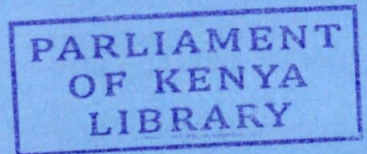


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

MUNICIPALITY OF KILIFI

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

PAPERS LAID	
DATE	25/2/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Mwalimu



MUNICIPALITY OF KILIFI

COUNTY GOVERNMENT OF KILIFI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

County Government of Kilifi
Municipality of Kilifi
Annual Report and Financial Statements for the year ended June 30, 2024

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1. Acronyms and Definition of Key Terms

CO	Chief Officer
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
FY	Financial Year
GPO	General Post Office
KCB	Kenya Commercial Bank
PAYE	Pay as you Earn
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
PSASB	Public Sector Accounting Standards Board

2. Key Entity Information and Management

a) Background information

The Municipality of Kilifi is established through Urban Areas and Cities Act No. 13 of 2011 Amended 2019 and Municipal Charter. The Municipal Board's objective is to enhance provision of quality urban services and promote environmental sustainability.

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 of Housing and Urban Development
- The Municipal Board
- The Municipality Manager
- Key management personnel

d) Fiduciary Management

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

Ref	Name	Position
1	Elius K. Chipa	Municipal Manager
2	Sifa Karabu	Senior Accountant
3	Vivienne Nzai	Principal Administrative Officer
4	Caroline Mtana	Chief Human Resource Officer
5	Habel Mwarabu	Municipal Engineer.
6	Tracy Adhiambo Ayieko	Environment Officer

e) Fiduciary Oversight Arrangements

i. Audit and Risk Management Committee

Ref	Position	Name
1	Chairperson	Getrudah Sidi Kirenge
2	Member	Zainab Salim
3	Member	Duncan Nyale
4	Member	Munira Ally Jadeed
5	Member	Ali Abubakar
6	Chief Internal Auditor	PhilisterKahindi

f) Registered Offices

P.O. Box 519-80108
Alliance Towers Building
Second Floor
Kilifi

g) Contacts

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) Principal Legal Adviser

The Attorney General

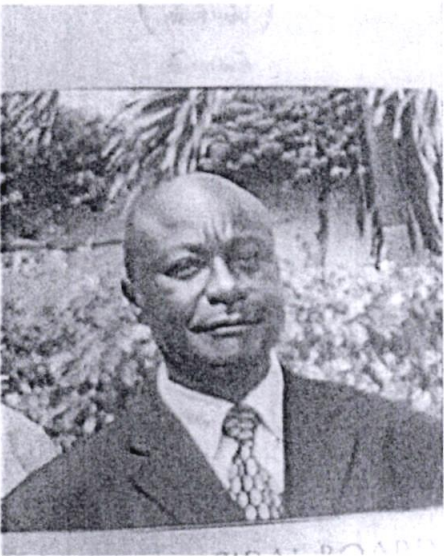

State Law Office




Harambee Avenue



P.O. Box 40112-00200



Nairobi, Kenya


3. Municipality Board

Serial No.	Name	Details of qualifications and experience
1	<p>Charles M. Ngala</p> 	<p>Date of birth: 12th Nov 1958 Age: 65 years Date of appointment: 27th February 2019 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>Ms. Munira Jadeed</p> 	<p>Date of birth: 30th June 1984 Age: 40 years Date of appointment: 27th February 2019 Academic Qualification:</p> <p>Master Degree in Project Planning and Management</p> <p>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>



<p>3</p>	<p>Honourable Jane Kamto</p> 	<p>Date of birth: 28th November 1968 Age: 55 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>
<p>4</p>	<p>Mr. Ali Abubakar</p> 	<p>Date of Birth: 1st July 1988 Age: 36 years Date of appointment: 14th December 2022 Academic Qualification Masters in Business Administration</p> <p>a. Experience: Over 8 years experience in Finance and Accounting</p> <p>He is the Chief Officer for Housing and Urban Planning</p>
<p>5</p>	<p>Zainab Salim</p> 	<p>Date of Birth: 20th April 1958 Age: 66 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



		<ul style="list-style-type: none">• 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>
6	<p>Dr.Silas Mzungu Chitibwi</p> 	<p>Date of Birth:21st Oct 1952 Age: 71 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>
7	<p>Getrudah Sidi Kirenge</p> 	<p>Date of Birth:27th Aug 1988 Age: 35 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>



