   |                   |      |                   |                   |                |
|--|-------------------|-------------------|------|-------------------|-------------------|----------------|
| Steadfast Group Limited  | 27,634,828        | 25,707,781        | 70%  | 1,927,047         |                   | GoK            |
| Steadfast Group Limited  | 5,979,769         | 5,559,313         | 95%  | 420,456           |                   | GoK            |
| Chalongo Building And Construction   | 4,751,736         | 4,570,378         | 98%  | 181,358           |                   | GoK            |
| Jihetusa Bodo Limited  | 3,306,557         | -                 | 10%  | 3,306,557         |                   | GoK            |
| Newlink Supplies Limited   | 3,490,440         | 3,490,440         | 100% | 3,490,440         | 3,490,440         | GoK            |
| Golddove Company Limited   | 3,499,460         | -                 | 70%  | 3,499,460         |                   | GoK            |
| Nelten Company Limited   | 6,479,992         | 5,542,148         | 70%  | 6,479,992         | 5,542,148         | GoK            |
| Reflex Scales Limited  | 8,415,550         | 8,415,550         | 100% | 8,415,550         | 8,415,550         | GoK            |
| Steadfast Group Limited  | 11,497,859        | 10,061,134        | 100% | 11,497,859        | 10,061,134        | GoK            |
| <b>Sub-Totals</b>  | <b>75,056,191</b> | <b>63,346,744</b> |      | <b>39,218,720</b> | <b>27,509,272</b> |                |
| <b>3080</b>  |                   |                   |      |                   |                   |                |
| Constrcution of perimeter wall at Vigurungani                                | 11,448,712        | 6,151,765         | 80%  | 12,000,000        | 6,151,765         | GOK -Exchequer |
| Supply of medical equipments for Mamba dispensary                            | 7,331,500         | 7,331,500         | 100% | 7,331,500         | 7,331,500         | GOK -Exchequer |
| Construction of twin toilet at Muhaka dispensary                             | 1,431,233         | 1,431,233         | 100% | 1,431,233         | 1,431,233         | GOK -Exchequer |
| Construction of a staff house at Kinango Ndogo dispensary in Kubo South ward | 4,195,102         | 4,195,102         | 100% | 4,195,102         | 4,195,102         | GOK -Exchequer |

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|   |           |           |      |           |           |                |
|---|-----------|-----------|------|-----------|-----------|----------------|
| Construction of x-ray block in Ndavaya dispensary                                 | 9,727,759 | 9,727,759 | 100% | 9,727,759 | 9,727,759 | GOK -Exchequer |
| Purchase of ultrasound machine, printer, full haemogramme and urine analyser      | 8,920,000 | 8,920,000 | 100% | 8,920,000 | 8,920,000 | GOK -Exchequer |
| Construction and equipping of Milalani maternity ward in ramisi ward              | 5,939,734 | 5,939,734 | 100% | 5,939,734 | 5,939,734 | GOK -Exchequer |
| Construction of Chilumani Maternity wing  | 3,922,412 | 3,922,412 | 100% | 3,922,412 | 3,922,412 | GOK -Exchequer |
| Supply of air conditioners for Mackinon road dispensary                           | 495,900   | 495,900   | 100% | 495,900   | 495,900   | GOK -Exchequer |
| Construction of Mbita toilet  | 1,496,069 | 1,496,069 | 100% | 1,496,069 | 1,496,069 | GOK -Exchequer |
| Construction of Shambini single staff house                                       | 3,534,218 | 3,534,218 | 100% | 3,534,218 | 3,534,218 | GOK -Exchequer |
| Equipping of Mazumalume Dispensary  | 7,372,720 | 7,372,720 | 100% | 7,372,720 | 7,372,720 | GOK -Exchequer |
| Construction of Bilashaka toilet  | 1,496,975 | 1,496,975 | 100% | 1,496,975 | 1,496,975 | GOK -Exchequer |
| Installation of solar systems at Mwembeni, Chigutu and Chilumani dispensaries     | 4,050,000 | 4,050,000 | 100% | 4,050,000 | 4,050,000 | GOK -Exchequer |
| Supply of autoclave machines for Diani H/Center                                   | 995,000   | 995,000   | 100% | 995,000   | 995,000   | GOK -Exchequer |
| Construction and equipping of a Maternity Wing at Dudu dispensary in Ndavaya ward | 6,079,572 | -         | 100% | 6,079,572 | -         | GOK -Exchequer |

