



COUNTY GOVERNMENT OF KWALE

QUARTER TWO REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
31ST DECEMBER, 2018

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

COUNTY GOVERNMENT OF KWALE
Reports and Financial Statements
For the 2nd quarter ended 31st December, 2018

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I. KEY COUNTY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- The Governor - Salim Mvurya
- The Deputy Governor – Fatuma Achani
- Public Service and Administration Governor – Fatuma Achani
- Office of the Governor and Deputy Governor– Fatuma Achani
- CECM Finance and Economic Planning – Bakari Sebe
- CECM Education and Human Resource – Mangale Ndegwa
- Ag. CECM Tourism and Information Technology – Ramadhan Bungale
- CECM Agriculture, Livestock and Fisheries – Joanne Nyamasyo
- CECM Health Services – Francis Gwama Mwatsahu
- CECM Lands, Environment, Mining and Natural Resources – Saumu Beja Mahaja
- CECM Water and Infrastructure – Hemed Mwabudzo
- Ag. CECM Industry, Trade and Investments – Ramadhan Bungale
- CECM Community Development, Youth and Women Empowerment and Social Services – Ramadhan Bungale
- County Secretary – Martin Mwaro

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 31st December, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer Finance	- Alex Onduko
2.	Head of Treasury	- Vincent Mbito
3.	Head of Supply Chain Management	- Abdallah Maningi
4.	County Receiver of Revenue	- Samira Swaleh
5.	Head of Budget	- Athman Mwatunza

(d) Fiduciary Oversight Arrangements

- Audit and finance committee activities
- County Assembly Public Accounts committee
- Office of the Controller of Budget

(e) County Headquarters

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

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(f) County Contacts

Telephone: (254)
E-mail: info@kwale.go.ke
Website: www.kwale.go.ke

(g) County Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Kenya Commercial Bank
P.O Box 43 – 80403
Kwale, Kenya

Equity Bank
P.O Box 167 -80403
Kwale-Kwale

National Bank
P.O Box 457-80400
Ukunda.

Cooperative Bank
P.O Box 568-80400
Ukunda.

Family Bank
P.O Box 81630-80100
Mombasa.

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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II. FOREWORD BY THE CECM

Section 166 (1) of the Public Finance Management Act requires an Accounting Officer for a County Government Entity prepares a report for each quarter of the financial year in respect of the entity and submit it to the County Treasury not later than fifteen days after the end of each quarter.

Section 166(3) provides that the county treasury shall, not later than one month after the end of each quarter, consolidate the quarterly reports and submit them to the county Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation.

Pursuit to the above, the County Treasury herein presents County Consolidated second quarter reports for the period ending 31st December, 2018.

The report reflects the county financial performance and position as at the end of the second quarter and has been prepared in the format and IPSAS financial reporting frame work as provided for by the Public Sector Accounting Standards Board (PSASB).

As at the end of the second quarter, the county total receipts was Kshs. 106,530,000 which is 32% of total estimated receipts for the financial year 2018/2019 while its total expenditure was Kshs 2,472,387,342 Which is 19% of the budget expenses for year 2018/19.

The low absorption rate in the first two quarter is attributed to;

The drastic changes in the IFMIS, where the county fully adopted i-sourcing. This involved a lot of capacity building both on the supplies and the procurement officers.

The National Treasury advice on the need to change users access rights for security purposes. It took time before user rights were restored hence delay in execution of the budget.

The department has hence, fully trained its supplier and the learning curve has greatly improved. It is expected that the absorption rate will improve in the third quarter as most of the projects have been rolled out.

HON. BAKARI SEBE
CEC MEMBER FINANCE & ECONOMIC PLANNING

STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury 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 quarter ended on 31st December, 2018. 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 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 is of the opinion that this report gives a true and fair view of the state of the County Government's transactions during the quarter ended 31st December, 2018 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 this report as well as the adequacy of the systems of internal financial control.

The CEC member for finance 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 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 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 31st December, 2018.

County Executive Committee member – Finance and Economic Planning

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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Cumulative Amount Kshs	Comparative Period 2017/2018 Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	376,800,000	1,205,760,000	-	-	1,582,560,000	1,768,892,012
Transfers from National Government Entities	2	-	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	27,594,094	-	-	27,594,094	-
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	7	-	100,013,026	-	-	100,013,026	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-	-
Fuel Levy allocation	9	-	-	-	-	-	-
County Own Generated Revenues	10	48,784,000	57,746,000	-	-	106,530,000	50,078,617
Unspent Funds	11	-	-	-	-	-	-
TOTAL RECEIPTS		425,584,000	1,391,113,120	-	-	1,816,697,120	1,818,970,629
PAYMENTS							
Compensation of Employees	12	534,502,856	407,553,858	-	-	942,056,714	1,091,185,229
Use of goods and services	13	161,995,268	226,649,735	-	-	388,645,003	236,611,313
Interest payments	14	-	-	-	-	-	-
Subsidies	15	-	-	-	-	-	-
Transfers to Other Government Entities	16	-	-	-	-	-	-

