



**COUNTY GOVERNMENT OF KWALE
THE COUNTY EXECUTIVE**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
DECEMBER 31, 2023**

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

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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
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank

b) *Glossary of Terms*

Fiduciary Management The key management personnel who had financial responsibility

2. Key Entity Information and Management

(a) Background information

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

Vision

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

Mission

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

Core Values

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

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

The County Executive is comprised of the following departments:

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.

No.	Department	Major Responsibility
2.	Agriculture, Livestock and Fisheries	Responsible of overseeing the daily general operation of the department, Overseeing County Agriculture, animal husbandry and Fish farming, Promote use of technology for value addition and machines for energy management across the value chains of priority crops, Promote use of technology for value addition and machines for energy management across the value chains of priority crops, To furnish farmers with critical knowledge and skills.
3.	Environment and Natural Resources	Urban development and planning, Land adjudication, surveying and settlements establishment, Natural resource management (forestry, wildlife & biodiversity) and climate change mainstreaming.
4.	Health Services	Provide quality and affordable diagnostic and treatment services.
5.	Tourism, Trade and Enterprise Development	Planning, Policy & Strategy implementation, Trade Promotion & expansion of small businesses, Registration & supervision of Cooperatives, Consumer protection, Investment promotion & development, Construction & Maintenance of Markets
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

No.	Department	Major Responsibility
		the existing county roads network to enable easy access.
10.	County Public Service Board	Manage the entry, stay and exit of all county public service officers.
11.	Public Service and Administration	Coordination, supervision and management of county public service, Effective organization and administration of the Human Resource Management Services, Enforcement of county by-laws and safeguarding the county government property, Manage waste disposal in urban areas in order to achieve waste free urban centres and Reduce disaster risk and impact.

(b) Key Management Team

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

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

(c) Fiduciary Management

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

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

No.	Designation	Name
12.	Accounting Officer- Tourism, Trade and Enterprise Development Department	Mr. Anthony Mwamunga
13.	Accounting Officer- Public Service and Administration Department	Ms. Mebakari Ali Mwatabu.

(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 20th September 2023.

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

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

The audit committee members are;

SRN	NAME	POSITION
1.	CPA Abdallah Mambo Dalu	Chairman

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

2.	Mwanaidi Rama Mwang'ombe	Member
3.	FCPA Thomas Ludindi Mwadeghu	Member
4.	Mwanamisi Ali Libondo	Member
5.	CPA Alex Makanga Mbega	Secretary (Director Internal Audit)

Other oversight authorities include;

- Senate
- County Assembly of Kwale

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

(e) County Executive Headquarters

P.O. Box 4-80403
Kwale Headquarters Building
Off Kwale –Kinango Highway
KWALE, KENYA

(f) County Executive Contacts

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

(g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box 43 – 80403
Kwale, Kenya.
3. Equity Bank
P.O Box 167 -80403
Kwale-Kwale

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

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

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

(h) Independent Auditors
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

(j) County Attorney
The County Attorney
Office of the Governor
P.O. Box 4 – 80403,
Kwale.

3. Foreword By The CECM For Finance And Economic Planning

It is my pleasure to present the County Government of Kwale quarterly financial statements for the period ended 31st December, 2023. The financial statements present the financial performance of the County Government for the second quarter.

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

Financing of the County Governments **Financial Performance**

a) Withdrawals from Exchequer

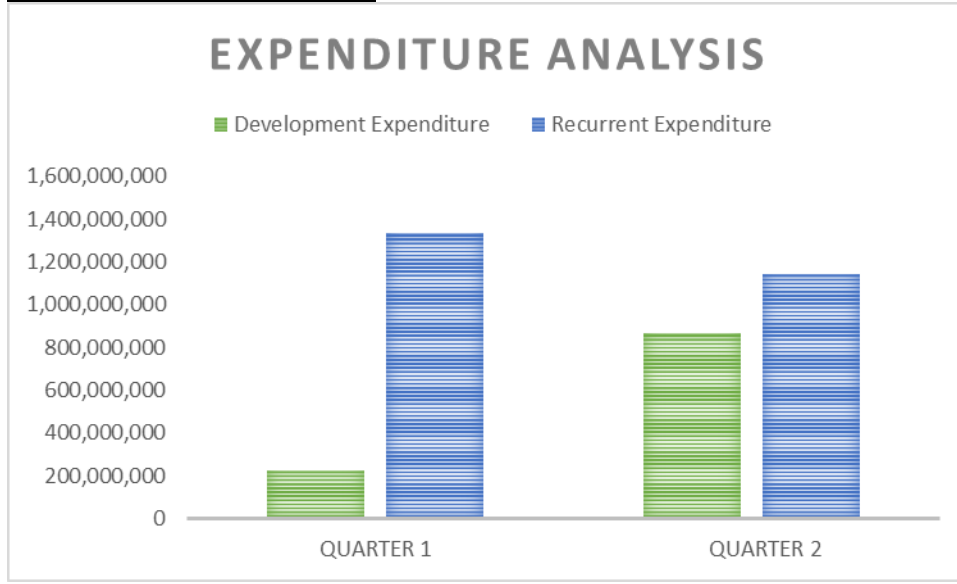
In the second quarter ended 31st December, 2023 the County Executive expected a total of Kshs 14,984,742,617 from the Exchequer to finance the activities and programmes for the county departments and other county entities. However, it received a total of Kshs 3,458,536,922. This is 23% of the expected exchequer withdrawals. The shortfall in exchequer withdrawals is attributed to late disbursement of funds from the National Treasury.

b) Payments

The total expenditure for the period ended 31st December, 2023 amounted to Kshs 3,575,424,835 Kshs 1,095,525,856 was spent on development expenditure while Kshs 2,479,898,979 was spent on recurrent.

	QUARTER 1	QUARTER 2
Development Expenditure	227,189,330	868,336,526
Recurrent Expenditure	1,334,111,064	1,145,787,915
Total Expenditure	1,561,300,394	2,014,124,441

Expenditure analysis chart



c) Cash flows

In the second quarter for FY 2023/2024, we have had liquidity disruptions. This was as a result of late disbursements of funds by the National Treasury. The cash and cash equivalents at the end of the quarter was Kshs 109,708,529

Imprest management is a critical area of focus in Kwale County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that we have improved on imprest management. The outstanding Imprests and Advances as at 31st December, 2023 amounted to Kshs 7,222,905

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

- i. Late disbursement of funds by National Treasury.

Conclusion

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

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



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

4. Statement of Management Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended 31st December, 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 government; (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 government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning accepts responsibility for the County Government'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 and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended 31st December, 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 Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

Statement of Management Responsibilities (Continued)

The CEC member for Finance and Economic planning confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter 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 Government'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 Government's financial statements were approved and signed by the CEC member for finance on 26th January 2024



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

5. Statement of Receipts And Payments For The Period Ended 31st December, 2023

		Period ended Dec 2023	Comparative Period
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	3,458,536,922	3,260,342,153
Miscellaneous receipts	2	-	-
Total receipts		3,458,536,922	3,260,342,153
Payments			
Compensation of employees	3	1,566,252,326	1,732,771,578
Use of goods and services	4	596,977,816	842,243,825
Subsidies	5	-	-
Transfers to other government entities	6	435,997,884	13,891,420
Other grants and transfers	7	200,000,000	400,000,000
Social security benefits	8	-	18,395,897
Acquisition of assets	9	771,124,024	94,465,159
Finance costs, including loan interest	10	72,785	37,651
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	5,000,000	-
Total payments		3,575,424,835	3,101,805,531
Surplus/deficit		(116,887,913)	158,536,622

County Government of Kwale
Kwale County Executive
For the period ended December 31, 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 January 2024 and signed by:



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



Director Accounting Services
Name: CPA Vincent Mbiti
ICPAK M/No. 7692

6. Statement Of Assets And Liabilities As At 31st December, 2023

		Period ended Dec 2023	Comparative Period
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13 A	109,611,904	280,134,460
Cash Balances	13 B	96,625	59,458
Total Cash and cash equivalents		109,708,529	280,193,918
Outstanding Imprests and advances	14	19,269,693	24,044,545
		128,978,222	304,238,463
Total Financial Assets			
FINANCIAL LIABILITIES			
Deposits and retentions	15	2,080,865	188,142
NET FINANCIAL ASSETS		126,897,357	304,050,321
REPRESENTED BY			
Fund balance b/fwd	16	304,426,605	409,301,386
Prior year adjustments	17		-
Surplus/Deficit for the period		(116,887,913)	158,536,622
NET FINANCIAL POSITION		187,538,691	567,838,008

