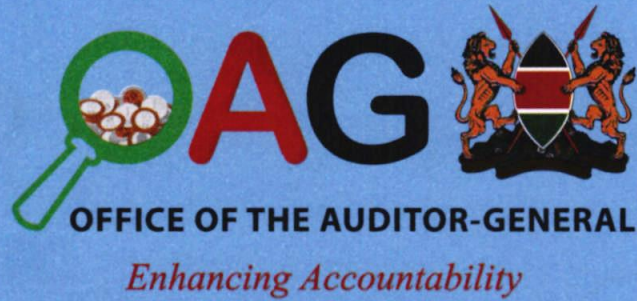


REPUBLIC OF KENYA



**REPORT**



**OF**

**THE AUDITOR-GENERAL**

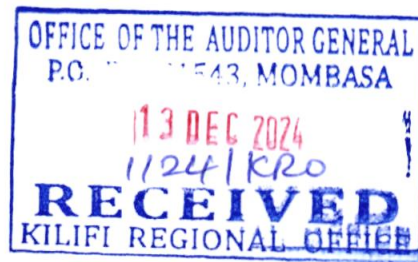
**ON**

**COUNTY EXECUTIVE OF KILIFI**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

| PAPERS LAID        |                     |
|--------------------|---------------------|
| DATE               | 25/2/2025           |
| TABLED BY          | Sen Majority leader |
| COMMITTEE          |                     |
| CLERK AT THE TABLE | Muham               |





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**COUNTY GOVERNMENT OF KILIFI**  
**COUNTY EXECUTIVE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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



*County Executive of Kilifi*  
*Annual Report and Financial Statements for the year ended June 30 2024*

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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

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

### **b) Glossary of Terms**

|                      |                                                               |
|----------------------|---------------------------------------------------------------|
| Fiduciary Management | The key management personnel who had financial responsibility |
|----------------------|---------------------------------------------------------------|

## **2. Key Entity 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. The County Executive is comprised of the following departments:

| <b>No.</b> | <b>Department</b>                                                                                 | <b>Major Responsibility</b>                                                                                                                                                                    |
|------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.         | Finance and Economic Planning                                                                     | Management of County Treasury and Planning                                                                                                                                                     |
| 2.         | Office of the Governor and The County Attorney                                                    | The County attorney is the principal legal advisor of the County executive. The Office of the Governor liaises with the national government as well as other offices linked to the government. |
| 3.         | Agriculture, Livestock and Blue Economy                                                           | Overseeing County Agriculture, animal husbandry and Fish farming                                                                                                                               |
| 4.         | Water Environment, Forestry, Natural Resources and Solid Waste Management                         | Solid waste management<br>Climate change<br>Management of natural resources of the County                                                                                                      |
| 5.         | Education and ICT                                                                                 | Managing vocational training centres as well as early childhood education<br>Issuance of the ward scholarship fund                                                                             |
| 6.         | Health Services                                                                                   | Health services and sanitation                                                                                                                                                                 |
| 7.         | Roads, Transport and Public Works                                                                 | County Roads management<br>Fleet management of County vehicles<br>Public works done by County Government                                                                                       |
| 8.         | Lands, Energy, Housing, Physical and Urban Development                                            | County physical planning and development control<br>Housing matters<br>Energy matters<br>Land matters in collaboration with national government                                                |
| 9.         | Gender, Culture, Social Services, Sports, Youth Affairs, Disaster Management and Special Programs | Special programmes of the County Government<br>Gender mainstreaming<br>Nurture Kilifi County Talents through sporting activities                                                               |
| 10.        | Trade, Tourism and Cooperative Development                                                        | Cooperative movement<br>Attracting tourists to the County<br>Attracting trade and investment to the County                                                                                     |



**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

| No. | Department                                                                      | Major Responsibility                                       |
|-----|---------------------------------------------------------------------------------|------------------------------------------------------------|
| 11. | Public Service Management, Devolution, Civic Education and Public Participation | Management of effective service to the residents of Kilifi |
| 12. | County Public Service Board                                                     | Recruitment of the staff of the County executive           |

**(b) Key Management Team**

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

| No. | Office                                                                                   | Name                           |
|-----|------------------------------------------------------------------------------------------|--------------------------------|
| 1   | The Governor                                                                             | H.E Gideon Maitha Mung'aro Ogw |
| 2   | The Deputy Governor                                                                      | H.E. Flora Mbetsa Chibule      |
| 3   | County Secretary                                                                         | Mr. Martin Mangi Mwaro         |
| 4   | County Attorney                                                                          | Mr. Henry Kazungu Lughanje     |
| 5   | CEC Member for Finance and Economic Planning                                             | Mr. John Raymond Ngala         |
| 6   | CEC Member for Agriculture, Livestock and Blue Economy                                   | Dr. Patteson Chula Mwagona     |
| 7   | CEC Member for Water Environment, Forestry, Natural Resources and Solid Waste Management | Omar Said                      |
| 8   | CEC Member for Education and ICT                                                         | Felkin Dena Kaingu             |
| 9   | CEC Member for Health Services                                                           | Peter Mwarogo                  |
| 10  | CEC Member for Roads, Transport and Public Works                                         | Catherine Kenga                |
| 11  | CEC Member for Lands, Energy, Housing, Physical and Urban Development                    | Jane Maiki Kamto               |

**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

| No. | Office                                                                                                           | Name                 |
|-----|------------------------------------------------------------------------------------------------------------------|----------------------|
| 13  | CEC Member for Gender, Culture, Social Services, Sports, Youth Affairs, Disaster Management and Special Programs | Dr. Ruth Dama Masha  |
| 14  | CEC Member for Trade, Tourism and Cooperative Development                                                        | Clara Ningome Chonga |
| 15  | CEC Member for Public Service Management, Devolution, Civic Education and Public Participation                   | Yaye Shosi Ahmed     |

**(c) Fiduciary Management**

The key management personnel who held office during the financial period ended 30 June 2024 and who had direct fiduciary responsibility were:

| No. | Designation                                     | Name                    |
|-----|-------------------------------------------------|-------------------------|
| 1.  | CECM Finance and Economic Planning              | Mr. John Raymond Ngala  |
| 2.  | Accounting Officer and Chief Officer Finance    | Winnie Wakati Luwali    |
| 3.  | Chief Officer Economic Planning                 | Joe Ndundi Tete         |
| 4.  | Chief Officer – Resource Mobilization           | Jacinta Ismail          |
| 5.  | Chief Officer Land Energy and Physical Planning | Samuel Menza Mkutano    |
| 6.  | Chief Officer Housing and Urban Development     | Abubakar Mohamed Ali    |
| 7.  | Chief Officer Trade                             | Lynne Tracy Farrah      |
| 8.  | Chief Officer Tourism Promotion                 | Herbert George Mwachiro |
| 9.  | Chief Officer Cooperative Development           | George Katama Mwangiri  |
| 10. | Chief Officer livestock                         | Philip Wario            |
| 11. | Chief Officer agriculture                       | Teddy Mwangudza Yawa    |



***County Executive of Kilifi***  
***Annual Report and Financial Statements for the year ended June 30 2024***

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| No. | Designation                                                        | Name                    |
|-----|--------------------------------------------------------------------|-------------------------|
| 12. | Ag. Chief Officer Blue Economy                                     | Herbert George Mwachiro |
| 13. | Chief officer Water Services & Natural Resource Management         | Hezekiah Mwarua Nguma   |
| 14. | Chief Officer Environment, Climate Change & Solid Waste Management | Zamzam Ali              |
| 15. | Chief Officer Roads & Transport                                    | Philip Kitsao Charo     |
| 16. | Chief Officer Early Childhood and Vocational Training              | Frederick Kasiwa Nguma  |
| 17. | Chief officer Youth Affairs & Sports                               | Naftali Owino           |
| 18. | Chief officer Public service management                            | Eliud Kalama Chai       |
| 19. | Chief Officer Devolution Civic Education and Public Participation  | Christine Pekeshe       |
| 20. | Chief Officer Special Programs & Disaster Management               | Irene Nekesa Opicho     |
| 21. | Chief Officer Gender, Culture & Social Services                    | Agneta Karembo          |
| 22. | Chief Officer Public Works                                         | Lawrence Bokoro         |
| 23. | Chief Officer ICT & E-Government                                   | Lerine Muoti Kitema     |
| 24. | Chief Officer Health and Sanitation Services                       | David Mwathethe         |
| 25. | Ag. Chief Officer Executive                                        | Lynne Tracy Farrah      |

**Key Entity Information and Management (Continued)**

**a) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies for the County for the year ended 30<sup>th</sup> June 2024 were:

- County Assembly of Kilifi
- Controller of Budget
- Office of the Auditor General
- Kilifi County Audit Committee
- The County Assembly of Kilifi Public Accounts Committee
- The County Assembly of Kilifi Budget and Appropriation Committee
- The County Assembly of Kilifi Economic planning and Trade Committee

The following are some of the fiduciary activities undertaken during the financial year

- Approval of the 2023/2024 Executive budget supplementary estimates by the County Assembly
- Approval of the 2024/2025 Executive budget estimates by the County Assembly
- Audit of the year 2022/2023 financial statements by the Auditor General.
- Approval of funds withdrawal from the County revenue fund by the Controller of Budget
- Review and recommendations on financial management by the Audit Committee

**b) County Executive Headquarters**

County Government of Kilifi  
Governor's office Building  
Bofa Road  
Kilifi, KENYA

**c) County Executive Contacts**

P.O. Box 519-80108, Kilifi  
Telephone: (254)  
E-mail: [info@kilifi.go.ke](mailto:info@kilifi.go.ke)  
Website: [www.kilifi.go.ke](http://www.kilifi.go.ke)

**d) County Executive Bankers**

1) Central Bank of Kenya  
Haile Selassie Avenue



P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

2) Kenya Commercial Bank  
Kilifi Branch

3) Equity Bank  
Kilifi Branch

4) National Bank  
Malindi Branch

5) Cooperative Bank  
Kilifi Branch

6) Diamond Trust Bank  
Kilifi Branch

7) NIC Bank  
Kilifi Branch

8) Absa Bank  
Kilifi Branch

9) SBM Bank  
Malindi Branch

**e) Independent Auditor**

Auditor-General  
Office of The Auditor General  
Anniversary Towers, University Way

***County Executive of Kilifi***  
***Annual Report and Financial Statements for the year ended June 30 2024***

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P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**f) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

**g) County Attorney**

County Government of Kilifi

P. O. Box 519-80108

KILIFI

### **3. Governance Statement**

*Kilifi* County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and 4 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of the county executive committee.

#### **The County Executive**

a) The membership of the County Executive Governance Structures comprises the following:

| No. | Office              |                                                                                                                            |
|-----|---------------------|----------------------------------------------------------------------------------------------------------------------------|
| I.  | The Governor        |  <p>H.E Gideon Maitha Mung'aro Ogw</p> |
| II. | The Deputy Governor |  <p>H.E. Flora Mbetsa Chibule</p>     |



***County Executive of Kilifi***  
***Annual Report and Financial Statements for the year ended June 30 2024***

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| No.  | Office                                       |                                                                                                                                                        |
|------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| III. | County Secretary                             |  <p data-bbox="1082 734 1342 763">Mr. Martin Mangi Mwaro</p>        |
| IV.  | County Attorney                              |  <p data-bbox="1082 1126 1369 1155">Mr. Henry Kazungu Lughanje</p> |
| V.   | CEC Member for Finance and Economic Planning |  <p data-bbox="1102 1518 1342 1547">Hon. John Raymond Ngala</p>   |

**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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| No.   | Office                                                                                   |                                                                                                                                                           |
|-------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| VI.   | CEC Member Agriculture, Livestock and Blue Economy                                       |  <p data-bbox="1034 725 1385 757">Hon. Dr. Patteson Chula Mwangona</p> |
| VII.  | CEC Member for Water Environment, Forestry, Natural Resources and Solid Waste Management |  <p data-bbox="1171 1115 1337 1146">Hon. Omar Said</p>                |
| VIII. | CEC Member for Education and ICT                                                         |  <p data-bbox="1107 1500 1356 1532">Hon. Felkin Dena Kaingu</p>      |

| No.  | Office                                                                                                           |                                                                                                                   |
|------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| IX.  | CEC Member for Health and Sanitation Services                                                                    | <br>Hon. Peter Mwarogo         |
| X.   | CEC Member for Roads, Transport and Public Works                                                                 | <br>Hon. Catherine Kenga      |
| XI.  | CEC Member for Lands, Energy, Housing, Physical and Urban Development                                            | <br>Hon. Jane Maiki Kamto    |
| XII. | CEC Member for Gender, Culture, Social Services, Sports, Youth Affairs, Disaster Management and Special Programs | <br>Hon. Dr. Ruth Dama Masha |



| No.   | Office                                                                                         |                                                                                                                      |
|-------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| XIII. | CEC Member for Trade, Tourism and Cooperative Development                                      |  <p>Hon. Clara Ningome Chonga</p> |
| XIV.  | CEC Member for Public Service Management, Devolution, Civic Education and Public Participation |  <p>Hon. Yaye Shosi Ahmed</p>    |

**b) Public participation, policies on communication, stakeholder engagement and whistle blowing.**

The Civic Education and Public Participation Unit in Kilifi County operates under a gazetted Act, the Civic Education and Citizen Participation Act 2020 amended. This Act, along with implemented strategies, provides the framework for promoting public participation across all departments and ensuring that the voices and opinions of residents are considered in decision-making processes. It is important to note that while the County focuses on promoting public participation and sensitising residents about government programs and projects, the county government has not come up with policies and framework on whistleblowing.

**c) Safeguards against unethical conduct and corruption**

To safeguard against unethical conduct and corruption the County has put in place the following measures:

- i. The internal audit has a work plan for carrying out audits in all the departments where reports are discussed with the management for corrective measures.
- ii. The Audit Committee receives the internal audit reports and also presents their recommendations to the management.
- iii. Staff training, seminars and workshops to ensure competency and efficiency in service delivery
- iv. The county has set up a channel and procedure in handling complaints from the citizens.
- v. The County has set up a cashless revenue collection system.

**d) Engagement with the County Assembly and the Senate**

The following are some of the engagements undertaken with the County Assembly during the financial year

- Approval of the 2023/2024 Executive budget supplementary estimates by the County Assembly
- Approval of the 2024/2025 Executive budget estimates by the County Assembly
- Discussion and recommendations on the Executive 2020/2021 Auditor General report by the County Assembly public Investment and Accounts Committee.
- Discussion and recommendations on the Executive 2020/2021 Auditor General report by the County Public Accounts & Investments Committee of the Senate.

**e) Risk management**

The County Government of Kilifi did not have a risk management framework in place in the financial year 2023/2024.

The County however has a draft risk management policy which shall be finalised this year to assist in managing risks.

The formal processes established will ensure that:

- i. Roles of various stakeholders are clearly provided through the risk management policy.
- ii. Identification and mitigation of Risks will be undertaken by the risk champions through the registers.

iii. Monitoring and evaluation through the various committees will be done periodically.

**f) Audit committee**

The County Government is required to establish the Audit Committee, as outlined in section 167(1) of the Public Finance Management Regulations 2015.

The committee members were competitively sourced, and consequently appointed by H.E the Governor with effect from 13<sup>th</sup> May 2024. The composition of the committee was of diverse skills as outlined in the Audit Committee guidelines for the Counties. In the membership of the committee is a nominee of the treasury who was appointed to sit in the Committee.

The term of the Audit Committee members is a period of three years in line with Section 4.3 of the gazette notice number 2690 of 15th April 2016, on the establishment of the Audit Committee guidelines.

The Committee operates with an approved charter that guides its functions and responsibilities.

**g) Compliance**

The County Government of Kilifi operates under various laws and regulations that governs it and ensures compliance with these laws. These include the following:

- i. Public Finance Management Act, 2012
- ii. Public Finance Management (County Governments) Regulations, 2015
- iii. Public Procurement and Asset Disposal Act, 2015
- iv. Public Procurement and Asset Disposal Regulations, 2020
- v. Public Audit Act, 2015
- vi. Kilifi County Climate Change Act, 2021
- vii. Kilifi County Environment (Regulation and Control) Act, 2016.
- viii. Kilifi County Solid Waste Management Act, 2019

The reports are submitted to the following levels and government offices as a way of compliance:

- i. The National Treasury
- ii. Office of the Auditor General
- iii. Controller of Budget
- iv. Commissioner of Revenue Allocation
- v. County Assembly
- vi. Public Procurement Regulatory Authority
- vii. National Environment Management Authority (NEMA)



#### **4. Foreword by the CECM Finance and Economic Planning**

##### **Preamble**

It is with great pleasure that I present the County Executive of Kilifi financial statements for the year ended 30<sup>th</sup> June 2024. The financial statements present the County's financial performance for the period of twelve months.

The financial statements have been prepared in accordance with section 164 of the Public Finance Management Act, 2012 which requires the accounting officer of a county government entity to prepare financial statements in respect of the entity in the formats to be prescribed by the Accounting Standards Board. These financial statements present a true and fair view of the state of affairs of the County Government of Kilifi operations for the year ended 30<sup>th</sup> June 2024.

Functions of the County Government as per the County Government Act.

The county government shall be responsible for—

- (a) County legislation in accordance with Article 185 of the Constitution;
- (b) Exercising executive functions in accordance with Article 183 of the Constitution;
- (c) Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- (d) Any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- (e) Any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
- (f) Establishment and staffing of its public

##### **County Government's financing**

Article 202 of the Constitution of Kenya, 2010 provides that revenue raised nationally shall be shared equitably among the national and county governments. The division of revenue between the national and county governments is done through the Division of Revenue Act (DoRA) while the division of the county allocation between county governments is done through the County Allocation of Revenue Act (CARA).

In addition to the national share, Article 209 (3) of the Constitution of Kenya, 2010 gives powers to county governments to impose property rates, entertainment taxes and any other tax that it is authorised to impose by Act of Parliament. This revenue forms the county's own generated revenues.

The CARA allocation and the county government's own generated revenues are consolidated to form the county revenue annual budget which finances the annual expenditure.

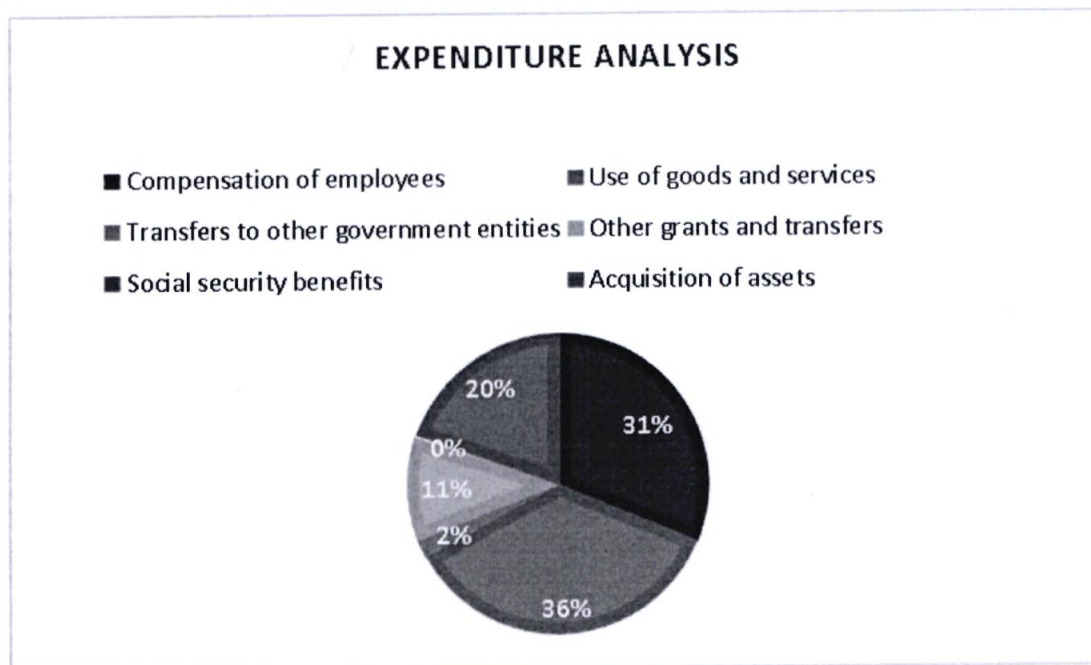
##### **Financial Performance**

###### **Receipts**

In the financial year ended 30<sup>th</sup> June 2024 the County Government had an approved budget of Kshs. 18,812,448,474. The transfer from Kilifi County Revenue fund was Kshs. 13,272,089,760 which is 71% of the total County Government approved budget.

### **Expenditure**

The County's actual expenditure for the FY 2023/2024 was Kshs 13,272,416,667 representing 71% of the approved budget for the year. An expenditure of Kshs 4,158,068,890 was utilized on compensation to employees. This represents 31 % of the total expenditure which is in adherence to the fiscal responsibility principle that salaries and wages should not exceed 35% of the total expenditure. Development expenditure was Kshs 4,027,077,723 which is 31% of the total actual expenditure for the year.



#### **(i) Departmental Performance**

The County Executive of Kilifi has 12 entities namely;

- Office of the Governor and the County Attorney
- Finance & Economic Planning
- Agriculture, Livestock and Blue Economy
- Water Environment, Forestry, Natural Resources and Solid Waste Management
- Education and ICT
- Health Services
- Roads, Transport and Public Works
- Lands, Energy, Housing, Physical & Urban Development
- Gender, Culture, Social Services, Sports, Youth Affairs, Disaster Management and Special Programss
- Trade, Tourism and Cooperative Development
- Public Service Management, Devolution, Civic Education and Public Participation
- County Public Service Board



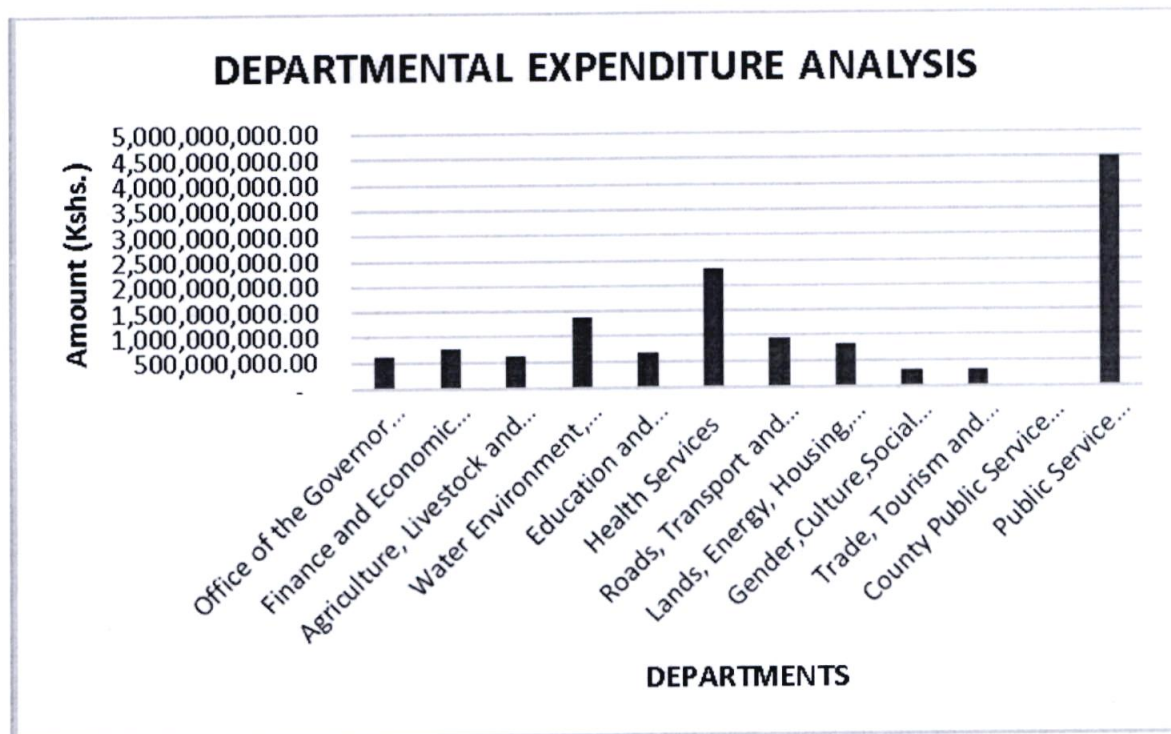
**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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Each entity works independently in providing essential services to citizens. The performance of the County Executive entities during the financial 2023/2024 is highlighted below:

| Department                                                                                        | Original Budget       | Final Budget          | Expenditure           | Absorption |
|---------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------|
| Office of the Governor and The County Attorney                                                    | 599,825,820           | 688,182,815           | 623,963,036           | 91%        |
| Finance and Economic Planning                                                                     | 806,994,940           | 823,428,228           | 754,884,450           | 92%        |
| Agriculture, Livestock and Blue Economy                                                           | 1,258,468,022         | 1,280,776,879         | 619,391,081           | 48%        |
| Water Environment, Forestry, Natural Resources and Solid Waste Management                         | 2,560,871,189         | 2,749,828,539         | 1,350,530,598         | 49%        |
| Education and Information, Communication and Technology                                           | 1,128,491,695         | 1,025,742,142         | 686,801,539           | 67%        |
| Health Services                                                                                   | 2,300,213,210         | 2,913,585,622         | 2,320,893,295         | 80%        |
| Roads, Transport and Public Works                                                                 | 1,547,855,528         | 1,738,062,914         | 958,170,072           | 55%        |
| Lands, Energy, Housing, Physical and Urban Development                                            | 961,878,390           | 1,054,337,611         | 827,973,749           | 79%        |
| Gender, Culture, Social Services, Sports, Youth Affairs, Disaster Management and Special Programs | 569,949,017           | 862,111,063           | 303,396,805           | 35%        |
| Trade, Tourism and Cooperative Development                                                        | 742,937,329           | 527,736,059           | 296,386,170           | 56%        |
| County Public Service Board                                                                       | 62,865,048            | 72,937,177            | 31,815,968            | 44%        |
| Public Service Management, Devolution, Civic Education and Public Participation                   | 5,154,616,561         | 5,075,719,425         | 4,498,209,904         | 89%        |
| <b>Grand Total</b>                                                                                | <b>17,694,966,749</b> | <b>18,812,448,474</b> | <b>13,272,416,667</b> | <b>71%</b> |





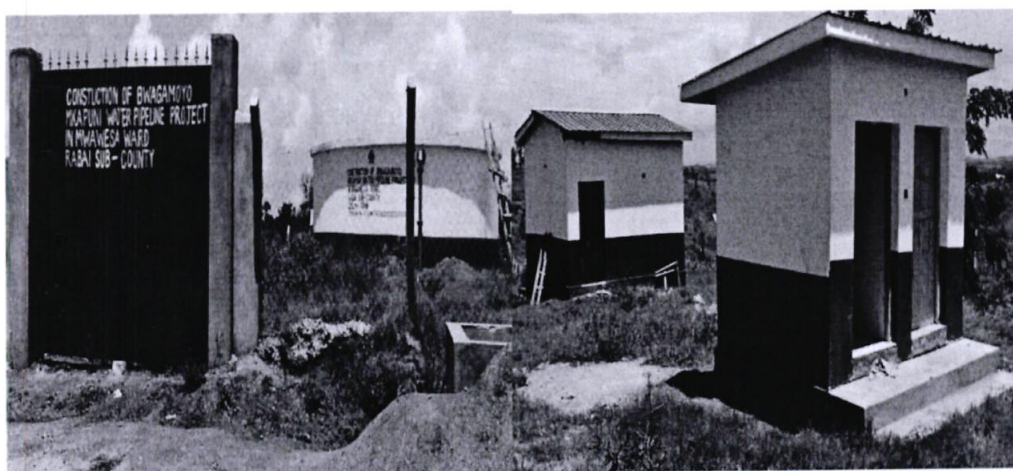
### MAJOR PROJECTS FOR FY 2023/2024

- (i) **Constructed second generation ECD at Tezo pre-school Tezo ward.**  
The project cost Kshs. 18,521,021.



- (ii) **Construction of Chinyume Bwagamoyo Water Project.**

The project, estimated to cost **109.5** million shillings, is being implemented in three phases. The project will benefit numerous villages and wards in Rabai Sub County, including Bwagamoyo, Mwawesa, Ruruma, Kambe Ribe, Rabai, and Kusrutini. It is expected to improve the lives of approximately 60,000 people. It has covered two phases so far at a cost of Kshs. 67 million.