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Other grants and transfers	17	61,253,684	32,679,151	-	-	93,932,835	68,310,000
Social Security Benefits	18	-	-	-	-	-	-
Acquisition of Assets	19	1,232,894	926,519,897	-	-	927,752,791	556,650,890
Finance Costs	20	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-	-
Other Payments	22	-	-	-	-	-	-
TOTAL PAYMENTS		758,984,701	1,593,402,642	-	-	2,352,387,343	1,952,757,432
SURPLUS/DEFICIT		(333,400,701)	(202,289,522)	0	0	(535,690,223)	(133,786,803)

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on 31st December, 2018 and signed by:

Chief Officer – Finance

Head of Treasury - Accounting

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IV. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017/2018 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	23A	1,946,196,010	540,761,135	-	-	484,774,799
Cash Balances	23B	7,850	2,146,055	-	-	1,406,037
Total Cash and cash equivalents		1,946,203,860	542,907,190	-	-	486,180,836
Accounts receivables – Outstanding Imprests	24	5,429,878	17,569,505	-	-	14,994,466
TOTAL FINANCIAL ASSETS		1,951,633,738	560,476,695	-	-	501,175,302
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	83,508,479	68,328,180	-	-	67,307,978
NET FINANCIAL ASSETS		1,868,125,260	492,148,515	-	-	433,867,324
REPRESENTED BY						
Fund balance b/fwd	26	2,411,020,138	1,793,678,734	1,591,389,213	1,591,389,213	1,053,754,915
Surplus/Deficit for the year		(333,400,701)	(202,289,522)	-	-	131,358,387
NET FINANCIAL POSITION		2,077,619,437	1,591,389,213	1,591,389,213	1,591,389,213	1,185,113,303

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V. STATEMENT OF CASHFLOW

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017/2018 {QRT 2} Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Equitable Share (Exchequer releases)	1	376,800,000	1,205,760,000	-	-	1,768,892,012
Transfers from National Government Entities	2	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	27,594,094	-	-	-
Conditional Additional Allocation to County Governments	7	-	100,013,026	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy allocation	9	-	-	-	-	-
County Own Generated Revenues	10	48,784,000	57,746,000	-	-	50,078,617
Unspent Funds	11	-	-	-	-	-
Payments for operating expenses						
Compensation of Employees	12	(534,502,856)	(407,553,858)	0	0	(1,091,185,229)
Use of goods and services	13	(161,995,268)	(226,649,735)	0	0	(236,611,313)
Interest payments	14	0	0	0	0	0
Subsidies	15	0	0	0	0	0
Transfers to Other Government Entities	16	0	0	0	0	0
Other grants and transfers	17	(61,253,684)	(32,679,151)	0	0	(68,310,000)
Social Security Benefits	18	0	0	0	0	0

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	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017/2018 {QRT 2} Kshs
Finance Costs, including Loan Interest	20	0	0	0	0	0
Other Payments	22	0	0	0	0	0
Adjusted for:						
Adjustments during the year						
Net cash flows from operating activities		(332,167,807)	724,230,376	0	0	422,864,087
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	0	0	0	0	0
Acquisition of Assets	19	(1,232,894)	(926,519,897)	0	0	(556,650,890)
Net cash flows from investing activities		(1,232,894)	(926,519,897)	0	0	(556,650,890)
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	4	0	0	0	0	0
Proceeds from Foreign Borrowings	5	0	0	0	0	0
Repayment of principal on Domestic and Foreign borrowing	21	0	0	0	0	0
Net cash flow from financing activities		0	0	0	0	0

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	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017/2018 {QRT 2} Kshs
NET INCREASE IN CASH AND CASH EQUIVALENT		(333,400,701)	(202,289,522)	0	0	(133,786,803)
Cash and cash equivalent at BEGINNING of the quarter	26	486,180,836	1,946,203,860	542,907,190	0	1,053,754,915
Cash and cash equivalent at END of the quarter As per statement of assets		1,946,203,860	542,907,190	0	0	486,180,836

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**VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
 COMBINED**

Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1,884,000,000	1,205,760	1,882,794,240	3,768,000,000	1,582,560,000	2,185,440,000
Transfers from National Government Entities						-
Proceeds from Foreign Grants/Development Partners	30,618,817	27,594,094	3,024,723	61,237,633.50	27,594,094	33,643,540
Proceeds from Domestic Borrowings			-			-
Proceeds from Foreign Borrowings			-			-
Proceeds from Sale of Assets			-			-
Conditional Additional Allocations to County Governments	23,750,000	100,013,026	(76,263,026)	47,500,000	100,013,026	(52,513,026)
Conditional Allocation to Level 5 Hospitals			-			-
Fuel Levy Allocation			-			-
County Own Generated Revenues	58,721,117	57,746,000		58,721,117	106,530,000	
Unspent Funds						
TOTAL	1,997,089,934	186,558,880	1,809,555,937	3,935,458,751	1,816,697,120	2,166,570,514
PAYMENTS						
Compensation of Employees	658,243,107	403,819,301	319,759,004	1,316,486,215	942,056,714	337,501,537
Use of goods and services	351,646,615	120,643,589	251,896,331	703,293,230	388,645,001	290,696,470
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	30,000,000	-
Transfers to Other Government	23,936,946	-	23,936,946	47,873,891	-	47,873,891