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

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

7. Statement of Cash Flows For The Period Ended 31st December, 2023


		Dec 2023	Comparative Period
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	3,458,536,922	3,260,342,153
Miscellaneous receipts	2	-	-
Total receipts		3,458,536,922	3,260,342,153
Payments for operating expenses			
Compensation of employees	3	(1,566,252,326)	(1,732,771,578)
Use of goods and services	4	(596,977,816)	(842,243,825)
Subsidies	5		
Transfers to other government units	6	(435,997,884)	(13,891,420)
Other grants and transfers	7	(200,000,000)	(400,000,000)
Social security benefits	8	-	(18,395,897)
Finance costs, including loan interest	10	(72,785)	(37,651)
Other payments	12	(5,000,000)	-
Total payments		(2,804,300,812)	(3,007,340,371)
Net receipts/ (payments) from operations		660,903,686	108,663,431
Adjusted for:			
Prior year adjustments	17		
Decrease/(increase) in outstanding Imprests & advances	18	4,774,852	(11,839,299)
Increase/(decrease) in deposits and retentions	19	1,892,724	(132,499,052)
Net cash flow from operating activities		660,903,686	108,663,431
Cash flow from investing activities			
Acquisition of assets	9	(771,124,024)	(94,465,159)
Net cash flows from investing activities		(771,124,024)	(94,465,159)
Cash flow from Financing activities			
Repayment of principal on domestic and	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(110,220,338)	14,198,272
Cash and cash equivalents at beginning of		280,193,918	529,783,333
Cash and cash equivalents at end of the period.		109,708,529	280,193,918

County Government of Kwale
Kwale County Executive
For the period ended December 31, 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 January 2024 and signed by:



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



Director Accounting Services
Name: CPA Vincent Mbiti
ICPAK M/No. 7692

8. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 31st December, 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	14,984,742,617		14,984,742,617	3,458,536,922	11,526,205,695	23%
Miscellaneous receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
Total						
Payments						
Compensation of employees	1,734,382,924	8,315,973	1,742,698,897		176,446,570	90%
Use of goods and services	943,078,510	256,274,88	1,199,353,391	596,977,816	602,375,575	50%
Subsidies	-	-	-	-	-	
Transfers to other government units	491,979,493	1,666,245.0	2,158,224,498	435,997,884	1,722,226,614	20%
Other grants and transfers	250,000,000	6,210,000	256,210,000	200,000,000	56,210,000	78%
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,427,347,241	1,586,143.0	3,013,490,318	771,124,024	2,242,366,294	26%

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Finance costs, including loan interest	-	-	-	72,785	-72,785	
Repayment of principal on	-	-	-	-	-	
Other payments	2,500,000	5,000,000	7,500,000	5,000,000	2,500,000	67%
Total	4,849,288.167	3,528,188.9	8,377,477.103	3,575,424.835	4,802,052.268	43%
Surplus/(Deficit)				(116,887,913)		

KWALE COUNTY GOVERNMENT
Quarter One Financial Statements
For the period ended December 31, 2023

Underutilization is due delayed disbursement of funds from the national treasury. Changes between original and final are as a result of reallocations within the budget through a supplementary.

The entity financial statements were approved on 26th January 2024 and signed by:



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



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

County Government of Kwale
Kwale County Executive
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9. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 31st December, 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	7,733,647,916	-	7,733,647,916	2,853,496,455	4,880,151,461	37%
Miscellaneous receipts					-	
Opening balance for Non-						
Total	7,733,647,916	-	7,733,647,916	2,853,496,455	4,880,151,461	37%
Payments					-	
Compensation of employees	1,734,382,924	8,315,973	1,742,698,897	1,566,252,326	176,446,570	90%
Use of goods and services	853,333,523	285,629,081	1,138,962,604	582,791,616	556,170,988	51%
Subsidies	-	-	-	-	-	
Transfers to other	-	362,716,059	362,716,059	73,092,717	289,623,342	20%
Other grants and transfers	250,000,000	6,210,000	256,210,000	200,000,000	56,210,000	78%
Social security benefits	-	-	-	-	-	
Acquisition of assets	29,040,003	103,273,136	132,313,139	52,689,534	79,623,605	40%
Finance costs, including loan	-	-	-	72,785	-72,785	
Repayment of principal on	-	-	-	-	-	
Other payments	2,500,000	5,000,000	7,500,000	5,000,000	2,500,000	67%

County Government of Kwale
Kwale County Executive
For the period ended December 31, 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	%
Total	2,869,256,449	771,144,249	3,640,400,698	2,479,898,979	1,160,501,719	68%
Surplus/(Deficit)				373,597,476		

Underutilization is due delayed disbursement of funds from the national treasury. Changes between original and final are as a result of reallocations within the budget through a supplementary.

The entity financial statements were approved on 26th January 2024 and signed by:

Chief Officer Finance

Name: CPA Alex Onduko

ICPAK M/No. 4481

Director Accounting Services

Name: CPA Vincent Mbito

ICPAK M/No. 7692

10. Statement of Comparison of Budget & Actual Amounts: Development for the period ended 31st December, 2023

Underutilization is due delayed disbursement of funds from the national treasury. Changes between original and final are as a result of reallocations within the budget through a supplementary.

The entity financial statements were approved on 26th January 2024 and signed by:

County Government of Kwale
Kwale County Executive
For the period ended December 31, 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	7,251,094,701	-	7,251,094,701	605,040,467	6,646,054,234	8%
Miscellaneous receipts			-		-	
Opening balance for						
Total	7,251,094,701	-	7,251,094,701	605,040,467	6,646,054,234	8%
Payments						
Compensation of	-	-	-	-	-	-
Use of goods and	89,744,987	-29,354,200	60,390,787	14,186,200	46,204,587	23%
Subsidies	-		-	-	-	
Transfers to other	491,979,493	1,303,528,946	1,795,508,439	362,905,167	1,432,603,272	20%
Other grants and	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,398,307,239	1,482,869,941	2,881,177,180	718,434,490	2,162,742,690	25%
Finance costs, including	-	-	-	-	-	-
Repayment of principal	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	1,980,031,718	2,757,044,687	4,737,076,405	1,095,525,856	3,641,550,549	23%
Surplus/(Deficit)	-	-	-	(490,485,389)		



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



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

11. Budget Execution by Programmes and Sub-Programmes for the year ended 31st December, 2023

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
		2023		2023	2023
102003060	156,925,802	541,923,291	698,849,093	176,019,783	25%

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

102053060					14%
	49,373,273	574,095,278	623,468,551	89,228,464	
102063060					115%
	107,552,530	(32,171,987)	75,380,543	86,791,319	
102073060	-	-	-	-	
104003060					0%
	12,500,000	(15,000,000)	(2,500,000)	-	
104013060	12,500,000	(15,000,000)	(2,500,000)	-	0%
105003060					19%
	39,800,000	-	39,800,000	7,630,800	
105013060	39,800,000	-	39,800,000	7,630,800	19%
106003060					7%
	40,750,000	131,500,000	172,250,000	11,273,700	
106023060					7%
	40,450,000	131,500,000	171,950,000	11,273,700	
106033060	300,000	-	300,000	-	0%
107003060					16%
	183,603,191	505,922,905	689,526,096	109,722,971	
107013060					15%
	156,106,194	508,922,905	665,029,099	99,615,655	
107023060					6%
	3,200,000	-	3,200,000	200,000	
107033060	24,296,997	(3,000,000)	21,296,997	9,907,316	47%
108003060					2%
	64,916,489	(6,000,000)	58,916,489	1,088,575	
108013060					59%
	1,160,000	-	1,160,000	688,575	
108023060					0%
	23,459,714	-	23,459,714	-	
108033060	40,296,775	(6,000,000)	34,296,775	400,000	1%
109003060					3%
	20,910,000	-	20,910,000	550,000	
109013060					39%
	1,410,000	-	1,410,000	550,000	
109023060	19,500,000	-	19,500,000	-	0%
111003060					19%
	23,250,000	55,274,548	78,524,548	14,846,126	
111013060	23,250,000	55,274,548	78,524,548	14,846,126	19%
112003060					40%
	22,000,000	35,102,237	57,102,237	22,706,459	

