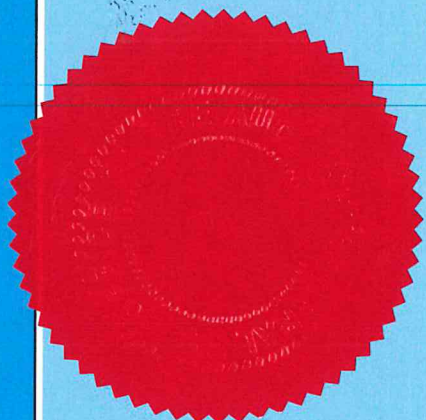


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

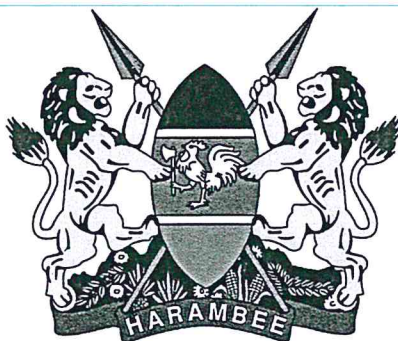
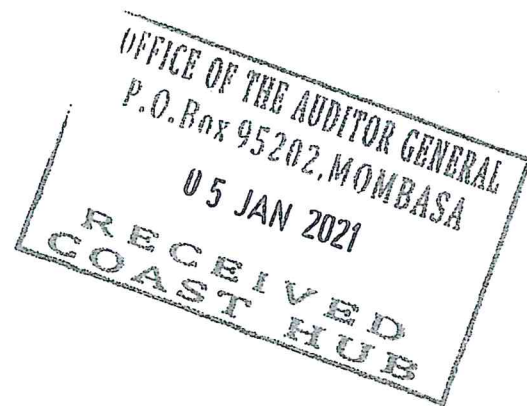
PAPERS LAID	
DATE	18/11/2021
TABLED BY	Sen. Gideon M.
COMMITTEE	
CLERK AT THE TABLE	Ms. Kavata

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KWALE

**FOR THE YEAR ENDED
30 JUNE, 2020**



**COUNTY GOVERNMENT OF KWALE - EXECUTIVE
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020**

TABLE OF CONTENTS

TABLE OF CONTENTS	i
1. KEY ENTITY INFORMATION AND MANAGEMENT	ii
2. FORWARD BY THE CEC	xxii
3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES	xxxii
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	xliv
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xlvi
6. REPORT OF THE AUDITOR GENERAL ON KWALE COUNTY GOVERNMENT	xlvi
7. FINANCIAL STATEMENTS	1
7.1. STATEMENT OF RECEIPTS AND PAYMENTS	1
7.2. STATEMENT OF ASSETS AND LIABILITIES	2
7.3. STATEMENT OF CASH FLOWS	3
7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	5
7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	7
7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	9
7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	11
7.8. SIGNIFICANT ACCOUNTING POLICIES	17
7.9. NOTES TO THE FINANCIAL STATEMENTS	23
7.10. OTHER IMPORTANT DISCLOSURES	43
ANNEXES	53
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER	53
ANNEX 2 – ANALYSIS OF OUTSTANDING COMMITMENTS	54
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES	129
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES	130
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER	131
ANNEX 6 – INTER-ENTITY TRANSFERS	132
ANNEX 7 CONTINGENT LIABILITIES REGISTER	133
ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT	134
ANNEX 9 – OUTSTANDING ACCOUNTS RECEIVABLES	136

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

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

Mission

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

Core Values

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

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

b) Key Management

The county’s day-to-day management is under the Executive Committee whose Members are as given below;

	Name	Designation	Date of holding office
1.	H.E. Salim Mvurya	Governor	18 th March 2013
2.	H.E Fatuma Achani	Deputy Governor	18 th March 2013
3.	HON. Bakari Sebe	CECM Executive; Finance and Economic Planning	6 th May 2013
4.	HON. Joanne Nyamasyo	CECM Agriculture, Livestock and Fisheries	6 th May 2013
5.	HON. Saumu Beja Mahaja	CECM Environment And Natural Resources	3rd November 2017
6.	HON. Francis Gwama Mwatsahu	CECM Health Services	23 rd October, 2017
7.	HON. Nasib Nyanhi	CECM Tourism, Trade and Enterprise	1st July 2019

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		Development	
8.	HON. Ramadhan Bungale	CECM-Community Development, Youth and Women Empowerment and Social Services	6 th May 2019
9.	HON. Mangale Ndegwa	CECM Education and Human Resource	6 th May 2013
10.	HON. Martin Anyange	CECM -Water Services	1st July 2019
11.	HON. Hemed Mwabudzo	CECM, Roads and Public Works	6 th May 2013
12.	Hon. Sylvia Chidodo	CECM Public Service and Administration	6 th May 2019
13.	Mr. Martin Mwaro	County Secretary	6 th May 2013

The County Executive team during the financial year consisted of:



H.E. SALIM MVURYA – GOVERNOR

Salim Mvurya Mgala aged 43 is the Governor of Kwale County. He was born at Kadzandani Village, Mwatate Location, Kasemeni Division, Kinango District of Kwale County. He went to Mavirivirini Primary School in 1979 then Mpeketoni Secondary School from 1987 to 1990. He then proceeded to Egerton University for his first degree and graduated with Bachelors in Agri-Business Management in 1996.


He has a Masters Degree in Participation, Power and Social Change from the Institute Of Development Studies, University of Sussex in England, UK. He also has further certificates in NGO management from MSTDC- Arusha, Tanzania. Mvurya possesses strong leadership and management skills. Salim Mvurya has over 20 years of social Development and leadership experience.

He is the current Governor of Kwale County and previously served as the Deputy Chair, Council of Governors for two consecutive terms. During his tenure as Governor he also served as the Chair of Resource Mobilization Committee of the Council of Governors for two terms.

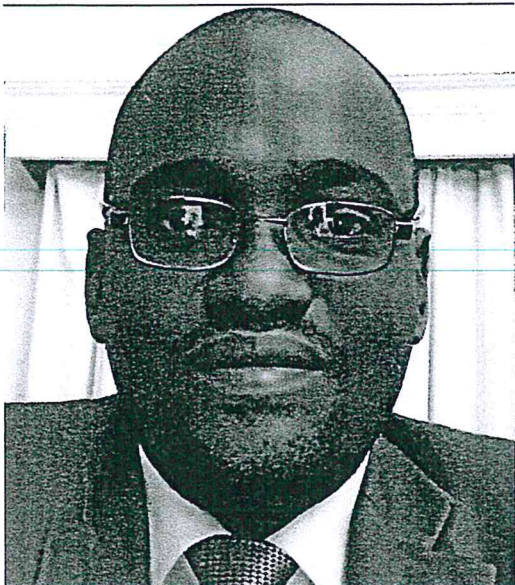
In the year 2008, he had an opportunity to be the Acting Country Director for Plan Kenya. Other organizations he has worked for include Aga Khan Foundation and Tegemeo Institute of Agricultural Policy and Development (an institute of Egerton University).

His working experience has enabled him to gain

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	<p>experiences in staff management, program management, resource mobilization and fundraising, operational management, financial management as well as influencing policy at local, national and international level. Over the years he has designed and implemented development programs in Education, Health, Livelihoods, Child Protection and Democratic Governance centred on citizens participation in decision making processes and policy advocacy.</p> <p>Governor Mvurya emphasizes that Kwale has enormous resources and he is already applying his Development and Management experience and is leading a change process that will give the citizens of Kwale County an opportunity to benefit from socio-economic development.</p>
	<p><u>H.E FATUMA ACHANI - DEPUTY GOVERNOR</u></p> <p>Fatuma Mohamed Achani aged 36 years is the Deputy Governor of Kwale County. She was born at Kingwede Village, Ramisi Ward, Msambweni Division of Kwale County. She went to Kingwede Primary School then joined Mama Ngina Girls Secondary School in Mombasa. She served as an associate advocate with the firm of Maina Njanga & Company Advocates from 2008 to 2009. She also served as a Legal Counsel and Programme Officer for the Federation of Women Lawyers (FIDA Kenya) from 2009 to 2012. She is also the County Executive Committee Member for Public Service and Administration. She holds a Law Degree from Moi University and Diploma from Kenya School of Law.</p> <p>She is a human rights advocate and devotes considerable time and energy to support the Girl Child education. She fights against early marriages and gender based violence and also a member of various community groups working towards empowering women in leadership. She is a member of the Federation of Women Lawyers in Kenya and a member of the Law Society of Kenya.</p>

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



HON. BAKARI HASSAN SEBE - CECM
FINANCE AND ECONOMIC PLANNING

PAST WORK EXPERIENCE

Finance & Administration Manager

Bluebird Aviation-Wilson Airport, Nairobi, Kenya

Finance & Administrative Officer

Kenya Alliance for Advancement of Children Rights (KAACR)

Accountant

National Fund for the Disabled of Kenya (NFDK)

Education

Eastern & Southern Africa Management Institute (ESAMI) and Maastricht School of Management (MsM), The Netherlands

Master's in Business Administration (MBA)

2005 – 2007

Kenyatta University

Bachelor of Commerce (Accounting)

1993 - 1997



CPA ALEX ONDUKO - CHIEF OFFICER
FINANCE AND ECONOMIC PLANNING

Date of birth: 22nd December 1969

Qualification: Certified Public Accountant of Kenya.

Education: He holds a Masters of Business Administration (finance); He holds a Kenya advance certificate of education and also a Kenya certificate of education.