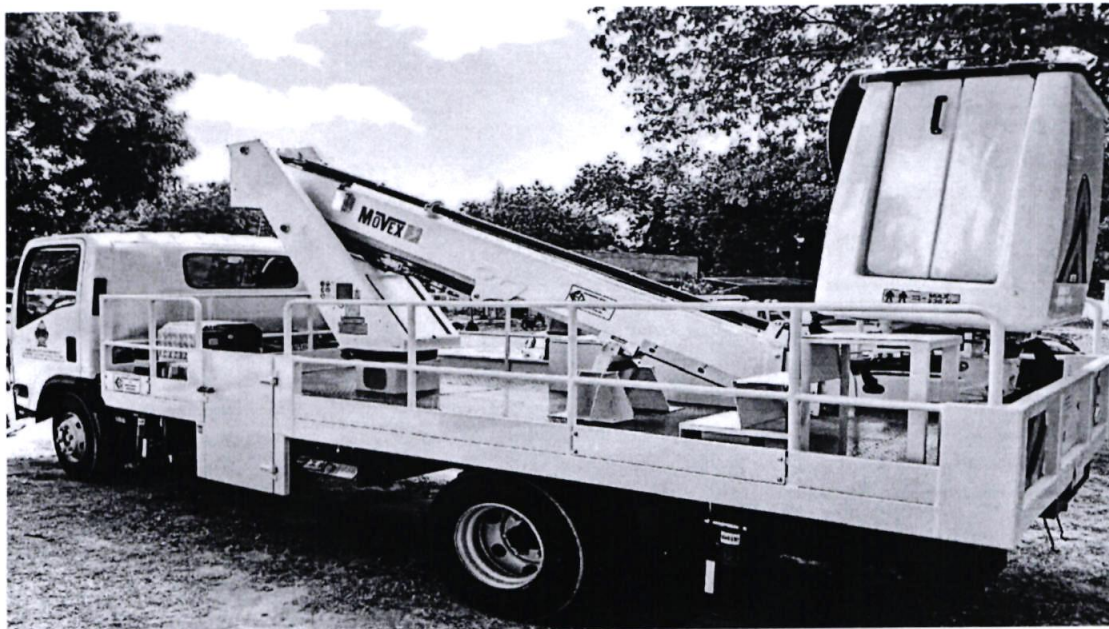


*Fenced Pump station with tank*

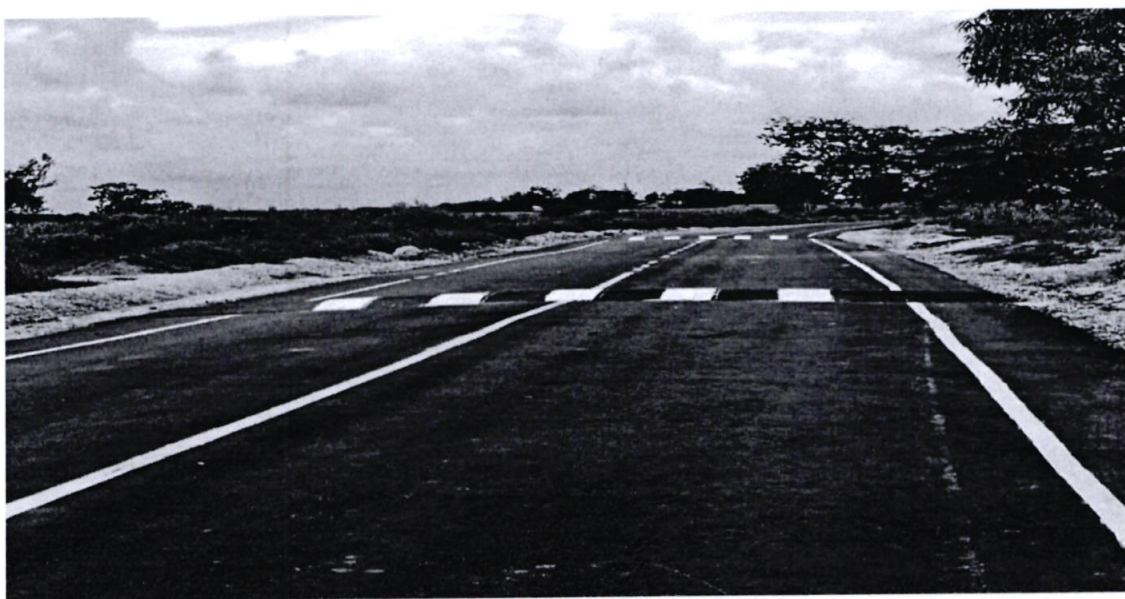
*Pump house and toilets*



- (iii) Purchase of Energy high-up vehicle to empower Energy Officers in Kilifi County**  
The vehicle cost of Ksh.16M



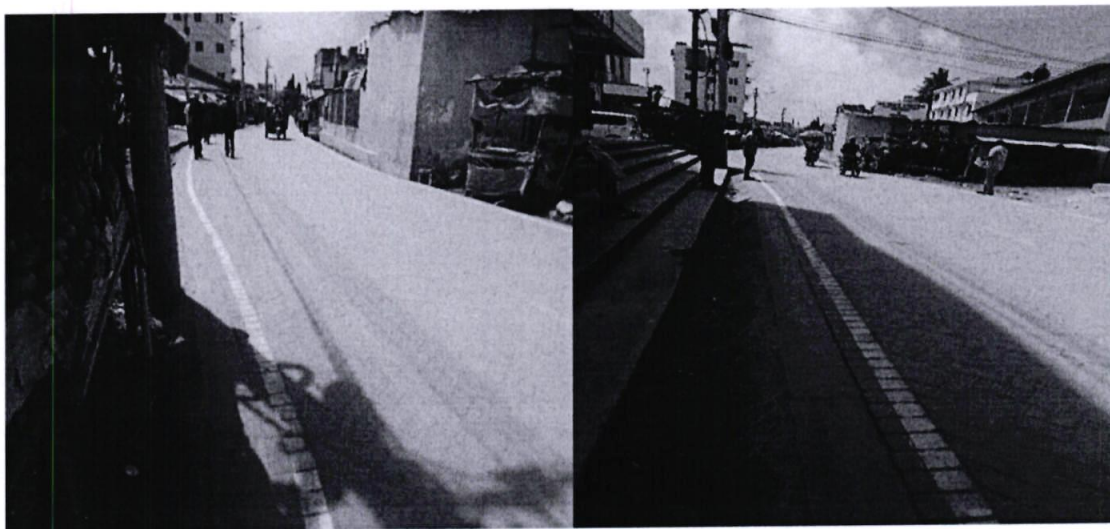
- (iv) Upgrading to bitumen standard of Goshi Madunguni road phase II in Kakuyuni ward done at a cost of Kshs. 43,211,674.**





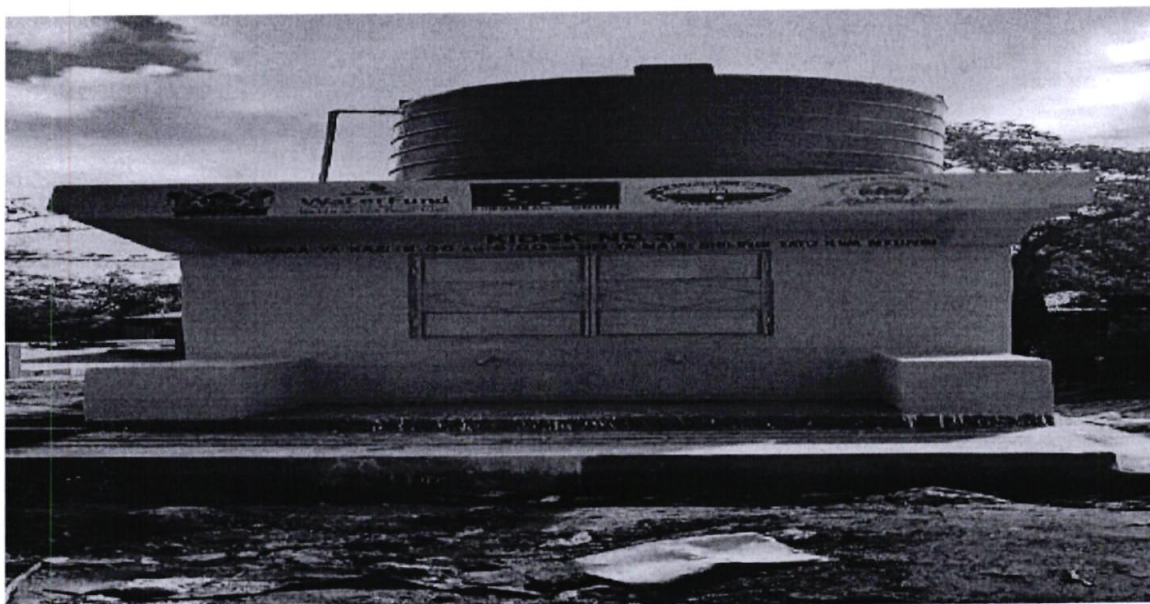
- (v) **Construction (i) Upgrading of cabro works Jabriz café to Syokath road (Shimo La Tewa Ward)**

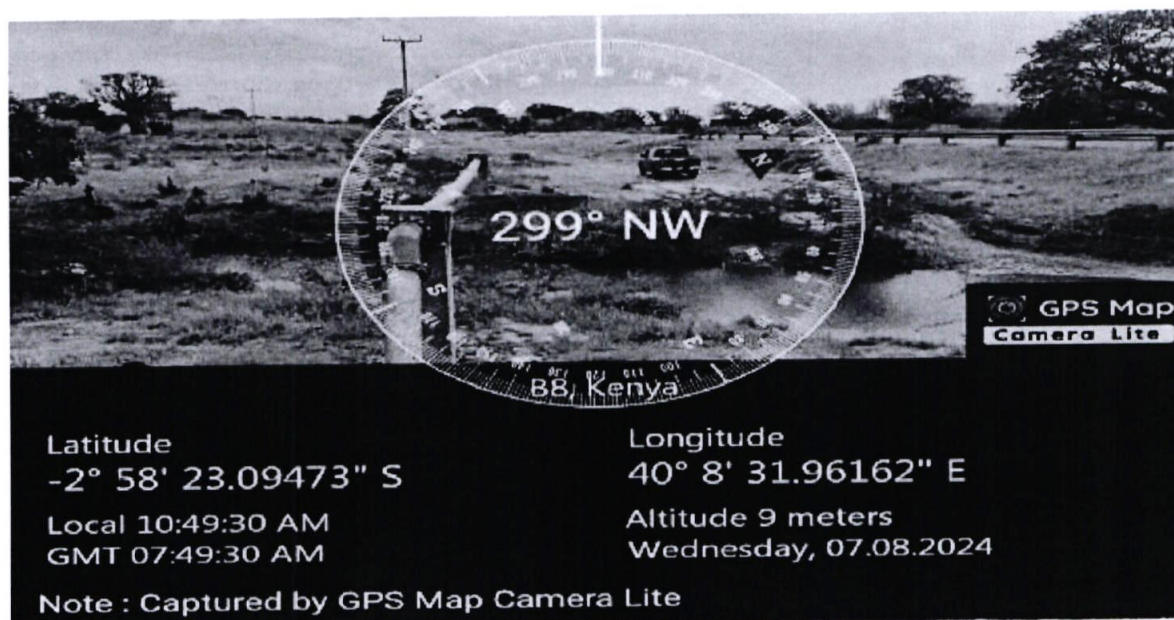
The project cost Kshs. 4,999,646.



**vi) Gongoni – Marereni Water Project**

This water project was co-financed by Water Services Trust Fund (WSTF) and the Kilifi County Government. The total cost of the project is Kshs. 135,217,335.70 with the County government contributing 13% of the total (approximately Kshs. 26 Million).







## **Implementation challenges of strategic objectives and County's future outlook**

### **i. Implementation Challenges**

The County encountered the following challenges during the financial year 2023/2024 on implementation of its strategic objectives:

#### **Delay of funds disbursement from National treasury**

The disbursement of funds from the National treasury have not been flowing in accordance to the PFM Act where Counties are expected to receive the same on the 15<sup>th</sup> day of every month. There has been a lot of delays with some of the disbursement being received after the end of the financial year. This has adversely affected the County budget implementation.

#### **High poverty levels**

Kilifi County is one of the Kenyan Counties with a high poverty level. This has had a big effect on the County's local revenue in terms of realising the target or even increasing its revenue base. This has also been a hindrance in growing the commercial economic activities as the majority of citizens only struggle to earn their daily bread.

#### **Unpredictable and unreliable weather pattern**

Most of the farmers in Kilifi County depend on rainfall. The rainfall patterns have of late been very unpredictable in most cases causing a big loss to farmers due to drought or even floods.

### **ii. Mitigation on the challenges**

To overcome the challenges the County has undertaken the following measures:

#### **Delay of funds disbursement from National treasury**

The Counties through the Council of Governors have been in continuous dialogue with the National Treasury to ensure that funds are disbursed on time.

#### **High poverty levels**

To reduce the high poverty level the County has come up with programmes on empowering the citizens to accelerate the economic activities. Such programmes include subsidised farm inputs like fertilisers, seeds and seedlings; interest-free loans under Mbegu Fund.

#### **Unpredictable and unreliable weather pattern**

To overcome the problem of unpredictable rainfall patterns and water shortage the County has undertaken construction of water pans and water pipelines. This enables harvest of water during the rainy season which can sustain the farmers for some periods after the rains. The water pipelines have enabled more citizens to access water.

### **iii. County's future outlook**

In the coming financial year 2024/2025 the County has budgeted to spend Kshs. 21,406,496,439. This amount comprises Kshs. 9,966,392,835 for Recurrent and Kshs. 11,440,103,604 for development expenditures. Among the projects which have been earmarked from the County's strategic plan include the following:



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| No. | Project                                                   | Amount (Kshs.) |
|-----|-----------------------------------------------------------|----------------|
| 1   | Purchase and Fabrication of Containers to Cess Shops      | 40,031,147     |
| 2   | Construction of 5000 Cubic Metre RC Tank at Mtepeni       | 109,657,785    |
| 3   | Construction of Buni Reinforced Concrete Water Tank       | 50,012,457     |
| 4   | Upgrading of Kilifi County Hospital                       | 90,000,000     |
| 5   | Upgrading of St Luke's Hospital                           | 50,000,000     |
| 6   | Upgrading of Malindi Sub-County Hospital                  | 50,000,000     |
| 7   | Upgrading to bitumen standard of Timboni - Crabshack Road | 50,000,000     |
| 8   | Purchase of 2no Motor Grade                               | 54,000,000     |
| 9   | Purchase of market land in mazeras                        | 50,000,000     |
| 10  | Construction of Kilifi Stadium                            | 669,350,674    |
| 11  | Construction of Mariakani Market                          | 65,000,000     |
| 12  | County Aggregated Industrial Park                         | 195,000,000    |

**Key risk management strategies applied by the County**

**The County has applied the following strategies in mitigating risks:**

- (i) Revenue enhancement
  - Automation of Revenue collection to minimise leakages and improve efficiency in revenue collection
  - Adoption of mobile banking by use of pay bill numbers
  - Use of bank agents to ensure timely banking of money collected, at the County hospitals
- (ii) Project Management
  - Introduction of a project management system, that will enhance monitoring and evaluation
- (iii) Enhancement of Accountability
  - Recruitment of additional staff in various cadres and designation, for instance project monitoring officers and accountants
  - Rotation of staff from one workstation to another
  - Introduction of Hospital Services Improvement Fund (HSIF) at the County Hospitals
- (iv) Payroll management
  - Consolidation of the payroll budget and implementation from a central point, helps to monitor and ensure accuracy of the reports given.
  - Monthly reviews of the casuals' payroll by the County Public Service Board (CPSB) to monitor the casual wages.

(v) Internal Controls

Formulation of policies, guidelines and legislations to mitigate the identified gaps.

- Guidelines on disbursement of cash to the elderly and vulnerable
- Kilifi County persons with disability bill



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**Hon. Yaye Shoshi Ahmed**

**CECM Finance and Economic Planning**

## **5. Statement of Performance against County Predetermined Objectives**

### **Strategic Development Objectives.**

The County Government of Kilifi has identified 28 key strategic development objectives. Broadly these development objectives have been identified through a participatory process that reviewed the development priorities of the county citizens, the Governors manifesto, the National Government Vision 2030, MTP IV, SDGs, as well as regional frameworks such as East Africa Vision 2050 and Africa's Agenda 2063.

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

The key development objectives of the Kilifi County's CIDP are:

1. To increase access to preventive and promotive health services
2. To increase access to Curative and Rehabilitative health services
3. To improve health administration and support services
4. To enhance access to quality vocational training and education
5. To enhance access to quality pre-primary education
6. To increase access to clean and safe water
7. To improve sanitation services
8. To improve environmental conservation and management
9. To improve public financial management
10. To improve Policy planning, coordination and M & E
11. To improve public service delivery
12. To enhance social and child protection services
13. To increase youth empowerment/employment
14. To enhance preservation of culture and heritage
15. To strengthen sports development
16. To enhance disaster risk management
17. To increase crop production
18. To increase livestock production
19. To increase fisheries production
20. To increase access to decent and affordable housing
21. To enhance land management and administration
22. To improve urban planning and development
23. To improve the County Road network
24. To increase energy access in the county
25. To enhance Trade development
26. To enhance Tourism development
27. To Promote and Strengthen Co-operatives
28. To enhance representation, oversight and Legislation



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| Strategic Objectives as per CIDP                               | Targeted Outcome                              | performance/Progress made up since inception from the latest CIDP                                                  | Remarks (Explain the reasons underperformance/ Overperformance)          |
|----------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| To increase access to preventive and promotive health services | A community with reduced preventable diseases | % of persons diagnosed with HIV initiated on treatment and care and retained increased from 82% to 92%             | Significant progress, but further efforts needed to reach 95%.           |
|                                                                |                                               | % of patients receiving ARVs virally suppressed increased from 12% to 88%                                          | Improved, nearing target, continuous monitoring essential.               |
|                                                                |                                               | % HIV+ pregnant mothers receiving preventive ARVs increased from 90% to 92%                                        | Good progress, maintaining efforts crucial for sustained achievement.    |
|                                                                |                                               | % of TB patients completing treatment increased from 78% to 82%                                                    | Slight improvement, need to enhance treatment adherence strategies.      |
|                                                                |                                               | Proportion of general population testing positive for malaria reduced from 4% to 2.5%                              | Successful reduction, ongoing vigilance needed to maintain low rates.    |
|                                                                |                                               | Proportion of pregnant women testing positive for malaria reduced from 4% to 1.5%                                  | Significant decrease, continue targeted interventions.                   |
|                                                                |                                               | Proportion of children under five years testing positive for malaria receiving treatment increased from 70% to 73% | Progress made, focus on increasing coverage for targeted groups.         |
|                                                                |                                               | Percentage of children under 1 year issued with Long Lasting Insecticide Treated Nets increased from 48% to 52%    | Increasing, but additional efforts needed to achieve the planned target. |
|                                                                |                                               | Percentage of pregnant women issued with Long Lasting Insecticide Treated Nets increased from 58% to 62%           | Strengthening distribution efforts to meet set goals.                    |
|                                                                |                                               | % of population reached with mass drug administration (MDA) annually increased from 80% to 85%                     | Expanded coverage, continue to reach remote areas for MDA.               |
|                                                                |                                               | Proportion of households with functional latrines increased from 75% to 80%                                        | Incremental improvement, continue sanitation awareness campaigns.        |

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|                                                                   |                                 |                                                                                       |                                                                          |
|-------------------------------------------------------------------|---------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
|                                                                   |                                 | % of villages declared Open Defecation Free increased from 150,000 to 160,000         | Progress in ODF declaration, aim for complete coverage in all villages.  |
|                                                                   |                                 | Cumulative no. of Community Health Units established increased from 420 to 433        | Growing network, enhance capacity and functionality of CHUs.             |
|                                                                   |                                 | Number of hypertensive cases identified and managed increased from 270 to 85,000      | Significant increase, need for continuous management and prevention.     |
|                                                                   |                                 | Number of cervical cancer cases screened and managed increased from 16,500 to 35,000  | Expanded screening, continue to promote early detection.                 |
|                                                                   |                                 | % of pregnant women attending 4 ANC visits increased from 55% to 60%                  | Increased attendance, encourage early and regular ANC visits.            |
|                                                                   |                                 | % deliveries conducted by skilled attendant increased from 84% to 88 %                | Majority skilled deliveries, strengthen maternal health services.        |
|                                                                   |                                 | % of newborns with low birth weight decreased from 10.5% to 5%                        | Decrease in low birth weight, continue nutritional support efforts.      |
|                                                                   |                                 | % Fully immunised children increased from 76% to 79%                                  | High immunisation coverage, maintain vaccination campaigns.              |
|                                                                   |                                 | % of women of reproductive age receiving family planning increased from 48% to 51%    | Increased access, support for family planning services essential.        |
| To increase access to Curative and Rehabilitative health services | Reduced morbidity and mortality | Proportion of hospitals with functional operation theatres increased from 20% to 30 % | Surgical capacity improved, infrastructure upgrades.                     |
|                                                                   |                                 | Number of functional dialysis beds increased by 3                                     | Dialysis services expanded, and needed additional resources.             |
|                                                                   |                                 | Number of facilities with lab diagnosis services increased from 8 to 18               | Diagnostic capacity increased, and continued to strengthen lab services. |
|                                                                   |                                 | 1600 integrated outreaches conducted in hard-to-reach areas                           | Expanded outreach, focus on equitable service distribution.              |

|                                             |                              |                                                                                                  |                                                                   |
|---------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
|                                             |                              | 300 health care workers were trained on referral system                                          | Training ongoing, enhances referral coordination and skills.      |
|                                             |                              | Number of functional ambulances increased from 7 to 12                                           | Ambulance availability improved; ongoing fleet management needed. |
|                                             |                              | Proportion of allocation to Health budget from the total county budget increased from 28% to 35% | Budget adjustments on-going                                       |
| To improve the County road network          | Improved County Road network | increased motorable and passable roads by paving 10 km of roads                                  | Limited funds                                                     |
|                                             |                              | In the FY 2023/24 we constructed 10 box culverts                                                 | Achieved                                                          |
|                                             |                              | we constructed 2km of pedestrian walkways                                                        | Limited budget                                                    |
|                                             |                              | gravelled 125 km of roads against target of 120km                                                | Additional allocation from supplementary budget                   |
|                                             |                              | 1200 km of roads were opened                                                                     | Additional allocation from supplementary budget                   |
|                                             |                              | constructed 40 road bumps                                                                        | Target achieved                                                   |
|                                             |                              | constructed 1 bus park                                                                           | Bamba bus park                                                    |
| TRADE, TOURISM AND COOPERATIVES DEVELOPMENT |                              |                                                                                                  |                                                                   |
| To enhance Trade development                | Enhanced trade development   | 100 trading spaces by purchase tents                                                             | Tents were supplied in several markets                            |
|                                             |                              | 3 trade fairs and exhibitions were done                                                          | Achieved                                                          |
|                                             |                              | Ksh. 143,383,364 were disbursed against a target of ksh.150m                                     | Budget was 150M                                                   |
|                                             |                              | loan recovery amounted to Ksh. 30,585,874.25                                                     | Achieved                                                          |
|                                             |                              |                                                                                                  |                                                                   |
| To enhance Tourism development              | Enhanced tourism development | Organised 9 tourism trade fairs                                                                  | Achieved                                                          |
|                                             |                              | Organised 9 marketing campaigns                                                                  | Achieved                                                          |



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|                                            |                                           |                                                                                        |                                                                                                                          |
|--------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
|                                            |                                           | 1 website was created. The Kilifi County Tourism website is in place.                  | The Kilifi County Tourism website is in place, it needs constant updates on activities.                                  |
|                                            |                                           | The Kilifi County Tourism product packaged and branded                                 | The Kilifi County Tourism product packaged and branded as "The Kenyan Riviera" and marketed in all platforms and events. |
|                                            |                                           | Uganda – Kenya Coast Cultural festival held in collaboration with the Uganda consulate | Achieved                                                                                                                 |
|                                            |                                           | 7 sports tourism held.                                                                 | Target surpassed through collaboration from National Government and other stakeholders;                                  |
|                                            |                                           | Erected 100 Beach recreational benches erected for beach goers                         | Achieved                                                                                                                 |
|                                            |                                           | 2 cultural heritage sites were refurbished.                                            | The Malindi Mekatilili Cultural centre and Gongoni cultural centre were refurbished                                      |
| To Promote and Strengthen Co-operatives    | Vibrant and self-sustaining Co-operatives | Cooperative policy and bill were developed                                             | Kilifi County Cooperative Policy and Cooperative Bill at the County Assembly. Bill has been Published                    |
|                                            |                                           | Registered 40 cooperative enterprises                                                  | 7 new Applications still pending at the Commissioner's Office                                                            |
|                                            |                                           | Restructured 13 viable cooperatives                                                    | The SGM for one did not take place due to lack of quorum                                                                 |
| To increase access to clean and safe water | Increased access to clean and safe water  | 11 No. of boreholes were constructed against a target of 41 boreholes.                 | Inadequate budgetary allocations                                                                                         |
|                                            |                                           | 157.5 kilometres of pipelines constructed against a target of 130 km                   | Good partnership with donors.                                                                                            |
|                                            |                                           | 10 No. of storage tanks constructed                                                    | Inadequate budgetary allocation.                                                                                         |

|                                                                        |                                                              |                                                                                                                                                                                                   |                                                                |
|------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
|                                                                        |                                                              | 6 water pans /earth dams were constructed in the last FY 2023/2024 against a target of 21 pans                                                                                                    | Inadequate budgetary allocations and late procurement process. |
| <b>EDUCATION AND ICT</b>                                               |                                                              |                                                                                                                                                                                                   |                                                                |
| To enhance access to quality vocational training and education         | Enhanced access to quality vocational training and education | VTC gross enrolment rate increased rapidly.                                                                                                                                                       | Community sensitization.                                       |
|                                                                        |                                                              | 120 were instructors trained                                                                                                                                                                      | Improved budgetary allocation.                                 |
|                                                                        |                                                              | Teacher pupil ratio reduced from 1:45 to 1:39                                                                                                                                                     |                                                                |
|                                                                        |                                                              | Transition rate increased from 70% to 90%                                                                                                                                                         | Remarkable improvement.                                        |
| To enhance access to quality pre-primary education                     | Enhanced access to quality pre-primary education             | 28 No. of ECDE centres were constructed and equipped across the county against a target of 90 centres.                                                                                            | Inadequate budgetary allocation                                |
| <b>LANDS, ENERGY, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT</b> |                                                              |                                                                                                                                                                                                   |                                                                |
| To increase access to decent and affordable housing                    | Increased access to decent and affordable housing            | 8 housing estates survey is ongoing                                                                                                                                                               | Successfully achieved                                          |
|                                                                        |                                                              | Two sanitation facilities construction is ongoing i.e., Absolution block at Mnarani cemetery and Housing offices at Kilifi. Inadequate budgetary allocation to construct all the three facilities | Inadequate budgetary allocation                                |
| To enhance land management and administration                          | Enhanced land management and administration                  | A total of 25, 000 Ha was surveyed                                                                                                                                                                | Successfully achieved                                          |
| To improve urban planning and development                              | Improved urban planning and development                      | public sensitising the public on compliance with the physical and land use planning Act of 2019 section 57 (a)<br>A total of 665 building inspection reports were submitted                       | Successfully achieved                                          |
|                                                                        |                                                              | 3 Municipalities established                                                                                                                                                                      | Achieved                                                       |
|                                                                        |                                                              | 1 (ISUDP for Kilifi Municipality) were prepared                                                                                                                                                   | Inadequate budgetary allocation                                |
|                                                                        |                                                              | 1 (Urban development strategic plan prepared)                                                                                                                                                     | Inadequate budgetary allocation                                |

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|                                                  |                                               |                                                                                                                                      |                                                 |
|--------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
|                                                  |                                               | 4,974 plots were surveyed in areas of Mtondia, Pumwani. Kapupuni, Mnazi Mmoja, Marereni scheme, Kibokoni and Chakama.                | Successfully achieved                           |
| To Increase energy access                        | Increased energy access                       | 1500 households have access to clean energy for lighting                                                                             | Successfully achieved                           |
|                                                  |                                               | 44 solar street lights, 19 solar floodlights, 4 electrical floodlights and 30 grid tied streetlights were installed.                 | Successfully achieved                           |
|                                                  |                                               | 1 policy was developed namely; Energy licensing framework report completed awaiting operationalization                               | Successfully achieved                           |
|                                                  |                                               | 1500 households have access to clean energy for lighting and cooking                                                                 | Successfully achieved                           |
| GENDER, CULTURE AND SOCIAL SERVICES              |                                               |                                                                                                                                      |                                                 |
| To Reduce Gender Based Violence mitigation       | Reduced Gender Based Violence mitigation      | 150 gender champions identified and trained                                                                                          | Successfully achieved                           |
|                                                  |                                               | One Gender and Development policy is at the county assembly, and the Anti GBV is assented                                            | Successfully achieved                           |
|                                                  |                                               | 1950 community members reached with Community dialogues against GBV                                                                  | Successfully achieved                           |
|                                                  |                                               | 3700 women, men, boys and girls reached with messages against GBV                                                                    | Successfully achieved with the help of partners |
| To Increase youth empowerment                    | Increased youth empowerment                   | 700 Youths Sensitised on AGPO                                                                                                        | Successfully achieved with the help of partners |
|                                                  |                                               | 1100 Youth trained on entrepreneurship                                                                                               | Successfully achieved with the help of partners |
|                                                  |                                               | 100 youths sensitised on available opportunities at the sub-county level                                                             | Successfully achieved with the help of partners |
| To Enhanced preservation of culture and heritage | Enhanced preservation of culture and heritage | 100 people visited the cultural sites. There was establishment of an eco-cultural heritage in Kaya Kauma and Rabai cultural village. | Successfully achieved with the help of partners |



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|                                                            |                                 |                                                                                                                                               |                                                         |
|------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
|                                                            |                                 | 2 cultural events were held                                                                                                                   | Successfully achieved                                   |
| To Strengthen Sports development                           | Strengthened Sports development | 21 sports teams presented for participation in regional, national and international competitions.                                             | Successfully achieved                                   |
|                                                            |                                 | 6772 participants took part in tournaments especially in Governor's cup, KYISA, Beach games                                                   | Successfully achieved                                   |
|                                                            |                                 | 250 teams were equipped.                                                                                                                      | Successfully achieved                                   |
| To Enhanced disaster management                            | Enhanced disaster management    | 1 policy was developed and adopted by the county                                                                                              | Successfully achieved                                   |
|                                                            |                                 | 3043 households distributed food and non-food items. The balance was too little to be issued to a beneficiary                                 | Successfully achieved with the help of partners         |
|                                                            |                                 | 17 awareness campaigns conducted. 1 awareness campaign per BMU conducted on beach safety with regards to cyclones (Hidaya and Tropical ITALY) | Successfully achieved with the help of partners         |
| <b>AGRICULTURE, LIVESTOCK DEVELOPMENT AND BLUE ECONOMY</b> |                                 |                                                                                                                                               |                                                         |
| To Increased crop production                               | Increased crop production       | 101324 tons of maize yield realised in the 23-24 financial year                                                                               | Successfully achieved. This is due to adequate rainfall |
|                                                            |                                 | 366,783 tons of cassava yield realised in the 23-24 financial year                                                                            | Successfully achieved. This is due to adequate rainfall |
|                                                            |                                 | 4097 tons of green grams yield realised in the 23-24 financial year                                                                           | Successfully achieved. This is due to adequate rainfall |
|                                                            |                                 | 5677 tons of cowpeas yield realised in the 23-24 financial year                                                                               | Successfully achieved. This is due to adequate rainfall |
|                                                            |                                 | 10 bags per acre of maize yield realised in the 23-24 financial year                                                                          | Successfully achieved. This is due to adequate rainfall |
|                                                            |                                 | 20 tons per acre of cassava yield realised in the 23-24 financial year                                                                        | Successfully achieved. This is due to adequate rainfall |

