

REPUBLIC OF KENYA



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REPORT

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ON

COUNTY EXECUTIVE OF KWALE

**FOR THE YEAR ENDED
30 JUNE, 2023**

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COUNTY GOVERNMENT OF KWALE
THE COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Table of Contents	Page
1. Acronyms and Glossary of Terms.....	ii
2. Key Entity Information And Management.....	iii
3. Governance Statement.....	x
4. Foreword by the CECM Finance and Economic Planning.....	xxviii
5. Statement of Performance against County Predetermined Objectives.....	xliii
6. Environmental and Sustainability Reporting.....	lxviii
7. Statement of Management Responsibilities.....	lxxi
8. Report of the Independent Auditor of the Financial Statements for the County Executive of Kwale for the year ended 30 th June 2023.....	lxxiii
9. Statement of Receipts and Payments for the year ended 30 th June 2023.....	1
10. Statement of Assets and Liabilities as at 30 th June 2023.....	2
11. Statement of Cash Flows for the period ended 30 th June 2023.....	3
12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 th June 2023.....	5
12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30 th June 2023.....	7
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30 th June 2023.....	9
13. Budget Execution by Programmes and Sub-Programmes for the year ended 30 th June 2023.....	11
14. Significant Accounting Policies.....	18
15. Notes to the Financial Statements.....	24
16. Progress On Follow Up On Prior Year Auditor’s Recommendations.....	45
17. Annexes.....	46

1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

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

a) Background information

Kwale County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct local authorities 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 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

The County Executive is comprised of the following departments:

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

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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

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

b) Key Management team

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

- Office of the Governor
- County Secretary
- Executive; Finance and Economic Planning
- Agriculture, Livestock and Fisheries
- Environment And Natural Resources
- Health Services
- Tourism, Trade and Enterprise Development
- Community Development, Youth and Women Empowerment and Social Services
- Education and Human Resource
- Water Services
- Roads and Public Works and
- Public Service and Administration
- County Public Service Board

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Executive; Finance and Economic Planning	Hon. CPA Bakari Hassan Sebe
2.	Accounting Officer- Executive; Finance and Economic Planning Department	CPA Alex Onduko

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

No.	Designation	Name
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 Mwachuta
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 Mwachuta.

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 29th June 2020. The purpose of the audit committee is to provide assistance to the accounting officer or governing body. An audit committee's roles and responsibilities are as follows;

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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

The audit committee members are;

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

Other oversight authorities include;

- Senate
- County Assembly of Kwale

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

e) County Executive Headquarters

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

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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 Achani Governor Achani holds a degree in Law from Moi University and a Diploma in law from Kenya school of Law. She is a member of the Federation of Women Lawyers in Kenya and a member of the Law Society of Kenya.

Governor Achani has a long and distinguished Political and Legal carrier spanning over fifteen (15) years. She first joined politics as the first Deputy Governor of the County in 2013 and served for two terms providing very valuable support to the first Governor in both strategic direction and administration. She thereafter raised to

become the First Woman Muslim governor elected in Kenya and the First Woman Governor elected in Coast region, a position bravely and tenaciously earned after trashing four male contestants.

H.E Fatuma Achani is a member of the Council of Governors where she serves as the Vice chairperson of Legal committee of the Council of Governors and also serves in other various Committees of the council such as, the Health Committee, the blue economy committee, and the Tourism committee.

H.E Fatuma Achani has a wealth of experience in legal practice having served as an associate advocate with the firm of Maina Njanga & Company Advocates, Legal Counsel and Programme Officer for the Federation of Women Lawyers.

She is a human rights advocate and a champion of women and youth empowerment politically, socially and economically, she devotes considerable time and energy supporting Girl Child education, fighting against early marriages and gender based violence. Particularly she is credited

for introducing and institutionalizing the village savings and loan (VSLA) model in Kwale County which she has successfully transformed over 60 VSLA into commercially viable COMPANIES which are now competing and winning tender / contracts with the county government.

H.E Josephat Chimera Kombo

Deputy Governor

H.E Josephat Chimera Kombo holds a Bachelor's Degree in Development Studies and is 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.



Prior to being the Deputy Governor, he served as an elected member of the Kwale County Assembly for 10 year, representing Samburu/ Chengoni ward from 2013 to 2022 .While at the Assembly, he served as the Chairperson of the whole house committee and of the Budget committee for the two terms

H.E Chirema Kombo is a development practitioner with over 15 years' worth of knowledge and experience specifically in; project design development and implementation, Capacity building, advocacy and social accountability having worked with several NGO's such as ILISHE Trust among others before joining politics.

His experience from the legislative arm of government and Community development projects as been instrumental in transforming the county public service into an effective and efficient and dependable public service in service delivery.



Ms. Sylvia Chidodo

County Secretary

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

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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. 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 Mbudzya

Chief Officer for Agriculture, Livestock and Fisheries

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

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

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

Hon. Saumu Beja Mwachaja

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

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

Professional Trainings and Certification:

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

Research Associate;



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

Project Management Assistant;

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

Other roles performed

Consultancy –Aga Khan Community Health Department; October 2015 to April 2016

Community health assessments on neonatal kit project.



Ms. Neema Suya

Chief Officer for Environment and Natural Resources

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

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

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

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

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

Hon. Dr. Francis Gwama Mwatsahu

County Executive Committee Member for Health Services

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



Achievements

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

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



Dr. Kitsao Mjimba Kalume.

Chief Officer Health Services - Curative & Rehabilitative.

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

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

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

Mr. Athumani Hamisi Mwashando.

Chief Officer Health- Preventive and Public Health.

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



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



Hon. Mutua Michel Mulwa

County Executive Committee Member for Tourism Trade And Enterprise Development.

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

Work Experience

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

CPA Hassan Ngalaa Chuphi

Chief Officer for Trade & Enterprise Development

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

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



Mr. Anthony Mwamunga

Chief Officer for Tourism And Information Technology

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

He is a Cisco Certified Network Associate 2001.

Work Experience

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

Hon. Francisca Kilonzo

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

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

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



Kubo south with wide experience in Administration and governance.

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



Ms. Riziki Mwasoza

Chief Officer for Community Development, Youth And Women Empowerment.

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

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

Lungalunga subcounty.

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





Mr. Juma Mwanguta Nzao

Chief Officer for Education

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

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

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

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

Hon. Hemed Mwabudzo

County Executive Committee Member for Water

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



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

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



Mr. Badru Shikeli

Chief Officer for Water Services

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

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

Hon. Ali Mwachirumbi Joto

County Executive Committee Member for Roads And Public Works

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

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

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

Work Experience.

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



**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

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

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

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

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



Mr. Salim Zimbu

Chief Officer for Roads And Public Works

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

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

Professional Engineer - Engineers Board of Kenya

Corporate Member -Institution of Engineers of Kenya

Work Experience

Current County Chief Officer- Roads and Public Works- Kwale

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

Hon. Karuwa Tsiwezi

County Executive Committee Member for Public Service and Administration

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





Ms. Mebakari Ali Mwatabu

Chief Officer for Public Service And Administration

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

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

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

Mr. Festus Sombo Mdzomba

Hsc Chairman Kwale - County Public Service Board

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

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

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





Mr. Ali Mabruki Mwanguta

Assuming Duties of The Board Secretary

Mr. Ali M. Mwanguta is a Kwale County Government employee attached to the County Public Service Board as an Office Administrator with effect from 1st October, 2014. He was however deployed to perform the duties of the Board Secretary following the resignation of the substantive secretary Miss Victoria Tumaini from service with effect from 8th May, 2017.

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

2013.

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

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

The County Executive approach with its Stakeholders

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

The executive acknowledges the important role played by whistle blowers in the detection and prevention of corruption within the department. The department is therefore commitment to

ensuring information which may identify the whistle blowers is not released and there is no victimization.

Commitment in Safeguarding against unethical conduct and corruption

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

Engagement with the County Assembly

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

Risk management

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

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

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

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

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

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

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

Appointment, operation and membership of the audit committee

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

Compliance

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

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

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Kwale financial statements for the year ended 30th June 2023. The financial statements present the financial performance of the County Government over the past year.

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

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

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

Budget Performance

During the reporting period, the County Executive had an approved budget of Kshs 10,759,091,025. Recurrent budget was Kshs 6,184,162,271 and development budget was Kshs 4,574,928,754 representing a ratio of 57:43 respectively. The total expenditure for the year amounted to KShs 8,782,231,220 which gives an absorption rate of 82%.

Table 1: Analysis of Approved Budget and Total Expenditure for the past eight years.

FINANCIAL YEAR	APPROVED BUDGET (Development and Recurrent)	TOTAL EXPENDITURE (Development and Recurrent)
2015 - 2016	6,639,720,438	6,172,566,525
2016 - 2017	7,120,345,442	6,004,728,813
2017 - 2018	8,598,537,209	6,780,030,143
2018 - 2019	10,750,525,108	7,902,404,562
2019 - 2020	12,962,592,754	9,040,261,127
2020 - 2021	11,354,583,928	9,818,150,999
2021 - 2022	11,737,353,560	9,160,348,753
2022 - 2023	10,760,268,834	8,782,253,632

Graph 1: Analysis of approved budget and Total Expenditure for the past eight years.

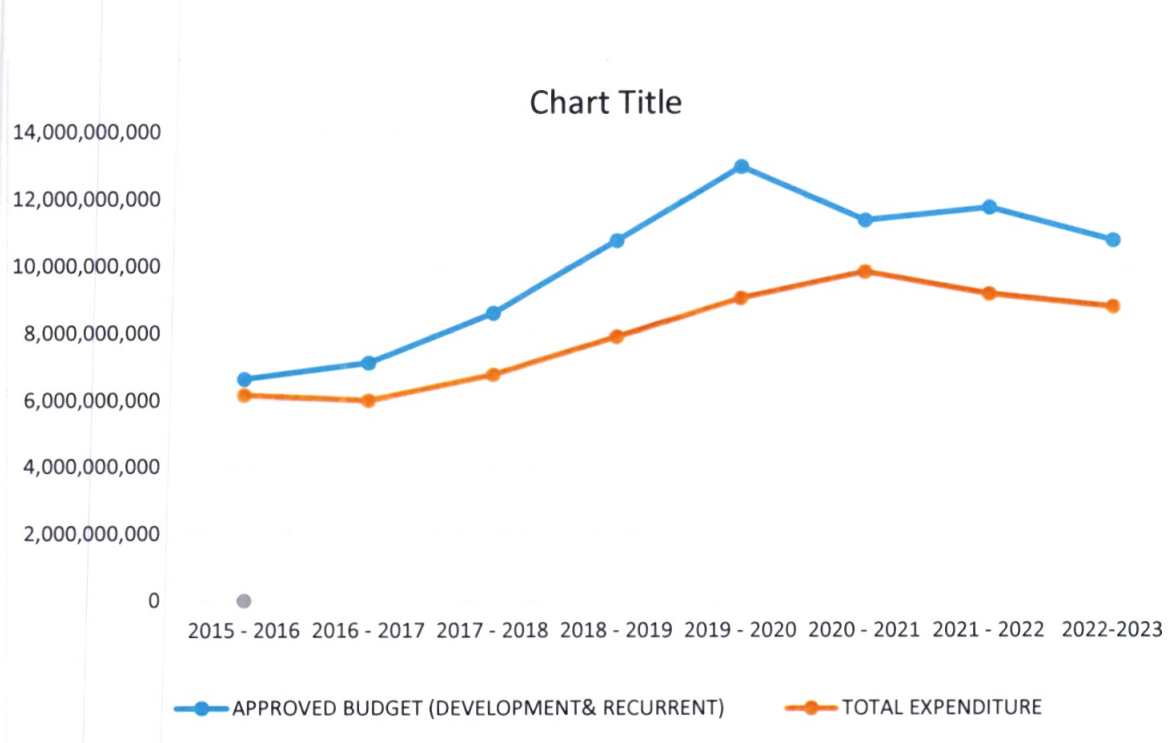


Table 2: Absorbtion Rate Analysis for the past five years.

FINANCIAL YEAR	APPROVED BUDGET (DEVELOPMENT & RECURRENT)	TOTAL EXPENDITURE	ABSORPTION RATE IN %
2018 - 2019	10,750,525,108	7,902,404,562	74%
2019 - 2020	12,962,592,754	9,040,261,127	70%
2020 - 2021	11,354,583,928	9,818,150,999	86%
2021 - 2022	11,737,353,560	9,160,348,753	78%
2022 - 2023	10,760,268,834	8,782,253,632	82%

Graph 2: Absorbtion rate analysis for past five years .

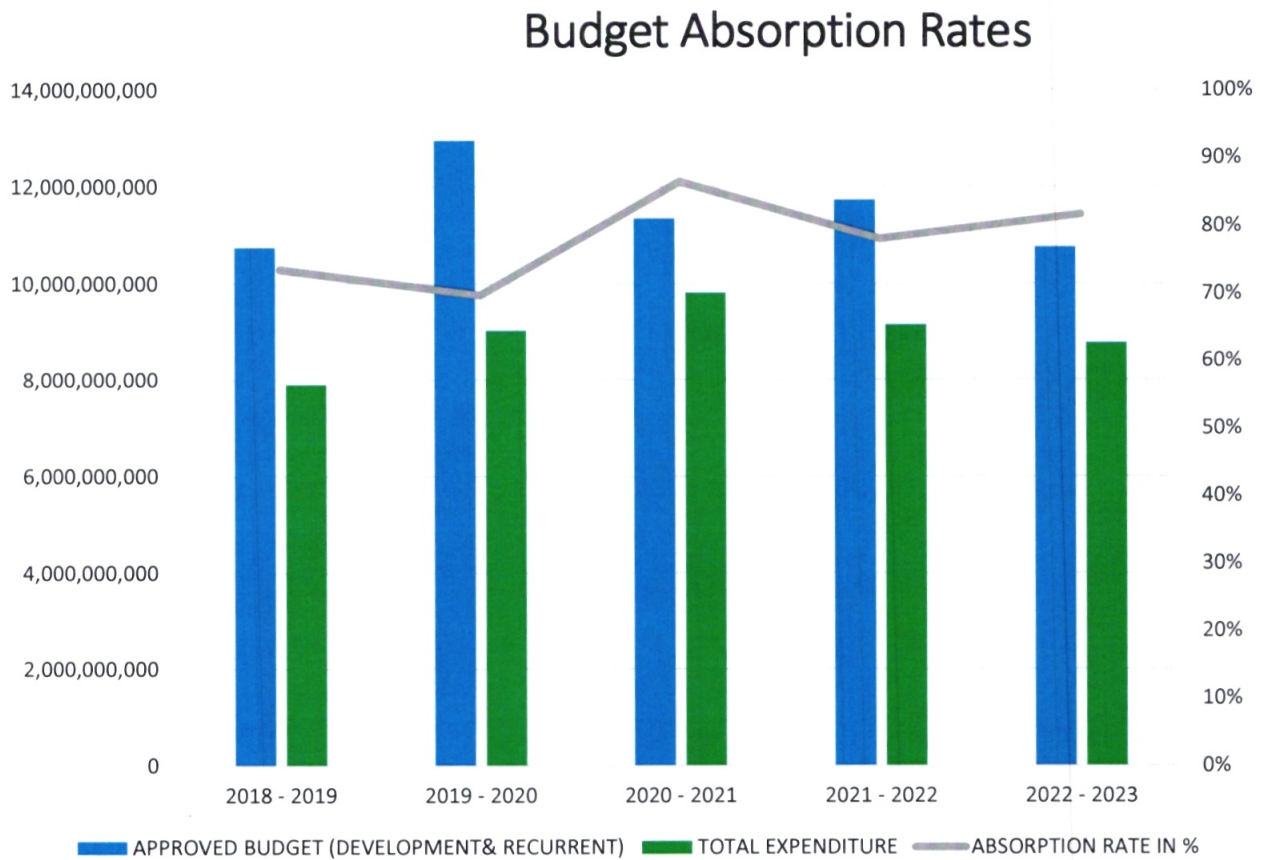
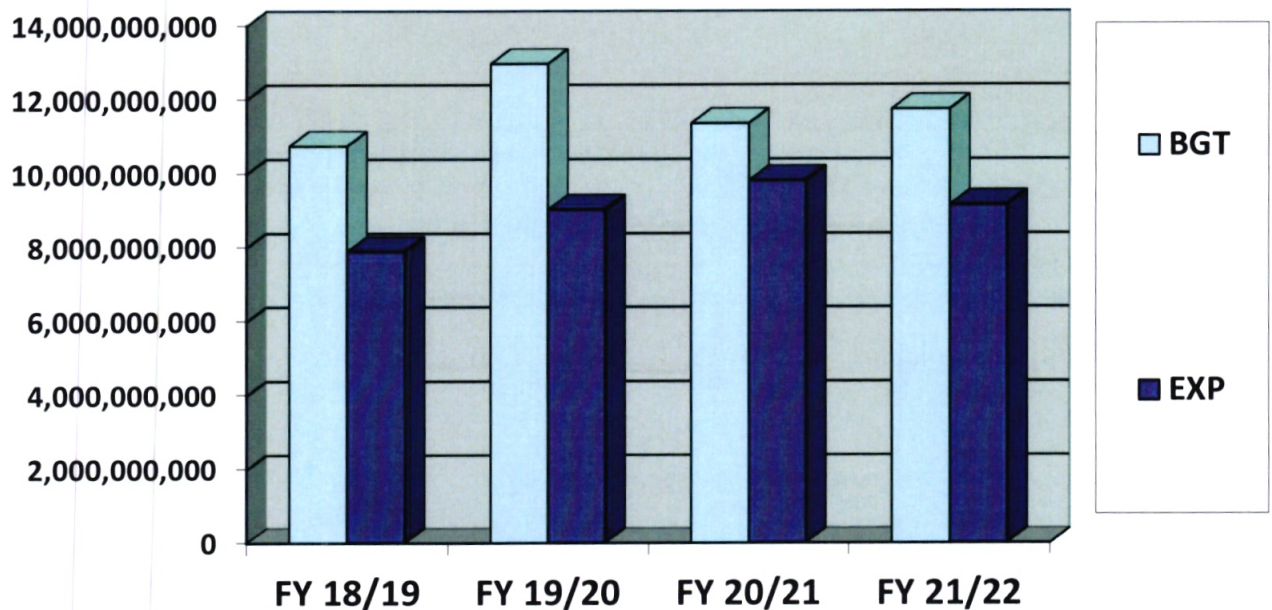


Table 3: Aproved Budget and Total Expenditure Analysis Table

	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
APPROVED BUDGET	10,750,525,108	12,962,592,754	11,354,583,928	11,737,353,560	10,760,268,834
TOTAL EXPENDITURE	7,902,404,562	9,040,261,127	9,818,150,999	9,160,348,753	8,782,253,632

Graph 3: Absorbtion analysis for the approved budget and Total Expenditure for the past five years .