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Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Entities						
Other grants and transfers	322,995,006	32,679,151	290,315,854	645,990,012	123,932,835	552,057,176
Social Security Benefits	14,564,250	-	14,564,250	29,128,500	8,331,500	20,797,000
Acquisition of Assets	1,684,343,513	934,370,822	944,145,560	3,595,977,337	31,465,893	2,725,962,050
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	947,955,398	-
Other Payments	2,500,000	2,500,000	-	5,000,000	-	5,000,000
TOTAL	3,058,229,436	1,494,012,864	1,844,617,945	6,343,749,183	2,472,387,342	3,979,888,125

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) Xxx
- (b) Xxx
- (c) Xxx

The entity financial statements were approved on 31st December, 2018 and signed by:

Chief Officer - Finance

Head of Treasury - Accounting

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STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)						
Transfers from National Government Entities						
Proceeds from Foreign Grants/Development Partners						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Conditional Additional Allocations to County Governments						
Conditional Allocation to Level 5 Hospitals						
Fuel Levy Allocation						
County Own Generated Revenues						
Unspent Funds						
TOTAL	-	-	-	-	-	-
PAYMENTS						
Compensation of Employees	658,243,107	403,819,301	319,759,004	1,316,486,215	942,056,714	337,501,537
Use of goods and services	308,286,309	105,643,589	223,536,025	616,572,619	373,645,001	218,975,859
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government	23,936,946	-	23,936,946	47,873,891	-	47,873,891

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Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Entities						
Other grants and transfers	163,546,215	32,679,151	130,867,064	327,092,430	93,932,835	233,159,595
Social Security Benefits	14,564,250	-	14,564,250	29,128,500	8,331,500	20,797,000
Acquisition of Assets	18,731,645	232,999	19,252,146	37,463,290	1,465,893	27,186,397
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	2,500,000	2,500,000	-	5,000,000	-	5,000,000
TOTAL	1,189,808,472	544,875,040	731,915,434	2,379,616,944	1,419,431,944	890,494,279

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx
- (e) Xxx

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Chief Officer - Finance



Head of Treasury - Accounting

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STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)						
Transfers from National Government Entities						
Proceeds from Foreign Grants/Development Partners						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Conditional Additional Allocations to County Governments						
Conditional Allocation to Level 5 Hospitals						
Fuel Levy Allocation						
County Own Generated Revenues						
Unspent Funds						
TOTAL	-	-	-	-	-	-
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	43,360,306	15,000,000	28,360,306	86,720,611	15,000,000	71,720,611

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Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	30,000,000	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	159,448,791	-	159,448,791	318,897,582	30,000,000	318,897,582
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,665,611,868	934,137,823	924,893,414	3,558,514,047	30,000,000	2,698,775,653
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	947,955,398	-
Other Payments	-	-	-	-	-	-
TOTAL	1,868,420,965	949,137,823	1,112,702,510	3,964,132,239	1,052,955,398	3,089,393,846

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx
- (e) Xxx

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Head of Treasury – Accounting

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VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Budget	Actual	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Quarter 2, 2018	Quarter 2, 2018		Date, 2018	Date, 2018	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						
Programme 2						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						

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I. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Original Estimates	Revised Estimates	Final/Approved Budget	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from National Government					
Receipts From Administrative Fees And Charges	3,988,146	0	3,988,146	40%	1,592,752
Land Rates	50,176,080	0	50,176,080	21.9%	10,969,760
Business Permits	63,705,100	0	63,705,100	16.5%	10,528,402
Cesses	10,704,275	0	10,704,275	58.1%	6,216,170
Plot Rents	1,200,000	0	1,200,000	131.2%	1,574,413
Administrative Services Fees	2,797,478	0	2,797,478	27.3%	763,765
Various Fees	292,450	0	292,450	23.6%	68,900
Councils Natural Resources Exploitation	19,968,734	0	19,968,734	48.8%	9,736,636
Lease/Rental Of Council's Infrastructure Assets	1,124,325	0	1,124,325	54.3%	610,000
Other Miscellaneous Revenues	705,000	0	705,000	986.1%	6,951,779
Market/Trade Centre Fee	12,709,583	0	12,709,583	26.3%	3,343,012
Vehicle Parking Fee	12,091,268	0	12,091,268	52.9%	6,394,827
Housing	2,527,200	0	2,527,200	68.1%	1,720,379
Public Health Services	7,300,290	0	7,300,290	43.5%	3,172,212
Public Health Facilities Operations	97,453,595	0	97,453,595	37.0%	36,069,947
Slaughter Houses Administration	897,152	0	897,152	32.1%	288,055
Technical Services Fees	15,471,628	0	15,471,628	42.2%	6,528,991
TOTAL	303,112,305	0	303,112,305	35%	106,530,000