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|                                  |                                |                                                                                                                                                                                                                                                                                                                     |                                                         |
|----------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
|                                  |                                | 3 bags per acre of green grams yield realised in the 23-24 financial year                                                                                                                                                                                                                                           | Successfully achieved. This is due to adequate rainfall |
|                                  |                                | 3 bags per acre of cowpeas yield realised in the 23-24 financial year                                                                                                                                                                                                                                               | Successfully achieved. This is due to adequate rainfall |
|                                  |                                | 168 acres have been put under irrigation. 105 under irrigation schemes and 63 acres under farm ponds                                                                                                                                                                                                                | Successfully achieved. This is due to adequate rainfall |
|                                  |                                | 179.6 tons of inputs distributed to farmers. E voucher-112 tons and the rest seeds procured and distributed                                                                                                                                                                                                         | Successfully achieved. This is due to adequate rainfall |
|                                  |                                | 81812 farmers reached through extension services.                                                                                                                                                                                                                                                                   | Successfully achieved. This is due to adequate rainfall |
| To Increase Livestock production | Increased Livestock production | 4000 disease surveillance visits were conducted. This includes daily surveillance at slaughterhouses/slabs and livestock auction yards in all the sub counties                                                                                                                                                      | Successfully achieved                                   |
|                                  |                                | 7 Antimicrobial Resistance activities were undertaken. This Increased collaboration with the department of Health and other stakeholders                                                                                                                                                                            | Successfully achieved                                   |
|                                  |                                | 988 artificial inseminations were conducted. This was due to Increased demand                                                                                                                                                                                                                                       | Successfully achieved                                   |
|                                  |                                | 13 slaughterhouses are operational. Two private slaughterhouses closed                                                                                                                                                                                                                                              | Successfully achieved                                   |
|                                  |                                | 54 Production equipment were distributed and are in use.1 assorted honey equipment acquired pending installation in honey processing plant in Tezo, 10 poultry incubators funded by the County government and distributed in Junju, Ziani, Jaribuni and Malindi. 43 beehives acquired and distributed in Ganda ward | Successfully achieved with the help of partners         |

|                                  |                                |                                                                                                                                                    |                                                 |
|----------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
|                                  |                                | 20,150 Improved local chickens were distributed. 12150 Funded by KEMFSED and 800 layers funded by the County government                            | Successfully achieved with the help of partners |
|                                  |                                | 5 Marketing organisations are functional. These are; Magarini, Zowerani, Mtondia, Chonyi, Rabai Dairy, Bamba, Ganze, Manyeso dairy and Gede groups | Successfully achieved with the help of partners |
|                                  |                                | 504 Farmers are accessing the market. This Overachievement came as a result of funding from KEMFSED Programme.                                     | Successfully achieved with the help of partners |
| To Increase fisheries production | Increased fisheries production | 12 farmer groups in marine fisheries production were supported by partners through training and provision of production materials.                 | Successfully achieved                           |
|                                  |                                | 1973 tons of fish landed through the county fish landing sites and data collected                                                                  | Successfully achieved                           |
|                                  |                                | 2 fisheries infrastructures developed at landing sites. They were supported by partners                                                            | Inadequate budgetary allocation                 |
|                                  |                                | 1973 tons of fisheries products Inspected. Fish landed through the county fish landing sites and data collected                                    | Successfully achieved                           |
|                                  |                                | 12 farmers. This is a group of fish hatchery farmers                                                                                               | Inadequate budgetary allocation                 |
|                                  |                                | 103 value addition equipment purchased and distributed. 5 groups funded by KEMFSED                                                                 | Successfully achieved                           |

#### **Progress made on attainment of Development Objectives from Annual Development Plan for FY 2023-24**

For the purpose of cascading and implementing the above development objectives to specific sectors, all the development objectives were meant specific, measurable, achievable, realistic and time bound (SMART) and converted into development outcomes. Attendant indicators were developed for reasons of tracking the progress and performance measurement. The table below shows the progress made towards attainment of the stated objectives



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| HEALTH                                                         |                                               |                                                                                          |                                                                                                                                  |
|----------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Objective                                                      | Outcome                                       | Indicator                                                                                | Performance                                                                                                                      |
| To increase access to preventive and promotive health services | A community with reduced preventable diseases | % of persons diagnosed with HIV initiated on treatment and care and retained             | In FY 2023/24 % of persons diagnosed with HIV initiated on treatment and care and retained increased from 82% to 92%             |
|                                                                |                                               | % of patients receiving ARVs virally suppressed                                          | In FY 2023/24 % of patients receiving ARVs virally suppressed increased from 12% to 88%                                          |
|                                                                |                                               | % HIV+ pregnant mothers receiving preventive ARVs                                        | In FY 2023/24 % HIV+ pregnant mothers receiving preventive ARVs increased from 90% to 92%                                        |
|                                                                |                                               | % of TB patients completing treatment                                                    | In FY 2023/24 % of TB patients completing treatment increased from 78% to 82%                                                    |
|                                                                |                                               | Proportion of general population testing positive for malaria                            | In FY 2023/24 Proportion of general population testing positive for malaria reduced from 4% to 2.5%                              |
|                                                                |                                               | Proportion of pregnant women testing positive for malaria                                | In FY 2023/24 Proportion of pregnant women testing positive for malaria reduced from 4% to 1.5%                                  |
|                                                                |                                               | Proportion of children under five years testing positive for malaria receiving treatment | In FY 2023/24 Proportion of children under five years testing positive for malaria receiving treatment increased from 70% to 73% |
|                                                                |                                               | Percentage of children under 1 year issued with Long Lasting Insecticide Treated Nets    | In FY 2023/24 Percentage of children under 1 year issued with Long Lasting Insecticide Treated Nets increased from 48% to 52%    |
|                                                                |                                               | Percentage of pregnant women issued with Long Lasting Insecticide Treated Nets           | In FY 2023/24 Percentage of pregnant women issued with Long Lasting Insecticide Treated Nets increased from 58% to 62%           |
|                                                                |                                               | % of population reached with mass drug administration (MDA) annually                     | In FY 2023/24 % of population reached with mass drug administration (MDA) annually increased from 80% to 85%                     |
|                                                                |                                               | Proportion of households with functional latrines                                        | In FY 2023/24 Proportion of households with functional latrines increased from 75% to 80%                                        |

|                                                                   |                                 |                                                            |                                                                                                     |
|-------------------------------------------------------------------|---------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                                                                   |                                 | % of villages declared Open Defecation Free                | In FY 2023/24 % of villages declared Open Defecation Free increased from 150,000 to 160,000         |
|                                                                   |                                 | Cumulative no. of Community Health Units established       | In FY 2023/24 Cumulative no. of Community Health Units established increased from 420 to 433        |
|                                                                   |                                 | Number of hypertensive cases identified and managed        | In FY 2023/24 Number of hypertensive cases identified and managed increased from 270 to 85,000      |
|                                                                   |                                 | Number of cervical cancer cases screened and managed       | In FY 2023/24 Number of cervical cancer cases screened and managed increased from 16,500 to 35,000  |
|                                                                   |                                 | Number of mental health cases                              | In FY 2023/24 Number of mental health cases increased from 1800 to 5500                             |
|                                                                   |                                 | % of pregnant women attending 4 ANC visits                 | In FY 2023/24 % of pregnant women attending 4 ANC visits increased from 55% to 60%                  |
|                                                                   |                                 | % deliveries conducted by skilled attendant                | In FY 2023/24 % deliveries conducted by skilled attendant increased from 84% to 88 %                |
|                                                                   |                                 | % of newborns with low birth weight                        | In FY 2023/24 % of newborns with low birth weight decreased from 10.5% to 5%                        |
|                                                                   |                                 | % Fully immunised children                                 | In the Fy 2023/24 % Fully immunised children increased from 76% to 79%                              |
|                                                                   |                                 | % of women of reproductive age receiving family planning   | In FY 2023/24 % of women of reproductive age receiving family planning increased from 48% to 51%    |
| To increase access to Curative and Rehabilitative health services | Reduced morbidity and mortality | Proportion of hospitals with functional operation theatres | In FY 2023/24 Proportion of hospitals with functional operation theatres increased from 20% to 30 % |
|                                                                   |                                 | Number of functional dialysis beds                         | In FY 2023/24 Number of functional dialysis beds increased by 1                                     |
|                                                                   |                                 | Number of facilities with lab diagnosis services           | In FY 2023/24 Number of facilities with lab diagnosis services increased from 8 to 15               |
|                                                                   |                                 | Number of facilities with radiology diagnostic services    | In FY 2023/24 Number of facilities with radiology diagnostic services                               |

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|                                                       |                                                               |                                                                              |                                                                                                                      |
|-------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                                                       |                                                               | Number of integrated outreaches conducted in hard-to-reach areas             | In FY 2023/24 1600 integrated outreaches conducted in hard-to-reach areas                                            |
|                                                       |                                                               | No. of health care workers trained on referral system                        | In FY 2023/24 300 health care workers were trained on referral system                                                |
|                                                       |                                                               | Number of functional ambulances                                              | In FY 2023/24 Number of functional ambulances increased from 7 to 10                                                 |
|                                                       |                                                               | % of persons diagnosed with HIV initiated on treatment and care and retained | In FY 2023/24 % of persons diagnosed with HIV initiated on treatment and care and retained increased from 81% to 87% |
|                                                       |                                                               | % of patients receiving ARVs virally suppressed                              | In FY 2023/24 % of patients receiving ARVs virally suppressed increased from 67% to 80%                              |
|                                                       |                                                               | % of TB patients completing treatment                                        | In FY 2023/24 % of TB patients completing treatment increased from 63 to 83%                                         |
|                                                       |                                                               | Proportion of general population testing positive for malaria                | In FY 2023/24 Proportion of general population testing positive for malaria decreased from 3.5% to 2.5%              |
| To improve health administration and support services | Efficient service delivery and effective strategic leadership | Proportion of allocation to Health budget from the total county budget       | In FY 2023/24 Proportion of allocation to Health budget from the total county budget increased from 28% to 35%       |
|                                                       |                                                               | % order fill rate for Health                                                 | in the FY 2023/24 % order fill rate for Health increased from 80 to 84%                                              |
|                                                       |                                                               |                                                                              |                                                                                                                      |
| <b>ROADS, TRANSPORT AND PUBLIC WORKS</b>              |                                                               |                                                                              |                                                                                                                      |
| To improve the County road network                    | Improved County Road network                                  | Km of roads rehabilitated and maintained to motorable status                 | In FY 2023/24 we increased motorable and passable roads by paving 10 km of roads                                     |
|                                                       |                                                               | No. of bridges /Box culverts maintained/ Rehabilitated                       | In the FY 2023/24 we constructed 10 box culverts                                                                     |
|                                                       |                                                               | Km of Pedestrian walks ways constructed                                      | In the FY 2023/24 we constructed 2km of pedestrian walkways                                                          |
|                                                       |                                                               | No. of foot bridges constructed                                              | In the FY 2023/24 we constructed 1 foot bridge against a target of 10                                                |



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|                                                    |                                                       |                                                           |                                                                                                                                            |
|----------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|                                                    | Improved road networks for social economic activities | Km of road gravelled                                      | In the FY 2023/24 we gravelled 125 km of roads against target of 120km                                                                     |
|                                                    |                                                       | Km of road opened                                         | In the FY 2023/24 1200 km of roads were opened                                                                                             |
|                                                    |                                                       | No. of road bumps constructed /installed                  | In the FY 2023/24 we constructed 40 road bumps                                                                                             |
|                                                    | transport infrastructure constructed/rehabilitated    | No. of Matatu/bus parks constructed                       | In the FY 2023/24 we constructed 1 bus park                                                                                                |
|                                                    |                                                       |                                                           |                                                                                                                                            |
| <b>TRADE, TOURISM AND COOPERATIVES DEVELOPMENT</b> |                                                       |                                                           |                                                                                                                                            |
| To enhance Trade development                       | Enhanced trade development                            | No of trading spaces created                              | In FY 2023/24 we created 100 trading spaces by purchase tents                                                                              |
|                                                    |                                                       | No. of trade fairs and exhibitions organised and attended | In the FY 2023/24 3 trade fairs and exhibitions were done                                                                                  |
|                                                    |                                                       | loans disbursed                                           | In the FY 2023/24 Ksh. 143,383,364 were disbursed against a target of ksh.150m                                                             |
|                                                    |                                                       | Amount of loans recovered                                 | In the Fy 2023/24 loan recovery amounted to Ksh. 30,585,874.25                                                                             |
| To enhance Tourism development                     | Enhanced tourism development                          | No. of tourism fairs &Expos attended/organised            | In FY 2023/24 we organised 9 tourism trade fairs                                                                                           |
|                                                    |                                                       | No of marketing campaigns held                            | In FY 2023/24 we organised 9 marketing campaigns                                                                                           |
|                                                    |                                                       | Tourism Website in place                                  | In the FY 2023/24 1 website was created. The Kilifi County Tourism website is in place, it needs constant updates on activities.           |
|                                                    |                                                       | No. of Tourism products packaged and marketed             | In FY 2023/24 The Kilifi County Tourism product was packaged and branded as "The Kenyan Riviera" and marketed in all platforms and events. |
|                                                    |                                                       | No. of Tourism and cultural festivals held                | In the FY 2023/24 Uganda – Kenya Coast Cultural festival held in collaboration with the Uganda consulate                                   |

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|                                            |                                           |                                                                          |                                                                                                                                               |
|--------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                                            |                                           | No. of Sports tourism                                                    | In the FY 2023/24 7 sports tourism was held. Target surpassed through collaboration from National Government and other stakeholders;          |
|                                            |                                           | No. of MICE/ Conference tourism promotion held                           | In the FY 2023/24 Rotary International and Diaspora Investment Conference was held at Garoda and Diamond Dream Hotels respectively.           |
|                                            |                                           | No. of ecotourism products enhanced                                      | in the FY 2023/24 Kibokoni Ecotourism Bandas financed by KEMFSED, a World Bank grant in Kilifi, under the blue economy division.              |
|                                            |                                           | No. of Beach recreational benches erected                                | In FY 2023/24 we erected 100 Beach recreational benches erected for beach goers to relax while enjoying the scenery.                          |
|                                            |                                           | No. of cultural heritage sites refurbished                               | In FY 2023/24 2 cultural heritage sites were refurbished. The Malindi Mekatilili Cultural centre and Gongoni cultural centre were refurbished |
| To Promote and Strengthen Co-operatives    | Vibrant and self-sustaining Co-operatives | No of cooperative legislations and policy documents developed            | In the FY 2023/24 cooperative policy and bill were developed                                                                                  |
|                                            |                                           | No. of new cooperative enterprises registered                            | In the FY 2023/24 were registered 40 cooperative enterprises                                                                                  |
|                                            |                                           | No of strategic viable cooperatives restructured                         | In the FY 2023/24 we restructured 13 viable cooperatives                                                                                      |
|                                            |                                           | No of Cooperative Publicity Events Organized                             | In the FY 2023/24 we organised 2 cooperatives publicity events                                                                                |
|                                            |                                           |                                                                          |                                                                                                                                               |
| <b>GENDER, CULTURE AND SOCIAL SERVICES</b> |                                           |                                                                          |                                                                                                                                               |
| To Reduce Gender Based Violence mitigation | Reduced Gender Based Violence mitigation  | Number of gender champions identified and trained                        | 150 gender champions identified and trained                                                                                                   |
|                                            |                                           | Number of policies reviewed                                              | One Gender and Development policy is at the county assembly, and the Anti GBV is assented                                                     |
|                                            |                                           | Number of community members reached with Community dialogues against GBV | 1950 community members reached with Community dialogues against GBV                                                                           |

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|                                                  |                                               |                                                                                                             |                                                                                                                                                                                            |
|--------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |                                               | Number of women, men, boys and girls reached with messages against GBV                                      | 3700 women, men, boys and girls reached with messages against GBV                                                                                                                          |
| To Increase youth empowerment                    | Increased youth empowerment                   | Number of Youth Sensitized on AGPO                                                                          | 700 Youths Sensitised on AGPO                                                                                                                                                              |
|                                                  |                                               | Number of Youth trained on entrepreneurship                                                                 | 1100 Youth trained on entrepreneurship                                                                                                                                                     |
|                                                  |                                               | Number of youths sensitised on available opportunities at the sub-county level                              | 100 youths sensitised on available opportunities at the sub-county level                                                                                                                   |
| To Enhanced preservation of culture and heritage | Enhanced preservation of culture and heritage | No. of visitors to the cultural sites                                                                       | 100 people visited the cultural sites. There was establishment of an eco-cultural heritage in Kaya Kauma and Rabai cultural village.                                                       |
|                                                  |                                               | Number of cultural events held                                                                              | 2 cultural events were held                                                                                                                                                                |
| To Strengthen Sports development                 | Strengthened Sports development               | Number of sports teams presented for participation in regional, national and international competitions     | 21 sports teams presented for participation in regional, national and international competitions. The division supported the teams to Talanta Hela tournament, KICOSCA, KYISA, Beach games |
|                                                  |                                               | Number of participants taking part in tournaments                                                           | 6772 participants took part in tournaments especially in Governor's cup, KYISA, Beach games                                                                                                |
|                                                  |                                               | Number of teams equipped                                                                                    | 250 teams were equipped.                                                                                                                                                                   |
| To Enhance disaster management                   | Enhanced disaster management                  | Number of Policies developed and adopted by county (dissemination of the disaster policy at the ward level) | 1 policy was developed and adopted by the county                                                                                                                                           |
|                                                  |                                               | Number of households distributed with food and non-food items                                               | 3043 households distributed food and non-food items. The balance was too little to be issued to a beneficiary                                                                              |
|                                                  |                                               | Number of early warning system bulletins Developed and disseminated                                         | 5000 early warning system bulletins Developed and disseminated. This is a partner-supported initiative - no resources received during the FY                                               |
|                                                  |                                               | Number of awareness campaigns conducted                                                                     | 17 awareness campaigns conducted. 1 awareness campaign per BMU conducted on beach safety with regards to cyclones (Hidaya and Tropical ITALY)                                              |



|                                                            |                                |                                                           |                                                                                                                                                                |
|------------------------------------------------------------|--------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                            |                                |                                                           |                                                                                                                                                                |
| <b>AGRICULTURE, LIVESTOCK DEVELOPMENT AND BLUE ECONOMY</b> |                                |                                                           |                                                                                                                                                                |
| To Increased crop production                               | Increased crop production      | Tonnes of crop yield produced annually                    |                                                                                                                                                                |
|                                                            |                                | Maize                                                     | 101324 tons of maize yield realised in the 23-24 financial year                                                                                                |
|                                                            |                                | Cassava                                                   | 366,783 tons of cassava yield realised in the 23-24 financial year                                                                                             |
|                                                            |                                | Green grams                                               | 4097 tons of green grams yield realised in the 23-24 financial year                                                                                            |
|                                                            |                                | Cowpeas                                                   | 5677 tons of cowpeas yield released in the 23-24 financial year                                                                                                |
|                                                            |                                | Crop yield per acre                                       |                                                                                                                                                                |
|                                                            |                                | Maize (bags)                                              | 10 bags per acre of maize yield realised in the 23-24 financial year                                                                                           |
|                                                            |                                | Cassava (tons)                                            | 20 tons per acre of cassava yield realised in the 23-24 financial year                                                                                         |
|                                                            |                                | Green grams (bags)                                        | 3 bags per acre of green grams yield realised in the 23-24 financial year                                                                                      |
|                                                            |                                | Cowpeas(bags)                                             | 3 bags per acre of cowpeas yield realised in the 23-24 financial year                                                                                          |
|                                                            |                                | Number of acres under irrigation(new)                     | 168 acres have been put under irrigation. 105 under irrigation schemes and 63 acres under farm ponds                                                           |
|                                                            |                                | Quantities of inputs distributed to farmers- Seeds (tons) | 179.6 tons of inputs distributed to farmers. E voucher-112 tons and the rest seeds procured and distributed                                                    |
|                                                            |                                | No. of farmers reached through extension                  | 81812 farmers reached through extension services. Over achieved due to programmes form partners                                                                |
| To Increase Livestock production                           | Increased Livestock production | No. of disease surveillance visits done                   | 4000 disease surveillance visits were conducted. This includes daily surveillance at slaughterhouses/slabs and livestock auction yards in all the sub counties |

|                                  |                                |                                                                 |                                                                                                                                                    |
|----------------------------------|--------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  |                                | No, of Antimicrobial Resistance activities undertaken           | 7 Antimicrobial Resistance activities were undertaken. This Increased collaboration with the department of Health and other stakeholders           |
|                                  |                                | No. of artificial inseminations conducted                       | 988 artificial inseminations were conducted. This was due to Increased demand                                                                      |
|                                  |                                | Number of Slaughterhouses/slabs operational                     | 13 slaughterhouses are operational. Two private slaughterhouses closed                                                                             |
|                                  |                                | No. of acres under pasture and fodder                           | 25. No budget allocation by the County. The project was funded by WWF and Nature Kenya and done in Magarini and Arabuko Sokoke region.             |
|                                  |                                | No. of Production equipment distributed and in use              | 54 Production equipment were distributed and are in use.                                                                                           |
|                                  |                                | No of Improved breeds distributed- Improved local chicken       | 20,150 Improved local chickens were distributed. 12150 Funded by KEMFSED and 800 layers funded by the County government                            |
|                                  |                                | No. of Marketing organisation functional                        | 5 Marketing organisations are functional. These are; Magarini, Zowerani, Mtondia, Chonyi, Rabai Dairy, Bamba, Ganze, Manyeso dairy and Gede groups |
|                                  |                                | No. of Farmers accessing market                                 | 504 Farmers are accessing the market. This Overachievement came as a result of funding from KEMFSED Programme.                                     |
| To Increase fisheries production | Increased fisheries production | No. of farmer groups in marine fisheries production             | 12 farmer groups in marine fisheries production were supported by partners through training and provision of production materials.                 |
|                                  |                                | Tonnage of fish produced from aquaculture                       | 1973 tons of fish landed through the county fish landing sites and data collected                                                                  |
|                                  |                                | No. of fisheries infrastructure developed at fish landing sites | 2 fisheries infrastructures developed at landing sites. They were supported by partners                                                            |
|                                  |                                | Quantity in tons of fisheries products Inspected                | 1973 tons of fisheries products Inspected. Fish landed through the county fish landing sites and data collected                                    |

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|                                                                        |                                                   |                                                      |                                                                                                                                                                                                  |
|------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                        |                                                   | No. of fish farmers accessing financial services     | 12 farmers. This is a group of fish hatchery farmers                                                                                                                                             |
|                                                                        |                                                   | No. of value addition equipment purchased.           | 103 value addition equipment purchased and distributed. 5 groups funded by KEMFSED<br>2 BMU benefited from development partner                                                                   |
|                                                                        |                                                   |                                                      |                                                                                                                                                                                                  |
| <b>LANDS, ENERGY, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT</b> |                                                   |                                                      |                                                                                                                                                                                                  |
| To increase access to decent and affordable housing                    | Increased access to decent and affordable housing | No. of housing states surveyed                       | 8 housing estates survey is ongoing (ngala phase I, phase II, in Malindi. Bofa, Mwangea, old ngala, new ngala in Kilifi and Green estate, Milk scheme in Mariakani                               |
|                                                                        |                                                   | No of sanitation facilities constructed              | Two sanitation facilities construction is ongoing i.e. Absolution block at Mnarani cemetery and Housing offices at Kilifi. Inadequate budgetary allocation to construct all the three facilities |
| To enhance land management and administration                          | Enhanced land management and administration       | Total acreage of land surveyed                       | A total of 25, 000 Ha was surveyed                                                                                                                                                               |
| To improve urban planning and development                              | Improved urban planning and development           | No of building inspection reports submitted          | A total of 665 building inspection reports were submitted                                                                                                                                        |
|                                                                        |                                                   | No of municipal towns established                    | A total of 3 municipal towns were established namely Watamu, Mariakani and Mtwapa were established and are operational.                                                                          |
|                                                                        |                                                   | No. of plans prepared                                | 1 (ISUDP for Kilifi Municipality) were prepared                                                                                                                                                  |
|                                                                        |                                                   | No. of policies/plans prepared                       | 1 (Urban development strategic plan prepared)                                                                                                                                                    |
|                                                                        |                                                   | Number of plots surveyed and allocated               | 4,974 plots were surveyed                                                                                                                                                                        |
| To Increase energy access                                              | Increased energy access                           | No. of households adopting clean energy for lighting | For the 2023-2024 financial year, 1500 households have access to clean energy for lighting                                                                                                       |



|                                                                  |                                                              |                                                                   |                                                                                                                                                        |
|------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  |                                                              | No. of streetlights and floodlights installed                     | In the 2023-2024 financial year; 44 solar street lights, 19 solar floodlights, 4 electrical floodlights and 30 grids tied streetlights were installed. |
|                                                                  |                                                              | No. of policies and legislative framework developed and validated | 1 policy was developed namely; Energy licensing framework report completed awaiting operationalization                                                 |
|                                                                  |                                                              | No. of households adopting to clean energy for cooking            | For the 2023-2024 financial year, 1500 households have access to clean energy for lighting and cooking                                                 |
|                                                                  |                                                              |                                                                   |                                                                                                                                                        |
| WATER, ENVIRONMENT, NATURAL RESOURCES AND SOLID WASTE MANAGEMENT |                                                              |                                                                   |                                                                                                                                                        |
| To increase access to clean and safe water                       | Increased access to clean and safe water                     | Number of boreholes constructed                                   | In FY 2023/2024,11 boreholes were constructed/Drilled across the county.                                                                               |
|                                                                  |                                                              | Number of kilometres of pipelines constructed                     | In FY 2023/2024, 157.5 km of pipelines were constructed.                                                                                               |
|                                                                  |                                                              | Number of storage tanks constructed                               | In FY 2023/2024, 10 storage tanks were constructed.                                                                                                    |
|                                                                  |                                                              | Number of water pans /earth dams constructed                      | 6 Water pans were constructed in the FY 2023/2024                                                                                                      |
|                                                                  |                                                              | Number of water distillation facilities installed                 | 1 distillation water facility was drilled in the county.                                                                                               |
| To improve environmental conservation and management             | Improved environmental conservation and management           | Number of HA mangrove restored                                    | In FY 2023/2024, 40HA of mangroves were planted.                                                                                                       |
|                                                                  |                                                              | Number of monitoring patrols done                                 | In FY 2023/2024, we conducted 15 monitoring patrols.                                                                                                   |
| EDUCATION AND ICT                                                |                                                              |                                                                   |                                                                                                                                                        |
| To enhance access to quality vocational training and education   | Enhanced access to quality vocational training and education | No. of students enrolled in VTCs                                  | 8361 students were enrolled in the VTCs                                                                                                                |
|                                                                  |                                                              | Completion rate (%)                                               | Completion rate of students in VTCs increased to 63%                                                                                                   |
|                                                                  |                                                              | Teacher Learner ratio                                             | 1:70 More instructors are yet to be employed.                                                                                                          |
|                                                                  |                                                              | No. of instructors trained                                        | In the FY 2023/2024,120 Instructors were trained                                                                                                       |

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|                                                    |                                                  |                                                              |                                                                                                        |
|----------------------------------------------------|--------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| To enhance access to quality pre-primary education | Enhanced access to quality pre-primary education | ECD Enrolment Rate (%)                                       | 92                                                                                                     |
|                                                    |                                                  | Teacher Pupil Ratio                                          | 1:39                                                                                                   |
|                                                    |                                                  | Transition rate (%)                                          | 94                                                                                                     |
|                                                    |                                                  | Retention rate (%)                                           | 93                                                                                                     |
|                                                    |                                                  | No. of ECDE centres constructed and equipped                 | 28 No. of ECDE centres were constructed and equipped across the county against a target of 90 centres. |
|                                                    |                                                  | No. of schools provided with teaching and learning materials | 406 No. of schools were provided with teaching and learning materials.                                 |
|                                                    |                                                  | No. of schools benefited from the feeding program            | In FY 2023/2024, 812 schools benefited from the school feeding program across the county.              |

## **6. Environmental and Sustainability Reporting**

This sector comprises the following sub sectors: Water Resources; Sustainable Solid Waste Management; Sustainable Forestry Conservation and Management; Sustainable Natural Resource Conservation and building resilience to climate change. The vision for the sector is a healthy environment for enhanced adaptive capacity and access to safe, adequate water. To support the vision is the mission which is to promote, conserve and protect the environment and improve access to water for sustainable development. The goal is to sustainably conserve and protect the environment, increase access to adequate, safe water for sustainable development.

### **1. Sustainability strategy and profile**

The department of Water and environment, has been actively working on sustainability and environmental strategies to address various challenges, including climate change, access to water, forest conservation and sustainable natural resources management.

**Environmental Sustainability:** The CIDP for 2023-2027 focuses on providing an enabling environment for efficient resource utilisation, industrial growth, and effective provision of essential services. Core values include environmental sustainability, inclusivity, and public participation.

