



COUNTY GOVERNMENT OF KWALE

QUARTER ONE REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
30TH SEPTEMBER, 2018

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

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Reports and Financial Statements
For the 1st quarter ended 30th SEPTEMBER, 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 – Sumu 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 March 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer Finance	- Alex Onduko
2.	Head of Treasury	- Vincent Mbiti
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. FORWARD BY THE CECM

In Accordance to Section 166 of the PFM Act that requires 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 Treasury herein presents the first quarter report for the period ending 30th September, 2018.

The quarterly report reflects the County Performance and position and has been prepared in Accordance to IPSAS as the Financial Report framework provided for by the Public Sector Accounting Standards Board (PSASB).

The Total Expenditure of the first quarter is 25 % of the County's quarter one Budget. Revenue collected was 79% of the targeted revenue for the first quarter.

The challenges and recommended way forward

- i. Late disbursement of funds by National Treasury
- ii. IFMIS system errors – some expenditure were not posting in the General Ledger hence causing differences in expenditure reflected in the vote book and ifmis financial statements.
- iii. The delay in IFMIS system {i-sourcing} delayed the procurement procedures subsequently affected the County's expenditure absorption rate.

HON. BAKARI SEBE
CEC MEMBER FINANCE & ECONOMIC PLANNING

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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 30th September, 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 30th September, 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 30th September, 2018.

County Executive Committee member – Finance and Economic Planning

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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1)	Dec (Q2)	Mar (Q3)	June (Q4)	Cumulative	Comparative
		Kshs	Kshs	Kshs	Kshs	Amount	Period
						Kshs	2017/2018
							Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	376,800,000	-	-	-	376,800,000	-
Transfers from National Government Entities	2	-	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-	-	-	-	-
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	7	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-	-
Fuel Levy allocation	9	-	-	-	-	-	-
County Own Generated Revenues	10	46,645,873	-	-	-	46,645,873	23,551,939
Unspent Funds	11	-	-	-	-	-	-
						-	
TOTAL RECEIPTS		423,445,873	-	-	-	423,445,873	23,551,939
PAYMENTS							
Compensation of Employees	12	534,267,181	-	-	-	534,267,181	398,258,593
Use of goods and services	13	153,179,220	-	-	-	153,179,220	154,110,487
Interest payments	14	-	-	-	-	-	-
Subsidies	15	-	-	-	-	-	-
Transfers to Other Government Entities	16	13,640,563	-	-	-	13,640,563	6,810,000
Other grants and transfers	17	61,061,000	-	-	-	61,061,000	60,000,000
Social Security Benefits	18	-	-	-	-	-	-
Acquisition of Assets	19	1,232,894	-	-	-	1,232,894	21,714,263

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Finance Costs	20	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-	-
Other Payments	22	-	-	-	-	-	-
TOTAL PAYMENTS		763,380,859	-	-	-	763,380,859	640,893,343
SURPLUS/DEFICIT		(339,934,986)	0	0	0	(339,934,986)	(617,341,404)

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on 30th September, 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	1,943,064,694	-	-	-	360,686,182
Cash Balances	23B	7,850	-	-	-	1,692,447
Total Cash and cash equivalents		1,943,072,544	-	-	-	362,378,630
Accounts receivables – Outstanding Imprests	24	5,429,878	-	-	-	8,191,970
TOTAL FINANCIAL ASSETS		1,948,502,422	-	-	-	370,570,600
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	83,508,479	-	-	-	169,784,105
NET FINANCIAL ASSETS		1,864,993,944	-	-	-	200,786,495
REPRESENTED BY						
Fund balance b/fwd	26	2,411,020,138	2,071,085,152	2,071,085,152	2,071,085,152	818,127,899
Surplus/Deficit for the year		(339,934,986)	-	-	-	(617,341,404)
NET FINANCIAL POSITION		2,071,085,152	2,071,085,152	2,071,085,152	2,071,085,152	200,786,496