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

112013060	22,000,000	35,102,237	57,102,237	22,706,459	40%
202003060	265,903,063	(17,935,450)	247,967,613	-	0%
202013060	265,903,063	(17,935,450)	247,967,613	-	0%
203003060	31,887,500	-	31,887,500	-	0%
203013060	31,887,500	-	31,887,500	-	0%
301003060	8,424,789	(2,810,000)	5,614,789	1,839,358	33%
301013060	5,549,750	(2,810,000)	2,739,750	1,296,595	47%
301043060	2,875,039	-	2,875,039	542,763	19%
302003060	2,731,000	(300,000)	2,431,000	1,113,268	46%
302023060	2,731,000	(300,000)	2,431,000	1,113,268	46%
304003060	11,941,375	300,000	12,241,375	1,369,518	11%
304013060	11,941,375	300,000	12,241,375	1,369,518	11%
305003060	111,854,279	518,058,995	629,913,274	310,102,309	49%
305013060	67,629,917	-	67,629,917	63,286,689	94%
305023060	44,224,362	518,058,995	562,283,357	246,815,620	44%
306003060	31,696,000	1,930,000	33,626,000	1,073,340	3%
306013060	1,946,000	-	1,946,000	1,073,340	55%
306023060	29,750,000	1,930,000	31,680,000	-	0%
307003060	187,444,304	(140,774,804)	46,669,500	360,410	1%
307013060	187,444,304	(140,774,804)	46,669,500	360,410	1%
308003060	7,130,467	1,000,000	8,130,467	1,673,450	21%
308013060	7,130,467	1,000,000	8,130,467	1,673,450	21%
402003060	193,059,858	211,600,050	404,659,908	316,409,452	78%
402023060	40,199,975	(43,399,950)	(3,199,975)	-	0%

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

402043060					78%
	152,859,883	255,000,000	407,859,883	316,409,452	
403003060	1,034,923,313	334,858,902	1,369,782,215	931,028,967	68%
403013060	108,798,843	303,658,902	412,457,745	127,946,564	31%
403053060	926,124,470	31,200,000	957,324,470	803,082,403	84%
405003060	34,903,000	58,399,950	93,302,950	27,830,752	30%
405013060	34,903,000	58,399,950	93,302,950	27,830,752	30%
406003060	17,980,850	6,000,000	23,980,850	13,546,798	56%
406013060	17,980,850	6,000,000	23,980,850	13,546,798	56%
407003060	18,007,500	8,500,000	26,507,500	12,035,376	45%
407013060	18,007,500	8,500,000	26,507,500	12,035,376	45%
409003060	11,060,750	9,000,000	20,060,750	5,038,170	25%
409013060	11,060,750	9,000,000	20,060,750	5,038,170	25%
410003060	10,351,000	12,000,000	22,351,000	8,660,977	39%
410013060	10,351,000	12,000,000	22,351,000	8,660,977	39%
501003060	153,065,849	(13,500,000)	139,565,849	6,170,875	4%
501013060	34,168,249	(500,000)	33,668,249	6,170,875	18%
501043060	118,897,600	(13,000,000)	105,897,600	-	0%
502003060	315,396,976	251,477,505	566,874,481	405,252,033	71%
502013060	11,767,366	241,477,505	253,244,871	113,222,757	45%
502023060	303,629,611	10,000,000	313,629,611	292,029,276	93%
503003060	72,082,500	(500,000)	71,582,500	2,200,503	3%
503013060	8,125,000	(500,000)	7,625,000	2,200,503	29%
503023060	63,957,500	-	63,957,500	-	0%
504003060	250,000,000	6,210,000	256,210,000	200,000,000	78%

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

504013060					78%
	250,000,000	6,210,000	256,210,000	200,000,000	
702003060	2,567,000	1,910,000	4,477,000	859,346	19%
702013060	2,567,000	1,910,000	4,477,000	859,346	19%
703003060	25,432,942	109,168,000	134,600,942	47,581,590	35%
703023060	25,432,942	109,168,000	134,600,942	47,581,590	35%
704003060	600,087,955	135,187,470	735,275,425	366,797,062	50%
704013060	272,882,597	(6,700,000)	266,182,597	269,237,529	101%
704043060	327,205,358	141,887,470	469,092,828	97,559,533	21%
706003060	36,676,056	-	36,676,056	26,035,428	71%
706013060	14,087,500	1,180,000	15,267,500	6,190,332	41%
706023060	3,500,000	300,000	3,800,000	3,446,500	91%
706043060	15,088,556	(1,480,000)	13,608,556	12,830,896	94%
706053060	1,250,000	-	1,250,000	1,009,100	81%
706063060	2,750,000	-	2,750,000	2,558,600	93%
707003060	3,366,261	2,040,000	5,406,261	2,615,400	48%
707033060	3,366,261	2,040,000	5,406,261	2,615,400	48%
708003060	4,270,100	(504,000)	3,766,100	763,222	20%
708033060	4,270,100	(504,000)	3,766,100	763,222	20%
710003060	9,687,369	72,269,096	81,956,465	16,052,051	20%
710013060	9,687,369	72,269,096	81,956,465	16,052,051	20%
711003060	12,668,421	14,500,000	27,168,421	9,815,080	36%
711013060	4,145,921	7,000,000	11,145,921	3,769,700	34%
711023060	3,540,000	2,000,000	5,540,000	1,969,700	36%
711033060	4,982,500	5,500,000	10,482,500	4,075,680	39%

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

712003060	16,923,100	1,066,000	17,989,100	6,276,410	35%
712013060	3,508,000	450,000	3,958,000	1,842,500	47%
712023060	4,020,800	-	4,020,800	2,028,310	50%
712033060	4,338,500	-	4,338,500	2,405,600	55%
712043060	5,055,800	616,000	5,671,800	-	0%
713003060	2,650,000	-	2,650,000	2,026,424	76%
713013060	2,650,000	-	2,650,000	2,026,424	76%
714003060	4,375,000	97,747	4,472,747	600,310	13%
714013060	4,375,000	97,747	4,472,747	600,310	13%
903003060	12,722,870	7,825,000	20,547,870	5,923,010	29%
903013060	4,750,000	9,025,000	13,775,000	2,832,110	21%
903023060	5,472,870	(700,000)	4,772,870	2,633,000	55%
903033060	2,500,000	(500,000)	2,000,000	457,900	23%
904003060	27,664,600	10,000,000	37,664,600	890,000	2%
904013060	27,664,600	10,000,000	37,664,600	890,000	2%
905003060	76,676,763	4,790,000	81,466,763	150,000	0%
905013060	800,000	24,900,000	25,700,000	150,000	1%
905023060	75,876,763	(20,110,000)	55,766,763	-	0%
906003060	22,009,979	64,487,392	86,497,371	26,385,453	31%
906013060	17,209,979	-	17,209,979	15,466,670	90%
906023060	4,800,000	64,487,392	69,287,392	10,918,783	16%
1001003060	303,002,600	(25,529,200)	277,473,400	-	0%
1001023060	99,558,238	(30,229,200)	69,329,038	-	0%
1001033060	98,083,913	(5,000,000)	93,083,913	-	0%

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

1001043060					0%
	95,360,450	3,900,000	99,260,450	-	
1001063060	10,000,000	5,800,000	15,800,000	-	0%
1002003060					48%
	354,595,849	638,281,213	992,877,062	473,110,079	
1002013060					86%
	22,546,267	3,638,460	26,184,727	22,401,804	
1002023060	332,049,582	634,642,753	966,692,335	450,708,275	47%
	4,849,876,712	3,527,826,847	8,377,703,559	3,575,424,835	43%

12. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the quarters presented. The financial statements comply with and conform to the form of presentation prescribed by PSASB.

2. Reporting entity

The financial statements are for the Kwale County Government. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

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

Donations and grants

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

Proceeds from borrowing.