<p>8</p>	<p>Patricia Luvuno Chonga</p> 	<p>Date of Birth :29th June 1986 Age: 38 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>
<p>9</p>	<p>Duncan Kubahatisha Nyale</p> 	<p>Date of Birth :15th April 1981 Age: 43 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>Elius Chipa</p> 	<p>Date of Birth:30th Jan 1972 Age: 52 years</p> <p>Academic Qualification:</p> <ul style="list-style-type: none">• Master’s Degree in Urban Management (MUM)• Bachelor of Arts <p>Experience:</p> <ul style="list-style-type: none">• Over 15 years’ experience in Administration and Management• Over 5 years’ experience in implementation of Donor Funded projects. <p>He is the Municipal Manager of Municipality of Kilifi</p>
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4. Key Management Team

S/ No	Name	Details of qualifications and experience
1.	<p>Elius K. Chipa</p> 	<p>Date of Birth:30th Jan 1972</p> <p>Academic Qualification:</p> <ul style="list-style-type: none"> • Master’s Degree in Urban Management (MUM) • Bachelor of Arts <p>Experience:</p> <ul style="list-style-type: none"> • Over 15 years’ experience in Administration and Management • Over 5 years’ experience in implementation of Donor Funded projects. <p>He is the Municipal Manager of Municipality of Kilifi</p>
2.	<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 Waiting for Membership</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>3.</p>	<p>Vivian 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>
<p>4.</p>	<p>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>5.</p>	<p>Habel Mwarabu</p> 	<p>Date of Birth: 6TH June 1983</p> <p>Academic Qualification: MSC. Energy Engineering (Ongoing) BSC. Electrical & Electronics Engineering.</p> <p>Professional Qualifications PE Registration (Ongoing) EBK Reg. No. B12956 IEK Reg. No. G10462 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.
<p>6.</p>	<p>Tracy Adhiambo 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 is my pleasure to present on behalf of the Board of the Municipality of Kilifi the Financial Statements for the year ended 30th June 2024

- **Successes Made**

Official opening of the Completed Fire station project was done. In addition, most of the projects on rehabilitation of drainage systems, street lights and murraming of roads were also completed

- **Review of the Board Performance**

The board transacts its business through meetings of its committees and the Full board. During the year the board held four (4) full board meetings in line with the Urban Areas and Cities Act and the Municipal Charter.

- **Challenges Faced during the year**

Reliance on technical support from the county department of public works has been a challenge as most of the time the officers are engaged in other county departmental assignments causing delays on the side of the Municipality. Inadequate funding for projects has been a major challenge as well.

- **Board and Management Changes during the year**

There were no changes to the Board during the year. However, on the management side, a Municipal Engineer was employed.

- **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.

Signature



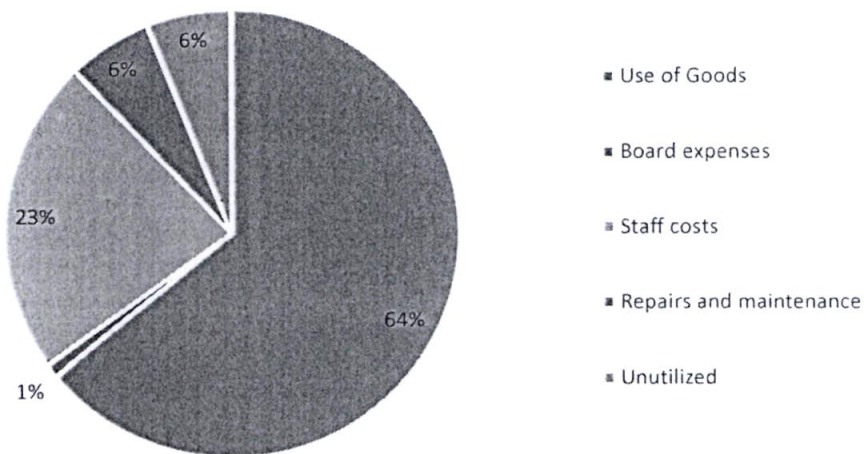
Charles M. Ngala
Chairperson of the Board

6. Report of the Municipality Manager

The Municipality of Kilifi was established through the Urban Areas and Cities Act of 2011 amended in 2019 and the Municipal Charter.

1. The Construction of a Fire station and emergency Centre a project funded by KUSP which started in the last financial year 2020-2021 was completed , handed over and officially opened
2. The Municipality had a total budget of Kshs. 212,834,481 which the Municipality utilised as indicated below by the chart/graph.