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V. STATEMENT OF CASHFLOW

						Comparative
						Period
	Note	Sep	Dec	Mar	June	2017/2018
		(Q1)	(Q2)	(Q3)	(Q4)	{QRT 1}
		Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from operating income						
Equitable Share (Exchequer releases)	1	376,800,000	-	-	-	-
Transfers from National Government Entities	2	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-	-	-	-
Conditional Additional Allocation to County Governments	7	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy allocation	9	-	-	-	-	-
County Own Generated Revenues	10	46,645,873	-	-	-	23,551,939
Unspent Funds	11	0	-	-	-	0
Payments for operating expenses						
Compensation of Employees	12	(534,267,181)	-	-	-	(398,258,593)
Use of goods and services	13	(153,179,220)	-	-	-	(154,110,487)
Interest payments	14	0	-	-	-	0
Subsidies	15	0	-	-	-	0
Transfers to Other Government Entities	16	(13,640,563)	-	-	-	(6,810,000)
Other grants and transfers	17	(61,061,000)	-	-	-	(60,000,000)
Social Security Benefits	18	0	-	-	-	0
Finance Costs, including Loan Interest	20	0	-	-	-	0
Other Payments	22	0	-	-	-	0

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	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017/2018 {QRT 1} Kshs
Adjusted for:						
Adjustments during the year						
Net cash flows from operating activities		(338,702,092)	0	0	0	(595,627,141)
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	0	0	0	0	0
Acquisition of Assets	19	(1,232,894)	0	0	0	(21,714,263)
Net cash flows from investing activities		(1,232,894)	0	0	0	(21,714,263)
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
NET INCREASE IN CASH AND CASH EQUIVALENT		(339,934,986)	0	0	0	(617,341,404)
Cash and cash equivalent at BEGINNING of the quarter	26	2,375,100,003	1,943,072,544	0	0	818,127,899
Cash and cash equivalent at END of the quarter As per statement of assets		1,943,072,544	0	0	0	362,378,630

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Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017/2018 {QRT 1} Kshs

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September, 2018 and signed by:

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

Receipt/Expense Item	Budget Q1 2018	Actual Q1 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	376,800,000	1,507,200,000	1,884,000,000	376,800,000	1,507,200,000
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	58,721,118	46,645,873	12,075,245	58,721,118	46,645,873	12,075,245
Unspent Funds						
TOTAL	58,721,118	46,645,873	12,075,245	58,721,118	46,645,873	12,075,245
PAYMENTS						
Compensation of Employees	658,118,108	534,267,180	138,398,298	658,118,108	534,267,180	138,398,298
Use of goods and services	365,649,615	153,179,219	235,593,754	365,649,615	153,179,219	235,593,754
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government	23,936,946	-	23,936,946	23,936,946	-	23,936,946

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Receipt/Expense Item	Budget Q1 2018	Actual Q1 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	274,011,215	61,061,000	219,575,215	274,011,215	61,061,000	219,575,215
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,708,158,240	1,232,894	1,706,584,346	1,708,158,240	1,232,894	1,706,584,346
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	28,355,314	-	28,355,314	28,355,314	-	28,355,314
TOTAL	3,058,229,438	749,740,293	2,352,443,872	3,058,229,438	749,740,293	2,352,443,872

[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 30th September, 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 Q1 2018	Actual Q1 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	658,118,108	534,267,180	138,398,298	658,118,108	534,267,180	138,398,298
Use of goods and services	310,539,310	149,679,219	183,983,449	310,539,310	149,679,219	183,983,449
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	23,936,946	-	23,936,946	23,936,946	-	23,936,946
Other grants and transfers	163,546,215	61,061,000	109,110,215	163,546,215	61,061,000	109,110,215

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Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	31,167,895	1,232,894	29,594,001	31,167,895	1,232,894	29,594,001
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	2,500,000	-	2,500,000	2,500,000	-	2,500,000
TOTAL	1,189,808,473	746,240,293	487,522,908	1,189,808,473	746,240,293	487,522,908

[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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COUNTY GOVERNMENT OF KWALE
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STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Budget Q1 2018	Actual Q1 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	55,110,306	3,500,000	51,610,306	55,110,306	3,500,000	51,610,306
Interest payments	-	-	-	-	-	-