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion. During the quarter ended 31st December, 2023, there were no instances of non-

compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iii) County Own Generated Receipts

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

iv) Returns to CRF Issues

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

b) Recognition of payments

The entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

i) Compensation of employees

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

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

Significant Accounting Policies (Continued)

5. Cash and cash equivalents

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

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 31st December, 2023, this amounted to Kshs 10,703,452 compared to Kshs 23,115,059 in prior period as indicated on note 15. There were no other restrictions on cash during the quarter.

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial quarter 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.

Significant Accounting Policies (Continued)

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. 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 quarter.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June, 2023 for the period 1st July 2023 to 30th June 2024 as required by law. There were no supplementary budgets passed in

the quarter. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

11. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

KWALE COUNTY GOVERNMENT
Quarter One Financial Statements
For the period ended December 31, 2023

13. Notes To The Financial Statements

1. Transfer from the CRF

	Period ended Dec 2023	Comparative Period
	Kshs	Kshs
Total exchequer releases for quarter 1	1,564,000,077	1,537,075,431
Total exchequer releases for quarter 2	1,894,536,845	1,723,266,722
Total exchequer releases for quarter 3	-	-
Total exchequer releases for quarter 4	-	-
Total	3,458,536,922	3,260,342,153

2. Miscellaneous Receipts

	Period ended Dec 2023	Comparative Period
	Kshs	Kshs
Tender Fees received	-	-
Other Receipts	-	-
Total	-	-

3. Compensation of Employees

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Basic salaries of permanent employees	1,564,676,586	1,729,955,978
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	1,575,740	2,815,600
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	1,566,252,326	1,732,771,578

County Government of Kwale
Kwale County Executive
For the period ended December 31, 2023

Notes to the Financial Statements (Continued)

4. Use Of Goods And Services

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Utilities, supplies and services	15,482,128	34,741,417
Communication, supplies and services	5,441,367	5,352,562
Domestic travel and subsistence	96,656,870	99,025,460
Foreign travel and subsistence	577,760	50,000
Printing, advertising and information supplies & services	10,195,765	10,930,591
Rentals of produced assets	3,814,140	6,091,372
Training expenses	5,560,530	8,900,823
Hospitality supplies and services	40,327,658	51,236,451
Insurance costs	4,646,959	4,721,516
Specialized materials and services	260,306,734	365,419,901
Office and general supplies and services	5,349,156	26,497,046
Fuel, oil and lubricants	90,746,054	84,190,361
Other operating expenses (including bank charges)	9,651,512	65,592,873
Routine maintenance – vehicles and other transport equipment	32,056,604	50,444,557
Routine maintenance – other assets	16,164,578	29,048,895
Total	596,977,816	842,243,825

5. Subsidies

Description	Period ended Dec 2023	Comparative Period
	KShs	KShs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
Total		

Notes to The Financial Statements (Continued)

6. Transfer to Other Government Entities

Description	Period ended Dec 2023	Comparative Period
	KShs	KShs
Transfers to County Government entities	-	-
Bursary	-	-
Grant To Youth polytechnics { VTCs Grant }	-	-
Lands	-	-
KDSP	-	-
Kwale Water Sewerage and Company.		
Trade {EU ideas }	-	-
Community	-	-
Health	-	-
Agriculture {NARIGP }	-	-
Kwale Municipality	-	-
Other grants and transfers	-	-
Transfers to Other Counties	-	-
Other Current Transfers, Grants and Subsidies	304,095,847	7,299,978
Other Capital Grants and Trans	131,902,037	6,591,442
Transfers to National Government entities	-	-
Transfer to the Council of Governors	-	-
TOTAL	435,997,884	13,891,420

7. Other Grants and Other Payments

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Bursary	200,000,000	400,000,000
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Total	200,000,000	400,000,000

8. Social Security Benefits

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Social security benefits	-	18,395,897
Employer Social Benefits		
Total	-	18,395,897

Notes to The Financial Statements (Continued)

9. Acquisition of Assets

<u>Non- Financial Assets</u>	Period ended Dec 2023	Comparative Period
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of	-	-
Purchase of Vehicles and Other Transport	1,333,506	-
Overhaul of Vehicles and Other Transport	-	-
Purchase of Household Furniture and	-	418,922
Purchase of Office Furniture and General	2,689,534	7,496,684
Purchase of Specialized Plant, Equipment	-	395,115
Rehabilitation and Renovation of Plant,	-	-
Purchase of Certified Seeds, Breeding	7,500,000	-
Research, Studies, Project Preparation,	-	-
Rehabilitation of Civil Works	-	7,454,200
Acquisition of Strategic Stocks and	-	-
Acquisition of Land	366,460	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	11,889,500	15,764,921
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Domestic Payables - From Previous Years	759,234,524	78,700,238
Total acquisition of financial assets	759,234,524	78,700,238
Total acquisition of assets	771,124,024	94,465,159

Notes to The Financial Statements (Continued)

10. Finance Costs, Including Loan Interest

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Bank Charges	72,785	37,651
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
Total	72,785	37,651

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

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken	-	-
Repayments on Borrowings from Other Domestic	-	-
Repayment of Principal from Foreign Lending & On	-	-
Total	-	-

12. Other Payments

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	5,000,000	
Other payments	-	
Total	5,000,000	-

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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	Period ended Dec 2023	Comparative period
			KShs	KShs
KCB Kwale, Chief Officer Finance, Kes	1140750674	Recurrent	2,863,235	3,103,503
SBM, Kwale County UIG Account, Kes	67236625001	Recurrent	285,095	3,912,832
Equity Bank Kwale, Chief Officer Lands Imprest A/C, Kes	1580262364715	Recurrent	1,099,920	2,209
KCB Kwale, Chief Officer Health, Kes	1171164890	Recurrent	2,422	386,270
KCB Kwale, Kinango Hospital, Kes	1146764049	Recurrent	1,050,595	45,009
KCB Kwale, Kwale Hospital, Kes	1146697198	Recurrent	26,679	1,337
KCB Kwale, Lunga Lunga Sub County Hospital, Kes	1107465605	Recurrent	3,684	2,930
KCB Kwale, Msambweni Hospital, Kes	1147035164	Recurrent	1,915,798	797,067
KCB Samburu Hospital, Kes	1125806141	Recurrent	2,422,161	18,890
KCB Kwale, County Health Management Team - Hssf, {CHMT} Kes	1147926840	Recurrent	178	291,732
KCB Kwale, Kwale County Covid 19 Imprest Account, Kes (Account closed)	1281415073	Development	113,888	314,488
Equity Bank, Chief Officer Water Services. Kes	1580262720291	Recurrent	1,440	762
Equity Bank, Chief Officer community Development. Kes	1580262364674	Recurrent	30,431	13,606
Equity Bank, Trade and Co-operative Development. Kes	1580262364612	Recurrent	2,560	1,313
Equity Bank, education and HR. Kes	1580262720511	Recurrent	4,210	24,475
Equity Bank Kwale, Chief Officer Infrastructure, Kes	1580262720374	Recurrent	5,475	759,767
Equity Bank Kwale, Chief Officer ICT, Kes	1580262720406	Recurrent	2,237	1
Equity Bank Kwale, Office of the County Attorney, Kes	,1580284407817	Recurrent	39,867	-