KEY

FY- Financial year

BGT- Approved Budget

EXP- Total Expenditure

In the financial year 2022/2023, the County Executive implemented many development projects in various sectors. The total expenditure for this reporting period amounted to KShs 8,782,253,632. KShs 6,031,761,142 Reccurrent expenditure while KShs KShs 2,750,492,490 was spent on development expenditure representing a ratio of 69:31 respectively.

COUNTY GOVERNMENT OF KWALE

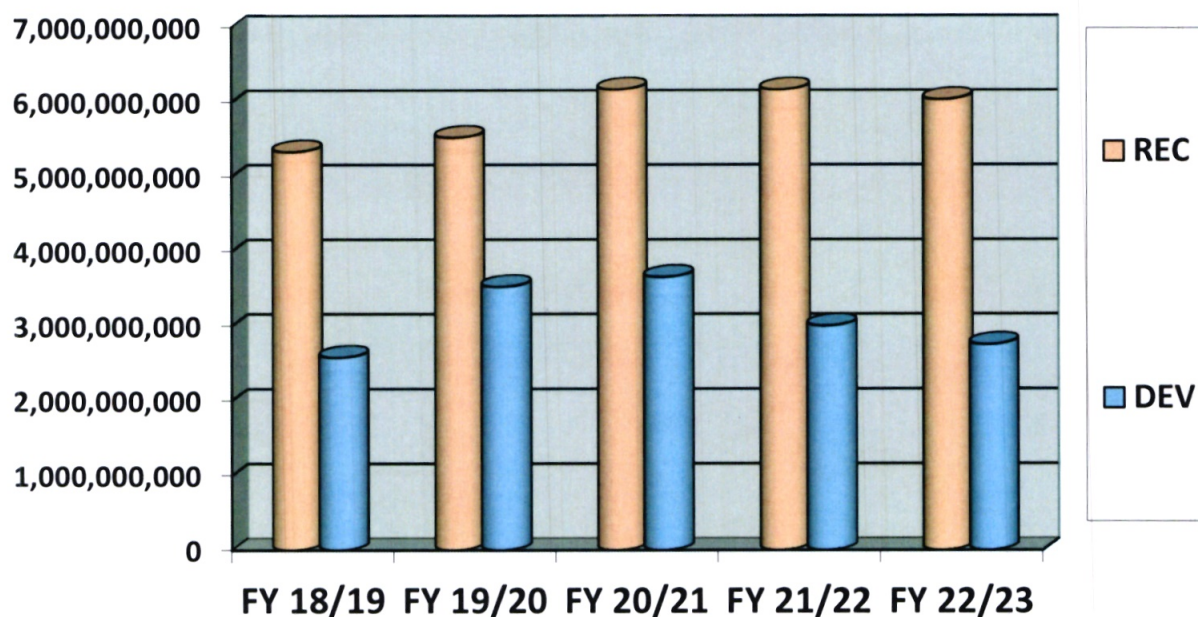
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Table 4: Analysis of Recurrent Expenditure and Development expenditure analysis for the past Five years from FY 2018/2019 To FY 2022/2023

Financial year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
REC	5,327,593,484	5,518,807,485	6,166,501,051	6,163,286,193	6,031,761,142
DEV	2,574,811,077	3,521,453,642	3,651,649,948	2,997,062,561	2,750,492,490
Total Expenditure	7,902,404,561	9,040,261,127	9,818,150,999	9,160,348,754	8,782,253,632

Graph 4: Absorbtion analysis for the Recurrent Expenditure and Development Expenditure or the past five years .



KEY

FY – Financial year

DEV - Development Expenditure

REC - Recurrent Expenditure

Flagship Project for the County includes;

- 1) Construction of County stadium.
- 2) Construction of Fruit processing plant in Shimbahills- Kubo south.
- 3) Construction of Silaloni/Kazamoyo Dam in Samburu/Chengoni ward.
- 4) Construction of Bofu Dam
- 5) Construction of Kizingo Dam Phase 3: Pipeline extension to Mwangaza ECDE, Kizingo ECDE and Ryakalui ECDE in Macknon road ward.

Value for money achievements

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

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2023

In the financial year 2022/2023, the County Executive implemented many development projects in various sectors. Below are some of the development projects;



Oncology centre in Kwale Subcounty Hospital in Tsimba Golini ward.



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



Lukore boda boda shed



Water treatment Plant and bulky disposal shed at the fruit processing plant in Shimba hills



Bulky Storage Store phase III of the fruit processing Plant



Public library-Kwale



Kwale TTC Multipurpose Hall



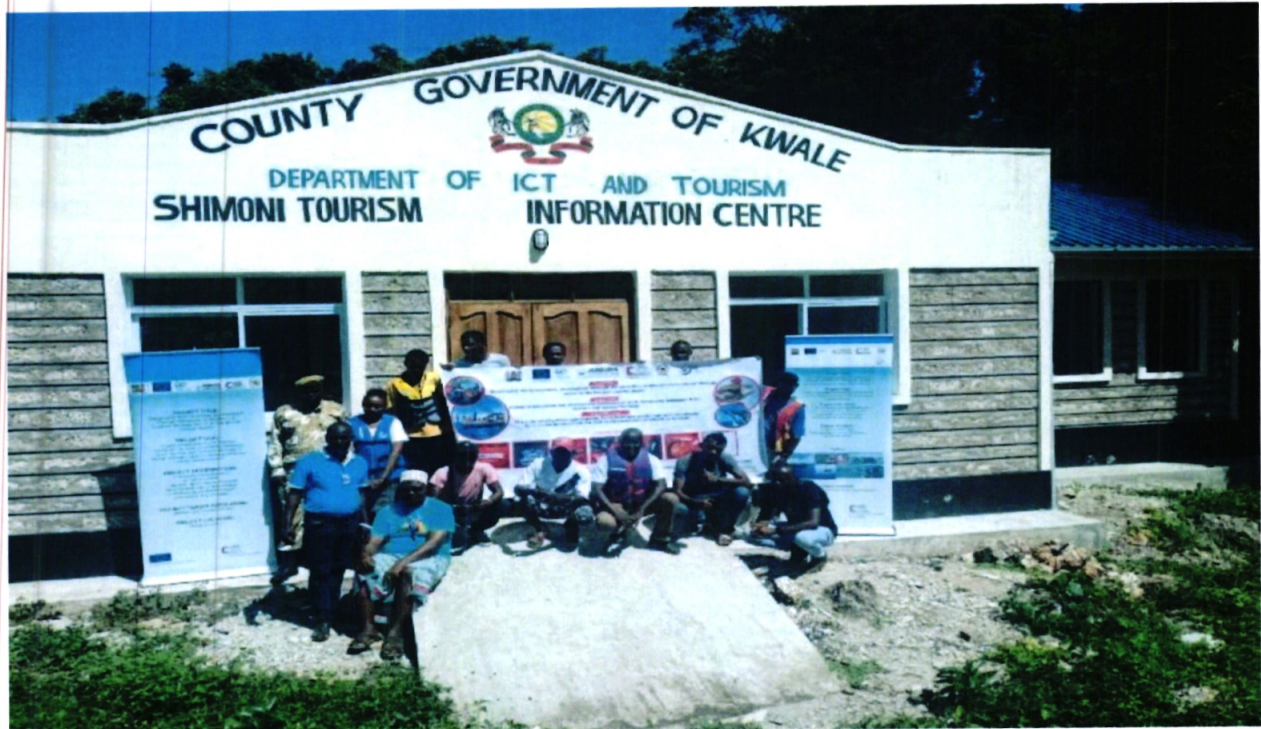
Kwale TTC Resource Centre



Mkokoni Ecde Art & Play Equipments



Kuranze Ecde



Shimoni Tourism Information Centre



Nyalani Mwangoni Pipeline



Nyalani Mwangoni Pipeline Distribution tank.



Magulani Amkeni Pipeline



Beautification of Bang'a Teachers Training College

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

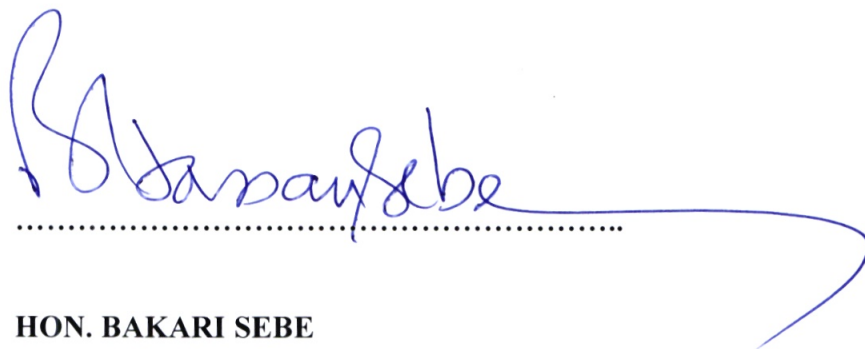
I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

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 County Predetermined Objectives

The 2022-2023 budget was informed by the Kwale County Integrated Development Plan (CIDP 2018-2022), whose theme is, continuing Kwale's transformation together. The CIDP has identified seven key strategic development objectives through a participatory process and is deeply grounded in the collective aspiration of kwale people, the Big four Agenda of the National Government and the Governor's Manifesto.

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

Strategic development objectives

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

1. Enhance good governance and active citizen participation in county programmes;
2. Promote shared economic prosperity and transformation of citizens lives;
3. Enhance provision of basic infrastructure for effective service delivery;
4. Promote environmental conservation and sustainable use of natural resources;
5. Improve productivity in agriculture and overall food and nutrition security;
6. Promote accessible, quality and responsive health care services for all;
7. Improve institutional development, transformation and innovation; and
8. Promote prudent financial management, sustainability and resilience.

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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

<i>S/No</i>	<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>
- FINANCE AND ECONOMIC PLANNING				
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 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 inventory management system	Increase efficiency in acquisition and disposal of assets	Increase efficiency in acquisition and disposal of assets	Valuation of asset which was recently done
7.	To coordinate planning and budgeting process in the county	Increased in citizen participation in ADP	Citizen's participation forum held. Increase Monitoring and Evaluation Reports	ADP Existence of CBEF members

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

			Functional M and E unit with progress report produced	
- AGRICULTURE				
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
- LANDS				
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. Legislate, enforce and manage riparian land such as the Diani Chale marine park.	<ul style="list-style-type: none"> - Effective community involvement in the tree planting and management. - Community involvement in the Diani chale marine management
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	Has been continuously achieved.

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

			development and service programs, legislation on environment and planning adhered to during program implementation, partnering with other stake holders well observed.	
HEALTH				
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.
SOCIAL SERVICES				
1.	Regulated and guided cultural development		Achieved partially	Due inadequate budget
2.	Improved conservation of County's cultural heritage	Renovation of museum 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		Achieved	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

	improved cultural development			
6.	Improved infrastructure for sports, arts and talent development	Construction of a 10,000seater County Stadia 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 Support to 4 martial teams Support for 400 athletes in Athletics Support to disability sports	Achieved	More teams were supported
8.	Enhanced empowerment	Training of 40 women groups	Achieved	Trained women groups
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

EXECUTIVE

1.	To enhance provision of efficient services to county department, agencies, and the public	Improved service delivery	Completion 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

EDUCATION

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
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COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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
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"> • 242 ECDEs centre Constructed • 1 Production Centre Constructed • 31 Twin Workshop Constructed 5 Admin Block Constructed	In adequate budget allocation. Land issues

WATER

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	To Develop governance and planning frameworks	Developed governance and planning frameworks	Minimal fund allocations for community groups capacity building

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

	utilization and management			
INFRASTRUCTURE				
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 of the 1200 Kilometres targeted	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	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), 388Lines 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.	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

		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
ICT				
1	Increase number of visitors and bed occupancy by 30%	(i)Number of trade fairs and Expos attended (30)	10 Trade fairs and Expos attended 25,000promotinal materials prepared	Negative impacts of covid - 19 Insufficient funds.

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

		(ii)Quantity of promotional materials prepared(103,000) (iii)No of events and conferences hosted within the County(30) (iv)Number of tourism portal developed(1)	20 events and conferences hosted. 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. 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. Number of offices with corporate broadband connection.	Developed and implemented the County Metropolitan Area Network interconnecting all departments within Kwale Town. Implemented Fibre Optic inter-departmental connection. Interconnected 3 Sub-Counties, 4 Ward Offices and 2 hospitals with a WAN.	Uneven Topology causes high cost of solution development. Lean budget allocation. Lack of public priorities on connectivity projects.
4	To Automate Key Services	No. of services automated. Number of automated systems implemented.	Rolled-out IFMIS in all County's Department accounts offices. 1 NO. Revenue management system. Successfully rolled – out e-procurement. Designed an automation framework.	Lean budget allocation.

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

5	To establish the County Unified Communication	No. of staff sensitized and using corporate email. No. of offices with corporate telephone. Operational county mult-media website	200 staff with official mail in use. All offices in Kwale HQ with Corporate telephones. 2 ISDN Lines registered. 1 telephone system established in Msambweni hospital. Multi-media website implemented	Lean budget allocation.
6	To develop Recovery and Business Continuity Plan	No. of recovery sites constructed. No. of systems with recovery procedures. No. of disaster prevention systems implemented. No. of backup systems operational	1NO disaster recovery site constructed. 2NO systems with standard recovery procedure. 2NO Disaster prevention system implemented. 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.
COUNTY PUBLIC SERVICE BOARD				
1.	Staff rationalization through the implementation of the CARPS report and the establishment of optimal staff organization structure for effective and efficient public service delivery;	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.

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

			<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 upholding the</p>	<p>A Disciplined work force.</p>	<p>The County Public Service Board has been implementing this by ensuring that job seekers get clearance certificates</p>	<p>Well implemented</p>

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

	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;		after acquiring the jobs. The Board has also ensured that employees comply with the filling of Declaration of Income, Assets and Liabilities (DIALs) during every year of declaration.	
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 budgeting and carrying out staff audits to discourage incidences of “ghost workers”	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 Human Resource Audit soon.	Minimal funding for Human Audit.

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

	and advise the county government on human resources development and management.			
PUBLIC SERVICE AND ADMINISTRATION				
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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

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.
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Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023.

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;

FINANCE AND ECONOMIC PLANNING				
Department	Objective	Outcome	Indicator	Performance
Administration	Promote compliance with laws and policies of the county	Increased compliance with laws and policies of the county	Number of Manuals and Reports develop	Audit, accounting and procurement manuals reviewed and adopted
	Provide transformative leadership in policy formulation	Increased teamwork among departments and efficiency	Number of Mentees	Team building activities done
Internal Audit	To enhance quality and timeliness of Assurance reports	Increased efficiency in production of reports	Number of Policy and assignment reports	Quarterly reports done
Revenue	To broaden the revenue base through identification and classification of revenue sources.	Increased revenue collection	Number of bills	Revenue Automation System

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

	To develop efficient and effective internal control revenue management systems	Reduced revenue loopholes	% Revenue loss	Revenue Automation System
Procurement	To develop and maintain an efficient inventory management system	Increase efficiency in acquisition and disposal of assets	Number of survey reports	Market survey done
Budget	To coordinate planning and budgeting process in the county	Increased citizen participation in ADP	Number of ADP done	ADP
Treasury	To enhance prudent exchequer management practices	Increased payment to suppliers and contractor	Number of payments done	

AGRICULTURE

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

				fishing boats with fishing accessories procured
LANDS				
Department	Objective	Outcome	Indicator	Performance
Environment and Natural resources management	To improve, conserve and protect natural resources	Increased conservation of trees and protected natural resources. Increased no. of households using energy saving jikos, reduced emission and respiratory illness, reduced consumption of firewood	15,000 trees planted in schools 3 sensitization meetings conducted in Matuga, Msambweni & Lungalunga sub counties. 1 water catchment area (Mkurumudzi) restored, 1 group sensitised on environmental conservation, 120 jikos distributed	In FY 19/20 we increased tree cover from 6.8% to 7%. Increased savings due to reduced firewood consumption. Increased no. of energy saving jikos distributed.
	To ensure planned development	Increased public safety and security. Guided growth and development. Controlled development	A county spatial plan prepared 24 No. of sensitisation meetings for the 12 urban development plans prepared. 12 No. urban development plans prepared One GIS data base established	Increased revenue due to controlled development. Increased no. of investors. Increased planned urban centres
	To resolve all land issues in the county	Reduction of land related issues. Increased land ownership.	Arising land related conflicts resolved	Reduced land disputes

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

	To improve service delivery	Increased access to land information	An established GIS and land information management centre	Reduced time of access to land information
HEALTH				
Department	Objective	Outcome	Indicator	Performance
Health Services	a) To enhance quality and affordable diagnostic and treatment services.	Increased access to affordable services and diagnostic treatment.	% increase of access to affordable services	In FY 19/20 we increased Operational Dispensaries by 16%. Deri, Muungano, Miguneni and Chilumani have been operationalized.
	To Improve Community Strategy and health services.	Improved community health services.	% improve functional community health services.	Increased number of health work force by 3%. Doctors increased from 56 to 63.
	To improve Provision of Essential Health Medical Drugs at the County level.	Improved provision of Medical drugs to Hospitals and Facilities.	% improve of medical drugs to Hospitals and facilities.	County Received EMMS orders for the hospitals and facilities.
	To improve Environmental health and Health Promotion.	Increased defecation free villages.	% increase Open Defecation Free (ODF) Villages.	Lukore Location was declared ODF and there has been 3%increase in ODF villages.
TRADE				
Division	Objective	Outcome	Indicator	Performance
Trade	To create a conducive environment for trade	Expansion of business	Review of the Loan Fund Act	Ksh 123 million has

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

COMMUNITY				
Program	Objective	Outcome	Indicator	Performance
Policy and legal framework development	Draft laws to establish guidelines and best practices for programs in culture and social services	Regulated and guided cultural development	Existence of a sector action plan	Sector working plan established
			Policy and legal framework	Culture policy to be developed
Cultural infrastructure development	To provide amenities and facilities for cultural and social development	Improved conservation of County's cultural heritage	Number of cultural centers developed	Indoor amphitheatre renovated
Cultural competition	To identify, nurture and manage talents on culture and heritage	Improved competitiveness and enhanced cultural development	Number of county wide competitions held	Culture competitions held and county teams participated in National Competitions and Kwale County emerged the champions.
			Number of studies undertaken and shared	Not achieved
Cultural shows and exhibitions	To preserve and protect our diverse positive culture and heritage for enhanced socio economic development	Increased awareness on culture and improved cultural development	Number of shows and exhibitions held	Not achieved
Social services infrastructural development	To provide efficient and sustainable facilities and amenities for social development	Contributing to conservation of information related to Kwale peoples history, culture and heritage.	Number of community library developed	Lungalunga library in place Matuga Library under construction
			Number of parks and recreation centres developed	Cultural centre was renovated
			Number of social halls developed	Moyeni, Dima social halls constructed