Budget Utilization



Signed

Elius K. Chipa
Municipal Manager

7. Statement of Performance Against Predetermined Objectives for the FY

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing Financial Statements of each County Government entity 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 2023/2024 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
The Refurbishment of Oloitiptip Market and Service roads	To develop a market design that promotes growth, flexibility, greater integration and collaboration/harmonization of the functions of the market users. To provide a refurbished market that	Increase of traders as a result of the expansion. General improvement of the Urban Economy Reduction of environmental risks as a result of replacing the asbestos etc.	Increased trading activities Improvement of the drainage system Increase in the amount of revenue collection.	100%

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

Program	Objective	Outcome	Indicator	Performance
	complies with national environmental and civil engineering standards, and meet building regulation in force. Etc			
Construction of Fire Station	To construct a modern fire station that will ensure protection of life and businesses	Safe environment for the residents and businesses	Efficiency and effectiveness in fire rescue and disaster management	100%
Proposed Upgrading of the Sea horse to Bitumen standards project	To Upgrade Junction A7 KPLC Sea horse to Bitumen standards to ease transport	Quicken transport for goods, services and people	Reduce the time and cost of travel and enhance business	100%

8. Corporate Governance Statement

- a. Process of appointment and removal of Board members.

As per the Urban Areas and Cities Act No.13 of 2011, Section 19 specifies the process of appointment of Board members. The removal of Board Members is highlighted in Section 14 of the same act

- b. Roles and functions of the Municipality Board members,

The roles and functions of the Board of the Municipality is as per part IV of the Municipal Charter.

- c. Number of Municipality Board meetings held and the attendance to those meetings by members,

The Board during the 2023/2024 held four (4) meetings in line with the Municipal Charter. These meetings were attended by all board members.

- d. Succession plan,

Boards succession plan, as per Urban Areas and Cities Act No.13 of 2011, Section 19 specifies process of appointment of Board members. The removal Board Members is highlighted in Section 14.

- e. Existence of a service charter,

- f. The Municipality is in the process of developing customer service Charter

- g. Conflict of interest,

Conflict of interest, The Board is aware of Part VII Miscellaneous Provision of the amended Urban Areas and Cities Act – Section 50

- h. Board remuneration,

The remuneration of the board is guided by SRC guidelines. The board members are paid allowances as advised by the SRC

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

The meeting held by the various committees are tabulated below

S/no	BOARD COMMITTEE NAME	DATE	ATTENDANCE
	Audit & risk management committee	28/9/2023	All members
1		15/12/2023	All members
2		26/3/2024	All members
3.		13/9/2023	All Members
4.		22/12/2023	All Members
5.		12/2/2024	All Members
	Finance & Administration		
6.		20/12/2023	All Members
	Social Services & Economic Development		
7		20/12/2023	
8.		26/3/2024	All Members
	Physical Planning, Urban Development & Environment		
9.		21/12/2023	All Members
10.		21/6/2023	All Members
	Transport & Infrastructure		

9. Management Discussion and Analysis

a. Financial Performance

The Municipality had a total budget of Kshs. 212,834,481 all of which was expended. However, an amount of Kshs. 38,692,172 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 fire station project which had been completed in 2022/2023 was officially opened in July 2023. Additionally, the Municipality implemented rehabilitation of drainage system, streetlights and murraming of roads in the financial year.

c. Compliance with Statutory requirement

The board held four (4) board meetings during the period as required by the Municipal Charter and the Urban Areas and Cities Act 2011 and as amended in 2019.

The Municipality has been complying with statutory requirement by remitting all statutory deductions to the respective entities.

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 delegated functions

The delegated functions and other resources are yet to be transferred to the Municipality from other departments. This has denied the resources (financial, human, tools and equipment's) to the municipality to discharge its full mandate as per Urban Areas and

10. Environmental and Sustainability Reporting

1. Community Engagements

The Municipality of Kilifi has had an engagement with the stakeholders and the Local leaders through public participation forums as well as creating a culture of involving the public in matters of governance and in project planning and implementation

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.

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, 2024 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, 2024 are set out on page xiii

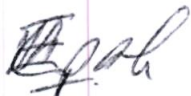
Board Members

The members of the Board who served during the year are shown from page vii to x

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



Secretary of the Board

Date: 11/12/2024

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 Municipality established by Urban Areas and Cities Act No. 13 of 2011 Amended 2019 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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, 2024, and the financial position as at that date.