Experience: 2013 to-date chief officer finance and economic planning.

Senior Management course KSG Mombasa

Strategic Leadership Development Programme KSG Nairobi

2011-2013: Town treasurer

Town council of Kajiado.

2010-2011: Town treasurer

Municipal council of Migori

2005-2010: Town treasurer

Municipal council of Busia.

1990-2005: Accountant

County council of Nakuru

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



HON. JOANNE NYAMASYO - CECM
AGRICULTURE AND FISHERIES

Joanne Nduku Nyamasyo- County Executive Committee Member in charge of Agriculture, Livestock and Fisheries. She was born in Kwale, Matuga constituency, Kubo South Ward in 1962.

She holds a Master's Degree in Animal Science and Management from the University of Queensland - Australia and a Bsc in Animal Science from Egerton University as well as a Diploma in Animal Health from the same university. Joanne has also undertaken other professional courses which include a post diploma in Dairy Technology from the Netherlands and advance milk production systems from Israel.

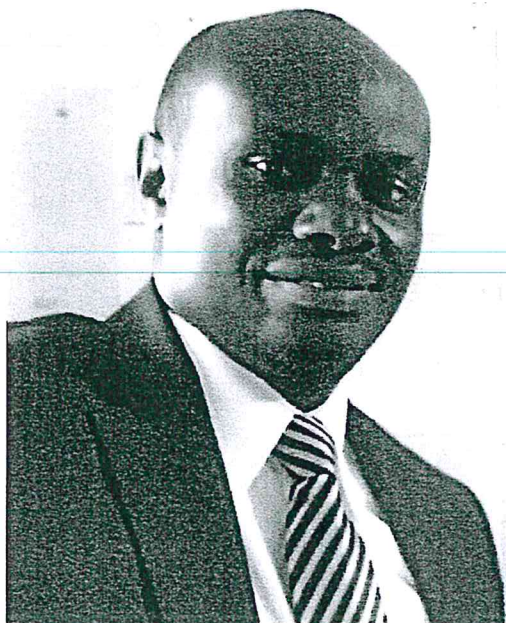
To add into her management skills, Joanne has taken several management courses which include Senior Management course, Conflict Management course and Public Procurement among others.

Professionally, she is Animal Scientist and before joining the County Government of Kwale, was working with the National Government in the Ministry of Agriculture and Livestock Development under different capacities charged with administrative responsibilities as well as extension services.

The latest post held before joining the County Government being County Director of Livestock Production in Kwale County which involved planning and implementing projects/programs under the Ministry.

Her professionalism and work experience with the government and involvement in community development projects/programs were key contributors to her performance as County Executive Committee Member.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



CPA ALEX ONDUKO : CHIEF OFFICER
AGRICULTURE, LIVESTOCK AND FISHERIES.

Date of birth: 22nd December 1969

Qualification: Certified Public Accountant of Kenya.

Education: He holds a Masters of Business Administration (finance); He holds a Kenya advance certificate of education and also a Kenya certificate of education.

Experience: 2013 to-date chief officer finance and economic planning.
 Senior Management course KSG Mombasa

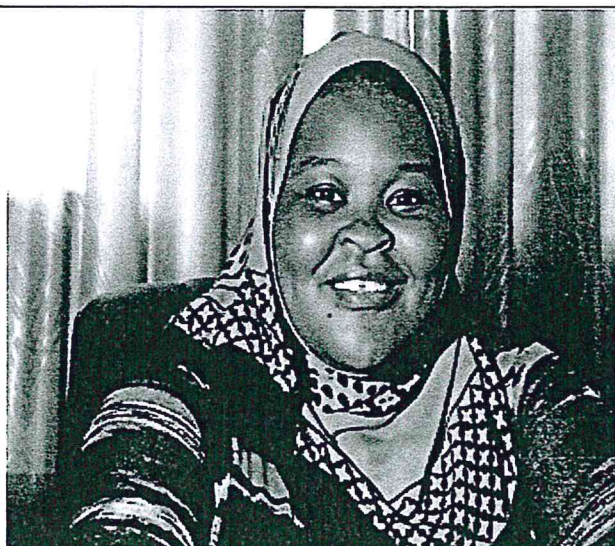
Strategic Leadership Development Programme KSG Nairobi

2011-2013: Town treasurer
 Town council of Kajiado.

2010-2011: Town treasurer
 Municipal council of Migori

2005-2010: Town treasurer
 Municipal council of Busia.

1990-2005: Accountant
 county council of Nakuru



HON. SAUMU BEJA MAHAJA - CECM
ENVIRONMENT AND NATURAL RESOURCES

Personal Details:

- o Date of Birth: 16th April 1989
- o Marital Status: Married

Education and Professional Qualification:

- o Master's degree in Environmental Studies Community Development, 2014- Date
- o Bachelor of Environmental Science, Kenyatta University, 2008 – 2012
- o Kenya Certificate of Secondary Education, (KCSE), Mwasere Girls High School, 2004 – 2007

Professional Trainings and Certification:

- o Project Planning and Management Training by East African Institute of Certified Studies
- o Geo-Spatial Database Development and Management Training at the Regional Centre


KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	<p>for Mapping and Resource Development Nairobi</p> <ul style="list-style-type: none"> Monitoring and Evaluation Training by East African Institute of Certified Studies <p><u>PROFESSIONAL EXPERIENCE</u> County Executive Committee Member Environment and Natural Resources Kwale County, November 2017 to Date Research Associate; Kenya Marine and Fisheries Research Institute (KMFRRI) –Kenya Coastal Development Project; May 2013 to October 2017; Project Management Assistant; Kenya Wildlife Service-Kenya Coastal Development Project; May 2012 -May 2013; Other roles performed Consultancy –Aga Khan Community Health Department; October 2015 to April 2016 Community health assessments on neonatal kit project.</p>
	<p>NURU MOHAMED MBOGAH – CO ENVIRONMENT AND NATURAL RESOURCES</p> <p>CAREER AND EDUCATION OVERVIEW:</p> <ul style="list-style-type: none"> June 2019 – Present – Chief Officer, Environment and Natural Resources at County Government of Kwale Jan 2018 – June 2019 - Water engineer and EIA associate at Manken Geohydrotech Consultants, Mombasa, Kenya. November 2017 – Present – PhD Candidate, University of Dar es Salaam 1st September 2015 – August 2016 - Director of Programs – PDF Tanzania. October 2013 – August 2015 (MSc.)- Masters in Water Resources Engineering at the University of Dar es Salaam-Tanzania MSc. Dissertation - Defining Onset and End of Rainy Seasons in Tanzania. 2007 – 2013 (BSc. Hons) - Bachelor of Science in Water and Environmental Engineering. <p>QUALIFICATION</p> <ul style="list-style-type: none"> Master of Science in Water Resources Engineering University of Dar es Salaam – 2015 Certificate in Computer Maintenance and Networking Technology – Technical University of Mombasa - March 2007. <p>PROFESSIONAL EXPERIENCE</p> <ul style="list-style-type: none"> Water Engineer, Draughtsman, AutoCAD expert at Aldis Engineering Consultants. <p>Responsible for the design of plumbing layouts for civil works, design of water treatment plants and waste water</p>




KWALE COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

	<p>management systems for construction buildings. Also, sketch electrical and mechanical works for construction projects.</p> <ul style="list-style-type: none">• I also worked hand in hand with renown architects and Quantity Surveyors in Mombasa during this period.• Program Director at PDF (People's Development Forum) Tanzania. <p>Responsible for the management and support of project teams and reporting in achieving a better welfare for the community. Manage a mutually agreed upon portfolio of allies and donor relationships and advocating WASH strategies to policy makers to achieve organization goals and much more duties.</p>
	<p><u>HON. FRANCIS GWAMA MWATSAHU - CECM HEALTH SERVICES</u></p> <p>Health Systems Management Specialist with 18 years' experience. Holder of master degree in Master of Science in Health Systems Management from Kenya Methodist University and PhD (Candidate) in Public Health, Jomo Kenyatta University of Agriculture and Technology, Mombasa, Kenya. On 23rd October, 2017 was appointed as County Executive Committee Member (CECM) –Health Services, County Government of Kwale. In addition to the functions provided under Article 183 of the Constitution, as a county executive committee member, he supervises and co-ordinate the administration and delivery of healthcare services in the county and all decentralized units and agencies. The CECM-Health Services; actively participates in the inter-governmental collaborations in Health Systems Management.</p> <p>Achievements</p> <p>Operationalization of Healthcare Service delivery Units: Intensive Care Unit (ICU), CT-Scan in Msambweni County Referral Hospital by April, 2018</p> <p>Increased the number of health workforce from 485 in 2013 to 1627 by June, 2019, including the increase of nurses from 210 to 484 in the same period. Health facilities increased from 69 in 2013 to 112 in June, 2019. Constructed, equipped and operationalized 26 new Maternity Units, thus increase access to Maternal/Child healthcare services.</p>