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Equity Bank Kwale, County Public Service Board, Kes	1580262720914	Recurrent	1,058	49,547
KCB Ukunda, Lungalunga Municipality, KES	1320070051	Recurrent	8,173	-
KCB Kwale, Kinango Municipality, KES	1319897088	Recurrent	3,540	-
KCB Kwale, Kwale Municipality, KES	1262607582	Recurrent	6,692	732,812
Co-operative Ukunda, Diani Municipality, KES	1141839229400	Recurrent	3,757	74,367
Kwale County LED Project, Kes	1291214011	Development	311,268	311,898
Equity Bank Kwale, Chief Officer Executive Services, Kes	15080262720863	Recurrent	885,440	-
National Bank Ukunda, Kwale County Narigp Account, Kes	1041212084800	Development	24,316,904	7,154,636
National Bank Ukunda, Kwale ASDSP I account, Kes	1040207184000	Development	251,639	5,397,363
Equity Bank Kwale, Chief Officer Agriculture Imprest Account, Kes	1580262364648	Recurrent	1,144	299
National Bank Ukunda, Kwale County Ideas Led Project, Kes	1020211582500	Development	40,982	46,160
Equity Bank Kwale, Chief Officer Decentralised Units, Kes	1580262364693	Recurrent	12,275	7,215
CBK, Kwale County Development , KES	1000170476	Development	1,269,651	375,750
CBK, Kwale County Recurrent , KES	1000170441	Recurrent	23,948	2,585,891
CBK, Kwale County Primary Healthcare , KES	1000554274	Recurrent	76,876	18,523
CBK, Kwale County Special Purpose , KES	1000282223	Recurrent	1,594,441	7,765,954
CBK, Kwale County Deposit , KES	1000230649	Deposit	1,949,560	188,142
CBK, Kwale County NARIGP , KES	1000366807	Development		1
CBK, Kwale County Village Polytechnic Project , KES	1000370114	Development	1	771
CBK, Kwale County Road Maintenance Levy Fund , KES	1000325526	Development	41,745,431	132,263,633
CBK, Kwale County Agriculture Sector Development , KES	1000366818	Development	-	-
CBK, Kwale County Gratuity , KES	1000335912	Recurrent	3,483	3,483
CBK, Kwale County IDEAS LED Project , KES	1000399918	Development	-	-
CBK, Kwale Devolution Support Programme , KES	1000440527	Recurrent	8,748,623	78,835,373

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CBK, Kwale Municipality UDG , KES	1000385863	Development	48,520	31,055,373
CBK, Kwale County Water Sanitation And Development , KES	1000438509	Recurrent	-	-
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	Development	3,847,544	-
CBK, Kwale County Climate Change Fund Account	1000618957	Recurrent	11,000,000	-
Total			109,611,904	280,134,460

Notes to the Financial Statements (Continued)

13B: Cash in Hand

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Cash in Hand – Held in domestic currency	96,625	59,458
Cash in Hand – Held in foreign currency		
Total	96,625	59,458

Cash in hand should also be analysed as follows:

	Period ended Dec 2023	Comparative Period
	KShs	KShs
ICT and tourism	17,881	-
Education	26,766	28,800
Trade	51,978	14,550
Kinango Hospital	-	4,989
Lunga Lunga Hospital	-	189
Social Services	-	1,400
Samburu Hospital	-	9,530
Total	96,625	59,458

14. Outstanding Imprests and Advances

<i>Description</i>	Period ended Dec 2023	Comparative Period
	Kshs	Kshs
Government Imprests	7,222,905	8,763,262
Salary Advance	12,046,788	15,281,283
Clearance accounts	-	-
Total	19,269,693	24,044,545

Notes to the Financial Statements (Continued)

14 A. Breakdown of Imprest and Advances

14 A. Breakdown of imprest and salary advance per department	Period ended Dec 2023	Comparative Period
	KShs	KShs
<i>Imprests</i>		
Finance	3,685,605	-
Lands	1,900,000	
Education	353,500	
County Public Service Board	1,283,800	-
Lands		118,078
Trade		241,700
Social services		37,000
Executive		1,347,644
ICT		557,840
PSA		100,000
Kwale Municipality		897,400
Diani Municipality		76,000
<i>Sub-Total</i>	7,222,905	8,763,262
<i>Salary Advances</i>		
Finance	2,127,298	3,489,381
Agriculture	87,000	218,913
Lands	89,166	271,000
Health	5,175,678	7,199,068
Trade	9,720	125,250
Community	-	177,000
Executive	643,200	1,222,493
Education	42,000	81,620
Water	646,830	142,175
Infrastructure	835,132	23,330
ICT	-	175,000
County Public Service Board	712,494	362,400
Public service and Administration	1,678,270	1,793,653
<i>Sub-Total</i>	12,046,788	15,281,283
<i>Grand Total</i>	19,269,693	24,044,545

*See Annex 7 for a detailed analysis of the outstanding imprests and salary advance

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15. Deposits and Retentions and Payables

	Period ended Dec 2023	Comparative Period
	KShs	KShs
Deposits	-	-
Retention monies	1,949,560	188,142
Payables	131,306	
Total	2,080,865	188,142

Notes to the Financial Statements (Continued)

16. Fund Balance Brought Forward

	Period ended Dec 2023	Insert Previous FY
	KShs	KShs
Bank accounts	280,134,460	529,779,633
Cash in hand	59,458	3,700
Outstanding Imprests and advances	24,044,545	12,205,246
Deposits and Retentions	(188,142)	(132,687,193)
Total	304,426,604	409,301,386

17. Prior Period Adjustments

	Balance b/f For Previous FY audited financial statements	Adjustments during the Quarter relating to prior periods	Adjusted ** Balance b/f For Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances		-	-
Cash in hand		-	-
Outstanding imprests and advances		-	-
Deposits and retentions		-	-
Others		-	-

Notes to The Financial Statements (Continued)

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

Description	Period ended Dec 2023	2022-2023
	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	24,044,545	12,205,246
Imprest and Advances as at the end of the period	19,269,693	24,044,545
Increase)/ Decrease in Imprest and Advances (C=(B-A))	4,774,852	(11,839,299)

19. Increase/ (Decrease) in Deposits and Retention

Description	Period ended Dec 2023	2022-2023
	Kshs	Kshs
Imprest and Advances as at 1 st July 2023	188,142	132,687,193
Imprest and Advances as at the end of the period	2,080,865	188,142
Increase)/ Decrease in Imprest and Advances (C=(B-A))	1,892,724	(132,499,052)

20. Other Important Disclosures

1: Pending Accounts Payable (See Annex 3)

	Balance b/f FY 2022/2023	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	92,108,342	-	84,054,392	8,053,950
Supply of services	176,069,907	-	11,000,000	165,069,907
Total	268,178,249	-	95,054,392	173,123,857

2: Pending Staff Payables (See Annex 4)

	Balance b/f FY 2022-2023	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others (Payroll deductions)	153,496	-	22,190	131,306
Total	153,496	-	22,190	131,306

OTHER IMPORTANT DISCLOSURES (Continued)

3: Other Pending Payables (See Annex 5)

	Balance b/f FY 2022-2023	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

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21. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Transfers from CRF	1,564,000,077	1,894,536,845	-	-	3,458,536,922	3,260,342,153
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	1,564,000,077	1,894,536,845	-	-	3,458,536,922	3,260,342,153
PAYMENTS						
Compensation of Employees	875,482,802	690,769,525	-	-	1,566,252,326	1,732,771,578
Use of goods and services	265,210,942	331,766,874	-	-	596,977,816	842,243,825
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	220,003,130	215,994,754	-	-	435,997,884	13,891,420
Other grants and transfers	200,000,000	-	-	-	200,000,000	400,000,000
Social Security Benefits	-	-	-	-	-	18,395,897
Acquisition of Assets	541,350	770,582,674	-	-	771,124,024	94,465,159
Finance Costs, including Loan Interest	62,170	10,615	-	-	72,785	37,651
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	5,000,000	-	-	5,000,000	-
TOTAL PAYMENTS	1,561,300,394	2,014,124,441	-	-	3,575,424,835	3,101,805,531
SURPLUS/DEFICIT	2,699,683	(119,587,596)	-	-	(116,887,913)	158,536,622

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ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE CRF

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,564,000,077	1,894,536,845	-	-	3,458,536,922
Level 5 Hospitals					
Road Maintenance Levy					
Covid-19					
Development of Youth Polytechnics-State Department of TVETS					
User Fees Foregone - Ministry of Health					
World Bank - Transforming Health Systems for Universal Care Project (THUSP)- Ministry of Health					
World Bank-NARIGP- State Department of Crop Development					
World Bank Kenya Climate Smart Agriculture (KCSAP) - State Department of Crop Development					
DANIDA Grant -Primary Health care in devolved context -Ministry of Health					
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation					
SIDA Agricultural Sector Development					

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	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Support Programme II (ASDSP II)-State Department of Crop Development					
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development					
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development					
UNFPA-9th County Programme Implementation - Ministry of Health					
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)- State Department of Devolution					
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation					
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development					