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Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	110,465,000	-	110,465,000	110,465,000	-	110,465,000
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,676,990,345	-	1,676,990,345	1,676,990,345	-	1,676,990,345
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	25,855,314	-	25,855,314	25,855,314	-	25,855,314
TOTAL	1,868,420,965	3,500,000	1,864,920,965	1,868,420,965	3,500,000	1,864,920,965

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

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

The entity financial statements were approved on 30th September, 2018 and signed by:

Chief Officer - Finance

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 1, 2018	Quarter 1, 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	Actual	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from National Government					
Receipts From Administrative Fees And Charges	997,037	-	480,250	48%	480,250
Land Rates	5,017,608	-	5,581,613	111%	5,581,613
Business Permits	6,250,665	-	7,490,311	120%	7,490,311
Cesses	2,930,447	-	1,025,988	35%	1,025,988
Plot Rents	300,000	-	683,100	228%	683,100
Administrative Services Fees	261,293	-	261,190	100%	261,190
Various Fees	356,642	-	419,745	118%	419,745
Councils Natural Resources Exploitation	5,354,682	-	4,613,782	86%	4,613,782
Lease/Rental Of Council's Infrastructure Assets	281,081	-	291,000	104%	291,000
Other Miscellaneous Revenues	76,251	-	78,200	103%	78,200
Market/Trade Centre Fee	3,630,387	-	2,951,657	81%	2,951,657
Vehicle Parking Fee	3,647,817	-	3,311,746	91%	3,311,746
Housing	631,800	-	245,016	39%	245,016
Public Health Services	1,825,074	-	590,400	32%	590,400
Public Health Facilities Operations	23,077,500	-	14,936,201	65%	14,936,201
Slaughter Houses Administration	224,289	-	228,405	102%	228,405
Technical Services Fees	3,858,546	-	3,457,269	90%	3,457,269
TOTAL	58,721,119	-	46,645,873	79%	46,645,873

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September, 2018 and signed by:

Chief Officer – Finance

Head of Treasury - Accounting

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II. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHQUER RELEASES)

	TOTAL	Comparative amount 2017-2018 {QRT 1 }
	Kshs	Kshs
Total Exchequer Releases for quarter 1	376,800,000	
Total Exchequer Releases for quarter 2		
Total Exchequer Releases for quarter 3		
Total Exchequer Releases for quarter 4		
Cumulative Amount	376,800,000	-

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulativ e 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						-

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	-	-	-	-	-	
Free maternity healthcare	-	-	-	-	-	
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 1}
			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>								
Health Sector Programme Support (HSPS)	-	-				-	-	-
Health Sector Support Project (HSSP)	-	-					-	
User fees forgone							-	

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World Bank							-	
Health Sector Support Project (HSSP)	-	-				-	-	-
National Urban Transport Improvement Project (NUTRIP)	-	-				-	-	
European Development Fund							-	
TOTAL						-	-	-

**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 1}
	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						
Total						

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5. PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	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 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings						
Receipts from the Sale of Vehicles and Transport Equipment						
Receipts from the Sale Plant Machinery and Equipment						
Receipts from Sale of Certified Seeds and Breeding Stock						

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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 1}
	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.*

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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 1}
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 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund						
Total						

COUNTY GOVERNMENT OF KWALE
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10. SUMMARY OF COUNTY OWN GENERATED REVENUES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					-	-
Interest Received					-	-
Profits and Dividends					-	-
Rents {house and stall rent}					-	-
Land rates	5,581,613				5,581,613	6,360,984
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					-	-
Current Grants from International NGOs collected as AIA					-	-