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	<p><u>MR. NASSIB OMAR NYAHI CEC MEMBER</u></p> <p><u>TOURISM AND ENTERPRISE DEVELOPMENT</u></p> <p>Education and professional profile Graduated from Kenyatta University with a degree in hotel management and also did his masters in Hotel management from Kenyatta University.</p> <p>Work Experience He has a wealth of experience in the tourism industry and also was a foreign language teacher at Waa High School before Joining Kwale County as a CECMember.</p>
	<p><u>CPA HASSAN NGALAA CHUPHI</u> <u>CHIEF OFFICER TRADE & ENTERPRISE DEVELOPMENT</u></p> <p>Mr Ngala holds an MSc in Project Management from JKUAT and BCOM (Accounting) from JKUAT, CPA (K) and a Member of ICPAK.</p> <p>Previously worked for: African Digital Networks DRC Congo, Liquid Telecoms and Lamu Teachers SACCO.</p>
	<p><u>MR. RAMADHAN BUNGALE - CECM</u> <u>COMMUNITY DEVELOPMENT, YOUTH AND WOMEN EMPOWERMENT AND SOCIAL SERVICES</u></p> <p>He is a graduate from the university of Nairobi with a Master's in Business Administration and a Bachelor's Degree in Education Arts, Accounting and Economics. He has wealth of experience in Public Policy and Administration, Monitoring and Evaluation and Project Management. He is currently pursuing a course leading to a Certified Secretary through KASNEB</p> <p>Prior to becoming a CECM, He served as Chief officer Trade and cooperative development, Regional Coordinator Coast and a Fund Manager under the now called National Government Constituency Development Fund Board.</p>

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



**MS FRANCISCA KILONZO: CHIEF OFFICER
COMMUNITY DEVELOPMENT, YOUTH AND
WOMEN EMPOWERMENT**

Holds a bachelor of commerce degree (finance option) from the University of Busoga. Prior to the appointment as the chief officer social services, she served as the ward administrator Kubo south with wide experience in Administration and governance. Francisca is also the acting livelihood coordinator for the world bank funded project Kenya water, security ,climate and resilience project(KWSCR) under the Mwache Dam



**HON. BAKARI HASSAN SEBE - CECM
FINANCE, EXECUTIVE SERVICES AND
ECONOMIC PLANNING**

PAST WORK EXPERIENCE

Finance & Administration Manager

Bluebird Aviation-Wilson Airport, Nairobi, Kenya

Finance & Administrative Officer

Kenya Alliance for Advancement of Children Rights (KAACR)

Accountant

National Fund for the Disabled of Kenya (NFDK)

Education

Eastern & Southern Africa Management Institute (ESAMI) and Maastricht School of Management (MsM), The Netherlands

Master's in Business Administration (MBA)

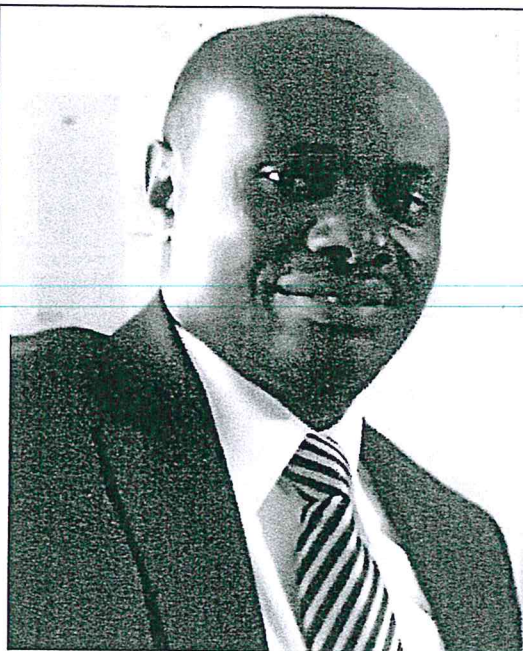
2005 – 2007

Kenyatta University

Bachelor of Commerce (Accounting)

1993 - 1997

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



**CPA ALEX ONDUKO - CHIEF OFFICER
FINANCE, EXECUTIVE SERVICES AND
ECONOMIC PLANNING.**

Date of birth: 22nd December 1969

Qualification: Certified Public Accountant of Kenya.

Education: He holds a Masters of Business

Administration (finance); He holds a Kenya advance certificate of education and also a Kenya certificate of education.

Experience: 2013 to-date chief officer finance and economic planning.

Senior Management course KSG Mombasa

Strategic Leadership Development Programme KSG Nairobi

2011-2013: Town treasurer

Town council of Kajiado.

2010-2011: Town treasurer

Municipal council of Migori

2005-2010: Town treasurer

Municipal council of Busia.

1990-2005: Accountant

County council of Nakuru



**MR. MANGALE MUNGA NDEGWA - CEC,
EDUCATION, RESEARCH AND HUMAN
RESOURCE DEVELOPMENT.**

He is a holder of bachelor's degree in Education from Kenyatta University.

He attended teachers training college before joining the university and he has attended series of management courses all through his career.

Before appointment as the C.E.C in charge of Education in Kwale County Government he was the chairman Kenya National Union of Teachers (KNUT) coast region and executive secretary Kenya National Union of Teachers (KNUT) Kwale County.

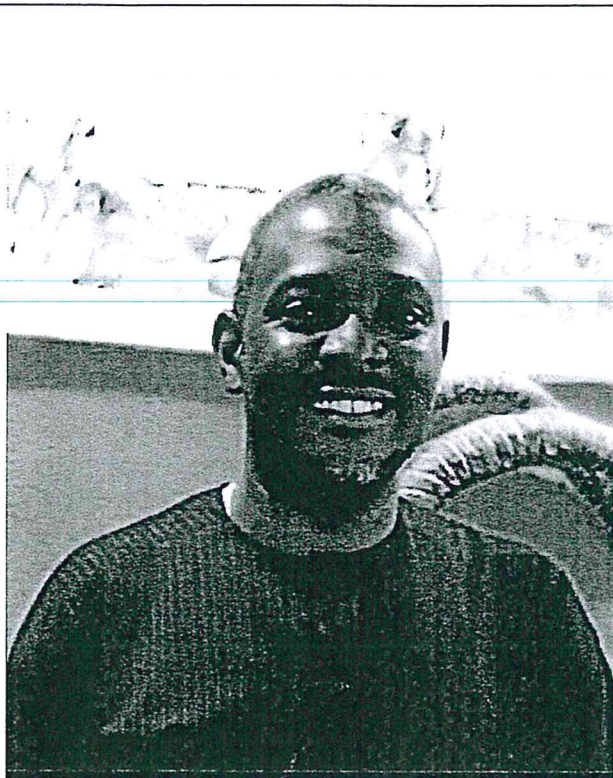
Initially he was the executive Secretary Kenya National Union of Teachers (KNUT) Msambweni branch.

He has been in the education sector for seventeen years before the appointment and served as an administrator in education for more than five years.

He grew through the education system and promoted learning of Mathematics and Kiswahili in Msambweni Sub County.

Have also been promoting sports especially volleyball in Kwale County.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

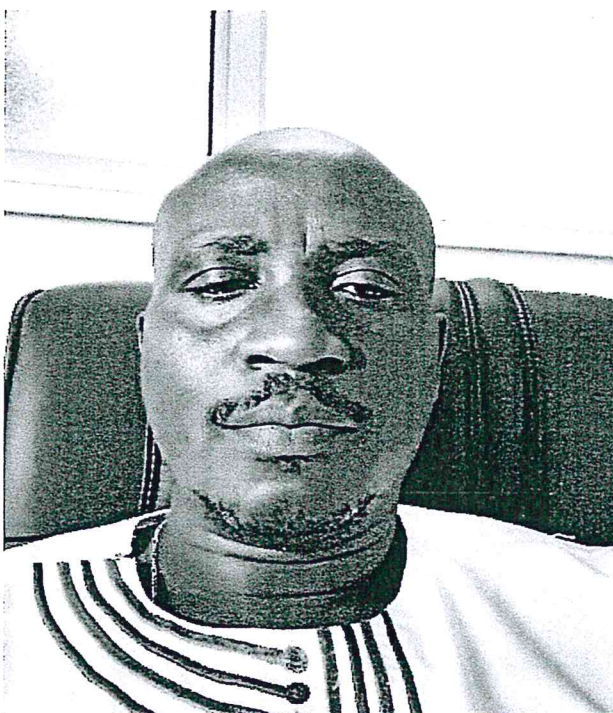


**JUMA MWAGUTA NZAO – Ag. CHIEF OFFICER
EDUCATION**

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

Juma Nzao graduated from the University of Nairobi in 2002 with a Bachelor's Degree in Education and later completed his Masters of Science Degree in Governance and Leadership in 2018 at Jomo Kenyatta University of Agriculture and Technology. He has 3 years' experience in the teaching profession (2002-2005), 11 years' experience in development administration having worked for ActionAid International and Plan International in different capacities i.e. Programme Assistant, Programme Facilitator, Project Officer, Programme Coordinator, and Programme Manager from 2006 to 2015.

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



HON. MARTIN K. ANYANGE:CECM WATER

Martin K. Anyange holds a BSC degree in Mechanical Engineering from the university of Nairobi.