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	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
(IDA) World Bank Credit-Financing localy Led climate programme (FFLoCA)1 CCIS Grant State Department of					
Total	1,564,000,077	1,894,536,845	-	-	3,458,536,922

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ANNEX 3 - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Particulars	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					for the period	prior year audited	
Construction of buildings							
Sub-Total	-			-	-	-	
Construction of civil works							
Sub-Total							
Supply of goods							
3064							
1. MEDS	28,783,896	Supply of medicine	6-Apr-23	28,783,896	-	28,828,918	
2. KEMSA	55,270,496	Supply of medicine	26-Jun-23	55,270,496	-	55,315,599	
Sub Totals	84,054,392		90,125	84,054,392	-	84,144,517	
3069							
Suken Builders	6,568,500	Supply of furniture	12/15/2022		6,568,500	12,832,500	
Catelyn	1,485,450	Supply of furniture	6/9/2023	-	1,485,450	1,485,450	
Sub Totals	8,053,950			-	8,053,950	14,317,950	
Supply of services							
3077							
Mkj Advocates Llp	5,223,200	Legal fees	4/11/2022	-	5,223,200	5,223,200	
Mkj Advocates Llp	4,459,720	Legal fees	4/11/2022	-	4,459,720	4,459,720	
Mkj Advocates Llp	1,969,000	Legal fees	4/11/2022	-	1,969,000	1,969,000	
Mkj Advocates Llp	3,132,000	Legal fees	4/11/2022	-	3,132,000	3,132,000	
Mkj Advocates Llp	3,855,000	Legal fees	4/11/2022	-	3,855,000	3,855,000	
Muthee Kihiko Soni & Ass0ciates Llp Advocates	1,220,000	Legal fees	4/11/2022	-	1,220,000	1,220,000	
Muthee Kihiko Soni & Ass0ciates Llp Advocates	1,300,000	Legal fees	4/11/2022	-	1,300,000	1,300,000	
Muthee Kihiko Soni & Ass0ciates Llp Advocates	9,355,000	Legal fees	4/11/2022	-	9,355,000	9,355,000	
Muthee Kihiko Soni & Ass0ciates Llp Advocates	4,100,000	Legal fees	4/11/2022	-	4,100,000	4,100,000	
Madzayo Mirima & Jadi Advocates	1,168,000	Legal fees	4/11/2022	-	1,168,000	1,168,000	
Madzayo Mirima & Jadi Advocates	15,955,868	Legal fees	4/11/2022	-	15,955,868	15,955,868	
Madzayo Mirima & Jadi Advocates	4,297,600	Legal fees	4/11/2022	-	4,297,600	4,297,600	
Madzayo Mirima & Jadi Advocates	1,326,000	Legal fees	4/11/2022	-	1,326,000	1,326,000	
Madzayo Mirima & Jadi Advocates	200,000	Legal fees	4/11/2022	-	200,000	200,000	
Madzayo Mirima & Jadi Advocates	992,384	Legal fees	4/11/2022	-	992,384	992,384	
Madzayo Mirima & Jadi Advocates	4,050,300	Legal fees	4/11/2022	-	4,050,300	4,050,300	
Madzayo Mirima & Jadi Advocates	2,534,060	Legal fees	4/11/2022	-	2,534,060	2,534,060	
Madzayo Mirima & Jadi Advocates	2,750,000	Legal fees	4/11/2022	-	2,750,000	2,750,000	
John Bwir & Associates Advocates	118,953	Legal fees	4/11/2022	-	118,953	118,953	
John Bwir & Associates Advocates	2,052,300	Legal fees	4/11/2022	-	2,052,300	2,052,300	
John Bwir & Associates Advocates	338,935	Legal fees	4/11/2022	-	338,935	338,935	
John Bwir & Associates Advocates	1,749,120	Legal fees	4/11/2022	-	1,749,120	1,749,120	
John Bwir & Associates Advocates	3,064,002	Legal fees	4/11/2022	-	3,064,002	3,064,002	
John Bwir & Associates Advocates	1,743,697	Legal fees	4/11/2022	-	1,743,697	1,743,697	
John Bwir & Associates Advocates	1,180,500	Legal fees	4/11/2022	-	1,180,500	1,180,500	
John Bwir & Associates Advocates	2,769,200	Legal fees	4/11/2022	-	2,769,200	2,769,200	
John Bwir & Associates Advocates	4,217,304	Legal fees	4/11/2022	-	4,217,304	4,217,304	
John Bwir & Associates Advocates	397,660	Legal fees	4/11/2022	-	397,660	397,660	
Munyao, Muthama And Kashindi Advocates	5,000,000	Legal fees	4/11/2022	-	5,000,000	5,000,000	
Munyao, Muthama And Kashindi Advocates	18,069,305	Legal fees	4/11/2022	-	18,069,305	18,069,305	

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Munyao, Muthama And Kashindi Advocates	14,348,000	Legal fees	4/11/2022	-	14,348,000	14,348,000	
Munyao, Muthama And Kashindi Advocates	6,536,000	Legal fees	4/11/2022	-	6,536,000	6,536,000	
Munyao, Muthama And Kashindi Advocates	6,536,000	Legal fees	4/11/2022	-	6,536,000	6,536,000	
Munyao, Muthama And Kashindi Advocates	13,920,000	Legal fees	4/11/2022	11,000,000	2,920,000	13,920,000	
Munyao, Muthama And Kashindi Advocates	10,986,000	Legal fees	4/11/2022	-	10,986,000	10,986,000	
Munyao, Muthama And Kashindi Advocates	3,100,000	Legal fees	4/11/2022	-	3,100,000	3,100,000	
Munyao, Muthama And Kashindi Advocates	5,000,000	Legal fees	4/11/2022	-	5,000,000	5,000,000	
Munyao, Muthama And Kashindi Advocates	5,000,000	Legal fees	4/11/2022	-	5,000,000	5,000,000	
Muturi Gakuo & Kibara Advocates	68,000	Legal fees	4/11/2022	-	68,000	68,000	
Muturi Gakuo & Kibara Advocates	69,600	Legal fees	4/11/2022	-	69,600	69,600	
Muturi Gakuo & Kibara Advocates	1,700,000	Legal fees	4/11/2022	-	1,700,000	1,700,000	
Muturi Gakuo & Kibara Advocates	68,000	Legal fees	4/11/2022	-	68,000	68,000	
Muturi Gakuo & Kibara Advocates	149,200	Legal fees	4/11/2022	-	149,200	149,200	
Sub Totals	176,069,907			11,000,000	165,069,907	176,069,907	
GRAND TOTAL	268,178,249			95,054,392	173,123,857	274,532,374	

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

ANNEX 4 - ANALYSIS OF STAFF PENDING BILLS

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
7.							
Sub-Total							
Others (Payroll deductions)							
Agriculture							
Loans		24-	14,		14,900		

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Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
Sub-Total			14,		14,900		
Lands							
Insurances		24-	5,4		5,489		
Staff Welfare		24-	1,0		1,040		
Sub-Total			6,5		6,529		
Trade							
PSSS		24-	3,5		3,517	-	
Commission - Bank Loan		24-	1,0		1,000	-	
Sub-Total			4,5		4,517	-	
Social Services							
Commission on insurance		1-	75		75	-	
Sub-Total			75		75	-	
Executive Services							
Kwale County Revenue		23-	220	220	-	-	
COTU-Deduction		23-	19,	19,690	-	-	
Sub-Total			19,		-	-	
Education							
Kwale County Revenue		17-	4,1		4,164	-	
Sub-Total			4,1		4,164	-	
Infrastructure							
Provident fund		24-	7,3		7,326	-	
Welfare		24-	2,6		2,608	-	
Commission on insurance		30-	1,0		1,069	-	
Sub-Total			11,		11,003	-	
County Public Service Board							
Cooperative Bank		30-	82,		82,645	-	
Laptrust		24-	7,4		7,474	-	
Sub-Total		30-	90,		90,119	-	
Public Service and							
Kwale County Revenue		23-	1,0	1,040	-	-	
Kwale County Revenue		23-	1,2	1,240	-	-	
Sub-Total			2,2			-	
Grand Total			153	22,190	131,840	-	

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ANNEX 5- ANALYSIS OF OTHER PENDING BILLS