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The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31st December, 2018 and signed by:



Chief Officer – Finance



Head of Treasury – Accounting

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II. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHEQUER RELEASES)

	TOTAL	Comparative amount 2017-2018 {QRT 2 }
	Kshs	Kshs
Total Exchequer Releases for quarter 1	376,800,000	101,852,012
Total Exchequer Releases for quarter 2	1,205,760,000	1,667,040,000
Total Exchequer Releases for quarter 3		
Total Exchequer Releases for quarter 4		
Cumulative Amount	1,582,560,000	1,768,892,012

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
Description	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities						
<i>Transfer from Ministry of Health</i>						
Leasing of medical equipment	-	-	-	-	-	-
Free maternity healthcare	-	-	-	-	-	

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Financing for level 5 hospitals	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	-
User fees forgone		-	-	-	-	-
<i>Transfer from Ministry of Transport and Infrastructure</i>	-	-			-	
KENYA ROADS BOARD (road maintenance levy fund)	-	-	-	-	-	
TOTAL	-	-	-	-	-	

**Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7.*

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
			Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)								
<i>Government of Germany</i>								
Roads 2000 Project in Western Kenya	-	-	-	-	-	-	-	-
Roads 2000 Project in Central Kenya								
<i>Government of Italy</i>								
Rehabilitation of sub-district hospitals – KIDDP								
Grants Received from Multilateral Donors (International Organizations)								
<i>DANIDA</i>				12,150,000				
Health Sector Programme Support (HSPS)	-	-				-	-	-
Health Sector Support Project (HSSP)	-	-					-	
User fees forgone							-	

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<i>World Bank</i>							-	
Health Sector Support Project (HSSP)	-	-					-	-
National Urban Transport Improvement Project (NUTRIP)	-	-					-	
Transforming health systems for Universal Health Care Project				15,444,094				
<i>European Development Fund</i>							-	
TOTAL				27,594,094			-	-

**Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.*

4. PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Borrowing within General Government						
Borrowing from Monetary Authorities (Central Bank)						
Other Domestic Depository Corporations (Commercial Banks)						
Borrowing from Other Domestic Financial Institutions						
Borrowing from Other Domestic Creditors						
Domestic Currency and Domestic Deposits						

COUNTY GOVERNMENT OF KWALE
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Total						
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5. PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulativ e amount	Comparativ e amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer						
Foreign Borrowing - Direct Payments						
Foreign Currency and Foreign Deposits						
Total						

6. PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings						
Receipts from the Sale of Vehicles and Transport Equipment						

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Receipts from the Sale Plant Machinery and Equipment						
Receipts from Sale of Certified Seeds and Breeding Stock						
Receipts from the Sale of Strategic Reserves Stocks						
Receipts from the Sale of Inventories, Stocks and Commodities						
Disposal and Sales of Non-Produced Assets						
Receipts from the Sale of Strategic Reserves Stocks						
Total						

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Loans and Grants Supplementary						
Conditional Allocations for Free Maternal Healthcare Allocation						
Conditional Allocations for Compensation for User Fees Foregone						
Conditional Allocation for Leasing of Medical Equipment						
Conditional Allocation from Road Maintenance Fuel Levy Fund						
Conditional Allocation to County Emergency Fund						
Total						

**Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.*

COUNTY GOVERNMENT OF KWALE
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8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
Level 5 Hospital	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
(name of level 5 hospital)						
(name of level 5 hospital)						
Total						

9. FUEL LEVY ALLOCATION

	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund						
Total						

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10. SUMMARY OF COUNTY OWN GENERATED REVENUES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					-	-
Interest Received					-	-
Profits and Dividends					-	-
Rents {house and stall rent}					-	-
Land rates	4,758,198	6,211,562			10,969,760	9,248,504
Other Property Income					-	-
Sales of Market Establishments					-	-
Receipts from Administrative Fees and Charges					-	-
Receipts from Administrative Fees and Charges - Collected as AIA					-	-
Receipts from Incidental Sales by Non-Market Establishments					-	-
Receipts from Sales by Non-Market Establishments					-	-
Receipts from Sale of Incidental Goods					-	-
Current Grants from International NGOs paid through Exchequer					-	-
Capital Grants from International NGOs paid through Exchequer					-	-

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Current Grants from International NGOs collected as AIA					-	-
Capital Grants from International NGOs collected as AIA					-	-
Other Voluntary Transfers for Current purposes					-	-
Advertising					-	2,982,860
Paid to Exchequer/CRF					-	-
Business Permits	6,706,023	3,822,379			10,528,402	2,878,645
Poll Rates					-	-
Plot Rents {Land Revenue}	729,860	844,553			1,574,413	958,891
Royalties					-	7,522,093
Garbage Fees					-	1,183,000
Other Local Levies					-	-
Administrative Service Fees	583,565	180,200			763,765	200,885
Various Fees	46,400	22,500			68,900	109,600
Natural Resources Exploitation					-	-
Lease/Rental of Infrastructure Assets	240,000	370,000			610,000	333,800
Other miscellaneous revenues	5,278,283	1,673,496			6,951,779	2,000
Insurance claims recovery						
Transfers from reserve funds						
Donations						
Fund raising events						
Other revenues from financial assets loans						
Market/Trade Centre fees	1,826,931	1,516,081			3,343,012	2,051,484
Cesses	3,767,423	2,448,747			6,216,170	3,424,430

