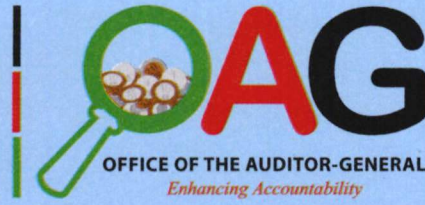


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

MUNICIPALITY OF KILIFI

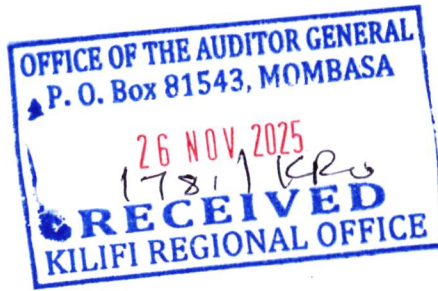
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FOR THE YEAR ENDED

30 JUNE, 2025

COUNTY GOVERNMENT OF KILIFI

20



MUNICIPALITY OF KILIFI

COUNTY GOVERNMENT OF KILIFI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

CO	Chief Officer
FY	Financial Year
GPO	General Post Office
KCB	Kenya Commercial Bank
PAYE	Pay as you Earn
SHIF	Social Health Insurance Fund
NSSF	National Social Security Fund
PSASB	Public Sector Accounting Standards Board

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background information

Municipality of Kilifi is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011(amended 2019) and Municipal Charter dated 19th March, 2019. The Municipality is under the County Government of Kilifi and is domiciled in Kenya.

b) Principal Activities

Vision

“Safe, inclusive and sustainable development”

Mission

“To facilitate realization of a progressive Municipality through provision of quality Urban Services which promote, environmental sustainability”

Core Objectives are: -

To enhance provision of quality Urban services.

To promote environmental sustainability.

Mandate of the Municipality

Governance and management of Urban Areas through service delivery provision.

c) Key Management

The Municipality’s management is under the following key organs:

- County Department in charge of Housing and Urban Development
- Board of Management
- Municipality Manager
- Management

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

Ref	Position	Name
1	Municipality Manager	Carolyn Kamino
2	Principal Administrative Officer	Vivienne Nzai
3	Principal Human Resource Officer	Caroline Mtana
4	Chief Accountant	Sifa Karabu
5	Municipal Engineer	Habel Mwarabu
6	Environment Officer	Tracy Adhiambo Ayieko
7	Nathaniel Chenji	Procurement Officer

e) Fiduciary Oversight Arrangements

i) Audit and Risk Management Committee

The Municipality has an Audit and Risk Management committee which oversees the operations of the Municipality.

ii) County Assembly committees

The County Assembly plays a major role Municipality oversight. This is done by the Lands, Physical Planning, Housing and Urban Development Committee and the Public Investment and Accounts Committee which interrogates the Audit Reports from the Office of the Auditor General.

iii) Committees of the Senate

The Senate does its oversight role of the Municipality through the Public Investment and Special Funds Committee where it interrogates the Audit Reports from the Office of the Auditor General.

f) Registered Offices

P.O. Box 519-80108

Municipality Fire Station Building

Kilifi, KENYA

g) Contacts

Telephone: (+254) 0105-003-003

E-mail: kilifimunicipality@kilifi.go.ke

Website: www.kilifi.go.ke/kilifimunicipality

h) Bankers

1. NCBA
Kilifi Branch
P.O. Box 44599-00100
Nairobi
2. Kenya Commercial Bank
Kilifi Branch
P.O. Box 528 – 80108
Kilifi
3. National Bank
Kilifi Branch
P.O Box 1392 – 80108 Kilifi


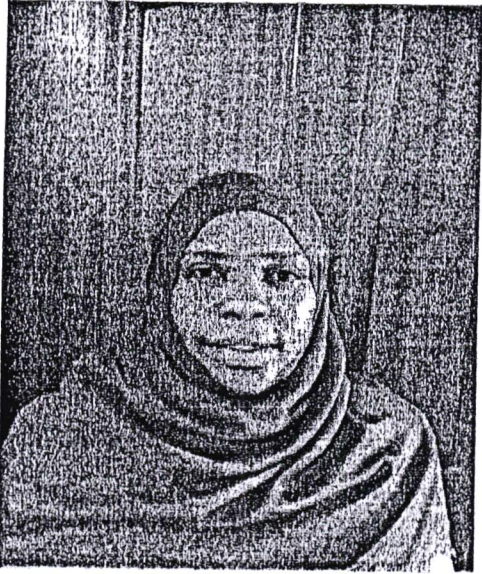
i) Independent Auditor




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

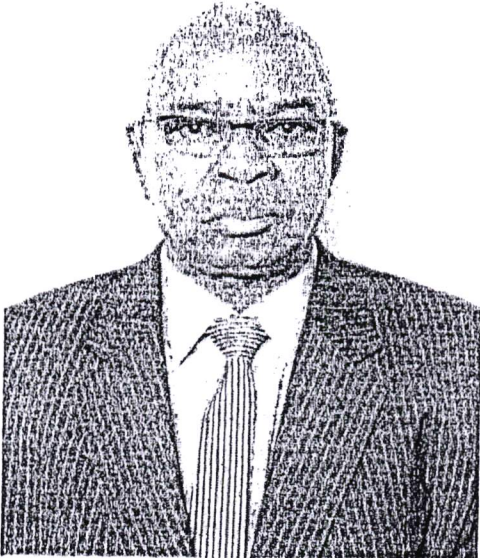

j) Principal Legal Adviser



The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya


3. Municipality Board

Serial No.	Name	Details of qualifications and experience
1.	<p>Mr. Charles M. Ngala</p> 	<p>Date of birth: 12th Nov 1958 Age: 66 years Date of appointment: 27th February 2019</p> <p>Academic Qualification:</p> <ul style="list-style-type: none"> • He holds a Bachelor of Arts • Major in Economics from the University of Nairobi. • Has a Qualifying Diploma in Shipping (UK) <p>Experience:</p> <ul style="list-style-type: none"> • He has over 32 years work experience in the roads, rail, shipping and transport sectors in Kenya and Europe. • Charles brings into the Kilifi Municipality Board a wealth of experience in management, transport and Logistics. <p>He is the Chairperson of the Board</p>
2.	<p>Mrs. Munira Jadeed</p> 	<p>Date of birth: 30th June 1984 Age: 41 years Date of appointment: 27th February 2019</p> <p>Academic Qualification:</p> <p>Master Degree in Project Planning and Management Bachelor's Degree in Urban and Regional Planning</p> <p>Experience:</p> <ul style="list-style-type: none"> • She is an Urban and Regional Planner in the Private Sector • 10 years' experience in the field of Urban and Regional Planning Management. • Member of the Habitat Committee <p>She is the Vice Chairperson of the Board</p>


3.	<p>Honourable Jane Kamto</p> 	<p>Date of birth: 28th November 1968 Age: 56 years Date of appointment: 14th December 2022 Academic Qualification: Bachelors of Education in English Literature</p> <p>Experience: 27 years of Experience in education administration</p> <p>CECM Lands, Energy, Physical Planning, Housing and Urban Development</p>
4.	<p>Mr. Ali Abubakar</p> 	<p>Date of Birth: 1st July 1988 Age: 37 years Date of appointment: 14th December 2022 Academic Qualification Masters in Business Administration</p> <p>Experience: Over 8 years experience in Finance and Accounting</p> <p>He is the Chief Officer for Housing and Urban Planning</p>
5.	<p>Mrs. Zainab Salim</p> 	<p>Date of Birth: 20th April 1958 Age: 67 years Date of appointment: 13th May 2019 Academic Qualification:</p> <ul style="list-style-type: none"> • Certificate in Child Counselling, Kenya Association of Professional Counsellors <p>Experience:</p> <ul style="list-style-type: none"> • Served as a Board Member of KIMAWASCO • National Delegate Representing-Kilifi County Maendeleo ya Wanawake • Head of State Commendation (HSC-Civilian Division)



		<p>She is the Chairperson of the Social Services and Economic Development Committee</p>
<p>6.</p>	<p>Dr. Silas Mzungu Chitibwi</p> 	<p>Date of Birth:21st Oct 1952 Age: 72 years Date of appointment:27th February 2019 Academic Qualification: Bachelor of Veterinary Medicine</p> <p>Experience:</p> <ul style="list-style-type: none"> • Veterinary surgeon by profession and a Community Worker by choice and practise • He is an alumnus of Lenana Schools (Duke of York) and The • University of Nairobi Veterinary School. <p>He is the Chairperson of the Finance and Administration committee</p>
<p>7.</p>	<p>Mrs. Getrudah Sidi Kirenge</p> 	<p>Date of Birth:27th Aug 1988 Age: 36 years Date of appointment:13th May 2019 Academic Qualification:</p> <ul style="list-style-type: none"> • Masters of Arts • Bachelor of Law. <p>Experience: Kanchory and Company Advocates Associate Advocate</p> <p>She is the Chairperson of the Audit and Risk management Committee</p>


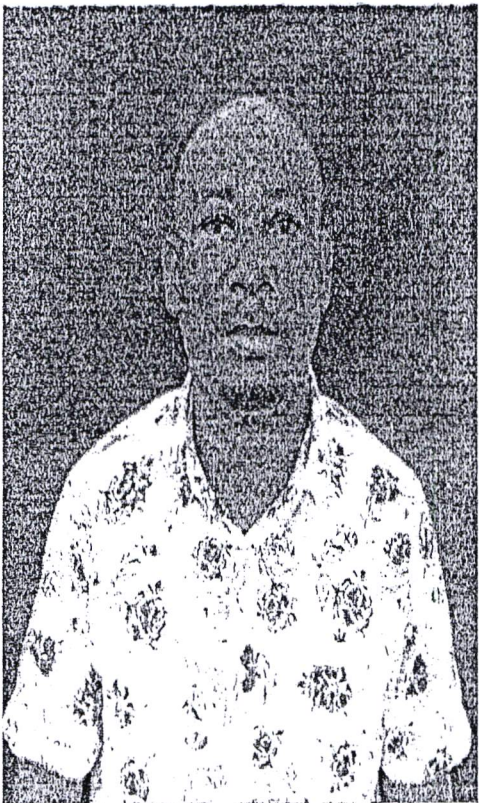
8.	<p>Mrs. Patricia Luvuno Chonga</p> 	<p>Date of Birth :29th June 1986 Age: 39 years Date of appointment: 13th May 2019 Academic Qualification: Bachelor’s Degree of Business Administration (BBA)</p> <p>Experience:</p> <ul style="list-style-type: none"> • CEO –Kenya National Chamber of Commerce and Industry Kilifi chapter. • Appointed to the Kilifi Budget and Economic Forum <p>She is the Chairperson of the Physical planning, Urban Development and Environment Committee</p>
9.	<p>Mr. Duncan Kubahatisha Nyale</p> 	<p>Date of Birth :15th April 1981 Age: 44 years Date of appointment:27th February 2019</p> <p>Academic Qualification: Master degree in Information System Bachelor’s degree in Information Technology</p> <p>Experience: 13 years in ICT Administration and Management covering areas including Computer Programming Management Information Systems.</p> <p>He is the Chairperson of Transport and Infrastructure Committee.</p>


10.	<p>Carolyn Kamino</p> 	<p>Date of Birth: 01st July 1989</p> <p>Academic Qualification:</p> <ul style="list-style-type: none">• Master of Arts (Urban Management) Ongoing• Bachelor of Science (Environmental Science) <p>Professional Qualifications:</p> <ul style="list-style-type: none">• Associate EIA & Audit Expert -Reg. No.8141• Kenya Institute of Planners- Reg No 0018A <p>Experience:</p> <ul style="list-style-type: none">• She has over 3 years in Senior Administration• She has over 10 years of experience in Environmental Impact Assessment and Audit, environmental awareness creation and conservation• Assistant Director: Forestry and Climate Change, County Government of Kilifi• Environmental officer – Municipality of Kilifi• Environmental Impact Assessment officer – Kilifi County <p>She is the Municipality Manager for the Municipality of Kilifi.</p>
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4. Key Management Team

S/ No	Name	Details of qualifications and experience
1.	<p>Carolyn Kamino</p> 	<p>Date of Birth: 01st July 1989</p> <p>Academic Qualification:</p> <ul style="list-style-type: none"> • Master of Arts (Urban Management) Ongoing • Bachelor of Science (Environmental Science) <p>Professional Qualifications:</p> <ul style="list-style-type: none"> • Associate EIA & Audit Expert -Reg. No.8141 • Kenya Institute of Planners- Reg No 0018A <p>Experience:</p> <ul style="list-style-type: none"> • She has over 3 years in Senior Administration • She has over 10 years of experience in Environmental Impact Assessment and Audit, environmental awareness creation and conservation • Assistant Director: Forestry and Climate Change, County Government of Kilifi • Environmental officer – Municipality of Kilifi • Environmental Impact Assessment officer – Kilifi County <p>She is the Municipality Manager for the Municipality of Kilifi</p>

2.	<p>Mrs. Vivienne Nzai</p> 	<p>Date of Birth: 19th April, 1976</p> <p>Academic Qualification: Bachelor of Commerce</p> <p>Experience.</p> <ul style="list-style-type: none">• Has Over ten years' experience in administration <p>Professional Qualifications CPA Part I</p> <p>She is the Administrative officer for the Municipality of Kilifi</p>
3.	<p>Mrs. Caroline Mutana</p> 	<p>Date of Birth: 25th January 1981</p> <p>Academic Qualification:</p> <p>Bachelor of Business Administration (HR)option Master of Science (HRM)</p> <p>Experience: Has Over five years' experience in Human Resources Management.</p> <p>She is the Chief Human Resource officer for the Municipality of Kilifi heading the Directorate of Human Resource Management</p>

<p>4.</p>	<p>Sifa Karabu</p> 	<p>Date of Birth: 6th July 1987</p> <p>Academic Qualification:</p> <p>Bachelor of Commerce – Accounting</p> <p>Senior Management Course</p> <p>Professional Qualification</p> <p>CPAK M/No 33471</p> <p>Experience. Has over 6 years’ Experience in Finance and Accounting</p> <p>He is the Accountant in charge of the Municipality of Kilifi</p>
<p>5.</p>	<p>Mr. Habel Mwarabu</p> 	<p>Date of Birth: 6TH June 1983</p> <p>Academic Qualification:</p> <p>MSC. Energy Engineering (Ongoing)</p> <p>BSC. Electrical & Electronics Engineering.</p> <p>Professional Qualifications</p> <p>PE Registration (Ongoing)</p> <p>EBK Reg. No. B12956</p> <p>IEK Reg. No. G10462</p> <p>WSPAK Reg. No. 0310</p> <p>Experience</p> <ul style="list-style-type: none"> • Has over 10years of experience in Donor funded projects managing both Infrastructural, electrical & electronics aspects including green procurement. • He is the Municipal Engineer heading the Directorate of Roads, Transport & Public works in the Municipality of Kilifi.

6.	<p>Mrs. Tracy Ayieko</p> 	<p>Date of Birth: 22ND February 1998</p> <p>Academic Qualification: Bachelor of Environmental Studies (Community Development)</p> <p>Professional Qualifications Certified EIA (Environment Impact Assessment) Expert A member of EIK in good standing.</p> <p>Experience</p> <ul style="list-style-type: none">• She has 5 years of experience in Environmental Audit and training, awareness creation and conservation. <p>She is the Environment officer heading the Directorate of Environment services in the Municipality of Kilifi.</p>
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5. Municipality Board Chairperson's Report

It gives me great pleasure to present this foreword on behalf of the Kilifi Municipality Board.

Successes Made

The Municipality has also demonstrated commitment to promoting environmental sustainability. Regular participation in community-led initiatives such as town clean-ups has not only improved the urban environment but also cultivated a sense of collective responsibility among residents, businesses, and partners. These activities represent the Board's resolve to ensure that Kilifi grows as a clean, liveable, and vibrant Municipality. Projects on rehabilitation of drainage systems, installation and maintenance of street lights and murraming of roads were done and completed during the financial year.

Review of the Board Performance

The board transacts its business through meetings of its committees and the Full board. It is through these engagements where the Board discusses and deliberates on matters pertaining the Municipality affairs both administrative and on service delivery.

Challenges Faced during the year

Late disbursement of funds from the County Treasury to the Municipality has been a major challenge which leads to late payments to contractors and payment of salaries. Inadequate budget has been a major challenge as well.

Board and Management Changes during the year

During the Financial Year, the Board's term that was in place at the start of the financial Year expired on January 2025. However, the process of recruiting a new Board has started.

Future Outlook

The Board expects that all the functions delegated to the Municipality including the respective staff and other resources be transferred to enable effective delivery of urban services to the people

The board is also following up on the recruitment of other Key staff to enable the Municipality perform its roles and mandate effectively.

The Board will ensure that the Public is involved in all its undertaking through public participation as provided for in the Constitution, the Urban Areas and Cities Act and the Municipal Charter.

Appreciation

I take this opportunity to express my sincere gratitude to the County Government, our Development Partners, Kilifi County stakeholders, Management team at large and My Fellow Board Members, for their full support as we endeavour to deliver services.



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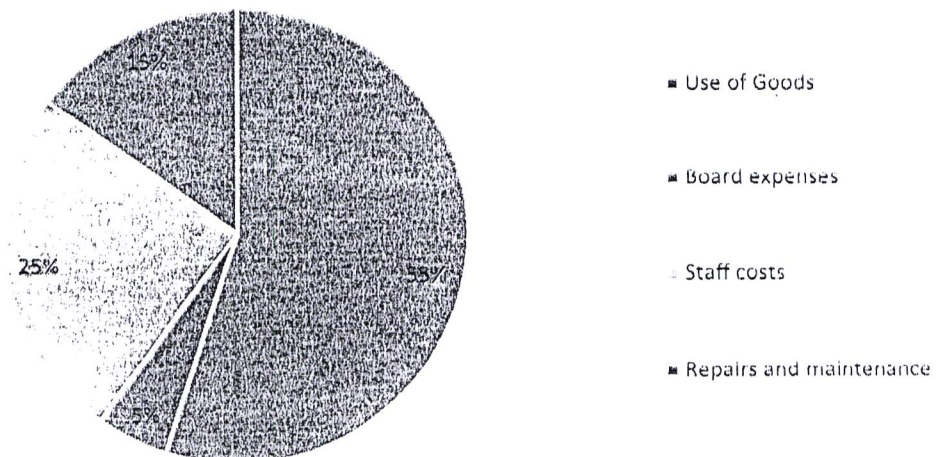
Name: *Ali Abubakar*
For Chairperson of the Board

6. Report of the Municipality Manager

It is my honor to present this report on behalf of Kilifi Municipality for the Financial Year 2024/2025. During this period, the Municipality recorded notable progress in strengthening service delivery, improving infrastructure, and engaging the community in sustainable urban development.

The Municipality had a total approved budget of Kshs. 278,772,436. The Municipality had budget carry-overs from previous financial year of kshs. 15,792,172 and Kshs. 23,000,000, In addition, the Municipality had opening cash and cash equivalents of Kshs. 724,248 and interest income of Kshs. 349,053 making a total of Kshs. 318,637,909. The Municipality utilised its budget as indicated below by the chart. Projects in the budget utilization included rehabilitation of drainage systems, installation and maintenance of street lights and murraming of roads which were all done and completed during the financial year. Through these projects, significant milestones were achieved in infrastructure development and environmental management.

Budget Utilization

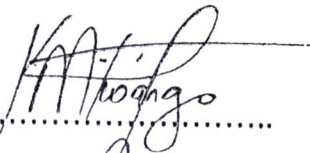


Infrastructure development contributed to improved safety and urban liveability. Streetlights were rehabilitated and maintained within the Municipality, improving security and visibility at night. Additionally, partial unclogging of drainage channels reduced flooding risks and enhanced stormwater management.

The Municipality was allocated an approved budget of Kshs. 278,772,436 but at the closure of the financial year the Municipality had received Kshs. 213,772,436. The shortfall resulted from the non-release of Kshs 65,000,000 by the County Treasury as at the closure of the financial year. Despite this funding gap, the Municipality realized significant outcomes, demonstrating prudent financial management and value-for-money delivery.

