

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF  
MAKUENI**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
MACHAKOS HUB.

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**COUNTY GOVERNMENT OF MAKUENI**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
(COUNTY EXECUTIVE)**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2023**

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

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

### **a) *Acronyms***

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ESS	Environmental and Social Safeguard
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
MT	Metric Ton
MTP	Medium Term Plan
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OVC	Orphans Vulnerable Children
PAC	Public Accounts Committee
PFM	Public Finance Management
PIAC	Public Investments and Accounts Committee
PMC	Project Management Committee
PP	Public Participation
PSASB	Public Sector Accounting Standards Board
PWDs	People with Disabilities
WB	World Bank

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

Fiduciary Management	The key management personnel who had financial responsibility
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**2. Key Entity Information and Management**

**a) Background information**

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. It is comprised of 6 Sub Counties and 30 Wards. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance, Planning, Budget & Revenue	To provide County Socio Economic Agenda through offering effective coordination in Public finance Management and Economic Policy formulation
2.	Agriculture, Irrigation, Livestock, Fisheries, & Cooperative Development	To improve the livelihoods of the Makueni citizens through sustainable management of crop and livestock resources and prudent management of co-operatives
3.	Governshipp	Providing County leadership in implementation of County Policy and development by ensuring the County Government works in harmony through improved policy direction, coordination and information sharing between County Government, Departments and Agencies
4.	Devolution, Public Service, Public Participation & Special Programmes	To provide leadership and coordination of government functions for sustainable service delivery and transformational devolution
5.	Water and Sanitation	To protect, conserve and promote environment and Natural Resources management and increase access to affordable water supply, water resources and storage for sustainable County development
6.	ICT, Education & Internship	To provide, promote and coordinate quality education, training, sports and talent development and enhance integration of technology and innovation in the county for sustainable development
7.	Trade, Marketing, Industry, Culture & Tourism	Promotion, coordination and implementation of integrated economic policies and programs for a rapidly industrializing economy
8.	Lands, Urban Planning & Development, Environment & Climate Change	To ensure efficient and effective administration and management of Land Resource, to improve infrastructure development, connectivity and accessibility, safety and security within Urban areas and efficiency in land management, to map, explore and develop existing mineral resources, to protect, conserve and sustainably manage the environment
9.	Infrastructure, Transport, Public Works & Energy	To provide efficient, affordable and reliable infrastructure for sustainable economic growth and development through

**County Government of Makueni**

**Makueni County Executive**

**Annual Report and Financial Statements for the year ended June 30, 2023**

No.	Department	Major Responsibility
		upgrading Road Infrastructure and Energy Promotion & Development
10.	Department of Gender, Children, Youth, Sports & Social Service	Mobilization and support communities for social, economic and political development via enhancing County Social Protection, Sexual and Gender Based Violence (SGBV) Protection and Mitigation, Sport Development and Management
11.	Health Services	Ensuring efficient service delivery through prudent management of public resources and influences design implementation and monitoring processes in all health-related sector actions across the Sector programmes, increasing access to quality and effective promotive and preventive health care services in the county, improving the health status of the individual, family and Community by ensuring affordable and available health care services
12.	County Attorney's Office	Facilitation of the realization of good governance and respect for the rule of law through the provision of legal advisory services and upholding of ethics and integrity
13.	County Secretary	To improve leadership and coordination of various departments and county entities to enhance service delivery
14.	County Public Service Board	To attract, retain and inspire a result oriented county public service

**b) Key Management team**

Makueni County Executive's day-to-day management is under the following key organs:

No.	Name	Office
1.	H.E Mutula Kilonzo Jnr. EBS	Governor
2.	H.E Lucy Mulili	Deputy Governor
3.	Dr. Justine Kyambi	County Secretary
4.	Japheth Musyoka Mang'oka	CECM - Department of Devolution, Public Service, Public Participation & Special Programmes
5.	Joyce Mutua	CECM - Department of Agriculture, Irrigation, Livestock, Fisheries, & Cooperative Development
6.	Eng. John Kasyoki Kieti	CECM - Department of Water and Sanitation
7.	Elizabeth Ndunge Muli	CECM - Department of ICT, Education & Internship
8.	CPA Damaris Mumo Kavoi	CECM - Department of Finance, Planning, Budget & Revenue
9.	Eng. Peter Mumo Nyamai	CECM- Department of Trade, Marketing, Industry, Culture & Tourism
10.	Dr. Sonia Nzilani Musyoka	CECM- Department of Lands, Urban Planning & Development, Environment & Climate Change
11.	Eng. Sebastian Kyoni	CECM - Department of Infrastructure, Transport, Public Works & Energy

No.	Name	Office
12.	Nicholas Masila Nzioka	CECM - Department of Gender, Children, Youth, Sports & Social Service
13.	Dr. Paul Musila	CECM - Department of Health Services
14.	Stanley Mutinda Nthiwa	County Attorney

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM - Finance, Planning, Budget & Revenue	CPA Damaris Mumo Kavoi
2.	Chief Officer - Financial Services	CPA John Nguni
3.	Chief Officer - Socio-Economic Planning, Budget, Revenue, Monitoring and Evaluation	Boniface Musyoki
4.	Chief Officer - Information Communication and Technology (ICT)	Alfonce Kanunga
5.	Chief Officer - Education & Internship	Nicholis Mutua
6.	Chief Officer - Environment, Natural, Resources, Mining and Climate Change	Japheth Kiminza
7.	Chief Officer - Lands, Urban Planning and Development	Jackson Daudi
8.	Chief Officer - Infrastructure, Transport and Public Works	Eng. James Muli
9.	Chief Officer – Energy	Eng. Naomi Nthambi
10.	Chief Officer - Water & Sanitation	Eng. David Makau
11.	Chief Officer - Health Services	Dr. Stephen Ndolo
12.	Chief Officer - Trade, Marketing , Industry, Culture and Tourism	Dr. Jossylyn Mutua
13.	Chief Officer - Agriculture and Irrigation	Daniel Ndolo
14.	Chief Officer - Livestock and Fisheries	Dr. Victoria Kyalo
15.	Chief Officer - Devolution, County Secretary & Governance	Irene Makau
16.	Chief Officer - Public Service Management	Dr. Geoffrey Ngovi
17.	Chief Officer - Gender, Children, Youth, Sports & Social Service	Catherine Katuti
18.	Chief Officer (C.E.O)- County Public Service Board	Redempta Kavindu
19.	Ag. Head of Accounting Services	CPA Sylvia Mbevi

**d) Fiduciary Oversight Arrangements**

The following were the key fiduciary oversight arrangements

- **Makueni County Assembly;** Enacted the various legislation and oversight required, approval of Makueni County budget(s) and Appropriation Bills, oversight of county

**County Government of Makueni**  
**Makueni County Executive**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

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projects, reviewed external audit reports and financial statements with recommendations for the County Executive.

- **Controller of Budget;** Provided the required guidelines in budget execution, processed requisition for funds and provided oversight in budget implementation.
- **National Treasury;** Processed exchequer funds, provided technical support and quality review of the financial statements.
- **Commission on Revenue Allocation;** Provided support in revenue allocation and also undertook the County Credit Rating.
- **Makueni County Audit Committee;** Reviewed the internal audit reports and ensured corrective actions were taken to safeguard the internal controls of the County's financial operations.
- **Public Sector Accounting Standards Board;** Developed the financial reporting templates and guidance on the accounting standards to be adopted by the County Government.
- **Development partners;** Mainly World Bank & EU who guided and supported the CG in enhancing agriculture

**e) County Executive Headquarters**

Office of the Governor Building - Wote Town  
P.O. Box 78-90300  
**MAKUENI, KENYA**

**f) County Executive Contacts**

Telephone: 020-2477000 | 0795717885 | 0780717885  
E-mail: [info@makueni.go.ke](mailto:info@makueni.go.ke), [governorpress@makueni.go.ke](mailto:governorpress@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
Wote Town  
**MAKUENI, KENYA**
3. Cooperative Bank  
Wote Town  
**MAKUENI, KENYA**

4. Family Bank Limited  
Wote Town  
**MAKUENI, KENYA**

5. Equity Bank Limited  
Wote Town  
**MAKUENI, KENYA**

**h) Independent Auditor**

Auditor-General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**i) Principal Legal Advisor**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**j) County Legal Advisor**

Makueni County Attorney  
Office of the Governor Building - Wote Town  
P.O Box 78-90300  
**MAKUENI, KENYA**

**3. Governance Statement**


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




The County is made up of a County Assembly, County Executive and Nineteen number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. There is also a County Attorney who provides legal advisory services and upholding of ethics and integrity. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.




**The County Executive**




The role of managing and coordinating the functions of the County Administration and its departments, preparing proposed bills for consideration by the County Assembly, providing the County Assembly with regular reports on matters relating to the County is vested on the County Executive. Makueni County Cabinet is composed of 14 members; The Governor, Deputy Governor, County Secretary, County Attorney and Ten (10) CECMs.



**a) The membership of the Cabinet/County Executive Governance Structures**



No.	Management Details
1.	<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">  </div> <div style="width: 65%;"> <p><b>H.E Mutula Kilonzo Junior, C.B.S</b> is the <b>Governor</b>, County Government of Makueni since August 2022.</p> <p>He is the acting Chair of the Wiper Democratic Movement in Kenya and the Chairperson of the Legal Affairs, Human Rights and Intergovernmental Relations Committee at the Council of Governors.</p> <p>Previously, he was the Makueni County Senator for two terms where he served as the Minority Whip in 2017-2022, the Vice Chairperson of the Senate Committee on Information, Communication and Technology and a member of the Standing Committee on Finance and Budget, and Justice, Legal and Human Rights in 2013-2017. He was conferred with the Chief of the Order of the Burning Spear (C.B.S) in 2020 by President Uhuru Kenyatta for his outstanding work as a legislator.</p> <p>H.E Mutula Kilonzo Junior is a member of the Chartered Institute of Arbitrators and Chartered Institute of Public Secretaries, the Law Society of Kenya, a Past President and a Member of the Rotary Club of Langata since 2001. He is currently the Patron of the Red Cross Society, Makueni Branch and a Partner in Kilonzo and Company Advocates.</p> <p>He holds a Bachelor of Law (LLB) from Nagpur University, India with more than twenty-two years' experience in Legal Practice specializing in Criminal, Commercial, Family,</p> </div> </div>

No.	Management Details
	<p>Election and Conveyance Law. He was admitted to the Bar in 2001 after completion of a Postgraduate course at the Kenya School of Law (KSL).</p>
2.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>H.E Lucy Mulili</b> is the <b>Deputy Governor</b>, County Government of Makueni since August 2022</p> <p>Lucy is a career administrator with over twenty- three (23) years’ Experience. She served as a District Officer and rose to the position of a County Commissioner overseeing Government policy and development in three Counties.</p> <p>She served as Secretary Administration in the Ministry of ICT and has served in several Management Boards, among them the ICT Authority, Technical University of Mombasa, and Turkana University College. Lucy holds a Master of Arts Degree in Contemporary Diplomacy and is actively engaged in community development and champions programs that advocate for the empowerment of the boy and the girl child.</p> </div> </div>
3.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>Dr Justine Kyambi</b> is the <b>County Secretary</b></p> <p>He holds a Doctor of Philosophy Degree in Human Resource Management from JKUAT, a Master of Business Administration (MBA) in Human Resource Management from Kenyatta University and Bachelor of Education Degree from Kenyatta University.</p> <p>He is a Certified Human Resource Professional (CHRP) and an associate member of the Institute of Human Resource Management. Previously, he worked as a lecturer in JKUAT, Egerton and SEKU and as the Executive Director of Wiper Democratic Movement. He is a published scholar, a consultant and an expert in Research.</p> </div> </div>
4.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>Stanley Mutinda Nthiwa – County Attorney</b></p> <p>He possesses a Bachelor of Laws {LLB} from Moi University School of Law and a Post Graduate Diploma in Law {Advocate Training Program} from the Kenya School of Law.</p> <p>He is an advocate of the High Court of Kenya and Commissioner for oaths and is very passionate about offering simplified legal advice and services. Stanley is a member in good standing of the Law Society of Kenya, East African Law Society and Commissioner for Oaths.</p> </div> </div>

No.	Management Details
5.	 <p><b>Joyce Mutua – CECM, Agriculture, Irrigation, Livestock, Fisheries &amp; Cooperative Development</b></p> <p>She is a seasoned Agriculture and Livestock Value Chain Expert with over 20 Years professional practice. Previously, she worked at Kenya Dairy Board, a state corporation and Fintrac Inc. while implementing a United States Agency for International Development (USAID) funded project and as a consultant for various international organizations including Africa Union, FAO, Netherlands Agency for International Development (SNV) and World Bank funded National Agricultural Rural Inclusive Growth Project (NARIGP).</p> <p>She holds a B.Sc. in Dairy Sciences and Technology awarded by Egerton University, Kenya, MBA in Strategic management and marketing by Daystar University, Kenya and post Graduate Diploma in International Trade Law and Policy Management by University of Cape Town, South Africa.</p>
6.	 <p><b>Japheth Musyoka Mang'oka – CECM, Devolution, Public Service, Public Participation &amp; Special Programmes.</b></p> <p>He holds a Bachelor's Degree in Economics and Sociology from the University of Nairobi. He served in the Office of Auditor General from 1991 to October 2022.</p> <p>He joined the County Government of Makueni in November 2022 as the CECM in-charge of Devolution, Public Participation, County Administration and Special Programmes. He has a great wealth of experience in Public Sector Governance.</p>
7.	 <p><b>CPA Damaris Mumo Kavoi – CECM, Finance, Planning, Budget and Revenue and Head of County Treasury</b></p> <p>CPA Damaris Mumo Kavoi holds a Bachelor in Business Administration (BBA) (Accounting and Finance) from Kenya Methodist University (KEMU) and a Masters of Business Administration (MBA) from the University of Nairobi.</p> <p>She has over 27 years of experience in financial accounting and management, budgeting, financial reporting, and in management of donor funded projects in the Public Sector. She worked at the University of Nairobi diligently rising through the ranks to the position of Director in Charge of Finance in February 2020 to November 2022.</p>