**Climate Change Adaptation:** The Participatory Climate Risk Assessment (PCRA) identifies climate change hazards, their impacts, and proposes practical solutions for evidence-based climate change action planning. This includes strategies for climate-smart investments and reducing the impacts of climate change across sectors

### **Environment Sector Profile**

Kilifi County's environment sector is heavily influenced by its climate and natural resources. Some key aspects include:

**Climate Risk Profile:** Kilifi's climate risk profile highlights the county's vulnerability to climate change, particularly in agriculture, livestock production, and fisheries. The profile provides analyses of vulnerability and ongoing climate change adaptation strategies



**Participatory Climate Risk Assessment:** The PCRA process involves community participation to identify climate hazards and propose solutions. This approach helps in formulating sector-specific strategies to strengthen community resilience against climate hazards

**Natural Resources Management:** The county's economy relies on climate-sensitive sectors, making sustainable management of natural resources crucial. Efforts are being made to promote climate-smart agriculture and other sustainable practices

The department is committed to addressing environmental challenges through comprehensive planning and community involvement, aiming for a sustainable and resilient future.

## **2. Environmental Performance**

The department of water and environment is making significant strides in improving its environmental performance, focus is on increased access to water, climate risk assessment, and sustainable resource management.

### **Climate Risk Assessment**

Kilifi County has conducted a Participatory Climate Risk Assessment (PCRA) to identify climate change hazards and propose practical solutions. This assessment helps in formulating sector-specific strategies to strengthen community resilience against climate hazards

### **Environmental Management**

Despite these efforts, Kilifi County's environmental management score is relatively low, with a score of 0.45 on the Environmental Management pillar. This indicates room for improvement in areas such as waste management, pollution control, and environment and forest conservation efforts.

### **Renewable Energy Initiatives**

- **Solar Home Systems:** Installation of 3,000 solar home systems in households, particularly for vulnerable community members
- **Solar Street Lights:** Installation of 200 solar streetlights and 100 solar high masts in market centres to enhance security and business activities

- **Improved Cookstoves:** Distribution of 3,000 improved cookstoves to reduce deforestation and air pollution

### **Key Policies and Regulations**

The County Assembly has enacted several laws and policies to promote environmental sustainability, including:

- Environment management and control act, 2016
- Solid waste management Act, 2019
- Forest policy, 2016
- Forest conservation and management Act, 2019
- Climate change Act, 2021
- Climate change (Amendment) Act, 2023
- Climate change policy, 2023

The challenge that exists is the full operationalization of the policies and regulations which is mainly the budgetary allocations to the sectors. Currently, the allocations are very low and hinders the implementation of the policies and regulation to realise the expected outcomes.

### **3. Employee welfare**

The County Government of Kilifi has come up with modalities to cater for the welfare of employees. They include the following:

#### **Kilifi County Staff Welfare Association**

Kilifi County Staff Welfare Association was created to bring the County staff together on social and economic support through a revolving fund for the benefit of the members. For one to be a member one should be an employee of the County Government of Kilifi whether on Contract or permanent terms of service, through a monthly contribution of Khs.200/= which is paid through a check off system from the payroll.

The beneficiary for the funds is the members and spouse, five (5) biological children or legal children and member's parents. Welfare funding includes death, loans to members, special savings, ill-health and on retirement the member shall be given a parting gift of Kshs.50,000/= The

welfare was registered on 7th February, 2020. It is governed through a constitution and rules enacted in December 2019. It has a total number one hundred forty (140) staff members.

#### **Kilifi County Car Loans and Mortgage Fund Scheme**

The Kilifi County Car loan and Mortgage Scheme Fund was established and derives its authority and accountability from the provisions under Section 84(1), Section 24 (4) (5) (6) (7) of the PFM Act, 2012 and Salaries and Remuneration Commission (SRC) Circular SRC/CGOVT/3/61 dated 30th September, 2014. The aim of the scheme is to improve the social and economic status of the staff of the County Government of Kilifi through provision of 3% interest rate car loans and mortgage.

#### **4. Marketplace practices-**

##### **Responsible Supply chain and supplier relations**

The County evaluates suppliers fairly for contracts by use of the standard supplier evaluation process. The entity formulates a project team that works with the supplier for better implementation of contracts. The entity signs Contracts with successful bidders that would be binding on both parties. The entity also endeavours to make payment to suppliers on a first in first out basis depending on availability of funds.

##### **Responsible ethical practices**

The County has put up measures on Anti-corruption such as posters at the entrance with messages like “THIS IS A NO CORRUPTION ZONE”, training programmes for anti corruption and legal approach to any corruption proceeds. The County Government employs end-to-end e-procurement to promote competition as well as ensuring suppliers’ confidentiality. Suppliers are also encouraged to express their views.

Politicians are majorly involved at public participation in order to come up with the needed projects at the grassroots.

##### **Stewardship of goods**

The County endeavours to make payments on time. It provides access to information through its website to the interested consumers. The County also ensures privacy of suppliers’ information.



## **5. Community Engagements**

Community Engagement is the process of working collaboratively with and through groups of people affiliated by geographic proximity, special interest, or similar situations to address issues affecting the well-being of those people. It is a powerful vehicle for bringing about environmental and behavioural changes that will improve the health of the community and its members. It often involves partnerships and coalitions that help mobilise resources and influence systems, change relationships among partners, and serve as catalysts for changing policies, programs, and practices (CDC, 1997). The County Government of Kilifi undertook the following community activities during the year:

### **a) Sports and social activities:**

To enhance sports and social activities the County Government funded the following projects:

| S/No | Project                                                         | Project Status                      | Outcome/Impact                                                                                                    |
|------|-----------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| 1.   | Construction of a Basketball Court at Malindi Municipal Stadium | 100% Complete and in use            | Enhanced access to standard basketball facilities and improved standards of basketball in Malindi.                |
| 2.   | Fencing and Construction of Dias and toilets at Bomani Stadium  | 100% complete and in use            | Improved access to a standard and secure football pitch with shelter for players and spectators                   |
| 3.   | Levelling and erection goal post at Maekani Sports ground       | 100% complete and in use            | Enhanced access to a level and standard football pitch. Improved standards of the game of football in Sokoke ward |
| 4.   | Fencing of Kaembe Katendere Sports ground                       | 100% Complete. The facility in use. | Secured football court for football use                                                                           |

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**Annual Report and Financial Statements for the year ended June 30 2024**

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|    |                                                                |                                     |                                 |
|----|----------------------------------------------------------------|-------------------------------------|---------------------------------|
| 5. | Construction of watchtowers lifeguard shade Butwani waterfront | 100% Complete. The facility in use. | Enhanced security in the area   |
| 6. | Construction of Kibaoni Public toilet at Sokoni ward           | 100% Complete. The facility in use. | Enhanced sanitation in the area |

**b) Health care Services**

During the financial year the County Government spent kshs.2,320,893,295 on health care Services.

The following are some of the major community undertaking which took place under the health care services during the financial year:

| S/No | Project                                                             | Project Location          | Outcome/Impact                                                               |
|------|---------------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------|
| 1.   | Construction of Kilifi County Hospital Phase II                     | Kilifi County Headquarter | It has provided more and efficient health services                           |
| 2.   | Acquisition of 2 ultrasound machines                                | Kilifi County Headquarter | Patients do not have to travel to other Counties to seek for the services    |
| 3.   | Acquisition of digital X Ray machine for Marafa sub county hospital | Marafa Ward               | Patients are able to get Xray services within Marafa without travelling far. |
| 4.   | Acquisition of 100 hospital beds                                    | Kilifi County Headquarter | It has increased the number of patients who are able to get health services  |
| 5.   | Acquisition of Mtwapa theatre equipment                             | Shimo la Tewa Ward        | Improved health care services at Shimo la Tewa Ward                          |

**c) Education and ICT Services**

During the financial year the County Government spent Kshs. 686,801,539 under Education and ICT. The major area of activities included the following:

| S/No | Project                                                                                 | Project Location | Outcome/Impact                                                         |
|------|-----------------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------|
| 1.   | Construction of 2no ECD & 4no. cubicle pit latrine at Buro ECD                          | Ganze Ward       | Increased access to ECD students at Buro ECD                           |
| 2.   | Construction of 2no. ECD & 2no cubicle pit latrine ne at Dambala                        | Ganze Ward       | Increased access to ECD students at Dambala                            |
| 3.   | Construction of 2No. ECD classroom block at Umoja pre-school                            | Mwawesa Ward     | Increased access to ECD students at Umoja pre-school                   |
| 4.   | Construction of 2no. ECD classroom and 2no. pit latrine at Takaungu pre-school.         | Mnarani Ward     | Increased access to ECD students at Takaungu pre school                |
| 5.   | Construction Of 1No. And 2No. Cubicle Pit Latrine at Vuma (Mkwajuni) Pre-Primary School | Mariakani Ward   | Increased access to ECD students at Vuma (Mkwajuni) Pre-Primary School |
| 6.   | Construction Of 1No. And 2No. Cubicle Pit Latrine at Kazdzandani Pre-Primary School     | Mariakani Ward   | Increased access to ECD students at Kazdzandani Pre-Primary School     |

**d) Water, Environment, Forestry Natural Resources and Solid Waste Management**

During the financial year the County Government spent Kshs. 1,379,919,866.15 under Water, Environment, Forestry Natural Resources and Solid Waste Management. The major area of activities included the following:



| S/No | Project                                                                                               | Project Location | Outcome/Impact                  |
|------|-------------------------------------------------------------------------------------------------------|------------------|---------------------------------|
| 1.   | Construction of water pipeline from Masha area to pastor Mwarome                                      | Matsangoni Ward  | Increased access to fresh water |
| 2.   | Construction of water pipeline from Chumani Agriculture to Forest.                                    | Matsangoni Ward  | Increased access to fresh water |
| 3.   | Construction of Water Pipeline of Rima Ra Pera Junction through Biyubu upto Mitsedzini Primary School | Bamba Ward       | Increased access to fresh water |
| 4.   | Construction of 2" Water pipeline from Kalumba to Kadegeni                                            | Matsangoni Ward  | Increased access to fresh water |
| 5.   | Construction of 2" Water pipeline from Kararachato Foleni Nursery school                              | Matsangoni Ward  | Increased access to fresh water |
| 6.   | Construction of Water pipeline Marekebuni, Galana sec school junction to Mnazi Mwenga 4km             | Magarini Ward    | Increased access to fresh water |

#### **e) Staff training and development**

The County spent Kshs. 33,235,451 staff training and development under both structured and unstructured programmes.

#### **f) Charitable Activities**

During the financial year the County Government undertook the following charitable activities.

- i. Distribution of assistive devices to People with Disability.
- ii. Translation of the County Service Charter into braille and distribution to the Deaf Community

**g) Legislation**

The County developed Kilifi County People with Disability Act, 2023 to take care of the welfare for the PWD Community.

## **6. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

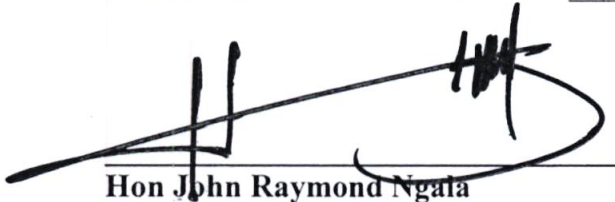


The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for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

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 8/11/ 2024.

A large, stylized handwritten signature in black ink, appearing to be 'Hon John Raymond Ngala', is written over a horizontal line.

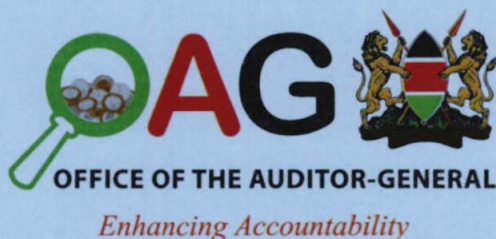
**Hon John Raymond Ngala**

**CECM Finance and Economic Planning**



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KILIFI FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources and the report on the Effectiveness of Internal Controls, Risk Management and Governance.

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Kilifi set out on pages 1 to 37, which comprise the statement of financial assets and liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and

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*Report of the Auditor-General on Kilifi County Executive for the year ended 30 June, 2024*



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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kilifi as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccurate Statement of Comparison of Budget and Actual Amounts**

The statement of comparison of budget and actual amounts reflects payments on transfers to other government entities, other grants and transfers and acquisition of assets totalling Kshs.257,155,791, Kshs.2,014,313,379 and Kshs.2,040,209,306 respectively while the supporting schedules reflect corresponding payments totalling Kshs.629,666,668, Kshs.1,641,802,502 and Kshs.2,042,819,310 resulting to unreconciled variances of Kshs.372,510,877, Kshs.372,510,877 and Kshs.2,610,004 respectively.

In the circumstances, the accuracy of the statement of comparison of budget and actual amounts could not be confirmed.

#### **2. Inaccurate Transfers from County Revenue Fund (CRF)**

The statement of receipts and payments reflects receipts from the CRF totalling Kshs.13,272,089,760 while the CRF financial statements reflects corresponding transfers to County Executive totalling Kshs.13,387,261,671 resulting to unexplained variance of Kshs.115,171,911.

In the circumstances, the accuracy and completeness of the receipts on transfers from the CRF totalling Kshs.13,272,089,760 could not be confirmed.

#### **3. Inaccurate and Unsupported Payments on Compensation of Employees**

The statement of receipts and payments and Note 2 to the financial statement reflects payments on compensation of employees totalling Kshs.4,158,068,890. Included in these payments is basic salaries of permanent employees totalling Kshs.2,028,397,714. However, the Integrated Payroll and Personnel Database (IPPD) reflects payments totalling Kshs.2,148,474,485 resulting to unexplained variance of Kshs.120,076,771. In addition, included in the payments on compensation of employees are payments totalling Kshs.243,948,050 in respect of basic wages of temporary employees. However, the casual staff register containing the casuals' bio data was not maintained for the year under review.

In the circumstances, the accuracy and completeness of payments on compensation of employees totalling to Kshs.4,158,068,890 could not be confirmed.



#### **4. Long Outstanding and Unsupported Imprests and Advances Balance**

The statement of assets and liabilities and Note 10 to the financial statements reflects outstanding imprests and advances balance of Kshs.90,140,166. Included in this balance is Kshs.5,403,303 relating to Government imprests which relate to prior years dating back to 2016/2017 financial year. In addition, the imprest register was not provided for review. Further, the balance includes Kshs.84,736,863 in respect of receivables from Kenya Revenue Authority and loss of cash which Management confirmed that it is still in court and has not been concluded. However, the details and progress of the case has not been disclosed under Annex 8 on contingent liabilities.

In the circumstances, the accuracy, completeness and recoverability of the outstanding imprests and advances balance could not be confirmed.

#### **5. Inaccurate and Long Outstanding Deposits and Retentions Balance**

The statement of assets and liabilities and Note 11 to the financial statement reflects deposits and retention balance of Kshs.184,941,256 while the prior year balance is Kshs.305,994,526. The balance includes deposits and retentions balance of Kshs.76,110,183 relating to prior year periods of between one (1) year to over three (3) years. In addition, the balance includes a contractor's retention balance held in a local commercial bank of Kshs.22,900,728. However, the corresponding cashbook balance is Kshs.1,576,079 resulting to an unexplained variance of Kshs.21,324,649.

In the circumstances, the accuracy and completeness of the deposits and retentions balance could not be confirmed.

#### **6. Inaccurate and Unsupported Pending Bills Balance**

Note 16 to the financial statements under other important disclosures reflects pending accounts payable balance of Kshs.6,091,340,081 which includes Kshs.5,953,300,955 in respect of pending accounts payables and Kshs.138,039,126 in respect of pending staff payables. The pending accounts payable balance includes Kshs.4,548,562,713 in respect of additions to pending accounts payable for the year. However, the invoices and payment demand notices not paid during the year under review, supporting this balance were not provided. The balance also includes Kshs.1,879,424,619 in respect of pending accounts payable paid during the year. However, Note 3 to the financial statements on use of goods and services includes payments in respect of other creditors totalling Kshs.988,217,122 resulting to a variance of Kshs.891,207,497 which Management state were paid during the year and charged directly to their respective economic lines had earlier been charged. However, a breakdown of the economic lines and corresponding payments were not provided. In addition, the pending staff payables balance of Kshs.138,039,126 includes a balance brought forward balance of Kshs.97,033,925 which was restated from Kshs.83,166,678 resulting to a variance of Kshs.13,166,678 attributed to previous figures discovered to have been erroneous. However, the specific errors were not explained and the process of restatement was not supported.

In the circumstances, the accuracy, completeness and regularity of pending bills balance of Kshs.6,091,340,081 could not be confirmed.

## **7. Unsupported Payments on Emergency Relief and Refugee Assistance**

The statement of receipts and payments reflects payments on other grants and transfers totalling Kshs.1,641,802,502 as disclosed in Note 5 to the financial statements. Included are payments totalling Kshs.44,639,728 in respect of payments on emergency relief and refugee assistance. The payments were made to four (4) companies in respect of supply and delivery of relief food items. Management explained that the payments relate to procurement of food and non-food items for disaster management and special programs to provide for mitigative measures to cushion vulnerable communities from adverse impacts of disasters. During the year under review, transfers totalling to Kshs.250,000,000 were made to the emergency fund. Management indicated that the division uses the central store to receive and dispatch food items procured by the division. However, weighbridge reports confirming the quantities received and issued were not provided. In addition, details of delivery vehicles from the central stores to the distribution points were not provided.

In the circumstances, the accuracy, validity and completeness of payments totalling Kshs.44,639,728 in respect of emergency relief and refugee assistance could not be confirmed.

## **8. Unsupported Payments on Construction and Civil Works**

The statement of receipts and payments and Note 7 to the financial statements reflects payments in respect of acquisition of assets totalling to Kshs.2,042,819,310 out of which payments totalling Kshs.672,527,878 relate to construction and civil works. Included in the amount is Kshs.33,754,633 incurred on construction of water works which was not supported by status report of the contracts prepared by Project Implementation Committee and submitted to the accounting officer. The documentary evidence to show that the accounting officer reported the said contracts awarded to Public Procurement Regulatory Authority on monthly basis and specific reason why the bid submitted by successful bidder were successful was not provided for audit. Further, taxes had been deducted from the service provider but not paid.

Physical verification carried out on 8 October, 2024 for projects valued at Kshs.58,798,299 revealed that the implementation of the projects was inconsistent with the Bills of Quantities. There were missing concrete cover slocs for valve chambers, painting works were not done, unsupplied panels and the water kiosk had missing taps among other issues.

In the circumstances, the accuracy, completeness and regularity of payments totalling Kshs.672,527,878 in respect of construction and civil works could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kilifi Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.



## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.18,812,448,474 and Kshs.13,397,862,925 respectively resulting to an under-funding of Kshs.5,414,585,549 or 29% of the budget. Similarly, the County Executive spent an amount of Kshs.13,272,416,667 against actual receipts of Kshs.13,397,862,925 resulting to an under-utilization of Kshs.125,446,258 or 1%.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

Various prior year audit issues remained unresolved as at 30 June, 2024. Even though Management has indicated some were resolved after detailed explanations were given in the audit response, the issues stand unresolved.

### **Other Information**

The Management is responsible for the other information set out on page ii to lix which comprise of Key Entity Information and Management, Governance Statement, Forward by the CECM Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Statement of Management Responsibilities and Environmental and Sustainability Reporting. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on



the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Regularity of Human Resource Management Practices**

The statement of receipts and payments and Note 2 to the financial statements reflects payments totalling Kshs.4,158,068,890 in respect of compensation of employees. Review of records revealed the following:

#### **a. Failure to Observe Ethnic Diversity**

Review of payroll records revealed that out of the total number of staff members of four thousand four hundred and nine (4,409), a total of three thousand four hundred and ninety-six (3,496) or 79% are from the dominant community. This is contrary to Section 7(2) of the National Cohesion Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

#### **b. Failure to Adhere to a Third Rule on Basic Pay**

Review of the payroll records provided revealed that various employees had deductions that were more than two thirds of their basic pay as indicated below:

| <b>Month</b>    | <b>Number of Staff</b> | <b>Month</b>   | <b>Number of Staff</b> |
|-----------------|------------------------|----------------|------------------------|
| July, 2023      | 11                     | January, 2024  | 4                      |
| August, 2023    | 9                      | February, 2024 | 4                      |
| September, 2023 | 8                      | March, 2024    | 3                      |
| October, 2023   | 6                      | April, 2024    | 6                      |
| November, 2023  | 3                      | May, 2024      | 3                      |
| December, 2023  | 9                      | June, 2024     | 2                      |

This was contrary to the provisions of Section 19(3) of the Employment Act, 2007 which states that the total amount of all deductions that may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

#### **c. Irregular Promotion of Staff**

Review of payroll records and Integrated Personnel and Payroll Database (IPPD) revealed that eighty-seven (87) staff members who were among members of staff promoted during the year were not included in the list of members of staff promoted or redesignated contrary to Section B.5 of Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that recruitment will be undertaken on the basis of fair competition and merit.

#### **d. Irregular Retention of Employees Beyond Retirement Age**

Review of the IPPD staff register revealed that twenty-six (26) employees who are above 60 years (mandatory retirement age) are still in the staff register contrary to Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires that all officers shall retire from the service on attaining the mandatory retirement age of 60 years, 65 years for persons with disabilities and/or as may be prescribed by the Government from time to time.

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

#### **2. Irregular Payment of Training Expenses**

The statement of receipts and payments reflects payments in respect of use of goods and services totalling Kshs.4,765,030,648. Included in the payments are payments totalling Kshs.36,193,802 in respect of training expenses. However, the payments were not supported by a training needs assessment and training plan contrary to provisions of Section I.1 (4) of the Public Service Commission of Kenya County Public Service Human Resource Manual, 2013 on training and development which provides that all training must be based on identified training needs. In addition, approval of the training programmes was not provided contrary to Section I.8 of the Manual on course approval which requires that the County Public Service Board will grant course approval to officers proceeding on authorized training in accordance with service regulations and that the County Secretary will be responsible for issuance of course approvals for local training and should approve all local courses undertaken in their respective County Departments on the recommendation of the County Departmental Training Committee.

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

#### **3. Irregular Payments on Legal Services**

The statement of receipts and payments and Note 3 to the financial statements reflects payments totalling Kshs.4,765,030,648 relating to use of goods and services. Included in the payments is Kshs.276,298,865 in respect of other operating expenses out of which payments totalling Kshs.71,571,803 was paid to six (6) private legal practitioners representing the County Government in various legal cases and providing legal consultancy services and payment to a firm that sued the County for breach of contract. However, the payments were not supported by instructions to represent the County, evidence of court appearances and taxation where applicable. In addition, written approval of County Executive Committee to engage the services of the consultants/legal firms was not provided contrary to Section 16 of Office of the County Attorney Act, 2020 which states that a department or public entity established within a County Executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee and that a request by a department or public entity to the County Executive Committee to engage the services of a consultant for the provision of legal services, shall be in writing while an approval by the County Executive Committee of a request shall be in writing.

Further, the law firms were engaged through two (2) framework agreements one signed on 8 January, 2021 while the other is dated 24 June, 2021. However, the need for a new



framework agreement while there was an existing framework for a period of three (3) years was not provided. In addition, a value for money assessment report was not provided contrary to Section 114(2) of the Public Procurement and Asset Disposal Act, 2015 which states that the maximum term for the framework agreement shall be three years and, for agreements exceeding one year, a value for money assessment undertaken annually to determine whether the terms designated in the framework agreement remain competitive.

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

#### **4. Irregular Procurement of Works on Construction of Roads**

The statement of receipts and payments and Note 7 to the financial statements reflects payments totalling Kshs.2,042,819,310 in respect of acquisition of assets. Included in the payments on acquisition of assets is an amount of Kshs.574,339,642 in respect of payments on construction of roads out of which Kshs.46,428,927 was incurred in road grading and upgrading services. However, the signed contracts did not specify the procurement number, which is a crucial reference for tracking and auditing the procurement process. In addition, the funds used for these road works were drawn from recurrent expenditure. Further, the road drawings issued during the procurement process were similar to those used in other road works projects, which questions the specificity and appropriateness of the drawings for the current project. This was contrary to Section 149 of the Public Finance Management Act, 2012 which states that the responsibilities of accounting officer is to ensure that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized; and effective, efficient, economical and transparent.

Further, included in the payments on construction of roads are payments totalling Kshs.171,474,043 which were not supported by duly filled certificate of measured works, site inspection minutes and instructions and detailed report by the inspection and acceptance committee. In addition, physical verification of nine (9) road and bridge projects with a total contract sum of Kshs.182,069,861 revealed that items which were in the Bill of Quantity were omitted including designated footpaths/walkways, drainage, signage, culverts and road markings where applicable.

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

#### **5. Irregular Procurement of Consultancy Services**

The statement of receipts and payments and Note 7 to the financial statements reflects payments totalling Kshs.2,042,819,310 relating to acquisition of assets. Included in the amount is Kshs.26,369,480 in respect of acquisition of intangible assets out of which Kshs.6,503,243 was paid for consultancy services to three (3) companies. However, review of procurement records revealed that all the tender opening committee members were involved in tender evaluation contrary to Section 78(1)(b) of the Public Procurement and Asset Disposal Act, 2015 which states that, at least one of the members shall not be directly involved in the processing or evaluation of the tenders. Further, payment voucher and project file were not supported with audited accounts for two (2) years as per the technical evaluation report. In addition, payment was not supported with work plan and project manager relevant experience.



In the circumstances, the regularity of payments totalling Kshs.6,503,243 in respect of acquisition of intangible assets could not be confirmed and Management was in breach of the law.

## **6. Irregular Payments on Procurement of Internet Services**

The statement of receipts and payments and Note 3 to the financial statements reflects payments totalling Kshs.4,765,030,648 relating to use of goods and services. Included is Kshs.24,737,296 in respect of communication, supplies and services out of which payments totalling Kshs.6,461,245 was in respect of procurement of internet services. However, the contracts contained irregularities such as lack of an end date, failure to clarify who will act as the data controller and the data processor, failure to mention data security measures, failure to indicate how long the email addresses will be stored or how they will be disposed of after the subscription period ends, lack of provisions for notifying the entity in the event of a data breach involving the email addresses and failure to disclose where or how the email addresses will be hosted or managed, potentially leading to non-compliance with the data localization requirements. This was contrary to Section 25 of the Data Protection Act, 2019 which provides that every data controller or data processor shall ensure that personal data is processed in accordance with the right to privacy of the data subject and processed lawfully, fairly and in a transparent manner in relation to any data subject.

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

## **7. Irregular Payments to the Council of Governors**

The statement of receipts and payments and Note 3 to the financial statement reflects payments totalling Kshs.4,765,030,648 relating to use of goods and services. Included in the payments is Kshs.276,298,865 in respect of other operating expenses out of which payments totalling Kshs.3,000,000 was paid to the Council of Governors. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and institutions established in the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government to cater for the summit, the Council of County Governors, the Technical Committee, Secretariat and the Sectoral Working Group established by the Technical Committee and the Sectoral Working Groups established by the Council.

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

## **8. Construction of Buildings**

The statement of receipts and payments and Note 7 to the financial statement reflects payments totalling Kshs.2,042,819,310 relating to acquisition of assets out of which Kshs.180,636,986 is in respect of payments for construction of buildings. Review of records revealed the following:

### **i. Failure to Mobilize Resources for Construction of County Aggregation and Industrial Park**

Included in the expenditure on construction of buildings is Kshs.42,857,960 which relates to construction of County Aggregation and Industrial Park under contract No. CGK/TRD/OO1/2023/2024. The County entered into a contract for the construction

of County Aggregation and Industrial Park with a local contractor at a contract sum of Kshs.515,077,919. However, the National Government was to raise Kshs.250,000,000 and the County was to contribute Kshs.250,000,000 thus the source of the excess cost of Kshs.15,077,919 could not be established. The County had failed to mobilize resources for the construction of the County Aggregation and Industrial Park. This is contrary to Section 108(4) of County Government Act, 2012 which states that resource mobilization and management framework shall be reflected in a County's Integrated Development Plan and shall at least include the budget projection required under the law governing county government financial management, indicate the financial resources that are available for capital project developments and operational expenditure, include a financial strategy that defines sound financial management and expenditure control as well as ways and means of increasing revenues, external funding for the county and its development priorities and objectives which strategy may address the revenue raising strategies, asset management strategies, financial management strategies, capital financing strategies, operational financing strategies and strategies that would enhance cost-effectiveness.

Audit inspection conducted on 9 October, 2024 revealed that there was an ablution block structure with roofing, office block structure with roofing, generator house structure with roofing, perimeter fence partially complete, excavation works were in progress and the contractor was on site. However, the site was not secured with a gate and sign board had not been erected as per the Bill of Quantities which required sign board and hoarding of the site for protection and safe custody of the works, materials and employee's property. This was contrary to Regulation 139 (1) of Public Procurement and Asset Disposal Regulations, 2020 which provides that a contractor shall satisfactorily perform its contractual obligations prior to any payment by a procuring entity.

## **ii. Irregular Payments for Construction of Mtwapa Law Courts**

Included in the payments on construction of buildings is Kshs.13,154,035 relating to construction of Mtwapa Law Courts in Mtepeni Ward. The County spent funds on a mandate that belongs to the National Government as outlined in the 4th Schedule of the Constitution of Kenya which classifies Courts as a National Government function. Further, Management did not provide evidence of agreement with the Judiciary on how the Judiciary will provide Judges, Registrar and Court Clerks.

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

## **9. Purchase of Specialized Plant Equipment and Machinery**

The statement of receipts and payments and Note 7 to the financial statement reflects payments totalling Kshs.2,042,819,310 relating to acquisition of assets. Included in the payments is Kshs.236,830,381 in respect of purchase of specialized plant, equipment and machinery. Review of records revealed the following:

### **i. Failure to Fully Implement County Integrated Hospital Management Information System**

Included in the payments on purchase of specialized plant, equipment and machinery is Kshs.31,644,827 which was paid to a supplier for supply, delivery, training and



commissioning of County Integrated Hospital Management Information System. The system has 5 (five) Modules including outpatient module, inpatient module, medical health report module, pharmacy and commodity management module and financial module. However, during the audit, it was observed that inpatient and financial modules have not been implemented. Further, the service level agreement and handing over report were not availed. This is contrary to Section 149. (1) of the Public Finance Management Act, 2021 which states that an accounting officer is accountable to the County Executive for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized and effective, efficient, economical and transparent.