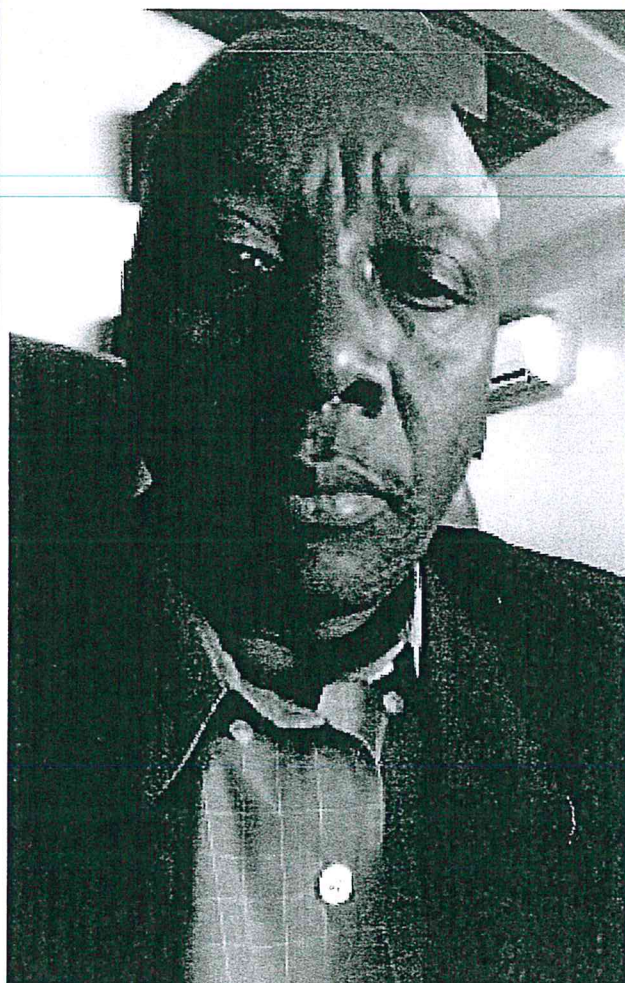
He has worked in various capacities over the last 26 years. Mainly in factory management, project execution and management but extensively in petroleum operations.

He has received vast training in petroleum operations and management both in Europe, Asia and other African Countries under the shell leadership and exchange programme.

Hon. Martin has also served as the East African logistics coordinator for Kenya Shell Ltd and acquired valuable experience in logistics and problem solving techniques.

He joined the Kwale County Government in July 2019 as the CEC member for water services.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



MR. MUSYOKI - CHIEF OFFICER WATER

Munyao Musyoki Muthuka holds a Master degree in Science & degree in Geology and has had extensive experience in managing projects and programmes over the last twenty years.

He worked in administrative positions with Aga Khan Foundation-Coastal Rural Support Programme, Mariakani and Coast Development Authority as the head of Water Department. He developed Planning and design facilitation, coordination and implementation of water resources development and management programmes and projects in 8 districts, Kwale, Taita Taveta, Mombasa, Kilifi, Malindi, Tana River, Lamu and Ijara (in North Eastern Province). He oversaw day to day duties involve provision of technical and advisory support to communities, local CBOs and NGOs in the Region on issues regarding water development and capacity building

He was also the WASH manager consultant at Kwale School Wash Project. He has been responsible for Implement and evaluate the performance of the program, specifically developing, implementing and monitoring field-based WASH work plans; overseeing administrative and logistical support functions and ensuring that appropriate supervision systems and protocols are in place and adhered to; compilation of Project Performance Reports, monthly and annual for both Aga Khan Foundation and the Donor/Funding Agency.




HON. HEMED MWABUDZO - CECM WATER

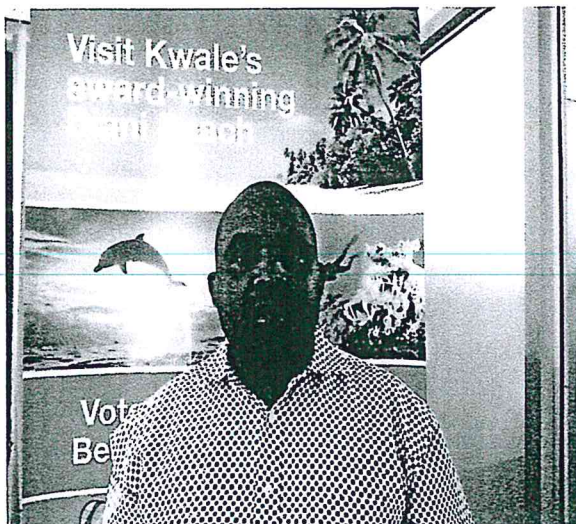
AND INFRASTRUCTURE

Hemed Mwabudzo holds a bachelor's degree in arts and has had extensive experience in managing projects and programmes over the last twenty years. He worked in administrative positions with the Ministry of Labour and Coast Development Authority for 8 years and as business facilitator/coordinator with Coast Development Authority and Aga Khan Foundation for over ten years. He has had extensive business development training in Israel and Kenya besides exposure in several other countries of the world. He has expertise and extensive experience in organizational and business development. For 15 years he has been a program officer and programme coordinator in 2 different organizations supervising

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	<p>sub-sector/value chain analysis and implementation of market development interventions in the cashew nuts, marine fisheries, coconut, indigenous chicken, meat goat and honey value chains/sub-sectors. He has worked with consultancy firms to undertake in-depth market studies for some of the commodities and organized market linkages which resulted into business transactions worth millions of shilling to date.</p> <p>At the same time, Hemed has been responsible for general projects and programmes coordination for long, he has managed and coordinated development funding from USAID, DANIDA, and CIDA among other donors in different capacities. He is experienced in project design, monitoring and evaluation and has served as programme Coordinator of Coastal Rural Support Programme (a project of Aga Khan Foundation) and had successful experience in managing a multi-input and multi donor development programme.</p>
	<p><u>MR. ALI JOTO MWACHIRUMBI-CHIEF OFFICER,ROADS AND PUBLICS WORKS</u></p> <p>Professional information.</p> <ul style="list-style-type: none"> • Bachelor of Construction Management, Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya, 2012 (Second class honours upper division) • Green Building Accredited Professional, Green Star, South Africa, Exams in August 2019 • Microsoft Certified Professional, Microsoft corporation, February 2018 • Project Management Professional, Project Management Institute, USA, August 2016 (PMP number; 1953303). <p>Work Experience.</p> <ul style="list-style-type: none"> • He served as Projects Manager Wood stone Limited – Nanyuki, Kenya, June 2016 – October • He served as Assistant Project Manager at Trax Kenya Limited – Nairobi, Kenya, Jan 2015 –May • He also served as Project Cordinator at Trax Kenya Limited – Nairobi, Kenya, Projects Engineer <p>He also served as Project Engineer at JCB Ventures (K) Ltd – Mombasa, Kenya July 2012 to Feb 2013</p>

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



MR. ANTHONY MWAMUNGA - CHIEF OFFICER TOURISM AND INFORMATION TECHNOLOGY

Education and professional profile

Graduated in 1999 with bachelor's degree in Information & Media Technology Moi University
 Attained ITIL (Information Technology Infrastructure Library)

Attained CCNA 2001

Work Experience

December 2014 to Present: Kwale County Government

Position: Chief Officer – Tourism, Investment & ICT

March 2008 to November 2014: Mombasa Water & Sewerage Company Limited

Position: Head of ICT

March 2006 to February 2008: Ansellia Holdings Limited /Playwin

Position: Head – Network Operations Center.

March 2004 to Feb 2006: Constitution of Kenya Review Commission – CKRC

Position: Programme Officer - ICT

January 2001 to February 2004: Pwani Telecomms Limited

Position: Head of Customer Support

May 1999 to December 2000: Swift Global Kenya Limited – Premier Internet Service Provider

Position: Customer Support Engineer.CHNOLOGY




MR. FESTUS SOMBO MDZOMBA - CHAIRMAN KWALE-COUNTY PUBLIC SERVICE BOARD

Mr. Festus Sombo Mdzomba, HSC is the chairman of the Kwale County Service Board, appointed by H.E the Governor of Kwale County on 15th October 2019 in conformity with Article 235(1) of the constitution of Kenya (2010) and section 57 and 58(1) (b) (c) (2) (3) and (4) of the county Government Act, 2012, and subsequent approval by the County Assembly for a period of six years non- renewable contract. He is the former Principal of Kwale high school who served from February, 2010 to June, 2018.

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

Mr. Festus Sombo Mdzomba became the Kenya Secondary School heads Association Regional

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	<p>Chairman Coast from 2013- 2018, Kenya Secondary Schools heads Association Chairman Kwale County 2011- 2018, Chairman Kenya Secondary Schools heads Association Kinango Sub- County 2007- 2010, Member of the Kwale County Education Board 2014-2018 and Chairman of the Kwale County Education Board 2019- to date.</p> <p>Mr Sombo, was awarded Head of States Commendation (Civilian Division) by H.E the President and Commander in Chief of the armed forces of the Republic of Kenya H.E President Mwai Kibaki on 12th December 2009.</p> <p>Mr. Sombo, is a holder of Bachelor's Degree in Education from Kenyatta University with Exemplary Performance, integrity and Commitment to assigned duties.</p>
	<p>ALI MABRUKI MWAGUTA – ASSUMING DUTIES OF THE BOARD SECRETARY.</p> <p>Mr. Ali M. Mwaguta is a Kwale County Government employee attached to the County Public Service Board as an Office Administrator with effect from 1st October, 2014.</p> <p>He was however deployed to perform the duties of the Board Secretary following the resignation of the substantive secretary Miss Victoria Tumaini from service with effect from 8th May, 2017.</p> <p>Prior to his deployment at the Board, Mr. Ali Mwaguta worked as an Administrative Officer in the defunct Town council of Kwale between 15th October, 1997 to March, 2013.</p> <p>During the new County Government dispensation, he was deployed as an Interim Sub-County Administrative Officer for Matuga, then as County Transport Manager and finally to the Human Resource department as a Human Resource officer before joining the Board.</p> <p>He is a Bachelor of Science degree holder in Human Resource Management from Moi University.</p>

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



MD:SLYVIACHIDODO:COUNTY EXECUTIVE
MEMBERCOMMITTEE MEMBER -PUBLIC
SERVICE AND ADMINISTRATION

Sylvia Chidodo Leli aged 43 is the County Executive Member, in the Department of Public Service and Administration. She was born on the 20th February 1977 in Mombasa County.