Name	Brief Transaction Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance Previous year audited
			a	b	c=a-b	
Amounts due to National Govt Entities						
1.						
2.						
Sub-Total						
Amounts due to County Govt Entities						
3.						
4.						
Sub-Total						
Amounts due to Third Parties						
5.						
6.						
7.						
Sub-Total						
Others (specify)						
8.						
9.						
Sub-Total						
Grand Total						

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ANNEX 6 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) Current period
Land	114,650,064	366,460	-	-	115,016,524
Buildings and structures	11,763,517,366	-	-	-	11,763,517,366
Transport equipment	482,346,232	1,333,506	-	-	483,679,738
Office equipment, furniture and fittings	461,907,912	-	-	-	461,907,912
ICT Equipment	339,787,601	-	-	-	339,787,601
Machinery and Equipment	800,299,252	2,689,534	-	-	802,988,786
Heritage and cultural assets	56,639,507	-	-	-	56,639,507
Biological assets	289,431,394	-	-	-	289,431,394
Intangible assets	519,962,838	-	-	-	519,962,838
Infrastructure assets- Roads, Rails	2,084,002,180	-	-	-	2,084,002,180
Work in progress	967,772,106	-	-	-	967,772,106
Specialised Materials and supp	143,167,257	-	-	-	143,167,257
Research and Designs	391,401,487	7,500,000	-	-	398,901,487
Others	9,847,791	759,234,524	-	-	769,082,315
Total	18,424,732,9	771,124,024	-	-	19,195,857,01

NB: The balance as at the end of the quarter is the cumulative cost of all assets bought and inherited by the County Government. Additions during the quarter should tie to note 9 on acquisition of assets during the quarter.

ANNEX 7 – ANALYSIS OF IMPRESTS & ADVANCES

(a) Government Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
3061				
Vincent Mbito	12/31/2023	676,005	-	676,005
Margaret Umazi	12/31/2023	34,000	-	34,000
Samuel Mudungu	12/31/2023	100,000	-	100,000
Abbass Ngedzo	12/31/2023	33,600	-	33,600
Bakari Sebe	12/31/2023	110,800	-	110,800
Samira Swaleh	12/31/2023	280,000	-	280,000
Alex Mbega	12/31/2023	80,000	-	80,000
Abdallah Maningi	12/31/2023	402,000	-	402,000
Musa Rai	12/31/2023	77,200	-	77,200
Sakyna Mkutta	12/31/2023	38,600	-	38,600
Kassim Nzondo	12/31/2023	72,200	-	72,200
Amani Mbetsa	12/31/2023	40,000	-	40,000
Phenita Mlongo	12/31/2023	257,600	-	257,600
Mwanamisi Ringi	12/31/2023	1,433,600	-	1,433,600
Saumu Burashi	12/31/2023	50,000	-	50,000
		3,685,605	-	3,685,605
3062				
Samuel Ndao	25.8.2023	20,000	-	20,000

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Nteuzi Zani	25.8.2023	20,000	-	20,000
Kitonyo Malawa	25.8.2023	20,000	-	20,000
John Kimani	25.8.2023	30,000	-	30,000
Mwanajuma Jefa	25.8.2023	30,000	-	30,000
Mwanajuma Jefa	25.8.2023	10,000	-	10,000
Abubakar Mdzomba	25.8.2023	220,000	-	220,000
Agatha Mghana	25.8.2023	20,000	-	20,000
Jonathan Ngumbao	25.8.2023	20,000	-	20,000
Mwalonya Hamisi	25.8.2023	20,000	-	20,000
Mwanasha Salim	25.8.2023	20,000	-	20,000
Ali Kiroro	25.8.2023	20,000	-	20,000
Tsiyosi Bemdigo	25.8.2023	660,000	-	660,000
Abubakar Mdzomba	25.8.2023	790,000	-	790,000
TOTAL		1,900,000	-	1,900,000
3069				
Hamisi Gube	15/8/2023	30,000	-	30,000
Mwanasha Almasi	16/8/2023	30,000	-	30,000
Mohamed Bundo	16/8/2023	30,000	-	30,000
Bilashaka Abdallah	44,938	202,500	-	202,500
Salim Majepo	20/11/2023	61,000		61,000
TOTAL		353,500	-	353,500
3073				
Sarah Nzioka	18.12.2023	117,600	-	117,600

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Saumu Khalfan	24.11.2023	29,800	-	29,800
Masudi Mwakuphaka	24.11.2023	42,000	-	42,000
Caroline Okinyi	24.11.2023	4,000	-	4,000
Johnson Mwailo	24.11.2023	520,000	-	520,000
Makiri Makiri	24.11.2023	570,400	-	570,400
			-	-
TOTAL		1,283,800	-	1,283,800
Total		7,222,905	-	7,222,905
(b) Salary Advance				
Name of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance
3061				
Sakyna Mkuta	7/1/2023	45,000	45,000	-
Boi Lillahi	7/1/2023	220,000	120,200	99,800
Chiroro Jira	7/1/2023	88,900	88,900	-
Abdalla Mwachai	7/1/2023	120,000	60,000	60,000
Bakari sebe	7/1/2023	1,210,000	560,000	650,000
Mwalimu Chea	7/1/2023	240,000		240,000
Mwanaisha Juma Masemo	7/1/2023	- 5,000		- 5,000
Swaleh Matano Ndzovu	7/1/2023	- 1,664		- 1,664
Faith Kyalo Kanini	7/1/2023	360,000	180,000	180,000
Mariam Said Mashobo	7/1/2023	160,000	140,000	20,000
Vincent Mbito	7/1/2023	80,000	70,000	10,000
Riziki Mwamzandi	7/1/2023	13,700	13,700	-
Rumba Mazera	7/1/2023	60,000	60,000	-
Mohammed Nassoro Mwarasi	7/1/2023	32,000	32,000	-
Hamisi Mwalimu Juma	7/1/2023	40,000	40,000	-
Joseph Omwenga	7/1/2023	175,000	175,000	-
Mongo Mbito Mongo	7/1/2023	120,000	60,000	60,000
Assumpter Omwomo	7/1/2023	291,666	204,169	87,497
Mvurya Ndegwa Mongo	7/1/2023	50,000	35,000	15,000
Athman Musa Chembea	7/1/2023	60,000	30,000	30,000
Sammy Hamisi	7/1/2023	300,000	150,000	150,000

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Ammar Bati Chuphi	7/1/2023	100,000	60,000	40,000
Mwasauti Hamisi Mwalimu	7/1/2023	112,500	87,500	25,000
Samuel Letisia	8/2/2023	300,000	125,000	175,000
Ruwaida Hassan	8/11/2023	500,000	208,335	291,665
		4,672,102	2,544,804	2,127,298
3062		-	-	-
Roman Shera	3/30/2023	275,000	175,000	25,000
Betty Kipkorir	3/30/2023	60,000	21,500	22,000
Jilo Masera	9/19/2022	100,000	30,000	40,000
		435,000	226,500	87,000
3063		-	-	-
Kombo Hassan Kombo	7/29/2022	79,000	73,834	5,166
Khamis Mwandaro	10/24/2022	150,000	103,000	47,000
Hassan Mrumwengu	12/15/2022	100,000	63,000	37,000
		329,000	239,834	89,166
3064		-	-	-
Mwanapili Hamisi Mwarachuma	7/1/2023	18,000	4,500	13,500
Peter Siema Msunzaji	7/1/2023	85,000	68,000	17,000
Fungo Mohamed Nzalla	1-Jul-23	25,000		25,000
Elizabeth Chomba	7/1/2023	462,000	308,000	154,000
Hamisi GoreGore	7/1/2023	5,000		5,000
Francis Mumo Mute	7/1/2023	37,490	16,680	20,810
Grace Ounda Abongo	8/2/2023	180,000	55,000	125,000
Biuba Mohamed Kheri	7/1/2023	216,000	54,000	162,000
Mwanajuma Mbale Nassoro	7/1/2023	760,000	60,000	700,000
Kassim Mwalimu Bilo	7/1/2023	189,000	108,000	81,000
Samuel Ngumu Kisia	7/1/2023	496,000	336,000	160,000
Ali Mohamed Tsanuo	7/1/2023	150,000	100,000	50,000
Feda Mwazuma	7/1/2023	125,000	100,000	25,000
Janet Okwara	7/1/2023	30,000	50,000	- 20,000
Gibson Waweru	7/1/2023	99,700	33,034	66,666
Ali Abdulahi Musa	7/1/2023	180,000	105,002	74,998
Mesalimu Kusema	7/1/2023	33,331	26,668	6,663
Salim Njemo Nyamawi	7/1/2023	162,000	136,000	26,000
Stanley Kalinga M.	7/1/2023	100,000	80,000	20,000
Ruth Joan Mkamburi	7/1/2023	60,000	15,000	45,000
Bidalla Nassoro Chuphi	7/1/2023	43,800	30,800	13,000
Halima Abdalla Kaka	1-Jul-23	37,800	25,200	12,600