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Capital Grants from International NGOs collected as AIA					-	-
Other Voluntary Transfers for Current purposes					-	-
Advertising	1,308,600				1,308,600	487,260
Paid to Exchequer/CRF					-	-
Business Permits	7,490,311				7,490,311	1,962,070
Poll Rates					-	-
Plot Rents {Land Revenue}	683,100				683,100	442,301
Royalties	4,001,282				4,001,282	3,769,017
Garbage Fees	612,500				612,500	640,000
Other Local Levies					-	-
Administrative Service Fees	206,590				206,590	78,500
Various Fees	419,745				419,745	50,000
Natural Resources Exploitation					-	-
Lease/Rental of Infrastructure Assets	280,000				280,000	13,800
Other miscellaneous revenues	1,676,750				1,676,750	2,000
Insurance claims recovery					-	-
Transfers from reserve funds					-	-
Donations					-	-
Fund raising events					-	-
Other revenues from financial assets loans					-	-
Market/Trade Centre fees	1,122,195				1,122,195	935,372
Cesses	545,613				545,613	1,619,159
Vehicle Parking Fees	3,311,746				3,311,746	2,001,227
Housing	245,016				245,016	190,400
Building Plan Approval	550,119				550,119	283,507
Social Premise Use Charges					-	-
Auction Fees	1,829,462				1,829,462	1,485,464

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School Fees					-	-
Other Education Related Fees					-	-
Other Education Revenues					-	-
Public Health Services	590,400				590,400	739,685
Public Health Facilities Operations {Revenue from Hospital}	14,936,201				14,936,201	1,327,665
Environment and Conservancy Administration					-	-
Revenue from Trade and Cooperatives	54,600				54,600	-
Revenue from Agriculture,Livestock and Fisheries	491,375				491,375	-
Slaughter Houses Administration	228,405				228,405	350,928
Water Supply Administration/water lease fee					-	-
Sewerage Administration					-	-
Other Health and Sanitation Revenues					-	-
Transit Goods	480,250				480,250	812,600
Tourist Charges					-	-
Technical Service Fees					-	-
External Service Fees					-	-
Fines Penalties and Forfeitures					-	-
Receipts from Voluntary transfers other than grants					-	-
Other Receipts Not Classified Elsewhere					-	-
TOTAL	46,645,873	-	-	-	46,645,873	23,551,939

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11. UNSPENT FUNDS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparativ e amount 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	-	-	-	-	-	-
Total	-	-	-		-	-

12. COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	490,713,448	-	-	-	490,713,448	383,681,281
Basic wages of temporary employees	13,342,764	-	-	-	13,342,764	1,333,987
Personal allowances paid as part of salary	25,097,747	-	-	-	25,097,747	10,918,578

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Personal allowances paid as reimbursements	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	2,324,747
Compulsory national social security schemes	5,113,222	-	-	-	5,113,222	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	-
Total	534,267,181	-	-	-	534,267,181	398,258,593

13. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	6,751,756	-	-	-	6,751,756	5,535,052
Communication, supplies and services	2,095,280	-	-	-	2,095,280	1,354,969
Domestic travel and subsistence	32,716,971	-	-	-	32,716,971	28,038,721
Foreign travel and subsistence	2,490,317	-	-	-	2,490,317	3,106,667
Printing, advertising and information supplies & services	4,624,536	-	-	-	4,624,536	1,965,185
Rentals of produced assets	1,506,281	-	-	-	1,506,281	594,100
Training expenses	1,844,820	-	-	-	1,844,820	2,554,280
Hospitality supplies and services	12,907,126	-	-	-	12,907,126	9,150,969

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Insurance costs	1,791,995	-	-	-	1,791,995	87,478
Specialized materials and services	54,851,012	-	-	-	54,851,012	1,952,514
Office and general supplies and services	3,726,757	-	-	-	3,726,757	562,845
Fuel, oil and lubricants	11,954,605	-	-	-	11,954,605	88,829,644
Other operating expenses	849,960	-	-	-	849,960	1,333,359
Routine maintenance – vehicles and other transport equipment	7,148,590	-	-	-	7,148,590	4,521,619
Routine maintenance – other assets	7,919,214	-	-	-	7,919,214	4,523,085
Total	153,179,220	-	-	-	153,179,220	154,110,487

14. INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	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	-	-	-	-	-	-

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15. SUBSIDIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
	-	-	-	-	-	-
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 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
	-	-	-	-	-	-
Transfers to Counties	-	-	-	-	-	-

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County Assembly	13,640,563	-	-	-	13,640,563	-
(insert name of budget agency)	-	-	-	-	-	-
Transfer to County Rural health facilities	-	-	-	-	-	6,810,000
TOTAL	13,640,563	-	-	-	13,640,563	6,810,000

17. OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	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	11,061,000	-	-	-	11,061,000	
Other capital grants and transfers	-	-	-	-	-	-
	-	-	-	-		-
Total	61,061,000	-	-	-	61,061,000	60,000,000

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-	-	-	-

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Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
Total	-	-	-	-	-	-

19. ACQUISITION OF ASSETS

						Comparative amount 2017/2018 {QRT 1}
<u>Non Financial Assets</u>	Q1	Q2	Q3	Q4	Cumulative amount	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-				-	-
Construction of Buildings	-				-	-
Refurbishment of Buildings	-				-	-
Construction of Roads	-				-	-
Construction and Civil Works	-				-	-
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				99,000	100,945
Purchase of Office Furniture and General Equipment	1,133,894				1,133,894	257,520

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						Comparative amount 2017/2018 {QRT 1}
<u>Non Financial Assets</u>	Q1	Q2	Q3	Q4	Cumulative amount	
Purchase of ICT Equipment, Software and Other ICT Assets	-				-	-
Purchase of Specialised Plant, Equipment and Machinery	-				-	49,280
Rehabilitation and Renovation of Plant, Machinery and Equip.	-				-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-				-	-
Research, Studies, Project Preparation, Design & Supervision	-				-	-
Rehabilitation of Civil Works	-				-	-
Acquisition of Strategic Stocks and commodities	-				-	-
Acquisition of Land	-				-	-
Acquisition of Intangible Assets	-				-	-
Pending bills	-				-	307,800
Financial Assets	-				-	-
Domestic Public Non-Financial Enterprises	-				-	-
Domestic Public Financial Institutions	-				-	-
Foreign financial Institutions operating Abroad	-				-	-
Other Foreign Enterprises	-				-	-
Domestic Payables - From Previous Years	-				-	20,998,718
Total	1,232,894	-	-	-	1,232,894	21,714,263

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20. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017- 2018 {QRT 1}
	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 1}
	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 1}
	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 1}
		Kshs	Kshs	Kshs	Kshs	Kshs
CBK Development 1000170476	Development	1,899,800				
CBK Recurrent 1000170441	Recurrent	9,136,413				2,311,479.30
CBK Revenue Account 1000170697	Revenue	1,562,175,305				339,410,407.75
CBK Special Purpose Account 1000282223	Recurrent	21,842,377				
CBK NARIG A/C No. 1000366807		55,420,405				
CBK Village Polytechnic Project Grant A/C No. 1000370114		43,762,833				
CBK Road Maintenance Levy A/C No. 1000325526		152,573,564				
CBK ASDSP A/C No. 1000366818		3,000,000				
CBK Gratuity-Equity A/C No.1000335912		-				
Central Bank of Kenya A/C No 1000282557	Deposit	49,445,425				
KCB A/C No. 1169373439 - Hospital	Revenue	2,745,054				622,485.00
KCB A/C No. 1169372139 - SBP	Revenue	2,383,951				85,547.85
KCB A/C No. 1140770241 - Land Rates	Revenue	(1,010,183)				388,740.58
KCB A/C No. 1169373054 - Cess	Revenue	1,254,797				1,751,875.80
KCB A/C No. 1140750674-Finance	Recurrent	598,698				363,388.91
Emergency Fund National Bank of Kenya A/C No.01001090720400	Emergency					
Equity Bank Account No:	Recurrent	3,214				3,214.20

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1580282364648 - Agriculture						
National bank of kenya ltd Agriculture 010010668083300						
Equity Bank Imprest A/C no.1580262364715 - Lands	Recurrent	142,992				3,498.20
NBK A/C No. 01001068080600 Kwale County Lands, PP and Natural resources Dvpt. - Lands	Development					
KCB Kinango Hospital A/C No.1146764049	Recurrent	922				244,425.90
KCB Kwale Hospital A/C No.1146697198	Recurrent	145				344,154.50
KCB Msambweni Hospital A/C No.1147035764	Recurrent	2,526,896				1,132.30
Chief Officer Health A/C No.1171164890	Recurrent	450				904,853.90
kwale county medical services & public health 01001068087400	Development	272				775.25
Central Bank of Kenya A/C No 1000241567	Recurrent	153,717				
Central Bank of Kenya A/C No 1000282568	Development	-				
Central Bank of Kenya A/C No 1000282557	Deposit	34,063,054				
Kenya Commercial Bank A/C NO 1142128148	Recurrent	496,235				
Car & Mortgage - Equity Bank A?C NO. 01001090720400						
Equity A/C No. 1580262364612 - Trade	Recurrent	462				6,122.00
National bank A/C No	Development					