While notable progress has been achieved, challenges such as delayed cash releases, not receiving of the full amount requested, rapid population growth and the increasing demand for urban services continue to affect the pace of implementation. Going forward, the Municipality seeks to consolidate gains in waste management, expand urban infrastructure, strengthen planning and development control, and mobilize additional resources to meet the growing needs of residents.

The year under review has laid a firm foundation for urban governance in Kilifi Municipality. With sustained support from the County Government, development partners, stakeholders, and the community, the Municipality has come up with a Risk Management Policy. This is part of the key risk management strategies the Municipality is undertaking.



Name: *MWANOGO KALU*
Municipality Manager

County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2025

7. Statement of Performance Against Predetermined Objectives for the FY

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

The key development objectives, of the Board of Municipality of Kilifi 2024/2025 plans were to:

- a) Provide quality and sustainable physical infrastructure in the Urban Area
- b) Provide sustainable land use planning and management
- c) To enhance quality Urban Services for social development
- d) To promote environmental sustainability

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Supply, installation and commissioning of streetlights at St. Thomas girls, St. Thomas mosque, Old PAA office	To enhance security to the community at night.	Increase of security and trade.	Increased trading activities.	100%

County Government of Kilifi
Municipality of Kilifi

Annual Report and Financial Statements for the year ended June 30, 2025

Program	Objective	Outcome	Indicator	Performance
to Tungule building				
Supply, Installation, testing and commissioning of grid connected streetlights at Makao Kiwandani, Bofa youth	To enhance security to the community at night.	Increase of security and trade.	Increased trading activities.	100%
Supply, Installation, testing and commissioning of grid connected streetlights at Mavueni trading centre.	To enhance security to the community at night.	Increase of security and trade.	Increased trading activities.	100%
Supply, installation and commissioning of grid connected streetlights in				100%

County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2025

Program	Objective	Outcome	Indicator	Performance
Rojorojo trading centre				
Supply, Installation, testing and commissioning of grid connected streetlights at Majajani trading centre	To enhance security to the community at night.	Increase of security and trade.	Increased trading activities.	100%
Proposed grading and murraming of Mnarani primary road	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%
Proposed grading and murraming of Majaoni to Mission road	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%
Proposed grading and murraming of St. Patrick road to Fedha road	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%

Municipality of Kilifi

Annual Report and Financial Statements for the year ended June 30, 2025

Program	Objective	Outcome	Indicator	Performance
Proposed grading and murraming of Bofa to Kiwandani road	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%
Proposed grading and murraming of deaf to Mkoroshoni road	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%
Proposed Grading and Murraming of Kenga Mumba to Morning star	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%
Proposed grading and murraming of the mwakuhenga road	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%
Proposed Grading and spot improvement of Basi primary to Baba Toi access road.	To enhance accessibility and efficient transport system.	Enhanced road accessibility	Enhance transport system	100%

8. Corporate Governance Statement

The Kilifi Municipality Board was appointed through a transparent and competitive process overseen by the County Government of Kilifi, with members drawn from diverse professional, community, and institutional backgrounds. This diversity in gender, age, expertise, and representation ensures inclusivity in decision-making. The Board operates under a duly adopted Board Charter, which sets out its mandate, roles, and responsibilities in steering the Municipality's governance and development agenda.

The primary role of the Board is to provide strategic oversight and policy direction in line with UACA provisions, ensuring that the Municipality delivers efficient, sustainable, and responsive urban services. Its functions include reviewing and approving key policies, ensuring compliance with legal frameworks, monitoring service delivery performance, and safeguarding the interests of the residents of Kilifi.

To enhance governance capacity, both Board members and technical staff underwent structured induction and training sessions covering municipal management, public finance, and environmental governance. Continuous professional development remains a priority, with members encouraged to participate in refresher workshops and peer learning forums. The performance of the Board and its committees is periodically assessed to ensure accountability, efficiency, and alignment with the Municipality's strategic objectives.

During the financial year under review, the Board held regular meetings with a commendable level of attendance by members. Through these engagements, the Board was able to deliberate on difference issues affecting the Municipality. The meetings also provided a platform for extensive stakeholder consultations and community participation.

The Municipality has put in place a succession plan to guarantee continuity in leadership and smooth transition of Board responsibilities. A Conflict of Interest Policy has also been adopted, requiring all members to disclose any personal or institutional interests in matters under consideration, thereby promoting integrity and objectivity in decision-making.

In terms of remuneration, Board members receive allowances in line with guidelines issued by the Salaries and Remuneration Commission (SRC). The compensation framework is modest and intended to support effective service delivery while upholding principles of public accountability.

The Board emphasizes ethical leadership and conduct, guided by the Public Officer Ethics Act and the Leadership and Integrity provisions under Chapter Six of the Constitution of Kenya. To reinforce accountability, the Municipality plans to conduct a governance audit as part of its long-term institutional strengthening framework.

A Communication Policy has also been put in place to ensure timely, transparent, and inclusive engagement with stakeholders. This policy enhances public participation and feedback mechanisms while fostering stronger community trust in the governance of the Municipality.

The Board operates through specialized committees, each with clear Terms of Reference, to handle matters such as finance, environment, infrastructure, and social services. These committees ensure detailed review and recommendations to the full Board for informed decision-making. The Municipality also applies a Policy on Related Party Transactions, ensuring that all such dealings are disclosed, monitored, and approved in compliance with best governance practices.

Overall, the governance framework of Kilifi Municipality is anchored on transparency, accountability, inclusivity, and sustainability. The Board remains committed to strengthening institutional performance, building community trust, and ensuring that the Municipality contributes meaningfully to urban growth and socio-economic transformation in Kilifi County.

9. Management Discussion and Analysis

a. Financial Performance

The Municipality had a total approved budget of Kshs. 278,772,436. The Municipality had budget carry-overs from previous financial year of kshs. 15,792,172 and Kshs. 23,000,000, In addition, the Municipality had opening cash and cash equivalents of Kshs. 724,248 and interest income of Kshs. 349,053 making a total of Kshs. 318,637,909. However, an amount of Kshs. 65,000,000 which was part of the budget had been requested but as at the closure of the financial year the Municipality had not yet received it from the County Executive.

b. Projects

The Municipality implemented rehabilitation of drainage system, installation of streetlights and murraming of roads during the financial year.

c. Compliance with Statutory requirement

The board held 2 board meetings during the period.

d. Major risks facing the Municipality

1. Inadequate budgetary allocation

The Municipality is still facing inadequate budgetary allocation hence it's not able to discharge its full mandate.

2. Delayed transfer of funds to the Municipality

Late disbursement of funds from the County Treasury to the Municipality has been a major challenge which leads to late payments to contractors and payment of salaries.

10. Environmental And Sustainability Reporting

1. Sustainability strategy and profile

Kilifi Municipality recognizes that global trends such as climate change, rapid urbanization, and shifting macroeconomic dynamics have significant implications on local sustainability priorities. In line with international frameworks such as the United Nations Sustainable Development Goals (SDGs), the Municipality has prioritized environmental conservation, inclusive economic growth, and resilient infrastructure as central to its sustainability agenda.

2. Environmental performance

The Municipality developed a Solid waste management policy that guides the day-to-day efforts to manage waste.

The Municipality procured garbage collection containers to improve on garbage collection.

3. Employee welfare

Through the County Public Service Board, the Human Resource Policies and Procedures Manual for the Public Service May, 2016 guides on recruitment based on fair competition and merit; representation of diverse communities, adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities. Recruitment and Selection Policy and Gender Mainstreaming Policy also guides on the hiring process.

Training and development programs conducted allows employees to acquire new skills hence improve employee performance and boost productivity. The Municipality of Kilifi has put into consideration that staff at least attend one crucial training each financial year. Furthermore, Performance Contracting is cascaded by linking performance contracts to the staff performance appraisal system (SPAS).

The Occupational Health and Safety Policy provides for the Health, Safety and welfare of persons employed and all persons lawfully present at workplaces and related matters. Measures like installation of fire extinguishers and emergency exits in buildings are in place.

4. Market place practices

a) Responsible competition practice.

The Municipality upholds values of transparency, accountability, and fair competition. All procurement processes are conducted through open tendering systems, with strict adherence to anti-corruption regulations.

b) Responsible Supply chain and supplier relations

The Municipality maintains good business by regular, honest, and open communication which ensures mutual understanding, minimizes disputes, and fosters long-term partnerships. The Municipality also complies with all legal and regulatory obligations in its business operations and expects the same from suppliers as well as paying suppliers according to the agreed-upon terms avoiding unnecessary delays.

c) Responsible marketing and advertisement or Responsible engagement with the citizens

Regular consultative forums, community barazas, and media engagements have been used to ensure ethical and responsible outreach. Information is disseminated in clear, accessible formats, and efforts have been made to avoid exaggerated promises. Diversity and inclusivity are respected during all engagements, ensuring that no group is left behind.

d) Product stewardship or Awareness creation

The Municipality is committed to safeguarding the rights and interests of citizens. This has been demonstrated through providing adequate service information.

5. Corporate Social Responsibility/Community Engagements

Kilifi Municipality recognizes the importance of corporate social responsibility (CSR) and community engagement in achieving sustainable development. The Municipality engages in Corporate social responsibility activities which includes monthly clean ups which are held on last Friday of the every month. The Municipality also engages in national activity e.g tree planting on National tree planting day.

Through these engagements, Kilifi Municipality has fostered strong community partnerships, improved transparency in decision-making, and built trust with residents.

11. Report of the Municipality Board Members

The Board Members submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Municipality affairs.

Principal activities

The principal activities of the Municipality are

- Provide for efficient Urban services to the people
- Provide for governance mechanism to enable the public to participate in public service delivery
- Pursue development opportunities
- Provide high standard social services involving public and stakeholders through public participation
- Develop and enforce Municipal by-laws
- Foster the economic, social and environmental wellbeing of the inhabitants

Performance

The performance of the Municipality for the year ended June 30, 2025 are set out on page 1 to 7

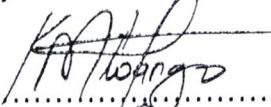
Board Members

The members of the Board who served during the year are shown on page vii to xi

Auditors

The Auditor General is responsible for the statutory audit of the Municipality in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board


.....

Name: *ROWANGO KALU*

Secretary of the Board

12. Statement of Management's Responsibilities

Section 180 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the City/Municipality established by Urban Areas and Cities Act No. 13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Municipality manager is responsible for the preparation and presentation of the Municipality's financial statements, which give a true and fair view of the state of affairs of the Municipality for and as at the end of the financial year ended on June 30, 2025. 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 Municipality, (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 Municipality, (v) Selecting and applying appropriate accounting policies, and (vi) Making accounting estimates that are reasonable in the circumstances.

The Municipality Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *Urban Areas and Cities Act No. 13 of 2011*. The Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of Municipality's transactions during the financial year ended June 30, 2025, and the financial position as at that date.

The Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control.

County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2025

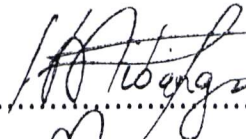
In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern. Nothing has come to the attention of the Municipality Manager to indicate that the Municipality will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Municipal financial statements were approved by the Board on 25/11/2025 and signed on its behalf by:



.....
Name: *Ali Abubakar*
For Chairperson of the Board



.....
Name: *Mwangi Kari*
Accounting officer of the Board

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON MUNICIPALITY OF KILIFI FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF KILIFI

PREAMBLE

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

- A. Report on 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 Lawfulness and Effectiveness in the 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; and,
- C. Report on 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 Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on 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 Municipality of Kilifi – County Government of Kilifi set out on pages 1 to 47, which comprise of the statement of

financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a 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 Municipality of Kilifi at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Urban Areas Act, 2011 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure on Hire of Transport and Equipment

The statement of financial performance reflects expenditure totalling to Kshs.104,024,503 on use of goods and services as disclosed in Note 8 to the financial statements. Included in the expenditure is Kshs.74,261,262 incurred on hire of transport and equipment, out of which Kshs.55,100,089 was in respect of garbage collection contract awarded to a service provider at Kshs.4,499,950 per month. In addition, Kshs.18,946,952 was incurred on shoveling services at Mtondia Dumpsite. However, even though the payments have been supported by weekly checklist signed by the Municipal Supervisor and the service provider representative and a report by the environmental officer, the evidence of actual work done in terms of job cards/work tickets and registration details for truck(s) and machinery deployed indicating the actual equipment, specific work done, number of hours and endorsed by both the person who undertook the task and the person who supervised when work was done was not provided for audit verification.

In the circumstances, the accuracy, completeness and value for money on expenditure on hire of transport and equipment totalling Kshs.74,261,262 could not be confirmed.

2. Inaccurate and Long Outstanding Trade and Other Payables Balance

The statement of financial position reflects trade and other payables balance of Kshs.236,421,819 as disclosed in Note 17 to the financial statements. Review of the supporting documents revealed that the trade payables balance included supplier invoices amounting to Kshs.75,872,825 that had been outstanding for over two (2) years and an amount of Kshs.73,718,321 incurred in the year under review that were not settled within a period of sixty (60) days. No explanation or justification was provided for the failure by management to settle overdue invoices owed to suppliers. In addition, Note 17 to the financial statements reflects a restated opening trade payables balance of Kshs.171,266,423 from the prior year audited balance of Kshs.65,344,311. Even though this was increase of Kshs.105,922,112 was explained as a result of amount owed to one hundred and fourteen (114) suppliers that had been omitted from prior year audited financial statements, the amounts were supported by

contract agreements which was between the service providers and the County Government of Kilifi, which is a separate legal entity, and whose principle place of business was different in every agreement.

In the circumstances, the accuracy, completeness and existence of trade and other payables balance of Kshs.236,421,819 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Municipality 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 revenue budget and actual on comparable basis of Kshs.318,637,909 and Kshs.253,637,909 respectively, resulting to an under-funding of Kshs.65,000,000 or 20% of the budget. However, the Municipality spent Kshs.222,042,274 against actual receipts of Kshs.253,637,909 resulting to under-utilization of Kshs.31,595,635 or 12% of the total revenue received.

The under-funding and under-utilization 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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Municipality in 2024/2025 revealed that the following five (5) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Inaccurate expenditure on staff costs

No.	Financial Year	Audit Issue
2	2023/2024	Unsupported property, plant and equipment
3	2023/2024	Unsupported restatement of accumulated surplus opening balance
4	2023/2024	Long outstanding receivables balance
5	2023/2024	Irregular expenditure on repair and maintenance of motor vehicles
6	2023/2024	Irregular engagement of casuals
7	2023/2024	Non-remittance of tax deducted from board allowances
8	2023/2024	Failure to act on internal audit reports

Other Information

The Management is responsible for the Other Information set out on page iii to xxxii which comprise of Key Entity Information and Management, Municipality Board, Key Management Team, Municipality Board Chairperson's Report, Report of the Manager, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Municipality Board Members and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Municipality'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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 Lawfulness and Effectiveness in the 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. Use of Goods and services

The statement of financial performance reflects expenditure on use of goods and services totalling to Kshs104,024,503 as disclosed in Note 8 to the financial statements. Review of the records revealed the following:

i. Irregular Expenditure on Utilities, Supplies and Services

Included in the expenditure is Kshs.1,094,502 incurred on utilities, supplies and services out of which Kshs.143,930 was incurred through use of imprest issued to three (3) officers to cater for electricity and gas expenses. This was contrary to Regulation, 93 of the Public Finance Management (County Governments) Regulations, 2015 which provides that an imprest shall be issued for a specific purpose and any payments made from it, shall only be for the purposes specified in the imprest warrant. Temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Before issuing temporary imprests, the Accounting Officer shall ensure that the main objective of the journey cannot be achieved by other cheaper means.

ii. Irregular Expenditure on Hospitality, Supplies and Services

Included in the expenditure is Kshs.2,188,431 incurred on hospitality, supplies and services out of which Kshs.723,700 was incurred through use of imprest issued to five (5) officers to cater for expenditure on catering services (receptions), accommodation, gifts, food and drinks. This was contrary to Regulation, 93 of the Public Finance Management (County Governments) Regulations, 2015 which provides that an imprest shall be issued for a specific purpose and any payments made from it, shall only be for the purposes specified in the imprest warrant. Temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Before issuing temporary imprests, the Accounting Officer shall ensure that the main objective of the journey cannot be achieved by other cheaper means.

iii. Irregular Expenditure on Specialized Materials and Services

Included in this expenditure is Kshs.4,861,500 incurred on specialized materials and services paid to five (5) service providers out of which Kshs.3,364,8250 was in respect of branded T-shirts, reflectors and caps (hats) and uniform to enforcement officers. In addition, Kshs.1,490,232 was in respect to supply of tools and equipment for solid waste management. Review of records for supply of T-shirts, reflectors and branded caps revealed that even though Management has attached an undated market survey, the prices charged appear to have been determined before the initiation of the procurement as evidence by the requisition form serial number 470 dated 27 January, 2025, the prices charged are higher than the market survey prices and the list of recipients of the items does not indicate the personal number of staff members. This was contrary to Section 12 (2) of The Urban Areas and Cities Act, 2011 on management of cities and municipalities which states that the Board of an area granted the status of a city or municipality under this Act shall be a body corporate with perpetual succession and a common seal and shall, in its corporate name, be capable of suing and being sued; taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property; borrowing money or making investments; entering into contracts; and doing or performing all other acts or things for the proper performance of its functions in accordance with this Act or any other written law which may lawfully be done or performed by a body corporate.

iv. Irregular Procurement of Office and General Supplies and Services

Included in the expenditure is Kshs.3,035,512 incurred on office and general supplies and services out of which Kshs.490,812 was incurred through use of imprest issued to five (5) officers. This was contrary to Regulation, 93 of the Public Finance Management (County Governments) Regulations, 2015 which provides that an imprest shall be issued for a specific purpose and any payments made from it, shall be only for the purposes specified in the imprest warrant. Temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Before issuing temporary imprests, the Accounting Officer shall ensure that the main objective of the journey cannot be achieved by other cheaper means.

In addition, Kshs.2,544,700 was incurred in respect to supply and delivery of tonners and cleaning items for the Municipality office. However, review of the payment records on supply of cleaning materials revealed the following:

- i. While the quotation was determined as Quotation No.MOK/RFQ/003/2024/2025, the letter to the successful bidder dated 25 July, 2024 refers to Quotation No.MOK/RFQ/004/2024/2025 which has not been explained.
- ii. The letters to the unsuccessful bidders dated 30 July, 2024 appear not to have been received by the intended parties.
- iii. The letters of acceptance by the successful bidder dated 26 July, 2024 refer to letter of notification dated 29 July, 2024 three (3) days after acceptance of the award. In addition, the two (2) letters have unexplained alterations on the quotation number reference.
- iv. The Principal Procurement Officer forwarded the names of three firms on 15 July, 2024 for approval by the accounting officer to participate in the procurement, a process which was not supported by any know law.

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

2. Irregular Procurement of Maintenance of Civil Works

The statement of financial performance reflects expenditure on repairs and maintenance totalling to Kshs.46,280,889 as disclosed in Note 12 to the financial statements. Included in this expenditure is Kshs.44,702,016 on maintenance of civil works out of which Kshs.23,683,743 was paid to eleven (11) contractors in respect of maintenance of other assets and motor vehicles. The quotations were opened between 9 September, 2024 and 24 February, 2025 and evaluations were carried out from 10 September, 2024 to 26 February, 2025 and Management notified the bidders as from 12 September, 2024 to 28 February, 2025. The resultant contracts were signed between 25 September, 2024 and 11 March, 2025 at total contract sum of Kshs.23,958,165. Review of procurement and payment records revealed that the user requisition forms do not disclose clear specifications of works to be carried out and were not supported by bill of quantities as required. In addition, the signed contracts were between service providers and County Government of Kilifi, a separate legal entity, whose principle place of business is indicated to be different for different contracts. All the signed contracts did not include clause indicating the expected start

date and the expected period to complete the works. This was contrary to Section 129 (2) of the Public Procurement and Assets Disposal Act, 2015 states that the contract, which shall be in writing, shall set out either the maximum amount of money that can be paid under the contract; or the maximum amount of time that can be paid for under the contract.