No.	Management Details
	<p>CPA Damaris is a member of Institute of Certified Accountants of Kenya (ICPAK) in good standing and Association of Women Accountants of Kenya (AWAK). She serves as a member in the ICPAK Finance and Strategy Committee and Nairobi Milimani Secondary School Board of Management where she Chairs' the Finance, Procurement and Strategy Committee.</p>
8.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>Nicholas Masila Nzioka- CECM, Gender, Children, Youth, Sports &amp; Social Services</b></p> <p>Nicholas Masila Nzioka holds a Bachelor of Science Degree from Jomo Kenyatta University of Agriculture and Technology (JKUAT). Previously, he served as the political advisor to the Makueni County Governor, for the period September-October 2022, Assistant / Liaison Officer in the Office of the Senate Minority Whip (November 2017 – August 2022) and as County Office Manager, Office of the Senator, Makueni County (August 2014 – October 2017). He possesses a certificate in Basic Management Skills from East and South African Management Institute (ESAMI) Kampala, Uganda.</p> </div> </div>
9.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>Dr. Paul Musila – CECM, Health Services</b></p> <p>Dr Paul Musila is a Medical Practitioner with over 20 years' experience in public and private practice in Kenya. He worked in various Counties within Kenya, before joining the private sector at the Nairobi Hospital in 2014.</p> <p>He holds a Bachelor's degree in Medicine and Surgery (MBChB) from the University of Nairobi and a Master's Degree in Paediatrics and Child Health. Dr. Musila has a certificate in strategic leadership and development at the Kenya School of Government and is passionate about leadership and strategic partnerships that enhance quality of health care services.</p> </div> </div>
10.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>Ms. Elizabeth Ndunge Muli, MBA, PMP, CISM, CISA, ITIL – CECM, ICT, Education, And Internship</b></p> <p>Ms. Elizabeth Ndunge Muli has over 15 years of experience at the intersection of technology, business, and policy. She holds a Master of Business Administration (MBA) with a major in Operations Management from the University of Nairobi, Bachelor of Business Information Technology (BBIT) and a Diploma in Business Information Technology from Strathmore University.</p> </div> </div>

No.	Management Details
	<p>She is a Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) by ISACA, and Certified Project Management Professional (PMP) by PMI.</p> <p>She has certification in Information Technology Infrastructure Library (ITIL). Ms. Elizabeth has pursued Continuous Professional Development courses, including "How to Make Strategic Thinking a Habit" and "Project Management Skills for Leaders."</p>
11.	 <p><b>ENG. Sebastian Kyoni-CECM, Infrastructure, Transport, Public Works and Energy</b></p> <p>He holds a BSc. in Electrical and Electronics Engineering from the Jomo Kenyatta University of Agriculture &amp; Technology and is a member of the Kenya Society of Electrical and Electronics Engineers.</p> <p>He previously worked with the East African Breweries Ltd as an Electrical and Instrumentation Engineer for six years, Bidco Oil &amp; Soap Ltd Tanzania as an Electrical and Instrumentation Engineer for five years and as a Team Leader, Engineering and Manufacturing for one year, Mtibwa Sugar Estates, Tanzania as a Project Manager for four years in their pipe manufacturing division, Pipe Industries Company Ltd rising to be the General Manager. He then joined the CG of Makueni as the CECM in charge of roads Infrastructure, Transport, Public Works and Energy.</p>
12.	 <p><b>Dr Sonia Nzilani Musyoka – CECM, Lands, Urban Planning &amp; Development, Environment &amp; Climate Change</b></p> <p>Dr. Sonia Nzilani is the Chairperson of the Konza Buffer Zone Inter-County Joint Physical and Land Use Planning Committee and the Founder and CEO of Kibwezi (well-wishers) Centre for Sustainability.</p> <p>She holds a Doctor of Philosophy Degree in Natural Resources and Life Sciences from University of Natural Resources and Life Sciences, Australia, Master's degrees in Water and Coastal Management from Cadiz University, Spain and Environmental assessment and Management from University of Bologna-Italy.</p> <p>She has 11 post-graduate short courses from Netherlands, South Africa, USA, Spain, Israel, Ghana and Ireland.</p> <p>Dr. Sonia worked with the South Eastern Kenya University for 8 years as a lecturer and the Head of the Department of Hydrology and Aquatic Sciences. She has more than 15 years of local and international experience in consultancy and training on Environmental</p>

No.	Management Details
	conservation, aquatic science, food security and climate change and has done over 10 academic publications.
13.	<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">  </div> <div style="width: 65%;"> <p><b>Peter Mumo Nyamai – CECM, Trade, Marketing, Industry, Culture &amp; Tourism</b></p> <p>He holds a Bachelor’s Degree in Chemical and Process Engineering from Moi University, Kenya and a post-graduate Business and Entrepreneurship Diploma from Drake University, Iowa, USA. He was the co-founder and Chief Operations Officer at Solar Freeze Ltd and the founder of Expressions Global Group Limited.</p> <p>He worked as the Technical Manager at Green Life Crop Protection Africa Ltd, served in multiple community organizations boards and as an entrepreneur. Peter won the MIT D-Lab Accelerator award in 2019. He is part of the inaugural cohort of Obama Foundation Leaders African 2018 and a recipient of the Mandela Washington Fellowship 2016, for business and entrepreneurship.</p> </div> </div>
14.	<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">  </div> <div style="width: 65%;"> <p><b>ENG. John Kasyoki Kieti – CECM, Water &amp; Sanitation</b></p> <p>Eng. John Kasyoki Kieti is a Professional Mechanical Engineer with 42 years’ experience in the water sector.</p> <p>Previously, he worked with the Ministry of Water and Development, National Water and Pipeline Corporation and County Government of Makueni in various positions across the County. He is a member of the Institute of Engineers of Kenya.</p> </div> </div>

**b) Stakeholders Engagement on Matters that require Public Participation.**

Public participation is a right of the people of Kenya premised on the notion that power belongs to the people. The County Government of Makueni (CGM) is guided by The County Government Act, 2012 (CGA), Public Finance Management Act, 2012 (PFMA), and Urban Areas and Cities Act, 2011 in dealing with stakeholder engagements.

The CGM has an established an elaborate PP framework outlined in the Makueni County Public Participation Policy, 2021. The policy clearly addresses aspects of communication, stakeholder engagement, whistle blowing among other aspects. The policy provides for Access to information on public issues, Civic Education, Capacity Building the public to engage in PP, Participation in Policy Development, planning and Budgeting, Participation in Project Design, Management and sustainability of investments, Inclusion of Minorities and Marginalised groups, Funding of PP, Monitoring, Evaluation and Learning (MEL) System, Community feedback, reporting mechanisms, Complaints and redress mechanisms.

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**Makueni County Executive**  
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At the community level, the CGM has organised communities to ensure the participation of the people in decision-making processes and inclusion of the voices of the youth, women, PWDs and vulnerable communities (special interest group). CGM participatory framework consists of Development Committees and; 3,643 Village Forums; 377 Cluster Forums; 60 Sub-ward Forums; 30 Ward Forums; 6 Sub County Forums and 1 County Forum. The County Budget and Economic Forum (CBEF), set-up under Section 137 of the PFM Act, 2012, provides a mechanism to coordinate and collect views from the public during the planning and budgeting processes. The forum is composed of the Governor, CECMs and members appointed by the Governor to represent Non-State Actors. The CBEF is involved in PP process at all levels.

The Governor, CECM in charge of Finance and the County Administration are charged with the promotion of PP among all the County Stakeholders such as National Government departments and agencies at the County, Development Partners, Private Sector and Makueni County Citizenry.

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

CGM clarion call on “*desire to do good with integrity*” has been embraced by the officers and the citizens in efforts to eradicate corruption and unethical conducts. The Ethics and Anti-Corruption Commission(EACC) sensitised staff in the County on unethical practises and corruption.

The County has adopted various strategies to help curb unethical conduct and corruption including;

- Adoption of Cashless mode of payment for most of the County services
- Increased automation of services
- Adopting of merit-based systems for the recruitment and promotion of civil servants and interns
- Wealth declaration – staff are required to declare their wealth every two years
- Performance contracting and management – all Staff are required to sign annual performance contracts on which they are accessed on how well they performed and used
- Promotion of stakeholder participation
- Implementation of Open Government Partnership Programme in collaboration with other stakeholders
- Signing of codes of conduct and ethics for Public Officials

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

**1) The Makueni County Assembly**

The CA plays oversight, legislation and representation roles to ensure that the County executive executes its mandate to the people of Makueni. The County Executive engaged the CA on various activities including;

- a) Approval of Budgets and Expenditure Estimates for the County Government in accordance with Article 207,220,201 and 203 of the constitution - The County Assembly approved the initial budget estimates for the Financial year 2022/2023 and subsequent 2 supplementary budgets.
- b) Approval of County Development Plans – Makueni County assembly approved various County Executive planning frameworks including the CIDP III (2023-2027), Annual Development Plan and Integrated Municipal Plans and Sector Plans.
- c) Vetting and approval of Nominees for appointment to County Public Offices – CGM engaged the CA in vetting and approval of all CECMs, County Secretary, County Attorney and all departmental Chief officers.
- d) Oversight – The CA played oversight on CE functions through engagement of the PIAC and PAC on matters accountability of the use, management and control public funds and through the special committees where they investigated matters on implementation of Government policies, programmes and projects. These included responses and engagements on the examination of Auditor’s Reports on the Financial Statements for the financial year ended 30<sup>th</sup> June 2020 and 30<sup>th</sup> June 2021 for the County Executive, Project/programmes implementation amongst others. The CECMs were also invited to the CA to respond to queries regarding their departments as required by the law in various oversight engagements.
- e) Legislation – The CA reviewed and approved the Appropriation Bill, Finance Bill, Acts and Policies sponsored by the executive.
- f) Representation – When planning, Budgeting and Executing projects the CE engaged the MCAs throughout the project phases to represent the people of Makueni.

**2) The Senate**

The senate in the exercise of their oversight mandate on County Governments engaged the County through the Senate Public Accounts Committee during a sitting to review and consider the Auditor-General’s Reports on the Financial Statements of the County Executive of Makueni for the Financial Year 2019/2020 and Reports for the Water Companies.

The committee was thrilled by Makueni County Governor’s efforts in ensuring the prudent use of resources and digitizing revenue collection exercise through the launch of the MyMakueni App

**e) Risk management**

Risk management comprises the activities and actions taken to ensure that the County Government is conscious of the risks it faces, makes informed decisions in managing these risks, and identifies and harnesses potential opportunities. In 2020, the County developed a risk management policy framework which outlines how County risks are identified and assessed, processes of analysing and managing the risks and how to assess changes in the internal and external environments.

The county internal audit and the audit committee play an important role in risk management so as to assure the residents of quality and certainty in service delivery.

The County Government of Makueni promotes performance and accountable governance in its management through reviewing the governance mechanisms of the County and its entities. Further, the County reviews mechanisms for transparency and accountability with regard to the finances and assets of the entity, conducts risk-based, value-for-money and systems audits aimed at strengthening internal control mechanisms that could have an impact on achievement of the strategic objectives of the entity.

As part of the public financial management agenda, the County Government has set out the following strategies for managing risks in its operations.

- Avoidance – This involves terminating an activity if it is deemed too risky. This option is arrived at when it is not possible to identify a response that would reduce the risk to an acceptable level of severity.
- Reduction – This entails taking mitigating measures so as to reduce the likelihood and/or potential impacts of the risks.
- Sharing/Transferring – Mitigating action is taken to reduce the likelihood and/or potential impact of the risk by sharing elements of the risk. This is executed through outsourcing to third-party specialists and service providers in risk management.
- Acceptance – in this strategy, risk is accepted without the need for any further mitigating measures.
- Pursue – Provided a risk is within tolerable levels, an increased level of risk may be pursued to achieve strategic objectives and/or improve performance.

**f) Makueni County Audit Committee**

The Makueni County Audit Committee is established in accordance with the Public Finance Management Act (PFMA), 2012 **Section 155(5) and Regulation 167 (1) and 168** of the Public Finance Management Regulations (PFCGMR), 2015. Its absolute purpose is to assist the County Government in fulfilling its oversight responsibilities for the financial reporting process, governance process, risk management, internal control system, the audit process and the County process of Monitoring compliance with laws, regulations, policies and procedures. The audit Committee meetings procedures are guided by the PFM Regulations Section 172.

The appointment of the Audit Committee members is done competitively by the County Public Service Board in accordance to the guiding legislation. The members are appointed for a term of 3 years' and are be eligible for re-appointment for a further one term only. The committee should carry out periodic review of its effectiveness alongside its mandate and demonstrate independence and impartiality in decision making in accordance with the legal, constitutional and policy requirement.

Makueni County Audit Committee charter provides that the Audit committee will consist of 4 members of whom one shall be the chair, a senior officer and a County Treasury representative shall sit in the Audit Committee. The committee should meet at least 4 times in a year. The committee has authority to conduct or authorize investigations on any matters within their responsibility. A meeting quorum shall be at least 4 members 2 of whom shall be independent external members.

The Makueni County Executive Audit Committee is composed of the following members;

<b>No.</b>	<b>Name</b>	<b>Position</b>	<b>Representation/ Category</b>
1.	Felix Kyengo	Chairman	Independent
2.	Charles Nyamai	Member	Independent
3.	Jenniffer Mburu	Member	Independent
4.	Esther Musau	Member	Independent
5.	Sylvia Mbevi	Member	County treasury Representative
6.	Daniel Kisee	Member	Senior Management Representative
7.	Daniel M. Sunza	Secretary	Head of Internal Audit

#### **g) Compliance**

Makueni County Government establishment and operation is guided by the Constitution of Kenya 2010, County Government Act 2012, Public Finance Management Act 2012, Public Procurement and Asset Disposal Act, Urban Areas and Cities Act 2011, Intergovernmental Relations Act 2012, The Employment Act 2007, Public Audit Act, VAT Act, Income Tax Act etc.