**ii. Irregular Advance Payment for Supply and Delivery of Computed Tomography (CT) Scan Machine**

Included in the payments on purchase of specialized plant, equipment and machinery is Kshs.75,920,000 being payment for supply and delivery of CT scan machine to a manufacturer. The contract amount was paid in full on 30 June, 2024. However, during the time of the audit verification in October, 2024, about four (4) months later, it was noted that the CT scan machine had not been delivered. Management explained that the payment was done because the manufacturer would not release the equipment without payment. This was contrary to Section 146 of Public Procurement and Asset Disposal Act, 2015 which states that no works, goods or services contract shall be paid for before they are executed or delivered and accepted by the accounting officer of a procuring entity or an officer authorized by him or her in writing except where so specified in the tender documents and contract agreement. Further, Section 147 (1) of the Act states that under exceptional circumstances advance payment may be granted and shall not exceed twenty percent (20%) of the price of the tender.

**iii. Dormant Incinerator and X-Ray Machine**

Included in the payments on purchase of specialized plant, equipment and machinery is Kshs.33,499,810 paid to supplier for supply and delivery of incinerator. However, it was observed that the incinerator was delivered on 5 March, 2024 but had not been put into use as at the time of audit in October, 2024 about seven (7) months later. Further, Kshs.14,499,630 was paid to a supplier for supply and delivery of digital x-ray machine. It was observed that the x-ray machine was delivered on 22 February, 2024. However, during physical verification in October, 2024 about eight (8) months later, it was observed that the X-ray machine was not in use and was still in the store. This was contrary to Section 149 of the Public Finance Management Act, 2012 which states that an accounting officer is accountable to the County Executive for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized and effective, efficient, economical and transparent; and that accounting officer of the County Government shall manage the assets of the entity to ensure that it receives value for money when acquiring, using or disposing of its assets.

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



## **10. Irregular Payments on Other Current Transfers, Grants and Subsidies**

The statement of receipts and payments reflects payments on other grants and transfers totalling Kshs.1,641,802,502 as disclosed in Note 5 to the financial statements. The payments include Kshs.347,570,434 in respect to payments on other current transfers, grants and subsidies. However, a review of payments records revealed that payments totalling Kshs.18,344,184 were made to various companies and individuals in respect of suppliers for Sub County Level IV Hospitals equipment. These payments were wrongly charged to other grants and transfers contrary to Regulation 53(1) of the Public Finance Management (County Governments) Regulations, 2015 states, except as provided for in the Act and this Regulations, an accounting officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

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

## **11. Unserviceable Motor Vehicles and Equipment**

Review of the status of the fleet of motor vehicles and equipment revealed that the County Government had a total of seven hundred and fifty-eight (758) motor vehicles, out of which one hundred and sixty-four (164) were grounded and unserviceable. Management did not provide the Annual Disposal Plan contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 requires an accounting officer of a procuring entity to ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment.

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

## **12. Irregular Payments on Office Furniture and General Equipment**

The statement of receipts and payments and Note 7 to the financial statements reflects payments totalling Kshs.2,042,819,310 relating to acquisition of assets. Included in this expenditure is Kshs.70,653,087 in respect of purchase of office furniture and general equipment out of which Kshs.634,685 relates to purchase of office furniture. The furniture was delivered on 30 June, 2023. Audit inspection of the items in October, 2024 revealed that fifty-five (55') inch TV valued at Kshs.151,450 was not functional, eight (8) office chairs were still packed in the boxes they were delivered in while two (2) were not verified, four (4) office desks were still packed in the boxes they were delivered in while two (2) were not verified and that the assets were not recorded in the asset register. This was contrary to Regulation 133(1) and (2) of the Public Finance Management (County Governments) Regulation, 2015 which provides that an accounting officer shall be responsible for the proper custody, care and use of Government inventories under their control, including imported goods in vessels awaiting discharge and in customs warehouses awaiting clearance.

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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **Failure to Act on Internal Audit Reports**

Review of Internal Audit Reports and Audit Committee records revealed the accounting officers from all the departments failed to fast-track implementation of Internal Audit Committee recommendations and follow up of implementation of External Audit recommendations as there were no responses and action plans from the departments to prove that recommendations had been implemented. Several departments did not respond to issues raised by Internal Audit Unit. Further, due to expiry of tenure for Audit Committee Members and delayed recruitment and commissioning of new members, there were only two (2) committee meetings held during the financial year 2023/2024 hence interfering with internal audit work plan and tracking of implementation.

In the circumstances, the effectiveness of internal controls, risk management and governance could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless the Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.



Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

30 December, 2024

*County Executive of Kilifi*

*Annual Report and Financial Statements for the year ended June 30 2024*

**8. Statement of Receipts and Payments for the year ended 30th June 2024**

|                                        |          | FY 2023-2024          | FY 2022-2023          |
|----------------------------------------|----------|-----------------------|-----------------------|
|                                        | Notes    | Kshs                  | Kshs                  |
| <b>Receipts</b>                        |          |                       |                       |
| Transfers from the CRF                 | <b>1</b> | 13,272,089,760        | 12,116,136,115        |
| <b>Total receipts</b>                  |          | <b>13,272,089,760</b> | <b>12,116,136,115</b> |
|                                        |          |                       |                       |
| <b>Payments</b>                        |          |                       |                       |
| Compensation of employees              | <b>2</b> | 4,158,068,890         | 4,138,053,461         |
| Use of goods and services              | <b>3</b> | 4,765,030,648         | 2,745,360,846         |
| Transfers to other government entities | <b>4</b> | 629,666,668           | 3,595,352             |
| Other grants and transfers             | <b>5</b> | 1,641,802,502         | 3,069,643,298         |
| Social security benefits               | <b>6</b> | 35,028,649            | 42,731,566            |
| Acquisition of assets                  | <b>7</b> | 2,042,819,310         | 2,165,903,942         |
| Other payments                         | <b>8</b> | -                     | -                     |
| <b>Total payments</b>                  |          | <b>13,272,416,667</b> | <b>12,165,288,465</b> |
|                                        |          |                       |                       |
| <b>Surplus/deficit</b>                 |          | <b>(326,907)</b>      | <b>(49,152,350)</b>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

9/12/ 2024 and signed by:

  
.....  
**Hezekiah Nguma Mwarua**  
**Chief Officer Finance**

  
.....  
**Bonaventure F.M. Mwakio**  
**Director Accounting Services**  
**ICPAK M/No. 3346**

*County Executive of Kilifi*

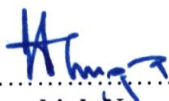
*Annual Report and Financial Statements for the year ended June 30 2024*

**9. Statement of Assets and Liabilities as at 30th June 2024**

|                                        | Notes | FY 2023-2024       | FY 2022-2023       |
|----------------------------------------|-------|--------------------|--------------------|
|                                        |       | Kshs               | Kshs               |
| <b>Financial assets</b>                |       |                    |                    |
| <b>Cash and cash equivalents</b>       |       |                    |                    |
| Bank balances                          | 9A    | 187,241,880        | 295,097,935        |
| Cash balances                          | 9B    | -                  | -                  |
| <b>Total cash and cash equivalents</b> |       | <b>187,241,880</b> | <b>295,097,935</b> |
|                                        |       |                    |                    |
| Outstanding imprests and advances      | 10    | 90,140,166         | 104,419,988        |
| <b>Total financial assets</b>          |       | <b>277,382,046</b> | <b>399,517,923</b> |
|                                        |       |                    |                    |
| <b>Financial liabilities</b>           |       |                    |                    |
| Deposits and retentions                | 11    | 184,941,256        | 305,994,526        |
|                                        |       |                    |                    |
| <b>Net financial assets</b>            |       | <b>92,440,790</b>  | <b>93,523,397</b>  |
| <b>Represented by</b>                  |       |                    |                    |
| Fund balance b/fwd.                    | 12    | 93,523,397         | 142,675,747        |
| Prior year adjustments                 | 13    | (755,701)          | -                  |
| Surplus/deficit for the year           |       | (326,907)          | (49,152,350)       |
|                                        |       |                    |                    |
| <b>Net financial position</b>          |       | <b>92,440,790</b>  | <b>93,523,397</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

9/12/ 2024 and signed by:

  
.....  
**Hezekiah Nguma Mwarua**  
**Chief Officer Finance**

  
.....  
**Bonaventure F.M. Mwakio**  
**Director Accounting Services**  
**ICPAK M/No. 3346**



**County Executive of Kilifi**

**Annual Report and Financial Statements for the year ended June 30 2024**

**10. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**

|                                                           | Notes | FY 2023-2024<br>Kshs    | FY 2022-2023<br>Kshs   |
|-----------------------------------------------------------|-------|-------------------------|------------------------|
| <b>Receipts from operating income</b>                     |       |                         |                        |
| Transfers from the CRF                                    | 1     | 13,272,089,760          | 12,116,136,115         |
| <b>Total receipts from operating income</b>               |       | <b>13,272,089,760</b>   | <b>12,116,136,115</b>  |
| <b>Payments for operating expenses</b>                    |       |                         |                        |
| Compensation of employees                                 | 2     | (4,158,068,890)         | (4,138,053,461)        |
| Use of goods and services                                 | 3     | (4,765,030,648)         | (2,745,360,846)        |
| Transfers to other government entities                    | 4     | (629,666,668)           | (3,595,352)            |
| Other grants and transfers                                | 5     | (1,641,802,502)         | (3,069,643,298)        |
| Social security benefits                                  | 6     | (35,028,649)            | (42,731,566)           |
| Other payments                                            | 7     | -                       | -                      |
| <b>Total payments for operating expenses</b>              |       | <b>(11,229,597,357)</b> | <b>(9,999,384,523)</b> |
| <b>Net receipts/ (payments) from operations</b>           |       | <b>2,042,492,403</b>    | <b>2,116,751,592</b>   |
| <b>Adjusted for:</b>                                      |       |                         |                        |
| Prior year adjustments                                    | 13    | (755,701)               | -                      |
| Decrease/(increase) in outstanding imprests & advances    | 14    | 14,279,822              | (6,763,730)            |
| Increase/(decrease) in deposits and retentions            | 15    | (121,053,270)           | 18,479,069             |
| <b>Net cash flow from operating activities</b>            |       | <b>1,934,963,255</b>    | <b>2,128,466,931</b>   |
| <b>Cash flow from investing activities</b>                |       |                         |                        |
| Acquisition of assets                                     | 7     | (2,042,819,310)         | (2,165,903,942)        |
| <b>Net cash flows from investing activities</b>           |       | <b>(2,042,819,310)</b>  | <b>(2,165,903,942)</b> |
| <b>Net increase in cash and cash equivalents</b>          |       | <b>(107,856,055)</b>    | <b>(37,437,011)</b>    |
| <b>Cash and cash equivalents at beginning of the year</b> |       | <b>295,097,935</b>      | <b>332,534,947</b>     |
| <b>Cash and cash equivalents at end of the year</b>       |       | <b>187,241,880</b>      | <b>295,097,935</b>     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

9/12/2024 2024 and signed by:

  
 Hezekiah Nguma Mwarua  
 Chief Officer Finance

  
 Bonaventure F.M. Mwakio  
 Director Accounting Services  
 ICPAK M/No. 3346

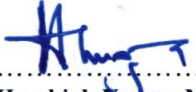
*County Executive of Kilifi*  
*Annual Report and Financial Statements for the year ended June 30 2024*

**11. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**

| Receipt/Expense Item                | Original Budget       | Adjustments          | Final Budget          | Actuals Comparable Basis | Budget Utilization Difference | % OF Utilization |
|-------------------------------------|-----------------------|----------------------|-----------------------|--------------------------|-------------------------------|------------------|
|                                     | a                     | b                    | c=a+b                 | d                        | e=a-d                         | f=d/a            |
|                                     | Kshs                  | Kshs                 | Kshs                  | Kshs                     | Kshs                          |                  |
| <b>Receipts</b>                     |                       |                      |                       |                          |                               |                  |
| Transfers from the CRF              | 17,394,966,749        | 1,417,481,725        | 18,812,448,474        | 13,387,261,671           | 5,425,186,803                 | 71%              |
| Other receipts                      |                       |                      |                       |                          |                               |                  |
| Opening balance                     | -                     | -                    | -                     | 10,601,254               | (10,601,254)                  |                  |
| <b>Total</b>                        | <b>17,394,966,749</b> | <b>1,417,481,725</b> | <b>18,812,448,474</b> | <b>13,397,862,925</b>    | <b>5,414,585,549</b>          | <b>71%</b>       |
| <b>Payments</b>                     |                       |                      |                       |                          |                               |                  |
| Compensation of employees           | 4,504,834,612         | 84,040,229           | 4,588,874,841         | 4,158,068,890            | 430,805,951                   | 91%              |
| Use of goods and services           | 5,045,978,575         | 286,264,746          | 5,332,243,321         | 4,767,640,652            | 564,602,669                   | 89%              |
| Transfers to other government units | 255,000,000           | -                    | 255,000,000           | 257,155,791              | (2,155,791)                   | 0%               |
| Other grants and transfers          | 2,393,655,262         | 413,778,480          | 2,807,433,742         | 2,014,313,379            | 793,120,363                   | 72%              |
| Social security benefits            | 50,000,000            | (500,000)            | 49,500,000            | 35,028,649               | 14,471,351                    | 71%              |
| Acquisition of assets               | 5,145,498,300         | 633,898,270          | 5,779,396,570         | 2,040,209,306            | 3,739,187,264                 | 35%              |
| <b>Total</b>                        | <b>17,394,966,749</b> | <b>1,417,481,725</b> | <b>18,812,448,474</b> | <b>13,272,416,667</b>    | <b>5,540,031,807</b>          | <b>71%</b>       |
| <b>Surplus/(Deficit)</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              | <b>125,446,258</b>       | <b>(125,446,258)</b>          |                  |

The County Government did not fully implement the estimated budget due to non-realisation of the total revenue.

The County Executive's financial statements were approved on 9/12/ 2024 and signed by:

  
 Hezekiah Nguma Mwarua  
 Chief Officer Finance

  
 Bonaventure F.M. Mwakio  
 Director Accounting Services  
 ICPAK M/No. 3346



County Executive of Kilifi  
Annual Report and Financial Statements for the year ended June 30 2024

**A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

| Receipt/expense item                | Original Budget      | Adjustments          | Final Budget          | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|-------------------------------------|----------------------|----------------------|-----------------------|----------------------------|-------------------------------|------------------|
|                                     | a                    | b                    | c=a+b                 | d                          | e=c-d                         | f=d/c %          |
|                                     | Kshs                 | Kshs                 | Kshs                  | Kshs                       | Kshs                          |                  |
| <b>Receipts</b>                     |                      |                      |                       |                            |                               |                  |
| Transfers from the CRF              | 9,558,285,629        | 1,035,410,293        | 10,593,695,922        | 9,238,408,077              | 1,355,287,845                 | 87%              |
| Other receipts                      |                      |                      |                       |                            |                               | 0%               |
| Opening balance                     |                      | -                    | -                     | 3,309,962                  | (3,309,962)                   | 0%               |
| <b>Total</b>                        | <b>9,558,285,629</b> | <b>1,035,410,293</b> | <b>10,593,695,922</b> | <b>9,241,718,039</b>       | <b>1,351,977,883</b>          | <b>87%</b>       |
| <b>Payments</b>                     |                      |                      |                       |                            |                               |                  |
| Compensation of employees           | 4,504,834,612        | 84,040,229           | 4,588,874,841         | 4,158,068,890              | 430,805,951                   | 91%              |
| Use of goods and services           | 4,110,080,064        | 348,083,625          | 4,458,163,689         | 3,878,741,979              | 579,421,710                   | 87%              |
| Transfers to other government units | -                    | -                    | -                     | 2,135,040                  | (2,135,040)                   | 0%               |
| Other grants and transfers          | 679,438,610          | 592,629,767          | 1,272,068,377         | 1,048,842,374              | 223,226,003                   | 82%              |
| Social security benefits            | 50,000,000           | (500,000)            | 49,500,000            | 35,028,649                 | 14,471,351                    | 71%              |
| Acquisition of assets               | 213,932,343          | 11,156,672           | 225,089,015           | 122,522,012                | 102,567,003                   | 54%              |
| <b>Total</b>                        | <b>9,558,285,629</b> | <b>1,035,410,293</b> | <b>10,593,695,922</b> | <b>9,245,338,944</b>       | <b>1,348,356,978</b>          | <b>87%</b>       |
| <b>Surplus/(deficit)</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>(3,620,905)</b>         | <b>3,620,905</b>              |                  |

The County Executive's financial statements were approved on 9/12/ 2024 and signed by

  
Hezekiah Nguma Mwarua  
Chief Officer Finance

  
Bonaventure F.M. Mwakio  
Director Accounting Services  
ICPAK M/No. 3346



**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

| Receipt/expense item                | Original Budget | Adjustments   | Final Budget  | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|-----------------|---------------|---------------|----------------------------|-------------------------------|------------------|
|                                     | a               | b             | c             | d                          | e=d-a                         | f=d/c            |
|                                     | Kshs            | Kshs          | Kshs          | Kshs                       | Kshs                          |                  |
| <b>Receipts</b>                     |                 |               |               |                            |                               |                  |
| Transfers from the CRF              | 7,836,681,120   | 382,071,432   | 8,218,752,552 | 4,148,853,594              | 4,069,898,958                 | 50%              |
| Other receipts                      |                 |               |               |                            |                               |                  |
| Opening balance A                   |                 | -             | -             | 7,291,292                  | (7,291,292)                   |                  |
| <b>Total</b>                        | 7,836,681,120   | 382,071,432   | 8,218,752,552 | 4,156,144,886              | 4,062,607,666                 | 51%              |
| <b>Payments</b>                     |                 |               |               |                            | -                             |                  |
| Compensation of employees           |                 |               |               |                            | -                             |                  |
| Use of goods and services           | 935,898,511     | (61,818,879)  | 874,079,632   | 888,898,674                | (14,819,042)                  | 102%             |
| Transfers to other government units | 255,000,000     | -             | 255,000,000   | 255,020,751                | (20,751)                      |                  |
| Other grants and transfers          | 1,714,216,652   | (178,851,287) | 1,535,365,365 | 965,471,005                | 569,894,360                   | 63%              |
| Acquisition of assets               | 4,931,565,957   | 622,741,598   | 5,554,307,555 | 1,917,687,294              | 3,636,620,262                 | 35%              |
| <b>Totals</b>                       | 7,836,681,120   | 382,071,432   | 8,218,752,552 | 4,027,077,723              | 4,191,674,829                 | 49%              |
| <b>Surplus/(deficit)</b>            | -               | -             | -             | 129,067,163                | (129,067,163)                 |                  |

The County Executive's financial statements were approved on 9/12/ 2024 and signed by:

  
 .....  
 Hezekiah Nguma Mwarua  
 Chief Officer Finance

  
 .....  
 Bonaventure F.M. Mwakio  
 Director Accounting Services  
 ICPAK M/No. 3346

**C. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

| Description                                                 | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure | Absorption  |
|-------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|--------------------|-------------|
| <b>1 ; County Executive</b>                                 |                         |                               |                          |                    |             |
| Office of the Governor and Deputy Governor                  |                         |                               |                          |                    |             |
| P1.1: Administration, Planning and Support Services         |                         |                               |                          |                    |             |
| P2.1: Administration, Planning and Support Services         | 290,912,469             | 24,715,800                    | 315,628,269              | 345,644,474        | 110%        |
| P3.1: Governance and National Values                        | 112,750,870             | (25,645,800)                  | 87,105,070               | 87,105,070         | 100%        |
| <b>Office of the Governor and Deputy Governor Total</b>     | <b>403,663,339</b>      | <b>(930,000)</b>              | <b>402,733,339</b>       | <b>432,749,544</b> | <b>107%</b> |
| <b>COUNTY ATTORNEY</b>                                      |                         |                               |                          |                    |             |
| P2.1: Administration, Planning and Support Services         | 153,965,779             | 25,745,725                    | 179,711,504              | 130,226,144        | 72%         |
| SP 1: Legal Advisory and Legislative Drafting               | 42,196,702              | (6,458,730)                   | 35,737,972               | 20,175,291         | 56%         |
| <b>COUNTY ATTORNEY Total</b>                                | <b>196,162,481</b>      | <b>19,286,995</b>             | <b>215,449,476</b>       | <b>150,401,435</b> | <b>70%</b>  |
| <b>COUNTY SECRETARY</b>                                     |                         |                               |                          |                    |             |
| P1.1: Administration, Planning and Support Services         | -                       | 70,000,000                    | 70,000,000               | 40,812,058         | 58%         |
| <b>COUNTY SECRETARY Total</b>                               | <b>-</b>                | <b>70,000,000</b>             | <b>70,000,000</b>        | <b>40,812,058</b>  | <b>58%</b>  |
| <b>County Executive Total</b>                               | <b>599,825,820</b>      | <b>88,356,995</b>             | <b>688,182,815</b>       | <b>623,963,036</b> | <b>91%</b>  |
| <b>Finance, Economic Planning and Resource Mobilization</b> |                         |                               |                          |                    |             |
| <b>FINANCE AND ECONOMIC PLANNING</b>                        |                         |                               |                          |                    |             |
| P2.1: Administration, Planning and Support Services         | 472,427,541             | (44,273,343)                  | 428,154,198              | 394,162,761        | 92%         |
| P3.1: Budget Formulation, Cordination and Management        | 23,815,250              | 36,363,429                    | 60,178,679               | 52,505,660         | 87%         |
| P3.2: Audit Services                                        | 14,256,533              | 21,991,388                    | 36,247,921               | 36,262,002         | 100%        |
| P3.3: Accounting Services                                   | 13,650,000              | 8,825,250                     | 22,475,250               | 19,133,669         | 85%         |
| P3.4: Supply Chain Management Services                      | 14,800,000              | 31,426,301                    | 46,226,301               | 42,707,242         | 92%         |



| Description                                                       | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure | Absorption |
|-------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|--------------------|------------|
| FINANCE AND ECONOMIC PLANNING Total                               | 538,949,324             | 54,333,025                    | 593,282,349              | 544,771,335        | 92%        |
| COUNTY DIVISION FOR ECONOMIC PLANNING                             |                         |                               |                          |                    |            |
| P4.1: County Fiscal Planning                                      | 53,675,255              | (9,971,444)                   | 43,703,811               | 26,684,022         | 61%        |
| P4.2: Statistical Information Services/Monitoring                 | 26,450,000              | (1,332,200)                   | 25,117,800               | 14,862,414         | 59%        |
| SP 3: Public Investment Management                                | 14,500,000              | (5,057,600)                   | 9,442,400                | 7,292,256          | 77%        |
| COUNTY DIVISION FOR ECONOMIC PLANNING Total                       | 94,625,255              | (16,361,244)                  | 78,264,011               | 48,838,691         | 62%        |
| COUNTY DIVISION FOR RESOURCE MOBILIZATION                         |                         |                               |                          |                    |            |
| P3.5: Resource Mobilization/Debt Management                       | 173,420,361             | (21,538,493)                  | 151,881,868              | 161,274,424        | 106%       |
| COUNTY DIVISION FOR RESOURCE MOBILIZATION Total                   | 173,420,361             | (21,538,493)                  | 151,881,868              | 161,274,424        | 106%       |
| <b>Finance, Economic Planning and Resource Mobilization Total</b> | <b>806,994,940</b>      | <b>16,433,288</b>             | <b>823,428,228</b>       | <b>754,884,450</b> | <b>92%</b> |
| Agriculture, Livestock and Fisheries Development                  |                         |                               |                          |                    |            |
| AGRICULTURE AND FISHERIES                                         |                         |                               |                          |                    |            |
| P1.1: Administration, Planning and Support Services               | 656,537,632             | (144,273,448)                 | 512,264,184              | 339,440,148        | 66%        |
| P2.1: Food security initiatives                                   | 172,218,572             | 212,840,064                   | 385,058,636              | 178,301,020        | 46%        |
| P3.1: Agribusiness and information management                     | 7,609,264               | (6,059,264)                   | 1,550,000                | 1,075,195          | 69%        |
| AGRICULTURE AND FISHERIES Total                                   | 836,365,468             | 62,507,352                    | 898,872,820              | 518,816,363        | 58%        |
| COUNTY DIVISION FOR LIVESTOCK                                     |                         |                               |                          |                    |            |
| P1.1: Administration, Planning and Support Services               | 152,956,787             | (25,677,500)                  | 127,279,287              | 44,894,924         | 35%        |
| P2.1: Livestock Resources management and Development              | 41,117,647              | -                             | 41,117,647               | 4,626,490          | 11%        |



| Description                                                                      | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure | Absorption |
|----------------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|--------------------|------------|
| COUNTY DIVISION FOR LIVESTOCK Total                                              | 194,074,434             | (25,677,500)                  | 168,396,934              | 49,521,414         | 29%        |
| COUNTY DIVISION FOR BLUE ECONOMY                                                 |                         |                               |                          |                    |            |
| P: 2.1 Development and Coordination of Blue Economy                              | 21,635,180              | (11,522,803)                  | 10,112,377               | 4,031,539          | 40%        |
| P1.1: Administration, Planning and Support Services                              | 206,392,940             | (2,998,192)                   | 203,394,748              | 47,021,765         | 23%        |
| COUNTY DIVISION FOR BLUE ECONOMY Total                                           | 228,028,120             | (14,520,995)                  | 213,507,125              | 51,053,304         | 24%        |
| Agriculture, Livestock and Fisheries Development Total                           | 1,258,468,022           | 22,308,857                    | 1,280,776,879            | 619,391,081        | 48%        |
| <b>Water, Environment, Forestry Natural Resources and Solid Waste Management</b> |                         |                               |                          |                    |            |
| <b>WATER SERVICES AND NATURAL RESOURCE MANAGEMENT</b>                            |                         |                               |                          |                    |            |
| SP1: Administration, Planning and Support Services                               | 91,949,224              | (35,387,589)                  | 56,561,635               | 48,551,398         | 86%        |
| SP2: Water Supply and infrastructure Management                                  | 2,256,923,900           | (28,984,250)                  | 2,227,939,650            | 1,194,215,758      | 54%        |
| WATER SERVICES AND NATURAL RESOURCE MANAGEMENT Total                             | 2,348,873,124           | (64,371,839)                  | 2,284,501,285            | 1,242,767,156      | 54%        |
| <b>COUNTY DIVISION FOR ENVIRONMENT AND NATURAL RESOURCES</b>                     |                         |                               |                          |                    |            |
| SP.1: Environment Management and Protection                                      | 102,893,938             | 58,206,011                    | 161,099,949              | 105,797,935        | 66%        |
| SP.2: Solid Waste Management                                                     | 12,500,000              | -                             | 12,500,000               | 1,965,507          | 16%        |
| SP.3: Natural Resource Conservation Management                                   | 6,000,000               | (6,000,000)                   | -                        | -                  |            |
| COUNTY DIVISION FOR ENVIRONMENT AND NATURAL RESOURCES Total                      | 121,393,938             | 52,206,011                    | 173,599,949              | 107,763,442        | 62%        |
| <b>COUNTY DIVISION FOR FORESTRY AND CLIMATE CHANGE</b>                           |                         |                               |                          |                    |            |
| SP.2: Climate Change affairs                                                     | 72,598,295              | 208,129,010                   | 280,727,305              | 29,389,268         | 10%        |



| Description                                                                            | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure   | Absorption |
|----------------------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|----------------------|------------|
| SP1: Administration, Planning and Support Services                                     | 18,005,832              | (7,005,832)                   | 11,000,000               | -                    | 0%         |
| COUNTY DIVISION FOR FORESTRY AND CLIMATE CHANGE Total                                  | 90,604,127              | 201,123,178                   | 291,727,305              |                      | 10%        |
| <b>Water, Environment, Forestry Natural Resources and Solid Waste Management Total</b> | <b>2,560,871,189</b>    | <b>188,957,350</b>            | <b>2,749,828,539</b>     | <b>1,350,530,598</b> | <b>50%</b> |
| <b>Education and Information, Communication and Technology</b>                         |                         |                               |                          |                      |            |
| COUNTY DIVISION FOR INFORMATION COMMUNICATION AND TECHNOLOGY                           |                         |                               |                          |                      |            |
| Sp5.2 : E-Government                                                                   | 42,848,430              | (13,689,372)                  | 29,159,058               | 21,025,745           | 72%        |
| COUNTY DIVISION FOR INFORMATION COMMUNICATION AND TECHNOLOGY Total                     | 42,848,430              | (13,689,372)                  | 29,159,058               | 21,025,745           | 72%        |
| <b>COUNTY DIVISION FOR EARLY CHILDHOOD EDUCATION AND VOCATIONAL TRAINING</b>           |                         |                               |                          |                      |            |
| P1.1: Administration, Planning and Support Services                                    | 89,879,515              | (36,583,614)                  | 53,295,901               | 49,222,187           | 92%        |
| P2.1: Free Pre-Primary Education                                                       | 576,491,938             | (170,482,279)                 | 406,009,659              | 249,853,273          | 62%        |
| SP 1: Vocational Education and Training                                                | 69,271,812              | (31,994,288)                  | 37,277,524               | 16,700,335           | 45%        |
| SP 2: Ward Scholarship Administration                                                  | 350,000,000             | 150,000,000                   | 500,000,000              | 350,000,000          | 70%        |
| COUNTY DIVISION FOR EARLY CHILDHOOD EDUCATION AND VOCATIONAL TRAINING Total            | 1,085,643,265           | (89,060,181)                  | 996,583,084              | 665,775,794          | 67%        |
| <b>Education and Information, Communication and Technology Total</b>                   | <b>1,128,491,695</b>    | <b>(102,749,553)</b>          | <b>1,025,742,142</b>     | <b>686,801,539</b>   | <b>67%</b> |
| <b>Medical Services</b>                                                                |                         |                               |                          |                      |            |
| <b>COUNTY DIVISION FOR HEALTH AND SANITATION SERVICES</b>                              |                         |                               |                          |                      |            |
| P1.2: Non-Communicable Diseases                                                        | 24,199,547              | (2,000,000)                   | 22,199,547               | 8,894,020            | 40%        |
| P1.3: Communicable Diseases                                                            | 31,600,000              | 12,250,000                    | 43,850,000               | 28,320,356           | 65%        |