In the circumstances, value for money on expenditure on repairs and maintenance totalling to Kshs.46,280,889 could not be confirmed and Management was in breach of law.

3. Inaccurate Procurement Planning

According to the procurement plan, the Municipality of Kilifi planned to procure goods, works and services amounting to Kshs.201,547,592. However, the procurement plan did not conform to the required format and did not disclose the estimated timelines required to process each tender in respect of bid opening, bid evaluation, tender award, notification of award, contract signing and total time required to complete each contract. This was contrary to Regulation, 42 of the Public Procurement and Assets Disposal Act regulations, 2020 which states that pursuant to Section 53(2) of the Act, the annual procurement plan shall be done in accordance with the format specified in the Third Schedule. The procurement plan also did not provide a detailed and accurate breakdown of the required goods, works and services, including clear specifications and justification for each item and was not linked to items in the budget estimates. This was contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process and where applicable, multi-year procurement plans may be prepared which shall be integrated into the medium-term budgetary expenditure framework.

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

4. Failure to Deduct and Remit Public Procurement Capacity Building Levy

Review of procurement records revealed that contracts worth Kshs.62,737,167 was awarded and paid by the Municipality in the period beginning 25 September, 2024 without withholding public procurement capacity building levy amounting to Kshs.18,821. This was contrary to Public Procurement Regulatory Authority (PPRA) Circular No.01/2024 dated 30 Aug, 2024 state that Paragraph 3 (1) of the Levy Order, 2023 provided that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of Zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, the levy Order, 2023 shall apply to signed contracts from 1 September, 2024 and apply to contract that are long term in nature (Term Contracts) where Local Service Orders (LSOs) or Local Purchase Orders (LPOs) are raised as and when orders are made.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 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 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 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 the 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 Accrual 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.

In preparing the financial statements, Management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 Municipality'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

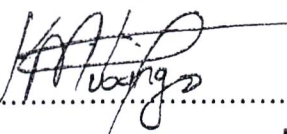
05 December, 2025


County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2025

14. Statement of Financial Performance for The Year Ended 30 June 2025.

Description	Note	2024/2025	2023/2024
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from the County Government- Recurrent	6	278,772,436	205,699,602
		278,772,436	205,699,602
Revenue from exchange transactions			
Interest income	7	349,053	73,732
Total revenue		279,121,489	205,773,334
Expenditure			
Use of goods and services	8	104,024,503	125,060,018
Staff costs	9	68,666,081	50,883,842
Board expenses	10	527,000	4,010,332
Depreciation and amortization	11	44,974,158	26,828,239
Repairs and maintenance	12	46,280,889	12,463,560
Total expenses		264,472,631	219,245,991
Other gains/losses			
Surplus/(deficit) for the period		14,648,858	(13,472,657)

The notes set out on pages 8 to 40 form an integral part of these Financial Statements. The entity financial statements were approved on 20/11/2025 and signed by:


.....
Name: Mwanoo Kaku
Municipality Manager


.....
Name: SIFA KARABU
Head of Finance
ICPAK M/No 33471

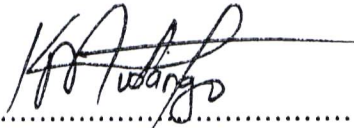
15. Statement of Financial Position As At 30 June 2025

Description	Note	2024/2025	2023/2024
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	13	31,595,635	724,248
Receivables from non-exchange transactions	14	65,000,000	38,692,172
Total current assets		96,595,635	39,416,420
Non-current assets			
Property, plant, and equipment	15	285,094,164	262,360,923
Intangible assets	16		108,200
Total Non-current Assets		285,094,164	262,469,123
Total assets (A)		381,689,799	301,885,543
Liabilities			
Current liabilities			
Trade and other payables	17	232,868,590	170,797,384
Refundable deposits from customers	17	3,553,229	469,040
Total current liabilities		236,421,819	171,266,423
Non-current liabilities			
Total liabilities (B)		236,421,819	171,266,423
Net Assets (A-B)		145,267,980	130,619,120
Represented by:			
Capital/Development Grants/Fund		144,412,965	144,412,964
Reserves			
Accumulated surplus		855,014	(13,793,844)
Net Assets/Equity		145,267,979	130,619,120

The increase in prior year payables from Kshs. 65,344,311 to Kshs. 170,797,384 is as a result of prior year adjustment on understated payables. The adjustment is done via a Journal Entry and support documentation attached as appendix 5.

County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2025

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25/11/ 2025 and signed by:



.....
Name: MWAOGDO KALU
Municipality Manager

Date: 25/11/2025



.....
Name: SIFA KARABU
Head of Finance

ICPAK M/No 33471

Date: 25/11/2025

16. Statement of Changes in Net Assets For the Year Ended 30 June 2025

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
Balance as at 1 July 2023				
Surplus/(deficit) for the year	144,412,965	-	105,131,886	249,544,850
Funds received during the year			(13,472,657)	(13,472,657)
Revaluation gain/loss				
Prior Year Adjustment (Understated Payables)			(105,453,073)	(105,453,073)
Balance as at 30th June 2024	144,412,965	-	(13,793,844)	130,619,121
Balance as at 1 July 2024	144,412,965	-	(13,793,844)	130,619,121
Surplus/(deficit) for the year			14,648,858	14,648,858
Funds received during the year-Purchase of PPE				
Revaluation gain/loss				
Balance as at 30 June 2025	144,412,965	-	855,014	145,267,979

Prior year adjustment to the Statement of Changes in Net Assets for year ended 30th June 2024 is done to adjust the Surplus/(Deficit) for the period which changed after adjustment of understated payables. The adjustment is done via a Journal Entry attached as appendix 5.

County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2025

17. Statement of Cash Flows for The Year Ended 30 June 2025

Description	Note	2024/2025	2023/2024
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Transfer - Recurrent		252,564,608	145,929,080
Transfer - Purchase of PPE			28,213,228
Interest received		349,053	73,732
Total Receipts		252,913,661	174,216,040
Payments			
Use of goods and services		61,160,460	81,377,681
Staff costs		60,424,065	50,883,842
Board expenses		1,711,308	4,010,332
Repairs and maintenance		46,954,341	12,463,560
Retention payments		2,595,470	7,589,338
Total Payments		172,845,644	156,324,753
Net cash flows from operating activities	18	80,068,017	17,891,286
Cash flows from investing activities			
Purchase of PPE & intangible assets		(49,196,630)	(33,441,904)
Net cash flows used in investing activities		(49,196,630)	(33,441,904)
Cash flows from financing activities			
Receipts from Capital grants			
Proceeds from borrowings			
Repayment of borrowings			
Net cash flows used in financing activities			
Net increase/(decrease) in cash & cash equivalents		30,871,387	(15,550,618)
Cash And Cash Equivalents At 1 July	13	724,248	16,274,866
Cash And Cash Equivalents At 30 June	13	31,595,635	724,248

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting).

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18. Statement of Comparison of Budget & Actual Amounts for the Year ended 30 June 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c
Budget carryovers from the previous year*						
Opening cash & cash equivalents		724,247.80	724,247	724,247		100%
For Financial Year 2023/2024 Received in July 2024/2025		15,792,172.00	15,792,172	15,792,172.00		100%
For Financial Year 2023/2024 Received in July 2024/2025		23,000,000.00	23,000,000	23,000,000.00		100%
Receipts						
Transfers from the County Government	129,772,436	149,000,000	278,772,436	213,772,436	65,000,000	77%
Interest income		349,053	349,053	349,053		100%
Miscellaneous income (<i>specify</i>)						
Total Receipts	129,772,436	188,865,473	318,637,909	253,637,909	65,000,000	80%
Payments						
Use of goods and services	13,161,532	67,516,420	80,677,952	58,160,460	22,517,492	72%
Other Current Transfers, Grants and Subsidies	3,000,000		3,000,000	3,000,000		100%
Board expenses	2,120,000	180,000	2,300,000	1,711,308	588,692	74%
Staff Costs	47,720,353	23,631,716	71,352,069	60,424,065	10,928,004	85%
Repairs and Maintenance	30,552,418	31,660,000	62,212,418	46,954,341	15,258,077	75%
Retention payments	2,595,470		2,595,470	2,595,470	-	100%
Purchase of property, plant, equipment	30,622,663	65,877,337	96,500,000	49,196,630	47,303,370	51%
Total expenditure Payments	129,772,436	188,865,473	318,637,909	222,042,274	96,595,635	70%
Capital Expenditure Payments		-				
Surplus for the period				31,595,635	(31,595,635)	

Budget notes

The difference between actual and budgeted amounts is as a result of the Municipality not receiving its last cash disbursement as at 30th June 2025 while the difference between original and final budget is as a result of additional funding from the County Executive through supplementary budget.

19. Notes to the Financial Statements

1. General Information

Municipality of Kilifi is established by and derives its authority and accountability from Urban Areas and Cities Act of 2011, amended in 2019 and the Municipal Charter. The Municipality is under the Kilifi County Government and is domiciled in Kenya.

The Municipality's principal activity is Service delivery

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the Municipality accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Municipality.

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Application of New and revised standards (IPSAS)

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.*

Standard	Effective date and impact
IPSAS 43: Leases	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46:	Applicable 1st January 2025

Measurement	<p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

	<ul style="list-style-type: none">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

4. Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Municipality and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income for each period.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 26th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the City/Municipality upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Municipality recorded additional appropriations of ksh. 149,000,000 on 12th March 2025 following the governing body's approval.

The Municipality's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis

using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of Cashflows has been presented under section 5 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Municipality recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

The Municipality adopted the straight-line method of depreciation and the rates from Guidelines on Asset and Liability Management in the Public Sector (July 2020). The rates are indicated in the table below.

Asset Category	Building	Motor Vehicle	Furniture & Fittings	Computers	Roads	Other Assets (Waste collection Bins, Streetlights)
Rate	2%	16.7%	12.5%	33.3%	20%	33.3%

d) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange.

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Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

e) Biological Assets

The entity recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the entity, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).*

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual

cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue, and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through a surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note*.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

Raw materials: purchase cost using the weighted average cost method

Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange,

or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Municipality.

h) Provisions

Provisions are recognized when the Municipality has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Municipality expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Municipality 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.

k) Contingent assets

The Municipality 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 Municipality 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

l) Nature and purpose of reserves

The Municipality creates and maintains reserves in terms of specific requirements.

m) Changes in accounting policies and estimates

The Municipality recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

n) Employee benefits – Retirement benefit plans

The Municipality provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further contributions if the Municipality does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to scheme obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefits are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

o) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

p) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

q) Related parties

The Municipality regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Municipality, or vice versa. Members of key management are regarded as related parties and comprise the Board members, the Municipality Managers and Municipality Accountant.

r) 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 various commercial banks at the end of the financial year.

s) Comparative figures

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

t) Events after the reporting period

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorized for issue. Two types of events can be identified:

- (a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- (b) Those that are indicative of conditions that arose after the reporting date (*non-adjusting events after the reporting date*).

The Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period.

u) Currency

The financial statements are presented in Kenya Shillings (Kshs.) and the values rounded off to the nearest shilling.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Municipality's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Municipality based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Municipality. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i) The condition of the asset based on the assessment of experts employed by the Municipality.
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- iii) The nature of the processes in which the asset is deployed.
- iv) Availability of funds to replace the asset.
- v) Changes in the market in relation to the asset.

Notes to the Financial Statements

6. Transfers from the County Government

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Transfers from County Govt. – Recurrent	278,772,436	205,699,602
Total	278,772,436	205,699,602

Transfers from County Government are the funds from the Ex-Chequer transferred to the Municipality through the County Treasury.

(a) Transfers from County Government entities (Categorized)

Name Of The Entity Sending The Grant	Amount recognized in Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund	Total grant income during the year	2023/2024
	Kshs.		Kshs.	Kshs.	Kshs.
County Government of Kilifi	278,772,436			278,772,436	205,699,602
Total	278,772,436			278,772,436	205,699,602

7. Interest income

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Interest income on bank deposits	349,053	73,732
Total interest income	349,053	73,732

(Provide brief explanation for this revenue)

8. Use of Goods and Services

Description	2024/2025	2023/2024
	Kshs	Kshs
Utilities, supplies and services	1,094,502	122,823
Communication, supplies and services	510,914	386,098
Domestic travel and subsistence	8,093,740	10,127,796
Foreign travel and subsistence	434,700	825,200
Printing, advertising, supplies & services	85,000	8,620,795
Rent and rates	2,754,513	7,806,735
Training expenses	202,200	620,314
Hospitality supplies and services	2,188,431	5,784,691
Specialized materials and services	4,861,500	649,800
Office and general supplies and services	3,035,512	10,528,125
Fuel, oil and lubricants	3,216,500	5,025,000
Contracted Professional Services	103,000	6,468,880
Hire of Transport, equipment etc	74,261,262	54,386,671
Construction and Civil Works	0	2,199,940
Purchase of Office General Equipment	25,000	748,500
Other Recurrent Transfers	3,000,000	3,000,000
Retention Payments	0	7,589,338
Bank Charges	157,729	169,312
Total	104,024,503	125,060,018

*Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42.

9. Staff costs

Description	2024/2025	2023/2024
	Kshs	Kshs
Salaries and wages	68,666,081	50,883,842
Total	68,666,081	50,883,842

10. Board expenses

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Sitting allowances	400,000	769,300
Temporary Committee allowance		101,000
Travel and accommodation	127,000	3,140,032
Total	527,000	4,010,332

11. Depreciation and amortization

Description	2024/2025	2023/2024
	KShs	KShs
Property, plant and equipment	44,952,518	26,756,106
Intangible assets	21,640	72,133
Total depreciation and amortization	44,974,158	26,828,239

12. Repairs and Maintenance

Description	2024/2025	2023/2024
	KShs	KShs
Property- Buildings	49,000	3,732,210
Office equipment	117,000	4,884,329
Motor vehicle expenses	1,418,563	3,847,021
Maintenance of civil works	44,696,326	
Total repairs and maintenance	46,280,889	12,463,560

13. Cash and cash equivalents

Description	2024/2025	2023/2024
	KShs	KShs
Current account	31,595,635	724,248
Total cash and cash equivalents	31,595,635	724,248

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

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Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account Number	2024/2025	2023/2024
		Kshs.	Kshs.
Current account			
KCG - KILIFI MUNICIPALITY UDG ACCOUNT	NCBA-4084390062	7.00	7.00
CGK MUNICIPALITY OF KILIFI OPERATIONS & MAINTENANCE A/C	NBK-1071239083900	11,920	13,776.00
CGK MUNICIPALITY OF KILIFI SALARY ACCOUNT	KCB-1288712774	46,060	177,157.00
CGK - MUNICIPALITY OF KILIFI MAIN ACCOUNT	KCB-1288705964	410,048	3,432.00
CGK - MUNICIPALITY OF KILIFI DEVELOPMENT ACCOUNT	NCBA-4084390028	27,574,371	60,837.00
CGK - MUNICIPALITY OF KILIFI RETENTION ACCOUNT	NCBA-4084390015	3,553,229	469,040.00
Grand total		31,595,635	724,248.00

14. Receivables from Non-Exchange transaction

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Transfer from County Executive	65,000,000	38,692,172
Total	65,000,000	38,692,172

Ageing analysis for Receivables from non-exchange transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	65,000,000.00	100%	38,692,172	100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total	65,000,000.00	100%	38,692,172	100%

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15. Property, Plant and Equipment

Description	Land Shs	Buildings Shs	Motor vehicles Shs	Furniture and fittings Shs	Computers Shs	Roads Shs	Other Assets (Waste collection bins Streetlights) Shs	Capital Work in progress Shs	Total Shs
Depreciation Rate		2%	16.7%	12.5%	33.3%	20%	33.3%	0%	
As at 1 July 2023	-	65,597,014	3,630,000	7,038,859	5,326,750		9,542,420	153,012,313	244,147,356
Additions			820,100	4,482,050	3,882,858	16,184,938	26,954,028	5,228,676	57,552,650
Disposals									
Transfers/adjustments		-				25,477,663		(25,477,664)	
Revaluation Adjustment									
As at 30th June 2024		65,597,014	4,450,100	11,520,909	9,209,608	41,662,601	36,496,448	132,763,325	301,700,006
Additions for the year			-	-	-	44,601,068.70	18,745,962	4,338,629	67,685,760
Disposals for the year									
Transfer/adjustments		137,102,054						(137,102,054)	

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Description	Land Shs	Buildings Shs	Motor Vehicles Shs	Equipment and fittings Shs	Computers Shs	Roads Shs	Other Asset Classes Shs	Capital Work in progress Shs	Total Shs
Depreciation Rate		2%	16.7%	12.5%	33.3%	20%	33.3%	0%	
Revaluation Adjustment									
As at 30th June 2025	-	202,699,068	4,450,100	11,520,909	9,209,608	86,263,670	55,242,410		369,385,765
Depreciation and impairment									
At 1 July 2023		6,559,701	363,000	703,886	1,775,583		3,180,807		12,582,977
Depreciation		1,311,940	743,167	1,440,114	2,762,882	8,332,520	12,165,483	-	26,756,106
Impairment		-	-	-	-				
Transfers/ Adjustments		-							
As at 30 June 2024		7,871,641	1,106,167	2,144,000	4,538,465	8,332,520	15,346,290	-	39,339,083
Depreciation for the year	-	4,053,981	743,167	1,440,114	3,066,799	17,252,734	18,395,723	-	44,952,518
Disposals for the year									
Impairment for the year									

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Description	Land Shs	Buildings Shs	Motor vehicles Shs	Furniture and fittings Shs	Computers Shs	Roads Shs	Other Asset (Waste collection plus Streetlight) Shs	Capital Work-in- progress Shs	Total Shs
Depreciation Rate		2%	16.7%	12.5%	33.3%	20%	33.3%	0%	
Transfer/adjustment									
As at 30 th June 2025	-	11,925,622	1,849,334	3,584,114	7,605,264	25,585,253.94	33,742,013	-	84,291,601
NBV as at 30 th Jun 2024		57,725,372	3,343,933	9,376,909	4,671,142	33,330,081	21,150,159	132,763,325	262,360,923
NBV as at 30 th Jun 2025	-	190,773,446	2,600,766	7,936,795	1,604,344	60,678,416	21,500,397		285,094,164

Property, Plant and Machinery

Description	2024/2025	2023/2024
	KShs	KShs
Property, Plant and Machinery	285,094,164	262,360,923
Total	285,094,164	262,360,923

16. Intangible assets

Description	2024/2025	2023/2024
	Kshs	Kshs
Cost		
At beginning of the year	108,200	360,667
Additions		
At end of the year	108,200	360,667
Amortization and impairment		
At beginning of the year	252,467	180,333
Amortization	21,640	72,133
At end of the year	274,107	252,467
Impairment loss		
At end of the year	274,107	252,467
NBV	(165,907)	108,200

17. Trade and Other Payables

Description	2024/2025		2023/2024	
	Kshs	% of the Total	Kshs	% of the Total
Trade payables	232,868,590		170,797,384	
Retentions	3,553,229		469,040	
Total trade and other payables	236,421,819		171,266,423	
Ageing analysis:	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	161,556,499	68%	170,797,384	100%
1-2 years	74,865,319	32%	469,040	100%
2-3 years				
Over 3 years				
Total	236,421,819		171,266,423	100%

18. Cash generated from operations

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Surplus/ (deficit) for the year before tax	14,648,858	(13,472,657)
Adjusted for:		
Depreciation	44,952,518	26,756,106
Amortisation	21,640	72,133
Gains/ losses on disposal of assets	-	-
Working Capital adjustments		
Increase in inventory	-	-
Increase in receivables	(65,000,000)	(38,692,172)
Increase in payables	85,445,001	43,227,876.35
Net cash flow from operating activities	80,068,017	17,891,286

(The total of this statement should tie to the cash flow section on net cash flows from operating activities)

19. Related party balances

a) Nature of related party relationships

Entities and other parties related to the City/Municipality include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The City/Municipality/scheme is related to the following entities:

- a) The County Government.
- b) The Parent County Government Ministry.
- c) County Assembly.
- d) Key management.
- e) City/Municipality Board; etc.

b) Related party transactions

Description	2024/2025 Kshs.	2023/2024 Kshs.
Transfers from the County Government	278,772,436	205,699,602

c) Key management remuneration

Description	2024/2025 Kshs.	2023/2024 Kshs.
Board Members	527,000	4,010,332
Key Management Compensation		
Total	527,000	4,010,332

d) Due from related parties

Description	2024/2025 Kshs.	2023/2024 Kshs.
Due from parent Ministry		
Due from County Government	65,000,000	38,792,172
Due from County Assembly		
Total	65,000,000	38,792,172

e) Due to related parties

Description	2024/2025 Kshs.	2023/2024 Kshs.
Due to parent Ministry		
Due to County Government		
Due to Key management personnel		
Due to County Assembly		
Total		

20. Financial risk management

I. Credit risk

The Municipality has no exposure to credit risk, since it is not in the business of lending out money like the case of funds.