Qualifications

1997 – 2000 Bachelor's degree in International Relations at the United States International University (USIU).

She has a Master's degree in International Relations accorded to her in 2005 in USIU. Sylvia also has certificates in performance contracting and management course and strategic leadership Development program both from the Kenya school of Government. In addition to that she also has a certificate on Mwongozo training from the state cooperation advisory committee.

Experience


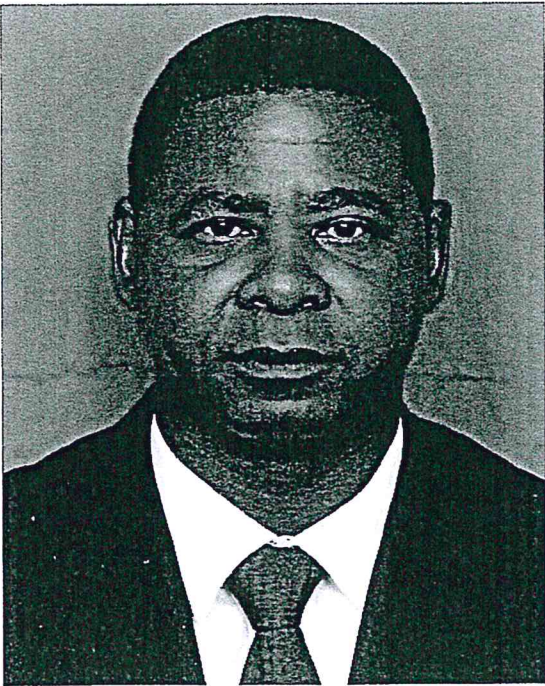
She has over 10 years' experience in the public service in different capacities in Government institutions. - The Truth Justice and Reconciliation Commission as the Regional Coordinator Coast and also at the Constitution of Kenya Revenue Commission as District Coordinator Mombasa. Sylvia currently is also the acting livelihoods Co-coordinator for a World Bank funded project for the Kenya Water, Security, Climate and Resilience Project (KWSCR) under the Mwache Dam.

Sylvia Chidodo also sits in various School boards in the County of Kwale and is also a board member of the Water Resources Authority.

Within the board of management of WRA she chairs the Resource Mobilization Committee and is a member of the Finance and Administration Committee.

Sylvia prides as being part of the formation of the new Constitution at the grassroots involvement and at the Bomas Conferences which eventually gave our County the new Constitution 2010.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	<p><u>JUMA MWAGUTA NZAO – CHIEF OFFICER - PUBLIC SERVICE AND ADMINISTRATION</u></p> <p>Mr. Juma Nzao was appointed as the Chief Officer in the Department of Public Service and Administration in February, 2020.</p> <p>Juma Nzao graduated from the University of Nairobi in 2002 with a Bachelor's Degree in Education and later completed his Masters of Science Degree in Governance and Leadership in 2018 at Jomo Kenyatta University of Agriculture and Technology. He has 3 years' experience in the teaching profession (2002-2005), 11 years' experience in development administration having worked for ActionAid International and Plan International in different capacities i.e. Programme Assistant, Programme Facilitator, Project Officer, Programme Coordinator, and Programme Manager from 2006 to 2015.</p> <p>In 2015, he joined Kwale County Government as a Project Officer for the Youth Action for Open Governance and Accountability project funded by the European Union in partnership with Plan International. Until his appointment as Chief Officer for the department of Public Service and Administration in Kwale County Government in June 2019, he served as a Project Officer at Kesho Kenya in Kwale.</p>
	<p><u>MR.MARTIN MWARO MANGI BAYA</u></p> <p><u>KULUWA: COUNTY SECRETARY</u></p> <p>Professional information.</p> <ul style="list-style-type: none"> • He holds a master's of Science in Human Resource Management from Jomo Kenyatta University of Science and Technology. • Bachelor of Arts in Sociology from Kenyatta University. • Higher National Diploma in Human Resource Management from Kenya Institute of Management. <p>Work Experience.</p> <ul style="list-style-type: none"> • He served as an information researcher with A.C.K. Church • In administration, he has served as a District Officer and District Commissioner for 15 years. • He was appointed the County secretary in February, 2014 after serving at an Interim position for one year (From February, 2013 to February, 2014).

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC, Finance and Economic Planning	Hon. Bakari Sebe
2.	Chief Officer Finance	Mr. Alex Onduko
3.	Head of Treasury	Mr. Vincent Mbiti
4.	Head of Supply Chain Management	Mr. Abdalla Maningi
5.	County Receiver of Revenue	Ms. Samira Swaleh
6.	Head of Budget	Mr. Athman Mwatunza

d) Fiduciary Oversight Arrangements

The county government has an established auditing and finance committee which was gazetted 29th June 2020.

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

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

The audit committee members are;

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

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

e) Entity Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box 43 – 80403
Kwale, Kenya
3. Equity Bank
P.O Box 167 -80403
Kwale-Kwale
4. National Bank
P.O Box 457-80400
Ukunda.
5. Cooperative Bank
P.O Box 568-80400
Ukunda.
6. SBM Bank
P.O Box 5287-80401
Diani

h) Independent Auditors

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

i) Principal Legal Adviser

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

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Kwale financial statements for the year ended 30th June 2020. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kwale County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include;

- 1) Automation of revenue collection system
- 2) Revaluing its valuation role with a hope to increase the tax payers base and overall revenue from land rates.

Financial Performance

a) Revenue

In the year ended 30th June 2020, the County had projected revenues of KShs 10,761,731,780 Consisting of KShs 325,000,000 from own sources and KShs 10,436,731,780 from other sources.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

A graphical representation of the revenue budget is as shown below:

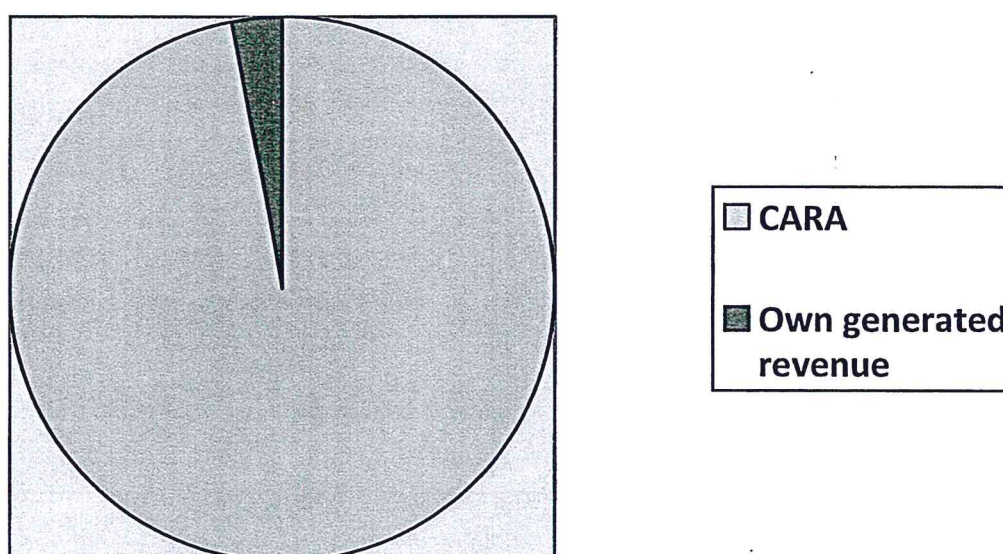
Figure 1: KWALE County revenue sources in FY 2019/2020

CARA revenues continue to form the largest part of our revenue budget, contributing approximately 97% towards our budget. Our own generated revenues formed 3% of our budget.

Out of the projected revenue, the County was able to realise KShs 8,535,930,393 in actual revenues, representing 97% performance. Own generated revenue was Kshs. 254,445,870 representing 3% of the budgeted amount. In the table below, we present an analysis of revenue performance during the year.