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

			Number public toilets	Tiribe,Kitsuka,corner ya polisi toilets constructed
			Number of rehabilitation centers constructed	Not achieved
Social protection	To improve livelihoods of vulnerable and marginalized members of the community	Reduced dependency of the vulnerable groups (elderly, PWDs and orphans)	Number of rescue centers for gender based violence	Contractor handed over site.
Girl child affirmative action	To empower women and youth to gain employment, education, become self-employed and agent of positive change	High transition for girls in education from primary to secondary	Number of sanitary towels procured and distributed	Not achieved
Provision of sports and arts amenities	To avail playing fields for training and competitions	Improved infrastructure for sports, arts and talent development	Number of stadiums established	Achieved Kwale County stadium taking shape
			Number of sports fields rehabilitated	Shimoni,mamba, Navyblue, Vitsangalaweni fields rehabilitated
			Number of academies established	Not achieved
			Number of Performance arts talent centers constructed and equipped	Kwale recording studio in place
Sports competitions (County Ballgames)	To improve play and competitive skills for recruited talents	Improved competitiveness	Number of sports competitions held	Annual ball games held
			Number of teams participated	Football,legball, Volleyball disciplines participated
			Number of disciplines involved	Achieved

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Support of existing teams	To improve play and competitive skills for county teams	Enhanced support to teams	Amount of support in Kenya shillings	Supported 10 local teams
EXECUTIVE				
Department	Objective	Outcome	Indicator	Performance
Executive	Effective and efficient management and Administration of county affairs	Improved service delivery	Timely payment of salary and statutory deductions	Salaries were paid in time and they were no outstanding deduction
Executive	Agenda setting in both the Legislative and Executive functions through effective policies that are people centered, focused and responsive	Improved service delivery	Bills Assented to law i.e. Act developed	Few bills are in different stages at the County Assembly
Executive	Effective intergovernmental and intra-governmental relations and fostering good relations at the national and international levels, between the two arms of the county governments	Improved relationship between the County Government, the National Government and other County Governments	Number of meetings held to foster good relations. Number of MOUs signed and implemented	Signed Memorandum of understanding with Donors partners, National Government, and other stakeholders Donor grants receipts and Citizen participatory in projects implementations

EDUCATION

Department	Objective	Outcome	Indicator	Performance
Education	Strengthen school governance and management.	Improved administration and management of Ecde and youth training programmes	% rates of transition and enrolment	All BOM Members were trained on administration and Management of the VTCs and ECDE Centres
	Support needy students.	Bursaries provided to needy students	% Number of needy students	Kshs 498,992,289 was disbursed to

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

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

WATER

Department	Objective	Outcome	Indicator	Performance
Water Services	To Assess, survey and design of water services. Supply systems.	Increased Design reports	15 No. of planned reports produced.	In FY 2021/22 there has been a 27% increase in designing reports.
	To Construction and maintenance of water pipeline systems.	Increased construction of Water pipelines	16 No. of kilometers of water pipeline constructed	There has been a 100% achievement in pipeline constructions.
	To Develop borehole water supply systems.	Increased No. of Boreholes drilled.	19 No. of Boreholes Drilled.	There has been a 100% achievement in Boreholes drilled
	To Develop/ Construct of Surface water supply systems (Increased of Dams and	22 No. of Dams and	There has been a 80% achievement

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

	Springs, Dams and Water Pans)	Water Pans constructed.	Pans Constructed.	in Dams constructions.
	To Construct and maintenance of Rain Water Harvesting Systems in communities, schools and health facilities.	Increased of Rain water harvesting structures constructed.	1 no. of Rain water harvesting systems constructed.	There has been a 100 % achievement in Rain Water Harvest constructions.

ROADS AND PUBLIC WORKS

Department	Objective	Outcome	Indicator	Performance
Roads and Public Services	Upgrading of County Access Roads	Increased accessibility and connectivity	Kms of roads constructed / rehabilitation	Increased motorable and passable roads by 90%
	Regular Maintenance of County Roads Network	Improved and quality road network	kms of roads cabro paving	Improved in several kms of roads being cabro-paved
	Rehabilitation of Roads ,Drainage and Bridges	Improved county transport connectivity, improved drainage system	% of towns with improved drainage system	There has been a 90% achievement in drainage system improvement
	Designing , Supervision and Rehabilitation of County Government Buildings	Improved access and public service delivery	% of county Government buildings improved,	There has been a 100% in county Government buildings occupancy
	To provide adequate Lighting along county Streets	Functional Street lights and Floodlights installed	% of urban roads with Street lights and crime rate	There has been a 90 % street lighting leading to low crime rate

ICT

Department	Objective	Outcome	Indicator	Performance
Tourism Promotion and ICT	To automate Service Delivery ,set up Fibre optic cable and Connectivity to global standards	Increased public use of internet in tendering process and	70%of automated systems developed and adopted.	In FY 21/22 we increased connectivity to Hospitals in the subcounties by

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

		Financial management	Most of county offices accessing Internet.	80% the following Hospitals were Connected, Kwale ,Kinango Msambweni Lunga Lunga and SamburuTiwi Rural
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	60% reduction of crime	Street lighting was undertaken in UKUNDA ward and there has been 60% reduction in crime
	To market Kwale as an Ideal Tourism destination	Increased public awareness of the County both nationally and Internationally.	5% increase in Hotel Bed Occupancy	There was Covid 19 pandemic that affected the Tourism ecomic sector in the whole country

CPSB

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

PUBLIC SERVICE AND ADMINISTRATION

Department	Objective	Outcome	Indicator	Performance
Public service and Administration	To promote transparent, accountable and ethical public service delivery	Improved Service Delivery	% Increase of number of officers.	Total recruited was 130. 90 officers exited from services, mostly through natural attrition.
	To coordinate and mobilize citizens in public participation and civic education at the grassroots level.	Public Forums held	% Number of public forums conducted	Public forums were affected by Corona Pandemic.

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

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

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

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The Kwale County Development Agenda is informed by the need to increase and expand sustainable development opportunities and build people's capacities to enable them create wealth and transform their lives for growth and prosperity. The County Envisions being a competitive, industrialized and socio-economically self-sustaining and securing county. This will be attained by providing quality and efficient services through innovative and sustainable utilization of resources for a better quality of life of all citizens of Kwale County. The county intends to attain and sustain this through creation of a county culture anchored on; Transparency; Inclusiveness and Equity; Empowerment; Quality and result oriented in provision of the county services

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

2. Environmental performance

As outlined in both the County 2018-2022 CIDP, Environment is one of the key thematic areas that the county has put a lot of focus in its developments agendas. Land is a natural resource which can be sustainably used to satisfy man's unlimited needs and wants as long as the concept of scarcity is recognized. Cognizant of the need for responsible land use for environmental sustainability, The County has developed a number of policies, programmes and structures guiding environmental matters within the County.

Among these are;

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

- The County has enhanced the capacity of the County Environment department to ensure that they conduct Environmental Audit and guarantee Long term sustainability of the Environment.
- The County has a dumping site and Garbage transportation trucks for disposal and management of Solid Waste in the County while Kwale water and sewerage Company “A County owned Entity” is tasked with Water distribution and management of Liquid Waste.

3. Employee welfare

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

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

4. Market place practices-

The county make efforts to ensure:

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practices-

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

c) Stewardship of goods and services

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

5. Community Engagements

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

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 26th September, 2023.

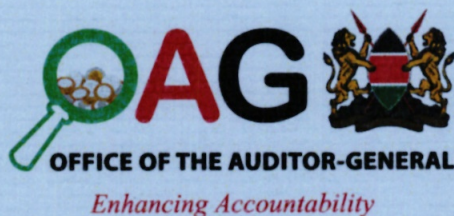


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County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KWALE FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kwale set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at

30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kwale as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County governments Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Expenditure

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets expenditure of Kshs.2,246,291,022 which include expenditure on construction of roads amounting to Kshs.124,970,584. Review of the supporting schedules revealed that expenditure relating to construction of a workshop and supply and delivery of two (2) trucks amounting to Kshs.30,214,600 were incorrectly charged to construction of roads instead of construction of buildings and purchase of vehicles and other transport equipment respectively.

In the circumstances, the accuracy and completeness of expenditure on construction of roads of Kshs.124,970,584 could not be confirmed.

2. Unexplained Voided Transactions

Review of the financial records revealed that one thousand four hundred and ninety-five (1,495) transactions in IFMIS amounting to Kshs.1,605,022,405 were voided. However, supporting documents including voided payment vouchers, requests to void payments, the National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided for audit review. Further, the voided payments were not disclosed as pending accounts payable and the utilization of funds meant for the voided transactions could also not be confirmed.

In the circumstances, the accuracy and completeness of the total payments balance of Kshs.8,782,253,632 in the financial statements could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of 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 summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual amounts on comparable basis of Kshs.10,760,268,834 and Kshs.8,654,341,690 respectively, resulting in revenue shortfall of Kshs.2,105,927,144 or 20% of the budget. Similarly, the County Executive spent Kshs.8,782,253,632 against an approved budget of Kshs.10,760,268,834, resulting in an under-expenditure of Kshs.1,978,015,202 or 18% of the budget. The receipt short fall and under-expenditure may have constrained delivery of services to the residents of Kwale County.

My opinion is however, 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. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payment

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.2,308,790,565 which include expenditure on hospitality supplies and services of Kshs.163,078,795, as disclosed in Note 4 to the financial statements. The expenditure on hospitality supplies and services includes a payment of Kshs.3,000,000 to the Council of Governors. However, Management did not provide an explanation for the payment to the Council which is an independent entity.

In the circumstances, the legality of the payment of Kshs.3,000,000 to the Council of Governors could not be confirmed.

2. Lack of Value for Money on Projects Implementation

Review of project files and audit inspection of projects in August, 2023 revealed the following anomalies in project implementation:

2.1 Stalled Rehabilitation of County Access Road

Rehabilitation of County access road, Jimbo road, which was awarded at a contract sum of Kshs.9,254,162 had stalled. The explanation provided by Management was that the project passes through a mangrove plantation and the request to clear the mangrove trees on the edges of the road was yet to be approved by the Kenya Forest Services resulting to the stalling of the project.

In the circumstances, value for money spent on the project could not be confirmed.

2.2 Fruit Processing Plant Phase III

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

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

In the circumstances, value for money spent on the project could not be confirmed.

2.3 Construction of Wholesale Market at Kombani

The Department of Trade entered into a contract for the construction of wholesale market at Kombani on 7 March, 2021 at a contract sum of Kshs.105,911,142 and contract period ending on 2 May, 2022. The contract sum was later varied to

Kshs.118,061,980. However, the contract was terminated on 2 November, 2021 with total payments to the contractor of Kshs.95,308,265 including Kshs.9,530,826 paid as retention money for the works executed before termination of the contract. However, the payment was not supported with the final acceptance of goods, works or services delivered by the contractor before termination of the contract and final project appraisal.

In the circumstances, value for money spent on the project could not be confirmed.

2.4 Extension of Connectivity at Kwale Hospital Care Centre, Oncology Centre and Pediatric Unit

Note 9 to the financial statements reflects construction and civil works of Kshs.45,461,968 which includes payment of Kshs.3,465,500 under a contract for the extension of connectivity at Kwale Hospital's care centre, oncology centre, and pediatric area, at a contract price of Kshs.3,465,500. However, audit inspection carried out on 18 August, 2023, revealed that the Hospital did not have a Care Centre, and therefore, the works executed could not be confirmed. In addition, the connectivity at the Oncology and Pediatric area worth Kshs.765,000 was not done as per the Bills of Quantities.

In the circumstances, value for money spent on the project could not be confirmed.

2.5 Proposed Extension of Connectivity at Msambweni Infectious Disease Block, Isolation Block, CT Scan and Store Building, Blood Bank Building, Pediatric and New Maternity Ward

Note 9 to the financial statements reflects construction and civil works of Kshs.45,461,968 which includes payment of Kshs.6,791,510 for extension of connectivity at various sections of Msambweni Hospital, including the infectious disease block, isolation block, CT scan unit, store building, blood bank building, pediatric ward, and new maternity ward area. However, audit inspection carried out on August 22, 2023, revealed that, while part II of the Bills of Quantities indicated works valued at Kshs.1,376,750 to be executed on the isolation block, CT scan unit, and store building, Msambweni Hospital did not have an isolation block. The existence of the works executed could therefore not be confirmed.

Further, part IV of the itemized Bills of Quantities included works for the pediatric and maternity ward, costing Kshs.1,484,250. However, the connectivity to the pediatric section was not done.

In the circumstances, value for money spent on the project could not be confirmed.

2.6 Proposed Construction of Maji Moto Eco Resort Phase III

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets of Kshs.2,246,291,022 which includes expenditure of Kshs.22,457,225 on proposed construction of Maji Moto Eco Resort. The Department of ICT and Tourism entered into a contract for the project with a local contractor on 30 March, 2021 with a contract period of 120 days. However, the contract sum was varied from Kshs.22,457,225 to Kshs.27,643,827 on 23 June, 2021, representing an increase of Kshs.5,186,602 or 23% of the contract sum before the lapse of one year as allowed by law. No evidence was provided to confirm that the variation was reviewed by the

evaluation committee. 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. It was further contrary to Regulation 132(2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that any variation request shall be reviewed by; (a) the contract implementation team for complex and specialized contracts; or (b) an evaluation committee for other contracts.

Further, during the year under review a payment of Kshs.3,233,328 was made under Certificate No. 6 of 16 December, 2022, which was not supported by itemized measured works.

The contract period ended on 7 August, 2021 yet as at the time of the audit in August, 2023, the contractor was still on site, without an approved extension of contract period and the project was incomplete.

In the circumstances, value for money spent on the project could not be confirmed. In addition, Management was in breach of the law.

3. Failure to Prepare Memorandum for Supplementary Budget by Accounting Officers

The statement of comparison of budget and actual amounts - recurrent and development combined reflects an approved original receipts budget of Kshs.7,806,654,643 which was subsequently adjusted by KShs.2,953,614,191 through supplementary budgets to a final budget of Kshs.10,760,268,834. However, the supplementary budget adjustments were not supported with memoranda from Accounting Officers to confirm that the changes had been requested and explanations given for either scaling down or ceasing of planned development programmes. This was contrary to Regulations 39(7) of the Public Finance Management (County Governments) Regulations, 2015 which provides that, the county government entity requesting additional funds through a supplementary budget process shall submit a memorandum to the County Treasury, on a date determined by County Treasury.

In the circumstances, Management was in breach of law.

4. Lack of County Integrated Development Plan

During the year under review, the County did not have in place County Integrated Development Plan as the previous one had lapsed in June, 2022. This was contrary to Section 125(1) of the Public Finance Management Act, 2012 which provides that, the budget process for county governments in any financial year shall consist of; (a) integrated development planning process which shall include both long term and medium-term planning.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the

activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 January, 2024

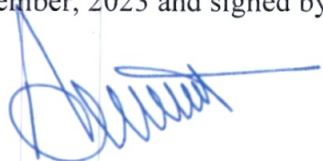
**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022 - 2023	2021 - 2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	8,543,703,392	8,929,447,435
Miscellaneous receipts	2	110,638,298	153,297,872
Total receipts		8,654,341,690	9,082,745,307
Payments			
Compensation of employees	3	3,066,505,881	3,120,918,728
Use of goods and services	4	2,308,790,565	2,289,661,740
Subsidies	5	-	-
Transfers to other government entities	6	721,916,461	683,560,774
Other grants and transfers	7	420,000,000	450,000,000
Social security benefits	8	18,395,897	-
Acquisition of assets	9	2,246,291,022	2,610,913,099
Finance costs, including loan interest	10	353,808	294,412
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	5,000,000
Total payments		8,782,253,632	9,160,348,753
Surplus/deficit*		(127,911,942)	(77,603,446)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th September, 2023 and signed by:



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



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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		2022 - 2023	2021 - 2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	307,859,464	529,779,633
Cash balances	13B	9,600	3,700
Total cash and cash equivalents		307,869,064	529,783,333
Outstanding imprests and advances	14	17,788,901	12,205,246
Total financial assets		325,657,965	541,988,579
Financial liabilities			
Deposits, retentions and payables	15	50,015,297	132,687,193
Net financial assets		275,642,668	409,301,386
Represented by			
Fund balance b/fwd.	16	409,301,386	486,973,481
Prior year adjustments	17	(5,746,776)	(68,649)
Surplus/deficit for the year		(127,911,942)	(77,603,446)
Net financial position		275,642,668	409,301,386

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th September, 2023 and signed by:



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



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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

11. Statement of Cash Flows for the period ended 30th June 2023

		2022 - 2023	2021 - 2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	8,543,703,392	8,929,447,435
Miscellaneous receipts	2	110,638,298	153,297,872
Total receipts from operating income		8,654,341,690	9,082,745,307
Payments for operating expenses			
Compensation of employees	3	3,066,505,881	3,120,918,728
Use of goods and services	4	2,308,790,565	2,289,661,740
Subsidies	5	-	-
Transfers to other government entities	6	721,916,461	683,560,774
Other grants and transfers	7	420,000,000	450,000,000
Social security benefits	8	18,395,897	-
Finance costs, including loan interest	10	353,808	294,412
Other payments	12	-	5,000,000
Total payments for operating expenses		6,535,962,611	6,549,435,654
Net receipts/ (payments) from operations		2,118,379,079	2,533,309,653
Adjusted for:			
Prior year adjustments	17	(5,746,776)	(68,649)
Decrease/(increase) in outstanding imprests & advances	18	(5,583,655)	(966,081)
Increase/(decrease) in deposits, retentions & payables	19	(82,671,896)	64,995,528
Net cash flow from operating activities		2,024,376,752	2,597,270,450
Cash flow from investing activities			
Acquisition of assets	9	2,246,291,022	2,610,913,099
Net cash flows from investing activities		2,246,291,022	2,610,913,099
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(221,914,269)	(13,642,649)
Cash and cash equivalents at beginning of the year		529,783,333	543,425,982
Cash and cash equivalents at end of the year		307,869,064	529,783,333

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th September, 2023 and signed by:



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



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

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,696,016,345	2,953,614,191	10,649,630,536	8,543,703,392	2,105,927,144	80%
Other receipts	110,638,298	-	110,638,298	110,638,298	-	100%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	0%
Total	7,806,654,643	2,953,614,191	10,760,268,834	8,654,341,690	2,105,927,144	80%
Payments						
Compensation of employees	2,704,901,610	377,133,705	3,082,035,315	3,066,505,881	15,529,434	99%
Use of goods and services	2,332,101,414	115,335,235	2,447,436,649	2,308,790,565	138,646,084	94%
Subsidies	-	-	-	-	-	
Transfers to other government units	17,347,477	1,016,015,905	1,033,363,382	721,916,461	311,446,921	70%
Other grants and transfers	400,000,000	20,000,000	420,000,000	420,000,000	-	100%
Social security benefits	-	18,395,897	18,395,897	18,395,897	0	100%
Acquisition of assets	2,346,201,333	1,402,238,569	3,748,439,902	2,246,291,022	1,502,148,881	60%
Finance costs, including loan interest	1,102,809	75,000	1,177,809	353,808	824,001	30%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	5,000,000	4,419,880	9,419,880	-	9,419,880	0%
Total	7,806,654,643	2,953,614,191	10,760,268,834	8,782,253,632	1,978,015,202	82%
Surplus/(Deficit)				(127,911,942)		

- (a) The Exchequer releases (Transfers from the CRF) at 80% was as a result of as a result of late disbursement of funds.
- (b) The underutilization of transfer to other government unit of 70% was as a result of late disbursement of grants funds.
- (c) The underutilization of the Acquisition of Assets of 60% was as a result of late disbursement of funds from the national treasury.
- (d) The underutilization of Finance Cost of 30% was as a result of processing transactions electronically which reduced the bank charges.