Description	Total amount Kshs.	Fully performing Kshs.	Past due Kshs.	Impaired Kshs.
At 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	65,000,000	65,000,000	-	-
Bank balances	31,595,635	31,595,635	-	-
Total	96,595,626	96,595,626	-	-
At 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	38,692,172	38,692,172	-	-
Bank balances	724,248	724,248	-	-
Total	39,416,420	39,416,420	-	-

II. Market risk

The Board has put in place an internal audit function to assist it in assessing the risk faced by the Municipality on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Municipality's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Municipality's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Municipality's exposure to market risks or the manner in which it manages and measures the risk.

III. Foreign currency risk

The Municipality has no transactional currency exposures.

IV. Interest rate risk

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

V. Capital risk management.

The objective of the Municipality's capital risk management is to safeguard the Municipality's ability to continue as a going concern. The Municipality capital structure comprises of the following:

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Revaluation reserve	-	-
Capital/Development Grants/City/Municipality	144,412,965	144,412,964
Accumulated surplus	855,014	(13,793,844)
Total Funds	145,267,979	130,619,120
Total borrowings	-	-
Less: cash and bank balances	(31,595,635)	(724,248)
Net debt/(excess cash and cash equivalents)	113,672,344	129,894,872
Gearing	78%	99%

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20. Appendices

Appendix 1. Progress on Follow up of Auditors 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 Auditor Report	Issue / Observations from Auditor	Management Comments	Status (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
OAG/KILIFI MUNICIPALITY/2023/2024(10)	Inaccurate Expenditure on Staff Costs	The variance of the staff cost was as a result of the non-payment of June, 2024 salaries, wages, and statutory deductions which was not paid as at the 30th day of June, 2024. The outstanding balance will be cleared with provisions of the next	Not resolved	Financial year 2025-2026

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Reference No. on the Statement of Audit Report	Issue / Observations from Auditor	Management Comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		Cash Request in the current Financial Year.		
	Unsupported Property, Plant and Equipment Balance	The property, plant and equipment addition balance for the year was fully supported by the payment schedules to the Financial Statements of the financial year under review.	Not resolved	Financial year 2025-2026
	Unsupported Restatement of Accumulated Surplus Opening Balance	The audited accumulated opening balance of Kshs. 90, 410, 317/= had been erroneously posted in the statement of	Resolved	

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Reference No. on the Internal Audit Report	Issue/Observations from Auditor	Management Comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		financial position for the year ending the 30th day of June, 2023. The restatement was done to correct the accumulated opening balance to Kshs. 105, 131, 886/=		
	Long Outstanding Receivables Balance	The Municipality received the Receivable from the County Executive at the beginning on the 10th and 11th days of July, 2024 hence the Receivable was recovered.	Not resolved	

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Reference No. on the external audit Report	Issue / Observation from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Budgetary Control and Performance</p> <p>The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The under-funding is as a result of the Municipality of Kilifi not receiving full funds from the County Government of Kilifi's Treasury as per the Budgetary Allocation at the close of the Financial Year. The under-utilization is attributed to delay in the disbursement from the County Treasury during the financial year under review.</p>	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Irregular Expenditure on Repair and Maintenance of Motor Vehicles	The specific motor vehicle in question is critical for garbage collection operations, and engaging a single service provider with an in-depth understanding of the mechanical history of the vehicle was considered prudent. This decision was taken to ensure consistency in maintenance, minimize downtime, and maintain operational efficiency.	Not resolved	Financial year 2025-2026

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Reference No. on the Interim Audit Report	Issue/ Observations from Auditor	Management Comments	Status (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Irregular Engagement of Casuals	The Kilifi County Public Service Board has undertaken the task of regularizing the employment of current casual workers by offering them Term Contracts as provided for in Section 75 of County Government Act.	Not resolved	Financial year 2025-2026
	Non-Remittance of Tax Deducted from Board Allowances	The non-remittance of tax deducted from the Board Member allowances was mainly caused by delayed	Resolved	

County Government of Kilifi
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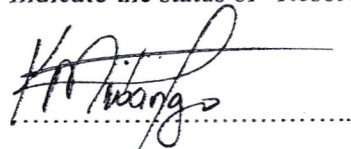
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		disbursement of funds to the Municipality of Kilifi. This made it difficult for the Municipality to make the monthly remittances. However, the Municipality of Kilifi made the payment.		
	Failure to Act on Internal Audit Reports	The Management has noted the observation made by the Auditor General and will endeavor to rectify our position. Implementation of the	Resolved	

County Government of Kilifi
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		recommendations as per the action plan is ongoing on.		

Guidance Notes:

- a) Use the same reference numbers as contained in the external audit report.
- b) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- d) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to County Treasury.



To be Signed by the Accounting officer of the Entity

County Government of Kilifi
 Kilifi Municipality
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Appendix 2: Inter-Entity Transfers

MUNICIPALITY NAME: Municipality of Kilifi			
Breakdown of Transfers from the County Executive of Kilifi County			
FY 2024/2025			
a.	Recurrent Grants	Bank Statement Date	Amount (Kshs.)
	Transfer - Recurrent	30 TH June 2025	252,564,608.00
			Indicate the FY to which the amounts relate
			FY 2024-2025
		Total	252,564,608.00
b.	Development Grants	Bank Statement Date	Amount (Kshs.)
			Indicate the FY to which the amounts relate
		Total	
c.	Direct Payments	Bank Statement Date	Amount (Kshs.)
			Indicate the FY to which the amounts relate
		Total	

(The above amounts have been communicated to and reconciled with the parent Department in the County.)

Signed by the Head of Accounts of the Entity and the transferring Entities

Appendix 3: Reporting of Climate Relevant Expenditures

Name of the Organization: Municipality of Kilifi
 Telephone Number: 0105-003 003
 Email Address: kilifimunicipality@kilifi.go.ke
 Name of CEO/MD/Head: Carolyn Kamino

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Appendix 4: Disaster Expenditure Reporting Template

Date: 30th June 2025

Entity: Municipality of Kilifi

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

APPENDIX 5

REPUBLIC OF KENYA

JOURNAL VOUCHER

BEING JOURNAL ENTRY FOR RECOGNITION OF NON-DISCLOSED PAYABLES AS PRIOR YEAR ADJUSTMENT

<p>ORIGINATED BY</p> <p><i>[Signature]</i> Signature</p> <p><i>Accountant</i> Designation</p> <p>Date <u>25/11/2025</u></p>		<p>AUTHORIZED BY</p> <p><i>[Signature]</i> Signature</p> <p><i>Municipal Manager</i> Designation</p> <p>Date <u>25.11.2025</u></p>		
DEBIT ENTRIES				
Vote	Head/Sub head	Description	Amount	Item
VARIOUS				
EXPENSES				
Account No.	Station	Date	AMOUNT	
			Sh.	Cts.
VARIOUS	KILIFI	<u>25/11/2025</u>	105,453,073	00
CREDIT ENTRY				
Vote	Head/Sub head	Description	Amount	Item
VARIOUS		PAYABLES		
EXPENSES				
Account No.	Station	Date	AMOUNT	
			Sh.	Cts.
VARIOUS	KILIFI	<u>25/11/2025</u>	105,453,073	00

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MUNICIPALITY OF KILIFI
COUNTY GOVERNMENT OF KILIFI
REPORTS AND FINANCIAL STATEMENTS
REPORTED PAYABLES AS AT 30 JUNE, 2024

PAYABLES

Invoice Date	Invoice Number	LPO Number	LPO Date	Financial Year	Payee	Sub item Description	Amount	Description	AMOUNT PAID	DATE	REFERENCE NUMBER	BALANCE
4-Nov-23	67	2118252	22-Aug-23	2023-2024	BEACOTECH CONSULTANCY LIMITED	contracted professional services	522,000.00	to Kilifi Fire Station and Emergency Coordination	261,000.00	17-Dec-24	24345G8VNX	261,000.00
27/10/2023	145	2118261	22-Oct-23	2023-2024	CANTAM INVESTMENT LTD	Maintenance of Computers, Software, and Networks		Supply and Installation of CCTV and LAN at the Fire Station			BULK243094G4GW	
21-Feb-24	2763	4132730	4-Jan-24	2023-2024	KILIFI FILLING STATION	Refined Fuels and Lubricants for	2,988,140.00	Consumption of fuel	2,482,758.00	18-Dec-24	BULK250199JHFF	505,382.00
29-May-24	7376	4132784	9-May-24	2023-2024	LAKE OIL LIMITED	Refined Fuels and Lubricants for Transport	1,000,000.00	Consumption of fuel			BULK250199JHFF	1,000,000.00
26-Apr-24	3840	4132756	16-Feb-24	2023-2024	KILIFI FILLING STATION	Refined Fuels and Lubricants for	500,000.00	Consumption of fuel	500,000.00	29-Oct-24	BULK24302QY1WY	-
26-Apr-24	12	2118367	25-Apr-24	2023-2024	LOSIBA GLOBAL LIMITED	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000.00	Supply and Installation of assorted items for the FIRE STATION AND OFFICE				1,000,000.00
31-Jan-24	1213	2103964	6/3/2023	2023-2024	JICKRAM INVESTMENT	Hire of Transport, Equipment	800,000.00	Provision of garbage collection service for january 2024	786,206.00	1/12/2025	BULK250125W0WV	13,794.00
28-Feb-24	1227	2103964	6/3/2023	2023-2024	JICKRAM INVESTMENT	Hire of Transport, Equipment	4,499,950.00	Provision of garbage collection service for february 2024	4,499,950.00	7/12/2024		-
31-Mar-24	1236	2103964	6/3/2023	2023-2024	JICKRAM INVESTMENT	Hire of Transport, Equipment	4,499,950.00	Provision of garbage collection service for march 2024	4,499,950.00	10/25/2024		-
8-Jan-24	7	2118299	28-Dec-23	2023-2024	Marcie sloutions	Hire of Transport, Equipment	4,499,950.00	Regular maintenance and Shovelling of Mtondia Dumpsite	4,422,365.00	1/10/2025		77,585.00
9-Apr-24	158	2118361	8-Apr-24	2023-2024	MKWAJUNI GARAGE	Routine Maintenance - Vehicles	495,000.00					495,000.00
19-Jun-24	184	2118394	19-Jun-24	2023-2024	MKWAJUNI GARAGE	Routine Maintenance - Vehicles	305,660.00	Maintenance of motor vehicle	305,660.00	29-Oct-24	BULK24302ND12C	-
18-Jun-24	5	2118350	17-Feb-24	2023-2024	PRELANCE COMPANY LIMITED	contracted professional services	227,824.00	Maintenance of motor vehicle	227,824.00	29-Oct-24	BULK24302DQR0M	-
13-Oct-23	51	2118327	11-Oct-23	2023-2024	MORAZ ENTERPRISES	Purchase of other Office Equipment	2,949,880.00	CONSULTANCY SERVICES FOR UNDERTAKING ENVIRONMENTAL STUDY FOR MAZINGIRA PARK	2,810,525.00	18-Mar-25	NBK25013DDDJGB CF	139,357.00
2-Jun-24	KRACU0100004884/2	4152795	14-May-24	2023-2024	WANTEC CRYSTAL INVESTMENT	Advertising, Awareness and Publicity Campaigns	294,995.00	Supply and delivery of ceiling fans	289,909.00	5-Nov-24	BULK24310T1S4C	5,086.00
6-Jan-24	23	2118315, 2118316, 2118317	6-Oct-23	2023-2024	PENDOZURI ENTERPRISES	General Office Supplies (papers, pencils, forms, small office equipment etc)	840,000.00	SUPPLY & DELIVERY NO DUMPING SIGNAGE FOR ILLEGAL DUMPING AREAS WITHIN THE MUNICIPALITY	840,000.00	3/18/2025	BULK24210R1S4Y	-
17-Jan-24	8	2118289, 2118290, 2118291	13-Jan-24	2023-2024	NERAJI INVESTMENT CO LIMITED	Routine Maintenance - Vehicles	293,580.00	Supply of goods for monthly clean up exercise				293,580.00
18-Apr-24	2	4132743	11-Dec-23	2023-2024	BELUGHA ENTERPRISES	Purchase of other Office Equipment	231,547.00	Mechanical repair and services for Liegler Generator(PVR380/4/97) and Achtung Generator(RBP-305)				231,547.00
2-Feb-24	1	4132744	31-Jan-24	2023-2024	KAESIWAMU INVESTMENTS	Publishing & Printing Services	2,999,999.00	Supply and delivery of branded waste bins	2,999,999.00	18-Dec-24	BULK243042NZ33	-
26-Jan-24	3123	4132771, 41132772	26-Jan-24	2023-2024	TCHAB GENERAL SUPPLIES	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	465,000.00	Publishing and printing of complementary slips	465,000.00	5-Nov-25	BULK243101KW78	-
22-Dec-23	6	2118305, 2118306	6-Dec-23	2023-2024	Falama investments Ltd	Maintenance of Buildings and Stations - Non-Residential	1,771,700.00	Supply of food items for fire station				1,771,700.00
11-Sep-23	10	4124300	12-Aug-23	2023-2024	Fiao enterprises	Publishing & Printing Services	1,498,000.00	Regular Maintenance of Mazingira Park and Kilifi Christianity Cemetery	1,191,379.00	16-Oct-24	FT24200WGLK4, BULK25012QXRW5	306,621.00
6-Mar-24	1	4132732	1-Feb-24	2023-2024	Kahonziskv investments Ltd	Purchase of other Office Equipment	1,533,495.00	Supply and Delivery of Branded Office Stationery	1,241,379.00	16-Oct-24	FT24200NK Q99, BULK25012MDMR 1	292,116.00
5-May-24	188	4132736	11-Oct-23	2023-2024	Ecosol services limited	Other Infrastructure and Civil Works	1,449,400.00	Supply and Delivery of Branded Waste Bins With Wheels 1,100 Litres Plastics	900,000.00	16-Oct-24	FT24197RMJZ5	549,400.00
5-May-24	5			2023-2024	Maxleno company limited	Other Infrastructure and Civil Works	2,499,800.00	Supply and delivery of electrical items	2,489,458.00		BULK24304Z9GS0, FT242007412H, NBK25013MM0DJF G0	10,342.00
9-Feb-24	3	4132745	2-Feb-24	2023-2024	Khoja ventures	Supplies and Accessories for Computers and Printers	1,981,164.00	Supply and Delivery of Street Lights and Electrical Items	1,700,000.00	16-Oct-24	FT242018SQNJ	281,164.00
25-Jun-24	24	2118395	5-Apr-24	2023-2024	PENDOZURI ENTERPRISES	General Office Supplies (papers, pencils forms, small office equipment etc)	964,485.00	Supply and Delivery of Tonners	700,000.00	16-Oct-24	FT24205M7807	264,485.00
							329,590.00	Supply of goods for monthly clean up exercise				329,590.00

31-Oct-24	310	2118391	16-Apr-24	2023-2024	CANTAM INVESTMENT LTD	Maintenance of Computers, Software, and Networks	950,000.00	Development of Municipality Official website				950,000.00
30-Jun-24	7	4132769	10-Jun-24	2023-2024	Zenalinks enterprises limited	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,500,800.00	Supply of food item at the firestation	1,671,473.00	13-Jan-25	NBK25013CCLL0LOB	829,325.00
18-Apr-24	19	2118357	14-Mar-24	2023-2024	Katungo Investments	Maintenance of Computers, Software, and Networks	1,051,079.61	Extension and Installation of Biometric Time Attendance Kits				1,051,079.61
8-Jan-24	5	2118326	4-Jan-24	2023-2024	SHUNGWAYA BROADCASTING SERVICES LIMITED	Publishing & Printing Services	1,500,000.00	Provision of Broadcasting Services	1,500,000.00	30-May-25	NBK24150CCKFCFH FTX25111LATNP	-
30-Jun-24	202024000491 0720			2023-2024	Commissioner of domestic taxes	Board allowance	424,108.00	PAYE for board members sitting allowances				424,108.00
22-Dec-23	17			2023-2024	AMIDZI CAR SERVICES TYRES AND SUSPENSION EXPRESS LTD	Purchase of other Office Equipment	700,400.00	Purchase of Beverage and Vending Machine				700,400.00
19-Jun-24	18	2118340	45295	2023-2024	Eity consult 2020 Limited	Contracted professional services	2,997,000.00	REVISION OF PART DEVELOPMENT PLANS and verification of Beneficiaries for Makao-Kilifi County	2,997,000.00	1/12/2025	FT24201WGLK4	-
8-Apr-24	7	2118307	28-Dec-23	2023-2024	Elekt roads and buildings	Other Infrastructure and Civil Works	804,447.00	Proposed vertical drainage works aat Mtaani next to Water Kilifi Primary and Wash Out to Ocean	804,447.00	1/12/2025	FT24213WGLK7	-
8-Apr-24	152	2118300	22-Dec-23	2023-2024	Mwachendi investments	Other Infrastructure and Civil Works	2,498,807.00	Proposed Lined Drainage, Vertical Drainage Works From Diamond Road to Wash out	2,498,807.00	1/12/2025	FT24199YPWCT	-
7-Mar-24	KZN/MOK/RFQ/04 4-1	2118314	22-Jan-24	2023-2024	Kaizon and advera limited	Other Infrastructure and Civil Works	2,498,408.00	Proposed Lined Drainage works at Kisumu Ndogo(Kilifi Primary Junction to Kwa Charo wa Mac G4S Road)	2,498,408.00	1/12/2025	BULK25012TQ78P	-
17-Apr-24	TCLA/1/04/24	2118296	22-Jan-24	2023-2024	Tropic construction	Other Infrastructure and Civil Works	2,494,000.00	Proposed Lined Drainage works at Kisumu Ndogo(Kilifi Primary Junction to Kwa Charo wa Mac G4S Road)	2,494,000.00	1/12/2025	BULK25012PGBFF	-
30-Oct-23	14	2103960	26-May-23	2023-2024	Lin and Ley company Limited	Other Infrastructure and Civil Works	1,284,746.00	Construction and marking of parking slots	1,284,746.00	1/12/2025	FT25230WGLK9	-
4-Mar-24	22	2118350	12-Feb-24	2023-2024	Maskton company limited	Other Infrastructure and Civil Works	1,999,840.00	Cleaning and unclogging of Titanic-Telkom Drainage Network	1,999,840.00	1/12/2025	FT24221WGLK5	-
16-Apr-24	28	2118310	28-Dec-23	2023-2024	Isach impact Limited	Other Infrastructure and Civil Works	2,199,766.00	Proposed Vertical Drainage Works at Charo wa Mac Market to Kilifi Primary	2,199,766.00	1/12/2025	BULK25012PST3Y	-
							65,344,310.61		53,561,849.00			11,782,461.61