Article 185 of the Constitution of Kenya 2010 provides that a CA may receive and approve plans and policies for the management and exploitation of the County's resources and the development and management of its infrastructure and institutions. Makueni County has established County Specific Acts and policies to guide its operations. Some of the County Specific Acts and policies include;

#### **i) Acts**

- Makueni County Sand Conservation and Utilization Act 2015
- Makueni County Water Act 2020
- Makueni County Equitable Development Act 2021
- Makueni Fruit Development and Marketing Authority 2017
- Makueni County Revenue Administration 2017
- Makueni County Vetting and Approval of Public Officers Act 2015

- Makueni County Emergency Fund Act 2015
- Makueni County Cancer Control Act 2016
- Makueni County Alcoholic Drinks Control Act 2014
- Makueni County Final Appropriation Act 2019
- Makueni County Supplementary Appropriation Act 2 2019
- Climate Change Fund Regulations 2015

**ii) Policies**

- Makueni County Tourism Policy 2021
- Makueni County Cooperative Development Policy 2021
- Makueni County Spatial Planning and Development Policy 2021
- Makueni County Revenue Administration 2021
- Makueni County Arts, Culture and Heritage Policy 2021
- Makueni County Public Participation Policy 2021
- Makueni County Environment and Climate Change policy 2021
- Social Protection Policy 2021
- Makueni Enterprise Risk Framework
- Makueni County Monitoring and Evaluation 2021
- Makueni Gender Policy 2021
- Makueni Youth Policy 2020
- Makueni-county-universal-health-care-policy 2020
- Makueni County Transport Policy 2021
- Makueni County Trade and Investment policy 2021
- Makueni County Sexual and Gender Based Violence Policy 2021
- Makueni County Education and Training Policy 2021
- Makueni County Disaster Management and Special Programs Policy 2021
- Makueni County Spatial and Development Policy 2021

The County Government is compliant to all governing Acts, Rules, Bills, Policies and Regulations. This has seen the County achieve effectiveness and efficiency in its Mandate. Makueni County Government through the internal audit unit carries out assessment of compliance to the said governing laws. Internal audit reports are checked by the external audit committee and recommendation forwarded and discussed by the County Executive.

**h) Other Governance issues including committees**

**i) The County Budget and Economic Forum (CBEF)**

The County Budget and Economic Forum (CBEF) is established pursuant to Section 137 of the Public Finance Management Act (PFMA), 2012, to coordinate and collect views from the public during the planning and budgeting processes. The forum comprises of non-state actors appointed by the Governor and members of the County Executive Committee. The CBEF supports the County to identify and analyse its priorities as they budget for programs, improve coordination between citizens and government and improve harmonization of project implementation and funding.

The 3rd cycle of 11 CBEF members Non-State Actors were appointed by the Governor on 14th February 2023. The forum was trained by Commission on Revenue Allocation as efforts to improve on their role over the period 2023-2027.

CBEF has keenly been playing its roles in considering and approving the County Annual Development Plan, County Budget Review and Outlook Paper, County Fiscal Strategy Paper and the Budget Estimates.

**Non-state Makueni CBEF representatives**

No	Name	Nominating Organization	Designation
1.	Jonathan Mbului	Professional Body	CBEF Secretary
2.	Vincent Ndivo Muia	Professional representative	CBEF-Member
3.	Sylvester Muendo	NGO	CBEF-Member
4.	Irene Mwendu Kioko	Youth Representative	CBEF-Member
5.	Carolyne Mutanya	Women Representative	CBEF-Member
6.	Joyce Mbula Kathyoli	Women Representative	CBEF-Member
7.	Francis Mutunga Kitana	Faith Based Organization	CBEF-Member
8.	Paul Mbindyo Mutuku	Labor Representatives	CBEF-Member
9.	Jonathan Musoma Kituku	Persons Living With Disabilities	CBEF-Member
10.	Lizer Mbinya Mwangangi	Business Community	CBEF-Member
11.	Joseph Muoki Kisolo	Elderly	CBEF-Member

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

It is my great pleasure to present the Makueni County Government Executive's Annual Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June, 2023. The report and financial statements present the financial performance of the County Executive for the Financial Year 2022/23.

Pursuant to Section 164 of the Public Finance Management Act, 2012 an Accounting Officer for a County Government entity shall prepare Financial Statements in respect of the entity in formats prescribed by the Public Sector Accounting Standards Board. Section 164(4) of the PFM Act, 2012 requires that this report and statements are submitted to the Auditor General and copies delivered to the National Treasury, Controller of Budget and Commission for Revenue Allocation within three months after the end of each Financial Year.

The attached Financial Statements have been prepared in line with the requirements of the PFM Act 2012 and present a true and fair view of the state of affairs of the County Government of Makueni for the Twelve-Month period ending June 30, 2023.

##### **a) Functions of the County Government as per the County Government Act.**

Section 5 of the County Government Act, 2012 stipulates that the County Government shall be responsible for;

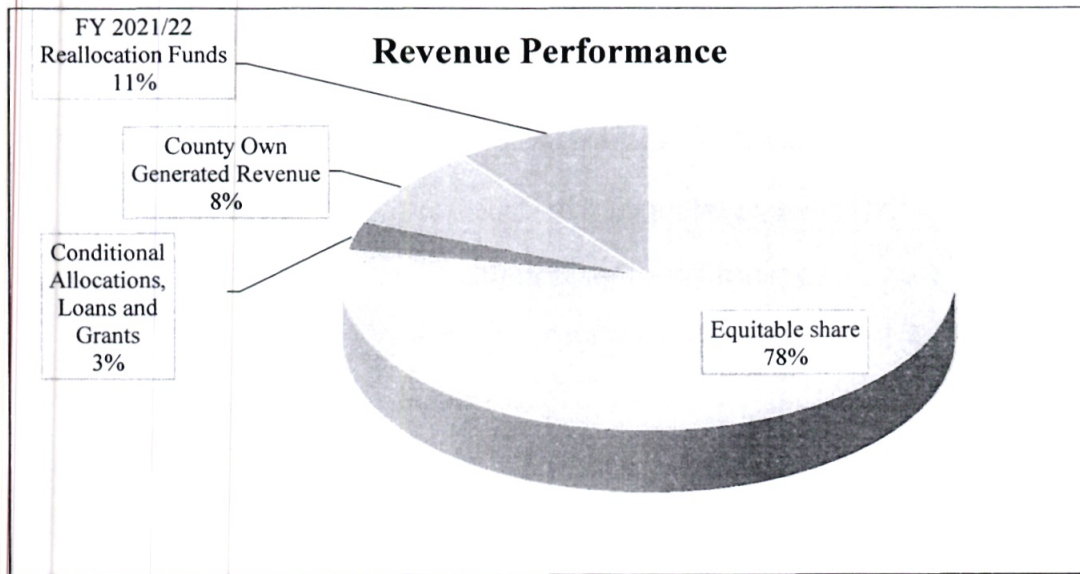
- i) County legislation in accordance with Article 185 of the Constitution.
- ii) Exercising executive functions in accordance with Article 183 of the Constitution.
- iii) Functions provided for in Article 186 and assigned in Part Two of the Fourth Schedule of the Constitution.
- iv) Any other function that may be transferred to County Governments from the National Government under Article 187 of the Constitution.
- v) Any functions agreed upon with other County Governments under Article 189(2) of the Constitution.
- vi) Establishment and staffing of its public service as contemplated under Article 235(1) of the Constitution.

##### **b) Budget Performance**

###### **i) Revenue Performance**

The FY 2022/23 Final Budget was funded from four main sources namely; Equitable Share from the National Government, Own-Source Revenues, Conditional Allocations, Loans and Grants and FY 2021/22 Reallocation Funds. The National Equitable Share was the major source of funding to the County budget representing 78% of the total receipts. Reallocations of KShs 1,103,067,678 from FY 2021/22 accounted for 11% of the total revenue, County generated receipts accounted

for 8% of the total receipts and Conditional Allocations, Loans and Grants accounting for 3% of total receipts for the period under review as shown below;



**Figure 1: Makueni County Revenue Performance by Main Sources in FY 2022/2023**

The total County revenue realized for the year was KShs. 10,457,824,101 against a target of KShs. 10,764,741,885. This represents performance of 97%. Notably, the County realized 100% receipts in Equitable share and FY2021/22 Reallocation. The difference in the revenue was mainly due to non-remittance of KShs 110,638,298.00 Conditional Allocation for Leasing of Medical Equipment and under collection of own source revenue by KShs 193,404,014. Revenue Performance for the year under review is as presented below;

**Table 1: Makueni County Revenue Performance in FY 2022/23**

No	Stream /Category	FY 2022/23 Annual Target	Actual Receipts As At 30 <sup>th</sup> June 2023	Performance Rate (%)
1	Own Source Revenue	1,085,000,000	891,595,986	82%
2	Equitable Share	8,132,783,562	8,132,783,562	100%
3	Conditional Allocations, Loans and Grants	443,890,645	330,376,875	74%
4	FY 2021/22 Reallocation	1,103,067,678	1,103,067,678	100%
<b>Total</b>		<b>10,764,741,885</b>	<b>10,457,824,101</b>	<b>97%</b>

**ii) Expenditure Performance**

Out of the total budget of KShs 10,764,741,885.50, the County Government was able to spend a total of KShs 9,393,788,377.90 representing an 87% Absorption Rate. This is the highest recorded absorption rate in Makueni County since inception of County Governments in 2013. The

**County Government of Makueni**

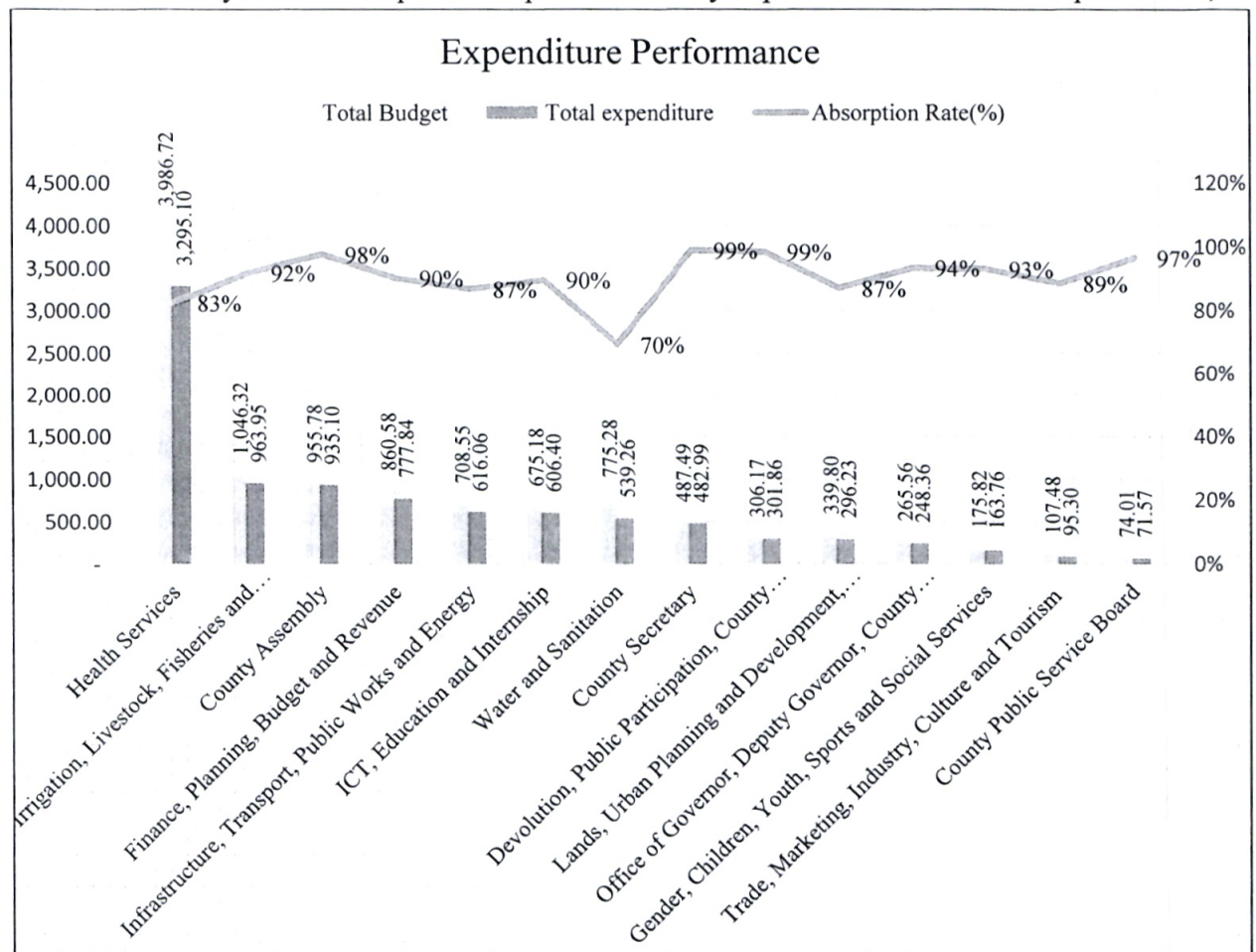
**Makueni County Executive**

**Annual Report and Financial Statements for the year ended June 30, 2023**

Department of Health Services recorded the highest expenditure of KShs 3,295.1 Billion while the County Public Service Board recorded the lowest expenditure of KShs 71.57 Million.

The Office of the County Secretary and Department of Devolution recorded the highest absorption rate of 99% each while Water and sanitation recorded the lowest absorption rate of 70%.