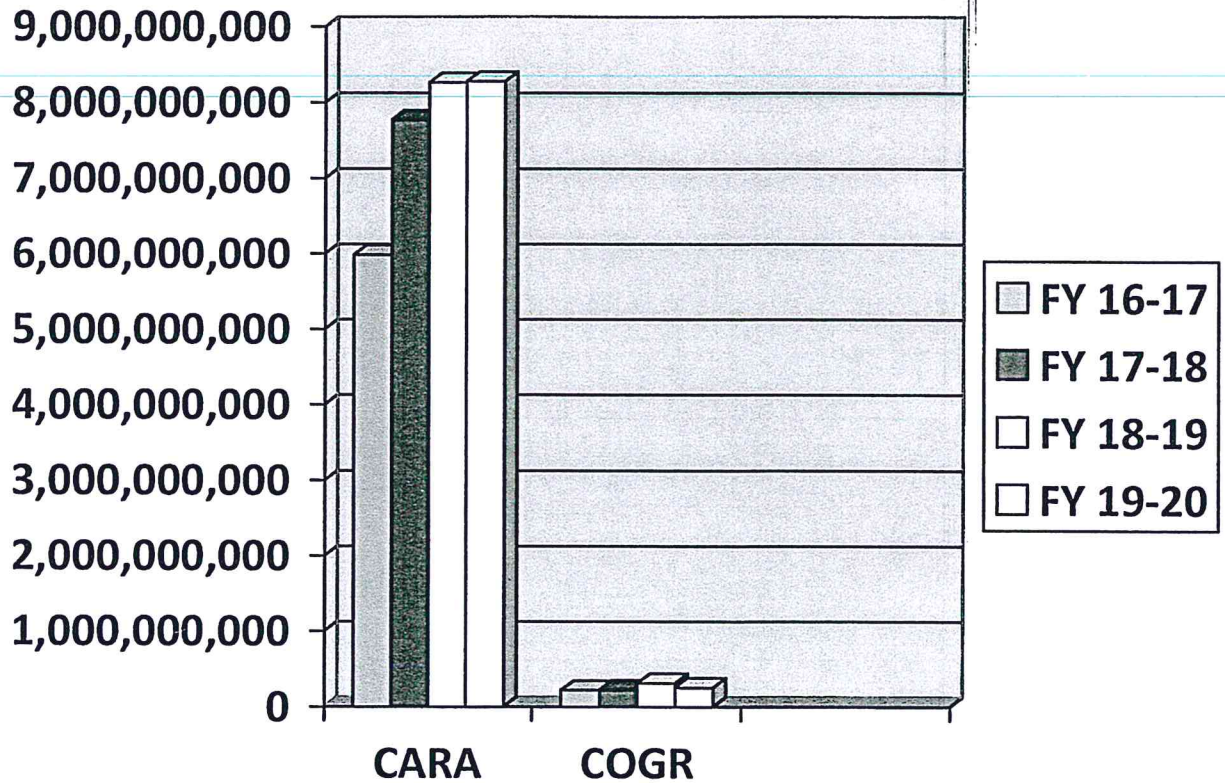
Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	10,436,731,780	8,281,484,523	79%
Borrowings	-	-	-
Own generated revenues	325,000,000	254,445,870	78%
Total	10,761,731,780	8,535,930,393	79%

Table 1: Revenue performance in FY 2019/2020



**KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020**

Revenue performance in FY 2019/2020



KEY

CARA- County Allocation of Revenue Act

COGR- County Own Generated Revenue

FY- Financial Year

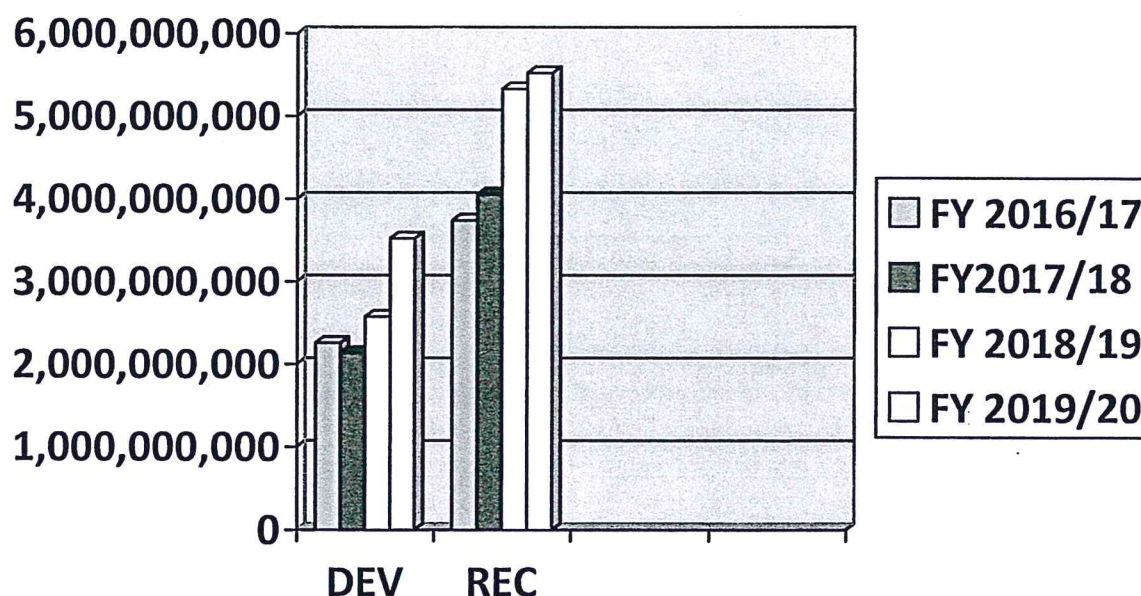
KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

b) Payments

The total expenditure for the year amounted to KShs 9,040,261,127. KShs 3,521,453,642 was spent on development expenditure while KShs 5,518,807,485 was spent on recurrent expenditure representing a ratio of 39:61 respectively.

	2019-2020	2018-2019	2017-2018	2016-2017
Development Expenditure	3,521,453,642	2,574,811,077	2,193,565,034	2,259,477,859
Recurrent Expenditure	5,518,807,485	5,327,593,484	4,586,465,109	3,745,250,953
Total Expenditure	9,040,261,127	7,902,404,562	6,780,030,143	6,004,728,813

Expenditure Analysis graph



KEY

FY- Financial year

DEV- Development expenditure

REC- Recurrent expenditure

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

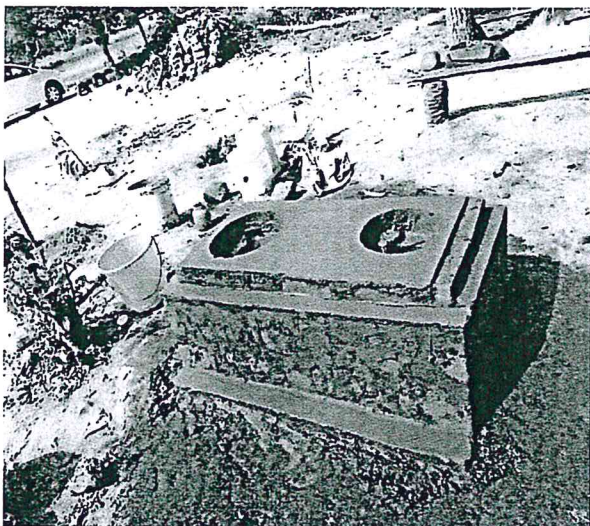
In the financial year 2019/2020, the county did a number of development projects in various sectors. Below is a sample of the projects;



Coconut seedlings



Citrus seedlings

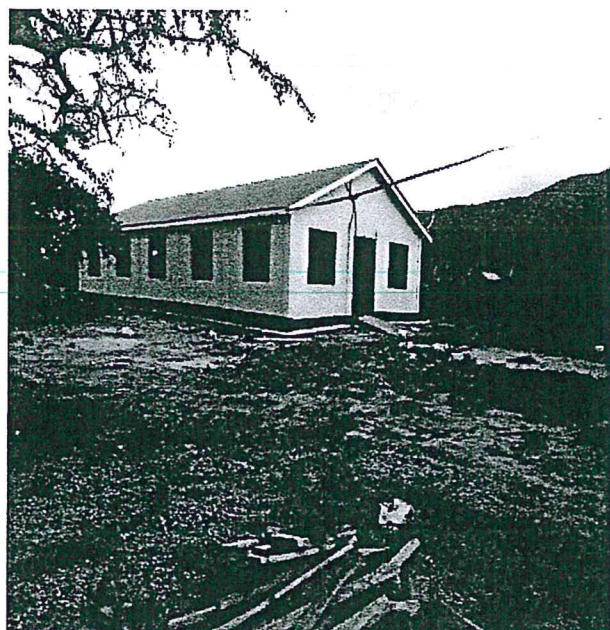


Energy saving Jiko constructed in Vingujini

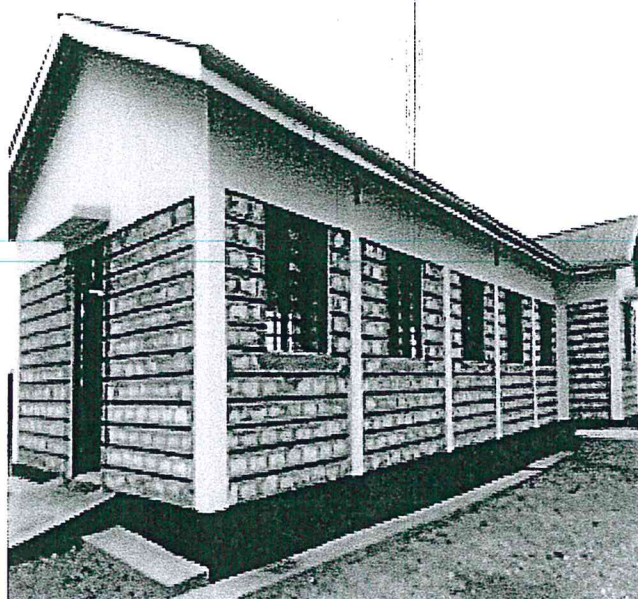


Maternity Complex at Msambweni Referral Hospital.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