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|  |            |   |      |            |   |                |
|--|------------|---|------|------------|---|----------------|
| Purchase and Installation of solar pannels at dudu and mbuluni dispensaries in Kwale County Rural Health Facilities. | 2,998,900  | - | 100% | 2,990,000  | - | GOK -Exchequer |
| Renovation of Shimoni Dispensary is Pongwe Kikoneni Ward   | 1,999,805  | - | 100% | 2,000,000  | - | GOK -Exchequer |
| Rehabilitation and conversion of the Bamako block in Tiribe dispensary into a lab in Mkongani ward                   | 2,999,449  | - | 100% | 2,999,449  | - | GOK -Exchequer |
| Construction of Mwembeni dispensary Maternity wing in Samburu Chengoni ward  | 5,693,760  | - | 100% | 9,600,000  | - | GOK -Exchequer |
| Supply and Delivery of Furniture for Muhaka, Zigira, and Ganja la Simba Dispensaries                                 | 2,492,000  | - | 100% | 2,500,000  | - | GOK -Exchequer |
| Renovation of Chanzou dispensary in Samburu- Chengoni ward   | 3,588,735  | - | 100% | 3,600,000  | - | GOK -Exchequer |
| Supply and Delivery of 3No X- ray Machines (Ndavaya, Tiwi, Vanga)  | 35,976,000 | - | 100% | 36,000,000 | - | GOK -Exchequer |
| Equipping of Laboratories at Deri, Mlungunipa and Mbuluni Dispensary   | 9,978,395  | - | 100% | 10,000,000 | - | GOK -Exchequer |

COUNTY GOVERNMENT OF KWALE  
KWALE COUNTY EXECUTIVE

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|  |            |            |      |            |            |                |
|--|------------|------------|------|------------|------------|----------------|
| Renovation of Bumburi dispensary OPD in Mackinon ward                                      | 2,999,453  | -          | 100% | 3,000,000  | -          | GOK -Exchequer |
| Equipping of 5No wards (Kilimangodo, Lutsangani,Mwanda,Mwangulu dispensary in Mwereni ward | 29,782,668 | -          | 100% | 30,000,000 | -          | GOK -Exchequer |
| Proposed Renovation Of Mwananyamala Dispensary In Dzombo Ward                              | 3,471,335  | 2,000,000  | 100% | 3,500,000  | 2,000,000  | GOK -Exchequer |
| Renovation of mazumalume staff house   | 1,699,314  | -          | 100% | 2,000,000  | -          | GOK -Exchequer |
| Alteration of ECDE to OPD and ECDE at kuranze in PUMA WARD                                 | 4,899,850  |            | 100% | 5,000,000  |            | GOK -Exchequer |
| Construction and equipping of a ward at Mvinden dispensary in Ukunda ward                  | 9,687,612  | 6,644,816  | 100% | 10,000,000 | 6,644,816  | GOK -Exchequer |
| Construction of twin staff house at Gandini  | 7,347,359  | 3,720,451  | 80%  | 7,347,359  | 3,720,451  | GOK -Exchequer |
| Construction of single staff house at Julani dispensary in Mwavumbo ward                   | 4,232,377  | 1,738,181  | 60%  | 2,494,196  | 1,738,181  | GOK -Exchequer |
| Extension of the psychiatry ward at Tiwi RHTC in Tiwi ward                                 | 17,918,205 | 11,407,266 | 70%  | 17,918,205 | 11,407,266 | GOK -Exchequer |
| Construction of a Laboratory at Kinango Ndogo dispensary in Kubo South Ward                | 6,599,916  | 1,540,932  | 80%  | 7,000,000  | 1,540,932  | GOK -Exchequer |
| Construction of Kafuduni Dispensary in Mwavumbo ward                                       | 8,148,124  | 2,945,414  | 80%  | 5,202,710  | 2,945,414  | GOK -Exchequer |