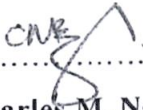
The Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the Municipality Manager has assessed the Municipality’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

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

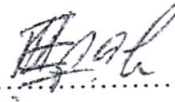
Nothing has come to the attention of the Municipality Manager to indicate that the Municipality will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Municipal 's financial statements were approved by the Board on 30th July 2024 and signed on its behalf by:



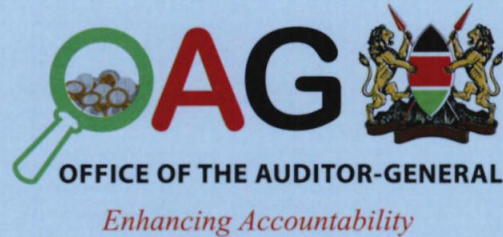
.....
Name: Charles M. Ngala
Chairperson of the Board



.....
Name: Elius K. Chipa
Municipality Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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, 2024

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.
- 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 set out on pages 1 to 31, which comprise the statement of financial position as at 30 June, 2024,

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 as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, Urban Areas and Cities Act, 2011 and Kilifi County Subsidiary Legislation, 2019.

Basis for Qualified Opinion

1. Inaccurate Expenditure on Staff Costs

The statement of financial performance and Note 10 to the financial statements reflects expenditure on staff costs totalling Kshs.50,883,842. However, review of payroll reflects payments on salaries and wages totalling Kshs.58,781,416 resulting to unexplained variance of Kshs.7,897,574.

In the circumstances, the accuracy and completeness of expenditure totalling Kshs.50,883,842 in respect of staff costs could not be confirmed.

2. Unsupported Property, Plant and Equipment Balance

The statement of financial position reflects property, plant and equipment balance of Kshs.262,360,923 as disclosed in Note 16 to the financial statements. However, the balance includes additions for the year totalling Kshs.57,552,650 which was not supported by a detailed schedule of the assets acquired.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.262,360,923 could not be confirmed.

3. Unsupported Restatement of Accumulated Surplus Opening Balance

The statement of financial position reflects restated accumulated opening balance of Kshs.105,131,886 which was restated by Kshs.14,721,569 from the audited opening balance of Kshs.90,410,317. Management attributes the restatement to correction of accumulated surplus from the statement of changes in net assets. However, the restatement has not been supported.

In the circumstances, the accuracy and completeness of the restated accumulated opening balance of Kshs.105,131,886 could not be confirmed.

4. Long Outstanding Receivables Balance

The statement of financial position reflects receivables balance from County Executive of Kshs.38,692,172 while the corresponding Note 15 to the financial statements reflect Kshs.38,792,172 resulting to unreconciled variance of Kshs.100,000. As previously reported, included in the balance is an opening balance of Kshs.6,633,769 in respect of receivables from the County Executive which has been carried forward since the financial year 2020/2021. Review of records and information provided for audit revealed that this was a balance that was receivable from the County Executive to be paid to third parties. In addition, review of the County Executive's pending bills records revealed that this balance had not been included.

In the circumstances, the accuracy, validity and recoverability of the receivables balance from the County Executive of Kshs.38,692,172 could not be confirmed.

The audit was conducted in accordance with International Standards for 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 receipts budget and actual on comparable basis of Kshs.212,908,212 and Kshs.205,773,334 respectively resulting to an under-funding of Kshs.7,134,878 or 3% of the budget. Similarly, the entity spent an amount of Kshs.192,417,752 against actual receipts of Ksh.205,773,334 resulting to an under-utilization of Kshs.13,355,582 or 6.5%.

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 matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management

has indicated that the issues were discussed at the County Assembly but the report has not yet been published.

Other Information

The Management is responsible for the other information set out on page iii to viii which comprise of Key Entity Information and Management, Municipality Board, Key Management Team, Municipality Board Chairperson's Report, Report of the Municipality Manager, Statement of performance against predetermined objectives, Corporate Governance Statement, Management Discussion Analysis, Report of the Municipality Board Members, Statement of Management's Responsibilities, Report of the Independent Auditor on Municipality of Kilifi. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects 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. Irregular Expenditure on Repair and Maintenance of Motor Vehicles

The statement of financial performance and Note 13 to the financial statements reflects payments on repairs and maintenance totalling Kshs.12,463,560. Included in the amount is Kshs.3,847,021 in respect of payments on repair and maintenance of motor vehicles. Management explained that they were using framework agreement of the County Executive to engage the service providers. However, the framework agreement was not provided. Further, review of supporting documents revealed that there was no fair rotation among suppliers since payment amounting to Kshs.1,927,273 or 50% of the total expenditure on repair and maintenance of motor vehicles was awarded to one contractor. This is contrary to Regulation 91(5) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that an accounting officer shall ensure a fair and equitable rotation amongst the persons on the list under sections 57, 71 and 106 of the Act and these Regulations.