Number/ID Number	Financial year	Payee	Sub item Description	Amount	Description	AMOUNT PAID	DATE	REFERENCE NUMBER	BALANCE
2-May-24	2023-2024	TRANSUNE YOUTH LIMITED	Purchase of other Office Equipment						
16-Apr-24	2023-2024	TUMBLERMAN HOLDINGS LIMITED	Routine Maintenance - Others	1,058,000.00	Purchase of IT equipment				1,058,000.00
15-May-24	2023-2024	KHAIRAT VENTURES LIMITED	Routine Maintenance - Others	1,099,796.00	CLEANING OF DRAINAGE SYSTEM				1,099,796.00
28-Mar-24	2023-2024	EXTRATEQ CONCEPT LIMITED	Routine Maintenance - Others	1,502,648.00	MAINTENANCE OF OLOITITIP MARKET				1,502,648.00
24-May-24	2023-2024	AL-HAQ INVESTMENTS LIMITED	Routine Maintenance - Others	3,166,800.00	Maintenance of motor streetlights				3,166,800.00
30-Aug-23	2023-2024	CNJ SUPPLIERS LIMITED	Routine Maintenance - Others	3,746,800.00	Maintenance of motor streetlights				3,746,800.00
8-Apr-24	2023-2024	GIBANA ASSOCIATES	Routine Maintenance - Others	2,991,917.00	Proposed rehabilitation of Storm Water Drainage				2,991,917.00
8-Aug-23	2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	3,027,426.00	Proposed maintenance and Rehabilitation of Road				3,027,426.00
5-Sep-23	2023-2024	ZAINAB SALIM	Board Allowances	79,400.00	REVISION OF INSPECTORATE BILL, 2022 AT TUMEL HOTEL				79,400.00
5-Sep-23	2023-2024	CHARLES NGALA	Board Allowances	14,500.00	COURTESY CALL DADAAB MUNICIPALITY				14,500.00
5-Sep-23	2023-2024	SILAS CHITIBWI	Board Allowances	18,500.00	COURTESY CALL DADAAB MUNICIPALITY				18,500.00
12-Oct-23	2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	COURTESY CALL DADAAB MUNICIPALITY	14,500.00	1/13/2025	BULK2501313TB B	-
12-Oct-23	2023-2024	PATRICIA LUVUNO	Board Allowances	52,000.00	SITE VISITS/STAKE HOLDERS ENGAGEMENT ON REVISION OF IDEP				52,000.00
24-Oct-23	2023-2024	NAOMI YANGA	Daily Subsistence Allowance	52,000.00	SITE VISITS/STAKE HOLDERS ENGAGEMENT ON REVISION OF IDEP				52,000.00
24-Oct-23	2023-2024	MOHAMED JUMA	Daily Subsistence Allowance	32,500.00	REVIEW OF MOK INTERGRATED DEVELOPMENT PLAN				32,500.00
24-Oct-23	2023-2024	VIVIENNZAI	Daily Subsistence Allowance	57,000.00	REVIEW OF MOK INTERGRATED DEVELOPMENT PLAN				57,000.00
24-Oct-23	2023-2024	LEVIS NYALE	Daily Subsistence Allowance	57,000.00	REVIEW OF MOK INTERGRATED DEVELOPMENT PLAN				57,000.00
24-Oct-23	2023-2024	ANDERSON CHILUMO	Daily Subsistence Allowance	57,000.00	REVIEW OF MOK INTERGRATED DEVELOPMENT PLAN				57,000.00
24-Oct-23	2023-2024	DAVINGTON PATO	Daily Subsistence Allowance	57,000.00	REVIEW OF MOK INTERGRATED DEVELOPMENT PLAN				57,000.00
24-Oct-23	2023-2024	CHARLES NGALA	Daily Subsistence Allowance	31,500.00	REVIEW OF MOK INTERGRATED DEVELOPMENT PLAN				31,500.00
13-Nov-23	2023-2024	CHARLES NGALA	Board Allowances	80,000.00	REVIEW OF INTERGRATED DEVELOPMENT PLANS				80,000.00
11/17/2023	2023-2024	ZAINAB SALIM	Board Allowances	18,500.00	SECTORAL COMMITTEE MEETING AT THE MALINDI COUNTY ASSEMBLY				18,500.00
11/17/2023	2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	SWEARING CEREMONY OF THE CHAIRPERSON AND MEMBERS OF THE KCPSB AT MALINDI				14,500.00
20-Nov-23	2023-2024	CHARLES NGALA	Daily Subsistence Allowance	18,500.00	SWEARING CEREMONY OF THE CHAIRPERSON AND MEMBERS OF THE KCPSB AT MALINDI				18,500.00
27-Nov-23	2023-2024	ALI ABUBAKAR	Daily Subsistence Allowance	68,200.00	ICPAK SENINAR AT SAROVA				68,200.00
30-Nov-23	2023-2024	ALI ABUBAKAR	Daily Subsistence Allowance	84,000.00	ANNUAL PLANNERS CONFERENCE				84,000.00
15-Dec-23	2023-2024	CAROLYN KAMINO	Board Allowances	693,600.00	ATTENDING 28TH SESSION OF THE CONFERENCE OF CLIMATE CHANGE				693,600.00
25-Mar-24	2023-2024	MUNIRA JADEED	Board Allowances	16,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE	16,500.00	1/13/2025	BULK250135TR6 L	-
23-Jun-23	2023-2024	MUNIRA JADEED	Board Allowances	16,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIROMENT COMMITTEE	16,500.00	1/13/2025	BULK250139YR4 D	-
12-Feb-24	2023-2024	MUNIRA JADEED	Board Allowances	16,500.00	FINANCE AND ADMINISTRATION COMMITTEE	16,500.00	1/13/2025	BULK2501350N9 X	-
23-Jun-23	2023-2024	MUNIRA JADEED	Board Allowances	16,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE	16,500.00	1/13/2025	BULK25013BFBR P	-
25-Mar-24	2023-2024	MUNIRA JADEED	Board Allowances	16,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE	16,500.00	1/13/2025	BULK25013R59M 2	-
18-Jan-24	2023-2024	MUNIRA JADEED	Board Allowances	16,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE	16,500.00	1/13/2025	BULK25013TZXG 5	-
18-Jan-24	2023-2024	CHARLES NGALA	Board Allowances	51,000.00	MEETING WITH COUNTY ASSEMBLY LANDS COMMITTEE MEETING	51,000.00	1/12/2025	BULK2501294ZH S	-

12-Oct-23	503146				2023-2024	CHARLES NGALA	Board Allowances	34,000.00	PROJECT SITE VISITS	34,000.00	1/19/2025	BULK25019KB9MN	-
13-Nov-23	24890500				2023-2024	PATRICIA LUVUNO	Board Allowances	13,000.00	ATTENDING UGANDA-KENYA COAST TOURISM CONFERENCE	13,000.00	1/19/2025	BULK25019YM4YH	-
8-Sep-23	24890500				2023-2024	PATRICIA LUVUNO	Board Allowances	13,000.00	ATTENDING KILIFI COUNTY TOURISM PRODUCT LAUNCH	13,000.00	1/19/2025	BULK25019D8FX2	-
18-Jan-24	24890500				2023-2024	PATRICIA LUVUNO	Board Allowances	39,000.00	MEETING WITH COUNTY ASSEMBLY LANDS COMMITTEE MEETING	39,000.00	1/13/2025	BULK25013Y1N1I	-
18-Jan-24	257548				2023-2024	SILAS CHITIBWI	Board Allowances	39,000.00	MEETING WITH COUNTY ASSEMBLY LANDS COMMITTEE MEETING	39,000.00	1/13/2025	BULK250133KRIFY	-
25-Mar-24	257548				2023-2024	SILAS CHITIBWI	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIROMENT COMMITTEE	14,500.00	1/13/2025	BULK25013FB4DS	-
12-Oct-23	686740				2023-2024	ZAINAB SALIM	Board Allowances	26,000.00	PROJECT SITE VISITS	26,000.00	1/19/2025	BULK25019LDT0S	-
12-Dec-23	503146				2023-2024	CHARLES NGALA	Board Allowances	18,500.00	JAMUHURI DAY CELEBRATIONS				18,500.00
15-Dec-23	686740				2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE				14,500.00
15-Dec-23	26682174				2023-2024	GETRUDAH KJRENGE	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE				14,500.00
15-Dec-23	22198537				2023-2024	DUNCAN NYALE	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE				14,500.00
15-Dec-23	26027613				2023-2024	ALJ ABUBAKAR	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE				14,500.00
22-Apr-24	22198537				2023-2024	SILAS CHITIBWI	Daily Subsistance Allowance	52,000.00	SYMPOSIUM ON GOVERNANCE MANAGEMENT IN URBAN ARESA	52,000.00	1/12/2025	BULK25012T8LY4	-
26-Feb-24	686740				2023-2024	ZAINAB SALIM	Daily Subsistance Allowance	80,000.00	WORKSHOP FOR THE BOARD AUDIT COMMITTEE	80,000.00	1/12/2025	BULK25012QM346	-
22-Apr-24	503146				2023-2024	CHARLES NGALA	Daily Subsistance Allowance	52,000.00	SYMPOSIUM ON GOVERNANCE MANAGEMENT IN URBAN ARESA	52,000.00	1/12/2025	BULK25012Z7ZR1	-
26-Feb-24	26682174				2023-2024	GETRUDAH KJRENGE	Daily Subsistance Allowance	100,900.00	BOARD AUDIT COMMITTEE AT SAROVA	100,900.00	1/12/2025	BULK2501260JG0	-
14-Feb-24	24890500				2023-2024	PATRICIA LUVUNO	Daily Subsistance Allowance	47,000.00	ATTENDING ISUDP AT MALINDI	47,000.00	1/12/2025	BULK25012WKZ9C	-
22-Apr-24	22198537				2023-2024	DUNCAN NYALE	Daily Subsistance Allowance	77,100.00	SYMPOSIUM ON GOVERNANCE MANAGEMENT IN URBAN ARESA	77,100.00	1/12/2025	BULK250127Z30R	-
26-Jan-24	20240093485				2023-2024	HABEL MWARABU	Daily Subsistance Allowance	44,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	44,800.00	7/19/2024	BULK24201YS6SC	-
26-Jan-24	20150070518				2023-2024	HALIMA ALI	Daily Subsistance Allowance	44,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	44,800.00	7/19/2024	BULK24201YS6SC	-
26-Jan-24	20090003991				2023-2024	MATHEW MBOE	Daily Subsistance Allowance	44,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	44,800.00	7/19/2024	BULK24201YS6SC	-
26-Jan-24	20160033956				2023-2024	JUMA MOHAMMED	Daily Subsistance Allowance	44,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	44,800.00	7/19/2024	BULK24201YS6SC	-
26-Feb-24	20240093485				2023-2024	HABEL MWARABU	Daily Subsistance Allowance	11,200.00	PROJECTS SITES VISITS	11,200.00	12/19/2024	24354Y0TPF	-
4-Mar-24	20240093485				2023-2024	HABEL MWARABU	Daily Subsistance Allowance	67,200.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	67,200.00	12/19/2024	24354HYX50	-
13-Mar-24	20240093485				2023-2024	HABEL MWARABU	Daily Subsistance Allowance	69,200.00	INDUCTION AND CAPACITY BUILDING FOR MUNICAL STAFF	69,200.00	12/19/2024	24354V0N9S	-
19-Feb-24	20150012285				2023-2024	CAROLINE MUTANA	Daily Subsistance Allowance	45,800.00	PREPARATION OF PROJECT CONCEPT NOTES	45,800.00	9/3/2024	FT24249H3KB	-
19-Feb-24	20160034015				2023-2024	BRJAN SIFA KARABU	Daily Subsistance Allowance	45,800.00	PREPARATION OF PROJECT CONCEPT NOTES	45,800.00	8/30/2024	TT24243JKVNT	-
30-Jan-24	20140025770				2023-2024	EVANS YANGA	Daily Subsistance Allowance	25,200.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS				25,200.00
8-Apr-24	20150070518				2023-2024	HALIMA ALI	Daily Subsistance Allowance	67,200.00	ASSAEMENT OF MINIMUM CONDITIONS FOR KUSP II	67,200.00	10/28/2024	BULK24302T3T7R	-
21-Feb-24	20010003853				2023-2024	ELIUS CHIPA	Daily Subsistance Allowance	66,000.00	CONSULTATIVE MEETING FOR MUNICIPAL MANAGERS	66,000.00	8/30/2024	TT24243PSMNO	-
2-Dec-23	2016004277				2023-2024	CAROLYN KAMINO	Daily Subsistance Allowance	42,000.00	ANNUAL PLANNERS CONFERENCE	42,000.00	7/24/2024	NBK24206GCCD DJF0	-
8-Mar-24		1080324	2118347	1-Mar-24	2023-2024	BEAUMONT RESORT	Boards, Committees, Conferences and Seminars	311,500.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION				311,500.00
19-Mar-24		3913	2118353	19-Mar-24	2023-2024	BUPO SAFARIS	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	16,300.00	AIR TICKET	16,300.00	7/22/2024	NBK24204FBGDL OHM	-
4-Mar-24	38213779				2023-2024	FAIZA MORAA	Daily Subsistance Allowance	16,800.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	16,800.00	7/5/2024	FT24213FL1YM	-
4-Mar-24	25513218				2023-2024	MAUREEN ZIRO	Daily Subsistance Allowance	16,800.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	16,800.00	7/5/2024	FT24213FL1YM	-
4-Mar-24	20869525				2023-2024	SERENI MUMBA	Daily Subsistance Allowance	25,200.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	25,200.00	7/5/2024	FT24213FL1YM	-
4-Mar-24	24873948				2023-2024	OSCAR SANGA	Daily Subsistance Allowance	26,200.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	26,200.00	7/5/2024	FT24213FL1YM	-
26-Jan-24	24646821				2023-2024	MICHAEL KARISA	Daily Subsistance Allowance	16,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	16,800.00	7/5/2024	3FL1YM	-
							Daily Subsistance Allowance		REVIEW OF DEPARTMENTAL			50127V7Q	-

29-Jan-24	20100003870				2023-2024	NAOMI YANGA	Daily Subsistence Allowance	44,800.00	ORGANOGRAMS	44,800.00	7/25/2024	FT24207KFT6N	-
29-Jan-24	20150012285				2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	44,800.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS	44,800.00	7/25/2024	FT24207KFT6N	-
29-Jan-24	20240049533				2023-2024	TECHLER DADU	Daily Subsistence Allowance	44,800.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS	44,800.00	7/25/2024	FT24207KFT6N	-
4-Mar-24	201400225814				2023-2024	DAVINGTON PATO	Daily Subsistence Allowance	52,000.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS	52,000.00	7/25/2024	FT24207KFT6N	-
22-Apr-24	20010003853				2023-2024	ELIUS CHIPA	Daily Subsistence Allowance	37,800.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	37,800.00	7/25/2024	BULK242079DW TL	-
29-Jan-24	20160034015				2023-2024	BRIAN SIFA KARABU	Daily Subsistence Allowance	52,000.00	SYMPOSIUM ON GOVERNANCE MANAGEMENT IN URBAN ARESA	52,000.00	7/25/2024	BULK242079DW TL	-
4-Mar-24	32396897				2023-2024	KALELI KATANA	Daily Subsistence Allowance	44,800.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS	44,800.00	7/25/2024	BULK242079DW TL	-
29-Feb-24		20	4132758	5/2/2024	2023-2024	ECOGINCHA ENTERPRISES	Purchase of other Office Equipment	25,200.00	CAPACITY BUILDING ON PROJECT CONCEPT PAPER PREPARATION	25,200.00	7/31/2024	BULK24213M448 B	-
26-Jan-24	30856111				2023-2024	VICTORIA DISHANI	Daily Subsistence Allowance	2,199,680.00	Purchase of IT equipment				2,199,680.00
26-Jan-24	30093419				2023-2024	SHARON WEPUKHULU	Daily Subsistence Allowance	16,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	16,800.00	7/31/2024	BULK24213M448 B	-
8-Jan-24	20100003870				2023-2024	SHARON WEPUKHULU	Daily Subsistence Allowance	16,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	16,800.00	7/31/2024	BULK24213M448 B	-
8-Jan-24	20000011692				2023-2024	NAOMI YANGA	Daily Subsistence Allowance	26,200.00	CAPACITY BUILDING ON PROJECT CONCEPT NOTES AT BEAUMONT				26,200.00
8-Jan-24	20000011692				2023-2024	VIVIENNE NZAI	Daily Subsistence Allowance	45,800.00	CAPACITY BUILDING ON PROJECT CONCEPT NOTES AT BEAUMONT				45,800.00
8-Jan-24	20100003932				2023-2024	VIVIENNE NZAI	Daily Subsistence Allowance	67,200.00	CAPACITY BUILDING ON PROJECT CONCEPT NOTES AT BEAUMONT	67,200.00	2/17/2025	BULK25048ZD8L 2	-
8-Jan-24	20210063565				2023-2024	NICODEMUS KERONGO	Daily Subsistence Allowance	67,200.00	CAPACITY BUILDING ON PROJECT CONCEPT NOTES AT BEAUMONT				67,200.00
8-Jan-24	33084341				2023-2024	MOHAMED BABISHO	Daily Subsistence Allowance	67,200.00	CAPACITY BUILDING ON PROJECT CONCEPT NOTES AT BEAUMONT				67,200.00
8-Jan-24					2023-2024	MOIRA HABINI	Daily Subsistence Allowance	67,200.00	CAPACITY BUILDING ON PROJECT CONCEPT NOTES AT BEAUMONT				67,200.00
8-Jan-24	20150009260				2023-2024	PHILISTER KAHINDI	Daily Subsistence Allowance	68,200.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				68,200.00
8-Jan-24	20000011692				2023-2024	PHILISTER KAHINDI	Daily Subsistence Allowance	68,200.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				68,200.00
8-Jan-24	20150012285				2023-2024	VIVIENNE NZAI	Daily Subsistence Allowance	68,200.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				68,200.00
8-Jan-24	2008035643				2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	68,200.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				68,200.00
8-Jan-24	20210063573				2023-2024	NICHOLUS KJAMBA	Daily Subsistence Allowance	68,200.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				68,200.00
8-Jan-24	19790007420				2023-2024	ABEL MWANDONGA	Daily Subsistence Allowance	68,200.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				68,200.00
8-Jan-24	20140025814				2023-2024	JACINTA ISMAIL	Daily Subsistence Allowance	100,800.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				100,800.00
15-Jan-24	20150009260				2023-2024	DAVINGTON PATO	Daily Subsistence Allowance	37,800.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA				37,800.00
8-Feb-24	20150031142				2023-2024	PHILISTER KAHINDI	Daily Subsistence Allowance	68,200.00	AUDIT ENGAGEMENT AND REPORT WRITING AT SUNRISE				68,200.00
8-Feb-24	20220337568				2023-2024	FAITH THOYA	Daily Subsistence Allowance	34,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				34,600.00
8-Feb-24	20100003870				2023-2024	TRACEY AYIKO	Daily Subsistence Allowance	33,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				33,600.00
8-Feb-24	20160034015				2023-2024	NAOMI YANGA	Daily Subsistence Allowance	18,900.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				18,900.00
8-Feb-24	20160003136				2023-2024	BRIAN SIFA	Daily Subsistence Allowance	33,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT	33,600.00	11/21/2024	BULK243262Y5R M	-
8-Feb-24					2023-2024	HALIMA ABDULATIF	Daily Subsistence Allowance	19,900.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				19,900.00