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|  |            |           |      |            |           |                |
|--|------------|-----------|------|------------|-----------|----------------|
| Construction of a single staff house at Mwangea dispensary in Samburu Chengoni ward              | 4,500,000  | 4,268,000 | 100% | 4,268,000  | 4,268,000 | GOK -Exchequer |
| Renovation of a staff house at Mwanda Dispensary in Mwavumbo ward                                | 1,397,638  | -         | 100% | 1,400,000  | -         | GOK -Exchequer |
| Renovation of Gandini dispensary in Kinango ward   | 1,495,658  | -         | 100% | 1,500,000  | -         | GOK -Exchequer |
| Proposed Construction and Completion of a Single staff House at Mwamose Dispensary in Vanga Ward | 3,596,812  | 3,142,092 | 100% | 3,600,000  | 3,142,092 | GOK -Exchequer |
| Proposed Completion of an OPD block at Waa dispensary in Waa-Ng'ombeni                           | 2,000,000  | -         | 50%  | 3,000,000  | -         | GOK -Exchequer |
| Construction of a maternity wing at Madibwani dispensary in Waa Ng'ombeni ward                   | 6,293,081  | -         | 70%  | 9,000,000  | -         | GOK -Exchequer |
| Supply and Delivery of 3No X- ray Machines (Ndavaya,Tiwi,Vanga)                                  | 35,976,000 | -         | 100% | 36,000,000 | -         | GOK -Exchequer |
| Proposed Renovation Of Mwananyamala Dispensary In Dzombo Ward                                    | 3,471,335  | 2,000,000 | 100% | 3,500,000  | 2,000,000 | GOK -Exchequer |
| Proposed Renovation Of Mwaluvanga Dispensary Staff House In Kubo South Ward                      | 1,998,680  | -         | 20%  | 2,000,000  | -         | GOK -Exchequer |
| Supply of one delivery bed at Vyongwani dispensary   | 496,000    | -         | 50%  | 500,000    | -         | GOK -Exchequer |
| Proposed Renovation Of Mkanyeni Dispensary In Kasemeni Ward                                      | 2,498,756  | -         | 100% | 2,500,000  | -         | GOK -Exchequer |
| Renovation of mabesheni dispensary   | 2,640,589  | -         | 100% | 2,700,000  | -         | GOK -Exchequer |
| Renovation of vyonwani dispensary  | 4,994,380  | 4,994,380 | 100% | 4,994,380  | 4,994,380 | GOK -Exchequer |



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|                    |                      |                      |  |                      |                      |   |
|--------------------|----------------------|----------------------|--|----------------------|----------------------|---|
| <b>Sub-Totals</b>  | <b>312,309,092</b>   | <b>111,461,920</b>   |  | <b>317,102,494</b>   | <b>111,461,920</b>   | - |
| <b>Grand Total</b> | <b>5,305,722,797</b> | <b>2,096,257,327</b> |  | <b>5,193,022,160</b> | <b>1,974,065,147</b> | - |

**Appendix IV: Transfers from Other Government Entities**

| <b>Name of the MDA/Donor Transferring the funds</b> | <b>Date received as per bank statement</b> | <b>Nature: Recurrent/Development/Others</b> | <b>Total Amount - KES</b> | <b>Statement of Financial Performance</b> | <b>Deferred Income</b> | <b>Receivables</b> | <b>Others - must be specific</b> | <b>Total Transfers during the Year</b> |
|---|--|---|---------------------------|---|------------------------|--------------------|----------------------------------|--|
| <b>3062</b>   |  |   |                           |   |                        |                    |                                  |  |
| World Bank  | 3/3/2025                                   | Development                                 | 43,301,951                | 43,301,951                                |                        |                    |                                  | 43,301,951                             |
| <b>3063</b>   |  |   |                           |   |                        |                    |                                  |  |
| World Bank  | 9/11/2024                                  | Development                                 | 70,000,000                | 70,000,000                                |                        |                    |                                  | 70,000,000                             |
| World Bank  | 29-01-2-25                                 | Development                                 | 42,211,667                | 42,211,667                                |                        |                    |                                  | 42,211,667                             |
| <b>3069</b>   |  |   |                           |   |                        |                    |                                  |  |
| Kwale Bursary Fund                                  | 25/10/2024                                 | Recurrent                                   | 38,000,000                | 38,000,000                                |                        |                    |                                  | 38,000,000                             |
| Kwale Bursary Fund                                  | 5/12/2024                                  | Recurrent                                   | 100,000,000               | 100,000,000                               |                        |                    |                                  | 100,000,000                            |
| Kwale Bursary Fund                                  | 7/7/2025                                   | Recurrent                                   | 60,000,000                | 60,000,000                                |                        |                    |                                  | 60,000,000                             |