Below is an analysis of the Expenditure performance by department and their absorption rates;



**Figure 2: Makueni County Expenditure per Department**

**c) Physical progress based on outputs, outcomes and impacts since establishment of County Government**

The FY 2022/23 budget aimed at building community resilience for sustainable development and prosperity by stimulating the growth of the local economy. The budget was guided by the following six principles; Deepening Equitable Development; Accelerating Community-Led Development; Disaster Risk Management and Resilience Building; Accelerating post-COVID-19 Pandemic Recovery; Enhanced Access to Universal Healthcare Services and Universal Water Coverage. The main achievements realized included: -

In order to **increase access to potable water**, the County established one hundred and sixty-seven (167) kilometres of new pipelines, installed 58 water points and 60 water tanks, drilled and

developed twenty (20) boreholes, desilted Ndukuma medium sized dam and six small dams and constructed six (6) sand dams with sump tanks.

The County Government supported 200,779 farmers in the October-November-December short rains and 63,865 farmers in the March-April-May long rains with 513MT of certified seeds worth Kshs 150Million. Further, the County distributed relief food to 27,968 households so as to cushion them from the effects of prolonged drought and famine.

The **area of land under irrigation** increased by 30% from 165Ha in 2021 to 215Ha in 2022. In Agriculture processing and value addition, a total of 1,182MT of mangoes worth Ksh 21,238,500 were purchased from farmers and were processed to produced 619 MT of puree. The plant generated a revenue of revenue of KSh 51,207,000.

In **livestock sub sector**, annual poultry meat production increased by 26% from 5,669MT to 7,129MT, goat meat and beef each increased by 5 per cent from 2509 MT to 2635 MT 4559MT to 4787MT respectively. The proportion of farmers satisfied with the County extension services increased by 10% from 60% reported in 2021/22 to 70% in FY 2022/23.

In **road development**, the County tarmacked 1.1Km of urban roads, opened 370 km of new roads, graded 2,500km of roads and rehabilitated 150km of roads through gravelling. Additionally, 1200M of culverts and 614 gabions were installed while 25 drifts were constructed. In energy development, 28 floodlights were installed in Wote municipality, 636 households were connected to power, 12km of extension lines and six (6) transformers were installed under the REREC matching grant programme. As a result, access to electricity in the County improved from 25.2% to 30%.

In **land and urban development**, the County supported the land surveying of three (3) markets and titling of two (2) markets with one land adjudication finalized. The percentage of land ownership increased by 10%. Five (5) urban land use plans for Wote, Emali, Nunguni, Mtito Andei and Kikima markets were implemented.

In **Trade Development and Promotion**, the County collaborated with Strathmore university to implement the Small Business Development Centres. This involved capacity building MSMEs, linking them to markets and financial services. The County also launched and developed a County tourism circuits and supported staff and few tourism stakeholders to attend the annual tourism conference.

The County Government launched **MyCounty App**, an application that enables access to Government service under one digital platform. In the ICT Capacity Building, Digital literacy increased by 20% from 37% in 2018 to 57 % in 2022. Further, Internship Volunteerism Attachment System (IVAS) was established in which applicants are able to apply for internship and attachment opportunities through the online platform. A total of 100 interns were recruited, 558 attaches were engaged in various departments across the County during the FY 2022/23.

In order to **improve access to health care services** in the County, 44,370 households were registered under Makueni Care Scheme while NHIF coverage increased from 10% to 15% of County population. Additionally, immunization coverage improved from 92% to 98% and

**County Government of Makueni**

**Makueni County Executive**

**Annual Report and Financial Statements for the year ended June 30, 2023**

deliveries conducted by skilled personnel were 88% against a target of 90%. The County Government further improved health staffing by recruiting 25 additional staff.

The County enhanced access to quality ECDE through construction of 37 new ECDE classrooms and launched the digital learning program in which ECDE teachers were trained and a total of 1,197 devices were issued to ECDE centres across the County. A total of 4,496 students in the 59 CTTIs benefited in the **capitation** of KSh. 23,823,278.34 which aimed at easing the fees burden to the trainees so as to promote access and retention in technical trainings in the County. **In the support to education**, a total of 100 new students benefitted with County scholarships programme while 607 students from four wards were issued with bursaries.

In order to enhance and nurture talents among PWDs with intellectual disability in the County, a total of 12 athletes and two coaches from Makueni County were supported with sports gears to participate in world special world summer games in Berlin, Germany. The athletes won various awards including four gold medals among other presents.

The County strengthened automated revenue collection services, enhancing a one Government's approach to revenue collection, improved on cashless revenue collection, undertaking RRI and heightening enforcement. These efforts led to 19% increase in Own Source Revenue (OSR) collection from **KShs 749 Million** in FY 2021/22 to **KShs 892 Million** in FY 2022/2023.

**d) County flagship projects Implementation**

The key County flagship project implemented during the time under review include:

**Table 2: FY 2022/23 Flagship Projects**

<b>Project Name</b>	<b>Budget Allocation (Kshs.)</b>	<b>Expenditure(in Kshs) upto 30<sup>th</sup> June 2023</b>	<b>Remarks</b>
Desilting of Ndukuma Earth Dam and extension to Wote town - phase 1	45,509,592.00	44,909,592.00	Complete
Athi Tunguni Water Project	23,000,000.00	8,675,977.87	Ongoing
Makueni County Fruit Processing Plant Development and Marketing Authority - AIA	60,000,000.00	60,000,000.00	Complete
Makueni Fruit processing plant - Reconstituting Line and packaging line operationalization	47,447,595.65	47,447,595.35	Ongoing
Makueni Integrated Grain Value Chain Development Project	19,220,349.95	19,220,349.95	Complete
Electrical Fencing - Tsavo East and West	31,814,725.52	31,776,458.70	Complete
Rural Electrification Programme - REREC Matching grant	25,000,000.00	24,972,000.00	Complete
CTTI capitation Year 1 and 2	23,823,278.30	23,269,309.90	Complete and In Use.

Project Name	Budget Allocation (Kshs.)	Expenditure(in Kshs) upto 30 <sup>th</sup> June 2023	Remarks
Mukuyuni Modern Market shed under IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	68,324,728.20	61,655,012.10	Ongoing
KYISA Games	27,470,180	27,470,158.00	Complete
Youth empowerment programme	12,219,400	12,219,399.15	Complete
Universal health care programme	100,702,000.00	100,702,000.00	Ongoing
Emali Wholesale Market under IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"	226,785,423	177,755,521.40	Ongoing
Construction of Document warehouse, County Treasury Offices and Equipping	26,521,811	25,743,583.20	Complete

**e) Value-for-money achievements**

The County has been keen in implementing projects in the most cost-effective way while ensuring quality and sustainability of the projects. The projects implemented were in line with the County Vision 2025, 2018-2022 County Integrated Development Plan (CIDP) and the 2022/23 Annual Development Plan (ADP).

The projects implemented are identified through the county elaborate public participation and are awarded through a competitive procurement so as to ensure transparency, fairness and value for money in their implementation. In efforts to promote open governance and ensure sustainability of the projects, Project Management Committees(PMCs) are elected to oversee implementation of the projects. Periodic technical monitoring and evaluation of the projects is carried out to ensure efficiency, effectiveness and economical implementation. Project Sustainability Committees(PSCs) are put in to oversee the management of the completed projects.

Some of the value for money achievements achieved in the FY 2022/23 include tarmacking of 1.1Kms of urban roads, opening of 370 km of new road, and improving of access to electricity in the County from 25.2% to 30%.

**f) Implementation challenges of strategic objectives and County future Outlook**

**• Implementation challenges of strategic objectives**

The main challenges experienced in FY 2022/23 included: -

- 1) Inadequate budget allocation: A sizeable number of projects are underfunded thus prone to project postponements and incomplete implementation.

- 2) Human resource: The county has grappled with inadequate staffing levels in key sectors vis-a-vis the provided ceilings for staff emoluments against the increasing population and desire for quality public services.
- 3) Vandalism of county projects: This includes the deliberate destruction, damage, or theft of public infrastructure, facilities, and assets intended for the benefit of the community.
- 4) Weak cross-sectoral linkages: Lack of effective coordination and collaboration between different sectors or departments within the County's administration.
- 5) Underutilization of available statistical data to inform decision-making and planning; lack of emphasis on data-driven decision-making has led to decisions that are not well-informed and might not be aligned with the actual needs of the community.
- 6) Inadequate conceptualization and scoping of projects. Most projects do not have end-to-end concepts and therefore scoping is done based on available funds.
- 7) Delay in processing and disbursement of funds from National treasury thus hindering timely execution of programmes and projects
- 8) Drought thus increasing the number of vulnerable people and reduced agricultural production and productivity

- **County's Future Outlook**

The total Budget for the Financial Year 2023/24 is KShs 10,568,289,780.00 comprising of KShs 9,640,236,820.00 allocations to the County Executive and KShs 928,052,960.00 as allocation to the County Assembly. The budget is the first to implement the approved CIDP 2023-27 and is geared towards realization of the County Government's transformational development agenda. It will implement development programs and strategies identified in Annual Development Plan and County Fiscal Strategy Paper.

The budget estimates will be guided by the development philosophy of "**Wauni wa Kwika Nesa na Ulungalu**" – the desire to do good with integrity and a clarion call for "Our people, our Priority". The development theme for the Financial Year will be '**Enhancing efficiency for economic growth and community resilience**'. To attain the overall objective, the budget, therefore will be anchored on the following five objectives;

- 1) To enhance universal water access in the County.
- 2) To increase sustainable agriculture production, value addition and market access for targeted value chains
- 3) To enhance access to quality and affordable health services
- 4) To increase industrialization and enterprise development by creating a conducive environment for investment and employment creation
- 5) To improve urban and rural infrastructural development socio economic transformation

The key flagships which will be implemented in FY 2023/24 include:

**Table 3: FY 2023/2024 Flagship Projects**

No	Department	Project/Programme	Budget Amount
1.	Health	Universal health care programme	100,000,000
2.	Trade	Conditional Grant for Aggregated Industrial Parks Programme	100,000,000
3.	Agriculture	Mbavani Irrigation Scheme	75,000,000
4.	Trade	Nunguni Business Centre and Town Infrastructure Upgrade	65,000,000
5.	Agriculture	Makueni County Fruit Processing Plant Development and Marketing Authority	60,000,000
6.	Water	Athi Tunguni to Kilema Hill Water Project	50,000,000
7.	Water	Mulima Water project	40,000,000
8.	Education	Government Automation	35,000,000
9.	Transport	Green energy promotion	32,000,000
10.	Transport	Rural Electrification Programme - REREC Matching grant	30,000,000
11.	Health	Purchase of laparoscopy tower	25,000,000
12.	Education	ECDE Capitation	20,000,000
13.	Education	CTTI Development and capitation	20,000,000
14.	Emali Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	20,000,000
15.	Health	Purchase of Ambulances	20,000,000
16.	Water	Athi Kalawa WASH programme	17,000,000
17.	Agriculture	Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	15,000,000
18.	Agriculture	Establishment of low pest zones	15,000,000
19.	Education	Internship, Mentoring & Volunteer Programme	15,000,000
20.	Health	Upgrading of Mortuary at Makueni County Referral Hospital	15,000,000
21.	Agriculture	Agriculture extension programme	14,000,000
22.	Health	DANIDA- Primary healthcare in devolved context	13,513,500
23.	Gender	KYISA Games	13,000,000

**The key strategies to be implemented are;**

**Universal water access:** During the FY 2023/24 budget period, the county government will carry out strategic interventions toward universal water access. These interventions are; development of water harvesting, storage and distribution infrastructure through construction and rehabilitation water infrastructures and strengthening water resource governance structures.

In order to increase **sustainable agriculture production**, value addition and market access for targeted value chains, the government will improve the livelihoods of the citizens through sustainable management of crop and livestock resources and prudent management of co-operatives. Each ward has prioritized one main value chain that will be developed in the FY. To achieve this, the county will invest in reengineering and remodelling the county extension services as well as promoting irrigated agriculture and revamping cooperatives as key drivers of transformation.

To enhance access to **quality and affordable health services**, the County Government will establish a model health facility, one in every ward over the medium term through infrastructural and diagnostic upgrade and staffing for 24 hour operations to ensure they meet various citizen health needs at the Ward level. The implementation will include unlimited and continuous supply of medical drugs as well as financing through NHIF. Residents in the respective Wards will be encouraged to subscribe to NHIF through various organized groups and cooperatives.

The county will facilitate **sustainable wealth creation** through promoting, coordinating and implementing integrated economic policies and programs so as to ensure trade development and rapid industrializing county economy.

On **industrialization**, the County Government will establish an industrial park in collaboration with National Government. The industrial park will provide facilitative infrastructure and utilities to assist local artisans' in manufacturing or assembling goods at a lower cost.

On **Infrastructure development**, the Government will improve road connectivity and accessibility as well as access to reliable and clean energy. Further, the county will develop urban infrastructure in the Wote and Emali-Sultan Hamud Municipalities and other urban areas for the benefits of the citizens.

On **automation of Government Services**, the County will invest in automation to drive efficiency and transformation in delivery of county services. Measures will be put in place to automate end to end for financial management, revenue administration and health delivery.

#### **g) Key Risk Management Strategies applied by the County Executive**

The County Government of Makueni promotes performance and accountable governance in its Management. As part of the public financial management agenda, the County Government has set out strategies for managing risk in its operations. These include;

- **Avoidance** – This involves terminating an activity if it is deemed too risky. This option is arrived at when it is not possible to identify a response that would reduce the risk to an acceptable level of severity.
- **Reduction** – This entails taking Mitigating action to reduce the likelihood and/or potential impact of the risk.
- **Sharing/Transferring** – Mitigating action is taken to reduce the likelihood and/or potential impact of the risk by sharing elements of the risk. This is executed through outsourcing to third-party specialists and service providers.

- **Acceptance** – in this strategy, risk is accepted without the need for any further mitigating measures.
- **Pursue** – Provided a risk is within tolerable levels, an increased level of risk may be pursued to achieve strategic objectives and/or improve performance.