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

The County Executive's financial statements were approved on 26th September, 2023 and signed by:



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



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

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	5,365,670,078	819,670,002	6,185,340,080	6,051,010,798	134,329,282	98%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	0%
Total	5,365,670,078	819,670,002	6,185,340,080	6,051,010,798	134,329,282	98%
Payments						
Compensation of employees	2,704,901,610	377,133,705	3,082,035,315	3,066,505,881	15,529,434	99%
Use of goods and services	2,175,431,414	174,395,285	2,349,826,699	2,259,623,463	90,203,236	96%
Subsidies	-	-	-	-	-	
Transfers to other government units	8,856,000	79,350,360	88,206,360	88,225,657	-19,297	100%
Other grants and transfers	400,000,000	20,000,000	420,000,000	420,000,000	-	100%
Social security benefits	-	18,395,897	18,395,897	18,395,897	-	100%
Acquisition of assets	70,378,245	145,899,875	216,278,120	178,656,437	37,621,683	83%
Finance costs, including loan interest	1,102,809	75,000	1,177,809	353,808	824,001	30%
Repayment of principal on borrowings	-	-	-	-	-	

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Other payments	5,000,000	4,419,880	9,419,880	-	9,419,880	0%
Total	5,365,670,078	819,670,002	6,185,340,080	6,031,761,142	153,578,938	98%
Surplus/(deficit)				19,249,656		

- (a) *The underutilization of the Acquisition of Assets of 83% was as a result of late disbursement of funds from the national treasury.*
- (b) *The underutilization of Finance Cost of 30% was as a result of processing transactions electronically which reduced the bank charges.*
- (c) *There was no emergency during the final year hence no funds were spent under other payments.*

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

The County Executive's financial statements were approved on 26th September, 2023 and signed by



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



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

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	2,330,346,267	2,133,944,189	4,464,290,456	2,492,692,594	1,971,597,862	56%
Other receipts	110,638,298		110,638,298	110,638,298	-	100%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	0%
Total	2,440,984,565	2,133,944,189	4,574,928,754	2,603,330,892	1,971,597,862	57%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	156,670,000	(59,060,050)	97,609,950	49,167,102	48,442,848	50%
Subsidies	-	-	-	-	-	-
Transfers to other government units	8,491,477	936,665,545	945,157,022	633,690,804	311,466,218	67%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,275,823,088	1,256,338,694	3,532,161,782	2,067,634,584	1,464,527,198	59%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other payments	-	-	-	-	-	
Totals	2,440,984,565	2,133,944,189	4,574,928,754	2,750,492,490	1,824,436,264	60%
Surplus/(deficit)				(147,161,598)		

- (a) The Exchequer releases (Transfers from the CRF) at 56% was as a result of as a result of late disbursement of funds.
 (b) The underutilization of use of goods of 50% was as a result of as a result of late disbursement of funds.
 (c) The underutilization of transfer to other government units of 67% was as a result of as a result of late disbursement of funds.
 (d) The underutilization of the Acquisition of Assets of 59% was as a result of as a result of late disbursement of funds.

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

The County Executive's financial statements were approved on 26th September, 2023 and signed by:



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



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

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
	Kshs	Kshs	Kshs	Kshs	Kshs
3060					
102003060	227,075,110	661,423,783	888,498,893	548,922,519	339,576,374
102053060	64,456,799	655,093,925	719,550,724	387,584,068	331,966,656
102063060	162,618,311	-5,096,375	157,521,936	152,102,468	5,419,469
102073060	-	11,426,233	11,426,233	9,235,984	2,190,249
104003060	48,900,000	-13,580,000	35,320,000	19,202,689	16,117,311
104013060	48,900,000	-13,580,000	35,320,000	19,202,689	16,117,311
105003060	30,600,000	-3,700,000	26,900,000	11,369,250	15,530,750
105013060	30,600,000	-3,700,000	26,900,000	11,369,250	15,530,750
106003060	3,100,000	23,500,000	26,600,000	25,051,088	1,548,912
106013060	-	25,500,000	25,500,000	23,980,588	1,519,412
106023060	3,100,000	-2,000,000	1,100,000	1,070,500	29,500
107003060	106,015,878	-23,825,000	82,190,878	62,262,114	19,928,764
107013060	46,732,018	-1,050,000	45,682,018	35,567,993	10,114,025
107023060	4,525,000	-725,000	3,800,000	2,745,941	1,054,059
107033060	54,758,860	-22,050,000	32,708,860	23,948,181	8,760,679
108003060	122,220,533	-31,926,050	90,294,483	45,958,575	44,335,908
108013060	3,604,483	-1,700,000	1,904,483	1,727,100	177,383
108023060	34,600,000	-12,400,000	22,200,000	14,165,250	8,034,750

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
108033060	84,016,050	-17,826,050	66,190,000	30,066,225	36,123,775
109003060	44,246,146	-13,255,000	30,991,146	17,437,506	13,553,640
109013060	4,159,096	-1,855,000	2,304,096	1,440,064	864,032
109023060	40,087,050	-11,400,000	28,687,050	15,997,442	12,689,608
111003060	46,304,140	33,395,288	79,699,428	1	79,699,428
111013060	46,304,140	33,395,288	79,699,428	1	79,699,428
112003060	54,224,616	-13,568,588	40,656,028	-	40,656,028
112013060	54,224,616	-13,568,588	40,656,028	-	40,656,028
202003060	382,507,779	-152,959,572	229,548,207	124,970,585	104,577,622
202013060	382,507,779	-152,959,572	229,548,207	124,970,585	104,577,622
203003060	91,287,050	-39,900,000	51,387,050	26,443,208	24,943,842
203013060	91,287,050	-39,900,000	51,387,050	26,443,208	24,943,842
301003060	10,848,697	-	10,848,697	9,663,852	1,184,845
301013060	7,463,746	-	7,463,746	6,647,980	815,766
301023060	-	-	-	-	-
301043060	3,384,951	-	3,384,951	3,015,872	369,079
302003060	9,219,050	-530,000	8,689,050	5,265,853	3,423,197
302023060	9,219,050	-530,000	8,689,050	5,265,853	3,423,197
304003060	29,041,655	-7,895,359	21,146,296	6,972,318	14,173,978
304013060	29,041,655	-7,895,359	21,146,296	6,972,318	14,173,978
305003060	216,767,887	429,651,090	646,418,977	440,561,597	205,857,380
305013060	120,275,303	-8,643,389	111,631,914	107,994,623	3,637,291

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
305023060	96,492,584	438,294,479	534,787,063	332,566,974	202,220,089
306003060	39,041,768	5,581,632	44,623,400	15,024,258	29,599,142
306013060	2,863,069	-	2,863,069	2,394,211	468,858
306023060	36,178,699	5,581,632	41,760,331	12,630,046	29,130,285
307003060	22,989,934	1,280,000	24,269,934	18,213,771	6,056,163
307013060	22,989,934	1,280,000	24,269,934	18,213,771	6,056,163
308003060	28,494,279	708,986	29,203,265	14,981,211	14,222,054
308013060	28,494,279	708,986	29,203,265	14,981,211	14,222,054
401003060	5,839,657	21,502,888	27,342,545	26,674,331	668,214
401023060	-	22,171,888	22,171,888	22,171,000	888
401053060	5,839,657	-669,000	5,170,657	4,503,331	667,326
402003060	460,765,641	-79,062,906	381,702,735	380,334,558	1,368,177
402023060	-	12,405,000	12,405,000	11,037,658	1,367,342
402043060	460,765,641	-91,467,906	369,297,735	369,296,900	835
403003060	1,636,064,494	616,976,460	2,253,040,954	2,046,400,122	206,640,832
403013060	96,994,205	523,628,269	620,622,474	413,981,676	206,640,798
403053060	1,539,070,289	93,348,191	1,632,418,480	1,632,418,446	34
405003060	68,524,755	53,811,547	122,336,302	82,439,520	39,896,782
405013060	68,524,755	53,811,547	122,336,302	82,439,520	39,896,782
406003060	28,147,000	35,501,000	63,648,000	33,192,009	30,455,991
406013060	28,147,000	35,501,000	63,648,000	33,192,009	30,455,991
407003060	36,049,406	10,367,867	46,417,273	34,623,527	11,793,746

COUNTY GOVERNMENT OF KWALE**KWALE COUNTY EXECUTIVE***Annual Report and Financial Statements for the year ended June 30 2023*

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
407013060	36,049,406	10,367,867	46,417,273	34,623,527	11,793,746
408003060	7,340,000	-450,000	6,890,000	6,315,184	574,816
408013060	7,340,000	-450,000	6,890,000	6,315,184	574,816
409003060	15,565,000	14,011,150	29,576,150	29,039,069	537,081
409013060	15,565,000	14,011,150	29,576,150	29,039,069	537,081
410003060	25,449,510	8,925,000	34,374,510	19,355,014	15,019,496
410013060	25,449,510	8,925,000	34,374,510	19,355,014	15,019,496
412003060	321,747,351	-109,156,412	212,590,939	196,308,000	16,282,939
412013060	321,747,351	-109,156,412	212,590,939	196,308,000	16,282,939
413003060	2,615,000	-500,000	2,115,000	1,886,446	228,554
413013060	2,615,000	-500,000	2,115,000	1,886,446	228,554
501003060	464,709,017	-107,963,936	356,745,081	250,063,201	106,681,880
501013060	64,633,217	551,783	65,185,000	47,141,288	18,043,712
501043060	400,075,800	-108,515,719	291,560,081	202,921,913	88,638,168
502003060	445,402,592	411,014,064	856,416,656	760,101,077	96,315,579
502013060	13,318,914	291,273,455	304,592,369	208,974,113	95,618,256
502023060	432,083,678	119,740,609	551,824,287	551,126,965	697,322
503003060	99,459,000	-19,664,415	79,794,585	40,568,686	39,225,899
503013060	16,900,000	267,523	17,167,523	10,085,222	7,082,301
503023060	82,559,000	-19,931,938	62,627,062	30,483,463	32,143,599
504003060	400,000,000	20,000,000	420,000,000	420,000,000	-
504013060	400,000,000	20,000,000	420,000,000	420,000,000	-

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
703003060	99,078,505	56,098,501	155,177,006	155,152,657	24,349
703023060	99,078,505	56,098,501	155,177,006	155,152,657	24,349
704003060	1,160,190,330	417,261,430	1,577,451,760	1,514,132,882	63,318,878
704013060	352,414,330	201,520,400	553,934,730	551,258,535	2,676,195
704043060	807,776,000	215,741,030	1,023,517,030	962,874,347	60,642,683
706003060	55,293,983	-2,602,442	52,691,541	45,122,149	7,569,392
706013060	14,714,312	2,700,000	17,414,312	12,044,089	5,370,223
706023060	5,000,000	1,600,000	6,600,000	5,898,500	701,500
706043060	29,298,166	-7,202,442	22,095,724	21,883,260	212,464
706053060	4,000,000	-	4,000,000	3,165,550	834,450
706063060	2,281,505	300,000	2,581,505	2,130,750	450,755
707003060	9,692,521	9,466,720	19,159,241	19,109,123	50,118
707013060	3,760,000	6,690,720	10,450,720	10,400,602	50,118
707033060	5,932,521	2,776,000	8,708,521	8,708,521	-
708003060	6,685,200	6,766,000	13,451,200	6,625,095	6,826,105
708033060	6,685,200	6,766,000	13,451,200	6,625,095	6,826,105
710003060	32,356,800	47,117,573	79,474,373	68,341,236	11,133,137
710013060	32,356,800	47,117,573	79,474,373	68,341,236	11,133,137
711003060	50,394,337	11,710,285	62,104,622	59,626,464	2,478,158
711013060	20,407,012	-289,715	20,117,297	19,417,277	700,020
711023060	11,566,000	2,500,000	14,066,000	13,153,059	912,941
711033060	18,421,325	9,500,000	27,921,325	27,056,128	865,197

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
712003060	39,070,736	-4,917,558	34,153,178	34,461,015	-307,837
712013060	9,032,512	-2,736,512	6,296,000	6,322,086	-26,086
712023060	9,808,112	-3,876,000	5,932,112	5,777,850	154,262
712033060	8,302,000	4,023,113	12,325,113	12,557,455	-232,342
712043060	11,928,112	-2,328,159	9,599,953	9,803,624	-203,671
713003060	10,474,445	-2,234,000	8,240,445	8,178,317	62,128
713013060	10,474,445	-2,234,000	8,240,445	8,178,317	62,128
714003060	10,600,000	-4,780,000	5,820,000	5,425,278	394,722
714013060	10,600,000	-4,780,000	5,820,000	5,425,278	394,722
901003060	100,000	-	100,000	98,400	1,600
901023060	100,000	-	100,000	98,400	1,600
903003060	70,264,786	-16,232,875	54,031,911	37,344,139	16,687,772
903013060	60,264,786	-16,532,875	43,731,911	29,209,947	14,521,964
903023060	5,000,000	-	5,000,000	3,783,035	1,216,965
903033060	5,000,000	300,000	5,300,000	4,351,157	948,843
904003060	16,416,925	4,859,110	21,276,035	18,008,885	3,267,150
904013060	8,416,925	2,629,110	11,046,035	9,189,077	1,856,958
904023060	8,000,000	2,230,000	10,230,000	8,819,808	1,410,192
905003060	88,541,477	4,621,684	93,163,161	62,713,856	30,449,305
905013060	5,550,000	5,683,199	11,233,199	10,347,114	886,085
905023060	72,491,477	-3,061,515	69,429,962	40,866,697	28,563,265
905033060	10,500,000	2,000,000	12,500,000	11,500,044	999,956

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
906003060	51,736,605	19,971,515	71,708,120	59,410,917	12,297,203
906013060	30,276,605	118,742	30,395,347	29,976,202	419,145
906023060	21,460,000	19,852,773	41,312,773	29,434,715	11,878,058
1001003060	490,208,115	-42,760,533	447,447,582	238,697,474	208,750,108
1001023060	159,900,000	-74,763,558	85,136,442	61,805,814	23,330,628
1001033060	150,170,653	-53,344,809	96,825,844	49,797,656	47,028,188
1001043060	148,320,902	76,647,709	224,968,611	94,294,158	130,674,453
1001063060	31,816,560	8,700,125	40,516,685	32,799,846	7,716,839
1002003060	84,986,933	719,555,264	804,542,197	730,204,608	74,337,589
1002013060	35,426,928	1,743,866	37,170,794	34,727,280	2,443,514
1002023060	49,560,005	717,811,398	767,371,403	695,477,328	71,894,075
GRAND TOTAL	7,806,654,643	2,953,614,191	10,760,268,834	8,782,253,632	1,978,015,202

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

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 49,861,801 compared to KShs 56,115,059 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

15. Notes to the Financial Statements

1. Transfer from the CRF

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,537,075,431	1,213,114,296
Total exchequer releases for quarter 2	1,723,266,722	2,596,642,405
Total exchequer releases for quarter 3	1,555,590,743	1,803,117,808
Total exchequer releases for quarter 4	3,727,770,496	3,316,572,926
Total	8,543,703,392	8,929,447,435

2. Miscellaneous Receipts

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (Medical Leased equipments deducted at source)	110,638,298	153,297,872
Total	110,638,298	153,297,872

3. Compensation of Employees

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Basic salaries of permanent employees	3,062,681,938	3,104,340,728
Basic wages of temporary employees	335,944	13,962,000
Personal allowances paid as part of salary	3,487,999	2,616,001
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,066,505,881	3,120,918,728

COUNTY GOVERNMENT OF KWALE**KWALE COUNTY EXECUTIVE***Annual Report and Financial Statements for the year ended June 30 2023***Notes to the Financial Statements (Continued)****4. Use of Goods and Services**

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Utilities, supplies and services	87,164,237	61,823,465
Communication, supplies and services	30,434,933	19,041,760
Domestic travel and subsistence	310,333,127	404,747,304
Foreign travel and subsistence	4,473,983	1,350,476
Printing, advertising and information supplies & services	30,531,729	35,422,315
Rent and Rates	41,747,338	47,336,107
Training expenses	37,301,733	15,565,765
Hospitality supplies and services	163,078,795	165,069,469
Insurance costs	507,722,529	403,380,813
Specialized materials and services	516,296,047	554,530,108
Office and general supplies and services	91,045,161	63,840,143
Fuel, oil and lubricants	151,581,264	169,357,588
Other operating expenses (including bank charges)	103,252,688	134,834,580
Routine maintenance – vehicles and other transport equipment	124,199,405	114,697,623
Routine maintenance – other assets	109,627,595	98,664,224
Total	2,308,790,565	2,289,661,740

5. Subsidies

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Subsidies to Public Corporations		
	-	-
Subsidies to Private Enterprises		
	-	-
Total	-	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Transfers to county government entities		
Grant To Youth polytechnics {VTCs Grant}		528,250,614
Kwale Water Sewerage and Company.	325,417,009	
Health	88,178,587	155,310,160
Agriculture	277,705,481	
Kwale Municipality	27,755,754	
Diani Municipality	2,859,630	
Transfers to other counties		
Transfers to national government entities	-	-
Transfer to the council of governors	-	-
Total	721,916,461	683,560,774

7. Other Grants and Transfers

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Bursary	420,000,000	450,000,000
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	420,000,000	450,000,000