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

2. Irregular Engagement of Casuals

The statement of financial performance and Note 10 to the financial statement reflects staff costs totalling Kshs.50,883,842. Review of casual staff data revealed that Management engaged a total of two hundred and nine (209) casuals for more than three (3) months without a contract with some casuals being engaged since 2019. This is contrary to Section 37 (1) of employment Act, 2007 which states that notwithstanding any provisions of this Act, where a casual employee works for a period or a number of continuous working days which amount in the aggregate to the equivalent of not less than one month or performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and section 35 shall apply to that contract of service.

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

3. Non-Remittance of Tax Deducted from Board Allowances

The statement of financial performance and Note 11 to the financial statements reflects board expenses totalling Kshs.4,010,332. However, review of records revealed that taxes totalling Kshs.396,362 which were deducted from board members' allowances were not remitted to Kenya Revenue Authority. This is contrary to Section 35(5) of the Income Tax Act 2012, Cap 470 which states that where a person deducts tax under this section he shall, on or before the twentieth day of the month following the month in which the deduction was made, remit the amount so deducted to the Commissioner together with a return in writing of the amount of the payment, the amount of tax deducted, and such other information as the Commissioner may specify.

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, except for the effect of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance

section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Failure to Act on Internal Audit Reports

Review of internal audit reports, audit committee minutes and Board minutes revealed that the board held four (4) sittings and discussed internal and external audit reports and various recommendations were made. However, there were no responses and action plans from accounting officer to prove that recommendations had been implemented.

In the circumstances, internal controls, risk management and governance were not effective.

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 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 for 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 IFPP 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

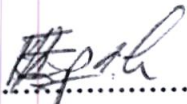
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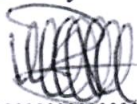
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14. Statement of Financial Performance for The Year Ended 30 June 2024.

Description	Note	2023/2024	2022/2023
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Public contributions and donations	6		1,194,559
Transfers from the County Government-Recurrent	7	205,699,602	129,582,837
Transfers from the County Government-Purchase of PPE	7		13,527,009
		205,699,602	144,304,405
Revenue from exchange transactions			
Interest income	8	73,732	940,656.20
Total revenue		205,773,334	145,245,062
Expenditure			
Use of goods and services	9	125,060,018	53,906,525
Staff costs	10	50,883,842	37,523,874
Board expenses	11	4,010,332	7,727,819
Depreciation and amortization	12	26,828,239	12,763,311
Repairs and maintenance	13	12,463,560	35,061,286
Total expenses		219,245,991	146,982,814
Surplus/(deficit) for the period		(13,472,657)	(1,737,753)

The notes set out on pages 7 to 29 form an integral part of these Financial Statements. The entity financial statements were approved on 31/07/2024 and signed by:


 Name: **ELIUS CHIFA**
 Municipality Manager


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

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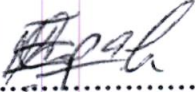
15. Statement of Financial Position As At 30 June 2024

Description	Note	2023/2024	RESTATED	2022/2023
		Kshs.	2022/2023	Kshs.
Assets				
Current assets				
Cash and cash equivalents	14	724,248	16,274,866	16,274,866
Receivables from County Executive	15	38,692,172	6,633,769	6,633,769
Total current assets		39,416,420	22,908,635	22,908,635
Non-current assets				
Property, plant, and equipment	16	262,360,923	231,564,379	231,564,379
Intangible assets	17	108,200	360,667	360,667
Total Non-current Assets		262,469,123	231,925,045	231,925,045
Total assets (A)		301,885,543	254,833,680	254,833,680
Liabilities				
Current liabilities				
Trade and other payables	18	65,344,311		
Refundable deposits	18	469,040	7,413,788	7,413,788
Total current liabilities		65,813,350	7,413,788	7,413,788
Non-current liabilities				-
Deferred Income	19		1,194,559	1,194,559
Total liabilities (B)		65,813,350	8,608,348	8,608,348
Net Assets (A-B)		236,072,193	246,225,333	246,225,333
Represented by:				
Capital/Development Grants/Fund		144,412,964	144,412,965	144,412,965
Reserves				-
Accumulated surplus		91,659,229	105,131,886	90,410,317
Net Assets/Equity		236,072,193	254,833,680	254,833,680

The restatement is done to capture the correct amount of accumulated surplus from the statement of changes in net assets.