**h) Conclusion**

In Conclusion, the County Government made great good progress in project/programme implementation during the Financial Year by recording the highest absorption rate of 87% and revenue receipts of 97% of the total revenue target. This was the highest absorption and revenue performance since inception of devolution in 2013 despite many of the projects and programmes being implemented in the last six months of the Financial Year. However, there were delays in disbursement of funds from the National Treasury which led to cash flow challenges throughout the Financial Year.

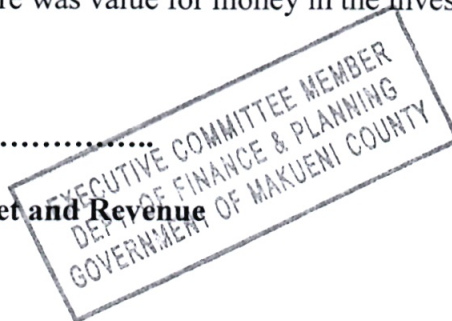
I take this opportunity to thank H.E. the Governor and the Deputy Governor for their leadership and guidance in achieving the County Vision for the people of Makueni. I also want to thank my colleagues, the County Executive Committee Members in charge of other departments together with all Accounting Officers and all the county staff who work hand in hand to ensure that County Government of Makueni achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering quality and timely services to the people of Makueni County. Finally, I also appreciate the citizens of Makueni who were involved in different phases of projects identification and implementation to ensure that there was value for money in the investments.



.....  
**Damaris Mumo Kavoi**

**CECM – Finance, Planning, Budget and Revenue**  
**County Government of Makueni**



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

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, shall prepare in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. The format includes a statement of the county government entity's performance against predetermined objectives.

#### a) Strategic Development Objectives

The County Integrated Development Plan (CIDP) 2018-2022 had identified five key strategic development objectives through a robust participatory process that looked at and reviewed the community aspirations and development priorities, the National Government's "Big Four", SDGs and the MTP III. The strategic objectives were the synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The CIDP overall goal was 'Increased household income for sustainable livelihoods'. To that end, the key development objectives were as provided in the table below:

No.	Objective as per CIDP	Performance/Progress made up since 2018 up to 2022	Remarks
1.	To increase agricultural productivity, value addition and commercialization	<ul style="list-style-type: none"> <li><b>Extension services:</b> Proportion of farm families receiving extension services improved from 30% in 2018 to 60% and the Staff to Farmer ratio improved from 1:1,416 in 2018 to 1: 1,357 by the end of 2021.</li> <li><b>Cereal production:</b> Area under green grams increased by 7% from 65,500 Ha to 69,955 Ha while production increased by 15% from 46,030 MT to 53,052 MT. Area under cowpeas increased by 10% from 57,655 Ha to 63,564 Ha though production reduced by 11% from 54,356 MT to 48,556 MT. The decline in cow peas is due to poor rains and prolonged droughts. Area under maize increased by 14% from 131,048 Ha to</li> </ul>	<ul style="list-style-type: none"> <li>The government recruited 32 Agricultural Field Extension officers (AFEO) and 240 Community Extension Volunteers(CEVs).</li> <li>The government had a Subsidized Input Support Program that supported 11,377 farmers with certified seeds.</li> <li>The performance is attributed to prioritization of avocado and dairy value chains and the agro ecological zones that favour citrus fruits</li> <li>The government is supporting irrigated agriculture to ease reliance on rain fed farming.</li> </ul>

		<p>150,726 Ha while the production increased with the same proportion from 144,467 MT to 164,274 MT.</p> <ul style="list-style-type: none"> <li>• <b>Horticulture production:</b> Area under avocado increased by 167% from 101 Ha to 270 Ha in 2021 while the production increased by 12% from 2,412 MT to 2,700 MT while the area under citrus fruits increased by 31% from 6,570 Ha to 8,628 Ha and the production increased by 95% from 38,961 MT in 2018 to 75,854 MT.</li> <li>• <b>Dairy value chain:</b> The number of dairy cows increased by 3% from 29,260 to 30,158. 23,880 cows were inseminated with an estimated 14,805 calves being born at a conception rate of 63%. It is estimated that 7,400 of the calves were heifers. 10 AI service providers were trained. A total of 115,928,000 litres of milk were produced over the period which is valued at Kshs 5,986,731,000</li> <li>• <b>Irrigated agriculture:</b> 90 Ha were put under irrigation and additional 26 irrigation sites surveyed. Two Irrigation Water Users Associations (IWUAs) were formed and trained. 600 households benefited from inputs to establish kitchen gardens while 579 farm ponds were excavated to improve on water harvesting for irrigated agriculture.</li> </ul>	
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2.	To increase access to potable water	<ul style="list-style-type: none"> <li>• <b>Water harvesting, storage and distribution:</b> constructed 76 earth dams; 40 sand dams/sumps, 25 weirs, and three rock catchments; drilled and equipped 119 boreholes; and developed and distributed of nine water springs,</li> <li>• Extension of 832.32 Kms of distribution water pipeline, 64 water projects were installed with solar power bringing the total of solar installed water projects to 212</li> <li>• Number of registered active households with piped water from the Water Service Providers increased by 12%</li> <li>• 90 roof catchment water harvesting plastic tanks to the public institutions.</li> </ul>	The improved access to water achieved through water harvesting initiative, ( <i>kutwiikanya kiwu</i> ) through construction of earth dams; sand dams; drilling of boreholes and extension of pipelines and “ <i>Nzangule ya Matang’i</i> ” programme
3.	To enhance quality health care for all	<ul style="list-style-type: none"> <li>• <b>Staffing:</b> Doctor: Population ratio improved from 1: 13,596 to 1: 11,346 while Nurse: Population ratio improved from 1: 1,398 to 1: 1,391.</li> <li>• <b>Service availability:</b> number of health facilities offering essential full package services improved from 58 to 82,</li> <li>• <b>Maternal Mortality Rate (MMR)</b> reduced from 488/100,000 to 362/100,000. This is attributed to increase in proportion of expectant mothers attending at least four ANC visits from 40% to 68% and the proportion of births under skilled Birth Attendants from 54.6% to 88%,</li> <li>• <b>The HIV prevalence rate</b> reduced from 4.2% to 3.2%</li> <li>• <b>Proportion of TB cases</b> detected and treatment initiated improved from 60%</li> </ul>	Continuous improvement of the health infrastructure, equipping and staffing has contributed to the achievements. Others include strengthening of the community health units and promotion of primary health care in the community.

		<p>to 90 %. The TB cure rate improved from 86% to 89%</p> <ul style="list-style-type: none"> <li>• <b>Malaria incidences</b> reduced from 1.5% to 0.1%. attributing it to provision of Long Lasting Insecticide Treated Nets (LLITNs) to expectant mothers and children under one year, prompt malaria case management, and health education on malaria prevention</li> </ul>	
4.	To economically empower youth, women and PWD	<ul style="list-style-type: none"> <li>• <b>OVCs:</b> 10,000 vulnerable children received assorted items, among them dignity packs, beddings, rescue and placement to child care givers and institutions,</li> <li>• <b>GBV cases:</b> The Makueni Child Development Centre was constructed and Gender-Based Violence Recovery Centre, safe house and policare established to enhance GBV prevention and mitigation,</li> <li>• <b>Elderly persons:</b> 210 elderly persons benefitted from an annual subscription of NHIF cover, 6,000 were supported with food and non-food items while elderly care giver groups were supported with tents and chairs and water tanks to boost their Income Generating Activities (IGAs)</li> <li>• <b>PWDs:</b> 3,100 PWDs were supported with assorted assistive devices to enable them participate in the county development. PWD Vocational Training Centre was constructed and operationalized.</li> <li>• <b>Sports development:</b> 22 playgrounds were</li> </ul>	<ul style="list-style-type: none"> <li>• Continuous support, advocacy, sensitization and awareness creation and collaboration with partners.</li> <li>• The county government has managed to mainstream special interest groups into the county planning and budgeting processes</li> </ul>

**County Government of Makueni**

**Makueni County Executive**

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		rehabilitated and standardized, two talent centres established, and number of active sports disciplines increase from two to 13. The number of athletes transiting to professional sports increased to 20.	
5.	To secure land tenure and urbanization	<ul style="list-style-type: none"> <li>• <b>security of land tenure:</b> land owners with security of land tenure increased from 21.6% to 31.6% and 129,124 title deeds issued</li> <li>• <b>County Spatial Plan:</b> The county spatial plan 2019-29 was developed and approved by county assembly</li> <li>• <b>Urban development:</b> 24 Physical Land Use Plans (PLUP) were approved, four of which were implemented with a survey of 3 markets through plot validation, verification and uploading of 27,000 plots to C-LIMS</li> <li>• Two municipalities were established; Wote and Emali-Sultan Hamud municipalities</li> <li>• <b>Urban infrastructure</b> were developed: the construction of public green park and renovation of Marikiti market shed, tarmacking of 1.1Kms, paving of 2,320m<sup>2</sup> of cabro and installation of 27 solar powered high mast floodlights within Wote township</li> </ul>	The urban infrastructure initiatives implemented in collaboration with the national agencies World Bank Kenya Urban Support Programme (KUSP)

**b) Progress on Attainment of Development Objectives from Annual Development Plan**

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

Department	Objective	Outcome	Indicator	Performance
<b>Thematic Area: Water Resource Management</b>				
<b>Objective: To increase availability and access to water</b>				
Water	To increase availability and access to safe water within 2 Kms	Increased access to water	Proportion of HHs with access to potable water	44.2%
			Proportion of HHs in urban areas with access to piped water	16.5%
	To improve sanitation services in the county	Increased access to sanitation	No. of markets attended daily by cleaning agents	93%
<b>Thematic Area 2: Socio-Economic Development</b>				
<b>Objective:</b>				
<ol style="list-style-type: none"> <li>1. To enhance quality health care for all</li> <li>2. To economically empower youth, women and PWD</li> </ol>				
Health Services	To enhance access to preventive and Promotive services	Improved maternal health	% of deliveries conducted by skilled personnel	88%
			% of pregnant women attending at least 4 ANC visits	68%
		Child nutrition & Immunization	% of children under 1 year fully immunized	97%
			% of infants initiated to breastfeeding within first hour of birth	98%
			% of children 6-59 months supplemented with Vitamin A	77%
		Improved uptake of Reproductive Health services	% of Women in Reproductive Age practising modern Family planning services	64.4%

**County Government of Makueni**

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Department	Objective	Outcome	Indicator	Performance
			Contraceptive prevalence rate	73.3%
<b>Education</b>	To enhance access to quality pre-primary education	Increased access to ECDE	Enrolment for ECDE	<b>Total – 50,746</b> Boys – 26,274 Girls – 24,472
	To enhance access to quality education and vocational training	Increased access and equity of students in tertiary education	Enrolment in CTTIs	<b>Total – 4,841</b> Male – 2,942 Female – 1,899
<b>Gender</b>	To reduce economic and social deprivation among the vulnerable population	Improved social protection and livelihood of vulnerable groups	Number of students who benefitted from full county scholarship	<b>Total – 531</b> Boys – 280 Girls - 251
		Increased access and utilization of special interest funds for women, youth and PWDs	Total cumulative funds injected in FY 2021 to Elderly Cash Transfer, OVC Cash Transfer, PWD Cash Transfer, Women Enterprise Fund and Uwezo Fund.	Kshs 726,936,000.00
<b>Thematic Area: Lands and Urbanization</b>				
<b>Objective: To secure land tenure and urbanization</b>				
<b>Lands and urban development</b>	To increase security of tenure through land survey	Enhanced land security and utilization	No. of land title deeds registered and issued	129,124
	To improve urban planning and infrastructural development	Improved county planning	No. of urban plans approved	24
<b>Thematic Area: Community Economic Empowerment</b>				
<b>Objective: To increase agricultural productivity, value addition and commercialization</b>				
<b>Agriculture</b>		Increased value of livestock and	Quantity of milk produced	115,928,000. Litres

Department	Objective	Outcome	Indicator	Performance
	To improve livestock and crop productivity	livestock production	No. of cattle inseminated	23,880 cattle
			Quantity of beef produced	13,616,000 Kgs
			% of HHs owning livestock	81.6%
			No. of eggs produced	39,120,000
<b>Trade</b>	To promote small scale businesses	Improved market access by traders	No. of registered business enterprises	6,481
	To revitalize the cooperative movement	Improved resource mobilization for investment in the county	No. of registered active cooperatives established	258
<b>Thematic Area: Enablers</b>				
<b>Objective: To strengthen the institutional capacity and capability for effective service delivery</b>				
<b>Macro</b>	To accelerate economic growth	Reduced poverty levels	% of HHs below poverty level	39.7%
<b>Road, Energy and Transport</b>	To increase access to energy	Improved access to reliable energy	No. of trading centres connected to electricity	1,102
			No. of households connected to electricity	76,784
	To enhance road network connectivity	Enhanced road network across the county	Kms of county paved roads	502.7
			Kms of county classified road network	12,869.21

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

Makueni County exists to transform the livelihoods of the citizens guided by overarching vision, which is *a prosperous value based county with a high quality of life*. The delivery of the transformation agenda is guided by Five key principles and values which are; integrity and accountability; inclusiveness; equity and fairness; patriotism and responsiveness.

The development agenda is founded on three key pillars; Economic Pillar, Social Pillar and Political Pillar. The pillars have thematic interventions along six thematic areas namely; Community economic empowerment, water resource management, lands and urban development, social development, universal health care and institutional strengthening and capacity development.

To continue offering services to the citizens of Makueni County over the long- term, the County is focused on;

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

The County promotes sustainable development through governance reforms that are founded on integrity, transparency and accountability. The County has focused on provision of overall policy development and institutional development and strengthening. This is guided by issue based leadership, transparency and accountability in management of public resources.