8. Social Security Benefits

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Government pension and retirement benefits	18,395,897	-
Social security benefits	-	-
Employer Social Benefits	-	-
Total	18,395,897	-

COUNTY GOVERNMENT OF KWALE**KWALE COUNTY EXECUTIVE***Annual Report and Financial Statements for the year ended June 30 2023***Notes to the Financial Statements (Continued)****9. Acquisition of Assets**

Non- financial assets	2022 - 2023	2021 - 2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	217,643,393	272,252,082
Refurbishment of buildings	-	-
Construction of roads	124,970,584	202,829,295
Construction and civil works	45,461,968	133,405,565
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	23,971,160	53,055,859
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	514,912	883,055
Purchase of office furniture and general equipment	48,295,375	50,044,090
Purchase of specialized plant, equipment and machinery	104,898,661	26,883,903
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	45,225,104	38,823,500
Research, studies, project preparation, design & supervision	3,498,676	-
Rehabilitation of civil works	468,189,676	406,756,675
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	9,000,000	16,755,623
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,091,669,510	1,201,689,647
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Domestic Payables from previous year	1,154,621,512	1,409,223,452
Total acquisition of financial assets	1,154,621,512	1,409,223,452
Total acquisition of assets	2,246,291,022	2,610,913,099

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Bank Charges	353,808	294,412
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	353,808	294,412

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

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	5,000,000
Total	-	5,000,000

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022 - 2023	2021 - 2022
			Kshs	Kshs
KCB Kwale, Chief Officer Finance, Kes	1140750674	Recurrent	33,120	8,108
National Bank Ukunda, Kwale County Narigp Account, Kes	1041212084800	Development	40,190,257	148,057,734
Equity Bank Kwale, Chief Officer Agriculture Imprest Account, Kes	1580262364648	Recurrent	2,640	1,032
National Bank Ukunda, Kwale Asdsp liaccount, Kes	1040207184000	Development	1,550,244	25,982,557
Equity Bank Kwale, Chief Officer Lands Imprest A/C, Kes	1580262364715	Recurrent	-	-
SBM, Kwale County UIG Account, Kes	67236625001	Recurrent	1,475,910	11,212,546
KCB Kwale, Chief Officer Health, Kes	1171164890	Recurrent	-	421
KCB Kwale, Kinango Hospital, Kes	1146764049	Recurrent	493	121
KCB Kwale, Kwale Hospital, Kes	1146697198	Recurrent	1,461	1,459
KCB Kwale, Lunga Lunga Sub County Hospital, Kes	1107465605	Recurrent	586	727
KCB Kwale, Msambweni Hospital, Kes	1147035164	Recurrent	-	3,557
KCB Samburu Hospital, Kes	1125806141	Recurrent	746	-
KCB Kwale, County Health Management Team - Hssf, {CHMT} Kes	1147926840	Recurrent	169,576	2,470,985

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

KCB Kwale, Kwale County Covid 19 Imprest Account, Kes	1281415073	Development	113,888	4,072,332
Equity Bank Kwale, Chief Officer Trade Imprest A/C , Kes	1580262364612	Recurrent	-	0
National Bank Ukunda, Kwale County Ideas Led Project, Kes	1020211582500	Development	40,981	3,412,607
Kwale County LED Project, Kes	1291214011	Development	311,268	313,455
Equity Bank Kwale, Chief Officer Community Development Imprest A/C, Kes	1580262364674	Recurrent	0	-
Equity Bank Kwale, Chief Officer Executive Services, Kes	15080262720863	Recurrent	4,948	109,838
Equity Bank Kwale, Chief Officer Education & Hr Development A/C, Kes	15080262720511	Recurrent	4	-
Equity Bank Kwale, Chief Officer Water Services, Kes	1580262720291	Recurrent	-	-
Equity Bank Kwale, Chief Officer Infrastructure, Kes	1580262720374	Recurrent	-	1,047
National Bank Ukunda, Kwale County Road Maintenance Levy Fund Account, Kes	1001068082700	Development	-	-
Equity Bank Kwale, Chief Officer Tourism And Information Technology, Kes	1580262720406	Recurrent	1	400
Equity Bank Kwale, County Public Service Board, Kes	1580262720914	Recurrent	-	-
Equity Bank Kwale, Chief Officer Decentralised Units, Kes	1580262364693	Recurrent	3,922	8,599
KCB Kwale, Kwale Municipality, KES	1262607582	Recurrent	24,148	-
Co-operative Ukunda, Diani Municipality, KES	1141839229400	Recurrent	3,657	-

COUNTY GOVERNMENT OF KWALE**KWALE COUNTY EXECUTIVE***Annual Report and Financial Statements for the year ended June 30 2023*

CBK, Kwale County Development , KES	1000170476	Develop ment	1,253,525	249,139
CBK, Kwale County Recurrent , KES	1000170441	Recurrent	18,739	44,705
CBK, Kwale County Primary Healthcare , KES	1,000,554,274	Recurrent	76,876	8,692,624
CBK, Kwale County Special Purpose , KES	1000282223	Recurrent	16,376,954	10,653,666
CBK, Kwale County Deposit , KES	1000230649	Deposit	49,861,801	56,115,059
CBK, Kwale County NARIGP , KES	1000366807	Develop ment	23,481,629	1
CBK, Kwale County Village Polytechnic Project , KES	1000370114	Develop ment	771	771
CBK, Kwale County Road Maintenance Levy Fund , KES	1000325526	Develop ment	60,674,542	132,263,633
CBK, Kwale County Agriculture Sector Developme , KES	1000366818	Develop ment	-	-
CBK, Kwale County Gratuity , KES	1000335912	Recurrent	3,483	3,483
CBK, Kwale County IDEAS LED Project , KES	1000399918	Develop ment	10,187,987	
CBK, Kwale Devolution Support Programme , KES	1000440527	Recurrent	8,748,623	91,452,573
CBK, Kwale Municipality UDG , KES	1000385863	Develop ment	11,462,876	31,055,373
CBK, Kwale County Water Sanitation And Development , KES	1000438509	Recurrent	-	0
CBK, Kwale County Covid19 Special Purpose , KES	1000454989	Recurrent	3,591,081	3,591,081
CBK, Kwale County National Value Chain Development Project (NAVCDP)	1000721979	Develop ment	67,192,729	-
CBK, Kwale County Climate Change Fund Account	1000618957	Recurrent	11,000,000	
Total			307,859,464	529,779,633

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

13 B Cash in Hand

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	9,600	3,700
Cash in hand – Held in Foreign Currency	-	-
Total	9,600	3,700

Cash in hand should also be analysed as follows:

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Finance	9,600	3,700
Total	9,600	3,700

14. Outstanding imprests and advances

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	17,788,901	12,205,246
Clearance accounts	-	-
Total	17,788,901	12,205,246

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

<i>Breakdown of Imprest and Salary Advance per Department</i>	2022 - 2023	2021 - 2022
<i>Imprest</i>	Kshs	Kshs
Department of Finance	-	-
Department of Agriculture	-	-
Department of Lands	-	-
Department of Health Services	-	-
Department of Trade	-	-
Department of Social Services	-	-
Department of Executive Services	-	-
Department of Education	-	-
Department of Water Services	-	-
Department of Infrastructure	-	-
Department of ICT	-	-
Department of CPSB	-	-
Department of PSA	-	-
Kwale Municipality	-	-
Diani Municipality	-	-
Sub-Total	-	-
<i>Salary Advance</i>		
Department of Finance	3,872,502	3,433,624
Department of Agriculture	394,000	114,415
Department of Lands	125,500	-
Department of Health Services	6,761,753	3,855,180
Department of Trade	93,500	201,500
Department of Social Services	90,000	820,000
Department of Executive Services	1,627,460	429,383
Department of Education	500,000	229,660
Department of Water Services	1,078,320	76,811
Department of Infrastructure	3,600	-
Department of ICT	50,000	300,000
Department of CPSB	1,143,332	638,600
Department of PSA	2,048,934	2,106,073
Kwale Municipality	-	-
Diani Municipality	-	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Sub-Total	17,788,901	12,205,246
Grand Total	17,788,901	12,205,246

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

15. Deposits and Retention

	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	49,861,801		56,115,059	
Payables	153,496		76,572,134	
Total	50,015,297		132,687,193	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	2022 - 2023	% of the Total	2021 - 2022	% of the Total
Under one year	32,215,471	65%	39,433,132	70%
1-2 years	11,304,143	23%	9,614,202	17%
2-3 years	4,445,080	9%	5,365,324	10%
Over 3 years	1,897,107	4%	1,702,401	3%
Total (tie to above total)	49,861,801	100%	56,115,059	100%

16. Fund Balance Brought Forward

	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Bank Accounts	529,779,633		543,425,382	
Cash in Hand	3,700		600	
Outstanding Imprests and Advances	12,205,246		11,239,165	
Third party deposits, retention and payables	(132,687,193)		(67,691,666)	
Total	409,301,386		486,973,481	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

17. Prior Year Adjustments

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

Description Of the Error	Balance b/f FY2022/2023	Adjustments during the year	Adjusted * Balance c/f FY 2022/2023	Balance b/f FY2021/2022 as per Audited Financial statements	Adjustments during the year relating to prior periods	Adjusted * Balance b/f FY 2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Account Balances						
Cash in Hand						
Outstanding Imprests and Advances						
Third party deposits and Retention						
Others (<i>Specify</i>)						
Return to CRF Bank Account	-	(5,746,776)	(5,746,776)		(68,649)	(68,649)
Total	-	(5,746,776)	(5,746,776)	-	(68,649)	(68,649)

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

These amount are transfers to CRF at the end of the financial year. This figure reduces Cash and Cash equivalent because CRF does not form part of the County Executive's bank balance.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

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

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	12,205,246	11,239,165
Imprest and Advances as at 30 th June (B)	17,788,901	12,205,246
(Increase)/ Decrease in Imprest and Advances (C=(B-A))	(5,583,655)	(966,081)

(Receivable as at 1st July for FY 2022-2023 is the same as receivable as at 30th June for the FY 2021-2022)

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

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Deposits, Retentions & Payables as at 1 st July (A)	132,687,193	67,691,666
Deposits, Retentions & Payables as at 30 th June (B)	50,015,297	132,687,193
Increase/ (Decrease) in Deposits and Retentions C= B-A	(82,671,896)	64,995,528

(Payables as at 1st July for FY 2022-2023 is the same as Payable as at 30th June for FY 2021-2022)

COUNTY GOVERNMENT OF KWALE**KWALE COUNTY EXECUTIVE***Annual Report and Financial Statements for the year ended June 30 2023***20. Other Important Disclosures****1. Pending Accounts Payable (See Annex 2)**

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	25,181,481	-	25,181,481	-
Construction of Civil Works	-	-	-	-
Supply of Goods	22,911,112	237,622,135	168,424,905	92,108,342
Supply of Services	250,615,185	-	74,545,278	176,069,907
Total	298,707,778	237,622,135	268,151,665	268,178,248

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Others (Payroll deductions)	76,572,134	153,496	76,572,134	153,496
Total	76,572,134	153,496	76,572,134	153,496

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

4. External Assistance

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022 - 2023	2021 - 2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

c) Classes of providers of external assistance

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

e) Purpose and use of external assistance.

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

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

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

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

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

5.1 Classification by Source

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

	2022 - 2023	2021 - 2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>	-	-
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>	-	-
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	-	-

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Corporation			
Water and Sewerage Company	2,014	Kwale County headquarters	Managing Director
Fund			
Bursary Fund	2014-2015	Kwale County headquarters	Chief Officer Education
Community Youth and Women Fund		Kwale County headquarters	Chief Officer Social Services
Trade Revolving Fund	2,014	Kwale County headquarters	Chief Officer
Kwale County Emergency Fund		Kwale County headquarters	Chief Officer Finance
Car Loan and Mortgage Fund			
Board			
Project			
COF Health and MED SER GIZ Account		Kwale County headquarters	Chief Officer Health
Equity Kwale, County Health Management Team – Kepi Account, Kes		Kwale County headquarters	Chief Officer Health
Kcep Cral Account Kwale		Kwale County headquarters	Chief Officer Agriculture
KCB Bank - 1180460448 - Kwale County Water Security & Climate	2017	Kwale County headquarters	Chief Officer Water Services
Scheme			

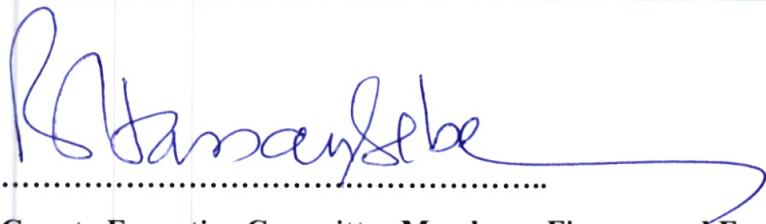
**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1.	Late Release of Exchequer	This is a matter of National treasury and the COG is following it up	Resolved	Resolved
2.	Wasteful Expenditure – Governor’s Official Residence	The matter is at awaiting judgement	Not Resolved	By end of November
3.	Delayed Construction of Oncology Centre at Kwale Sub-County Hospital Phase	The project is at the final stage with minor correction but its complete	Resolved	By end of November
4.	Construction of Roads – Stalled Projects	The matter is in court	Not Resolved	By end of October
5.	Irregularities in Procurement and Implementation of Projects	The procurement were within the law and the matter will be resolved in senate.	Not Resolved	By end of October



County Executive Committee Member – Finance and Economic Planning

Date: 26th September, 2023

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year ,amounts relating to leased medical equipment was Kshs 110,638,298 and Kshs 153,297,872 for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	2022 - 2023	2021 - 2022
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2022 - 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,537,075,431	1,723,266,722	1,212,668,717	3,466,817,570	7,939,828,440
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	8,856,000	8,856,000
World Bank – THUSCP	-	-	-	9,778,500	9,778,500
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	6,500,000	151,597,795	158,097,795
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	11,005,017		11,005,017

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Period 2022 - 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	325,417,009	-	325,417,009
Construction of County Headquarters	-	-	-	-	-
Kwale County Climate Change Fund Account (FLOCA)	-	-	-	11,000,000	11,000,000
IDEAS LED	-	-	-	10,187,987	10,187,987
Kwale County National Value Development Project (NAVCDP)	-	-	-	67,192,729	67,192,729
UDG	-	-	-	2,339,915	2,339,915
Total	1,537,075,431	1,723,266,722	1,555,590,743	3,727,770,496	8,543,703,392

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction of buildings								
3069 - Education								
Mazeras primary ecde	FY 2021/2022	Construction of ECDE	4,424,559	4,424,559		4,424,559	-	
Chibanda mulungu ecde	FY 2021/2022	Construction of ECDE	5,686,024	5,686,024		5,686,024	-	
Rehabilitation of gurujo ecde	FY 2021/2022	Construction of ECDE	3,598,622	3,598,622		3,598,622	-	
Mwananyala ecde	FY 2021/2022	Construction of ECDE	5,798,008	5,798,008		5,798,008	-	
Ngao ecde	FY 2021/2022	Construction of ECDE	5,856,306	1,693,240		1,693,240	-	
Mitangani ecde	FY 2021/2022	Construction of ECDE	5,742,000	1,473,502		1,473,502	-	
Magodzoni ecde	FY 2021/2023	Construction of ECDE	5,942,413	2,507,526		2,507,526	-	
Total			37,047,932	25,181,481	-	25,181,481	-	
Construction of civil works								
Total								

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Supply of goods								
3061 - Finance								
Rakimun company	FY 2021/2022	Office Generator	5,500,000	5,500,000		5,500,000	-	
Print options	FY 2021/2022	SBP documents	949,500	949,500		949,500	-	
Sub-Total			6,449,500	6,449,500	-	6,449,500	-	
3064 - Health Services								
KEMSA	26-Jun-22	Supply of Medicine		16,461,612	141,998,503	103,189,619	55,270,496	
MEDS	6-Apr-23	Supply of Medicine			81,305,682	52,521,786	28,783,896	
Sub-Total			-	16,461,612	223,304,185	155,711,405	84,054,392	
3069 - Education								
Suken Builders	12/15/2022	Supply of Ecde Furniture	12,832,500		12,832,500	6,264,000	6,568,500	
Catelyn	6/9/2023	Supply of office Furniture	1,485,450		1,485,450		1,485,450	
Sub-Total			14,317,950	-	14,317,950	6,264,000	8,053,950	
Total			20,767,450	22,911,112	237,622,135	168,424,905	92,108,342	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Supply of services								
3061 - Finance								
AAR insurance	FY 2021/2022	Insurance	1,280,000	1,280,000		1,280,000	-	
Safaricom plc	FY 2021/2022	Fibre-Revenue	325,341	325,341		325,341	-	
Crown autoworks	FY 2021/2022	Maintenance	342,700	342,700		342,700	-	
Raekim & brothers	FY 2021/2022	Travel-Taxi	177,956	177,956		177,956	-	
Oasi beach mgnt	FY 2021/2022	Accommodation	1,674,855	1,674,855		1,674,855	-	
Lotfa resort	FY 2021/2022	Accommodation	5,664,781	5,664,781		5,664,781	-	
Matuga holders	FY 2021/2022	Catering	67,040	67,040		67,040	-	
Coral beach resort	FY 2021/2022	Accommodation	132,320	132,320		132,320	-	
Kenya sch. of gov	FY 2021/2022	Training	289,800	289,800		289,800	-	
Standard group	FY 2021/2022	Advertisement	336,400	336,400		336,400	-	
Nozama travel	FY 2021/2022	Travel-Air ticketing	285,940	285,940		285,940	-	
Sunrise resort	FY 2021/2022	Accommodation	138,000	138,000		138,000	-	
Nayna galstar	FY 2021/2022	Accommodation	592,500	592,500		592,500	-	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Jacaranda hotels	FY 2021/2022	Accommodation	1,548,925	1,548,925		1,548,925	-	
Garash tours	FY 2021/2022	Travel-Taxi	182,250	182,250		182,250	-	
Marhills autosolv	FY 2021/2022	Maintenance	751,070	751,070		751,070	-	
West coast car care	FY 2021/2022	Travel-Taxi	72,000	72,000		72,000	-	
Ridman enterprises limited	FY 2021/2022	Procurement Manual	2,460,000	2,460,000		2,460,000	-	
Madison insurance	FY 2021/2022	Insurance	223,200	223,200		223,200	-	
Steinhart ventures limited	FY 2021/2022	Office Manual	3,000,000	3,000,000		3,000,000	-	
Contigent liabilites-various	FY 2021/2022	Legal fees	231,070,107	231,070,107		55,000,200	176,069,907	
Total			250,615,185	250,615,185	-	74,545,278	176,069,907	
Grand Total			302,166,567	298,707,778	231,358,135	261,887,665	268,178,248	
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>								