8-Feb-24	20150009260			2023-2024	PHILISTER KAHINDI	Daily Subsistance Allowance	33,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				33,600.00
8-Feb-24	20000011692			2023-2024	VIVIENNE NZAI	Daily Subsistance Allowance	33,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT	33,600.00	3/8/2025	BULK25067TPW D8	-
8-Feb-24	20150012285			2023-2024	CAROLINE MUTANA	Daily Subsistance Allowance	33,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				33,600.00
8-Feb-24	20160003314			2023-2024	ISIAH MASERO	Daily Subsistance Allowance	34,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				34,600.00
8-Feb-24	20220535687			2023-2024	ERIC ZIRO	Daily Subsistance Allowance	34,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				34,600.00
8-Feb-24	20160033849			2023-2024	HESBON MAE	Daily Subsistance Allowance	34,600.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT				34,600.00
8-Feb-24	20140022518			2023-2024	DAVINGTON PATO	Daily Subsistance Allowance	18,900.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS, STAFF ESTABLISHMENT AND RECRUITMENT	18,900.00	3/8/2025	BULK2506747LK C	-
8-Feb-24	20000013034			2023-2024	GEDION MUMBA	Daily Subsistance Allowance	43,000.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS	43,000.00	1/25/2025	BULK25025VF93 Z	-
8-Apr-24	30093419			2023-2024	SHARON WEPUKHULU	Daily Subsistance Allowance	25,200.00	ASSAEMENT OF MINIMUM CONDITIONS FOR KUSP II	25,200.00	1/14/2025	BULK25014C5GC P	-
18-Jul-24	30856111			2023-2024	VICTORIA NAGHEA DISHANI	Daily Subsistance Allowance	26,200.00	ATTENDING INTERNAL AUDIT ANNUAL PLAN DEVELOPMENT SESSION	26,200.00	1/14/2025	BULK25014H23M D	-
18-Jul-24	33062763			2023-2024	SHUKURANI KAPENDA HASSAN	Daily Subsistance Allowance	26,200.00	ATTENDING INTERNAL AUDIT ANNUAL PLAN DEVELOPMENT SESSION	26,200.00	1/13/2025	BULK25013CHCK J	-
31-Jul-24	20160033956			2023-2024	JUMA JUMA MOHAMED	Daily Subsistance Allowance	57,000.00	CAPACITY BUILDING TRAINING ON INTERNAL CONTROL SYSTEM				57,000.00
20-Nov-23	20210041505			2023-2024	MANDELA DZOMBO	Daily Subsistance Allowance	68,200.00	ATTENDING MUNICIPALITY ORGANIZATION STRUCTURE WORKSHOP	68,200.00	1/13/2025	BULK25013H50PW	-
15-Feb-24	24646821			2023-2024	MICHAEL KARISA CHENGO	Daily Subsistance Allowance	67,200.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA	67,200.00	1/12/2025	FT25012KJY78	-
18-Jul-24	20150070518			2023-2024	HALJIMA HUSSEIN ALI	Daily Subsistance Allowance	57,000.00	ATTENDING INTERNAL AUDIT ANNUAL PLAN DEVELOPMENT SESSION	57,000.00	1/12/2025	BULK25012885P Y	-
19-Dec-24	20160034015			2023-2024	BRIAN SIFA	Daily Subsistance Allowance	44,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	44,800.00	11/11/2024	BULK24316VJ2Y S	-
8-Jan-24	20150009260			2023-2024	PHILISTER KAHINDI	Daily Subsistance Allowance	45,800.00	PREPARATION OF PROJECT CONCEPT NOTES	45,800.00	1/12/2025	BULK250124NX8 2	-
26-Mar-24	2015018054			2023-2024	DOROTIA WANDOE	Daily Subsistance Allowance	68,200.00	ATTENDING A FINANCIAL REPORTING SEMINAR	68,200.00	1/12/2025	BULK25012J26M T	-
19-Dec-24	20000011692			2023-2024	VIVIENNE NZAI SIDI	Daily Subsistance Allowance	44,800.00	ATTENDING EVALUATION OF TENDERS EXERCISE	44,800.00	7/25/2024	FT24207KFT6N	-
8-Feb-24	20220337568			2023-2024	TRACY AYIEKO	Daily Subsistance Allowance	44,800.00	REVIEW OF DEPARTMENTAL ORGANOGRAMS	44,800.00	1/12/2025	BULK25012B4X MX	-
8-Apr-24	20130053520			2023-2024	WILBERFORCE MWINGA	Daily Subsistance Allowance	84,000.00	ASSAEMENT OF MINIMUM CONDITIONS FOR KUSP II	84,000.00	1/12/2025	BULK25012J3FT8	-
8-Jan-24	20130053520			2023-2024	WILBERFORCE MWINGA	Daily Subsistance Allowance	85,000.00	CEILING DEFENSE FOR SECTOR PRIORITIES AND RESOURCE ALLOCATION FY 24/25 AT KILUA	85,000.00	1/12/2025	BULK25012GXX1 6	-
14-Mar-24	20010003853			2023-2024	ELIUS CHIPA	Daily Subsistance Allowance	56,000.00	INDUCTION OF COUNTY OFFICIALS ON KUSP II	56,000.00	11/11/2024	BULK24316181T B	-
26-Feb-24	2015018054			2023-2024	DOROTIA WANDOE	Daily Subsistance Allowance	131,200.00	ATTENDING A FINANCIAL REPORTING SEMINAR	131,200.00	2/8/2025	BULK250394P7L Y	-
20-Apr-24	2015018054			2023-2024	DOROTIA WANDOE	Daily Subsistance Allowance	68,800.00	ATTENDING ANNUAL ICPAK SEMINAR	68,800.00	2/8/2025	BULK2505944L2 Q	-
12-Feb-24	24890500			2023-2024	PATRICIA LUVUNO	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE				14,500.00
12-Feb-24	257548			2023-2024	SILAS CHITIBWI	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE				14,500.00
12-Feb-24	10422200			2023-2024	JANE KAMTO	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE				14,500.00
12-Feb-24	26027613			2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE				14,500.00

14-Feb-24	23934904			2023-2024	MUNIRA JADEED		91,200.00	MANAGEMENT IN URBAN AREAS AND CITIES					91,200.00
15-Feb-24	20150031142			2023-2024	FAITH THOYA	Daily Subsistence Allowance	78,400.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA					78,400.00
15-Feb-24	20000011692			2023-2024	VIVIENNE NZAI	Daily Subsistence Allowance	78,400.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA					78,400.00
15-Feb-24	20150012285			2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	78,400.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA					78,400.00
15-Feb-24	20010003853			2023-2024	ELIUS CHIPA	Daily Subsistence Allowance	78,400.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA					78,400.00
15-Feb-24	20160033849			2023-2024	HESBON MAE	Daily Subsistence Allowance	78,400.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA					78,400.00
15-Feb-24	20160034015			2023-2024	BRIAN SIFA	Daily Subsistence Allowance	78,400.00	DEVELOPMENT OF DEPARTMENTAL ORGANOGRAM AT JACARANDA					78,400.00
26-Feb-24	20150009260			2023-2024	PHILISTER KAHINDI	Daily Subsistence Allowance	57,000.00	BOARD AUDIT COMMITTEE AT SAROVA					57,000.00
26-Feb-24	22198537			2023-2024	DUNCAN NYALE	Daily Subsistence Allowance	100,900.00	BOARD AUDIT COMMITTEE AT SAROVA					100,900.00
26-Feb-24	26027613			2023-2024	ALI ABUBAKAR	Daily Subsistence Allowance	80,000.00	BOARD AUDIT COMMITTEE AT SAROVA					80,000.00
28-Feb-24				2023-2024	KILIFI COUNTY STAFF WELFARE ASSOCIATION	Contractual Employees		Staff welfare deduction for the month of feb 2024	3,400.00	7/2/2025	FT251910KD86		-
4-Mar-24	20100003870			2023-2024	NAOMI YANGA	Daily Subsistence Allowance	113,000.00	TRAINING ON COMMUNICATION SKILLS AT KSG					113,000.00
22-Mar-24	686740			2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
22-Mar-24	26682174			2023-2024	GETRUDAH KJRENJE	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
22-Mar-24	22198537			2023-2024	DUNCAN NYALE	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
22-Mar-24	10422200			2023-2024	JANE KAMTO	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
22-Mar-24	26027613			2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
25-Mar-24	686740			2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE					14,500.00
25-Mar-24	26682174			2023-2024	GETRUDAH KJRENJE	Board Allowances	14,500.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE					14,500.00
25-Mar-24	22198537			2023-2024	DUNCAN NYALE	Board Allowances	14,500.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE					14,500.00
25-Mar-24	24890500			2023-2024	PATRICIA LUVUNO	Board Allowances	14,500.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE					14,500.00
25-Mar-24	24890500			2023-2024	PATRICIA LUVUNO	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIROMENT COMMITTEE					14,500.00
25-Mar-24	257548			2023-2024	SILAS CHITIBWI	Board Allowances	8,000.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE					8,000.00
25-Mar-24	10422200			2023-2024	JANE KAMTO	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIROMENT COMMITTEE					14,500.00
25-Mar-24	26027613			2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIROMENT COMMITTEE					14,500.00
26-Mar-24	26027613			2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE					14,500.00
27-Mar-24	686740			2023-2024	ZAINAB SALIM	Board Allowances	13,000.00	ISUDP AT KILIFI					13,000.00
27-Mar-24	24890500			2023-2024	PATRICIA LUVUNO	Board Allowances	13,000.00	ISUDP AT KILIFI					13,000.00
27-Mar-24	257548			2023-2024	SILAS CHITIBWI	Board Allowances	13,000.00	ISUDP AT KILIFI					13,000.00
31-Mar-24				2023-2024	KILIFI COUNTY STAFF WELFARE ASSOCIATION	Contractual Employees		Staff welfare deduction for the month of march 2024	6,400.00				6,400.00
8-Apr-24	20010003853			2023-2024	ELIUS CHIPA	Daily Subsistence Allowance	84,000.00	ASSESSMENT OF MINIMUM KUSP 2 CONDITIONS AT JAMBO TRAVELLERS					84,000.00
22-Apr-24	20100005870			2023-2024	NAOMI YANGA	Daily Subsistence Allowance	77,000.00	KENASA WORKSHOP					77,000.00
22-Apr-24	20150012285			2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	34,600.00	SYMPOSIUM ON GOVERNANCE MANAGEMENT IN URBAN AREAS AND CITIES IN THE WAKE OF DEVOLUTION					34,600.00

22-Apr-24	20140025814				2023-2024	DAVINGTON PATO	Daily Subsistence Allowance	18,900.00	SYMPOSIUM ON GOVERNANCE MANAGEMENT IN URBAN AREAS AND CITIES IN THE WAKE OF DEVOLUTION					18,900.00
30-Apr-24		2101	2103964	6/3/2023	2023-2024	JICKRAM INVESTMENT LTD	Hire of Transport, Equipment	4,499,950.00	Garbage collection Service from april 2024					4,499,950.00
30-Apr-24		202025003241626			2023-2024	COMMISSIONER OF DOMESTIC ITAX	Contractual Employees	424.00	MOK PAYE Casual deductions for the month of April 2024					424.00
30-Apr-24		2020240001074460			2023-2024	COMMISSIONER OF DOMESTIC ITAX	Contractual Employees	163,290.00	MOK casual deductions for Affordable Housing Levy for the month of April 2024					163,290.00
30-Apr-24					2023-2024	KILIFI COUNTY STAFF WELFARE ASSOCIATION	Contractual Employees	7,800.00	Staff welfare deduction for the month of april 2024					7,800.00
6-May-24	20160034015				2023-2024	BRIAN SIFA	Daily Subsistence Allowance	68,200.00	ANNUAL AUDITOR SEMINAR AT SAROVA					68,200.00
9-May-24	686740				2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	KUSP II END OF PROGRAMME EVALUATION MEETING					14,500.00
9-May-24	20150009260				2023-2024	PHILISTER KAHINDI	Daily Subsistence Allowance	68,200.00	ICPAK SENINAR AT SAROVA					68,200.00
13-May-24	20150012285				2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	69,200.00	INDUCTION AND CAPACITY BUILDING FOR MUNICIPAL STAFF AT JACARANDA					69,200.00
20-May-24	20150070518				2023-2024	HALIMA ALI	Daily Subsistence Allowance	68,200.00	ICPAK SENINAR AT SAROVA					68,200.00
20-May-24	20160033956				2023-2024	MOHAMED JUMA	Daily Subsistence Allowance	68,200.00	ICPAK SENINAR AT SAROVA					68,200.00
20-May-24	20160033956				2023-2024	MOHAMED JUMA	Daily Subsistence Allowance	34,600.00	HARMONIZATION AND STREETLIGHTING FUNCTION AT SUN N SAND					34,600.00
29-May-24	20160034015				2023-2024	BRIAN SIFA	Routine Maintenance - Vehicles	7,500.00	REMBURSEMENT					7,500.00
30-May-24		2020240001727460			2023-2024	COMMISSIONER OF DOMESTIC ITAX	Contractual Employees	166,385.00	MOK casual deductions for Affordable Housing Levy for the month of May2024					166,385.00
31-May-24		2102	2103964	6/3/2023	2023-2024	JICKRAM INVESTMENT LTD	Hire of Transport, Equipment	4,499,950.00	Garbage collection Service from may 2024					4,499,950.00
31-May-24					2023-2024	KILIFI COUNTY STAFF WELFARE ASSOCIATION	Contractual Employees	10,600.00	Staff welfare deduction for the month of may 2024					10,600.00
4-Jun-24	20000011692				2023-2024	VIVIANNE NZAI	Daily Subsistence Allowance	68,200.00	HRM CONGRESS AT SAROVA WHITESANDS					68,200.00
4-Jun-24	20150012285				2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	68,200.00	HRM CONGRESS AT SAROVA WHITESANDS					68,200.00
4-Jun-24	20010003853				2023-2024	ELIUS CHIPA	Daily Subsistence Allowance	84,000.00	HRM CONGRESS AT SAROVA WHITESANDS					84,000.00
4-Jun-24	20140025814				2023-2024	DAVINGTON PATO	Daily Subsistence Allowance	37,800.00	HRM CONGRESS AT SAROVA WHITESANDS					37,800.00
4-Jun-24	20150012285				2023-2024	CAROLINE MUTANA	Daily Subsistence Allowance	460,200.00	LEADERSHIP DEVELOPMENT PROGRAM AT KSG					460,200.00
5-Jun-24	686740				2023-2024	ZAINAB SALIM	Daily Subsistence Allowance	90,000.00	KIKOSCA GAMES PREPARATORY MEETING IN MERU					90,000.00
21-Jun-24	686740				2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
21-Jun-24	26682174				2023-2024	GETRUDAH KIRENGE	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
21-Jun-24	22198537				2023-2024	DUNCAN NYALE	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
21-Jun-24	26027613				2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE					14,500.00
22-Jun-24	686740				2023-2024	ZAINAB SALIM	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE					14,500.00
22-Jun-24	26682174				2023-2024	GETRUDAH KIRENGE	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE					14,500.00
22-Jun-24	22198537				2023-2024	DUNCAN NYALE	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE					14,500.00
22-Jun-24	26027613				2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE					14,500.00
23-Jun-24	26027613				2023-2024	ALI ABUBAKAR	Board Allowances	14,500.00	FINANCE AND ADMINISTRATION COMMITTEE					14,500.00
30-Dec-22		825005581828			2023-2024	NSSF	Contractual Employees	82,000.00	NSSF deduction for the month of Dec 2022	82,000.00	7/24/2025	FT25205VSMV4		-
30-Apr-23		825005582162			2023-2024	NSSF	Contractual Employees	399,830.00	NSSF deduction for the month of April 2023	399,830.00	7/24/2025	FT25210DN44P		-
30-Jun-24		2108	2103964	3-Jun-23	2023-2024	JICKRAM INVESTMENT LTD	Hire of Transport, Equipment	4,499,950.00	Garbage collection Service from june 2024					4,499,950.00
12-Apr-24		CH-013	2118293	21-Feb-24	2023-2024	CHARBIZ ENTERPRISE LIMITED	Other Infrastructure and Civil Works	1,799,972.00	Proposed opening of MAZINGIRA PARK ACCESS ROAD					1,799,972.00
8-Apr-24		166	2118345	1-Feb-24	2023-2024	HOLOM GENERAL CONTRACTORS AND SUPPLIES	Other Infrastructure and Civil Works	2,998,948.00	Proposed Maintenance and Rehabilitation of Barclays to Mabirikani Road					2,998,948.00
12-Jun-24		9.10	4132788, 4132787, 4132786	23-May-24	2023-2024	BALABALA VENTURES LTD	Purchase of other Office Equipment	399,950.00	Suppl and Delivery of Tools and Equipments for Drainage system	399,950.00	8/2/2024	243JKVNT		-