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

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 31/07 2024 and signed by:



.....
Name: ELIUS CHIFA
Municipality Manager
Date: 11/12/2024



.....
Name: SIFA KARABU
Head of Finance
ICPAK M/No 33471
Date: 11/12/2024

16. Statement of Changes in Net Assets For the Year Ended 30 June 2024

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
Bal as at 1 July 2022 (previous year)	129,691,396	-	106,869,639	236,561,035
Surplus/(deficit) for the year		-	(1,737,753)	(1,737,753)
Funds received during the year-UDG	1,194,559	-	-	1,194,559
Funds received during the year - Purchase of PPE	13,527,009			13,527,009
Revaluation gain/loss	-	-	-	-
Bal as at 30 June 2023	144,412,965	-	105,131,886	249,544,850
Bal as at 1 July 2023 (current year)	144,412,965	-	105,131,886	249,544,850
Surplus/(deficit) for the year		-	(13,472,657)	(13,472,657)
Funds received during the year		-	-	
Revaluation gain/loss	-	-	-	-
Balance as at 30 June 2024	144,412,964	-	91,659,229	236,072,193

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17. Statement of Cash Flows for The Year Ended 30 June 2024

Description	Note	2023/2024	2022/2023
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Public donations and contributions-UDG			1,194,559
Transfer – Recurrent		145,929,080	129,582,837
Transfer - Purchase of PPE		28,213,228	13,527,009
Interest received		73,732	940,656
Total Receipts		174,216,040	145,245,062
Payments			
Use of goods and services		81,377,681	53,906,525
Staff costs		50,883,842	37,523,874
Board expenses		4,010,332	7,727,819
Repairs and maintenance		12,463,560	35,061,286
Retention payments		7,589,338	
Total Payments		156,324,753	134,219,504
Net cash flows from operating activities		17,891,286	11,025,558
Cash flows from investing activities			
Purchase of PPE & intangible assets		(33,441,904)	(101,564,143)
Proceeds from sale of PPE			
Net cash flows used in investing activities		(33,441,904)	(101,564,143)
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		(15,550,618)	(90,538,585)
Cash And Cash Equivalents At 1 July	14	16,274,866	106,813,451
Cash And Cash Equivalents At 30 June	14	724,248	16,274,866

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

18. Statement of Comparison of Budget & Actual Amounts for the Year ended 30 June 2024

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
Revenue		Kshs.	Kshs.	Kshs.	Kshs.	
Transfers from the County Government	113,376,700	99,457,781	212,834,481	205,699,602	7,134,879	97%
Interest income		73,732	73,732	73,732	-	100%
Other income						
Total Revenue	113,376,700	99,531,512	212,908,212	205,773,334	7,134,878	97%
Expenses						
Acquisition of assets - UDG						
Acquisition of assets - Recurrent					-	
Use of goods and services	46,018,966	99,531,512	145,550,478	125,060,018	20,490,460	86%
Board expenses	4,010,332		4,010,332	4,010,332		100%
Staff Costs	50,883,842		50,883,842	50,883,842		100%
Repairs and Maintenance	12,463,560		12,463,560	12,463,560		
Total Expenditure	113,376,700	99,531,512	212,908,212	192,417,752	20,490,460	90%
Surplus for the period	-			13,355,582	(13,355,582)	
Capital Expenditure	1,194,559		1,194,559	1,194,559		100%

19. Notes to the Financial Statements

1. General Information

The Municipality of Kilifi is established through the Urban Areas and Cities Act of 2011 and as amended in 2019 and the Municipal Charter. The Municipality is wholly owned by the County Government of Kilifi and is domiciled in Kenya. The Municipal Board's objective is to enhance provision of quality urban services and promote environmental sustainability.

The Board'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 2024.*

There are no new standards effective in the financial year ended 30th June 2024.

- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.*

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> 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	<i>Applicable 1st January 2025</i> 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	<i>Applicable 1st January 2025</i> 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: Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by:

	<p>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</p> <p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</p> <p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</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>Applicable 1st January 2026</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>Applicable 1st January 2026</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>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

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 has 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 2023/2024 was approved by the County Assembly on 30th June 2023. 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 Municipality upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Municipality recorded additional appropriations of 79,792,172 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 financial performance has been presented under section xxx 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.

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. 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) 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 xx*.

Financial liabilities

Classification

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

f) 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.

g) 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.

h) 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.

i) 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.

j) 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

k) Nature and purpose of reserves

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

l) 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.

m) 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.

n) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported in the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

o) 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.

p) 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.

q) 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.

r) Comparative figures

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

s) 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.

t) 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. Public Contributions and Donations

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Donation from development partners		1,194,559.30
Total		1,194,559.30

(Provide brief explanation for this revenue)

7. Transfers from the County Government

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Transfers from County Govt. – Recurrent	205,699,602	129,582,837
Transfer - Purchase of PPE		13,527,009
Total	205,699,602	143,109,846

8. Interest income

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Interest income on bank deposits	73,732	940,656
Total interest income	73,732	940,656

This is interest earned from the commercial bank accounts maintained by the Municipality