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Vehicle Parking Fees	2,878,934	3,515,893			6,394,827	4,105,738
Housing	752,583	967,796			1,720,379	1,005,500
Building Plan Approval					-	679,483
Social Premise Use Charges					-	-
Auction Fees					-	3,316,553
School Fees					-	-
Other Education Related Fees					-	-
Other Education Revenues					-	-
Public Health Services	2,696,010	476,202			3,172,212	1,055,385
Public Health Facilities Operations {Revenue from Hospital}	10,810,066	25,259,881			36,069,947	6,762,515
Environment and Conservancy Administration						
Revenue from Trade and Cooperatives					-	16,800
Revenue from Agriculture,Livestock and Fisheries					-	156,500
Slaughter Houses Administration	93,278	194,777			288,055	547,232
Water Supply Administration/water lease fee					-	-
Sewerage Administration					-	-
Other Health and Sanitation Revenues					-	-
Transit Goods					-	1,536,719
Tourist Charges					-	-
Technical Service Fees	1,929,104	4,599,887			6,528,991	

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						-
External Service Fees					-	-
Administrative Fees and Charges	914,500	678,252			1,592,752	
Council'S Natural Resources Exploitation	4,772,842	4,963,794			9,736,636	
Fines Penalties and Forfeitures						
Receipts from Voluntary transfers other than grants						
Other Receipts Not Classified Elsewhere						
TOTAL	48,784,000	57,746,000	-	-	106,530,000	50,078,617

11. UNSPENT FUNDS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	-	-	-	-	-	-
Total	-	-	-		-	-

COUNTY GOVERNMENT OF KWALE
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12. COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	491,153,448	375,066,993	-	-	866,220,441	1,084,985,828
Basic wages of temporary employees	12,782,764	2,748,000	-	-	15,530,764	6,199,401
Personal allowances paid as part of salary	25,453,422	24,746,419	-	-	50,199,841	-
Personal allowances paid as reimbursements	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	-
Compulsory national social security schemes	5,113,222	4,992,446	-	-	10,105,668	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	-
Total	534,502,856	407,553,858	-	-	942,056,714	1,091,185,229

COUNTY GOVERNMENT OF KWALE
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13. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	6,751,756	5,235,509	-	-	11,987,264	8,034,503
Communication, supplies and services	2,095,280	4,579,934	-	-	6,675,214	3,374,097
Domestic travel and subsistence	38,011,725	62,900,898	-	-	100,912,623	34,166,589
Foreign travel and subsistence	2,769,835	12,958,175	-	-	15,728,010	1,176,284
Printing, advertising and information supplies & services	4,878,016	13,496,387	-	-	18,374,403	2,462,380
Rentals of produced assets	1,149,281	2,508,033	-	-	3,657,314	1,369,808
Training expenses	1,909,820	19,282,256	-	-	21,192,076	5,061,050
Hospitality supplies and services	18,914,286	29,123,354	-	-	48,037,640	14,303,802
Insurance costs	1,302,415	10,179,389	-	-	11,481,804	2,469,282
Specialized materials and services	54,851,012	24,284,284	-	-	79,135,296	45,918,485
Office and general supplies and services	3,726,757	6,260,577	-	-	9,987,334	2,664,321
Fuel, oil and lubricants	11,954,605	5,690,424	-	-	17,645,029	92,438,812
Other operating expenses	2,123,215	21,188,882	-	-	23,312,097	2,048,590
Routine maintenance – vehicles and other transport equipment	7,148,590	7,326,768	-	-	14,475,358	8,741,723
Routine maintenance – other assets	4,408,675	1,634,866	-	-	6,043,541	12,381,586
Total	161,995,268	226,649,735	-	-	388,645,003	236,611,313

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14. INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-	-	-	-
Interest Payments on Domestic Borrowing	-	-	-	-	-	-
Interest on Borrowing From Other Government Units	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Other interest payments	-	-	-	-	-	-
Total	-	-	-	-	-	-

15. SUBSIDIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
	-	-	-	-	-	-

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Subsidies to Private Enterprises	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	2017/2018 {QRT 2} Kshs
Transfers to National Government entities	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
	-	-	-	-	-	-
Transfers to Counties	-	-	-	-	-	-
County Assembly	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
Transfer to County Rural health facilities	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

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17. OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	50,000,000	-	-	-	50,000,000	60,000,000
Emergency relief and refugee assistance	-	-	-	-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-	-	-	-	-
Other current transfers, grants	11,253,684	32,679,151	-	-	43,932,835	6,810,000
Other capital grants and transfers	-	-	-	-	-	-
	-	-	-	-	-	-
Total	61,253,684	32,679,151	-	-	93,932,835	68,310,000