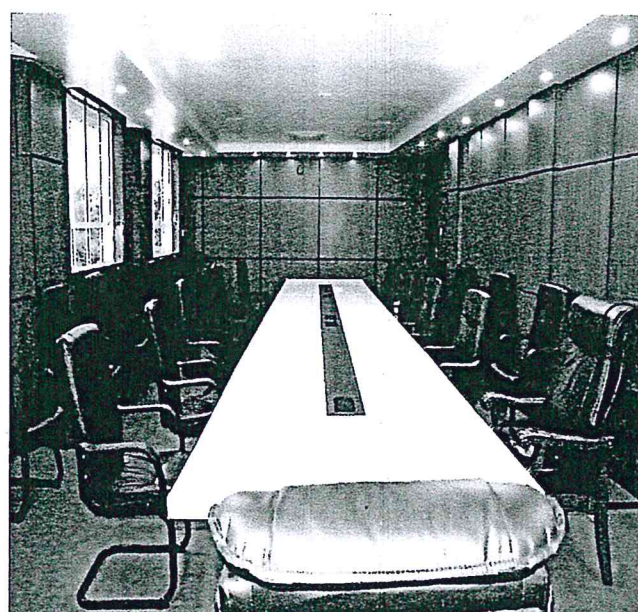
Hirai Rice Collection Centre



Malomani Social Hall



Fencing Of Kinondo Dumping Site

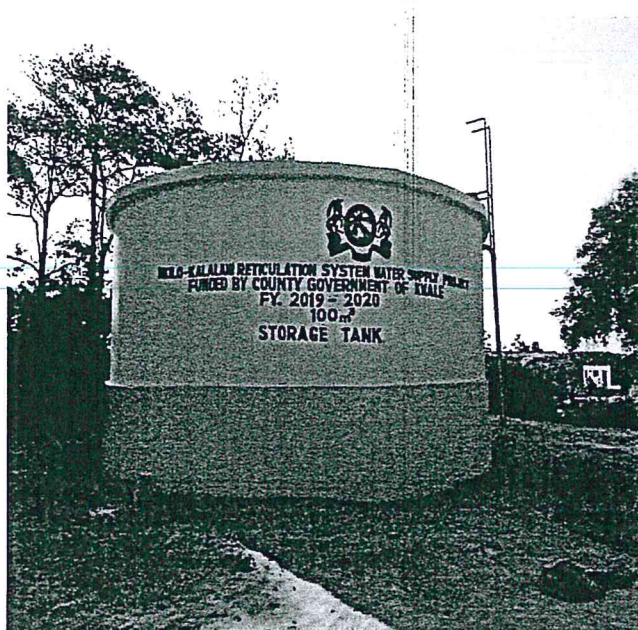


**County Headquarters Board Room of
H.E Governor Kwale County**

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020



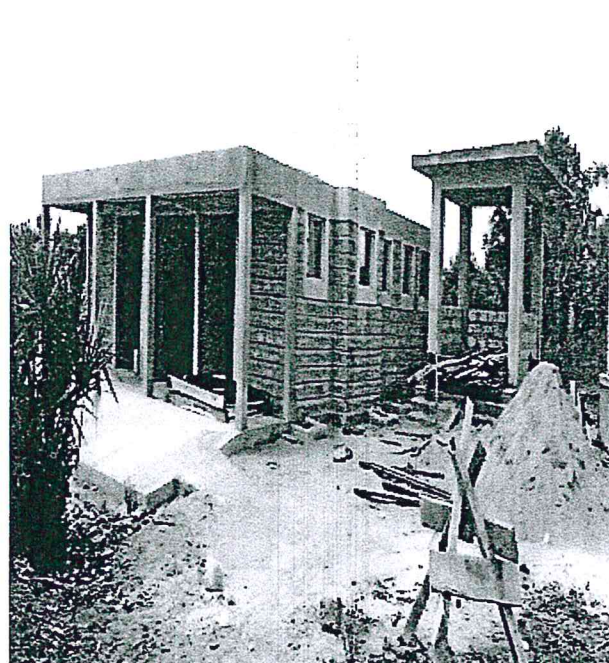
ECDE Training Collage



Mkilo Kalalani Reticulation system water supply project



Kinango Biashara Centre in Kinango Town



Guardroom, VIP washrooms and Generator room at Majimoto.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Other Project done in FY-2019-2020

- 1) Rehabilitation/Construction of Mgombezi dam in Vanga ward Proposed Borehole
- 2) Rehabilitation/ Construction of small dams & Pans (Lutsangani) in Mwavumbo ward
- 3) Rehabilitation/Construction of Mwangaraba dam in Kasemeni ward
- 4) Construction/ Rehabilitation of a small dam/ water pan (Kitondo dam, Ng'aza Matso village) in Ndavaya ward
- 5) Upgrade of county metropolitan area network
- 6) Installation of local area network in samburu subcounty hospital
- 7) Installation of local area network in tiwi rural hospital

c) Cash flows

In the FY 2019/2020, we have had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. The cash and cash equivalents decreased from KShs 2,944,711,016 as at 30th June 2019 to KShs 2,532,888,232 as at 30th June 2020.

d) Accounts receivables

Imprest management is a critical area of focus in Kwale County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that we have improved on imprest management and that we have no outstanding imprests as at 30th June, 2020.

e) Outstanding Commitments

Outstanding commitments have increased from KShs 2,484,289,495 to KShs 2,734,050,576. The raise has largely been as a result of late disbursement of funds from National Treasury hence delays in settling suppliers. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Kwale County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2019/2020. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

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

- i. The delay in IFMIS system {i-sourcing} delayed the procurement procedures subsequently affected the County's expenditure absorption rate. It was recommended to continue using Auto- creation in the system.
- ii. Late disbursement of funds by National Treasury due to the adverse economic conditions caused by the Covid-19 pandemic.
- iii. The County experienced delays in project implementation due to government restrictions on movement of goods and people. Most contractors were either unable to access their sites or materials to execute the projects.
- iv. The county also had to reorganise the budget to raise funds for Covid-19 interventions through a supplementary budget

Conclusion

FY 2019/2020 was a good year in general. Good progress was made and the momentum has been created to enable Kwale County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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



HON. BAKARI SEBE
County Executive Committee Member for Finance and Economic Planning
County Government of Kwale

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The 2019-2020 budget was informed by the Kwale County Integrated Development Plan (CIDP0 2018-20220), whose theme is, continuing kwale's transformation together. The CIDP has identified seven key strategic development objectives through a participatory process and is deeply grounded in the collective aspiration of kwale people, the Big four Agenda of the National Government and the Governors Manifesto.

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

The plans strategic objectives are;

- a) Enhance good governance and active citizen participation in county programmes;
- b) Promote shared economic prosperity and transformation of citizens lives;
- c) Enhance provision of basic infrastructure for effective service delivery;
- d) Promote environmental conservation and sustainable use of natural resources;
- e) Improve productivity in agriculture and overall food and nutrition security;
- f) Promote accessible, quality and responsive health care services for all;
- g) Improve institutional development, transformation and innovation; and
- h) Promote prudent financial management, sustainability and resilience.

Progress on attainment of Strategic development objectives:

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

3061 FINANCE AND ECONOMIC PLANNING				
Department	Objective	Outcome	Indicator	Performance
Administration	Promote compliance with laws and policies of the county	Increased compliance with laws and policies of the county	Number of Manuals and Reports develop	
	Provide transformative	Increased teamwork among	Number of Mentees	

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	leadership in policy formulation	departments and efficiency		
Internal Audit	To enhance quality and timeliness of Assurance reports	Increased efficiency in production of reports	Number of Policy and assignment reports	
Revenue	To broaden the revenue base through identification and classification of revenue sources.	Increased revenue collection	Number of bills	Revenue Automation System
	To develop efficient and effective internal control revenue management systems	Reduced revenue loopholes	% revenue loss	Revenue Automation System
Procurement	To develop and maintain an efficient inventory management system	Increase efficiency in acquisition and disposal of assets	Number of survey reports %loss of departmental assets	Valuation of asset
Budget	To coordinate planning and budgeting process in the county	Increased in citizen participation in ADP	Number of ADP done	ADP
Treasury	To enhance prudent exchequer management practices	Increased payment to suppliers and contractor	Number of payments done	
3062 AGRICULTURE				
Department	Objective	Outcome	Indicator	Performance
Agriculture livestock and fisheries	1.Enhance agricultural productivity	1.Food security 2. improved household income	Increased crop yield	Improved yield of maize, increased of acres ploughed, Drought tolerant seed tonnage distributed

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	2. Promote livestock production and improve on livestock products and by products	3. employment creation	Increase livestock productivity	Improved beef stock quality, Increase honey production
	3. To improve fish production		Increase fish area	Increase in the number sea-weed farmers, Number of fishing boats with fishing accessories procured
3063 LAND				
Department	Objective	Outcome	Indicator	Performance
Environment and Natural resources management	To improve, conserve and protect natural resources	Increased conservation of trees and protected natural resources. Increased no. of households using energy saving jikos, reduced emission and respiratory illness, reduced consumption of firewood	15,000 trees planted in schools 3 sensitization meetings conducted in Matuga, Msambweni & Lungalunga sub counties. 1 water catchment area (Mkurumudzi) restored, 1 group sensitised on environmental conservation, 120 jikos distributed	In FY 19/20 we increased tree cover from 6.8% to 7%. Increased savings due to reduced firewood consumption. Increased no. of energy saving jikos distributed.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	To ensure planned development	Increased public safety and security. Guided growth and development. Controlled development	A county spatial plan prepared 24 No. of sensitisation meetings for the 12 urban development plans prepared.	Increased revenue due to controlled development. Increased no. of investors. Increased planned urban centres
			12 No. urban development plans prepared One GIS data base established	
	To resolve all land issues in the county	Reduction of land related issues. Increased land ownership.	Arising land related conflicts resolved	Reduced land disputes
	To improve service delivery	Increased access to land information	An established GIS and land information management centre	Reduced time of access to land information
3064 HEALTH				
Department	Objective	Outcome	Indicator	Performance
Health Services	a) To enhance quality and affordable diagnostic and treatment services.	Increased access to affordable services and diagnostic treatment.	% increase of access to affordable services	In FY 19/20 we increased Operational Dispensaries by 16%. Deri, Muungano, Miguneni and Chilumani have been operationalized.
	To Improve Community Strategy and health services.	Improved community health services.	% improve functional community health services.	Increased number of health work force by 3%. Doctors increased from 56 to 63.
Health Services	To improve Provision of Essential Health Medical Drugs at	Improved provision of Medical drugs to Hospitals and	% improve of medical drugs to Hospitals and facilities.	County Received EMMS orders for the hospitals and facilities.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