9. Use of Goods and Services

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Utilities, supplies and services	122,823	300,701
Communication, supplies and services	386,098	633,940
Domestic travel and subsistence	10,127,796	13,854,970
Foreign travel and subsistence	825,200	
Printing, advertising, supplies & services	8,620,795	1,312,054
Rent and rates	7,806,735	
Rental of Produced Assets		2,696,652
Training expenses	620,314	2,086,483
Hospitality supplies and services	5,784,691	6,242,009
Specialized materials and services	649,800	3,834,482

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Description	2023/2024	2022/2023
	Kshs.	Kshs.
Office and general supplies and services	10,528,125	3,035,014
Fuel, oil and lubricants	5,025,000	4,796,756
Other operating expenses		238,870
Assorted environmental inputs		648,590
Contracted Professional Services	6,468,880	
Hire of Transport, equipment etc	54,386,671	13,684,848
Construction and Civil Works	2,199,940	
Purchase of Office General Equipment	748,500	
Other Recurrent Transfers	3,000,000	
Retention Payments	7,589,338.00	
Membership of Professional Bodie		14,900
Bank Charges	169,312	526,256
Total	125,060,018	53,906,524.90

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

10. Staff costs

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Salaries and wages	50,883,842	37,523,874
Total	50,883,842	37,523,874

11. Board expenses

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Sitting allowances	769,300	1,682,350
Temporary Committee allowance	101,000	2,470,469
Induction and Training		
Travel and accommodation	3,140,032	3,575,000
Total	4,010,332	7,727,819

12. Depreciation and amortization

Description	2023/2024	2022/2023
	KShs	KShs
Property, plant and equipment	26,756,106	12,582,977.30
Intangible assets	72,133	180,333.33
Total depreciation and amortization	26,828,239	12,763,311

13. Repairs and Maintenance

Description	2023/2024	2022/2023
	KShs	KShs
Property- Buildings	3,732,210	2,058,418
Office equipment	4,884,329	
Motor vehicle expenses	3,847,021	4,316,034
Maintenance of civil works		28,686,834
Total repairs and maintenance	12,463,560	35,061,286

14. Cash and cash equivalents

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Current account	724,248	16,274,866
Total cash and cash equivalents	724,248	16,274,866

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

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

Financial institution	Account number	2023/2024	2022/2023
		Kshs.	Kshs.
a) Current account			
KCG - KILIFI MUNICIPALITY UDG ACCOUNT	NCBA-4084390062	7.01	1,627,919.97
CGK MUNICIPALITY OF KILIFI OPERATIONS & MAINTENANCE A/C	NBK-1071239083900	13,776	971,107.40
CGK MUNICIPALITY OF KILIFI SALARY ACCOUNT	KCB-1288712774	177,157	303,999.08
CGK - MUNICIPALITY OF KILIFI MAIN ACCOUNT	KCB-1288705964	3,432	3,008.00
CGK - MUNICIPALITY OF KILIFI DEVELOPMENT ACCOUNT	NCBA-4084390028	60,837	5,955,043.25
CGK - MUNICIPALITY OF KILIFI RETENTION ACCOUNT	NCBA-4084390015	469,040	7,413,788.25
Total		724,248	16,274,865.95

15. Receivables from Non-Exchange transaction

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Transfer from County Executive	38,692,172	6,633,769
Total	38,692,172	6,633,769

Ageing analysis for Receivables from non-exchange transactions

Description	2023/2024		2022/2023	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	38,692,172	100%	6,633,769.00	100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total	38,692,172	100%	6,633,769.00	100%

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16. Property, Plant and Equipment

Description	Land	Building	Motor vehicles	Furniture and fittings	Computers	Roads	Other Assets (specify)	Capital Work in progress	Total
		Shs	Shs	Shs	Shs		Shs	Shs	Shs
As at 1 July 2022 (previous year)		63,775,481	3,630,000	1,659,670	2,827,850		3,893,500	59,395,747	129,783,674
As at 1 July 2022 (previous year) RESTAED		63,775,481	3,630,000	1,659,670	2,827,850		3,893,500	59,395,747	135,182,248
Additions		1,821,533		5,379,189	2,498,900		5,648,920	93,616,566	108,965,107
Disposals									
Transfers/adjustments									
As at 30 th June 2023		65,597,014	3,630,000	7,038,859	5,326,750		9,542,420	153,012,313	244,147,356
Additions for the year			820,100	4,482,050	3,882,858	16,184,938	26,954,028	5,228,676	57,552,650
Disposals for the year									
Transfer/adjustments						25,477,664		(25,477,664)	
As at 30 th June 2024 (current year)		65,597,014	4,450,100	11,520,909	9,209,608	41,662,602	36,496,448	132,763,325	301,700,006
Depreciation and impairment									
At 1 July 2022 (previous year)									