| Description                                                           | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure   | Absorption |
|-----------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|----------------------|------------|
| P2.1: County Health Care Services                                     | 700,000,000             | 850,591,307                   | 1,550,591,307            | 1,431,199,302        | 92%        |
| P3.1: Administration, Planning and Support Services                   | 1,534,599,513           | (248,048,977)                 | 1,286,550,536            | 851,557,017          | 66%        |
| P4.1: Reproductive, Maternal, neonatal Child, Adolescent health       | 9,814,150               | 580,082                       | 10,394,232               | 922,600              | 9%         |
| COUNTY DIVISION FOR HEALTH AND SANITATION SERVICES Total              | 2,300,213,210           | 613,372,412                   | 2,913,585,622            | 2,320,893,295        | 80%        |
| <b>Medical Services Total</b>                                         | <b>2,300,213,210</b>    | <b>613,372,412</b>            | <b>2,913,585,622</b>     | <b>2,320,893,295</b> | <b>80%</b> |
| Roads, Transport & Public Works                                       |                         |                               |                          |                      |            |
| <b>COUNTY DIVISION FOR ROADS AND TRANSPORT SERVICES</b>               |                         |                               |                          |                      |            |
| P1.1: Maintenance of Roads                                            | 1,174,514,807           | 241,145,660                   | 1,415,660,467            | 753,098,738          | 53%        |
| P2.1: Administration, Planning Support Services                       | 353,340,721             | (39,988,274)                  | 313,352,447              | 202,604,524          | 65%        |
| COUNTY DIVISION FOR ROADS AND TRANSPORT SERVICES Total                | 1,527,855,528           | 201,157,386                   | 1,729,012,914            | 955,703,262          | 55%        |
| COUNTY DIVISION FOR PUBLIC WORKS                                      |                         |                               |                          |                      |            |
| SP 3: Regulation and Development of Construction Industry             | 20,000,000              | (10,950,000)                  | 9,050,000                | 2,466,810            | 27%        |
| COUNTY DIVISION FOR PUBLIC WORKS Total                                | 20,000,000              | (10,950,000)                  | 9,050,000                | 2,466,810            | 27%        |
| <b>Roads, Transport &amp; Public Works Total</b>                      | <b>1,547,855,528</b>    | <b>190,207,386</b>            | <b>1,738,062,914</b>     | <b>958,170,072</b>   | <b>55%</b> |
| <b>Lands Energy, Housing, Physical Planning and Urban Development</b> |                         |                               |                          |                      |            |
| <b>LANDS, PHYSICAL PLANNING, HOUSING AND ENERGY</b>                   |                         |                               |                          |                      |            |
| P1.1: Administration, Planning and Support Services                   | 87,764,056              | (45,444,084)                  | 42,319,972               | 56,512,106           | 134%       |
| P4.1: Land use                                                        | 6,519,938               | (3,848,526)                   | 2,671,412                | 1,598,591            | 60%        |
| P7.1: Alternative energy technologies                                 | 66,812,410              | 113,918,707                   | 180,731,117              | 37,000,161           | 20%        |
| SP 2: Land Survey, Mapping and Valuation                              | 145,169,335             | (21,192,376)                  | 123,976,959              | 80,611,790           | 65%        |
| SP 3: Urban Development and Management                                | 61,000,000              | (51,000,000)                  | 10,000,000               | 9,297,707            | 93%        |



| Description                                                            | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure | Absorption |
|------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|--------------------|------------|
| LANDS, PHYSICAL PLANNING, HOUSING AND ENERGY Total                     | 367,265,739             | (7,566,279)                   | 359,699,460              | 185,020,354        | 51%        |
| <b>COUNTY DIVISION FOR PHYSICAL PLANNING, URBAN DEVT &amp; HOUSING</b> |                         |                               |                          |                    |            |
| P1.1: Administration, Planning and Support Services                    | 238,135,470             | 97,799,902                    | 335,935,372              | 333,582,484        | 99%        |
| P2.1: Housing Development                                              | 43,716,597              | (7,291,000)                   | 36,425,597               | -                  | 0%         |
| SP 3: Urban Development and Management                                 | 312,760,584             | (17,000,000)                  | 295,760,584              | 307,719,386        | 104%       |
| Sp.1.2: Town Administration Services                                   | -                       | 26,516,598                    | 26,516,598               | 1,651,525          | 6%         |
| COUNTY DIVISION FOR PHYSICAL PLANNING, URBAN DEVT & HOUSING Total      | 594,612,651             | 100,025,500                   | 694,638,151              | 642,953,395        | 93%        |
| Lands Energy, Housing, Physical Planning and Urban Development Total   | 961,878,390             | 92,459,221                    | 1,054,337,611            | 827,973,749        | 79%        |
| <b>Gender, Social Services, Culture, Youth and Sports</b>              |                         |                               |                          |                    |            |
| <b>COUNTY DIVISION FOR GENDER AND SOCIAL SERVICES</b>                  |                         |                               |                          |                    |            |
| SP 1: Administration, Planning and Support Services                    | 65,603,499              | (23,047,908)                  | 44,877,826               | 40,837,360         | 91%        |
| SP 3. 2:Library Services                                               | 18,802,271              | (5,964,699)                   | 12,837,572               | 7,523,735          | 59%        |
| SP 3. 3:Culture and Arts                                               | 52,846,946              | 4,586,742                     | 57,433,688               | 34,323,424         | 60%        |
| SP6: Gender Development                                                | 113,700,500             | 25,321,700                    | 139,022,200              | 49,811,861         | 36%        |
| COUNTY DIVISION FOR GENDER AND SOCIAL SERVICES Total                   | 250,953,216             | 895,835                       | 251,849,051              | 132,496,380        | 53%        |
| <b>Gender, Social Services, Culture, Youth and Sports</b>              |                         |                               |                          |                    |            |
| <b>COUNTY DIVISION FOR YOUTH AFFAIRS AND SPORTS</b>                    |                         |                               |                          |                    |            |
| SP1: Sports and Talent Development                                     | 166,234,051             | 278,498,511                   | 444,732,562              | 104,342,187        | 23%        |
| COUNTY DIVISION FOR YOUTH AFFAIRS AND SPORTS Total                     | 166,234,051             | 278,498,511                   | 444,732,562              | 104,342,187        | 23%        |



| Description                                                            | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure | Absorption |
|------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|--------------------|------------|
| <b>COUNTY DIVISION FOR SPECIAL PROGRAMMES AND DISASTER MANANGEMENT</b> |                         |                               |                          |                    |            |
| P.1: Special Programmes                                                | 152,761,750             | 12,767,700                    | 165,529,450              | 66,558,238         | 40%        |
| COUNTY DIVISION FOR SPECIAL PROGRAMMES AND DISASTER MANANGEMENT Total  | 152,761,750             | 12,767,700                    | 165,529,450              | 66,558,238         | 40%        |
| <b>Gender, Social Services, Culture, Youth and Sports Total</b>        | <b>569,949,017</b>      | <b>292,162,046</b>            | <b>862,111,063</b>       | <b>303,396,805</b> | <b>35%</b> |
| <b>Trade, Tourism and Cooperative Development</b>                      |                         |                               |                          |                    |            |
| <b>COUNTY DIVISION FOR COOPERATIVE DEVELOPMENT</b>                     |                         |                               |                          |                    |            |
| P1.1: Administration Planning and Support Services                     | 7,000,000               | (1,634,060)                   | 5,365,940                | 2,277,961          | 42%        |
| P3.1: Promotion of Co-operative & Advisory services                    | 82,200,567              | (28,394,808)                  | 53,805,759               | 30,148,892         | 56%        |
| COUNTY DIVISION FOR COOPERATIVE DEVELOPMENT Total                      | 89,200,567              | (30,028,868)                  | 59,171,699               | 32,426,854         | 55%        |
| <b>TRADE DEVELOPMENT</b>                                               |                         |                               |                          |                    |            |
| P1.1: Administration Planning and Support Services                     | 20,036,889              | (1,119,000)                   | 18,917,889               | 19,526,751         | 103%       |
| P2.3: Trade Development                                                | 540,328,751             | (131,109,960)                 | 409,218,791              | 218,465,651        | 53%        |
| TRADE DEVELOPMENT Total                                                | 560,365,640             | (132,228,960)                 | 428,136,680              | 237,992,403        | 56%        |
| <b>TOURISM PROMOTION</b>                                               |                         |                               |                          |                    |            |
| P4.2: Tourism promotion and marketing                                  | 93,371,122              | (52,943,442)                  | 40,427,680               | 25,966,914         | 64%        |
| TOURISM PROMOTION Total                                                | 93,371,122              | (52,943,442)                  | 40,427,680               | 25,966,914         | 64%        |
| <b>Trade, Tourism and Cooperative Development Total</b>                | <b>742,937,329</b>      | <b>(215,201,270)</b>          | <b>527,736,059</b>       | <b>296,386,170</b> | <b>56%</b> |
| <b>County Public Service Board</b>                                     |                         |                               |                          |                    |            |
| <b>COUNTY PUBLIC SERVICE BOARD</b>                                     |                         |                               |                          |                    |            |



| Description                                                | Sum of Printed Estimate | Sum of Supplementary Estimate | Sum of Approved Estimate | Sum of Expenditure    | Absorption |
|------------------------------------------------------------|-------------------------|-------------------------------|--------------------------|-----------------------|------------|
| <b>P2.1: Administration, Planning and Support Services</b> | 43,424,548              | 13,702,229                    | 57,126,777               | 25,725,082            | 45%        |
| P5.1: Recruitment and Selection                            | 19,440,500              | (3,630,100)                   | 15,810,400               | 6,090,886             | 39%        |
| COUNTY PUBLIC SERVICE BOARD Total                          | 62,865,048              | 10,072,129                    | 72,937,177               | 31,815,969            | 44%        |
| <b>County Public Service Board Total</b>                   | <b>62,865,048</b>       | <b>10,072,129</b>             | <b>72,937,177</b>        | <b>31,815,969</b>     | <b>44%</b> |
| <b>Devolution, Public Service and Disaster Management</b>  |                         |                               |                          |                       |            |
| <b>COUNTY DIVISION FOR DEVOLUTION AND CIVIC EDUCATION</b>  |                         |                               |                          |                       |            |
| P2.1: Administration, Planning and Support Services        | 60,634,761              | (15,870,240)                  | 44,764,521               | 20,027,947            | 45%        |
| P3.1: Devolution Services                                  | 42,811,865              | (17,811,865)                  | 25,000,000               | 19,469,462            | 78%        |
| COUNTY DIVISION FOR DEVOLUTION AND CIVIC EDUCATION Total   | 103,446,626             | (33,682,105)                  | 69,764,521               | 39,497,409            | 57%        |
| <b>PUBLIC SERVICE MANAGEMENT</b>                           |                         |                               |                          |                       |            |
| P2.1: Administration, Planning and Support Services        | 5,045,119,935           | (49,228,213)                  | 4,995,891,722            | 4,458,250,195         | 89%        |
| P6.1: Human Resource Development                           | 6,050,000               | 4,013,182                     | 10,063,182               | 462,300               | 5%         |
| PUBLIC SERVICE MANAGEMENT Total                            | 5,051,169,935           | (45,215,031)                  | 5,005,954,904            | 4,458,220,320         | 89%        |
| Devolution, Public Service and Disaster Management Total   | <b>5,154,616,561</b>    | <b>(78,897,136)</b>           | <b>5,075,719,425</b>     | <b>4,497,717,729</b>  | 89%        |
| <b>Grand Total</b>                                         | <b>17,694,966,749</b>   | <b>1,117,481,725</b>          | <b>18,812,448,474</b>    | <b>13,272,416,667</b> | 71%        |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. )

## **12. Significant Accounting Policies**

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

### **a) Statement of compliance and basis of preparation**

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

### **a) Reporting entity**

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

### **b) Recognition of receipts and payments**

#### **i) Recognition of receipts**

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

#### **ii) Transfers from the County Revenue Fund (CRF)**

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

#### **iii) Proceeds from sale of assets**

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



**Significant Accounting Policies (Continued)**

**c) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**d) In-kind contributions**

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

**e) Third Party Payments**

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

**f) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. *(There were no other restrictions on cash during the year)*



**Significant Accounting Policies (Continued)**

**g) Imprests and Advances**

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

**h) Third Party Deposits and Retention**

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

**i) Non-current assets**

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

**j) Pending bills**

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

**Significant Accounting Policies (Continued)**

**k) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

**l) Contingent Assets**

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



**Significant Accounting Policies (Continued)**

**m) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 3<sup>rd</sup> July 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There were two (2) numbers of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**n) Comparative figures**

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

**o) Subsequent events**

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

**p) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

**q) Related Party Transactions**

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

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

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

### 13. Notes to the Financial Statements

#### 1. Transfer from the CRF

| Description                            | FY 2023-2024<br>Kshs  | FY 2022-2023<br>Kshs  |
|----------------------------------------|-----------------------|-----------------------|
| Total exchequer releases for quarter 1 | 1,031,176,476         | 1,000,971,857         |
| Total exchequer releases for quarter 2 | 3,849,192,348         | 1,868,570,461         |
| Total exchequer releases for quarter 3 | 2,210,270,980         | 3,438,910,482         |
| Total exchequer releases for quarter 4 | 6,181,449,956         | 5,807,683,315         |
| <b>Total</b>                           | <b>13,272,089,760</b> | <b>12,116,136,115</b> |

#### 2. Compensation of Employees

| Description                                                 | FY 2023-2024<br>Kshs | FY 2022-2023<br>Kshs |
|-------------------------------------------------------------|----------------------|----------------------|
| Basic salaries of permanent employees                       | 2,028,397,714        | 2,015,299,562        |
| Basic wages of temporary employees                          | 243,948,050          | 215,807,450          |
| Personal allowances paid as part of salary                  | 1,559,971,098        | 1,650,158,531        |
| Personal allowances paid as reimbursements                  | 1,200,099            | 1,057,216            |
| Employer contribution to compulsory national social schemes | 324,551,929          | 255,730,704          |
| <b>Total</b>                                                | <b>4,158,068,890</b> | <b>4,138,053,461</b> |

#### 3. Use of Goods and Services

| Description                                                  | FY 2023-2024<br>Kshs | FY 2022-2023<br>Kshs |
|--------------------------------------------------------------|----------------------|----------------------|
| Utilities, supplies and services                             | 93,872,689           | 74,174,414           |
| Communication, supplies and services                         | 24,737,296           | 34,177,165           |
| Domestic travel and subsistence                              | 142,598,504          | 116,335,512          |
| Foreign travel and subsistence                               | 74,068,135           | 33,926,544           |
| Printing, advertising and information supplies & services    | 110,654,664          | 102,467,238          |
| Rent and Rates                                               | 75,234,197           | 88,060,402           |
| Training expenses                                            | 36,193,802           | 34,032,406           |
| Hospitality supplies and services                            | 497,128,525          | 187,377,127          |
| Insurance costs                                              | 297,964,659          | 427,019,279          |
| Specialized materials and services                           | 1,805,542,169        | 1,044,631,839        |
| Office and general supplies and services                     | 85,378,477           | 69,708,039           |
| Fuel, oil and lubricants                                     | 118,880,091          | 66,201,302           |
| Other operating expenses (including bank charges)            | 276,298,865          | 298,327,774          |
| Routine maintenance – vehicles and other transport equipment | 63,702,271           | 73,120,595           |
| Routine maintenance – other assets                           | 74,559,181           | 95,801,211           |
| Other Creditors                                              | 988,217,122          |                      |
| <b>Total</b>                                                 | <b>4,765,030,648</b> | <b>2,745,360,846</b> |



## Notes to the Financial Statements (Continued)

## 4. Transfer to other Government entities

|                                                | FY 2023-2024       | FY 2022-2023     |
|------------------------------------------------|--------------------|------------------|
| Description                                    | Kshs               | Kshs             |
| <b>Transfers to county government entities</b> |                    |                  |
| Transfers to the CRF                           | 2,155,791          | 60,877           |
| Transfer to Kilifi Municipality                | 193,268,872        | 1,194,559        |
| Transfer to Malindi Municipality               | 179,242,005        | 1,194,559        |
| Transfer to MUNICIPALITY UIG                   | 255,000,000        | 1,145,356        |
| <b>Total</b>                                   | <b>629,666,668</b> | <b>3,595,352</b> |

## 5. Other Grants and Transfers

|                                               | FY 2023-2024         | FY 2022-2023         |
|-----------------------------------------------|----------------------|----------------------|
| Description                                   | Kshs                 | Kshs                 |
| Scholarships and other educational benefits   | 350,000,000          | 350,000,000          |
| Emergency relief and refugee assistance       | 44,639,728           | 214,052,360          |
| Other current Transfers, grants and Subsidies | 347,570,434          | 858,575,743          |
| Other Capital Grants and Transfers            | 899,592,340          | 1,647,015,195        |
| <b>Total</b>                                  | <b>1,641,802,502</b> | <b>3,069,643,298</b> |

## 6. Social Security Benefits

|                          | FY 2023-2024      | FY 2022-2023      |
|--------------------------|-------------------|-------------------|
| Description              | Kshs              | Kshs              |
| Social Security Benefits | 35,028,649        | 42,731,566        |
| <b>Total</b>             | <b>35,028,649</b> | <b>42,731,566</b> |

## 7. Acquisition of Assets

|                                                              | FY 2023-2024         | FY 2022-2023         |
|--------------------------------------------------------------|----------------------|----------------------|
| Non-financial assets                                         | Kshs                 | Kshs                 |
| Construction of buildings                                    | 180,636,986          | 296,570,806          |
| Refurbishment of buildings                                   | 17,581,492           | 20,743,727           |
| Construction of roads                                        | 574,339,642          | 918,685,015          |
| Construction and civil works                                 | 672,527,878          | 426,051,489          |
| Purchase of vehicles and other transport equipment           | 132,492,976          | 205,142,745          |
| Purchase of household furniture and institutional equipment  | 24,924,192           | 51,276,827           |
| Purchase of office furniture and general equipment           | 70,653,087           | 49,500,846           |
| Purchase of specialized plant, equipment and machinery       | 236,830,381          | 130,738,762          |
| Purchase of certified seeds, breeding stock and live animals | 106,463,196          | 14,992,177           |
| Research, studies, project preparation, design & supervision | -                    | 14,698,771           |
| Acquisition of intangible assets                             | 26,369,480           | 37,502,778           |
| <b>Total acquisition of non-financial assets</b>             | <b>2,042,819,310</b> | <b>2,165,903,942</b> |

*County Executive of Kilifi*  
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**8. Other Payments**

|                            | <b>FY 2023-2024</b> | <b>FY 2022-2023</b> |
|----------------------------|---------------------|---------------------|
| <b>Description</b>         | <b>Kshs</b>         | <b>Kshs</b>         |
| Civil Contingency Reserves | -                   | -                   |
| <b>Total</b>               | -                   | -                   |



**9. Cash and Bank Balances****9A. Bank Balances**

| Name Of Bank, Account Name & Currency                                      | Account Number     | Indicate whether Rec, Dev, Dep & Lc | FY 2023-2024       | FY 2022-2023       |
|----------------------------------------------------------------------------|--------------------|-------------------------------------|--------------------|--------------------|
|                                                                            |                    |                                     | <b>Kshs</b>        | <b>Kshs</b>        |
| KILIFI COUNTY RECURRENT - 1000170239                                       | CBK                | Recurrent                           | 116                | 2,090              |
| KILIFI COUNTY DEVELOPMENT - 1000170198                                     | CBK                | Development                         | 1,771              | 20,751             |
| KILIFI COUNTY KENYA DEVOLUTION S PR - 1000371684                           | CBK                | Program                             | 250                | 250                |
| KILIFI COUNTY WATER AND SANITATION - 1000394889                            | CBK                | Program                             | 14,839             | 14,840             |
| KILIFI COUNTY- AGRI. SEC.DEV.SUPP. - 1000366378                            | CBK                | Program                             |                    |                    |
| KILIFI COUNTY CLIMATE CHANGE INST - 1000546778                             | CBK                | Program                             | -                  | 755,700            |
| KILIFI COUNTY KENYA URBAN SUPP PROG - 1000396628                           | CBK                | Program                             | 2                  | 2                  |
| KILIFI COUNTY THS UNIVERSAL HEALTH - 1000403853                            | CBK                | Program                             | -                  | 1,402,729          |
| KILIFI COUNTY WB AND DANIDA GRANT - 1000268492                             | CBK                | Program                             | 19,057,501         | -                  |
| KILIFI COUNTY-NAT. AGRI.& RUR.INC - 1000366389                             | CBK                | Program                             | -                  | 6,500,000          |
| KILIFI COUNTY VILLAGE POLY GRANT-KES - 1000368508                          | CBK                | Program                             | 57,955             | 57,955             |
| The County Government of Kilifi-Project Retention--0028950001              | DTB-Kilifi         | Deposit                             | 1,576,079          | 22,218,182         |
| Kilifi County Government - Standing Imprest Account Fin-Mgt-01141465788001 | Co-op Bank-Kilifi  | Imprest                             | -                  | 579,721            |
| County Government of Kilifi Donation Account-1060279268120                 | Equity Bank-Kilifi | Programme                           | 635                |                    |
| Kilifi County Deposit Account -1000357339                                  | CBK                | Deposit                             | 161,869,321        | 262,278,499        |
| CGK Cash Transfer Programme Account-1283242303                             | KCB                | Programme                           | 151,232            | 153,856            |
| KILIFI COUNTY PRIMARY HEALTH CARE-1000559958                               | CBK                | Program                             | 97,405             | 1,113,362          |
| KILIFI COUNTY NAT AGRI VALUE CHAIN-1000713698                              |                    |                                     | 4,414,776          | -                  |
| <b>Total</b>                                                               |                    |                                     | <b>187,241,880</b> | <b>295,097,935</b> |

**9 B Cash in Hand**

|                                          | <b>FY 2023-2024</b> | <b>FY 2022-2023</b> |
|------------------------------------------|---------------------|---------------------|
|                                          | <b>Kshs</b>         | <b>Kshs</b>         |
| Cash in hand – Held in Domestic Currency |                     |                     |
| Cash in hand – Held in Foreign Currency  |                     |                     |
| <b>Total</b>                             | <b>-</b>            | <b>-</b>            |

**10. Outstanding imprests and advances**

| Description                                        | FY 2023-2024      | FY 2022-2023       |
|----------------------------------------------------|-------------------|--------------------|
|                                                    | <b>Kshs</b>       | <b>Kshs</b>        |
| Government Imprests                                | 5,403,303         | 19,683,125         |
| Other Accounts Receivables-Kenya Revenue Authority | 41,496,123        | 41,496,123         |
| Other Accounts Receivables-Loss of Cash            | 43,240,740        | 43,240,740         |
| <b>Total</b>                                       | <b>90,140,166</b> | <b>104,419,988</b> |

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

**County Executive of Kilifi**  
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**Notes to the Financial Statements (Continued)**

**11. Deposits and Retention**

|                                                            | FY 2023-2024        |                       | FY 2022-2023          |                       |
|------------------------------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
|                                                            | Kshs                |                       | Kshs                  |                       |
| Contractors Retention CBK                                  | 161,869,321         |                       | 262,278,499           |                       |
| Contractors Retention DTB                                  | 22,900,728          |                       | 43,542,831            |                       |
| County Government of Kilifi Donation Account-1060279268120 | 635                 |                       |                       |                       |
| CGK Cash Transfer Programme Account-1283242303             | 151,232             |                       | 153,856               |                       |
| Staff Refund                                               | 19,340              |                       | 19,340                |                       |
| <b>Total</b>                                               | <b>184,941,256</b>  |                       | <b>305,994,526</b>    |                       |
|                                                            |                     |                       |                       |                       |
| <b>Ageing analysis for</b>                                 | <b>FY 2023-2024</b> |                       | <b>FY 2022-2023</b>   |                       |
| <b>Ageing analysis: (deposits and retentions)</b>          | <b>Current FY</b>   | <b>% of the Total</b> | <b>Comparative FY</b> | <b>% of the Total</b> |
| Under one year                                             | 108,831,073         | 59%                   | 146,856,135           | 48%                   |
| 1-2 years                                                  | 48,591,548          | 26%                   | 80,247,717            | 26%                   |
| 2-3 years                                                  | 21,403,804          | 12%                   | 35,347,843            | 12%                   |
| Over 3 years                                               | 6,114,831           | 3%                    | 43,542,831            | 14%                   |
| <b>Total (tie to above total)</b>                          | <b>184,941,256</b>  | <b>100%</b>           | <b>305,994,526</b>    | <b>100%</b>           |

**12. Fund Balance Brought Forward**

|                                    | FY 2023-2024      | FY 2022-2023       |
|------------------------------------|-------------------|--------------------|
|                                    | Kshs              | Kshs               |
| Bank Accounts                      | 295,097,935       | 332,534,947        |
| Cash in Hand                       |                   |                    |
| Outstanding Imprests and Advances  | 104,419,988       | 97,656,257         |
| Third party deposits and retention | 305,994,526       | 287,515,457        |
| <b>Total</b>                       | <b>93,523,397</b> | <b>142,675,747</b> |



Notes to the Financial Statements (Continued)

13. Prior Year Adjustments

|                                    | Balance b/f from<br>Previous FY as per audited<br>financial statements | Adjustments<br>during the<br>year relating<br>to prior<br>periods | Adjusted **<br>Balance b/f<br>For<br>previous FY |
|------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------|
| Description Of the Error           | Kshs                                                                   | Kshs                                                              | Kshs                                             |
| Bank Account Balances              | 295,097,935                                                            | (755,700)                                                         | 294,342,235                                      |
| Outstanding Imprests and Advances  | 104,419,988                                                            | -                                                                 | 104,419,988                                      |
| Third party deposits and Retention | (305,994,526)                                                          |                                                                   | (305,994,526)                                    |
| <b>Total</b>                       | <b>93,523,397</b>                                                      | <b>(755,700)</b>                                                  | <b>92,767,697</b>                                |

The adjustment of Kshs. 755,750 was in relation to KILIFI COUNTY CLIMATE CHANGE INST - 1000546778 which had been erroneously recognized in Executive Financial statements instead of the Fund.

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

|                                                       | FY 2023-2024      | FY 2022-2023       |
|-------------------------------------------------------|-------------------|--------------------|
| Description                                           | Kshs              | Kshs               |
| Imprest and Advances as at 1 <sup>st</sup> July (A)   | 104,419,988       | 97,656,257         |
| Imprest and Advances as at 30 <sup>th</sup> June (B)  | 90,140,166        | 104,419,988        |
| Increase)/ Decrease in Imprest and Advances (C=(B-A)) | <b>14,279,822</b> | <b>(6,763,731)</b> |

15. Increase/ (Decrease) in Deposits and Retention

|                                                         | FY 2023-2024         | FY 2022-2023      |
|---------------------------------------------------------|----------------------|-------------------|
| Description                                             | Kshs                 | Kshs              |
| Deposits and Retention s as at 1 <sup>st</sup> July (A) | 305,994,526          | 287,515,457       |
| Deposits and Retention as at 30 <sup>th</sup> June (B)  | 184,941,256          | 305,994,525       |
| Increase/ (Decrease) in Deposits and Retentions C= B-A  | <b>(121,053,270)</b> | <b>18,479,068</b> |

## 16. Other Important Disclosures

### 1. Pending Accounts Payable (See Annex 2)

|                             | Balance b/f<br>2022-2023 | Additions for<br>the year | Paid during the<br>year | Balance c/f<br>(2023-2024) |
|-----------------------------|--------------------------|---------------------------|-------------------------|----------------------------|
| Description                 | Kshs                     | Kshs                      | Kshs                    | Kshs                       |
| Construction of Buildings   | 1,064,662,834            | 1,728,490,454             | 684,578,129             | 2,108,575,159              |
| Construction of Civil Works | 624,870,064              | 696,274,077               | 345,158,560             | 975,985,581                |
| Supply of Goods             | 882,139,915              | 1,118,963,196             | 592,802,852             | 1,408,300,259              |
| Supply of Services          | 712,490,049              | 1,004,834,986             | 256,885,078             | 1,460,439,957              |
| <b>Total</b>                | <b>3,284,162,861</b>     | <b>4,548,562,713</b>      | <b>1,879,424,619</b>    | <b>5,953,300,955</b>       |

### 2. Pending Staff Payables (See Annex 3)

|                       | Balance b/f<br>2022-2023<br>Restated | Additions for<br>the year | Paid during<br>the year | Balance c/f<br>(2023-2024) |
|-----------------------|--------------------------------------|---------------------------|-------------------------|----------------------------|
| Description           | Kshs                                 | Kshs                      | Kshs                    | Kshs                       |
| Senior management     | 38,977,985                           | 8,860,610                 | 5,827,799               | 42,010,796                 |
| Middle management     | 44,578,771                           | 40,033,520                | 3,156,710               | 81,455,581                 |
| Unionisable employees | 9,997,788                            | 573,460                   | 157,200                 | 10,414,049                 |
| Others                | 3,479,380                            | 794,720                   | 115,400                 | 4,158,700                  |
| <b>Total</b>          | <b>97,033,925</b>                    | <b>50,262,310</b>         | <b>9,257,109</b>        | <b>138,039,126</b>         |

Note; The opening figures for the pending staff payables were restated as the previous figures were discovered to have been erroneous.