Sustainability is achieved through Pollution prevention, Resource Conservation, zero waste to landfill, Waste reduction/minimization, Zero discharge and reduced Carbon foot print/ Zero emissions. This is achieved through adopting alternative energy, responsible consumption, waste management, advocacy, innovation, reuse and recycling. Makueni County is putting every effort to ensure sustainability is achieved in all aspects.

### **2. Environmental performance**

Makueni County Government efforts to mainstream the management and coordination of environmental and climate change aspects are guided by the Environment and Climate Change Policy, 2021 available in CGM website. The policy provides direction for Environmental and Climate Change Management in the County. In implementing the Policy on Climate Change management, the County has developed the County Climate Change Act 2022 which provides for establishment of County Climate Change Fund. The County allocates 2% of its Development Budget for Climate actions in the County. Additionally, The County has carried out a participatory process in identification of climate risk, strategic interventions culminating into a County Climate Change Action Plan 2023-2027 which provides a plan for implementing Climate actions and providing a platform for resource mobilization.

In implementing Environmental Management and ensuring sustainability, the County has developed Environmental and Social Safeguard (ESS) Framework to support green, resilience and inclusive projects and programs. Through The ESS framework, the County has;

- Trained 19 staff on Environmental and Social Safeguards

- Carried out Environmental Impact Assessment for Emali Wholesale Trade and Mukuyuni Modern Market
- Environmental Audits for Makueni County Fruit Processing Plant
- Appointed Environment, Social and Grievance Redress Focal Persons

### **3. Employee welfare**

The County Government is guided by various labour legislations in handling the County Public Service while hiring and handling staff to enhance objectiveness, Equity and Fairness. These include the County Government Act 2012, the Employment Act 2012 and the Constitution of Kenya, 2010. Makueni County developed Human Resource Policies and Procedures Manual 2017 which guides the Human Resource practices in the County including stakeholder engagements and continuous improvement. Every effort is made in ensuring Gender balance and involvement of various stakeholders in the hiring process. The County carries out staff sensitization on matters of concern as well as periodic engagement forums to hear from the staff.

Through the County Public Service Board, the County Government has made tremendous effort in improving skills, managing careers, appraisal and reward systems of employees. These include Performance Management system, training of staff, formation of Departmental Human Resource Management Advisory Committees, Appointment of committee to review the schemes of service and introduction of reward system under the Performance Management System. The County has further ensured employee benefits are provided timely like Medical cover, WIBA among others. Provision of conducive work environment has been paramount in enhancement of employee welfare. There has been continuous review of the County Staff establishment made to enhance staff career progression, alignment of various functions in departments and address staff stagnation.

The County has formulated various policies in Human Resource Management aimed at enhancing objectivity in handling staff matters that is; Performance Management, HIV/Aids at workplace, Drug and Substance Abuse, Conflict of Interest and Sexual Harassment Policy and implementation guidelines. The County Government has also formulated and documented a safety and health policy in compliance with Occupational Safety and Health Act of 2007, (OSHA). This is part of County Service Delivery manual which addresses pertinent safety and health concerns such as safety and health regulations, fire safety provisions and insurance cover

### **4. Market place practices-**

CGM has made efforts in promoting fairness in the market place in the following aspects;

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

Makueni County has continued to enhance access of government opportunities to every interested supplier by publishing all tenders in the County Government dedicated tenders' portal, that is, Public Procurement Information Portal, and its own website. This gives an opportunity to the general public including Youth, Women and PWDs to access procurement opportunities. The County Government also writes to every bidder who has applied for any advertised tender

communicating the outcome, disclosing who was awarded and why a certain bidder was not successful.

A minimum of 30% of the County procurable budget is reserved to the Youth, Women, PWDs and other disadvantaged groups while 20% of County procurable budget is reserved for contractors who are residents of Makueni County. This forms part of empowering our suppliers and guaranteeing procurement opportunities.

In the Financial Year ending 30th June, 2023, the County Government published all procurement contracts to the Public Procurement Information Portal as a way of enhancing transparency and subjecting the information to public scrutiny to ensure processes were fair, open and ensured getting value for money.

To ensure goods relations with our service providers and contractors, the County ensures that all completed projects are duly inspected and processed for payment without delays.

#### **b) Responsible ethical practices**

The County Government promoted ethical practices by conducting a risk assessment in liaison with EACC and putting in place measures to ensure a Corruption free environment. Some of the measures put in place include: having a signboard of “corruption free zone” in all the main entrance of all the offices, Publication of tenders online, Publication of the list of registered suppliers, Complaints register kept in all offices, Suggestion boxes, MakueniApp and Hotline number shared to citizenry to report any malpractices. Such measures have promoted a culture of accountability and ethical practices among Makueni County officers.

#### **c) Stewardship of goods and services**

The county has continued to implement consumer protection programme whose objective is to safeguard the business owners and promote fair trade practices. Inspection of weights and measures equipment has been of priority to ensure the quantity and quality of products in our markets. Owing to the great oversight roles vested to the MCAs and the public, County staff are obligated to offer services and goods in a manner that is diligent, truthful and faithful with a sense of responsibility. This enhances and ensures good stewardship of goods and services provided by the Makueni County Government.

### **5. Community Engagements**

Citizen participation in County governance and decision making processes is constitutional requirement. The County Government of Makueni in FY 2022/2023 engaged the communities in the following participatory development areas;

#### **a) County Planning**

In the development of the CIDP 2023-27, The County Government organized and facilitated public participation forums in 247 cluster blocks, 30 wards, 9 urban areas (for business community and urban area/municipalities residents), 9 thematic groups participation for PWDs, Women, Youth, PLHIV and trade/labour unions and Development partners/professionals and elected

leaders to provide Makueni residents and leaders with an opportunity to deliberate on their development issues, challenges and prioritize interventions. The forums took place from 14th to 20th December, 2022.

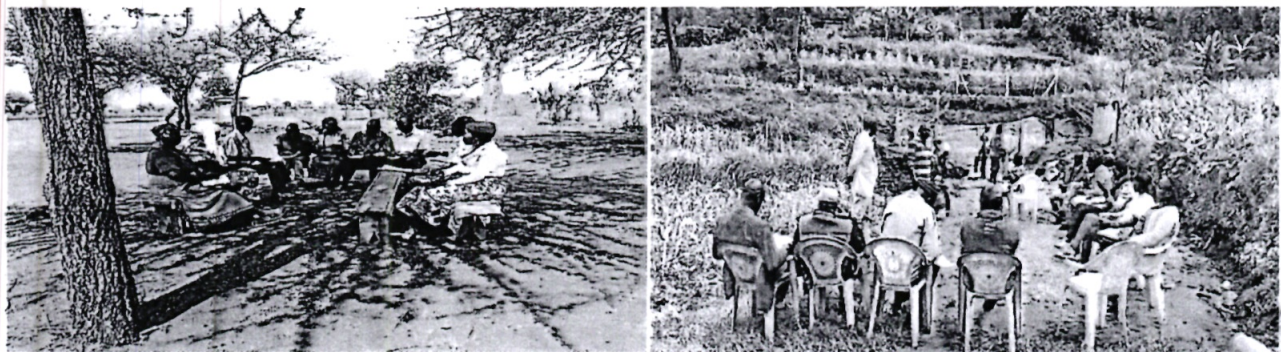


*Figure 2: CIDP III public participation, Kathonzweni and Ukia Wards, 19th Dec, 2022*

### **b) Citizen Engagement in Service Delivery**

The County Government has ensured citizen participation in service delivery through establishing and capacity building project management and sustainability committees who play a critical role in overseeing project implementation and guaranteeing project sustainability after handover by the County Government or development partners/donor.

Each county project that was implemented in FY 2022/23 had project management committees whose members are democratically elected by project beneficiaries and have veto powers of certifying payment of contractors/suppliers after project completion. The County has also established committees to vet program beneficiaries such as Ward Bursary Committees.



*Figure 3: Munyenze Borehole PMC training, Masongaleni Ward Figure 4: Joint Inspection Meeting for Kwa Kithue Wetland Protection Project, Mbooni Ward*

### **c) Citizen Involvement in County Budgeting Process.**

Section 125 (2) of the Public Finance Management Act, 2012 mandates the CECM in charge of Finance to ensure active citizen engagement in the budget making process. The County Government facilitated budget participation forums in 60 sub wards, 30 wards, 2 diaspora fora and 2 municipalities fora for Citizens to provide their inputs on development priorities for FY 2023/24. The forums were all inclusive with participation by special interest groups in the County.

The process was technically data-driven with use technical officers and County statistical abstracts.



*Figure 5: Budget Participation, Wote and Mukaa Wards*



*Figure 6: County Assembly Budget PP at Muvau/Kikumini Ward*

#### **d) Community Driven Development**

The County Government implemented community projects under Miradi Kwa Jamii program that aimed at creating employment opportunities for the citizens and community assets. The program was implemented through labour intensive approach. The program provided employment opportunities directly to at least 12,078 residents of Makueni County.



*Figure 7: Manual Light grading at Ilima Ward*

**e) Other Public Participation Aspects**

The County Government supported Kenya Youth Inter Sport Association games in an effort to support young sports talents. The CG has put efforts towards achieving Universal Health Care and subsidized treatment costs. The County Government supported County ECDE program by construction of ECDE classes and training of the ECDE teachers. The County also offers scholarships and bursaries to students.

## **7. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

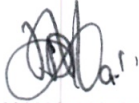
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

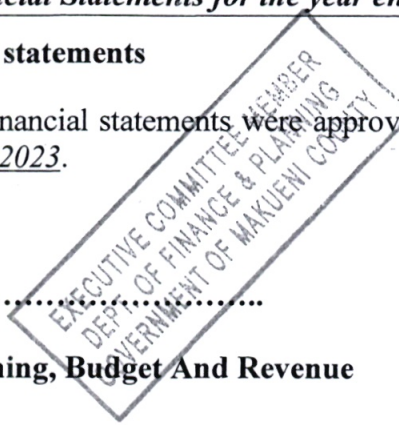
Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 18<sup>th</sup> December, 2023.



.....  
**Damaris Mumo Kavoi**  
**CECM – Finance, Planning, Budget And Revenue**



# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MAKUENI FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 County Executive of Makueni set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and

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*Report of the Auditor-General on County Executive of Makueni for the year ended 30 June, 2023*

statement of comparison of budget and actual amounts; combined, recurrent and development 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 County Executive of Makueni as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Variances Between Financial Statement and IFMIS Payment Details Amounts**

Review of the financial statements and the IFMIS payment details revealed differences in amounts for the items noted below;

<b>ITEM</b>	<b>Financial Statements Amount (Kshs.)</b>	<b>IFMIS Payment Details Amount (Kshs.)</b>	<b>Differences (Kshs.)</b>
Compensation of Employees	4,051,904,618	3,997,102,235	54,802,383
Use of Goods and Services	2,758,770,249	2,532,405,337	226,364,912
Transfer to other Government Entities	65,466,787	64,781,330	685,457
Other Grants and Transfers	62,879,052	63,719,224	(840,172)
Acquisition of Assets	1,519,565,700	1,027,421,338	492,144,362

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

#### **2. Overstatement of Receipts and Payments Amounts**

The statement of receipts and payments reflects total payments amounts of Kshs.8,278,384,792 and Kshs.8,458,686,406 respectively. Review of the receipts and expenditure schedules, however revealed that receipts and payments totalling Kshs.1,277,228,150 and Kshs.367,524,013.40 respectively relating to the month of July 2023 had been included instead of being accounted for in the financial year 2023/2024.

In the circumstances, the total receipts and expenditure for the year are overstated.

#### **3. Misstated Other Grants and Transfers Amount**

The statement of receipts and payments reflects other grants and transfers of Kshs.62,879,052. Included in the amount is emergency relief and refugee assistance

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*Report of the Auditor-General on County Executive of Makueni for the year ended 30 June, 2023*

amount of Kshs.38,149,538 as disclosed in Note 7 to the financial statements. Review of bank statements however, revealed that Kshs.47,232,938 was transferred from the County Government of Makueni to the County Emergency Fund, resulting to an unexplained and unreconciled variance of Kshs.9,083,400.

In the circumstances, the accuracy and completeness of reported other grants and transfers of Kshs.62,879,052 could not be confirmed.

#### **4. Transfers Amount Expensed by the County Executive**

The statement of receipts and payments and Note 6 to the financial statements reflect transfers to other government entities of Kshs.65,466,787. Review of cash books, expenditure schedules and vouchers revealed that the amount relate to payments made by the County Government on behalf of Wote Municipality and Makueni Sand Conservation Authority. The amount should have been transferred to the two entities and accounted for.

In the circumstances, funds totaling Kshs.65,466,787 were irregularly paid by the County Executive.

#### **5. Misclassification of Expenditure**

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,519,565,700. Included in the amount is construction and civil works expenditure of Kshs.1,203,985,186 as disclosed in Note 9 to the financial statements. Review of the expenditure schedules revealed that payments totaling Kshs.41,977,782 were irregularly charged to construction and civil Works instead of being reported under transfers to other government entities.

In the circumstances, the reported expenditure acquisition of assets is overstated by Kshs.41,977,782.

#### **6. Expenditure Charged to Wrong Account**

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,519,565,700. Included in the amount is expenditure of Kshs.129,249,481 on account of purchase of seeds, as disclosed in Note 9 to the financial statements. The expenditure includes staff allowances paid and fuel expenses of Kshs.4,712,560 and Kshs.1,290,127 respectively totalling to Kshs.6,002,687. The amount was charged to development vote instead of recurrent vote under the daily subsistence allowance and fuel, oil and lubricants items respectively.

In the circumstances, the acquisition of assets cost of Kshs.1,519,565,700 is misstated.

#### **7. Irregular Charging of Transfers of Funds to Other Operating Expenses Item**

The statement of receipts and payments reflects use of goods and services an amount of Kshs.2,758,770,249. Included in the amount is expenditure on other operating expenses of Kshs.1,707,104,760 as disclosed in Note 4 to the financial statements. The expenditure

on other operating expenses included transfer of grants and payments for various projects totaling Kshs.1,465,639,987 as per the expenditure schedules reviewed. The transfer to other entities amount was irregularly expensed under other operating expenses.