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Description	Land	Building	Motor vehicles	Furniture and fittings	Computers	Roads	Other Assets (specify)	Capital Work in progress	Total
		Shs	Shs	Shs	Shs		Shs	Shs	Shs
Depreciation		6,559,701	363,000	703,886	1,775,583		3,180,807	-	12,582,977
Impairment									
Transfers/ Adjustments									
As at 30 June 2023		6,559,701	363,000	703,886	1,775,583		3,180,807		12,582,977
Depreciation for the year		1,311,940	743,167	1,440,114	2,762,882	8,332,520	12,165,483	-	26,756,106
Disposals for the year									
Impairment for the year									
Transfer/adjustment									
As at 30th June 2024 (current year)		7,871,642	1,106,167	2,144,000	4,538,466	8,332,520	15,346,289		39,339,083
NBV as at 30th Jun 2023 (previous year)		59,037,313	3,267,000	6,334,973	3,551,167		6,361,613	153,012,313	231,564,379
NBV as at 30th Jun 2024 (current year)		57,725,372	3,343,933	9,376,909	4,671,142	33,330,081	21,150,159	132,763,325	262,360,923

Work in progress includes the capital projects which are not complete and have not been fully paid.

The restatement as at 1st July 2022 is done to correct the total balance as at 1st July 2022.

Property, Plant and Machinery

Description	2023/2024	2022/2023
	KShs	KShs
Property, Plant and Machinery	262,360,923	231,564,379
Total	262,360,923	231,564,379.60

17. Intangible assets

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Cost		
At beginning of the year	360,667	541,000
Additions		
At end of the year	360,667	541,000
Amortization and impairment		
At beginning of the year	180,333	
Amortization	72,133	180,333
At end of the year	252,467	180,333
Impairment loss		
At end of the year	252,467	180,000
NBV	108,200	360,667

18. Trade and other payables from exchange transactions

Description	2023/2024		2022/2023	
	Kshs.		Kshs.	
Trade payables	65,344,311			
Retentions	469,040		7,413,788	
Total trade and other payables	65,813,350		7,413,788	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	65,344,311	100%		100%
1-2 years	469,040	100%	7,413,788	100%
2-3 years				
Over 3 years				
Total	65,813,350		7,413,788	

19. Deferred Income

Description	2023/2024	2022/2023
	Kshs	Kshs
Public Contributions and Donations		1,194,559
Total Deferred Income		1,194,559

The deferred income movement is as follows:

Description	County government	International funders/ donors	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance brought forward				
Additions during the year				
Transfers to capital fund				
Transfers to income statement				
Balance carried forward				

Include columns as needed for the various sources of income deferred

Analysed as:

Description	Amount
	Kshs
Current	
Non- Current	
Total	

20. Related party balances

a) Nature of related party relationships

Entities and other parties related to the 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 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) Municipality Board; etc.

b) Related party transactions

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Transfers from the County Government	205,699,602	143,109,846

c) Key management remuneration

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Board Members	4,010,332	7,727,819
Key Management Compensation		
Total	4,010,332	7,727,819

d) Due from related parties

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Due from parent Ministry		
Due from County Government	38,792,172	6,633,769
Due from County Assembly		
Total	38,792,172	6,633,769

*County Government of Kilifi
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e) Due to related parties

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Due to parent Ministry		
Due to County Government		
Due to Key management personnel		
Due to County Assembly		
Total		

21. 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.

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 audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
OAG/CR/AUD/5/13/2021/2022	Failure to account for provisional sum	Provisional sums are accounted for in the final account.	Not resolved	Next financial year
	Irregular contract variation	Variations are accounted for in the Final account	Not resolved	Next financial year
	Undelivered supplies	There was approved re-design of works	Not resolved	Next financial year
	Unrecovered liquidated damages	There was approved contract extension	Not resolved	Next financial year

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.

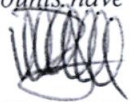

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To be Signed by the Accounting officer of the Entity

Appendix 2: Inter-Entity Transfers

MUNICIPALITY NAME: MUNICIPALITY OF KILIFI				
Breakdown of Transfers from the County Executive of Kilifi County				
FY 2023/2024				
a.	Recurrent Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
	Transfer - Recurrent	30 TH June 2024	184,621,253.00	FY 2023-2024
	Transfer – Purchase of PPE	30 TH June 2024	28,213,228	FY 2023-2024
		Total	212,834,481.00	
b.	Development Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total		
c.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
		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: Elius Chipa

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 2024

Entity: Municipality of Kilifi

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