## **Other Important Disclosures**

### **Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Executive:

Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments. County Ministries and Departments.

The National Government.

Other County Governments Entities and

State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

|                                                               | <b>2023-2024</b>      | <b>2022-2023</b>      |
|---------------------------------------------------------------|-----------------------|-----------------------|
|                                                               | <b>Kshs</b>           | <b>Kshs</b>           |
| Key Management Compensation (Governor, CEC Members And Cos)   | 59,405,781            | 37,865,255            |
| Transfers To Related Parties                                  | 0                     | 0                     |
| Transfers to Other County Government Entities(municipalities) | 372,510,877           | 3,534,474             |
| Transfers to County Water Service Providers                   | 571,709,519           | 893,321,390           |
| Total Transfers To Related Parties                            | 1,003,626,177         | 934,721,119           |
| Transfers From Related Parties                                | 0                     | 0                     |
| Transfers From the CRF                                        | 13,387,261,671        | 12,116,136,115        |
| <b>Total Transfers from Related Parties</b>                   | <b>15,394,514,025</b> | <b>13,985,578,353</b> |

## Other Important Disclosures

### 3. Establishment of other County Government Entities

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

| Entity                                     | Date Established/Date taken over | Location     | Accounting Officer responsible |
|--------------------------------------------|----------------------------------|--------------|--------------------------------|
| Scholarships Fund                          | December 2013                    | County HQ    | Neema Sirya                    |
| Mbegu Fund                                 | June 2016                        | County HQ    | Peter Msuko                    |
| Kilifi Municipality                        | June 2018                        | Kilifi Town  | Elias Chipa                    |
| Malindi Municipality                       | June 2018                        | Malindi Town | Johnson M. Mwabati             |
| County Water Service Providers (KIMAWASCO) | March 2013                       | Kilifi Town  | Eng. Pascal Dume Jira          |
| Health Services Improvement Fund           | 2019/2020                        | County HQ    | Bahati Mashalaghu              |
| County Water Service Providers (MAWASCO)   | March 2013                       | Malindi Town | Felix Wanje                    |

### 4. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs. 124,723,404 and Kshs. 110,638,298 for the comparative financial year.

### 5. Contingent Liabilities

| Contingent Liabilities                      | 2023-2024            | 2022-2023 |
|---------------------------------------------|----------------------|-----------|
|                                             | Kshs                 | Kshs      |
| Court Cases - Against the County Government | 1,386,271,359        | -         |
| <b>Total</b>                                | <b>1,386,271,359</b> | <b>-</b>  |

(Details- ANNEX 8 Contingent liabilities register)



## 6. Progress On Follow-Up On Prior Year Auditor's Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor                                   | Management comments                                              | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Date expect the issue to be resolved) |
|--------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|
| 2022-2023                                  |                                                                     |                                                                  |                                      |                                                      |
| Inaccuracies in the Financial Statements   |                                                                     |                                                                  |                                      |                                                      |
| 1.1                                        | Variance between County Revenue Fund and County Executive transfers | Detailed explanations to observation given in the Audit response | Resolved                             | N/A                                                  |
| 1.2                                        | Variance between County Executive and County Assembly transfers     | Detailed explanations to observation given in the Audit response | Resolved                             | N/A                                                  |
| 2.1                                        | Unsupported Bank Balances                                           | Detailed explanations to observation given in the Audit response | Resolved                             | N/A                                                  |
| 2.2                                        | Unsupported Prior Year Adjustment                                   | Detailed explanations to observation given in the Audit response | Resolved                             | N/A                                                  |
| 2.3                                        | Variance in Bank Balances brought forward                           | Detailed explanations to observation given in the Audit response | Resolved                             | N/A                                                  |

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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>                                                                                                                                                                   | <b>Management comments</b>                                       | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Date expect the issue to be resolved)</b> |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------|
| 3.0                                               | Unsupported Accounts Payables-Deposits and Retentions                                                                                                                                                      | Detailed explanations to observation given in the Audit response | Resolved                                     | N/A                                                          |
| 4.1                                               | Hospitality Supplies and Services. Payment vouchers and supporting documents were not provided for audit.                                                                                                  | Detailed explanations to observation given in the Audit response | Resolved                                     | N/A                                                          |
| 4.2                                               | Legal Services Expenses. Details of the legal matters handled were not provided for audit and the engagement of legal consultant was contrary to Section 16 of the Office of the County Attorney Act, 2020 | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 4.3                                               | Routine Maintenance of Other Assets. development expenditure wrongly charged to the recurrent budget. Amount was not disclosed as pending bills in the prior year. The expenditure lacked survey reports.  | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 5.0                                               | Pending Bills which had an unexplained and unreconciled variance                                                                                                                                           | Detailed explanations to observation given in the Audit response | Resolved                                     | N/A                                                          |
| 6.0                                               | Unsupported Cash Requests for Exchequer releases                                                                                                                                                           | Detailed explanations to observation given in the Audit response | Resolved                                     | N/A                                                          |



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| <b>Reference No. on the external audit Report</b>                        | <b>Issue / Observations from Auditor</b>                                                                                                                 | <b>Management comments</b>                                       | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Date expect the issue to be resolved)</b> |
|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------|
| Other Matters                                                            |                                                                                                                                                          |                                                                  |                                              |                                                              |
| 1.0                                                                      | Budgetary Control and Performance.<br>An under-funding of Kshs.3,411,894,514 or 23% and an under-expenditure of Kshs.3,483,138,831 or 23% of the budget. | Detailed explanations to observation given in the Audit response | Resolved                                     | N/A                                                          |
| 2.0                                                                      | Unsupported Supplementary Budget and Unexplained Variances                                                                                               | Detailed explanations to observation given in the Audit response | Resolved                                     | N/A                                                          |
| 3.0                                                                      | Unexplained Budgetary Variances and Re-allocations                                                                                                       | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| <b>Report On Lawfulness and Effectiveness in Use of Public Resources</b> |                                                                                                                                                          |                                                                  |                                              |                                                              |
| 1.0                                                                      | Irregular payment of allowances to hired police officers                                                                                                 | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 2.0                                                                      | Unexplained Expenditure on Emergency Relief                                                                                                              | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |

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| Reference No. on the external audit Report                                         | Issue / Observations from Auditor                                | Management comments                                              | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Date expect the issue to be resolved) |
|------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|
| 3.0                                                                                | Doubtful Legal Fees for Drafting of Revenue Collection Agreement | Detailed explanations to observation given in the Audit response | Not Resolved                         | 2024-2025                                            |
| 4.0                                                                                | Anomalies in Outsourced Revenue Collections                      | Detailed explanations to observation given in the Audit response | Resolved                             | 2024-2025                                            |
| <b>Report on effectiveness of internal control, Risk management and Governance</b> |                                                                  |                                                                  |                                      |                                                      |
| 1.1                                                                                | Irregular staff recruitment                                      | Detailed explanations to observation given in the Audit response | Resolved                             | N/A                                                  |
| 1.2                                                                                | Non-Compliance with the Law on Staff Ethnic Composition          | Detailed explanations to observation given in the Audit response | Not Resolved                         | 2023-2024                                            |
| 2.0                                                                                | Failure to Provide Housing Benefit to the Deputy Governor        | Detailed explanations to observation given in the Audit response | Not Resolved                         | 2024-2025                                            |
| <b>2023-2024</b>                                                                   |                                                                  |                                                                  |                                      |                                                      |
| <b>Basis for Qualified Opinion</b>                                                 |                                                                  |                                                                  |                                      |                                                      |



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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>                                    | <b>Management comments</b>                                       | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Date expect the issue to be resolved)</b> |
|---------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------|
|                                                   |                                                                             |                                                                  |                                              |                                                              |
| 1.0                                               | Inaccuracy in Receipts Amount and Opening Balance                           | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 2.0                                               | Unsupported Payments on Emergency Relief and Refugee Assistance             | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 3.0                                               | Unsupported Payments on Cash Transfer Programme                             | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 4.0                                               | Unsupported Purchase of Boats                                               | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 5.0                                               | Inaccurate and Excessive Period of Withheld Deposits and Retentions Balance | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 6.0                                               | Inaccuracies in Acquisition of Assets                                       | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |

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| <b>Reference No. on the external audit Report</b>                        | <b>Issue / Observations from Auditor</b>                                         | <b>Management comments</b>                                       | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Date expect the issue to be resolved)</b> |
|--------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------|
| 7.0                                                                      | Long Outstanding Other Accounts Receivables                                      | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| <b>Emphasis of Matters</b>                                               |                                                                                  |                                                                  |                                              |                                                              |
| 1.0                                                                      | Budgetary Control and Performance                                                | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 2.0                                                                      | Outstanding Pending Bills                                                        | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| <b>Report on Lawfulness and Effectiveness In use of Public Resources</b> |                                                                                  |                                                                  |                                              |                                                              |
| 1.0                                                                      | Payment of Salaries Outside the Integrated Personnel and Payroll Database (IPPD) | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 2.0                                                                      | Failure to Comply with Two Thirds Deductions Rule                                | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |



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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>                                  | <b>Management comments</b>                                       | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Date expect the issue to be resolved)</b> |
|---------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------|
| 3.0                                               | Failure to Observe Ethnic Diversity                                       | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 4.0                                               | Irregular Procurement of Certified Seeds, Breeding Stock and Live Animals | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 5.0                                               | Delay in Construction of Kilifi County Hospital Phase 2                   | Detailed explanations to observation given in the Audit response | Resolved                                     |                                                              |
| 6.0                                               | Delayed Payment of Certificates                                           | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 7.0                                               | Unserviceable Motor Vehicles and Equipment                                | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 8.0                                               | Failure to Account for Long Outstanding Imprests                          | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |
| 9.0                                               | Irregular Payments to the Council of Governors                            | Detailed explanations to observation given in the Audit response | Not Resolved                                 | 2024-2025                                                    |

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| Reference No. on the external audit Report                                   | Issue / Observations from Auditor             | Management comments                                              | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Date expect the issue to be resolved) |
|------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|
| Report on Effectiveness of Internal Controls, Risk Management and Governance |                                               |                                                                  |                                      |                                                      |
| 1.0                                                                          | Lack of Risk Management Policy                | Detailed explanations to observation given in the Audit response | Not Resolved                         | 2024-2025                                            |
| 2.0                                                                          | Failure to have a County Public Service Board | Detailed explanations to observation given in the Audit response | Resolved                             |                                                      |

**Hon. Yaye Shosi Ahmed**  
**CECM Finance and Economic Planning**



**14. Annexes**  
**Annex 1 – Analysis Of Transfers From the CRF**

| <b>Period 2024</b>                                                            | <b>Quarter 1<br/>(Kshs)</b> | <b>Quarter 2<br/>(Kshs)</b> | <b>Quarter 3<br/>(Kshs)</b> | <b>Quarter 4<br/>(Kshs)</b> | <b>Total<br/>(Kshs)</b> |
|-------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Equitable Share                                                               | 1,029,282,042               | 2,966,754,122               | 3,027,300,123               | 4,117,128,168               | 11,140,464,455          |
| DANIDA - Universal Healthcare in Devolved Units Programme                     |                             |                             |                             | 19,057,500                  | 19,057,500              |
| National Agricultural & Rural Inclusive Growth Project (NARIGP)               |                             |                             | 4,261,826                   | -                           | 4,261,826               |
| World Bank-Kenya Informal settlement improvement project (KISIP 11)           |                             |                             | 125,000,000                 | 125,000,000                 | 250,000,000             |
| Agriculture Sector Development Support Project (ASDSP)                        |                             |                             | 1,248,343                   | -                           | 1,248,343               |
| Kenya Climate Smart Agriculture Project (KCSAP)                               |                             |                             |                             | 147,392,926                 | 147,392,926             |
| Water and Sanitation Development Project                                      |                             |                             | 571,709,519                 | 435,917,000                 | 1,007,626,519           |
| IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) |                             |                             | 195,379,765                 | 4,414,775                   | 199,794,540             |
| <b>Total</b>                                                                  | <b>1,029,282,042</b>        | <b>2,966,754,122</b>        | <b>3,924,899,576</b>        | <b>4,848,910,369</b>        | <b>12,769,846,109</b>   |

## Annex 5 –Analysis of imprests and Advances

### (a)Government Imprest

| PAYEE                     | DEPARTMENT | FINANCIAL YEAR | AMOUNT TAKEN | ADDITIONS | SURRENDERED  | OUTSTANDING AMOUNT |
|---------------------------|------------|----------------|--------------|-----------|--------------|--------------------|
| ABDUL MBARAK              | FINANCE    | B/F 16-17      | 60,000.00    |           |              | 60,000.00          |
| DUNCAN OBURA              | FINANCE    | B/F 16-17      | 83,500.00    |           |              | 83,500.00          |
| KIETI KIGEN KELVIN        | FINANCE    | B/F 16-17      | 123,251.00   |           |              | 123,251.00         |
| VINCENT MBITO             | FINANCE    | B/F 16-17      | 88,000.00    |           | 88,000.00    | -                  |
| ALEXIS DECHE JUMAA        | FINANCE    | 2022/2023      | 996,800.40   |           | 996,800.40   | -                  |
| JUMA IDDI SAID            | FINANCE    | 2022/2023      | 1,138,525.00 |           | 1,138,525.00 | -                  |
| ALI SHABAN MWANENGO       | FINANCE    | 2022/2023      | 1,138,525.20 |           | 1,138,525.20 | -                  |
| EMMANUEL KARISA BAYA      | FINANCE    | 2022/2023      | 1,138,525.20 |           | 1,138,525.20 | -                  |
| WILBERFORCE MWINGA KATUMO | FINANCE    | 2022/2023      | 1,157,865.20 |           | 1,157,865.20 | -                  |
| SHARON ADHIAMBO ORERO     | FINANCE    | 2022/2023      | 1,273,632.00 |           | 1,273,632.00 | -                  |
| JACINTA TRESA ISMAIL      | FINANCE    | 2022/2023      | 1,341,270.40 |           | 1,341,270.40 | -                  |
| YAYE SHOSI                | FINANCE    | 2022/2023      | 1,341,270.40 |           | 1,341,270.40 | -                  |
| JARVIS DONDO MWAHENDO     | FINANCE    | 2022/2023      | 337,520.00   |           | 337,520.00   | -                  |
| ARNOLD MKARE JEFWA        | EXECUTIVE  | B/F 18-19      | 47,800.00    |           |              | 47,800.00          |
| ARNOLD MKARE JEFWA        | EXECUTIVE  | B/F 18-19      | 1,312,811.00 |           |              | 1,312,811.00       |
| ARNOLD MKARE JEFWA        | EXECUTIVE  | B/F 19-20      | 26,800.00    |           |              | 26,800.00          |
| JOHN MWAGONA MANGI        | EXECUTIVE  | 15/03/2022     | 21,000.00    |           |              | 21,000.00          |
| MWASAMBU JOEL CHIBOE      | EXECUTIVE  | 6/9/2021       | 42,800.00    |           | -            | 42,800.00          |
| AHMED BELELI IBRAHIM      | EXECUTIVE  | 4/7/2022       | 418,176.25   |           |              | 418,176.25         |
| AMINA NASSOR ABDALLA      | EXECUTIVE  | 20/05/2022     | 529,200      |           | -            | 529,200.00         |
| STEWART MADZAYO           | EXECUTIVE  | 2022/2023      | 611,555.20   |           |              | 611,555.20         |
| ELIEZER MULEI JAMES       | EXECUTIVE  | 17-Sep-21      | 250,000      |           | -            | 250,000.00         |
| EVERLYNE CHEPCHIRCHIR     | HEALTH     | B/F            | 375,000.00   |           |              | 375,000.00         |



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| PAYEE                                 | DEPARTMENT | FINANCIAL YEAR | AMOUNT TAKEN         | ADDITIONS           | SURRENDERED          | OUTSTANDING AMOUNT |
|---------------------------------------|------------|----------------|----------------------|---------------------|----------------------|--------------------|
| SHADRACK JEFWA                        | HEALTH     | B/F            | 5,040.00             |                     |                      | 5,040.00           |
| MAURICE POLE TSUMA                    | LANDS      | B/F 19-20      | 500.00               |                     |                      | 500.00             |
| KENNEDY OCHIENG OLUDO                 | LANDS      | B/F 19-20      | 36,660.00            |                     |                      | 36,660.00          |
| MARGARET MAGOMBE MUNGA                | LANDS      | B/F 19-20      | 10,798.00            |                     |                      | 10,798.00          |
| MAURICE POLE TSUMA                    | LANDS      | B/F 20-21      | 20,000.00            |                     |                      | 20,000.00          |
| MARGARET MAGOMBE MUNGA                | LANDS      | B/F 20-21      | 547.00               |                     |                      | 547.00             |
| ERIC RANDU                            | LANDS      | 2022/2023      | 492175               |                     | 492,175.00           | -                  |
| STANLEY MAALIM KADENGE                | PSM        | 18/11/2021     | 50,000.00            |                     | 50,000.00            | -                  |
| WILSON DHULO GODANA                   | PSM        | 18/11/2021     | 50,000.00            | -                   | 50,000.00            | -                  |
| ARNOLD MKARE JEFWA                    | PSM        | 15/10/2021     | 500,000.00           |                     |                      | 500,000.00         |
| RASHID JOHN KITTI                     | PSM        | 2022/2023      | 94,000.00            |                     | 94,000.00            | -                  |
| LUGWE VINCENT MWALIMU                 | PSM        | 2022/2023      | 204,800.00           | 1,064,000.00        | 1,064,000.00         | 204,800.00         |
| ATHMAN BACHA                          | PSM        | 2022/2023      | 1,319,478.00         |                     | 1,319,478.00         | -                  |
| AGNETTA KAREMBO CHARO                 | GENDER     | 2022/2023      | 2,322,234.80         |                     | 2,322,234.80         | -                  |
| BUSARA CANANA KONGWE                  | ROADS      | B/F 18-19      | 320.00               |                     |                      | 320.00             |
| ANDERSON BEJA                         | ROADS      | 2022/2023      | 50,000.00            |                     |                      | 50,000.00          |
| JAMES KALENGA                         | ROADS      | 2022/2023      | 50,000.00            |                     |                      | 50,000.00          |
| JOSEPH KAZUNGU KATANA                 | TRADE      | 2022/2023      | 92,000.00            |                     |                      | 92,000.00          |
| Joseph Tinga                          | WATER      | B/F            | 600                  |                     |                      | 600.00             |
| ALI MWAMBITI                          | WATER      | B/F            | 15,000.00            |                     |                      | 15,000.00          |
| HON FLORA MBETSA                      | WATER      | 2022/2023      | 515,144.65           |                     |                      | 515,144.65         |
| <b>TOTAL OUTSTANDING FY 2022/2023</b> |            |                | <b>19,683,124.70</b> | <b>1,064,000.00</b> | <b>14,851,646.60</b> | <b>5,403,303</b>   |

**Annex 6 – Summary of Non-Current Asset Register**

| <b>Asset Class</b>                                 | <b>Historical Cost b/f (Kshs)<br/>Previous Year 2022/2023</b> | <b>Additions during the<br/>year (Kshs)</b> | <b>Disposals<br/>during<br/>the year<br/>(Kshs)</b> | <b>Transfers<br/>in/(out) during<br/>the year (Kshs)</b> | <b>Historical Cost c/f (Kshs)<br/>2023/2024</b> |
|----------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------|----------------------------------------------------------|-------------------------------------------------|
| Buildings And Structures                           | 1,146,776,292                                                 | 265,535,351                                 |                                                     |                                                          | 1,412,311,643                                   |
| Transport Equipment                                | 354,457,078.00                                                | 69,933,720.00                               |                                                     |                                                          | 424,390,798                                     |
| Office Equipment, Furniture and<br>Fittings        | 323,712,543                                                   | 63,671,767                                  |                                                     | 40,506,146                                               | 427,890,456                                     |
| ICT Equipment                                      | 74,674,745                                                    | 79,263,753                                  |                                                     |                                                          | 153,938,498                                     |
| Machinery And Equipment                            | 290,048,917                                                   | 285,097,377                                 |                                                     |                                                          | 575,146,294                                     |
| Heritage and Cultural Assets                       |                                                               |                                             |                                                     |                                                          | -                                               |
| Biological Assets                                  |                                                               | 1,049,000                                   |                                                     |                                                          | 1,049,000                                       |
| Household Furniture and<br>Institutional Equipment | 40,506,146                                                    |                                             |                                                     | 40,506,146                                               | -                                               |
| Intangible Assets                                  |                                                               |                                             |                                                     |                                                          | -                                               |
| Infrastructure Assets- Roads,<br>Rails             |                                                               | 844,889,724                                 |                                                     |                                                          | 844,889,724                                     |
| Work In Progress                                   |                                                               |                                             |                                                     |                                                          | -                                               |
| <b>Total</b>                                       | <b>2,230,175,721</b>                                          | <b>1,609,440,692</b>                        | <b>-</b>                                            | <b>-</b>                                                 | <b>3,839,616,413</b>                            |



NB: The opening balance for Household Furniture and Institutional Equipment of Kshs 40,506,146 was added to the figure of office equipment, furniture and fittings to comply with the revised template.

**Annex 7 – Inter-Entity Transfers (Attached)**

# **Annex 8 – Contingent Liabilities Register**

|   | <b>NATURE OF<br/>CONTINGENT<br/>LIABILITY</b>                                                                                                                                                                                                                                                                 | <b>PAYABLE<br/>TO</b>       | <b>CURRE<br/>NCY</b> | <b>ESTIMATED<br/>AMOUNT KSHS</b> | <b>EXPE<br/>CTED<br/>DATE<br/>OF<br/>PAY<br/>MEN<br/>T</b> | <b>REMARKS</b>                                                                                                                                            |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------|----------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <p>PETITION NO 19 OF 2013 MAMDUH MOHAMED TAIB VS KILIFI COUNTY COUNCIL</p> <p>Dispute with regards to payment of rates on agricultural land<br/>Petition dismissed with costs on 26th February 2016. Petitioner appealed however it was settled amicably in terms of classification of the property rates</p> | Lewa & Associates Advocates | KSHS.                | 16,862,200.00                    |                                                            | Petition dismissed with costs on 26th February 2016 .Petitioner appealed however it was settled amicably in terms of classification of the property rates |
| 2 | <p>MLD HC JR 1 OF 2014 REPUBLIC VS COUNTY SECRETARY AND OTHERS AND SALAH HOLDINGS COMPANY LIMITED. Tender award for the upgrading and operation of a slaughter house at Uwanja wa Ndege Rabai sub county</p>                                                                                                  | Madzayo Mrima advocates     | KSHS.                | 3,840,000.00                     |                                                            | 25.02.2014 court dismissed the application.                                                                                                               |



*County Executive of Kilifi**Annual Report and Financial Statements for the year ended June 30 2024*

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| 3 | MLD ELC 43 OF 2014<br>RUEBEN MULWA<br>KIOKO VS COUNTY<br>GOVERNMENT OF<br>KILIFI AND OTHERS<br>Cancellation of<br>approved development<br>plans and enforcement<br>order dated 5th march<br>2014                                                                                                                                                                                                   | Madzayo<br>mrima<br>advocates    | KSHS. | 13,000,000.00 |  |                                                                                                                                                                                                      |
| 4 | INDUSTRIAL COURT<br>CAUSE 164 OF 2014<br>GEORGE C GUNGA<br>AND 44 OTHERS VS<br>COUNTY<br>GOVERNMENT OF<br>KILIFI COUNTY<br>SECRETARY AND<br>RAINDROPS<br>LIMITED Absorption of<br>former employees of<br>municipal council of<br>Malindi. Compensation<br>of claimants for unpaid<br>overtime. Replacement<br>of revenue officers due<br>to a tender awarded to a<br>revenue collection<br>company | Robinson<br>Malombo<br>Advocates | KSHS. | 1,200,000.00  |  |                                                                                                                                                                                                      |
| 5 | KLF SRMCC 45 OF<br>2013 DANIEL JOLA<br>SAFARI VS TOWN<br>COUNCIL OF KILIFI<br>Road traffic accident on<br>14th February 2012 by<br>motor vehicle KBQ<br>124D                                                                                                                                                                                                                                       | Madzayo<br>mrima<br>advocates    | KSHS. | 119,422.00    |  | Settled out of<br>court after<br>negotiations<br>from 3rd March<br>2014 on the<br>compensation<br>for the injuries<br>suffered by<br>plaintiff to the<br>sum of KES<br>112,390 on 18th<br>April 2014 |

**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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| 6 | ELC NO 278 OF 2016<br>PREMLAL RAMNATH<br>GUPTA –VS- CGK &<br>ANOTHER<br>Claim of ownership on<br>land known as<br>Kilifi/TOWNSHIP/Bloc<br>k IV/37<br>Claim of trespass on<br>land Known as<br>KILIFI/TOWNSHIP/<br>BLOCK IV/37                      | Munyao<br>Muthama<br>Kashindi                | KSHS. | 10,000,000.00 |  |                                                        |
| 7 | KALOLENI SRMCC<br>NO 17 OF 2007 ENOS<br>AYUB VS TOWN<br>COUNCIL OF<br>MARIKANI AND<br>ANOTHER 7TH April<br>2007 Order of<br>injunction restraining<br>the defendant from<br>demolishing the<br>plaintiff's houses on plot<br>91 at uwanja wa ndege | Madzayo<br>Mrima and<br>company<br>advocates |       | 8,500,000.00  |  | Judgment 5th<br>December 2018                          |
| 8 | MLD HCC 147 OF<br>2010 TOWN COUNCIL<br>OF KILIFI VS ISAAC<br>JUMA OBILA T/A<br>LAVINGTON MILK<br>BAR 6th December<br>2010 Recovery of plot<br>numbers 5054/ 771<br>5054/772 5054/773<br>obtained fraudulently by<br>the defendant                  | Madzayo<br>mrima and<br>Company<br>advocates | KSHS. | 1,500,000.00  |  | Judgment 2nd<br>May 2017<br>delivered 12th<br>May 2017 |
| 9 | MLD HIGH COURT<br>CIVIL CASE 94 OF<br>2006 COUNTY<br>COUNCIL OF KILIFI<br>VS THE ATTORNEY<br>GENERAL 16TH<br>NOVEMBER 2006 Rent<br>arrears for houses at<br>Kilifi town and Kaloleni<br>township                                                   | Madzayo<br>mrima and<br>Company<br>advocates | KSHS. | 5,790,000.00  |  | Consent with<br>AG in August<br>2015                   |



*County Executive of Kilifi**Annual Report and Financial Statements for the year ended June 30 2024*

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| 10 | MLD ELC 81 OF 2014<br>CLIFTON BAY VS<br>COUNTY<br>GOVERNMENT OF<br>KILIFI<br><br>Claim for<br>special damages of Ksh<br>240,320 declaration that<br>the plaintiff is the lawful<br>owner of Kilifi<br>Madeteni 410 and 414 | Munyao<br>muthama<br>Kashindi<br>advocates                 | KSHS. | 170,248,320.00 |  | Dismissed for<br>want of<br>prosecution<br>25th July 2018            |
| 11 | MLD ELC 224 OF 2014<br>LAMU BREEZE<br>INVESTMENTS VS<br>COUNTY COUNCIL<br>OF KILIFI Declaration<br>that consolidation of<br>plot number 10159 and<br>10160 and the certificate<br>of consolidation issued<br>null and void | Madzayo<br>mrima<br>Advocates                              |       | 10,000,000.00  |  | Judgment 22nd<br>November<br>2019. Awaiting<br>hearing of<br>appeal. |
| 12 | MLD HC CIVIL<br>MISC CASE 8 OF<br>2014 COUNTY<br>GOVERNMENT OF<br>KILIFI VS GLADYS<br>KALAMA AND<br>ANOTHER<br><br>An order for stay<br>of execution of the order<br>issued in KLN CMCC<br>152 OF 2013                     | Muturi<br>Gakuo<br>kibaara<br>advocates                    | KSHS. | 500,000.00     |  | Ruling<br>delivered 31st<br>July 2014                                |
| 13 | MLD CMCC 165 OF<br>2014 LIVE LINK<br>HOLDINGS VS<br>COUNTY<br>GOVERNMENT OF<br>KILIFI AND<br>OTHERS 13TH JUNE<br>2014 Advert on<br>26th May 2014 inviting<br>bids from qualified                                           | Madzayo<br>Mrima<br>Advocates<br>letter of<br>instructions | KSHS. | 5,000,000.00   |  |                                                                      |

**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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| 14 | MOMBASA HC<br>PET.56/2013<br>Consolidated with ELC<br>51/2014,KELVIN<br>MUMBA<br>KAJIWE & ANO –VS-<br>IBRAHIM MUSA & 4<br>OTHERS 20th June<br>2003<br>Damages on the footing<br>of aggravated or<br>exemplary<br>damages Cancellation<br>and or revocation of the<br>title deeds for parcel of<br>land known as Mazeras<br>mgumo patsa /600<br>Mazeras mgumo patsa<br>601 | Madzayo<br>Mrima<br>Advocates              | KSHS. | 11,780,000.00 |  | Dismissed on<br>20th July 2022                                                                        |
| 15 | MALINDI RMCC<br>169/2007,FRITZ<br>HAUSER VS MCM<br>30th May 2007<br>Outstanding Rates                                                                                                                                                                                                                                                                                     | Kithi & Co.<br>Advocates                   |       | 144,917.00    |  |                                                                                                       |
| 16 | MALINDI ELRC<br>NO.788OF 2017,<br>TIMOTHY MALINGI<br>VS COUNTY<br>GOVERNMENT OF<br>KILIFIEMPLOYMENT<br>CLAIM                                                                                                                                                                                                                                                              | Munyao<br>muthama<br>Kashindi<br>Advocates | KSHS. |               |  | Pending ruling<br>to the<br>Respondent's<br>Notice of<br>Preliminary<br>Objection dated<br>18.09.2017 |
| 17 | Malindi Civil Appeal<br>No. 126 of 2018, Oscar<br>Mumo Nzanah vs<br>Tsangwa Ngala Chome<br>and Others<br>Appeal against the<br>judgment in ELC Case<br>No. 243 of 2014 at<br>Malindi previously<br>MSA HCCC No. 95 of<br>2011 Tsangwa Ngala<br>Chome vs Town<br>Council of Mariakani                                                                                      | Muturi<br>Gakuo &<br>Kibara<br>Advocates   | KSHS. | 1,500,000.00  |  | Appeal was<br>heard virtually<br>on 07.06.2023                                                        |