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022 - 2023	Outstanding Balance 2021 - 2022	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2023

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstandi ng Balance 2022-2023	Outstandi ng Balance 2021-2022	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
Sub-Total							
Amounts Due To County Govt Entities							
Sub-Total							
Amounts Due To Third Parties							
Sub-Total							
Others (Payroll deductions)							
Agriculture							
Loans			14,900	-	14,900		
Sub-totals			14,900	-	14,900		
Lands							
Insurances			5,489	-	5,489		
Staff Welfare			1,040	-	1,040		
Sub-totals			6,529	-	6,529		

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstandi ng Balance 2022-2023	Outstandi ng Balance 2021-2022	Comments
Trade							
PSSS			3,517	-	3,517		
Commission - Bank Loan			1,000	-	1,000		
Sub-totals			4,517	-	4,517		
Social Studies							
Commission on insurance		1-Jun-23	75	-	75		
Sub-totals			75	-	75		
Executive Services							
Kwale County Revenue Account-Sacco Commission		5-Nov-22	1,040	-	1,040		
Kwale County Revenue Account-Sacco Commission		24-May-23	1,240	-	1,240		
Sub-totals			2,280	-	2,280		
Education							
Kwale County Revenue Account-Insurance Commission		17-Feb-23	4,164	-	4,164		
Sub-totals			4,164	-	4,164		
Infrastructure							
Provident fund			7,326	-	7,326		
Welfare			2,608	-	2,608		
Commission on insurance			1,069	-	1,069		
Sub-totals			11,003	-	11,003		
County Public Service Board							
Cooperative Bank			82,645	-	82,645		

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2023

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstandi ng Balance 2022-2023	Outstandi ng Balance 2021-2022	Comments
Laptrust			7,474	-	7,474		
Sub-totals			90,119	-	90,119		
Public Service and Administration							
Kwale Couny Revenue Account-Commision			220	-	220		
COTU-Deduction			19,690	-	19,690		
Sub-totals			19,910	-	19,910		
Grand Total			153,496	-	153,496		

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

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

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at 30th June, 2023</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Finance				
Sakyna Mkuta	2/2/2023	68,000	23,000	45,000
Boi Lillahi	5/5/2023	320,000	100,000	220,000
Chiroro Jira	12/14/2022	199,600	110,700	88,900
Abdalla Mwachai	4/28/2023	145,000	25,000	120,000
Bakari sebe	12/14/2022	1,776,660	566,660	1,210,000
Mwalimu Chea	7/1/2022	265,000	25,000	240,000
Mwanaisha Juma Masemo	7/1/2022	40,000	45,000	(5,000)
Sihiana Ali	7/1/2022	400	-	400
Swaleh Matano Ndzovu	7/1/2022	66,668	68,332	(1,664)

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Faith Kyalo Kanini	6/13/2023	610,000	250,000	360,000
Mariam Said Mashobo	3/8/2023	331,250	171,250	160,000
Vincent Mbito	3/6/2023	183,200	103,200	80,000
Riziki Mwamzandi	8/2/2022	56,000	42,300	13,700
Rumba Mazera	8/2/2022	240,000	180,000	60,000
Mohammed Nassoro Mwarasi	9/19/2022	96,000	64,000	32,000
Hamisi Mwalimu Juma	9/19/2022	120,000	80,000	40,000
Joseph Omwenga	10/21/2022	420,000	245,000	175,000
Mongo Mbito Mongo	12/14/2022,2/2/2023	200,000	80,000	120,000
Assumpter Omwomo	3/8/2023	350,000	58,334	291,666
Mvurya Ndegwa Mongo	3/8/2023	60,000	10,000	50,000
Athman Musa Chembea	5/5/2023	60,000	-	60,000
Sammy Hamisi	5/11/2023	300,000	-	300,000
Ammar Bati Chuphi	6/13/2023	100,000	-	100,000
Mwasauti Hamisi Mwalimu	2/2/2023	150,000	37,500	112,500
Sub-Total		6,157,778	2,285,276	3,872,502
Agriculture				
Saumu Salim Mwasera	10/21/2022	144,000	108,000	36,000
Salim Bakari Tamba	11/17/2022	30,000	27,000	3,000
Roman Sherah	2/3/2023	600,000	400,000	200,000
Betty K. Hillary	5/5/2023	55,000	-	55,000
Jillo Hiribae	5/5/2023	100,000	-	100,000
Sub-Total		929,000	535,000	394,000
Lands				
Kombo Hassan Kombo	7/29/2022	79,000	66,000	13,000

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Khamis Omar Mwandaro	10/21/2022	150,000	87,500	62,500
Hassan Ali Mrumwengu	12/14/2022	100,000	50,000	50,000
Sub-Total		329,000	203,500	125,500
Health				
Mwanapili Hamisi Mwarachuma	5/5/2023	22,200	4,200	18,000
Peter Siema Msunzaji	10/21/2022	224,000	139,000	85,000
Racheal Kahindi	9/19/2022	744,300	504,300	240,000
Fungo Mohamed Nzalla	9/6/2022	70,000	45,000	25,000
Elizabeth Chomba	11/17/2022	1,224,000	762,000	462,000
Hamisi GoreGore	10/21/2022	40,000	35,000	5,000
Raphael Kaplich Tuitolek	7/1/2022	160,000	147,400	12,600
Francis Mumo Mute	2/2/2023	72,500	35,010	37,490
Grace Ounda Abongo	8/2/2022	210,000	180,000	30,000
Biuba Mohamed Kheri	6/13/2023	491,000	275,000	216,000
Mwanajuma Mbale Nassoro	7/1/2022	720,000	660,000	60,000
Kassim Mwalimu Bilo		342,000	153,000	189,000
Samuel Ngumu Kisia	11/17/2022	1,250,004	754,004	496,000
Ali Mohamed Tsanuo	11/17/2022	350,000	200,000	150,000
Feda Mwazuma	10/24/2022	360,000	235,000	125,000
Rashid Mayeko	7/1/2022	60,000	55,000	5,000
Mwanahalifa Bakari	7/29/2022	1,000,000	833,340	166,660
Janet Okwara	8/2/2022	120,000	90,000	30,000
Gibson Waweru	2/2/2023	160,000	60,300	99,700
Ali Abdulahi Musa	19/09/2022,13/06/2023	340,000	160,000	180,000
Ndurya Zani	9/19/2022	72,000	48,000	24,000

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Juma Mambo Zani	9/19/2022	150,000	100,000	50,000
Phylis Muli Mutemi	9/19/2022	600,000	400,000	200,000
Mesalimu Kusema	10/21/2022	80,000	46,669	33,331
Salim Njemo Nyamawi	10/21/2022	400,000	238,000	162,000
Stanley Kalinga M.	10/21/2022	240,000	140,000	100,000
Ruth Joan Mkamburi	17/11/2022,13/06/2023	110,000	50,000	60,000
Bidalla Nassoro Chuphi	11/17/2022	90,000	46,200	43,800
Halima Abdalla Kaka	11/17/2022	75,600	37,800	37,800
Jastine Jepchirchir Kigen	11/17/2022	100,000	51,000	49,000
Uba Salim Ngozi	12/14/2022	400,000	200,000	200,000
Kahonzi Mungaro Katana	2/2/2023	200,000	102,000	98,000
Tima Bwana Bwanadi	2/2/2023	696,000	174,000	522,000
Mohamed W. Matano	2/2/2023	201,600	50,400	151,200
Omar Ali Tsozi	2/2/2023	120,000	30,000	90,000
Adams Omollo	2/2/2023	60,000	30,000	30,000
Emily Kurera	3/8/2023	100,000	16,668	83,332
Mwanasiti Pafu	3/8/2023	300,000	50,000	250,000
Francis Gwama	3/27/2023	500,000	-	500,000
Kitenga C. Hamisi	5/5/2023	150,000	-	150,000
Mwamguta Mohamed	5/5/2023	3,840	-	3,840
Allan Kombo Chibu	5/5/2023	100,000	-	100,000
Mwaleso Kishindo	5/11/2023	300,000	-	300,000
Judith Njeri Gitau	6/13/2023	500,000	-	500,000
Benedict Tsimba Elisha	6/13/2023	250,000	-	250,000
Nimuno Hassan G.	6/27/2023	81,000	-	81,000

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Peter Thoya Baya	7/1/2022	60,000	-	60,000
Sub-Total		13,900,044	7,138,291	6,761,753
Trade				
Salim Swaleh Chipenda	12/14/2022	27,500	16,000	11,500
Harrison Musembi Mbaluto	8/8/2023	45,000	20,000	25,000
Kassim Athman Dzombo	12/14/2022	139,000	86,500	52,500
Ali Rama Mwero	6/13/2023	4,500	-	4,500
Sub-Total		216,000	122,500	93,500
Social Services				
Susan Nyamawi	11/17/2022	180,000	90,000	90,000
Sub-Total		180,000	90,000	90,000
Executive				
Mangi Martin Mwaro	7/1/2022	83,330	-	83,330
Omar Mwangao	2/2/2023	126,665	66,765	59,900
Salim Gombeni	2/2/2023	1,125,000	377,000	748,000
Zulfar Athman S.	21/10/2022,08/03/2023	300,000	136,400	163,600
Anthony Yama	11/17/2022	600,000	650,000	-50,000
Michael Mingi	12/14/2022	300,000	125,000	175,000
Mourice Mmbetsa	12/14/2022	200,000	83,500	116,500
Jangaa Nyondo Jangaa	14/12/2022,05/05/2023	144,000	65,870	78,130
Ali Haji Kipapuro	6/13/2023	108,000	-	108,000
Chigamba Mwenda	2/2/2023	60,000	15,000	45,000
Paul Ndimiro	5/5/2023	100,000	-	100,000
Sub-Total		3,146,995	1,519,535	1,627,460
Education				

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Mishi Mwakaole	2/2/2023	800,000	300,000	500,000
Sub-Total		800,000	300,000	500,000
Water				
Mwachenda Chityeke	11/17/2022	90,831	55,871	34,960
Nimando Kibwana Ali	7/1/2022	81,655	49,655	32,000
Josphat Almasa Fedha	7/29/2022	40,000	33,340	6,660
Lipi Hassan Sebe	9/5/2022	20,000	15,300	4,700
Hemed Mwabudzo	6/30/2023	1,000,000	-	1,000,000
Sub-Total		1,232,486	154,166	1,078,320
Infrastructure				
Ruwa Tsuma Chidanga	6/13/2023	3,600	-	3,600
Sub-Total		3,600	-	3,600
ICT				
Emmanuel Nduni	7/1/2022	300,000	250,000	50,000
Sub-Total		300,000	250,000	50,000
County Public Service Board				
Sarah Mueni Nzioka	3/30/2023	416,600	208,268	208,332
George Lugogo Chombo	3/30/2023	932,000	332,000	600,000
Siti Gakurya	9/19/2022	200,000	160,000	40,000
Athman Ali Mukumu	8/2/2022	30,000	35,000	-5,000
Ali Mwaguta	5/11/2023	440,000	140,000	300,000
Sub-Total		2,018,600	875,268	1,143,332
Public Service & Administration				
Dismus Chengo Mango	9/19/2022	113,330	80,002	33,328
Azizi Vumbi Salim	7/1/2022	50,000	41,670	8,330

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Mary Owano Makutwa	17/11/2022,13/06/2023	150,000	86,000	64,000
Said Salim Mwasserah	12/14/2022	1,152,500	482,500	670,000
Daniel Ndago Ndambo	12/14/2022	50,000	47,500	2,500
Hamisi Ramadhan Gasambi	14/12/2022,13/06/23	180,000	110,000	70,000
Asha Hamisi Nenga		52,000	22,005	29,995
Said Mwachinalo Dosho	3/8/2023	160,000	76,800	83,200
Abdalla Hamad Mdeka	2/2/2023	20,100	8,400	11,700
Mohamed Said Mwishima	7/29/2022	10,800	7,200	3,600
Mwanamgeni Omar Mazuri	6/13/2023	30,000	20,000	10,000
Abdalla Swaleh Mwarandani	2/2/2023	230,000	192,510	37,490
Mwinyi Salim Foro	12/14/2022	236,500	149,000	87,500
Ann Chizi Mwanzika	12/14/2022	213,247	98,247	115,000
Joseph Kalu Mwalewa	9/2/2022	38,200	22,500	15,700
Nshauri Mariaka Tundo	3/8/2023	60,000	26,668	33,332
Linah Kwewe Nyota	6/13/2023	28,000	22,000	6,000
Mohamed Ali Mwakutunza	6/13/2023	110,400	52,800	57,600
Omar Mwakuza	9/19/2022	50,000	33,336	16,664
Musa Abdallah Koja	19/09/2022,05/05/2023	100,000	40,000	60,000
Nimosi Hassan	10/21/2022	450,000	262,500	187,500
Abdalla Hamad Kibiriti	10/21/2022	10,000	7,000	3,000
Abdallah Hassan Dira	2/2/2023	100,000	25,005	74,995
Kwekwe Katambo	3/8/2023	15,000	2,500	12,500
Swalehe F. Mwadzivia	3/8/2023	30,000	5,000	25,000
Shumi Shauri	3/8/2023	360,000	60,000	300,000
Jumaa C Nyanje	5/5/2023	30,000	-	30,000

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2023

Sub-Total		4,030,077	1,981,143	2,048,934
Kwale Municipality				
Sub-Total				
Diani Municipality				
Sub-Total				
GRAND TOTAL		33,243,580	15,454,679	17,788,901

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2021 - 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022 - 2023
Land	105,650,064	9,000,000	-	-	114,650,064
Buildings and structures	10,470,879,160	1,292,638,206	-	-	11,763,517,366
Transport equipment	458,375,072	23,971,160	-	-	482,346,232
Office equipment, furniture and fittings	354,834,569	106,485,223	-	-	461,319,792
ICT Equipment	336,987,601	2,800,000	-	-	339,787,601
Machinery and Equipment	777,567,190	22,732,062	-	-	800,299,252
Heritage and cultural assets	53,705,202	2,934,305	-	-	56,639,507
Biological assets	243,114,890	46,316,504	-	-	289,431,394
Intangible assets	498,103,308	21,859,530	-	-	519,962,838
Infrastructure assets- Roads, Rails	1,803,525,381	257,480,203	-	-	2,061,005,584
Work in progress	703,490,297	264,281,809	-	-	967,772,106
Specialised Materials and supp	56,424,650	86,742,607	-	-	143,167,257
Research and Designs	292,199,865	99,201,623	-	-	391,401,487
Others		9,847,791			9,847,791
Total	16,154,857,250	2,246,291,022	-	-	18,401,148,272

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	differe nce	explanat ion
1. 2	County Assembly	145,006,844	159,406,283	177,502,237	473,032,756	954,948,120	954,948,120		
2. 3	Kwale County Bursary Fund	130,000,000	270,000,000	-	20,000,000	420,000,000	420,000,000		
3. 4	Board								
4. 5	Corporation								
5.									
6.									
7.									
	Total	275,006,844	429,406,283	177,502,237	493,032,756	1,374,948,120	1,374,948,120		



.....
Chief Officer Finance



.....
Director Accounting Services

Annex 8 – Contingent Liabilities Register

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

Annex 9 - Reporting of Climate Relevant Expenditures

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

Annex 10 - Reporting on Disaster Expenditure

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Annex 11- Bank Reconciliation

F.O. 30

**REPUBLIC OF KENYA
BANK RECONCILIATION**

Page 1 of 2

From Date : 01-JUL-22 To : 30-JUN-23 Too Many row
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000370114

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

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

F.O. 30

**REPUBLIC OF KENYA
BANK RECONCILIATION**

Page 2 of 2

From Date : 01-JUL-22 To : 30-JUN-23 Too Many row
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000370114

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Annex 12 - IFMIS Generated Reports



Statement of Receipts and Payments - County Executives

Entity: 3060-Kwale County

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	1	8,654,341,690.00	9,082,745,307.00
Proceeds from Domestic and Foreign Grants	2	0.00	0.00
Transfers from Other Government Entities	3	0.00	0.00
Proceeds from Domestic Borrowings	4	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00
Proceeds from Sale of Assets	6	0.00	0.00
Reimbursements and Refunds	7	0.00	0.00
Returns of Equity Holdings	8	0.00	0.00
County Own Generated Receipts	9	0.00	0.00
Returned CRF issues	10	0.00	0.00
TOTAL RECEIPTS		8,654,341,690.00	9,082,745,307.00
PAYMENTS			
Compensation of Employees	11	3,066,505,880.60	3,120,918,728.35
Use of goods and Services	12	2,308,790,564.60	2,289,661,739.75
Subsidies	13	0.00	0.00
Transfers to Other Government Units	14	721,916,459.85	683,560,774.15
Other Grants and Transfers	15	420,000,000.00	450,000,000.00
Social Security Benefits	16	18,395,896.95	0.00
Acquisition of Assets	17	2,246,291,022.50	2,610,913,099.45
Finance Costs, including Loan Interest	18	353,807.95	294,411.75
Repayment of Principal on Domestic and Foreign Borrowing	19	0.00	0.00
Other payments	20	0.00	5,000,000.00
TOTAL PAYMENTS		8,782,253,632.45	9,160,348,753.45
SURPLUS/ (DEFICIT)		(127,911,942.45)	(77,603,446.45)

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

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023



Statement of Assets and Liabilities - County Executives

Entity: 3060-Kwale County

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	307,859,466.75	529,779,633.00
Cash Balances	21B	9,600.00	3,700.00
Total Cash And Cash Equivalents		307,869,066.75	529,783,333.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	22	17,788,901.00	12,205,246.00
TOTAL FINANCIAL ASSETS		325,657,967.75	541,988,579.00
Financial Liabilities			
Accounts Payables - Deposits	23	50,041,706.50	132,713,603.25
NET FINANCIAL ASSETS		275,616,261.25	409,274,975.75
REPRESENTED BY			
Fund Balance b/fwd	24	409,274,975.75	486,947,071.00
Prior year adjustments	25	(5,746,772.05)	(68,648.80)
Surplus/Deficit for the Year		(127,911,942.45)	(77,603,446.45)
NET FINANCIAL POSITION		275,616,261.25	409,274,975.75

The Explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2023 and signed by:

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023



Statements of Cash Flow - County Executives

Entity: 3060-Kwale County
 Current Period: JUL-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts from operating income			
Exchequer releases	1	8,654,341,690.00	9,082,745,307.00
Proceeds from Domestic and Foreign Grants	2	0.00	0.00
Transfers from Other Government Entities	3	0.00	0.00
Reimbursements and Refunds	7	0.00	0.00
Returns of Equity Holdings	8	0.00	0.00
County Own Generated Receipts	9	0.00	0.00
Returned CRF issues	10	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	11	3,066,505,880.60	3,120,918,728.35
Use of goods and Services	12	2,308,790,564.60	2,289,661,739.75
Subsidies	13	0.00	0.00
Transfers to Other Government Units	14	721,916,459.85	683,560,774.15
Other Grants and Transfers	15	420,000,000.00	450,000,000.00
Social Security Benefits	16	18,395,896.95	0.00
Finance Costs, including Loan Interest	18	353,807.95	294,411.75
Other payments	20	0.00	5,000,000.00
Adjusted for :			
Adjustments during the year		(88,255,551.75)	64,029,446.25
Net Cash From Operating Activities	A	2,030,123,528.30	2,597,339,099.25
Cash Flow From Investing Activities			
Proceeds from Sale of Assets	6	0.00	0.00
Acquisition of Assets	17	2,246,291,022.50	2,610,913,099.45
Net Cash Flow From Investing Activities	B	(2,246,291,022.50)	(2,610,913,099.45)
Cash flow from borrowing activities			
Proceeds from Domestic Borrowings	4	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	19	0.00	0.00
Net cash flow from financing activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(216,167,494.20)	(13,574,000.20)
Cash and Cash Equivalent at BEGINNING of The Year		529,783,333.00	543,425,982.00
Cash and Cash Equivalent at END of The Year	21A+21B	307,869,066.75	529,783,333.00

The Explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2023 and signed by:

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

3

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023



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

Kwale County Ledger

Entity: 3060-Kwale County

Period: JUL-22 To JUN-23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	0.00	0.00	0.00	8,654,341,690.00	-8,654,341,690.00
Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00
Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00
Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00
Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00
County Own Generated Receipts	0.00	0.00	0.00	0.00	0.00
Returned CRF issues	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	0.00	0.00	0.00	8,654,341,690.00	-8,654,341,690.00
PAYMENTS					
Compensation of Employees	2,704,901,610.00	377,133,705.00	3,082,035,315.00	3,066,505,880.60	15,529,434.40
Use of goods and Services	2,332,101,414.00	115,335,235.00	2,447,436,649.00	2,308,790,564.60	138,646,084.40
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Units	17,347,477.00	1,016,015,905.00	1,033,363,382.00	721,916,459.85	311,446,922.15
Other Grants and Transfers	400,000,000.00	20,000,000.00	420,000,000.00	420,000,000.00	0.00
Social Security Benefits	0.00	18,395,897.00	18,395,897.00	18,395,896.95	0.05
Acquisition of Assets	2,346,201,333.00	1,402,238,569.00	3,748,439,902.00	2,246,291,022.50	1,502,148,879.50

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Finance Costs, including Loan Interest	0.00	0.00	0.00	353,807.95	-353,807.95
Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00
Other payments	5,000,000.00	4,419,880.00	9,419,880.00	0.00	9,419,880.00
TOTAL PAYMENTS	7,805,551,834.00	2,953,539,191.00	10,759,091,025.00	8,782,253,632.45	1,976,837,392.55
SURPLUS/ (DEFICIT)				-127,911,942.45	

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023



NOTES TO THE FINANCIAL STATEMENTS - COUNTY EXECUTIVES

Kwale County Ledger
Entity: 3060-Kwale County
Current Period: JUL-22 To JUN-23
Compare With: JUL-21 To JUN-22

1 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,537,075,431.00	1,213,114,296.00
Exchequer Releases/ Provisioning Account for Q2	9910201	1,723,266,722.00	2,596,642,406.00
Exchequer Releases/ Provisioning Account for Q3	9910201	1,555,590,743.00	1,803,117,808.00
Exchequer Releases/ Provisioning Account for Q4	9910201	3,838,408,794.00	3,469,870,798.00
TOTAL		8,664,341,690.00	9,082,745,307.00

2 Proceeds from Domestic and Foreign Grants

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

3 Transfers from Other Government Entities

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

4 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	1110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	1110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	1110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	1110400	0.00	0.00
Borrowing from Other Domestic Creditors	1110500	0.00	0.00
Domestic Currency and Deposit	1110600	0.00	0.00
TOTAL		0.00	0.00

5 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Draw downs through Exchequer	120100	0.00	0.00
Foreign Borrowing-Direct Payments	120200	0.00	0.00
Foreign Currency and Foreign Deposits	120300	0.00	0.00
Other Foreign Accounts Payable	120400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from sale of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Item Description	Item Code	Current Period	Previous Period
Receipts from the Sale of Fixed Assets	3s 10000	0.00	0.00
Receipts from Sales of Inventories	3s 20000	0.00	0.00
Disposal and Sale of Non - Produced Assets	3s 40000	0.00	0.00
Repayment from Domestic Lending and On-Lending	4s 10000	0.00	0.00
Repayment of Principal from Foreign Lending & On-Lending	4s 20000	0.00	0.00
Sales and Disposals of Equity Holdings	4s 30000	0.00	0.00
TOTAL		0.00	0.00

7 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Reimbursements and Refund	4s 40100	0.00	0.00
Refund from World Food Programme (WFP)	4s 40101	0.00	0.00
Reimbursement of Audit Fees	4s 40102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4s 40103	0.00	0.00
Reimbursement from World Bank - ECD	4s 40104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4s 4010s	0.00	0.00
Reimbursement from Local Government Authorities	4s 4010e	0.00	0.00
Reimbursement from Statutory Organizations	4s 40107	0.00	0.00
Reimbursement within Central Government	4s 40108	0.00	0.00
Reimbursement Using Bonds	4s 40109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4s 40199	0.00	0.00
TOTAL		0.00	0.00

8 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4s s 0000	0.00	0.00
Returns of Equity Holdings	4s 10000	0.00	0.00
TOTAL		0.00	0.00

9 County Own Generated Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410s 00	0.00	0.00
	141s 000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420s 00	0.00	0.00
	1420s 00	0.00	0.00
Receipts from Sale of Incidental Goods	1420s 00	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs - aid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs - aid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440s 00	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440s 00	0.00	0.00
	1s 20100	0.00	0.00
Business Permits	1s 20200	0.00	0.00
Cesses	1s 20300	0.00	0.00
Poll Rates	1s 20400	0.00	0.00
Plot Rents	1s 20s 00	0.00	0.00
Other Local Levies	1s 20s 00	0.00	0.00
Administrative Services Fees	1s 30100	0.00	0.00
Various Fees	1s 30200	0.00	0.00
Council's Natural Resources Exploitation	1s 30300	0.00	0.00
Sales Of Council Assets	1s 30400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1s 30s 00	0.00	0.00
Other Miscellaneous Revenues	1s 30s 00	0.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

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

10 Returned CRF issues

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

11 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	3,062,681,938.00	3,104,340,727.80
Basic Wages - Temporary Employees	2110200	335,943.80	13,962,000.00
Personal Allowances paid as part of Salary	2110300	3,487,999.00	2,816,000.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		3,066,505,880.80	3,120,918,728.35

12 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	87,164,237.45	81,823,464.66
Communication, Supplies and Services	2210200	30,536,932.80	19,041,760.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	312,809,217.25	404,747,304.05
Foreign Travel and Subsistence, and other transportation costs	2210400	4,473,983.20	1,350,476.00
Printing, Advertising and Information Supplies and Services	2210500	30,531,729.20	35,422,314.60
Rentals of Produced Assets	2210600	42,351,716.80	47,336,106.95
Training Expenses	2210700	37,422,373.00	15,565,764.90
Hospitality Supplies and Servi	2210800	166,112,550.15	165,069,468.70
Insurance Costs	2210900	507,722,528.65	403,380,813.35
Specialised Materials and Supp	2211000	516,296,047.45	554,530,108.25
Office and General Supplies and Services	2211100	91,524,744.20	63,840,143.35
Fuel Oil and Lubricants	2211200	151,581,264.20	169,357,588.10
Other Operating Expenses	2211300	103,403,138.15	134,834,580.00
Routine Maintenance - Vehicles	2220100	124,199,404.75	114,697,622.90
Routine Maintenance - Other Assets	2220200	109,844,294.55	96,664,223.95
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		2,315,774,161.60	2,269,661,739.75

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

13 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	25 10000	0.00	0.00
Subsidies to Private Enterprises	25 20000	0.00	0.00
TOTAL		0.00	0.00

14 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	26 30100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	26 30200	0.00	0.00
Other Current Transfers, Grants and Subsidies	26 40400	88,178,586.60	528,250,614.15
Other Capital Grants and Trans	26 405 00	603,122,490.25	155,310,160.00
TOTAL		691,301,076.85	683,560,774.15

15 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	26 10100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	26 20100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	26 20200	0.00	0.00
Scholarships and other Educational Benefits	26 40100	0.00	0.00
Emergency Relief and Refugee Assistance	26 40200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	26 40300	0.00	0.00
TOTAL	26 49900	420,000,000.00	450,000,000.00

16 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	18,395,896.95	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPSS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		18,395,896.95	0.00

17 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of a building	3110200	217,643,392.85	272,252,082.00
Refurbishment of buildings	3110300	0.00	0.00
Construction of Roads	3110400	125,369,036.20	202,829,294.55
Construction and Civil Works	31105 00	45,461,968.15	133,405,565.95
Overhaul and Refurbishment of Construction and Civil Works	31106 00	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	23,971,160.00	53,055,859.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	514,912.00	683,055.00
Purchase of Office Furniture and General Equipment	3111000	48,883,495.20	50,044,090.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	14,891,404.00	1,907,983.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	45,225,104.00	38,823,500.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	3,498,676.00	0.00
Rehabilitation of Civil Works	31115 00	468,189,676.15	406,756,675.00
Purchase of Specialised Plant	3112200	90,307,257.00	24,975,920.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Item Description	Item Code	Current Period	Previous Period
Acquisition of Land	3130100	9,000,000.00	16,755,622.50
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	1,154,621,511.95	1,409,223,452.45
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		2,246,291,022.50	2,610,913,099.45

18 Finance Costs, Including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Bank Charges	2211301	353,807.95	294,411.75
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		353,807.95	294,411.75

19 Repayment of Principal on Domestic and Foreign Borrowing

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

20 Other payments

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

21A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	12,340,475.00	95,044,425.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	11,018,739.00	48,188.00
Development Bank Accounts	6540000	107,137,435.00	172,260,770.00
Deposit Bank Account	6550000	133,434,967.00	66,768,725.00
Project Specific Bank Accounts	6570000	43,927,850.75	195,657,525.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		307,859,466.75	529,779,633.00

21B Cash Balances

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2023

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	es 80000	9,600.00	3,700.00
Foreign Currency and Foreign D	es 90201	0.00	0.00
TOTAL		9,600.00	3,700.00

22 Accounts receivables - Outstanding interest and clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	e 710000	17,788,901.00	12,205,246.00
Debtors & Advances - Govt Owned	e 720000	0.00	0.00
Foreign Debtors & Advances	e 730000	0.00	0.00
Other Debtors & Prepayments	e 740000	0.00	0.00
Government Interests	e 750000	0.00	0.00
Agency Accounts	e 770000	0.00	0.00
Suspense & Clearance Account	e 780000	0.00	0.00
Other Current Assets (System r	e 790000	0.00	0.00
TOTAL		17,788,901.00	12,205,246.00

23 Accounts Payable

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	0.00	0.00
Other Liabilities	7320000	50,015,296.50	132,687,193.25
Other General Liabilities	7330000	0.00	0.00
Revolving Funds	7340000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	26,410.00	26,410.00
TOTAL		50,041,706.50	132,713,603.25

24. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Bank balances	21A	529,779,633.00	543,425,382.00
Cash balances	21B	3,700.00	600.00
Accounts Receivables - Outstanding Interest and Clearance Accounts	22	12,205,246.00	11,239,165.00
Accounts Payable	23	132,713,603.25	67,718,076.00
TOTAL		409,274,975.75	(4,731,831,758.60)

25 PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	5,746,772.05	0.00
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	5,746,772.05	0.00
County Transfers	9910300	0.00	0.00
TOTAL		11,493,544.10	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023