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01001068078200 - Trade						
Equity A/C No.1580262364674 - Community Development	Recurrent	2,118				4,692,627.80
National bank of kenya A/C 0100608076500 - Community Development	Development					
Equity A/C No.1580262720863 - Executive Services	Reccurent					599,993.56
National bank of kenya A/C 0100608076500 - Executive 01001068083300						
Equity Bank Limited Chief Officer Education & HR Development A/C.15080262720511	Recurrent	437,220				1,296,125.25
Equity Bank Limited Kwale County Bursary A/C.15080263149560	Bursary					6,458,697.09
Equity A/C No. 1580262720291- Water	Recurrent	7				11,666.31
Equity Bank Ltd Account no. 1580262720374-Infrastructure	Recurrent	2,951				459,582.57
Equity bank of kenya ltd 1580262720406 ICT	Recurrent	3,945				113,308.60
National bank of kenya ltd ICT 01001068079000	Development					
Equity Bank ltd, Kwale County Public Service Board Ac No. 1580262720914	Recurrent	1,657				609,166.00
Equity Decentralized A/C No.1580262364693	Recurrent					2,913.79
Total		1,943,064,694	-	-	-	360,686,182

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23B CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency					
FINANCE					-
AGRICULTURE					
LANDS					
HEALTH					102,454
C.ASSEMBLY					83,195
TRADE					
COMMUNITY	7,850				385,899
EXECUTIVE					
EDUCATION					1,120,899
WATER					
INFRASTRUCTURE					
ICT					
C.P.S.B					
PSA					
Cash in Hand – Held in foreign currency					
Total	7,850	-	-	-	1,692,447

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Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs
FINANCE					
AGRICULTURE					
LANDS					
HEALTH					102,454
C.ASSEMBLY					83,195
TRADE					
COMMUNITY - Casheir Office	7,850				385,899
EXECUTIVE					
EDUCATION					1,120,899
WATER					
INFRASTRUCTURE					
ICT					
C.P.S.B					
PSA					
Total	7,850	-	-	-	1,692,447

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24. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs
Staff Imprest					
FINANCE					2,315,420
AGRICULTURE					
LANDS					704,215
HEALTH					
C.ASSEMBLY	260,000				
TRADE	50,000				369,060
COMMUNITY	316,145				514,475
EXECUTIVE					996,784
EDUCATION	214,200				54,500
WATER					
INFRASTRUCTURE					361,200
ICT					
C.P.S.B	50,000				
PSA					576,420
Sub Total Imprest	890,345	-	-	-	5,892,074
Staff Advances					
FINANCE	1,824,022				1,041,948
AGRICULTURE	89,285				49,662
LANDS					
HEALTH	682,293				222,800
C.ASSEMBLY	578,178				

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TRADE					139,767
COMMUNITY					
EXECUTIVE					283,017
EDUCATION	553,308				148,220
WATER	8,000				
INFRASTRUCTURE	32,447				
ICT	62,000				
C.P.S.B	710,000				
PSA					414,483
Sub Total Staff Advances	4,539,533	-	-	-	2,299,896
Total	5,429,878	-	-	-	8,191,970

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs	Kshs
FINANCE			-	
AGRICULTURE				
LANDS			-	
HEALTH				
C.ASSEMBLY				260,000
TRADE			-	50,000
COMMUNITY			-	316,145
EXECUTIVE			-	
EDUCATION			-	214,200
WATER			-	

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INFRASTRUCTURE			-		
ICT					
C.P.S.B				50,000	
PSA					
				-	
Total		-	-	890,345	

25. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions {executive}	49,445,425				137,812,159
Deposits and Retentions { county Assembly}	34,063,054				31,971,946
Total	83,508,479	-	-	-	169,784,105

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**26. FUND BALANCE BROUGHT
FORWARD**

	Q1	Q2	Q3	Q4	Comparative amount 2017-2018 {QRT 1}
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	2,374,954,455				811,541,112
Cash in hand	145,548				566,432
Accounts Receivables	9,969,745				6,020,355
Accounts Payables - Retention	25,950,390				
Total	2,411,020,138	-	-	-	818,127,899

**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	719,777,013	-	-	-	
Construction of civil works	878,914,088	-	-	-	
Supply of goods	63,273,712	-	-	-	
Supply of services	38,445,261	-	-	-	
Total	1,700,410,074	-	-	-	-

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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	-	-	-	-	-

**27.4 OTHER COUNTY FUND
BALANCES**

	QT1	QT2	QT3	QT4
	Kshs	Kshs	Kshs	Kshs
Bursary Fund	7,129,921			
Community Youth and Women Fund	19,202,232			
Trade Revolving Fund	9,578,160			
Total	35,910,313	-	-	-

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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 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings					-	
FINANCE	11,676,664				11,676,664	
AGRICULTURE					-	30,462,080
LANDS					-	
HEALTH	29,577,855				29,577,855	9,246,370
C.ASSEMBLY					-	
TRADE					174,808,644	127,259,801
COMMUNITY					-	3,964,288
EXECUTIVE					-	-
EDUCATION	503,713,850				503,713,850	
WATER					-	55,226,619
INFRASTRUCTURE					-	
ICT		174,808,644			-	
C.P.S.B		21,499,960			-	
PSA	-	46,637,652			-	
Sub-Total	719,777,013				719,777,013	226,159,158
Construction of civil works					-	

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FINANCE	17,000,000				17,000,000	
AGRICULTURE					-	-
LANDS					-	-
HEALTH					-	
C.ASSEMBLY					-	
TRADE					21,499,960	
COMMUNITY					-	391,264
EXECUTIVE					-	
EDUCATION					-	
WATER	444,698,147				444,698,147	
INFRASTRUCTURE	343,201,863				343,201,863	11,827,149
ICT	52,514,118				52,514,118	43,597,956
C.P.S.B					-	
PSA					-	
Sub-Total	878,914,088				878,914,088	55,816,369
Supply of goods					-	
FINANCE	5,372,450				5,372,450	
AGRICULTURE					-	-
LANDS					-	
HEALTH					-	-
C.ASSEMBLY					-	
TRADE					46,637,652	2,110,000
COMMUNITY					19,719,853	-
EXECUTIVE					-	
EDUCATION	6,532,693				6,532,693	
WATER	314,600				314,600	

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INFRASTRUCTURE					-	-
ICT	4,416,317				4,416,317	5,858,680
C.P.S.B					-	
PSA					-	
Sub-Total	63,273,712				63,273,712	7,968,680
Supply of services					-	
FINANCE	20,007,261				20,007,261	
AGRICULTURE					-	
LANDS					-	-
HEALTH					-	
C.ASSEMBLY					-	
TRADE					-	5,382,290
COMMUNITY					18,438,000	14,000,000
EXECUTIVE					-	
EDUCATION					-	
WATER					-	1,137,093
INFRASTRUCTURE					-	
ICT					-	13,767,983
C.P.S.B					-	
PSA					-	
Sub-Total	38,445,261	-	-	-	38,445,261	34,287,366
Grand Total	1,700,410,074	-	-	-	1,700,410,074	324,231,573

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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 1}
	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 1}
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Govt Entities						

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Refund to Ministry of Education						
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	-	-	-	
Transport equipment	-	-	-	
Office equipment, furniture and fittings	1,232,894	-	-	
ICT Equipment, Software and Other ICT Assets	-	-	-	
Other Machinery and Equipment	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets	-	-	-	
Research, Studies, Project Preparation, Design & Supervision	-	-	-	
Domestic Payables - From Previous Years	-	-	-	
Total	1,232,894	-	-	-