In the circumstances, the accuracy and completeness of other operating expenditures amounting to Kshs.1,707,104,760 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Makueni 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**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual amounts on comparable basis of Kshs.9,808,966,758 and Kshs.8,739,955,374 respectively resulting to an under-funding of Kshs.1,069,011,385 or 11% of the budget. Similarly, the County Executive spent Kshs.8,458,686,406 against an approved budget of Kshs.9,808,966,758 resulting to an under-expenditure of Kshs.1,350,280,352 or 14% of the budget.

The under-funding and under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the residents of Makueni.

### **2. Pending Bills**

Note 1 under other important disclosures reflects pending accounts payable of Kshs.293,235,951. Review of the analysis of pending accounts payable at Annex 2 revealed bills that had been outstanding for more than one year amounting to Kshs.31,008,914. This is indicative of the County Government's failure to settle the pending bills as a first charge to the budget contrary to the requirement of Section 41 of the Public Finance Management (County Government) Regulations, 2015.

Further, included in the pending bills amount were pending bills from supply of services amounting to Kshs.266,360,341. Scrutiny of the supporting documentation revealed the following anomalies;

#### **i. Tax Payable to Kenya Revenue Authority**

Included in the balance is amount owed to Kenya Revenue Authority of Kshs.60,695,211. However, the Kenya Revenue Authority ledger indicates amount owed by the County Government of Makueni as Kshs.81,038,126 comprising of principal, accrued penalty and interest of Kshs.60,695,211, Kshs.3,034,761 and Kshs.17,308,155 respectively. As a

result, the pending bills are understated by the accrued penalty and interest resulting totalling to Kshs.20,342,915.

## **ii. Pending Bills to CFC Financial Services**

Further, the pending bills includes a balance owing to CPF Financial Services (Local Authorities Pension Trust) of Kshs.35,147,257, being pre-devolution pension liability of Kshs.14,739,759 and post-devolution pension liability of Kshs.20,407,498. As a result, the pension liabilities had accrued interest amounting to Kshs.19,007,351 as of 30 June, 2023.

In the circumstances, the County Government has incurred losses on interest charged and penalties which is nugatory expenditure.

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. There were no key audit matters to report in the year under audit.

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit reports of the previous year, 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. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Irregular Contributions to Council of Governors**

The statement of receipts and payments reflects use of goods and services amount of Kshs.2,758,770,249. Included in other operating expenses is an amount of

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*Report of the Auditor-General on County Executive of Makeni for the year ended 30 June, 2023*

Kshs.1,707,104,760 which includes expenditure on intergovernmental contributions to the Council of Governors of Kshs.4,000,000, contrary to Section 37 of Intergovernmental Relations Act, 2012, which states that the operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

## **2. Irregular Expenditure on Members of County Assembly (MCA)**

Note 9 to the financial statements discloses construction and civil works expenditure of Kshs.1,203,985,186. Review of schedules provided in support of the expenditure revealed payments totalling to Kshs.751,700 for allowances paid to Members of the County Assembly. The allowances were paid during County sensitization meeting on draft for Emali-Sultan Hamud Municipal Charter which took place at a Hotel in Nairobi. The payment of allowances to Members of County Assembly was irregular, as the Assembly had its own budget.

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

## **3. Irregular Award of Tender for Provision of Insurance Medical Cover**

The County Government made payments of Kshs.100,000,000 and Kshs.98,999,999 for provision of comprehensive medical cover vide payment Vouchers No.129411 of 03 February, 2023 and No.129819 of 17 February, 2023 respectively.

Review of contract documents revealed that the tender document under item 15 required commitment letter by bidders to provide uninterrupted cover for in-patient and out-patient, chronic, HIV/AIDS congenital, pre-term, pre-existing, dental, optical conditions, psychiatric, COVID-19 treatments, maternity and caesarean section (CS), for the specific job groups as stipulated by the Salaries and Remuneration Commission (SRC). The contract however, had a special clause limiting staff members in job group A-J who make up three-quarters of the total staff from accessing services in major hospitals in Kenya making it discriminatory.

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

## **4. Unexplained Sponsorship of KESSHA Retreat**

The statement of receipts and payments reflects use of goods amounts of Kshs.2,758,770,249. Included in the amount is an expenditure of Kshs.66,288,648 on domestic travel and subsistence which includes Kshs.2,500,000 incurred vide payment voucher No.134750 of Kshs.1,000,000 dated 29 April, 2023 and payment voucher No.134751 of Kshs.1,500,000 dated 29 April, 2023. The payments were made to a hotel in Mombasa for provision of hotel services to Secondary Schools Heads Association (KESSHA) Makueni Sub County members. The services were provided during retreat for principals on 4 March, 2023 and Deputy Principals on 2 July, 2022. However, the activities funded by the County are National Government functions.

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

#### **5. Violation of Fiscal Policy on Payment of Wages and Benefits**

The statement of receipts and payments reflects total receipts of Kshs.8,278,384,792. The statement further reflects expenditure on wages and benefits of Kshs.4,051,904,618 which is approximately 48% of the total revenue. The expenditure exceeds the recommended threshold of 35% stipulated in Section 25 (1) (b) of the Public Finance Management (County Governments) Regulations 2015.

In the circumstances, the County Government was in breach of the law.

#### **6. Delays in Collection and Accounting for Own Source Revenue**

Review of the own source revenue records revealed that there were delays in transferring revenue from the collection accounts to the County Revenue Fund Account. Further, the following irregularities were noted on transfer of funds from the collection account to the County Revenue Fund Account.

- i. Transfer of Kshs.3,754,423 was done on 08 August, 2022 with the next transfer of Kshs.10,116,019 being done on 23 August, 2022, twelve (12) working days after the earlier transfer.
- ii. Transfer of Kshs.3,076,115 was done on 17 October, 2022 with the next transfer of Kshs.24,122,763 was done on 01 November, 2022, twelve (12) working days after the earlier transfer.
- iii. Transfer of Kshs.4,080,300 was done on 22 November, 2022 with the next transfer of Kshs.7,693,500 was done on 06 December, 2022, eleven (11) working days after earlier transfer.

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

#### **7. Failure to Comply with Staff Ethnic Composition Thresholds**

Review of recruitment and appointment records for the financial year under review indicates that out of the one hundred and forty-two (142) employees recruited, one hundred and twenty-seven (127) or 89.4% of the appointments were from the dominant ethnic community contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its staff from the same ethnic community

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

#### **8. Violation of One Third Basic Pay Rule**

Analysis of the payroll records revealed that a total of sixty-seven (67) employees earned a net pay below a third of their basic pay during the month of June, 2023 contrary to

Section 19 (3) of the Employment Act, 2007 which requires that an employee's salary should not be deducted beyond two thirds of the basic salary.

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

#### **9. Failure to Meet Threshold on Recruitment of Persons with Disabilities**

During the financial year under review, the County Government recruited a total of 142 employees, out of which only one person with disability was hired, which translates to 0.7% contrary to Section B.23 (2) of the Human Resource Policies and Procedures on Rights and Privileges of Persons with Disabilities.

In the circumstances, the County Government was in breach of the law.

#### **10. Lack of Value for Money in Expenditure on Projects**

The County Government through the Department of ICT, Education and Internship, awarded a contract for the renovation, alteration, electrical installation and external works at Nzeeni CTTI vide contact no. 1008046 at a contract sum of Kshs.3,886,680 which was paid on 02 May, 2023. Further, Management also awarded a contract for the supply and delivery of tools, equipment and training materials to the same institute vide contract No.1007137 at a contract sum of 1,543,500 and the same paid on 30 March, 2023. Physical verification carried out on 22 August, 2023 revealed the following anomalies;

- a) The institute funded was not in use and was abandoned and the students were yet to be admitted.
- b) Poor workmanship was noted on the renovations with huge cracks on walls and some electrical materials had been vandalized.
- c) The tools, equipment and electrical materials were stored in another institution with the management of the County citing insecurity at the institute.
- d) An inspection carried out at the institute where the equipment were kept revealed that there was no record maintained and the equipment were mixed with those of other institutes.
- e) Access to the store was also not controlled and this could lead to a loss of equipment.

The County Government, through the Department of Trade, Marketing, Industry, Culture and Tourism awarded a contract for the construction of market sheds at Emali market vide contact No.856222/2020/2021. The contract sum was Kshs.6,851,272 and the contract dated 6 April, 2021. Physical inspection done on 23 October, 2023 revealed that the project was complete but not in use. Management has not demonstrated any efforts to operationalize the project. Further, the following anomalies were noted.

- a. Roller shutter door on one of the stalls had detached from the wall.
- b. Red oxide applied on the floor had faded.
- c. Poor workmanship on floor finishing and cracks were noted.

The County management through the department of Finance awarded a contract for the construction of the Makueni fresh produce wholesale market at Emali Town vide contract no.948610--2021/2022 dated 7 June, 2022 at a contract sum of Kshs.172,885,038. The contract period was thirty (30) days from the date of signing the contract. Project inspection on 22 August, 2023 revealed the following anomalies;

- a. The project was complete but not in use.
- b. There was no power supply at the market.
- c. There were cracked and faded terrazzo floors at the whole sale stalls
- d. There were cracks on the walls, poor plastering and paintwork at the retail stalls.
- e. The floor at the retail stalls was chipped and was generally poorly done.
- f. The sockets at the retail stalls were poorly fitted.
- g. The floors at the market shades were chipped and faded.
- h. The taps at the Ladies toilets were loosely fitted and one was broken.
- i. The walls at the Administration block and Revenue offices were poorly plastered.
- j. There were loosely fitted taps in the toilets in the Administration block and Revenue offices.

Examination of procurement documents at the Department of ICT, Education and Internship revealed that a contract for the construction of a boy's dormitory at Makueni PWD Centre was awarded to a contractor through contract No. 1216126-2022/2023 dated 6 April, 2023 at a contract sum of Kshs.4,658,753. The contract was to be completed in three (3) months, from 06 July 2023. The first payment of Kshs.2,067,715.60 was made on 30 June,2023 vide voucher no 10640890. However, physical inspection of the project done on 25 August, 2023 revealed that the project had stalled, and the contractor was not on site. As per the bill of quantities, windows, rainwater goods, ceiling, painting, doors, floor finishes and wall finishes were yet to be completed.

In the circumstances, value for money may not have been realized by the residents of the Makueni County on the projects.

#### **11. Non-Operationalization of Wote and Emali–Sultan Hamud Municipality**

Review of County records and documents revealed that the Governor granted municipality status to two (2) urban areas namely Wote and Emali–Sultan Hamud Municipalities in 2018 and November 2022 respectively. The Board of Management for Wote Municipality was appointed through letter Ref. GMC/GVN/LND/1/4 dated 30 November, 2018. The Wote municipality management has however, not submitted financial statements and books of accounts for the financial years ended 30 June, 2019, 2020, 2021, and 2022 and 2023 for audit review. The Emali–Sultan Hamud Municipality management has also not submitted financial statements and books of accounts for the financial year ended 30 June, 2023 for audit review.

In addition, the two municipalities have not been operationalized to date and the functions are still performed by the respective County departments contrary to Section 46(1) of the

Urban Areas and Cities Act, 2011 which requires that the Board keep proper books and records of its income, expenditure, assets and liabilities.

In the circumstances, the County management was in breach of the law.

## **12. Anomalies in the Implementation of E-procurement System**

As previously reported, review of the procurement processes of the County Executive revealed that e-procurement system (Oracle) was in place but not fully implemented during the year under review (2021/2022) contrary to Regulations 52 of the Public Procurement and Assets Disposal Regulations, 2020. Further manual procurement processes were performed without the necessary approval.

Included in the sampled payments is Kshs.30,160,000 paid to a firm for the supply, implementation and commissioning of a Revenue Management and Administration System vide a contract No. GMC/F/T/006/2016/2017 dated 19 January, 2017. The procurement process used to award the tender to the mentioned supplier was purely manual.

In addition, a sample of selected payments totaling Kshs.44,156,472 made under the office of the Governor procured via e-procurement revealed the following anomalies.

- i. The procurement plan was not prepared through the e-procurement system.
- ii. The participating bidders were not invited for tender opening as the system does not allow bidders to participate in opening tenders.
- iii. The system combines both the tender opening and tender evaluation processes, and the Accounting Officer appoints only one committee to handle both functions.
- iv. The management did not have digital signature certificates for accounting officer, head of procurement and opening and evaluation committee members.

In the circumstances, the County Executive Management violated the provisions of the Public Procurement and Assets Disposal Act, 2015 and its Regulations, 2020.

### **Basis of Conclusion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Use of a Manual Payroll**

Review of payroll documents revealed that the County Government operates two payroll systems, a manual (Excel format) payroll system and the Integrated Personnel and Payroll Database (IPPD) system. In the year under review, emoluments totalling Kshs.268,226,680.50 were processed through the manual payroll system which requires manual calculations for both allowances and deductions to arrive at a net monthly pay.

The manual updates of the payroll data make the process prone to human error and manipulation and the internal controls system are weak.

### **2. Poor Management of Temporary Imprest**

Review of temporary imprests expenditure, imprests processing, controls, issuance and accounting for the same revealed that amounts totalling to Kshs.246,196,439 were transferred from the County Executive Recurrent Bank Account to Sub County Imprest Bank Accounts for imprests issuance. The amount was then transferred to accounts belonging to staff members for further disbursement to other staff members and non-staff members for various activities in the County.

The management did not use the imprests issuance and accountability process where imprests warrant is raised, amount recorded in the imprests register and amount accounted for through surrender voucher and supporting documents. The amount transferred to Sub-County imprests account was expensed directly before assignment was undertaken.

In the circumstances, the process of imprest management is prone to abuse and accounting for the same may be difficult.