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

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19. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	45,833,375	-	-	45,833,375	12,830,560
Refurbishment of Buildings	-	-	-	-	-	3,609,051
Construction of Roads	-	-	-	-	-	-
Construction and Civil Works	-	10,943,970	-	-	10,943,970	16,403,507
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	99,000	833,980	-	-	932,980	14,265
Purchase of Office Furniture and General Equipment	1,133,894	9,369,319	-	-	10,503,213	6,644,526
Purchase of ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	4,160,000	-	-	4,160,000	125,980
Rehabilitation and Renovation of Plant,	-	-	-	-	-	-

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Non Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 2}
Machinery and Equip.						
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	1,275,000	-	-	1,275,000	-
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	9,068,107
Rehabilitation of Civil Works	-	7,920,000	-	-	7,920,000	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-
Pending bills	-	27,051,506	-	-	27,051,506	139,487,951
Financial Assets	-	-	-	-	-	-
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-	-
Domestic Payables - From Previous Years	-	819,132,747	-	-	819,132,747	368,466,943
Total	1,232,894	926,519,897	-	-	927,752,791	556,650,890

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20. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	-	-	-	-	-	-
Exchange Rate Losses	-	-	-	-	-	-
Other Finance costs	-	-	-	-	-	-
Total	-	-	-	-	-	-

21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	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	-	-	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

22. OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-	-	-	-
Civil Contingency Reserves	-	-	-	-	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-	-	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-	-	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Domestic Accounts	-	-	-	-	-	19,721,508
Total	-	-	-	-	-	19,721,508

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23A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative amount 2017-2018 {QRT 2}
		Kshs	Kshs	Kshs	Kshs	Kshs
CBK Development 1000170476	Development	1,899,800	42,877,943			126,747.95
CBK Recurrent 1000170441	Recurrent	9,136,413	667,056			124,298,367.35
CBK Revenue Account 1000170697	Revenue	1,562,175,305	243,742,099			45,543,037.75
CBK Special Purpose Account 1000282223	Recurrent	21,842,377	3,299,987			30,679,771.00
CBK Deposit A/C No 1000282557	Deposit	49,445,425	34,265,127			67,307,977.50
CBK NARIG A/C No. 1000366807		55,420,405	40,790,195			
CBK Village Polytechnic Project Grant A/C No. 1000370114		43,762,833	6,397,833			
CBK Road Maintenance Levy A/C No. 1000325526		152,573,564	42,653,147			
CBK ASDSP A/C No. 1000366818		3,000,000	-			
CBK Gratuity- A/C No.1000335912		-	-			
CBK Kwale County Urban Support Programme A/C No.			50,000,000			
KCB A/C No. 1169373439 - Hospital	Revenue	2,745,054	4,019,151			452,000.00
KCB A/C No. 1169372139 - SBP	Revenue	2,383,951	-8,064			506,069.15
KCB A/C No. 1140770241 - Land Rates	Revenue	-1,010,183	-10,106,998			4,897,764.12
KCB A/C No. 1169373054 - Cess	Revenue	4,386,113				-3,211,009.00
Kwale county Road maintainance Levy	-					101,852,012.00
KCB A/C No. 1140750674-Finance	Recurrent	598,698	4,277,477			3,508,319.94
Emergency Fund National Bank of	Emergency	-				11,623,749.89

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Kenya A/C No.01001090720400						
Gratuity-Equity A/C No.1580261591172						
Equity Bank Account No: 1580282364648 - Agriculture	Recurrent	3,214	439			242,600.00
Equity Bank Imprest A/C no.1580262364715 - Lands	Recurrent	142,992	2,257,022			179,744.20
NBK A/C No. 01001068080600 Kwale County Lands, PP and Natural resources Dvpt. - Lands	Development	-				
KCB Kinango Hospital A/C No.1146764049	Recurrent	922	622,371			277,235.00
KCB Kwale Hospital A/C No.1146697198	Recurrent	145	854,442			326,653.50
KCB Msambweni Hospital A/C No.1147035764	Recurrent	2,526,896	241,522			749.30
Chief Officer Health A/C No.1171164890	Recurrent	450	1,463,242			70,823.00
kwale county medical services & public health 01001068087400	Development	272	272			775.00
Central Bank of Kenya A/C No 1000241567	Recurrent	153,717	10,378,349			10,532,066.00
Central Bank of Kenya A/C No 1000282568	Development	-	4,401,305			4,401,304.80
Central Bank of Kenya A/C No 1000282557	Deposit	34,063,054	34,063,054			68,126,107.20
Kenya Commercial Bank A/C NO 1142128148	Recurrent	496,235	10,191,283			10,687,518.39
Car & Mortgage - Equity Bank A?C NO. 01001090720400						
Equity A/C No. 1580262364612 -Trade	Recurrent	462	2,592			36,476.70