**County Executive of Kilifi****Annual Report and Financial Statements for the year ended June 30 2024**

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| 18 | Mariakani Civil Suit No. 113 of 2018, Shadrack Nyanje & 9 Others vs Peter Msuko & 3 Others Suit seeking to restrain the Defendants from demolishing stalls at Mtwapa.                            | John Bwire & Associates Advocates | KSHS. | 1,000,000.00  |  | In a judgement dated 16.02.2022 the suit was dismissed. |
| 19 | Kilifi Civil Suit No. 376 of 2018, Ali Shida Chai & 6 Others vs Chief Officer, Education & ICT & Another Suit seeking to restrain replacement of Kibarani Ward Scholarship Committee             | John Bwire & Associates Advocates |       | 750,000.00    |  | Defence Hearing was on 19.09.2023                       |
| 20 | Malindi ELRC Pet. No. 21 of 2021, Boniface S. Katana & 10 Others vs Director NEMA & 2 Others Seeking restraining orders over the dump site at Mtwapa against the Defendant                       | John Bwire & Associates Advocates | KSHS. | 7,500,000.00  |  | In a judgement dated 25.09.2020 the suit was dismissed  |
| 21 | Mombasa Kadhis Court SUCC. Cause No. 143 of 2014, In the matter of the estate of Omar Mohamed (Deceased) vs Swaleh Faraj Suit seeking compensation of Kshs. 300,000,000 plus costs for land lost | John Bwire & Associates Advocates | KSHS. | 10,000,000.00 |  | Mentioned on 29.09.2021 to confirm compliance           |
| 22 | Malindi ELC Pet. No. 22 of 2017, Fredrick Ndune Japhet & Others vs County Government of Kilifi & 2 Others Seeking orders that the subject suit property was compulsorily acquired.               | Madzayo Mrima & Jadi Advocates    | KSHS. | 2,000,000.00  |  | Matter stood over generally on 23.07.2018.              |

**County Executive of Kilifi**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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| 23 | Kilifi SPMCC No. 633 of 2019, Dickson Mwatsuma vs KURA & Another Claim seeking damages for unfair termination.                                                                                                                                         | Muthee Kihiko Soni & Associates LLP   |       | 2,500,000.00 |  | Matter came up for hearing on 30.05.2023      |
| 24 | Kilifi Chief Magistrate's Court ELRC No. 38 of 2021 Bungo Chirao Alphonse-vs- The County Government of Kilifi. 11th June, 2021 This is an employment matter where the Claimant claims unfair termination and prays for damages for unlawful dismissal. | County Attorney                       | KSHS. | 297,000.00   |  | Mention for Submission On 14th December, 2023 |
| 25 | Kilifi Chief Magistrate's Court ELRC No. 37 of 2021 Anthony Kirao. This is an employment matter where the Claimant claims unfair termination and Mweni-vs- The County Government of Kilifi. 11th June, 2021                                            | County Attorney                       | KSHS. | 264,000.00   |  | Mention for Submission On 14th December, 2023 |
| 26 | Kilifi Senior Magistrate's Court Civil Suit No. 22 of 2021 Joymac Kenya Limited-vs- County Government of Kilifi 16th March, 2021 This is a contractual matter, where the Plaintiff claims general damages for breach of contract.                      | County Attorney( Legal Counsel Kenga) | KSHS. | 3,959,138.00 |  | Mention for Submission on 10th January, 2024  |



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**Annual Report and Financial Statements for the year ended June 30 2024**

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| 27 | Spmcc No. E007 Of 2023 KlfNeville Amugada Keiza -Vs- Lisper Wanjiru Karithii T/A Bianva Investments And 2. County Government Of Kil16th Jan 2023 In The Matter The Plaintiff Seeks An Order Restraining County Government Kilifi of From Paying For Some Tenders Until The 1st Defendant Pays The Applicant All The Money Accruing To Him Out Of An Agreement They Entered With The 1st Defendant Before The Financing Of The Tender                                         | County Attorney                        |       | 3,580,120.00 |  |                                            |
| 28 | David Wanyoike Muigai T/ABemuGuest House-Vs-Tembo Pub C/O Rosemary Manene,Kickoff Pub C/O Samson Maina, County Government of Kilifi And Nema14th December 2022 Matter On Noise Pollution Emanating From A Pub. -Application Dated 14.12.2023 Seeking An Injunction Restraining The Defendants To Stop Playing Loud Music And An Order Directing Cgk Department Of Environment And Nema To Enforce All Law Pertaining To Noise Pollution And Vibration Emanating From The Pub | County Attorney( Legal Counsel Abigael | KSHS. | 382,000.00   |  | Inter Parte Hearing on 11th December, 2023 |

**County Executive of Kilifi**  
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| 29 | Malindi Civil Suit no. 206 OF 2009 Janet Nderitu T/A Elite School of Careers - Versus- Municipal Council of Malindi for contract to provide computer training facilities to the Defendant's members of staff for a period of 4 months. Defendant failed to pay the agreed sum when it was due. |                                       | KSHS. | 259,860.00   |  | judgment was entered on 27th July, 2009 in favour of the Plaintiff. Certificate of Cost issued on 11th August,20 |
| 30 | Malindi HCCC no. 9 of 2005 Mohamed Hassan Sheikh -Versus- Municipal Council of Malindi Claim of Kshs. 9.6 million and damages and counter claim in the amount of Kshs. 560.000/=                                                                                                               | Khaminwa and Khaminwa Advocates       | KSHS. | 1,568,125.00 |  | Judgment was entered for the Plaintiff on 18th May,2006                                                          |
| 31 | MISC Civil Case No.497 of 2007 - Watamu Residents Association -Versus- Municipal Council of Malindi Application for Advocate/Client Bill of Costs.                                                                                                                                             | Mtalaki Mwashimba & Company Advocates | KSHS. | 7,575,060.00 |  | Bill of Costs was taxed on 15th November, 2012                                                                   |
| 32 | Mombasa HCC no. 103 of 2016 - County Government of Kilifi - Versus- O.M Robinson & Company Advocates County Government of Kilifi -Versus- O.M Robinson & Company Advocates Claim against O.M Robinson & Co. for payment of monies from recovery of land rates from Agricultural                | John Bwire & Associates Advocates     | KSHS. | 1,314,752.00 |  | Matter was to come up for mention on 25th October, 2018 when ruling in HCCC no. 631 of 2016 would be delivered   |



**County Executive of Kilifi****Annual Report and Financial Statements for the year ended June 30 2024**

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|    | Development Corporation                                                                                                                                        |                                 |       |              |  |                                                                                     |
| 33 | Malindi SRMCC no. 36 of 2008 Municipal Council of Malindi - Versus- Augustino Rico Claim for arrears of land rates                                             | Machuka & Company Advocates     |       | 597,038.00   |  | Matter was fixed for dismissal for want of prosecution on 28th January, 2014        |
| 34 | Malindi Civil case no. 39 of 2010 Jackson Karisa -Versus- Municipal Council of Malindi Breach of Contract after construction of classroom at Ganda Polytechnic | No representation               | KSHS. | 942,131.00   |  | Matter was settled. Defendant paid the claimed amount.                              |
| 35 | Ben Ochieng & Co. Advocates -vs- Municipal Council of Malindi Application for Bill of Costs of Taxation                                                        | Muli & Ole Kina Advocates       | KSHS. | 7,737,197.00 |  | Matter was settled. Bill of costs was paid as taxed.                                |
| 36 | MLD ELRC no. 62 of 2017 Julius Amon Mwanda -vs- CGK Claim for salary arrears amounting to Kshs. 171,181.40/=                                                   | John Bwire& Associates Advocate | KSHS. | 207,040.95   |  | Matter was scheduled for delivery of ruling on 24th October, 2019 on issue of costs |
| 37 | NRB MISC APPL no.139 of 2014 Republic -vs- Capital Markets Authority NRB APPL no.92 of 2014 Vania Investment Pool Ltd -vs-                                     | Steve Kithi & Co. Advocates     |       | 2,039,920.00 |  |                                                                                     |

**County Executive of Kilifi**  
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|    | Capital Markets Authority                                                                                                                                                                                                                                                                        |                                   |       |               |  |                                                         |
| 38 | PMCC No. 95 of 2015 Kleen Homes Security Services LTD versus Chief Officer Medical Services & 3 Others                                                                                                                                                                                           | Lewa & Associates Advocates       | KSHS. | 300,000.00    |  |                                                         |
| 39 | Malindi HCC No. 29 of 2016Epcos Builders Ltd vs The County Government of Kilifi Plaintiff seeking special damages for loss of profit, general damages for loss of business opportunity, cost of obtaining tender security, cost of obtaining performance guarantee and interest on all the items | John Bwire & Associates Advocates | KSHS. | 89,938,164.00 |  | Matter withdrawn by consent of both parties             |
| 40 | Kilifi SRMCC No. 400 of 2010No pleadings on file therefore unable to tell nature of claim                                                                                                                                                                                                        | Madzayo Mrema & Jadi Advocates    | KSHS. | 161,920.00    |  | waiting response to our letter dated 21st December 2015 |

**County Executive of Kilifi****Annual Report and Financial Statements for the year ended June 30 2024**

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| 41 | Malindi ELC No. 9 of 2016The County Government of Kilifi vs Daniel Ricci The Plaintiff is seeking an order of declaration against the Defendant that the suit property known as Kilifi/Chemebe Kibabamshe/427 is public land vested in the Plaintiff to hold in trust of the constituents of Kilifi County<br>A permanent injunction do issue restraining the Defendant from demolishing or in any way interfere with the public use, access and occupation of the fish depot built on the 60 meter reserve land adjoining land known as Chembe/kibambamshe/427 | John Bwire & Associates Advocates |       | 30,000,00    |  | Awaiting feedback on our letter dated 19/09/2023 from the client department. |
| 42 | Malindi HCC No. 26 of 2016 Digital Savanna Ltd vs The County Government of Kilifi Plaintiff is seeking an award of Kshs. 7,079,147.00/=                                                                                                                                                                                                                                                                                                                                                                                                                         | Madzayo Mrima & Jadi Advocates    | KSHS. | 7,079,147.00 |  |                                                                              |
| 43 | Malindi CMCC No. 30 of 2017 Simeon Peter Menza T/A Grenza Enterprises vs The County Government of Kilifi Plaintiff is seeking an order that the Defendant pays him the sum of Kshs. 3,497,000.00/= in respect of goods supplied.                                                                                                                                                                                                                                                                                                                                | John Bwire Associates & Advocates | KSHS. | 3,497,000.00 |  | Matter was dismissed for want of prosecution on 21/03/2022                   |



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| 44 | Malindi Court of Appeal Civil Appeal No. 47 of 2013 Sheikh Ali Taib vs The Kilifi County Council & another Appeal against judgment in Malindi HCC No. 72 of 2008                                                 | Madzayo Mrima & Jadi Advocates      | KSHS. | 1,763,200.00 |  |                                                                                                      |
| 45 | Malindi Appeal Case No. 66 of 2015 consolidated with elc 36 of 2015, Amir Ahmed & Amne Faud Washow vs Katana Chai & 196 Others Appeal against judgement delivered on 06.05.2020.                                 | Madzayo Mrima & Jadi Advocates      |       | 5,000,000.00 |  | Minutes of the Kadzuhoni Land Committee meetings were forwarded to the County Attorney on 18.02.2022 |
| 46 | MSA HCC NO. 91 OF 2017, ANAIDA INVESTMENTS LTD VS COUNTY GOVERNMENT OF KILIFI 29.09.2017 Suit seeking that the plaintiff be allowed to pay kshs.120 per ton instead of Kshs. 1000 as enacted in the Finance Act. | Munyao Muthama & Kashindi Advocates | KSHS. | 2,000,000.00 |  | Letter instructing the firm dated 19.10.2017                                                         |
| 47 | MALINDI HC MISC. APPLN. NO. 8 OF 2017, KILONZO & AZIZ CO. ADVOCATES VS COUNTY GOVERNMENT OF KILIFI & ANOTHER Taxation of Advocate-client bill of costs Kshs. 494,324.5.72                                        | Kibara Advocates                    |       | 600,000.00   |  | Letter instructing the firm to negotiate dated 29.04.2019                                            |

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| 48 | MOMBASA CIVIL<br>SUIT NO. 154 OF 2012,<br>BIMBITA MGALA<br>NZUMBA & 47<br>OTHERS VS<br>FREEDOM LTD & 14<br>OTHERS Suit seeking<br>to stop construction on<br>the subject property.                                                                                                                 | Martin Tindi<br>& Co.<br>Advocates           |       | 1,000,000.00  |  | Letter from the<br>firm updating<br>the county dated<br>22.09.2017                   |
| 49 | MALINDI ELRC CASE<br>NO. 76 OF 2017, FIKIRI<br>FREDRICK YAA VS<br>COUNTY<br>GOVERNMENT OF<br>KILIFI claim for<br>3,806,559.75 for unfair<br>dismissal.                                                                                                                                             | Munyao<br>Muthama &<br>Kashindi<br>Advocates |       | 70,000,000.00 |  | Ruling dated<br>21.06.2022<br>allowing the<br>claimant to<br>amend the<br>pleadings. |
| 50 | MSA KADHI'S<br>COURT SUCC.<br>CAUSE NO. 143 OF<br>2014, IN THE<br>MATTER OF THE<br>ESTATE OF OMAR<br>MOHAMED<br>(DECEASED) VS<br>SWAHA FARAJ (suing<br>on behalf of the estate of<br>SAID FARAJ Suit<br>seeking orders to<br>restrain the Defendants<br>from interfering with<br>subject property. | John Bwire<br>& Associates<br>Advocates      |       | 1,000,000.00  |  | Instruction letter<br>dated<br>21.03.2018                                            |
| 51 | MALINDI ELC PET.<br>NO. 8 OF 2018, ACK<br>VS ADJUDICATION<br>OFFICER, KILIFI & 10<br>OTHERS 23.03.2018<br>Suit seeking to injunct<br>the defendants from<br>interfering with the<br>subject property                                                                                               | Muturi<br>Gakuo &<br>Kibara<br>Advocates     | KSHS. | 2,500,000.00  |  | Letter<br>requesting for<br>witness to sign<br>statements.                           |

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| 52 | MLD HC MISC.<br>TAXATION 1 OF 2018,<br>KITHI & CO.<br>ADVOCATES VS<br>COUNTY<br>GOVERNMENT OF<br>KILIFI<br>Taxation of<br>advocate client bill of<br>costs dated 16.01.2018<br>for Kshs. 50,000,000                                                                                                               | Munyao<br>Muthama &<br>Kashindi<br>Advocates  | KSHS. | 22,000,000.00 |  | Ruling dated<br>03.03.2020<br>awarding Kshs.<br>21,464,245                                                                                                                           |
| 53 | MLD MISC CAUSE<br>No. 4/2021 Alfred Sifa<br>Dena v County<br>Government of Kilifi<br>12/11/2021 Claimant<br>filed a judicial review<br>seeking orders to stop<br>the ongoing disciplinary<br>proceedings as well as<br>an order for the payment<br>of outstanding salaries<br>which he claims were<br>unpaid from | O.M<br>Robinson &<br>Co. Advocates            | KSHS. | 552,019.00    |  |                                                                                                                                                                                      |
| 54 | Civil Appln No.<br>81/2019 In the Matter of<br>Taxation between Adv<br>& Client between JJ<br>Chesaro Co. Adv Vs<br>County Government of<br>Kilifi 1/9/2023<br>Recovery of costs after<br>representing the County<br>Government                                                                                   | J.J Chesaro<br>Advocates                      | KSHS. | 589,926.56    |  | ide a letter<br>written on<br>21/3/2022, the<br>County<br>Attorney wrote<br>to the Chief<br>Officer, in the<br>office of the<br>Governor<br>instructing<br>payment to be<br>effected |
| 55 | MALNDI HC PET NO<br>E2 OF 2020 PROGRESS<br>WELFARE<br>ASSOCIATION<br>MALINDI VS CGK<br>17/9/2020 Conservatory<br>orders to stop the CGK<br>from constructing the<br>Barclays Mtangani road<br>in mld                                                                                                              | Munyao.<br>Muthama &<br>Kashindi<br>Advocates | KSHS. | 39,578,897.50 |  | Application for<br>conservatory<br>orders<br>dismissed.<br>Awaiting fixing<br>of main petition<br>hearing                                                                            |



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|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------|---------------|--|----------------------------------------------------------------------------------------------------------------------------------|
| 56 | MLD ELC No. E033 of 2023 Abdulrahman Mohamed Al Amin & Another vs CGK & 2 Others Defendants from subdividing the parcel of land known as Plot no.553 (original no.284/5) Section II MN and issuing the same under a settlement scheme                                                                                                                            | Soni & associate Advocates             |       | 7,710,000.00  |  | Matter came up for inter partes                                                                                                  |
| 57 | MLD ELC PET NO.20 of 2023 GLADYS RIZIKI NYAMAWI & 9 OTHERS VS MINISTRY OF LANDS & PHYSICAL PLANNING & OTHERS. The Petitioners claim against the Respondents for an Injunction restraining them from proceeding with the process of allocations and issuance of titles on land parcels in Maweni/Mtwapa, Kilifi County, under Maweni settlement scheme initiative | Doreen Kieti Advocates for Petitioners | KSHS. | 13,347,500.00 |  | preserve the suit property as Conservatory Order to restrain the respondents from proceeding allocation, and issuance of Titles. |
| 58 | MLD ELC No. E040 of 2023 Abdullahi Durkane Athur & Another vs Le Pleidi InvestmentsMatter involving application for registration on CGK/P/MLD/349/2023 for approval for consideration.                                                                                                                                                                           | Soni & Associates LLP                  |       | 7,710,00      |  | Appeal filed by Plaintiff Appeal no. 33 of 2023                                                                                  |

**County Executive of Kilifi**  
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|    |                                                                                                                                                                                                                                                                                                                                                   |                                  |       |               |  |                                                                  |
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| 59 | MLD ELC PET. E013 OF 2023 EDUARDO ZINNA VS MAWASCO & 4 Others the Petitioner filed a Petition restraining the Malindi Water and Sewerage Company Limited from trespassing in the guise of enforcing the provisions of the Water Act.                                                                                                              | Muthee Kihiko & Ass LLP          |       | 38,500,000.00 |  | Awaiting update from the Advocates on record.                    |
| 60 | Salama Roads Bridge Construction Co. Ltd Vs KIMAWACO Co. LTD A breach of contract being claimed by the Plaintiffs for the construction of 12 ablution blocks to the sum of 15,557,336/=.                                                                                                                                                          | Muthee Kihiko Associates LLP     | KSHS. | 1,650,327.00  |  | Notice of change of Advocates filed No pleadings filed on behalf |
| 61 | SGA KENYA LIMITED SGA MOMBASA LTD Vs OFFICE OF THE GOVERNOR OF THE COUNTY GOVERNMENT OF KILIFI & ANOTHER The Plaintiff demanded payment of the outstanding sum of Kshs 4,136,482.21/= and an interest at commercial rate of 24% per annum from 1st July 2022 till payment is full for provision of security services at the Governor's residence. | O.M ROBINSON & COMPANY ADVOCATES | KSHS. | 30,000.00     |  | Hearing will be on 13th August, 2024                             |

**County Executive of Kilifi****Annual Report and Financial Statements for the year ended June 30 2024**

|    |                                                                                                                                                                                                                                                                                                                                                                         |                                 |       |                |  |                                                                                                                                  |
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| 62 | Kilifi SPMCC ELC No. E045 of 2024 John Karissa Kadenge & 2 others vs CGk & another Land matter alleging wrong subdivision and sale of land without Plaintiff's Consent                                                                                                                                                                                                  | O.M. Robinson & Co. Advocates   | KSHS. | 6,000,000.00   |  | Parties exploring an out of court settlement                                                                                     |
| 63 | NBI HCCONST.PET No. E474 of 2023 Legal Advise Center T/A Kituo cha Sheria vs Director General of National Intelligence Service & 5 Others This is a constitutional petition as against the County Govrnment with regards to failure to protect the innocent elderly women in Kilifi County from attacks from members of the public on allegations that they are witches | Lumatete Muchai & Co. Advocates | KSHS. | 3,866,666.00   |  | Awaiting inquiry report made by KNCHR between 1/4/2024 to 20/4/2024                                                              |
| 64 | Nairobi ELRC No. E6464 of 2020KMPDU vs COG & 96 Others Taxation of bill of costs dated 29th June 2023                                                                                                                                                                                                                                                                   | Internal                        | KSHS. | 340,261,610.00 |  | Matter fixed for mention on 13th August, 2024 to confirm status of negotiations, filing of submissions and to take a ruling date |
| 65 | Malindi HCC Misc. Application No. E059 of 2023Paul Munyao & 3 Others vs CGK Taxation of bill of costs dated 29th June 2023                                                                                                                                                                                                                                              | Internal                        |       | 168,033.72     |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing                                                   |
| 66 | Malindi HCC Misc. Application No. E061 of 2023Paul Munyao & 3 Others vs CGK Taxation                                                                                                                                                                                                                                                                                    | Internal                        | KSHS. | 600,645.00     |  | Memorandum of appearance filed in court. Matter is yet to                                                                        |



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|    |                                                                                                                                            |          |       |               |  |                                                                                               |
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|    | of bill of costs dated<br>29th June 2023                                                                                                   |          |       |               |  | be fixed for<br>hearing                                                                       |
| 67 | Malindi HCC Misc.<br>Application No. E062 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 32,454,453.34 |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 68 | Malindi HCC Misc.<br>Application No. E063 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 3,351,550.00  |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 69 | Malindi HCC Misc.<br>Application No. E064 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 3,448,800.00  |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 70 | Malindi HCC Misc.<br>Application No. E065 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal |       | 3,391,639.66  |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 71 | Malindi HCC Misc.<br>Application No. E068 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal |       | 3,751,997.45  |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 72 | Malindi HCC Misc.<br>Application No. E067 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 2,651,665.00  |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |

**County Executive of Kilifi****Annual Report and Financial Statements for the year ended June 30 2024**

|    |                                                                                                                                            |          |       |              |  |                                                                                               |
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| 73 | Malindi HCC Misc.<br>Application No. E068 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 2,344,575.00 |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 74 | Malindi HCC Misc.<br>Application No. E069 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 2,032.37     |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 75 | Malindi HCC Misc.<br>Application No. E072 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 186,020.00   |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 76 | Malindi HCC Misc.<br>Application No. E073 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal |       | 167,670.00   |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 77 | Malindi HCC Misc.<br>Application No. E074 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 1,029,335.00 |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 78 | Malindi HCC Misc.<br>Application No. E075 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 221,975.00   |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |
| 79 | Malindi HCC Misc.<br>Application No. E076 of<br>2023 Paul Munyao & 2<br>Others vs CGK Taxation<br>of bill of costs dated<br>29th June 2023 | Internal | KSHS. | 193,125.00   |  | Memorandum<br>of appearance<br>filed in court.<br>Matter is yet to<br>be fixed for<br>hearing |

**County Executive of Kilifi**  
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|    |                                                                                                                             |                               |       |                |  |                                                                                |
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| 80 | Malindi HCC Misc. Application No. E078 of 2023 Paul Munyao & 3 Others vs CGK Taxation of bill of costs dated 29th June 2023 | Internal                      | KSHS. | 183,975.00     |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 81 | Malindi HCC Misc. Application No. E078 of 2023 Paul Munyao & 2 Others vs CGK Taxation of bill of costs dated 29th June 2023 | Internal                      | KSHS. | 2,202,920.00   |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 82 | Malindi HCC Misc. Application No. E079 of 2023 Paul Munyao & 2 Others vs CGK Taxation of bill of costs dated 29th June 2023 | Internal                      | KSHS. | 267,498,059.50 |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 83 | Malindi HCC Misc. Application No. E080 of 2023 Paul Munyao & 2 Others vs CGK Taxation of bill of costs dated 29th June 2023 | Internal                      | KSHS. | 4,756,760.00   |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 84 | Malindi HCC Misc. Application No. E082 of 2023 Paul Munyao & 2 Others vs CGK Taxation of bill of costs dated 29th June 2023 | Internal                      | KSHS. | 819,800.00     |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 85 | MISC. APPLN. E060 of 2023, Munyao Muthama & Kashindi Advocates vs County Government of Kilifi                               | Internal                      | KSHS. | 2,398,191.78   |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 86 | MISC. APPLN. E083 of 2023, Munyao Muthama & Kashindi Advocates vs County Government of Kilifi                               | Advocate-Client Bill of Costs | KSHS. | 3,425,235.00   |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |



**County Executive of Kilifi****Annual Report and Financial Statements for the year ended June 30 2024**

|              |                                                                                                                                                           |                               |       |                      |  |                                                                                |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------|----------------------|--|--------------------------------------------------------------------------------|
| 87           | MISC. APPLN. E071 of 2023, Munyao Muthama & Kashindi Advocates vs County Government of Kilifi                                                             | Advocate-Client Bill of Costs | KSHS. | 175,200.00           |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 88           | ISC. APPLN. E070 of 2023, Munyao Muthama & Kashindi Advocates vs County Government of Kilifi                                                              | Advocate-Client Bill of Costs | KSHS. | 128,992,127.56       |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 89           | ISC. APPLN. E080 of 2023, Munyao Muthama & Kashindi Advocates vs County Government of Kilifi                                                              | Advocate-Client Bill of Costs | KSHS. | 9,409,120.00         |  | Memorandum of appearance filed in court. Matter is yet to be fixed for hearing |
| 90           | MLD ELC Case No.E82 of 2022, Stephen Muturi Wang'ondur vs Tito Shutu & Others Case seeking that the Defendants demolish walls constructed on Plot No.4162 | Malombo Advocates             | KSHS. | 29,000,000.00        |  |                                                                                |
| <b>TOTAL</b> |                                                                                                                                                           |                               |       | <b>1,386,271,359</b> |  |                                                                                |

### Annex: 9 Reporting of Climate Relevant Expenditures

| Project Name          | Project Description                                                                           | Project Objectives                            | Project Activities                                                                            |    |    |           |           | Source Of Funds | Implementing Partners |
|-----------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------|----|----|-----------|-----------|-----------------|-----------------------|
|                       |                                                                                               |                                               |                                                                                               | Q1 | Q2 | Q3        | Q4        |                 |                       |
| Kilifi Climate Change | travel/ subsistence/DSA allowance                                                             | To facilitate activities                      | Project operations                                                                            | 0  | 0  | 1,050,500 | 2,450,000 | FLLOCCA         | None                  |
|                       | Transport (Fuel)                                                                              |                                               | Transport (Fuel)                                                                              | 0  | 0  | 0         | 540,360   | FLLOCCA         | None                  |
|                       | Equipment/Assets branding                                                                     | Asset management                              | equipment/Assets branding                                                                     | 0  | 0  | 0         | 500,000   | FLLOCCA         | None                  |
|                       | Planning committee allowances                                                                 | Achieve work plan                             | Planning                                                                                      | 0  | 0  | 0         | 111,000   | FLLOCCA         | None                  |
|                       | Sensitization of County Environment Committee                                                 | Enhance their understanding on climate change | Sensitization of County Environment Committee                                                 | 0  | 0  | 0         | 427,000   | FLLOCCA         | None                  |
|                       | Sensitization of County Assembly committee of Water & Environment on issues of Climate change | Enhance their understanding on climate change | Sensitization of County Assembly committee of Water & Environment on issues of Climate change | 0  | 0  | 0         | 2,000,000 | CGK             | None                  |
|                       | Ward climate change committees                                                                | Consultation to enhance                       | Ward climate change committees                                                                | 0  | 0  | 1,339,400 | 1,500,000 | CGK             | None                  |

*County Executive of Kilifi*  
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|  |                                                     |                                                |                                                     |          |          |                  |                   |         |      |
|--|-----------------------------------------------------|------------------------------------------------|-----------------------------------------------------|----------|----------|------------------|-------------------|---------|------|
|  | mobilised for ward consultations                    | goals achievements                             | mobilised for ward consultations                    |          |          |                  |                   |         |      |
|  | Ward venues organised for ward consultations        | Consultation to enhance goals achievements     | Ward venues organised for ward consultations        | 0        | 0        | 2,001,600        | 2,500,000         | FLLOCCA | None |
|  | Amendment of Kilifi County Climate Change Act, 2021 | To align with the National climate change Act. | Amendment of Kilifi County Climate Change Act, 2021 | 0        | 0        | 0                | 647,400           | CGK     | None |
|  | <b>TOTAL</b>                                        |                                                |                                                     | <b>0</b> | <b>0</b> | <b>4,391,500</b> | <b>10,675,760</b> |         |      |



**Annex 10 Reporting on Disaster Expenditure**

| Programme                                    | Sub-programme        | Disaster Type | Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness) | Expenditure item      | Amount (Kshs.) | Comments |
|----------------------------------------------|----------------------|---------------|----------------------------------------------------------------------------------------------------------------------|-----------------------|----------------|----------|
| Disaster Preparedness, Response and Recovery | Community Resilience | Floods        | Distribution of relief food to floods-affected populations during the MAM rain season                                | Emergency Relief food | 44,639,728     |          |