KAPLAN COMPANY LIMITED													
22-Jan-24		67	2118311, 2118312, 2118313	11-Dec-23	2023-2024	KAPAN EAST ENTERPRISES LTD	Routine Maintenance - Others	2,587,148.00	March and Kisumu Ndogo Street Drainage System	2,587,148.00	7/12/2024	FT24197S3Q92	-
30-Jun-24		4	2118290	11-Dec-23	2023-2024	FARAD ELECTRICAL AND POWER SOLUTIONS LTD	Routine Maintenance - Others	2,792,816.00	Supply and Commissioning of Street Lights at Fayaz to Water Gate, Huduma. ACJ to Hospital Gate	2,792,816.00	7/12/2024	FT24197L3Q81	-
14-Mar-24		2	4132757	23-Feb-24	2023-2024	MWAMBIRENI JOHN LIMITED	Purchase of other Office Equipment	2,753,260.00	Maintenance of streetlights	2,753,260.00	7/12/2024	FT24197V3Q94	-
4-Sep-23		2	4132796	22-Aug-23	2023-2024	BENEATH THE CLIFF LIMITED	Purchase of tree seeds and seedlings	660,000.00	Supply and Installation of Street Litter Bins				660,000.00
11-Mar-24		91	4132749, 4132750, 4132751	12-Feb-24	2023-2024	GREENSTONE INTERNATIONAL LIMITED	Routine Maintenance - Others	650,000.00	Supply and Delivery of Seedlings of Assorted Plants	650,000.00			-
26-Oct-23		123	4132767	26-Oct-23	2023-2024	MOTAD INVESTMENTS	Purchase of other Office Equipment	2,727,600.00	Supply and Delivery of Electrical Items				2,727,600.00
11-May-23		112	2118251	27-Mar-23	2023-2024	KARANI BROTHERS LIMITED	contracted professional services	1,184,907.00	Supply and Delivery of Office Equipment				1,184,907.00
3-Jun-23	64/BSL/23		2103955	5-Jun-23	2023-2024	MADA HOTELS	Boards, Committees, Conferences and Seminars	1,498,800.00	Consultancy services for Training Needs ASSESSMENT SURVEY				1,498,800.00
10-Nov-23	109/BSL/23		2118264	8-Nov-23	2023-2024	MADA HOTELS	Boards, Committees, Conferences and Seminars	105,000.00	Conference facilities for staff members				105,000.00
5-Dec-23	114/BSL/23		2118270	28-Nov-23	2023-2024	MADA HOTELS	Boards, Committees, Conferences and Seminars	217,000.00	Conference charges for preparation of integrated development plan				217,000.00
25-Jan-24	16/KBBR/24		2118292	4-Jan-24	2023-2024	MADA HOTELS	Boards, Committees, Conferences and Seminars	388,500.00	Conference charges for preparation of integrated development plan				388,500.00
31-Jul-23	119169		2103967	1-Aug-23	2023-2024	K.S.L.H	Boards, Committees, Conferences and Seminars	157,500.00	Conference charges for preparation of integrated development plan				157,500.00
16-Apr-24	INV500203		2118376	20-May-24	2023-2024	ICPAK	Training Expenses - Other (Bud	300,000.00	Conference charges for preparation of integrated development plan				300,000.00
12-Oct-23	INV456499		2118265	16-Nov-23	2023-2024	ICPAK	Training Expenses - Other (Bud	118,000.00	41st ANNUAL EDITION 1 FOR CPA KAHINDI PHILISTER AND CPA JUMA MOHAMED				118,000.00
16-Nov-23	INV462964		2118266	17-Nov-23	2023-2024	ICPAK	Training Expenses - Other (Bud	118,000.00	CONFERENCE FEES FOR ANNUAL SEMINAR				118,000.00
1-Feb-24	PRO003013		2118343	1-Feb-24	2023-2024	THE INSTITUTE OF INTERNAL AUDITORS	Training Expenses - Other (Bud	128,000.00	SEMINAR FEES FOR (SHARON AND VICTORIAIA)-40TH ANNUAL SEMINAR EDITION 2				128,000.00
27-Oct-23	B91411		2118259	19-Oct-23	2023-2024	INSTITUTE OF HUMAN RESOURCE MANAGENT	Training Expenses - Other (Bud	585,800.00	FACILITATION OF WORKSHOP FOR THE BOARD AUDIT COMMITTEE				585,800.00
14-Dec-23	2118271		2118271	14-Dec-23	2023-2024	KENYA HEALTH AND SAFETY CONSULTANTS	Training Expenses - Other (Bud	75,400.00	Conference fees				75,400.00
15-Oct-23	2118260		2118260	19-Jul-23	2023-2024	KENYA INSTITUTE OF HIGHWAYS AND BUILDING TECHNOLOGY	Training Expenses - Other (Bud	50,000.00	DIPLOMAT COURSE FOR DRIVERS-NATHANIEL TINGA				50,000.00
3-Jun-24		1	4132783	17-Apr-24	2023-2024	LJBITECH SOLUTIONS LIMITED	Publishing & Printing Services	14,560.00	REFRESHER COURSE FEES				14,560.00
27-May-24		153	4132789, 4132790, 4132791	21-Oct-23	2023-2024	LIZATUKU COMPANY LIMITED	Other Infrastructure and Civil Works	1,399,500.00	Content Compilation, Design Layout, and Graphics, Printing and Delivery of 500 copies of News Letters and a Soft Copy of the Website				1,399,500.00
27-Oct-23	20/102023		2118262	17-May-24	2023-2024	SUN N SAND RESORT	Boards, Committees, Conferences and Seminars	2,219,150.00	Supply of Materials for Operation and Maintenance of STREETLIGHTS AND HIGHMAST LIGHTS IN KILIFI MUNICIPALITY				2,219,150.00
7-Jun-24	B91417		2117267	14-Dec-23	2023-2024	INSTITUTE OF HUMAN RESOURCE MANAGENT	Training Expenses - Other (Bud	337,500.00	Conference charges				337,500.00
19-Jun-24		17	2118062	11-Oct-23	2023-2024	EITY CONSULT 2020 LIMITED	contracted professional services	226,000.00	Conference fees at SAROVA WHITESANDS, MOMBASA				226,000.00
22/8/2023		3	2117262	4-Nov-23	2023-2024	TOP RELIANCE INTERNATIONAL LIMITED	contracted professional services	2,999,989.00	Revision of part development plans and verification of beneficiaries for Prison-Kiwandani-Municipality of Kilifi				2,999,989.00
28-May-24		290	4132798	5/23/2024	2023-2024	RERENI ENTERPRISES	Purchase of Office Furniture and Fittings	2,490,000.00	Consultancy services for undertaking cadastral survey and detailed Topographical survey of MAZINGIRA PUBLIC PARK IN KILIFI TOWN	1,868,878.61			621,121.39
14-Dec-24		7	4132759, 4132760, 4132761	7-Dec-23	2023-2024	LUXURY STAR SOLUTIONS LIMITED	Purchase of other Office Equipment	944,000.00	Supply and Delivery of Furniture for the Inspectorate Office (6 chairs, 2 tables)				944,000.00
22-Apr-24	KRACU0200048836	/1	2118359	2-Apr-24	2023-2024	PAKWANG INVESTMENTS	Purchase of other Office Equipment	1,499,310.00	Supply and Delivery of GYM EQUIPMENT for the FIRE STATION	1,499,310.00	1/12/2025	FT24192TQ403	-
22-Feb-22		41	4132746, 4132747, 4132748	8-Feb-24	2023-2024	ILA VENTURES LIMITED	Other Infrastructure and Civil Works	1,973,247.00	Supply and Installation of AIR CONDITIONERS for the FIRE STATION	1,973,247.00	1/12/2025	FT24193TSS52	-
15-Nov-23		25	2118274	8-Oct-23	2023-2024	CANDICE ENTERPRISES	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,392,900.00	Supply and Delivery of electrical items	2,392,900.00	1/12/2025	FT24193RT563	-
								3,028,000.00	Provision of Event Management services	3,028,000.00	1/12/2025	FT24123HS782	-

	Personal Number	Invoice Number	LPO Number	LPO Date	Financial Year	Sub item Description	Amount	
30-Jul-24	NHIF							
31-Jul-24	JICKRAM INVESTMENT LTD	825005581135			2024-2025	Contractual Employees		
31-Jul-24	GETRUDAH KIRENGE	26682174	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment	629,680.00	NSSF deduction for the month of july 2024
31-Jul-24	DUNCAN NYALE	22198537			2024-2025	Board Allowances	4,499,950.00	Garbage collection Service from july 2024
31-Jul-24	PATRICIA LUVUNO	24890500			2024-2025	Board Allowances	8,000.00	SPECIAL FULL BOARD MEETING
31-Jul-24	PATRICIA LUVUNO	24890500			2024-2025	Board Allowances	8,000.00	SPECIAL FULL BOARD MEETING
31-Jul-24	SILAS CHITIBWI	257548			2024-2025	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE
31-Jul-24	SILAS CHITIBWI	257548			2024-2025	Board Allowances	8,000.00	SPECIAL FULL BOARD MEETING
31-Jul-24	MUNIRA JADEED	23934904			2024-2025	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE
31-Jul-24	JANE KAMTO	10422200			2024-2025	Board Allowances	8,000.00	SPECIAL FULL BOARD MEETING
31-Jul-24	JANE KAMTO	10422200			2024-2025	Board Allowances	10,000.00	SPECIAL FULL BOARD MEETING
31-Jul-24	GEOTREX GLOBAL SERVICES LIMITED				2024-2025	Board Allowances	14,500.00	SPECIAL FINANCE AND ADMINISTRATION COMMITTEE
1-Aug-24	GEOTREX GLOBAL SERVICES LIMITED	KCG-689	2208157	2-Sep-24	2024-2025	Travel Costs (airlines, bus, railway, mileage allowances etc.)	8,000.00	SPECIAL FULL BOARD MEETING
2-Aug-24	DELTA PAVING CO. LIMITED	KCG-690	2118416	7/31/2024	2024-2025	Travel Costs (airlines, bus, railway, mileage allowances etc.)	80,200.00	PROVISION OF AIR TICKETING SERVICES
2-Aug-24	COMMISSIONER OF DOMESTIC ITAX	15	2118423	7/8/2024	2024-2025	Routine Maintenance - Others	65,000.00	PROVISION OF AIR TICKETING SERVICES
16-Aug-24	ZAINAB SALIM	15			2024-2025	Hire of Transport, Equipment	1,199,000.00	Shovelling Services at MTONDIA DUMPSITE FOR THE MONTH OF JULY
16-Aug-24	GETRUDAH KIRENGE	26682174			2024-2025	Board Allowances	22,414.00	DELTA PAVING LTD
16-Aug-24	MUNIRA JADEED	23934904			2024-2025	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE
16-Aug-24	ALI ABUBAKAR	26027613			2024-2025	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE
19-Aug-24	ZAINAB SALIM	686740			2024-2025	Board Allowances	16,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE
19-Aug-24	ZAINAB SALIM	686740			2024-2025	Board Allowances	14,500.00	AUDIT AND RISK MANAGEMENT COMMITTEE
19-Aug-24	ZAINAB SALIM	686740			2024-2025	Board Allowances	8,000.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE
19-Aug-24	GETRUDAH KIRENGE	26682174			2024-2025	Board Allowances	8,000.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE
19-Aug-24	GETRUDAH KIRENGE	26682174			2024-2025	Board Allowances	8,000.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE
19-Aug-24	DUNCAN NYALE	22198537			2024-2025	Board Allowances	8,000.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE
19-Aug-24	DUNCAN NYALE	22198537			2024-2025	Board Allowances	8,000.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE
19-Aug-24	PATRICIA LUVUNO	24890500			2024-2025	Board Allowances	8,000.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE
19-Aug-24	PATRICIA LUVUNO	24890500			2024-2025	Board Allowances	8,000.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE
19-Aug-24	SILAS CHITIBWI	257548			2024-2025	Board Allowances	14,500.00	FINANCE AND ADMINISTRATION COMMITTEE
19-Aug-24	JANE KAMTO	10422200			2024-2025	Board Allowances	8,000.00	SOCIAL SERVICE AND ECONOMIC DEVELOPMENT COMMITTEE
19-Aug-24	ALI ABUBAKAR	26027613			2024-2025	Board Allowances	8,000.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE
20-Aug-24	PATRICIA LUVUNO	24890500			2024-2025	Board Allowances	8,000.00	TRANSPORT AND INFRASTRUCTURE COMMITTEE
20-Aug-24	SILAS CHITIBWI	257548			2024-2025	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIRONMENT COMMITTEE
20-Aug-24	JANE KAMTO	10422200			2024-2025	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIRONMENT COMMITTEE
20-Aug-24	ALI ABUBAKAR	26027613			2024-2025	Board Allowances	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIRONMENT COMMITTEE
22-Aug-24	JACQUIN ENTERPRISES	57	2118440	20-Aug-24	2024-2025	Routine Maintenance - Others	14,500.00	PHYSICAL PLANNING, URBAN DEVELOPMENT & ENVIRONMENT COMMITTEE
29-Aug-24	MALINDI TOTAL SERVICE STATION	INV 1	2118437	19-Aug-24	2024-2025	Routine Maintenance - Other As	510,000.00	Maintenance of Mbarani country
30-Aug-24	KILIFI COUNTY STAFF WELFARE ASSOCIATION	394429	4170254	29-Aug-24	2024-2025	Fuel and Lubricants	490,000.00	General maintenance of the Mazingira park for the month of August 2024
30-Aug-24	NSSF				2024-2025	Contractual Employees	200,000.00	Fuel consumption
31-Aug-24	JICKRAM INVESTMENT LTD	825005581204			2024-2025	Contractual Employees	26,600.00	Staff welfare deduction for the month of aug 2024
31-Aug-24	KAPAN EAST ENTERPRISES LTD	2105	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment	614,112.00	NSSF deduction for the month of aug 2024
2-Sep-24	KAPAN EAST ENTERPRISES LTD	86	2118428	7-Oct-24	2024-2025	Routine Maintenance - Others	4,499,950.00	Garbage collection Service from august 2024
2-Sep-24	BRIAN SIFA	85	2118414	13-Aug-24	2024-2025	Routine Maintenance - Others	2,399,850.00	Shovelling of Mtondia Dumpsite for the month of october
		20160054015			2024-2025	Daily Subsistence Allowance	1,399,850.00	Shovelling of Mtondia Dumpsite for the month of August
					2024-2025		33,600.00	SENATE INVESTMENT AND SPECIAL FUND COMMITTEE AT BUNGE TOWERS

2-Sep-24	JOSEPH WAZIRI	20170004207				2024-2025	Daily Subsistence Allowance	33,600.00	SENATE INVESTMENT AND SPECIAL FUND COMMITTEE AT BUNGE TOWERS
2-Sep-24	ERIC RANDU	20140023749				2024-2025	Daily Subsistence Allowance	42,000.00	SENATE INVESTMENT AND SPECIAL FUND COMMITTEE AT BUNGE TOWERS
2-Sep-24	DESMOND MURITHI	2010029789				2024-2025	Daily Subsistence Allowance	33,600.00	SENATE INVESTMENT AND SPECIAL FUND COMMITTEE AT BUNGE TOWERS
2-Sep-24	ELIUS CHIPA	20010003853				2024-2025	Daily Subsistence Allowance	42,000.00	SENATE INVESTMENT AND SPECIAL FUND COMMITTEE AT BUNGE TOWERS
2-Sep-24	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance	38,600.00	SENATE INVESTMENT AND SPECIAL FUND COMMITTEE AT BUNGE TOWERS
5-Sep-24	GEOTREX GLOBAL SERVICES LIMITED		704-711	2118418, 2118419, 211842	2-Sep-24	2024-2025	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	315,700.00	PROVISION OF AIR TICKETING SERVICES
6-Sep-24	RERENI ENTERPRISES		201, 202, 203	4170264, 4170265,	8/8/2024	2024-2025	Sanitary and cleaning materials	1,212,700.00	Supply and delivery of cleaning items
6-Sep-24	AVC MANAGEMENT COMPANY		1351	2208155	8/23/2024	2024-2025	Boards, Committees, Conferences and Seminars	439,000.00	PROVISION OF CONFERENCE SERVICES
6-Sep-24	AVC MANAGEMENT COMPANY		1350	2208156	8/12/2024	2024-2025	Boards, Committees, Conferences and Seminars	286,000.00	PROVISION OF CONFERENCE SERVICES
12-Sep-24	DIMERI GENERAL SUPPLIES		139	4170262, 4170261	8/20/2023	2023-2024	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,141,660.00	Supply and delivery of kitchen items
17-Sep-24	AVC MANAGEMENT COMPANY		1378	2118425	9/9/2024	2024-2025	Boards, Committees, Conferences and Seminars	311,200.00	PROVISION OF CONFERENCE SERVICES
18-Sep-24	COMMISSIONER OF DOMESTIC ITAX		2024201			2024-2025	Rents and Rates - Non-Residential	14,248.00	KARAM TRADING LTD-OCT
18-Sep-24	COMMISSIONER OF DOMESTIC ITAX		2024201			2024-2025	Rents and Rates - Non-Residential	61,977.00	
30-Sep-24	JICKRAM INVESTMENT LTD		2106	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment	4,499,950.00	Garbage collection Service from september 2024
30-Sep-24	KILIFI COUNTY STAFF WELFARE ASSOCIATION					2024-2025	Contractual Employees	27,000.00	Staff welfare deduction for the month of sept 2024
30-Sep-24	NSSF		825005581244			2024-2025	Contractual Employees	658,478.00	NSSF deduction for the month of sept 2024
14-Oct-24	ELIUS CHIPA	20010003853				2024-2025	Daily Subsistence Allowance	70,000.00	COUNTY EXECUTIVE RETREAT AT LEOPARD BEACH
14-Oct-24	DAVINGTON PATO	20140025814				2024-2025	Daily Subsistence Allowance	31,500.00	COUNTY EXECUTIVE RETREAT AT LEOPARD BEACH
15-Oct-24	MWARAKAYA HOLDINGS LTD		71	2118433, 2118434	25-Sep-24	2024-2025	Routine Maintenance - Others	274,422.00	Cleaning, unclogging of culverts & grass cutting around storm water and waste water drainage works around uwanja wa water in kif
15-Oct-24	COMMISSIONER OF DOMESTIC ITAX		187			2024-2025	Routine Maintenance - Vehicles	3,584.00	MKWAJUNI GARAGE
29-Oct-24	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance	90,400.00	HRM CONGRESS AT SAWELA LODGES
31-Oct-24	CANTAM INVESTMENT LTD		310	2118391	16-Apr-24	2023-2024	Maintenance of Computers, Software, and Networks	950,000.00	Development of Municipality Official website
31-Oct-24	JICKRAM INVESTMENT LTD		2107	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment	4,499,950.00	Garbage collection Service from october 2024
1-Nov-24	INSTITUTE OF HUMAN RESOURCE MANAGENT		B87624			2024-2025	Training Expenses - Other (Bud	150,800.00	Conference fees at SAWELA LODGES, NAIVASHA
11-Nov-24	AFRICENT ENTERPRISES LTD		46	2118431	2-Nov-24	2024-2025	Routine Maintenance - Other As	1,253,665.00	Cleaning, unclogging of culverts & grass cutting around storm water and waste water drainage works in kif town
15-Nov-24	COMMISSIONER OF DOMESTIC ITAX		58			2024-2025	Routine Maintenance - Other As	16,632.00	AFYA 911 VENDOR
23-Nov-24	JOYCE CHIZI	20220154716				2024-2025	Daily Subsistence Allowance	73,000.00	KIKOSCA GAMES AT KAKAMEGA
30-Nov-24	JICKRAM INVESTMENT LTD		2108	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment	4,499,950.00	Garbage collection Service from november 2024
1-Dec-24	BRIAN SIFA	20160034015				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	TRACEY AYIEKO	20220337568				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	DAVID MBITHA	20220154693				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	ADAM KAJ	20220154685				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	DAVINGTON PATO	20140025814				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	HALIMA ALI	20150070518				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	CHRISTOPHER MWARINGA	20220154766				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	HABEL MWARABU	20240093485				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
1-Dec-24	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance	47,000.00	MUSIC AND CULTURAL FESTIVAL AT TAITA TAVETA COUNTY
2-Dec-24	REAL MNGOMA GENERAL SUPPLIES LIMITED		3/2024	4170275, 4170276	28-Nov-24	2024-2025	Other Infrastructure and Civil Works	2,943,500.00	supply and delivery of electrical materials for maintenance of streetlights
11-Dec-24	MALINDI TOTAL SERVICE STATION		394461			2024-2025	Fuel and Lubricants	200,000.00	Fuel consumption
13-Dec-24	KAPENDEZO ENTERPRISES		19	4170278, 4170279	25-Nov-24	2024-2025	Other Infrastructure and Civil Works	2,373,600.00	Supply and delivery of all-in-one solar street lights for maintenance of streetlights
14-Dec-24	LUXURY STAR SOLUTIONS LIMITED		7	4132760, 4132761	7-Dec-23	2023-2024	Purchase of other Office Equipment	499,510.00	Supply and Delivery of GYM EQUIPMENT for the FIRE STATION
14-Dec-24	COMMISSIONER OF DOMESTIC ITAX		7			2024-2025	Purchase of other Office Equipment	17,242.00	LUXURY SOLUTION
20-Dec-24	Dilantios Investment LTD		6	2118455	2-Sep-24	2024-2025	Routine Maintenance - Other As	2,598,900.00	Shovelling services at the Miondo dumpsite
29-Dec-24	LAILAJ INVESTMENT		2	4132717, 4132718	12/4/2024	2024-2025	Purchase of other Office Equipment	1,090,252.00	Supply and Delivery of TOOLS AND EQUIPMENT FOR SOLID WASTE MANAGEMENT