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Equity A/C No.1580262364674 - Community Development	Recurrent	2,118	11,695,423			118,883.53
National bank of kenya A/C 0100608076500 - Community Development	Development					
Equity A/C No.1580262720863 - Executive Services	Reccurent		4,146			16,614.00
National bank of kenya A/C 0100608076500 - Executive 01001068083300						
Equity Bank Limited Chief Officer Education & HR Development A/C.15080262720511	Recurrent	437,220	1,561,611			181,419.25
Equity Bank Limited Kwale County Bursary A/C.15080263149560	Bursary					
Equity A/C No. 1580262720291-Water	Recurrent	7	1,931			144,817.95
Equity Bank Ltd Account no. 1580262720374-Infrastructure	Recurrent	2,951	55,144.75			331,997.07
Equity bank of kenya ltd 1580262720406 ICT	Recurrent	3,945	1,224			1,277,923.60
National bank of kenya ltd ICT 01001068079000	Development					
Equity Bank ltd, Kwale County Public Service Board Ac No. 1580262720914	Recurrent	1,657	90,597			180,228.80
Equity Decentralized A/C No.1580262364693	Recurrent		213			56,054.00
Total		1,946,196,010	540,761,135	-	-	484,774,799

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23B CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency					
FINANCE					-
AGRICULTURE					
LANDS					
HEALTH		18,920			18,626
C.ASSEMBLY					
TRADE					20,600
COMMUNITY	7,850	1,529,225			472,891
EXECUTIVE					
EDUCATION		597,910			893,920
WATER					
INFRASTRUCTURE					
ICT					
C.P.S.B					
PSA					
Cash in Hand – Held in foreign currency					
Total	7,850	2,146,055	-	-	1,406,037

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Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs
FINANCE					
AGRICULTURE					
LANDS					
HEALTH					
Kinango Hospital		11,165			-
Msambweni Hospital		2,020			2,000.00
Kwale hospital		5,735			16,626.00
Chief officer Health Office-Administration					-
C.ASSEMBLY					
TRADE					20,600
COMMUNITY	7,850	1,529,225			472,891
EXECUTIVE					
EDUCATION		597,910			893,920
WATER					
INFRASTRUCTURE					
ICT					
C.P.S.B					
PSA					
Total	7,850	2,146,055	-	-	1,406,037

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24. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs
Staff Imprest					
FINANCE		7,836,063			4,568,970
AGRICULTURE		-			323,600
LANDS					1,502,915
HEALTH					50,000
C.ASSEMBLY	262,000	1,434,110			
TRADE	50,000	50,000			15,545
COMMUNITY	316,145	1,845,370			1,298,200
EXECUTIVE		605,100			515,100
EDUCATION	214,200	335,300			400,500
WATER					
INFRASTRUCTURE					157,300
ICT		550,000			745,200
C.P.S.B	50,000	50,000			339,571
PSA					753,350
Sub Total Imprest	890,345	12,705,943	-	-	10,670,251
Staff Advances					
FINANCE	1,824,022	1,459,786			2,242,416
AGRICULTURE	89,285	92,201			21,660
LANDS					53,700
HEALTH	682,293				144,000

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C.ASSEMBLY	640,000	1,700,000			
TRADE					50,550
COMMUNITY					
EXECUTIVE		162,245			323,000
EDUCATION	553,308	407,326			826,289
WATER	8,000	13,000			
INFRASTRUCTURE	32,447	12,702			71,240
ICT	111,996	44,994			
C.P.S.B	660,000	352,500			196,500
PSA		618,808			394,860
Sub Total Staff Advances	4,539,533	4,863,562	-	-	4,324,215
Total	5,429,878	17,569,505	-	-	14,994,466

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs	Kshs
FINANCE				7,836,063
AGRICULTURE				-
LANDS				
HEALTH				
C.ASSEMBLY				1,434,110
TRADE				50,000
COMMUNITY				1,845,370
EXECUTIVE				605,100
EDUCATION				335,300

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WATER				
INFRASTRUCTURE				
ICT				550,000
C.P.S.B				50,000
PSA				
Total		-	-	12,705,943

25. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions {executive}	49,445,425	34,265,127			67,307,978
Deposits and Retentions { county Assembly}	34,063,054	34,063,054			
Total	83,508,479	68,328,180	-	-	67,307,978

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26. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	2,374,954,455	1,946,196,010			480,409,529
Cash in hand	145,548	7,850			1,071,723
Accounts Receivables	9,969,745	5,429,878			8,223,270
Accounts Payables - Retention	-25,950,390	-83,508,479			-57,279,147
Total	2,359,119,358	1,868,125,260	-	-	432,425,376

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE
(See Annex 1)

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	1,166,246,552	814,308,772	-	-	492,821,507
Construction of civil works	937,907,340	479,512,636	-	-	408,233,446
Supply of goods	153,124,738	114,319,509	-	-	125,218,437
Supply of services	38,445,261	60,982,301	-	-	41,063,070
Total	2,295,723,891	1,469,123,218	-	-	1,067,336,460

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27.2 PENDING STAFF PAYABLES (See Annex 2)