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Jastine Jepchirchir Kigen	1-Jul-23	49,000	34,000	15,000
Uba Salim Ngozi	1-Jul-23	200,000	160,000	40,000
Tima Bwana Bwanadi	1-Jul-23	522,000	232,000	290,000
Mohamed W. Matano	1-Jul-23	151,200	67,200	84,000
Omar Ali Tsozi	1-Jul-23	90,000	40,000	50,000
Emily Kurera	1-Jul-23	83,332	33,336	49,996
Mwanasiti Pafu	1-Jul-23	250,000	100,000	150,000
Francis Gwama	1-Jul-23	500,000	125,001	374,999
Kitenga C. Hamisi	7/1/2023	150,000	37,500	112,500
Mwamguta Mohamed	7/1/2023	3,840	960	2,880
Allan Kombo Chibu	7/1/2023	100,000	25,200	74,800
Judith Njeri Gitau	7/1/2023	500,000	126,000	374,000
Benedict Tsimba Elisha	7/1/2023	250,000	62,502	187,498
Nimuno Hassan G.	7/1/2023	81,000	20,400	60,600
Peter Thoya Baya	7/1/2023	60,000		60,000
Mwanamvua Suleiman	8/2/2023	200,000	21,334	178,666
Redemta Mwendo	8/2/2023	440,000	-	440,000
Nancy Nzalambi Kutto	8/2/2023	200,000	-	200,000
Janet Pascal Okwara	8/2/2023	120,000	-	120,000
Hellen Baringo	8/2/2023	240,000	40,000	200,000
Sindi Habeni Sindi	8/11/2023	40,000	6,498	33,502
Mwanasha Suleiman	8/11/2023	50,000	-	50,000
Justus Masila Mathuku	10/27/2023	50,000		50,000
Hassan Arafat Mruche	10/27/2023	28,000		28,000
Burashi Mwaburashi	12/11/2023	26,000		26,000
Siema Peter Musunzaji	12/11/2023	70,000		70,000
Asmaa Shee Koja	12/11/2023	70,000		70,000
		8,019,493	2,843,815	5,175,678
3066		-	-	-
Kassim Athuman Dzombo	14/12/2022	52,500	52,500	-
Chipenda Salim Swaleh	14/12/2022	11,500	11,500	-
Harrison Musembi Mbaluto	08/03/2023	25,000	17,500	7,500
Rama Mwero Ali	30/07/2023	4,500	2,280	2,220
		93,500	83,780	9,720
3067		-	-	-
Susan Nyamawi	7/15/1905	180,000	180,000	-
		180,000	180,000	-
3068		-	-	-
Salim Gombeni Suleiman	6-Feb-23	664,000	504,000	160,000

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Omar Mohammed Mwagao	6-Feb-23	40,200	27,200	13,000
Chigamba Mwenda Mwaono	6-Feb-23	45,000	35,000	10,000
Zulfa Athuman Shauri	10-Mar-23	163,600	127,400	36,200
Ali Hajj Kipapuro	12-May-23	108,000	54,000	54,000
Paul Mtundo Ndimiro	12-May-23	100,000	90,000	10,000
Francis Ndienge	30/12/2023	300,000	-	300,000
Mohamed Mwana Mwakazinyumu	30/12/2023	60,000	-	60,000
		1,480,800	837,600	643,200
3069		-	-	-
Mumbo M.Mumbo	10/8/2023	72,000	30,000	42,000
		72,000	30,000	42,000
3070	7/1/2023	-	-	-
Nimando Kibwana	01/12/22	32,000	32,000	-
Chityeke Mwachenda	29/11/2021	34,960	34,960	-
Benedict Nyiro Ganzala	16/08/2021	130,000	54,190	75,810
Wilberforce Cosmas Lugua	02/02/22	100,000	42,000	58,000
Almasa Josphat	02/03/22	6,664	6,664	-
Lipi Sebe	08/15/22	4,700	4,700	-
Hemed Mwabudzo	09/05/22	1,000,000	499,980	500,020
Mohammed Budzo	11/05/23	26,000	13,000	13,000
		1,334,324	687,494	646,830
3071		-	-	-
Ruwa Tsuma Chidanga	6/30/2023	3,600	1,800	1,800
Joto Ali Mwachirumbi	11/30/2023	1,000,000	166,668	833,332
		1,003,600	168,468	835,132
3072		-	-	-
Emmanuel Tsuma Nduni	6/30/2022	300,000	300,000	-
		300,000	300,000	-
3073		-	-	-
Sarah Mueni Nzioka	3/30/2023	250,000	187,506	62,494
George Lugogo Chombo	3/30/2023	600,000	300,000	300,000
Siti Gakurya	12/19/2023	200,000		200,000
Athman Ali Mukumu	8/2/2022			-
Ali Mwaguta	5/11/2023	300,000	150,000	150,000
		1,350,000	637,506	712,494
3074		-	-	-
Dismus Chengo Mango	7/1/2023	33,328	33,328	-
Azizi Vumbi Salim	7/1/2023	8,330	8,330	-

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Mary Owano Makutwa	7/1/2023	64,000	27,000	37,000
Said Salim Mwasserah	7/1/2023	670,000	235,336	434,664
Daniel Ndago Ndambo	7/1/2023	17,500	2,500	15,000
Hamisi Ramadhan Gasambi	7/1/2023	70,000	60,000	10,000
Asha Hamisi Nenga	7/1/2023	29,995	13,340	16,655
Said Mwachinalo Dosho	7/1/2023	83,200	33,600	49,600
Abdalla Hamad Mdeka	7/1/2023	11,700	5,200	6,500
Mohamed Said Mwishima	7/1/2023	3,600	3,600	-
Mwanamgeni Omar Mazuri	7/1/2023	10,000	3,000	7,000
Abdalla Swaleh Mwarandani	7/1/2023	37,490	37,490	-
Mwinyi Salim Foro	7/1/2023	87,500	50,000	37,500
Ann Chizi Mwanzika	7/1/2023	115,000	68,000	47,000
Joseph Kalu Mwalewa	7/1/2023	15,700	15,700	-
Nshauri Mariaka Tundo	7/1/2023	33,332	13,336	19,996
Linah Kwewe Nyota	7/1/2023	6,000	6,000	-
Mohamed Ali Mwakutunza	7/1/2023	57,600	14,400	43,200
Omar Mwakuzi	7/1/2023	16,664	16,664	-
Musa Abdallah Koja	7/1/2023	60,000	30,000	30,000
Nimosi Hassan	7/1/2023	187,500	150,000	37,500
Abdalla Hamad Kibiriti	7/1/2023	3,000	3,000	-
Abdallah Hassan Dira	7/1/2023	74,995	33,340	41,655
Kwekwe Katambo	7/1/2023	12,500	5,000	7,500
Swalehe F. Mwadzivia	7/1/2023	25,000	10,000	15,000
Shumi Shauri	7/1/2023	300,000	120,000	180,000
Jumaa C Nyanje	7/1/2023	30,000	30,000	-
Mwakinda Mwagasambi	8/2/2023	100,000	20,000	80,000
Mebakari Mwatabu	8/2/2023	600,000	100,000	500,000
Mejumaa Omar Mbungo	8/2/2023	30,000	5,000	25,000
Justus Mzungu Ngala	8/2/2023	45,000	7,500	37,500
		2,838,934	1,160,664	1,678,270
TOTAL		22,108,753	9,940,465	12,046,788