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|-------------|---------------|-------------|--------------------|--------------------|---|---|---|--------------------|
| County VTCs | 13/03/2025    | Development | 20,000,000         | 20,000,000         |   |   |   | 20,000,000         |
| County VTCs | Trade Payable | Development | 10,000,000         | 10,000,000         |   |   |   | 10,000,000         |
| <b>3070</b> |               |             |                    |                    |   |   |   |                    |
| World Bank  | 3/3/2025      | Development | 217,830,000        | 217,830,000        |   |   |   | 217,830,000        |
| <b>3080</b> |               |             |                    |                    |   |   |   |                    |
| Danida      | 3/3/2025      | Recurrent   | 26,313,288         | 26,313,288         | - |   |   | 26,313,288         |
|             |               |             |                    |                    |   |   |   |                    |
|             |               |             | <b>627,656,906</b> | <b>627,656,906</b> | - | - | - | <b>627,656,906</b> |

**Appendix VI: Reporting of Climate Relevant Expenditures**

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

**Appendix VII: Disaster Expenditure Reporting Template**

| 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   |
|                  |               |               |  |                  |                |            |
|                  |               |               |  |                  |                |            |
| <b>Sub-Total</b> |               |               |  |                  |                |            |

The County Treasury did not incur any expenditure relating to Disaster.

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**Appendix VIII: Fixed Asset Register**

| <b>Asset class</b>                       | <b>Historical Cost b/f (Kshs) Previous Year</b> | <b>Additions during the year (Kshs)</b> | <b>Disposals during the year (Kshs)</b> | <b>Transfers in/(out) during the year</b> | <b>Historical Cost c/f (Kshs) Current Year</b> |
|--|---|---|---|---|--|
| Land                                     | 14,006,460                                      | -                                       | -                                       | -   | 14,006,460                                     |
| Buildings and structures                 | 569,020,958                                     | 127,760,860                             | -                                       | 28,415,644                                | 725,197,462                                    |
| Transport equipment                      | 12,584,474                                      | 8,019,432                               | -                                       | 15,320,000                                | 35,923,906                                     |
| Office equipment, furniture and fittings | 244,765,803                                     | 249,217,066                             | -                                       | -   | 493,982,868                                    |
| ICT Equipment                            | 43,590,343                                      | 13,913,303                              | -                                       | -   | 57,503,646                                     |
| Machinery and Equipment                  | 48,456,000                                      | 86,401,754                              | -                                       | -   | 134,857,754                                    |
| Biological assets                        | -   | -                                       | -                                       | -   | -  |
| Infrastructure Assets- Roads, Rails      | 632,102,307                                     | 636,993,510                             | -                                       | 62,763,274                                | 1,331,859,090                                  |
| Heritage and cultural assets             | -   | -                                       | -                                       | -   | -  |
| Intangible assets                        | 4,128,500                                       | -                                       | -                                       | -   | 4,128,500                                      |
| Work in Progress                         | 740,890,673                                     | 783,329,973                             | -                                       | -106,498,918                              | 1,417,721,729                                  |
| <b>Total</b>                             | <b>2,309,545,517</b>                            | <b>1,905,635,898</b>                    | <b>-</b>                                | <b>-</b>                                  | <b>4,215,181,416</b>                           |