	Q1	Q2	Q3	Q4	Cumulative amount
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

27.3 OTHER PENDING PAYABLES (See Annex 3)

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-	-
Amounts due to County Government entities	-	-	-	-	-
Amounts due to third parties	-	-	-	-	-

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Total	-	-	-	-	-
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**27.4 OTHER COUNTY FUND
BALANCES**

	QT1	QT2	QT3	QT4
	Kshs	Kshs	Kshs	Kshs
Bursary Fund - Account	2,539,994	94,787,164		
Bursary Fund - Cash	43,000	416,000		
Community Youth and Women Fund	19,202,232	19,874,964		
Trade Revolving Fund				
TOTAL	21,785,225	115,078,127	-	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings						
FINANCE	11,676,664	11,676,664			11,676,664	-
AGRICULTURE					-	-
LANDS					-	750,064
HEALTH	355,843,028	232,089,929			232,089,929	150,764,707
C.ASSEMBLY					-	-
TRADE	174,808,644	159,529,750			159,529,750	53,297,507
COMMUNITY	60,924,526	46,654,508			46,654,508	12,858,074
EXECUTIVE	45,305,311	22,445,021			22,445,021	-
EDUCATION	498,419,314	332,254,966			332,254,966	261,707,363
WATER					-	-
INFRASTRUCTURE					-	-
ICT					-	-
C.P.S.B					-	-
PSA	19,269,065	9,657,934			9,657,934	13,443,791
Sub-Total	1,166,246,552	814,308,772	-	-	814,308,772	492,821,507
Construction of civil works						
FINANCE	17,000,000	17,000,000			17,000,000	-

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AGRICULTURE					-	-
LANDS					-	-
HEALTH					-	-
C.ASSEMBLY					-	-
TRADE	21,499,960	12,556,873			12,556,873	-
COMMUNITY	54,576,935	49,980,556			49,980,556	39,017,235
EXECUTIVE					-	-
EDUCATION					-	-
WATER	444,698,147	226,840,341	-	-	226,840,341	208,267,184
INFRASTRUCTURE	343,201,863	143,694,654			143,694,654	134,218,472
ICT	52,514,118	29,440,213			29,440,213	26,730,555
C.P.S.B	4,416,317	-			-	-
PSA					-	-
Sub-Total	937,907,340	479,512,636	-	-	479,512,636	408,233,446
Supply of goods						
FINANCE	5,372,450	5,372,450			5,372,450	-
AGRICULTURE					-	-
LANDS		3,940,000			3,940,000	5,500,000
HEALTH	37,504,823	14,772,792			14,772,792	71,427,641
C.ASSEMBLY					-	-
TRADE	46,637,652	41,941,442			41,941,442	-
COMMUNITY	19,719,853	19,323,953			19,323,953	9,795,140
EXECUTIVE					-	-
EDUCATION	32,261,987	24,808,871			24,808,871	30,608,434
WATER	314,600	-	-	-	-	6,887,222.00
INFRASTRUCTURE					-	-

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ICT	4,416,317	-			-	1,000,000
C.P.S.B					-	-
PSA	6,897,056	4,160,000			4,160,000	-
Sub-Total	153,124,738	114,319,509	-	-	114,319,509	125,218,437
Supply of services						
FINANCE	20,007,261	20,007,261			20,007,261	-
AGRICULTURE					-	-
LANDS		23,779,840			23,779,840	7,383,939
HEALTH					-	2,674,099
C.ASSEMBLY					-	-
TRADE					-	-
COMMUNITY	18,438,000	17,195,200			17,195,200	20,750,000
EXECUTIVE					-	-
EDUCATION					-	-
WATER			-	-	-	4,993,431
INFRASTRUCTURE					-	-
ICT					-	5,261,601
C.P.S.B					-	-
PSA					-	-
Sub-Total	38,445,261	60,982,301	-	-	60,982,301	41,063,070
Grand Total	2,295,723,891	1,469,123,218	-	-	1,469,123,218	1,067,336,460

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total						

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative amount 2017-2018 {QRT 2}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Govt Entities						
Refund to Ministry of Education						

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Facilitation for Attendance for Officials from Ministry of Devolution						
Sub-Total						
Amounts due to County Govt Entities						
Ministry of Education						
Office of the County Secretary						
Ministry of ICT						
Sub-Total						
Amounts due to Third Parties						
Annual Financial Support to University Student Development Programme						
Bi-Annual County Farmers Exposure Trip to KARI						
Support for Women Programmes in the County						
Sub-Total						
Others (specify)						
Ministry of ICT of County YYYY						
Sub-Total						
Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land	-	-	-	-
Buildings and structures	-	824,269,312	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	871,894	10,203,299	-	-
ICT Equipment, Software and Other ICT Assets	361,000	36,828,749	-	-
Other Machinery and Equipment	-	26,892,031	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Research, Studies, Project Preparation, Design & Supervision	-	1,275,000	-	-
Domestic Payables - From Previous Years	-	27,051,506	-	-
Total	1,232,894	926,519,897	-	-