Trial Balance Comparison Report

Entity: 3060-Kwale County

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

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

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
1550100 Market/Trade Centre Fee	0.00	0.00	0.00	0.00
1550221 Street Parking Fee	0.00	0.00	0.00	0.00
1550200 Vehicle Parking Fees	0.00	0.00	0.00	0.00
1550000 Market/Trade Centre & Vehicle Parking Fees	0.00	0.00	0.00	0.00
1560101 Housing Estates Monthly Rent	0.00	0.00	0.00	0.00
1560104 Advertisement Charges Recovery	0.00	0.00	0.00	0.00
1560100 Housing	0.00	0.00	0.00	0.00
1560000 Housing & Social Premises Use	0.00	0.00	0.00	0.00
1570101 Nursery Schools Fee	0.00	0.00	0.00	0.00
1570100 School Fees	0.00	0.00	0.00	0.00
1570000 Education Fees	0.00	0.00	0.00	0.00
1580112 Food Preparation Premises Hygenization Services Fee	0.00	0.00	0.00	0.00
1580100 Public Health Services	0.00	0.00	0.00	0.00
1580211 Health Centres Services Fee	0.00	0.00	0.00	0.00
1580241 Burial Fees	0.00	0.00	0.00	0.00
1580200 Public Health Facilities Operations	0.00	0.00	0.00	0.00
1580401 Slaughtering Fee	0.00	0.00	0.00	0.00
1580402 Hides & Skins Fee	0.00	0.00	0.00	0.00
1580403 Manure Sale	0.00	0.00	0.00	0.00
1580411 Slaughter Houses Inspection Fee	0.00	0.00	0.00	0.00
1580400 Slaughter Houses Administration	0.00	0.00	0.00	0.00
1580000 Public Health & Sanitation Services Fees	0.00	0.00	0.00	0.00
1590112 Buildings Plan Approval Fee	0.00	0.00	0.00	0.00
1590132 Sign Boards & Advertisement Fee	0.00	0.00	0.00	0.00
1590100 Technical Services Fees	0.00	0.00	0.00	0.00
1590000 Technical Assistance Fees	0.00	0.00	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	2,825,267,349.40	0.00	2,841,606,087.85	0.00
2110117 Basic Salaries County Executive Service	109,944,828.85	0.00	114,619,172.45	0.00
2110199 Basic Salaries - Permanent - Others	127,468,759.75	0.00	148,115,467.50	0.00
2110100 Basic Salaries - Permanent Employees	3,062,681,938.00	0.00	3,104,340,727.80	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	335,943.60	0.00	13,962,000.00	0.00
2110200 Basic Wages - Temporary Employees	335,943.60	0.00	13,962,000.00	0.00
2110302 Horaria	50,000.00	0.00	550,000.00	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110315 Extreneous Allowance	0.00	0.00	0.00	0.00
2110316 Security Allowance	3,437,999.00	0.00	2,066,000.55	0.00
2110399 Personal Allowances paid - Oth	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	3,487,995.00	0.00	2,616,000.55	0.00
2110000 Wages and Salary Contributions	3,065,505,880.00	0.00	3,120,918,728.35	0.00
2210101 Electricity	76,498,462.45	0.00	51,176,566.65	0.00
2210102 Water and Sewerage Charges	9,887,960.00	0.00	10,127,802.00	0.00
2210103 Gas expenses	0.00	0.00	0.00	0.00
2210104 Electricity expenses(Pending Bills)	0.00	0.00	0.00	0.00
2210106 Utilities, Supplies- Other I	777,815.00	0.00	519,096.00	0.00
2210100 Utilities, Supplies and Services	87,164,237.45	0.00	61,823,464.65	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	12,578,398.00	0.00	10,060,680.00	0.00
2210202 Internet Connections	1,340,284.00	0.00	3,580,872.00	0.00
2210203 Courier & Postal Services	164,473.00	0.00	134,156.00	0.00
2210205 Satellite Access Services	0.00	0.00	0.00	0.00
2210206 Licencing fees for Communication	7,600,000.00	0.00	0.00	0.00
2210207 Purchase of Bandwidth Capacity	6,511,919.60	0.00	5,000,000.00	0.00
2210299 Communication, Supplies - Othe	2,341,858.00	0.00	286,052.00	0.00
2210200 Communication, Supplies and Services	30,536,932.60	0.00	19,041,760.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	32,290,239.30	0.00	30,352,611.00	0.00
2210302 Accommodation - Domestic Travel	34,862,139.00	0.00	54,250,775.00	0.00
2210303 Daily Subsistence Allowance	141,802,772.95	0.00	139,305,164.05	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,099,930.00	0.00	340,220.00	0.00
2210306 Repatriation Costs	0.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	43,200.00	0.00
2210309 Field Allowance	14,498,153.00	0.00	19,612,890.00	0.00
2210310 Field Operational Allowance	81,945,213.00	0.00	141,162,887.00	0.00
2210399 Domestic Travel and Subs. - Others	6,320,770.00	0.00	19,679,567.00	0.00
2210300 Domestic Travel and Subsistence.	312,809,217.25	0.00	404,747,304.05	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
and Other Transportation Costs				
2210401 Travel Costs (airlines, bus, railway, etc.)	999,549.60	0.00	189,389.00	0.00
2210402 Accommodation	0.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	1,499,549.60	0.00	182,547.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc.)	779,100.00	0.00	96,260.00	0.00
2210499 Foreign Travel and Subs.- Others	1,194,984.00	0.00	922,280.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	4,473,983.20	0.00	1,360,476.00	0.00
2210502 Publishing & Printing Services	21,148,960.70	0.00	23,236,281.50	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	527,973.50	0.00	507,426.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	8,176,925.00	0.00	11,361,692.10	0.00
2210505 Trade Shows and Exhibitions	169,360.00	0.00	0.00	0.00
2210599 Printing, Advertising - Other	908,510.00	0.00	316,915.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	30,531,729.20	0.00	35,422,314.60	0.00
2210602 Payment of Rents and Rates - Residential	0.00	0.00	1,706,370.00	0.00
2210603 Rents and Rates - Non-Residential	998,000.00	0.00	408,000.00	0.00
2210604 Hire of Transport, Equipment	30,305,111.80	0.00	36,053,746.96	0.00
2210606 Hire of Equipment, Plant and Machinery	11,048,605.00	0.00	9,167,990.00	0.00
2210600 Rentals of Produced Assets	42,351,716.80	0.00	47,336,106.96	0.00
2210701 Travel Allowance	0.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	1,000,000.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	1,000,000.00	0.00	0.00	0.00
2210710 Accommodation Allowance	0.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	2,070,428.00	0.00	311,480.00	0.00
2210712 Trainee Allowance	0.00	0.00	1,168,800.00	0.00
2210713 Physical Fitness and Aptitude Assessment and Training	949,800.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210715 Kenya School of Government	0.00	0.00	0.00	0.00
2210716 Human Resource Reforms	1,134,000.00	0.00	0.00	0.00
2210799 Training Expenses - Other (Bud	31,266,445.00	0.00	14,085,484.90	0.00
2210700 Training Expenses	37,422,373.00	0.00	15,565,764.90	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	64,947,043.25	0.00	58,109,243.10	0.00
2210802 Boards, Committees, Conferences and Seminars	101,216,306.90	0.00	106,600,225.60	0.00
2210805 National Celebrations	0.00	50,800.00	360,000.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210810 Conference of African Ministers of Public/Civil Service	0.00	0.00	0.00	0.00
2210899 Hospitality Supplies - other (0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servl	166,163,350.15	50,800.00	165,069,468.70	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210902 Building Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	5,329,593.00	0.00	5,845,206.00	0.00
2210904 Motor Vehicle Insurance	15,101,095.00	0.00	15,887,329.00	0.00
2210910 Medical Insurance	480,334,110.85	0.00	380,422,189.35	0.00
2210999 Insurance Costs - Other (Budge	2,957,726.00	0.00	1,225,089.00	0.00
2210900 Insurance Costs	507,722,528.65	0.00	403,380,813.35	0.00
2211001 Medical Drugs	195,709,512.75	0.00	201,448,379.50	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	28,183,658.75	0.00	101,889,549.50	0.00
2211003 Veterinarian Supplies and Materials	0.00	0.00	0.00	0.00
2211004 Fungicides, insecticides and Sprays	503,960.00	0.00	492,000.00	0.00
2211005 Chemicals and Industrial Gases	7,945,372.00	0.00	11,817,190.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	4,302,400.00	0.00	3,999,200.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	165,378,333.00	0.00	133,221,501.00	0.00
2211009 Education and Library Supplies	22,450,035.00	0.00	20,435,052.00	0.00
2211010 Supplies for Broadcasting and	4,200,000.00	0.00	800,000.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Information Services				
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,200,000.00	0.00	0.00	0.00
2211015 Foods and Rations	68,862,844.00	0.00	64,054,526.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	4,779,300.00	0.00	4,098,000.25	0.00
2211019 Purchase of Uniforms and Clothing - Patients	1,065,920.00	0.00	372,100.00	0.00
2211021 Purchase of Bedding and Linen	1,165,125.00	0.00	875,466.00	0.00
2211023 Supplies for Production	0.00	0.00	121,600.00	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	0.00	0.00	0.00	0.00
2211026 Purchase of Vaccines and Sera	6,133,800.00	0.00	5,999,514.00	0.00
2211028 Purchase of X-Rays Supplies	2,222,895.95	0.00	2,075,000.00	0.00
2211029 Purchase of Safety Gear	2,192,891.00	0.00	2,656,030.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	175,000.00	0.00
2211000 Specialised Materials and Supp	516,296,047.45	0.00	554,530,108.25	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	52,161,575.05	0.00	36,806,654.80	0.00
2211102 Supplies and Accessories for Computers and Printers	24,207,804.45	0.00	15,500,664.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	14,675,781.70	0.00	11,532,824.55	0.00
2211199 Office and General Supplies -	0.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	91,045,161.20	0.00	63,840,143.35	0.00
2211201 Refined Fuels and Lubricants for Transport	64,695,458.25	0.00	90,554,065.55	0.00
2211202 Refined Fuels and Lubricants for Production	19,975,245.80	0.00	44,237,968.55	0.00
2211203 Refined Fuels and Lubricants -- Other	3,000,000.00	0.00	2,997,842.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	3,055,925.00	0.00	3,622,764.00	0.00
2211299 Fuel Oil and Lubricants - Othe	60,854,635.15	0.00	27,944,928.00	0.00
2211200 Fuel Oil and Lubricants	151,581,264.20	0.00	169,357,588.10	0.00
2211301 Bank Service Commission and Charges	353,807.95	0.00	294,411.75	0.00
2211304 Medical Expenses	19,394.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	5,195,300.00	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,979,280.00	0.00	1,014,045.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	64,999,700.00	0.00	42,180,200.00	0.00
2211310 Contracted Professional Services	13,603,294.00	0.00	50,377,424.00	0.00
2211311 Contracted Technical Services	1,654,860.00	0.00	9,960,000.00	0.00
2211313 Security Operations	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	3,332,472.00	0.00	5,306,830.00	0.00
2211322 Binding of Records	2,119,900.00	0.00	122,960.00	0.00
2211324 Registration of Land	0.00	0.00	0.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	0.00	0.00
2211399 Other Operating Expenses - Oth	10,348,488.15	0.00	25,873,121.00	0.00
2211300 Other Operating Expenses	103,606,496.10	0.00	135,128,991.75	0.00
2210000 Goods and Services	2,076,368,173.28	50,800.00	2,076,594,364.65	0.00
2220101 Maintenance Expenses - Motor Vehicles	102,648,753.95	0.00	105,928,920.50	0.00
2220103 Maintenance Expenses - Boats and Ferries	2,200.00	0.00	72,600.00	0.00
2220105 Routine Maintenance - Vehicles	21,548,450.80	0.00	8,696,102.40	0.00
2220100 Routine Maintenance - Vehicles	124,199,404.75	0.00	114,697,622.90	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	41,799,051.45	0.00	48,740,173.15	0.00
2220202 Maintenance of Office Furniture and Equipment	13,476,987.45	0.00	9,908,527.80	0.00
2220203 Maintenance of Medical and Dental Equipment	3,806,808.90	0.00	1,347,446.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	195,800.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	28,848,008.35	0.00	23,344,454.05	0.00
2220206 Maintenance of Civil Works	1,118,911.00	0.00	3,358,871.00	0.00
2220207 Maintenance of Roads, Ports and	2,000,000.00	0.00	1,969,740.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Jetties				
2220209 Minor Alterations to Buildings and Civil Works	179,628.00	0.00	120,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	3,851,917.40	0.00	2,003,469.95	0.00
2220212 Maintenance of Communications Equipment	346,572.00	0.00	330,000.00	0.00
2220299 Routine Maintenance - Other As	14,199,710.00	0.00	7,345,742.00	0.00
2220200 Routine Maintenance - Other Assets	109,644,294.95	0.00	98,664,223.95	0.00
2220000 Routine Maintenance	234,624,125.35	0.00	213,361,666.85	0.00
2510118 Grants to Youth Polytechnics	0.00	0.00	0.00	0.00
2510100 Subsidies to Non-Financial Public Enterprises	0.00	0.00	0.00	0.00
2510000 Subsidies to Public Corporations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2640103 Educational Allowance	0.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	0.00	0.00	0.00	0.00
2640299 Emergency Relief and Ref. - O	0.00	0.00	0.00	0.00
2640300 Emergency Relief and Refugee Assistance	0.00	0.00	0.00	0.00
2640301 Ferry Services	0.00	0.00	0.00	0.00
2640303 Co-operative Societies	0.00	0.00	0.00	0.00
2640300 Grants to Small Businesses, Cooperatives, and Self Employed	0.00	0.00	0.00	0.00
2640402 Donations	0.00	0.00	0.00	0.00
2640499 Other Current Transfers - Oth	88,178,586.60	0.00	528,250,614.15	0.00
2640400 Other Current Transfers, Grants and Subsidies	88,178,586.60	0.00	528,250,614.15	0.00
2640503 Other Capital Grants and Trans	603,122,490.25	0.00	155,310,160.00	0.00
2640505 Micro Finance Youth Programme	0.00	0.00	0.00	0.00
2640599 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640300 Other Capital Grants and Trans	603,122,490.25	0.00	155,310,160.00	0.00
2649999 Scholarships and Other Educ. -	420,000,000.00	0.00	460,000,000.00	0.00
2649900	420,000,000.00	0.00	460,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,111,361,678.85	0.00	1,133,366,774.15	0.00
2710102 Gratuity - Civil Servants	18,395,896.95	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	18,395,896.95	0.00	0.00	0.00
2710000 Social Security Benefits	18,395,896.95	0.00	0.00	0.00
2810205 Emergency Fund	0.00	0.00	5,000,000.00	0.00
2810200 Civil Contingency Reserves	0.00	0.00	5,000,000.00	0.00
2810000 Budget Contingency Reserve	0.00	0.00	10,000,000.00	0.00
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/c	0.00	0.00	0.00	0.00
3110201 Residential Buildings (Including hostels)	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc...)	165,312,322.45	0.00	190,828,213.25	0.00
3110299 Construction of Buildings - OI	52,331,070.40	0.00	81,423,866.75	0.00
3110200 Construction of Building	217,643,392.85	0.00	272,252,080.00	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110399 Refurbishment of Bldgs - Oth	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110402 Access Roads	124,970,584.80	0.00	193,829,294.95	0.00
3110499 Construction of Roads - Other	398,451.40	0.00	9,000,000.00	0.00
3110400 Construction of Roads	125,369,036.20	0.00	202,829,294.95	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	31,868,563.30	0.00	101,979,630.15	0.00
3110599 Other Infrastructure and Civil Works	13,593,404.85	0.00	31,425,935.80	0.00
3110500 Construction and Civil Works	45,461,968.15	0.00	133,405,565.95	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	40,809,999.00	0.00
3110702 Purchase of Boats	9,591,160.00	0.00	5,333,460.00	0.00
3110704 Purchase of Bicycles and Motorcycles	3,890,000.00	0.00	0.00	0.00
3110705 Purchase of Trucks and Trailers	0.00	0.00	0.00	0.00
3110706 Purchase of Tractors	0.00	0.00	6,912,400.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3110707 Purchase of Ambulances	10,490,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	23,971,160.00	0.00	53,055,859.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	514,912.00	0.00	883,055.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	514,912.00	0.00	883,055.00	0.00
3111001 Purchase of Office Furniture and Fittings	31,130,328.50	0.00	27,913,255.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	13,951,120.00	0.00	17,039,085.00	0.00
3111003 Purchase of Airconditioners, Fans and Heating Appliances	1,543,252.00	0.00	510,950.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	1,465,799.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	205,000.00	0.00
3111009 Purchase of other Office Equipment	1,246,010.30	0.00	0.00	0.00
3111010 Purchase of Weights and Measures Equipments	1,012,784.40	0.00	2,910,000.00	0.00
3111011 Purchase of Lighting Equipment	0.00	0.00	0.00	0.00
3111099 Purch. of Office Furn. & Gen. - Other (Budget)	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	48,883,495.20	0.00	50,044,090.00	0.00
3111101 Purchase of Medical and Dental Equipment	472,504.00	0.00	689,533.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	0.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111110 Purchase of Generators	3,999,900.00	0.00	480,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	10,119,000.00	0.00	738,450.00	0.00
3111114 Purchase of Survey Equipment	0.00	0.00	0.00	0.00
3111116 Purchase of Graders	0.00	0.00	0.00	0.00
3111120 Purch. of Specialised Plant. -	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	14,591,404.00	0.00	1,907,983.00	0.00
3111299 Rehabilitation & Revaton -	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111301 Purchase of Certified Crop Seed	1,999,904.00	0.00	1,199,900.00	0.00
3111302 Purchase of Animals and Breeding Stock	14,165,250.00	0.00	12,165,000.00	0.00
3111305 Purchase of tree seeds and seedlings	0.00	0.00	0.00	0.00
3111399 Purch. of Certified Seeds - Of	29,059,950.00	0.00	25,459,000.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	45,225,104.00	0.00	38,823,900.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111402 Engineering and Design Plans	0.00	0.00	0.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111404 Research Allowance	0.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	3,498,676.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3,498,676.00	0.00	0.00	0.00
3111502 Water Supplies and Sewerage	205,897,628.25	0.00	228,070,815.30	0.00
3111503 Aerodromes and Airstrips	0.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	262,292,047.90	0.00	178,685,859.70	0.00
3111500 Rehabilitation of Civil Works	468,189,676.15	0.00	406,796,675.00	0.00
3112299 Purchase of Specialised Plant	90,307,257.00	0.00	34,975,920.00	0.00
3112200 Purchase of Specialised Plant	90,307,257.00	0.00	34,975,920.00	0.00
3110000 Acquisition of Fixed Capital Assets	1,683,636,081.50	0.00	1,104,304,624.30	0.00
3130101 Acquisition of Land	9,000,000.00	0.00	16,755,622.50	0.00
3130199 Acquisition of Land - Other (E	0.00	0.00	0.00	0.00
3130100 Acquisition of Land	9,000,000.00	0.00	16,755,622.50	0.00
3130000 Acquisition of Land and Intangible Assets	9,000,000.00	0.00	16,755,622.50	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
4130201 Domestic Payables - from Previous Financial Years	1,154,621,511.95	0.00	1,409,223,452.45	0.00
4130200 Payables from Previous Financial Periods	1,154,621,511.95	0.00	1,409,223,452.45	0.00
4130000 Other Domestic Accounts Receivable	1,154,621,511.95	0.00	1,409,223,452.45	0.00
6510280 Water and Sanitation Dev PRJ (WSDP)	0.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
6510305 Village Polytechnic Project Funds	771.00	0.00	771.00	0.00
6510307 Kenya Devolution Support Programme	8,748,623.00	0.00	91,452,573.00	0.00
6510323 COVID 19 EMERGENCY RESPONSE PROJECT ACCOUNT	3,591,081.00	0.00	3,591,081.00	0.00
6510300	12,340,475.00	0.00	95,044,425.00	0.00
6510000 Special Accounts	12,340,475.00	0.00	95,044,425.00	0.00
6520101 Exchequer Account/CRF Account	0.00	0.00	0.00	0.00
6520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	18,739.00	0.00	48,188.00	0.00
6530102 Revenue Deposit E-312 A/C	0.00	0.00	0.00	0.00
6530117 Locally Led Climate Action	11,000,000.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	11,018,739.00	0.00	48,188.00	0.00
6530000 Recurrent Bank Accounts	11,018,739.00	0.00	48,188.00	0.00
6540101 Ministry HQ Development Bank A	1,253,525.00	0.00	249,139.00	0.00
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	1,253,525.00	0.00	249,139.00	0.00
6541115 County Road Maintenance levy fund	60,674,542.00	0.00	132,263,633.00	0.00
6541120 National Agricultural and Rural Inclusive Growth(NARIG)	23,481,629.00	0.00	1.00	0.00
6541125 Instruments for Devolution and Support (IDEAS) Project	10,187,987.00	0.00	0.00	0.00
6541129 County Kenya Urban Support Program Account	11,462,876.00	0.00	31,055,373.00	0.00
6541130 County Agriculture Sector Development Support Programme	0.00	0.00	0.00	0.00
6541142 County Primary Health Care (PHC) Support Program	76,876.00	0.00	8,692,624.00	0.00
6541100	105,883,910.00	0.00	172,011,631.00	0.00
6540000 Development Bank Accounts	107,137,435.00	0.00	172,280,770.00	0.00
6550101 Ministry HQ Deposit Bank A/C	49,861,801.00	0.00	56,115,059.00	0.00
6550105 Special Purpose Account	16,376,954.00	0.00	10,653,666.00	0.00
6550148 County Gratuity account	3,483.00	0.00	0.00	0.00
6550152 County National Agriculture Value Chain Dev Project(NAVCDP)	67,192,729.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	133,434,967.00	0.00	66,768,725.00	0.00
6550000 Deposit Bank Account	133,434,967.00	0.00	66,768,725.00	0.00
6570101 Co-Operative Bank of Kenya (He	43,927,850.75	0.00	195,657,525.00	0.00
6570100 Project Specific Bank Accounts	43,927,850.75	0.00	195,657,525.00	0.00
6570000 Project Specific Bank Accounts	43,927,850.75	0.00	195,657,525.00	0.00
6580101 Cash	9,600.00	0.00	3,700.00	0.00
6580103 Cash in Other Bank (for Missio	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580105 CASH IN DEPARTMENT06-FEB-09	0.00	0.00	0.00	0.00
6580100 Cash in Hand	9,600.00	0.00	3,700.00	0.00
6580000 Cash in Hand	9,600.00	0.00	3,700.00	0.00
6710103 Salary advance	17,788,901.00	0.00	12,205,246.00	0.00
6710100 Debtors & Advances - Employees	17,788,901.00	0.00	12,205,246.00	0.00
6710000 Domestic Debtors & Advances	17,788,901.00	0.00	12,205,246.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees (Survey)	0.00	0.00	0.00	0.00
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310116 Project/ Examination Fee	0.00	0.00	0.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2023

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320014 Union Dues	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	2,279.40	0.00	19,684,511.65
7320108 Insurances	0.00	6,633.40	0.00	31,571.55
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	3,867.50	0.00	360.00
7320113 HELB Deductions	0.00	0.00	0.00	43,027.50
7320114 Union Dues	0.00	19,690.00	0.00	1,820.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	102,708.90	0.00	114,529.25
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	14,799.60	0.00	55,543,786.80
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	3,516.75	0.00	1,152,527.50
7320199 Salary Control Account	0.05	0.00	0.00	0.00
7320100 Salary Deductions	0.05	153,495.55	0.00	76,572,134.25
7320201 Contractors Retention Money	0.00	49,861,801.00	0.00	56,115,059.00
7320200 Other General Liabilities	0.00	49,861,801.00	0.00	56,115,059.00
7320000 Other Liabilities	0.05	50,015,296.55	0.00	132,687,193.25
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	158,550.00	0.00	196,150.00
7390100 System Required Liabilities	0.00	158,550.00	0.00	196,150.00
7399999 Cash Clearing A/c	158,550.00	0.00	196,150.00	0.00
7399900	158,550.00	0.00	196,150.00	0.00
7390000 System Required Liabilities A/c's	158,550.00	158,550.00	196,150.00	196,150.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	64,621,427,539.40	0.00	55,967,085,849.40
9910209 Remittances to Exchequer	1,170,558,349.55	0.00	1,164,811,577.50	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	1,170,558,349.55	64,621,427,539.40	1,164,811,577.50	55,967,085,849.40
9910000 Provisions	1,170,558,349.55	64,621,427,539.40	1,164,811,577.50	55,967,085,849.40
9990101 Opening Balance Bank	0.00	372,481,363.65	0.00	372,481,363.65
9990100 Opening Balance Bank	0.00	372,481,363.65	0.00	372,481,363.65
9990201 Opening Balance Cash	0.00	0.00	0.00	0.00
9990200 Opening Balance Cash	0.00	0.00	0.00	0.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	19,607,194.00	0.00	19,607,194.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	19,607,194.00	0.00	19,607,194.00
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	54,785,061,443.80	0.00	45,624,712,690.35	0.00
9999900	54,785,061,443.80	0.00	45,624,712,690.35	0.00
9990000 Opening Balance Reserves	54,785,061,443.80	392,088,557.85	45,624,712,690.35	392,088,557.85
Total	65,063,740,743.60	65,063,740,743.60	56,492,057,750.30	56,492,057,750.30