			boards and Audited accounts	established boards of mgt	
3067 COMMUNITY					
PROGRAM	SUB-PROGRAM	OBJECTIVE	OUTCOME	INDICATOR	PERFOMANCE
Culture and Social Services	Policy and legal framework development	Draft laws to establish guidelines and best practices for programs in culture and social services	Regulated and guided cultural development	Existence of a sector action plan	Sector working plan established
				Policy and legal framework	Culture policy is at second reading in the county assembly
	Cultural infrastructure development	To provide amenities and facilities for cultural and social development	Improved conservation of County’s cultural heritage	Number of cultural centers developed	Indoor amphitheatre renovated
	Cultural competition	To identify, nurture and manage talents on culture and heritage	Improved competitiveness and enhanced cultural development	Number of county wide competitions held	Culture competitions held and county teams participated in National Competitions .
				Number of studies undertaken and shared	Not achieved
	Cultural shows and exhibitions	To preserve and protect our diverse positive culture and heritage for enhanced socio economic development	Increased awareness on culture and improved cultural development	Number of shows and exhibitions held	Not achieved
	Social services infrastructural development	To provide efficient and sustainable facilities and amenities for	Contributing to conservation of information related to Kwale peoples	Number of community library developed	Matuga Library of Kshs 15,177,056 under constructions
				Number of	Cultural centre

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		amenities for sports	development		construction
				Number of sports fields rehabilitated	21 Sports fields were levelled at a cost of Kshs 58,637,325
				Number of academies established	Not achieved
	Sports, arts and talent competition	To identify, nurture, develop and manage talent at pro level	Improved competitiveness	Number of sports competitions held	Ballgames were held at a cost of Kshs 15,352,274
				Number of teams participated	Total number of 2540 teams engaged
				Number of disciplines involved	5 disciplines of football, volleyball, athletics, martial arts and rugby supported
	Support services	To promote various sports disciplines	Enhanced support to teams	Amount of support in Kenya shillings	Total of Kshs 8,338,313 used in support
Community empowerment	Youth, women and PWDs fund	To improve livelihoods of vulnerable and marginalized members of the community	Enhanced empowerment	Amount disbursed	Not disbursed
				Number of groups supported	No groups supported
	Gender mainstreaming	To ensure that County Departments and other institutions operating in the county adhere to policy and legislation on issues of Gender	Improved inclusivity in decision making	Number of groups sensitized on gender issues	Not achieved
				Number of gender based training done	Not achieved
			Policy on gender issues developed	Number of policies formulated and approved	Not achieved

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	Disability mainstreaming	To ensure that County Departments and other institutions operating in the county	Improved inclusivity in decision making	Number of sensitization forum held	Not achieved
		adhere to policy and legislation on issues of Disability mainstreaming	Improved welfare	Number of wheelchairs procured	Not achieved
	Civic education and public participation	To enhance involvement of the citizens in County and National Government programs.	Informed citizens	Number of policies formulated and approved on civic education	Not achieved
				Civic education units established	Not achieved
				Number of sensitization meetings held	Not achieved
				Number of citizen feedback forums	Not achieved

3069 EDUCATION

Department	Objective	Outcome	Indicator	Performance
Education	Strengthen school governance and management.	Improved administration and management of Ecde and youth training programmes	% rates of transition and enrolment	In FY 19/20 we Established BOM in all the 39 y VTCs and 850 ECDE centres
	Support needy students.	Bursaries provided to needy students	% Number of needy students transitioning from primary to Secondary and to Tertiary levels of education	Ksh 287,681,691 was spent on 22,569 No. of needy Students for Secondary Education and Ksh 90,731,952 was spent on 5,000 No. of needy students Tertiary for

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

				education
Education	Sensitize the community on the benefits of education and training.	Increased community participation in ecde and VtCS programmes	Inceased rate of community involvement in ecde and vtcs programme	Increased attendance rates of Bom meetings
Education	Provide adequate teaching/learning resources.	Instructional materials provided to ecdes and youth training centres	% Number of ECDE and VTCS centre benefitting	20 and 15 Million was spent to purchase instructional matirials for ecde and vtc respectively
Education	Establish vocational training institutions and Ecde Centres in every ward	ECDE and VTCS centres established and equipped	%Number of ECDE and VTCs centres established and equipped	4 Child friendly ECDE Centres constructed to completion while 61 are still in progress.

3070 WATER

Department	Objective	Outcome	Indicator	Performance
Water Services	To Assess, survey and design of water services. Supply systems.	Increased Design reports	5 No. of planned reports produced.	In FY 19/20 there has been a 100% increase in designing reports.
	To Construction and maintenance of water pipeline systems.	Increased construction of Water pipelines	56 Number of kilometers of water pipeline constructed	There has been a 93% achievement in pipeline constructions.
	To Develop borehole water supply systems.	Increased No. of Boreholes drilled.	55 No. of Boreholes Drilled.	There has been a 91% achievement in Boreholes drilled
	To Develop/ Construct of Surface water supply systems (Springs, Dams and Water Pans)	Increased of Dams and Water Pans constructed.	13 No. of Dams and Pans Constructed.	There has been a 100% achievement in Dams constructions.
	To Construct and maintenance of Rain Water Harvesting	Increased of Rain water harvesting structures constructed.	1 no. of Rain water harvesting systems constructed.	There has been a 100 % achievement in Rain Water Harvest constructions.

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	Systems in communities, schools and health facilities.			
3071 ROADS AND PUBLIC WORKS				
Department	Objective	Outcome	Indicator	Performance
Roads and Public Services	Upgrading of County Access Roads	Increased accessibility and connectivity	Kms of roads constructed / rehabilitation	Increased motorable and passable roads by 90%
	Regular Maintenance of County Roads Network	Improved and quality road network	kms of roads cabro paving	Improved in several kms of roads being cabro-paved
	Rehabilitation of Roads ,Drainage and Bridges	Improved county transport connectivity, improved drainage system	% of towns with improved drainage system	There has been a 90% achievement in drainage system improvement
	Designing , Supervision and Rehabilitation of County Government Buildings	Improved access and public service delivery	% of county Government buildings improved,	There has been a 100% in county Government buildings occupancy
	To provide adequate Lighting along county Streets	Functional Street lights and Floodlights installed	% of urban roads with Street lights and crime rate	There has been a 90 % street lighting leading to low crime rate
3072 ICT				
Department	Objective	Outcome	Indicator	Performance
Tourism Promotion and ICT	To automate Service Delivery ,set up Fibre optic cable and Connectivity to global standards	Increased public use of internet in tendering process and Financial management	70%of automated systems developed and adopted. Most of county offices accessing Internet.	In FY 19/20 we increased connectivity to Hospitals in the subcounties by 80% the following Hospitals were Connected, Kwale ,Kinango Msambweni Lunga Lunga and SamburuTiwi Rural
	To develop and	Increased public	60% reduction of	Street lighting was

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	maintain street and security lighting infrastructure	safety and security	crime	undertaken in UKUNDA ward and there has been 60% reduction in crime
	To market Kwale as an Ideal Tourism destination	Increased public awareness of the County both nationally and Internationally.	5% increase in Hotel Bed Occupancy	There was Covid 19 pandemic that affected the Tourism ecomic sector in the whole country

3073 CPSB

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

N/B Data and information provided here should be verifiable against the CIDP

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

The County has projects implementation was greatly affected by the Covid -19 Pandemic in the second half of the year. Most of the County programs and projects were deferred and great focus given to fighting the pandemic. This has resulted in low Development budget absorption rate.

To minimize the Impact economic impact of the pandemic to citizen, The County rolled out a number of measures;

- The County gave out a waiver of Interest and penalties to all business operating within the county to cushion them from the adverse economic impact.
- Hospital Charges were waived in all the county Hospitals and citizen were offered free health services
- The County offered food reliefs and Supported in the National government Kazi Mtaani program which Involved Cleaning and enhanced Waste Management programs

All the above Intervention affected the amount of county own source revenue generated by the County and the implementation of the Budget.

2. Environmental performance

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

Among these are;

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

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

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

3. Employee welfare

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

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

4. Market place practices-

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

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

KWALE COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

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

5. Community Engagements-

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

KWALE COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury of shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

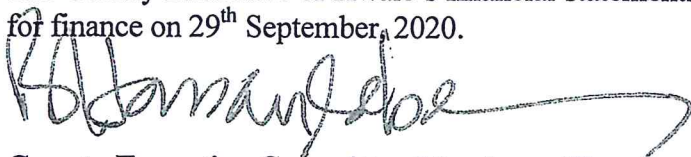
The County Executive Committee (CEC) member for finance of the County Government of Kwale is responsible for the preparation and presentation of the County Executive of Kwale's financial statements, which give a true and fair view of the state of affairs of the County Executive of Kwale for and as at the end of the financial year ended on June 30th, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Executive of Kwale; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Executive of Kwale; (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 Executive of Kwale's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive of Kwale's financial statements gives a true and fair view of the state of the County Executive of Kwale's transactions during the financial year ended June 30th, 2020, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive of Kwale which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive of Kwale has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive of Kwale's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Executive of Kwale's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive of Kwale's financial statements were approved and signed by the CEC member for finance on 29th September, 2020.



County Executive Committee Member – Finance