13-Jan-25	NATHANIEL CHENJI	19920014151	2379			2024-2025	Refined Fuels and Lubricants for Transport	86,900.00	INSTITUTE OF HIGHWAYS	
14-Jan-25	PATO ANGORE	20140025814				2024-2025	Daily Subsistence Allowance	8,621.00	LAKE OIL LIMITED	
15-Jan-25	HALIMA ALI	20150070518				2024-2025	Daily Subsistence Allowance	67,200.00	PREPARATION OF SENATE RESPONSES	
16-Jan-25	SIFA KARABU	20160034015				2024-2025	Daily Subsistence Allowance	37,800.00	PREPARATION OF SENATE RESPONSES	
17-Jan-25	PHILISTER KAHINDI	20150009260				2024-2025	Daily Subsistence Allowance	67,200.00	PREPARATION OF SENATE RESPONSES	
17-Jan-25	Bagamoyo Hardware LTD					2024-2025	Daily Subsistence Allowance	67,200.00	PREPARATION OF SENATE RESPONSES	
17-Jan-25	Bagamoyo Hardware LTD					2024-2025	Daily Subsistence Allowance	67,200.00	PREPARATION OF SENATE RESPONSES	
18-Jan-25	SERENI MUMBA	20869525		2208114	7-Jan-25	2024-2025	Other Infrastructure and Civil Works		Supply, installation and commissioning of streetlights at St. Thomas girls, St. Thomas mosque, Old PAA office to Tungulu building	
19-Jan-25	ERICK MIGWI	30276783				2024-2025	Daily Subsistence Allowance	3,416,492.00		
20-Jan-25	ANDERSON DIMA	22862309				2024-2025	Daily Subsistence Allowance	25,200.00	PREPARATION OF SENATE RESPONSES	
21-Jan-25	RACHEAL MAKUTO	24683306				2024-2025	Daily Subsistence Allowance	25,200.00	PREPARATION OF SENATE RESPONSES	
22-Jan-25	MAUREEN KASICHANA	25513218				2024-2025	Daily Subsistence Allowance	25,200.00	PREPARATION OF SENATE RESPONSES	
23-Jan-25	RACHEAL DAMA	25106458				2024-2025	Daily Subsistence Allowance	25,200.00	PREPARATION OF SENATE RESPONSES	
29-Jan-25	Maskton Company Limited			2208109		2024-2025	Other Infrastructure and Civil Works	25,200.00	PREPARATION OF SENATE RESPONSES	
31-Jan-25	JICKRAM INVESTMENT LTD			2110	29-Jan-25	2024-2025	Other Infrastructure and Civil Works		Supply and delivery of electrical materials for high masts and streetlights maintenance	
12-Feb-25	EBVAN VENTURES LIMITED			2118442	3-Jun-23	2024-2025	Hire of Transport, Equipment	2,981,379.40		
12-Feb-25	COMMISSIONER OF DOMESTIC ITAX			2118443	16-Apr-24	2024-2025	Routine Maintenance - Vehicles	4,499,950.00	Garbage collection Service from January 2025	
17-Feb-25	HABEL MWARABU	20240093485				2024-2025	Routine Maintenance - Vehicles	397,490.00	Maintenance of motor vehicle	
17-Feb-25	ALEX DAYA	20210046741				2024-2025	Daily Subsistence Allowance	2,106.00	EBVAN VENTURES LIMITED	
17-Feb-25	SIFA KARABU	20160034015				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
17-Feb-25	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
17-Feb-25	NATHANIEL CHENJI	19920014151				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
17-Feb-25	TRACY AYIEKO	20220337568				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
17-Feb-25	MOHAMMED TWAHIR	20240355316				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
24-Feb-25	HABEL MWARABU	20240093485				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
24-Feb-25	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance	56,000.00	PROJECT CONCEPT PAPER	
24-Feb-25	NATHANIEL CHENJI	19920014151				2024-2025	Daily Subsistence Allowance	56,000.00	SECTOR WORK GROUP	
24-Feb-25	TRACY AYIEKO	20220337568				2024-2025	Daily Subsistence Allowance	56,000.00	SECTOR WORK GROUP	
24-Feb-25	SIFA KARABU	20160034015				2024-2025	Daily Subsistence Allowance	56,000.00	SECTOR WORK GROUP	
24-Feb-25	MOHAMMED BABISHO	20210063565				2024-2025	Daily Subsistence Allowance	56,000.00	SECTOR WORK GROUP	
24-Feb-25	MOHAMMED TWAHIR	20240355316				2024-2025	Daily Subsistence Allowance	56,000.00	SECTOR WORK GROUP	
25-Feb-25	EXORUSE LIMITED			49/2024/2025	2208158	19-Feb-25	2024-2025	Routine Maintenance - Others	56,000.00	SECTOR WORK GROUP
28-Feb-25	TUMBLERMAN HOLDINGS LIMITED			63	2208148	12-Feb-25	2024-2025	Routine Maintenance - Others	2,906,642.00	Proposed cleaning of drainage system of Sokoni Ward phase 2
28-Feb-25	JICKRAM INVESTMENT LTD			2111	2103962	3-Jun-23	2024-2025	Hire of Transport, Equipment	2,707,562.00	Proposed cleaning of drainage system of Sokoni Ward phase 1
3-Mar-25	CAROLYN KAMINO	20160042777				2024-2025	Daily Subsistence Allowance	4,499,950.00	Garbage collection Service from February 2025	
3-Mar-25	GEORGE KINGI	20150111461				2024-2025	Daily Subsistence Allowance	70,000.00	EVALUATION OF TENDERS	
3-Mar-25	VIVIAN NZAI	20000011692				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	NATHANIEL CHENJI	19920014151				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	HABEL MWARABU	20240093485				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	TRACY AYIEKO	20220337568				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	DOROTIA WANDOE	2015018054				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	SIFA KARABU	20160034015				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	COBANA MANGI	36462896				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	WINNIE KADZO	34386945				2024-2025	Daily Subsistence Allowance	21,000.00	EVALUATION OF TENDERS	
3-Mar-25	MICHAEL KARISA	24646821				2024-2025	Daily Subsistence Allowance	21,000.00	EVALUATION OF TENDERS	
3-Mar-25	MOHAMMED TWAHIR	20240355316				2024-2025	Daily Subsistence Allowance	21,000.00	EVALUATION OF TENDERS	
3-Mar-25	HOUSTINE BARAKA	30552576				2024-2025	Daily Subsistence Allowance	56,000.00	EVALUATION OF TENDERS	
3-Mar-25	FRANK KASSUKU	23300899				2024-2025	Daily Subsistence Allowance	21,000.00	EVALUATION OF TENDERS	
3-Mar-25	DAVID KAFADZI	20220154693				2024-2025	Daily Subsistence Allowance	21,000.00	EVALUATION OF TENDERS	
3-Mar-25	ADAM KAI	20220154685				2024-2025	Daily Subsistence Allowance	21,000.00	EVALUATION OF TENDERS	
3-Mar-25	Worklab Engineering			150003/25/25		2024-2025	Routine Maintenance - Other As	21,000.00	EVALUATION OF TENDERS	
10-Mar-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Catering Services (receptions), Accommodation Gifts, Food and Drinks	2,118,400.00	Shovelling of the Mtondi open dumpsite for the month of February 2025	
						2024-2025		20,690.00	NADIRA GENERAL	

17-Mar-25	Mukays agencies LTD.					2024-2025			3,979,853.30	Proposed grading and murraining of Lugo Tezo access road
17-Mar-25	COMMISSIONER OF DOMESTIC ITAX		2024213			2024-2025	Rents and Rates - Non-Residential		14,248.00	KARAM TRADING LTD-JAN
17-Mar-25	COMMISSIONER OF DOMESTIC ITAX		2024213			2024-2025	Rents and Rates - Non-Residential		61,977.00	
18-Mar-25	COMMISSIONER OF DOMESTIC ITAX		71			2024-2025	Routine Maintenance - Other As		17,242.00	MWARAKAYA HOLDINGS LTD
31-Mar-25	JICKRAM INVESTMENT LTD		2113	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment		4,499,950.00	Garbage collection Service from march 2025
4-Apr-25	Eventart Limited		1		24-Mar-25	2024-2025	Supplies and Accessories for Computers and Printers		1,332,000.00	Supply and delivery of tonners for the Municipality office.
7-Apr-25	CAROLYN KAMINO	20160042777				2024-2025	Daily Subsistence Allowance		70,000.00	PREPARATION OF BUDGET
7-Apr-25	VIVIAN NZAJ	20000011692				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	HABEL MWARABU	20240093485				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	SIFA KARABU	20160034015				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	VIOLET MORAA	34693221				2024-2025	Daily Subsistence Allowance		21,000.00	PREPARATION OF BUDGET
7-Apr-25	NATHANIEL CHENJI	19920014151				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	MOHAMMED BABISHO	20210063565				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	TRACY AYIEKO	20220337568				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	MOHAMMED TWAHIR	20240355316				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	SHARON WEPUKHULU	30093419				2024-2025	Daily Subsistence Allowance		21,000.00	PREPARATION OF BUDGET
7-Apr-25	DOROTIA WANDOE	2015018054				2024-2025	Daily Subsistence Allowance		56,000.00	PREPARATION OF BUDGET
7-Apr-25	JIMMY MWANGUDZA	22866452				2024-2025	Daily Subsistence Allowance		21,000.00	PREPARATION OF BUDGET
7-Apr-25	SILAS NZAJ	23299598				2024-2025	Daily Subsistence Allowance		21,000.00	PREPARATION OF BUDGET
7-Apr-25	IRENE KWEEKWE KATANA	30909112				2024-2025	Daily Subsistence Allowance		21,000.00	PREPARATION OF BUDGET
7-Apr-25	TERESIAH WAJIRIMU	28440447				2024-2025	Daily Subsistence Allowance		21,000.00	PREPARATION OF BUDGET
15-Apr-25	KILIFI MUNICIPALITY RETENTION ACCOUNT					2024-2025	Other Infrastructure and Civil Works		149,337.60	10% RETENTION FOR DILOLE GENERAL SUPPLIES
22-Apr-25	COMMISSIONER OF DOMESTIC ITAX		KRACU0200048836/1			2024-2025	Purchase of other Office Equipmen		17,242.00	PAKWANG INVESTMENT
26-Apr-25	COMMISSIONER OF DOMESTIC ITAX		12			2024-2025	General Office Supplies (papers, pencils, forms, small office equipment etc)		13,794.00	LOSIBA GLOBAL LTD
28-Apr-25	LAMLINK HOLDINGS LTD		60	2208144	17-Apr-25	2024-2025	Hire of Transport, Equipment		2,399,999.00	Shovelling of Mtondia dumpsite
30-Apr-25	JICKRAM INVESTMENT LTD		2125	2103964	6/3/2023	2024-2025	Hire of Transport, Equipment		4,499,950.00	Garbage collection Service from april 2025
30-Apr-25	IMARIKA SACCO					2024-2025	Contractual Employees		3,249,821.00	Wages for the month of april 2025
30-Apr-25	KCB					2024-2025	Contractual Employees		1,896,071.00	Wages for the month of april 2025
30-Apr-25	NSSF					2024-2025	Contractual Employees		761,075.00	NSSF deduction for the month of april 2025
30-Apr-25	SHIF					2024-2025	Contractual Employees		159,424.00	SHIF deduction for the month of april 2025
30-Apr-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Contractual Employees		172,968.00	Affordable housing Levy for the month of april 2025
30-Apr-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Contractual Employees		13,700.00	NITA Levy for the month of april 2025
30-Apr-25	KILIFI COUNTY STAFF WELFARE ASSOCIATION					2024-2025	Contractual Employees		27,200.00	Staff welfare deduction for the month of april 2025
30-Apr-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Contractual Employees		10,690.00	MOK PAYE Casual deductions for the month of April 2025
5-May-25	CAROLYN KAMINO	20160042777				2024-2025	Daily Subsistence Allowance		42,000.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	VIVIAN NZAJ	20000011692				2024-2025	Daily Subsistence Allowance		33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	HABEL MWARABU	20240093485				2024-2025	Daily Subsistence Allowance		33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	NATHANIEL CHENJI	19920014151				2024-2025	Daily Subsistence Allowance		33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	PATO ANGORE	20140025814				2024-2025	Daily Subsistence Allowance		18,900.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	SIFA KARABU	20160034015				2024-2025	Daily Subsistence Allowance		33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	PHILISTER KAHINDI	20150009260				2024-2025	Daily Subsistence Allowance		33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	CAROLINE MUTANA	20150012285				2024-2025	Daily Subsistence Allowance		33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	NATHANIEL NYALE TINGA	20150002233				2024-2025	Daily Subsistence Allowance		18,900.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	YVONNE MSINDA	32258874				2024-2025	Daily Subsistence Allowance		12,500.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	GEORGE MZUNGU	54167660				2024-2025	Daily Subsistence Allowance		12,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	SHUKURANI HASSAN	33062765				2024-2025	Daily Subsistence Allowance		12,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	KAZUNGU KITSAO BAYA	34167660				2024-2025	Daily Subsistence Allowance		12,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS

5-May-25	MWANAPILI MWARINGA	35333208				2024-2025	Daily Subsistence Allowance	35,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	KELVIN MWATETE	32655334				2024-2025	Daily Subsistence Allowance	12,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	MOHAMMED TWAHIR	20240355316				2024-2025	Daily Subsistence Allowance	12,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	JOEL NGONYO	20240355324				2024-2025	Daily Subsistence Allowance	33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
5-May-25	DOROTIA WANDOE	2015018054				2024-2025	Daily Subsistence Allowance	33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
8-May-25	OILYS AUTOCARE		71	2208102	16-Apr-24	2024-2025	Routine Maintenance - Vehicles	33,600.00	INSPECTION AND REVIEW OF PROCUREMENT DOCUMENTS
8-May-25	OILYS AUTOCARE		81.82	2208105,2208106	20-Feb-25	2024-2025	Routine Maintenance - Vehicles	71,920.00	Maintenance of motor vehicle
19-May-25	Maskion Company Limited		25	2208112	28-Jan-25	2024-2025	Other Infrastructure and Civil Works	295,336.00	Maintenance of motor vehicle
19-May-25	Shumpr construction & general supplies LTD.		104	2208130	10-Feb-25	2024-2025	Other Infrastructure and Civil Works	3,355,530.00	Supply, Installation, testing and commissioning of grid connected streetlights at Mavucui trading centre.
19-May-25	KILIFI MUNICIPALITY RETENTION ACCOUNT					2024-2025	Other Infrastructure and Civil Works	4,444,052.80	Proposed grading and murraming of the mwakuhanga road
19-May-25	COMMISSIONER OF DOMESTIC TAXES					2024-2025	Other Infrastructure and Civil Works	141,153.00	10% RETENTION FOR KODZASA AGENCIES
19-May-25	COMMISSIONER OF DOMESTIC TAXES					2024-2025	Other Infrastructure and Civil Works	51,725.00	VAT FOR KODZASA AGENCIES
19-May-25	COMMISSIONER OF DOMESTIC TAXES					2024-2025	Other Infrastructure and Civil Works	24,338.00	VAT FOR KODZASA AGENCIES
20-May-25	Lamahuran Investment Co. LTD		46	2208107	3-Jan-25	2024-2025	Other Infrastructure and Civil Works	42,347.00	INCOME TAX FOR KODZASA AGENCIES
20-May-25	Lamahuran Investment Co. LTD				30-Jan-25	2024-2025	Other Infrastructure and Civil Works	2,884,680.00	Supply, Installation, testing and commissioning of grid connected streetlights at Makao Kivandani, Bafa youth
20-May-25	Bagamoyo Hardware LTD		68	2208118	22-Jan-25	2024-2025	Other Infrastructure and Civil Works	3,068,471.00	Supply, Installation, testing and commissioning of grid connected streetlights at Majajani trading centre
21-May-25	Delta paving co. Ltd		18	2208125	31-Jan-25	2024-2025	Other Infrastructure and Civil Works	2,821,269.00	Supply, Installation, testing and commissioning of grid connected streetlights at Kibao cha Takaungu stage
22-May-25	Jubas mile Co. LTD		66	2208131	28-Jan-25	2024-2025	Other Infrastructure and Civil Works	4,046,001.00	Proposed grading and murraming of Mnarani primary road
27-May-25	NELTOP AFRICA LIMITED		2208143	2208143	7-May-25	2024-2025	Hire of Transport, Equipment	3,199,520.00	Supply, installation and commissioning of grid connected streetlights in Rojorojo trading centre
29-May-25	JEYLOW ENTERPRISES		6	4132799	8-May-24	2024-2025	Routine Maintenance - Other As	2,310,000.00	Maintenance and shovelling of atonidia dumsite
31-May-25	JICKRAM INVESTMENT LTD		2128	2103964	6/3/2025	2024-2025	Hire of Transport, Equipment	1,499,500.00	Supply and delivery of hoses/pipes for the firestation
31-May-25	IMARIKA SACCO					2024-2025	Contractual Employees	4,499,950.00	Garbage collection Service from may 2025
31-May-25	KCB					2024-2025	Contractual Employees	2,954,721.00	Wages for the month of may 2025
31-May-25	NSSF					2024-2025	Contractual Employees	1,752,520.00	Wages for the month of may 2025
31-May-25	SHIF					2024-2025	Contractual Employees	664,608.00	NSSF deduction for the month of may 2025
31-May-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Contractual Employees	145,286.00	SHIF deduction for the month of may 2025
31-May-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Contractual Employees	158,262.00	Affordable housing Levy for the month of may 2025
31-May-25	KILIFI COUNTY STAFF WELFARE ASSOCIATION					2024-2025	Contractual Employees	13,600.00	NITA Levy for the month of may 2025
3-Jun-25	COMMISSIONER OF DOMESTIC ITAX		1			2024-2025	Contractual Employees	27,200.00	Staff welfare deduction for the month of may 2025
4-Jun-25	LAKE OIL LIMITED		10002	4161401	11-Mar-25	2024-2025	Publishing & Printing Services	8,621.00	LIBITECH SOLUTIONS
4-Jun-25	COMMISSIONER OF DOMESTIC ITAX		10002			2024-2025	Fuel and Lubricants	500,000.00	Fuel consumption
17-Jun-25	CAROLYN KAMINO	20160042777				2024-2025	Refined Fuels and Lubricants for Transport	8,621.00	LAKE OIL LIMITED
17-Jun-25	VIVIENNE NZAI	20000011692				2024-2025	Daily Subsistence Allowance	66,000.00	SECOND KENYA URBAN FORUM (KUF 2) AT NAJVASHA
17-Jun-25	SILAS OWTNO	20250065573				2024-2025	Daily Subsistence Allowance	44,800.00	SECOND KENYA URBAN FORUM (KUF 2) AT NAJVASHA
17-Jun-25	DAVINGTON PATO	20140025814				2024-2025	Daily Subsistence Allowance	54,800.00	SECOND KENYA URBAN FORUM (KUF 2) AT NAJVASHA
30-Jun-25	Gersmart supplies Ltd.			4161406	2/12/2025	2024-2025	Purchase of Uniforms and Clothing - Staff	37,800.00	SECOND KENYA URBAN FORUM (KUF 2) AT NAJVASHA
30-Jun-25	JICKRAM INVESTMENT LTD		2129	2103964	6/3/2025	2024-2025	Hire of Transport, Equipment	967,500.00	Supply and Delivery of branded T-shirts, Reflectors and caps(hats) for resource mobilization
30-Jun-25	Syba merchants Ltd					2024-2025	Other Infrastructure and Civil Works	4,499,950.00	Garbage collection Service from june 2025
30-Jun-25	Tagama general supplies LTD			4161407	10-Apr-25	2024-2025	Routine Maintenance - Vehicles	2,995,895.00	Supply and delivery of electrical materials for the maintenance of grid connected streetlights
30-Jun-25	AIRTEL KENYA LTD	700000002547251				2024-2025	Telephone, Telex, Facsimile and Mobile Phone Services	295,988.77	Supply and delivery of tyres for 05 CG 269A
30-Jun-25	KILIFI MUNICIPALITY RETENTION ACCOUNT			2208134, 228134	6-Feb-25	2024-2025	Other Infrastructure and Civil Works	87,665.00	Toll free subscription for firestion emergency number
30-Jun-25	COMMISSIONER OF DOMESTIC ITAX					2024-2025	Board Allowances	300,000.00	10% RETENTION FOR DILOLE GENERAL SUPPLIES
30-Jun-25	IMARIKA SACCO					2024-2025	Contractual Employees	104,104.00	MOK PAYE Casual deductions for Board Members sitting allowances
30-Jun-25	KCB					2024-2025	Contractual Employees	2,905,310.00	Wages for the month of june 2025
						2024-2025	Contractual Employees	1,667,049.00	Wages for the month of june 2025

30-Jun-25	NSSF				2024-2025	Contractual Employees	614,662.00	NSSF deduction for the month of June 2025
30-Jun-25	SHIF				2024-2025	Contractual Employees	141,362.00	SHIF deduction for the month of June 2025
30-Jun-25	COMMISSIONER OF DOMESTIC ITAX				2024-2025	Contractual Employees	153,689.00	Affordable housing Levy for the month of June 2025
30-Jun-25	COMMISSIONER OF DOMESTIC ITAX				2024-2025	Contractual Employees	13,400.00	NITA Levy for the month of June 2025
30-Jun-25	KILLIFT COUNTY STAFF WELFARE ASSOCIATION				2024-2025	Contractual Employees	27,000.00	Staff welfare deduction for the month of June 2025
30-Jun-25	LAKE OIL LIMITED				2024-2025	Fuel and Lubricants	1,000,000.00	Consumption of fuel
30-Jun-25	DOROTIA WANDOE	2015018054			2024-2025	Daily Subsistence Allowance	434,700.00	PAYMENT FOR DAILY SUBSISTANCE ALLOWANCE
30-Jun-25	COMMISSIONER OF DOMESTIC ITAX				2024-2025	Hire of Transport, Equipment	77,586.00	JCKR04M
							158,003,270.87	

PAYABLES CLOSING BALANCE 2024-2025

232,868,589.87