### **3. Weaknesses of Payment of Casual Wages**

The Department of Trade, Marketing, Industry, Culture and Tourism incurred an expenditure of Kshs.9,278,520 on payment of casuals for cleaning various markets within the County. Review of supportive documents however revealed that the payments were made through imprest (Makueni County Market Cleaning Imprest Account), and were not supported with the following requirements.

- a) The prescribed rate on remuneration of casuals.
- b) Terms of engagement of casuals.
- c) Signed payment schedules
- d) Schedules to the bank for payment of casual
- e) Bank statements indicating details of wages drawn by casuals

In the circumstances, payments to casuals may be abused in the absence of necessary supportive documents.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the County Executive or to cease its 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 are in compliance with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the 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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

08 February, 2024

County Government of Makueni

Makueni County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

9. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June 2023

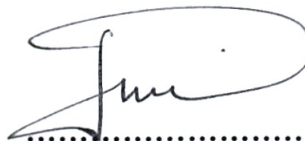
		FY 2022/2023	FY 2021/2022
	Note	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	8,278,384,792	8,777,873,657
Miscellaneous receipts	2	-	-
<b>Total Receipts</b>		<b>8,278,384,792</b>	<b>8,777,873,657</b>
<b>Payments</b>			
Compensation of Employees	3	4,051,904,618	3,405,879,803
Use of goods and services	4	2,758,770,249	2,810,706,142
Subsidies	5	-	-
Transfers to Other Government Units	6	65,466,787	745,814,186
Other grants and transfers	7	62,879,052	148,284,036
Social Security Benefits	8	-	-
Acquisition of Assets	9	1,519,565,700	1,496,536,507
Finance Costs, including Loan Interest	10	100,000	120,000
Repayment of principal on Domestic and Foreign borrowing	11	-	-
Other Payments	12	-	-
<b>Total payments</b>		<b>8,458,686,406</b>	<b>8,607,340,675</b>
<b>Surplus/(deficit)</b>		<b>(180,301,614)</b>	<b>170,532,982</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 18<sup>th</sup> December, 2023 and signed by:



Name: John Nguni  
Chief Officer – Financial Services  
ICPAK M/No.: 3440  
GOVERNMENT OF MAKUENI COUNTY  
CHIEF OFFICER

18 DEC 2023  
FINANCIAL SERVICES  
P. O. Box 78-90300, MAKUENI.



Name: Sylvia Mbevi  
Head of Accounting Services  
ICPAK M/No.: T6462




**County Government of Makueni**  
**Makueni County Executive**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

**10. Statement of Assets and Liabilities as at 30<sup>th</sup> June 2023**

		<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Financial Assets</b>	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	253,067,766	1,234,791,148
Cash Balances	13B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>253,067,766</b>	<b>1,234,791,148</b>
Outstanding imprests and advances	14	-	-
<b>Total Financial Assets</b>		<b>253,067,766</b>	<b>1,234,791,148</b>
<b>Financial Liabilities</b>			
Deposits and retentions	15	138,984,093	131,745,150
<b>Net Financial Assets</b>		<b>114,083,672</b>	<b>1,103,045,998</b>
<b>Represented By</b>			
Fund balance b/fwd	16	1,103,045,998	1,185,508,788
Prior year adjustments	17	(808,660,712)	(252,995,772)
Surplus/(deficit) for the year		(180,301,614)	170,532,982
<b>Net Financial Position</b>		<b>114,083,672</b>	<b>1,103,045,998</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 18<sup>th</sup> December, 2023 and signed by:

  
.....  
**Name: John Nguni**  
**Chief Officer - Financial Services**  
**ICPAK M/No: 3440**

18 DEC 2023

FINANCIAL SERVICES  
P. O. Box 78-90300, MAKUENI.

  
.....  
**Name: Sylvia Mbevi**  
**Head of Accounting Services**  
**ICPAK M/No.: 16462**

18 DEC 2023

DIRECTOR OF FINANCIAL ACCOUNTING SERVICES  
GMC

County Government of Makueni

Makueni County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023

		FY 2022/2023	FY 2021/2022
	Note	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	8,278,384,792	8,777,873,657
Miscellaneous receipts	2	-	-
<b>Total receipts from operating income</b>		<b>8,278,384,792</b>	<b>8,777,873,657</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(4,051,904,618)	(3,405,879,803)
Use of goods and services	4	(2,758,770,249)	(2,810,706,142)
Subsidies	5	-	-
Transfers to other government entities	6	(65,466,787)	(745,814,186)
Other grants and transfers	7	(62,879,052)	(148,284,036)
Social Security Benefits	8	-	-
Finance Costs, including Loan Interest	10	(100,000)	(120,000)
Other Payments	12	-	-
<b>Total payments for operating expenses</b>		<b>(6,939,120,706)</b>	<b>(7,110,804,168)</b>
<b>Net receipts/ (payments) from operations</b>			
<b>Adjusted for:</b>			
Prior year adjustments	17	(808,660,712)	(252,995,772)
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	7,238,944	(50,705,671)
<b>Net cash flows from operating activities</b>		<b>537,842,318</b>	<b>1,363,368,045</b>
<b>Cash flow from investing activities</b>			
Acquisition of Assets	9	(1,519,565,700)	(1,496,536,507)
<b>Net cash flows from investing activities</b>		<b>(1,519,565,700)</b>	<b>(1,496,536,507)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign borrowing	11	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(981,723,382)</b>	<b>(133,168,462)</b>

**County Government of Makueni**

**Makueni County Executive**

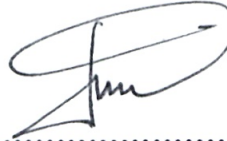
**Annual Report and Financial Statements for the year ended June 30, 2023**

Cash and cash equivalents at beginning of the year		1,234,791,148	1,367,959,609
Cash and cash equivalents at end of the year		253,067,766	1,234,791,148

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 18<sup>th</sup> December, 2023 and signed by:



.....  
**Name: John Nguni**  
**Chief Officer – Financial Services**  
**ICPAK M/No.: 3440**



.....  
**Name: Sylvia Mbevi**  
**Head of Accounting Services**  
**ICPAK M/No.: 16462**



County Government of Makueni  
Makueni County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfers from the CRF	9,089,391,935	258,004,242	9,347,396,177	8,278,384,792	1,069,011,385	89%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	461,570,582	461,570,582	461,570,582	-	100%
<b>Total</b>	<b>9,089,391,935</b>	<b>719,574,823</b>	<b>9,808,966,758</b>	<b>8,739,955,374</b>	<b>1,069,011,385</b>	<b>89%</b>
<b>Payments</b>						
Compensation of employees	4,013,250,186	53,967,744	4,067,217,930	4,051,904,618	17,370,312	100%
Use of goods and services	3,141,656,749	240,314,948	3,381,971,697	2,758,770,249	621,144,448	82%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	-	78,463,071	78,463,071	65,466,787	12,996,284	83%
Other grants and transfers	60,000,000	15,725,000	75,725,000	62,879,052	12,845,948	83%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	1,873,245,000	331,604,060	2,204,849,060	1,519,565,700	685,283,360	69%
Finance costs, including loan interest	1,240,000	(500,000)	740,000	100,000	640,000	14%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
<b>Total</b>	<b>9,089,391,935</b>	<b>719,574,823</b>	<b>9,808,966,758</b>	<b>8,458,686,406</b>	<b>1,350,280,352</b>	<b>86%</b>
<b>Surplus/(Deficit)</b>	-	-	-	<b>281,268,968</b>	<b>(281,268,968)</b>	

**County Government of Makueni  
Makueni County Executive**

**Annual Report and Financial Statements for the year ended June 30, 2023**

-The changes between the original and final budget are as a result of reallocations within the budget during the financial year.

-Budget utilization below 90% was due to late disbursements of the exchequers, incomplete projects/programmes and unrealized own source revenue.

-The total of actual on comparable basis does not tie with the totals under receipts and payments due to the opening balances for non-refundable special purpose accounts of **Kshs 461,570,582** which does not reflect under the receipts and payments.

  
.....

**Name: John Nguni  
Chief Officer – Financial Services  
ICPAK/M/Nt. 93446 MAKUENI COUNTY  
CHIEF OFFICER**

**18 DEC 2023**

**FINANCIAL SERVICES  
P. O. Box 78-90300, MAKUENI.**

  
.....

**Name: Sylvia Mbevi  
Head of Accounting Services  
ICPAK M/No.: 16462**



12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfers from the CRF	5,932,377,527	636,519,902	6,568,897,429	6,129,397,418	439,500,011	93%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	1,547,811	1,547,811	1,547,811	-	100%
<b>Total</b>	<b>5,932,377,527</b>	<b>638,067,713</b>	<b>6,570,445,240</b>	<b>6,130,945,229</b>	<b>439,500,011</b>	<b>93%</b>
<b>Payments</b>						
Compensation of employees	4,013,250,186	53,967,744	4,067,217,930	4,051,904,618	15,313,312	100%
Use of goods and services	1,756,692,341	475,536,450	2,232,228,791	1,730,484,438	499,687,353	78%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	-	40,396,365	40,396,365	33,228,401	7,167,964	82%
Other grants and transfers	60,000,000	15,725,000	75,725,000	62,879,052	12,845,948	83%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	101,195,000	52,942,154	154,137,154	137,576,780	16,560,374	89%
Finance costs, including loan interest	1,240,000	(500,000)	740,000	100,000	640,000	14%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
<b>Total</b>	<b>5,932,377,527</b>	<b>638,067,713</b>	<b>6,570,445,240</b>	<b>6,016,173,288</b>	<b>554,271,952</b>	<b>92%</b>
<b>Surplus/(deficit)</b>	-	-	-	<b>114,771,941</b>	<b>(114,771,941)</b>	

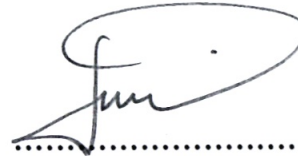
**County Government of Makueni**  
**Makueni County Executive**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

*-The changes between the original and final budget are as a result of reallocations within the budget during the financial year.*

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**ICPAK M/No.: 3440**



.....  
**Name: Sylvia Mbevi**  
**Head of Accounting Services**  
**ICPAK M/No.: 16462**



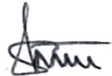
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfers from the CRF	3,157,014,408	(378,515,660)	2,778,498,748	2,148,987,374	629,511,374	77%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	460,022,770	460,022,770	460,022,770	-	100%
<b>Total</b>	<b>3,157,014,408</b>	<b>81,507,110</b>	<b>3,238,521,518</b>	<b>2,609,010,144</b>	<b>629,511,374</b>	<b>81%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	0%
Use of goods and services	1,384,964,408	(235,221,502)	1,149,742,906	1,028,285,811	121,457,095	89%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	-	38,066,706	38,066,706	32,238,386	5,828,320	85%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	1,772,050,000	278,661,906	2,050,711,906	1,381,988,920	668,722,986	67%
Finance costs, including loan interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
<b>Totals</b>	<b>3,157,014,408</b>	<b>81,507,110</b>	<b>3,238,521,518</b>	<b>2,442,513,118</b>	<b>796,008,400</b>	<b>75%</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>166,497,027</b>	<b>(166,497,027)</b>	

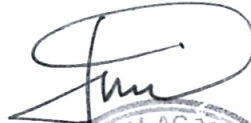
**County Government of Makueni**  
**Makueni County Executive**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

*-The changes between the original and final budget are as a result of reallocations within the budget during the financial year.*

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.....  
**Name: John Nguni**  
**Chief Officer – Financial Services**  
**ICPAK M/No.: 3440**  
**18 DEC 2023**  
**FINANCIAL SERVICES**  
**P. O. Box 78-90300, MAKUENI.**



.....  
**Name: Sylvia Mbevi**  
**Head of Accounting Services**  
**ICPAK M/No.: 16462**



13. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023

Department	Programme/ Sub Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
Agriculture, Livestock & Fisheries	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	460,052,341	112,167,379	572,219,719	542,553,574	95%
	<b>Programme 2: Land, Crop development &amp; productivity</b>					
	SP2. 1 Land, Crop development & productivity	54,695,000	224,378,053	279,073,053	262,493,422	94%
	<b>P3; Agribusiness and information management</b>					
	SP3. 1 Agribusiness and information management	114,563,089	552,097	115,115,185	91,206,429	79%
	<b>Programme 4: Livestock Production, Management and Development</b>					
	SP4. 1 Livestock Production, Management and Development	57,920,000	11,004,582	68,924,582	57,827,952	84%
	<b>Programme 5: Cooperative development and management</b>					
	SP5. 1 Cooperative development and management	-	10,985,128	10,985,128	9,866,085	90%
	<b>Sub-Total</b>	<b>687,230,429</b>	<b>359,087,239</b>	<b>1,046,317,668</b>	<b>963,947,463</b>	<b>92%</b>
Transport & Infrastructure	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	110,365,220	(1,425,407)	108,939,813	105,211,969	97%
	<b>Programme 2: Road transport</b>					
	SP2. 1 Road transport	396,520,000	73,800,679	470,320,679	398,225,965	85%
	<b>P3; Infrastructure development</b>					
	SP3. 1 Infrastructure development	16,786,000	3,905,573	20,691,573	18,225,164	88%
	<b>Programme 2: Energy Infrastructure &amp; development</b>					

County Government of Makueni  
Makueni County Executive  
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Department	Programme/ Sub Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	SP4. 1 Energy Infrastructure & development	51,878,969	56,720,605	108,599,573	94,400,517	87%
	<b>Sub-Total</b>	<b>575,550,189</b>	<b>133,001,449</b>	<b>708,551,638</b>	<b>616,063,616</b>	<b>87%</b>
Trade, Industry & Cooperatives	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	48,350,909	25,596,439	73,947,348	72,932,537	99%
	<b>Programme 2: Trade development &amp; promotion</b>					
	SP2.1; Enterpreneural development and training					
	SP2.2; Fair trade and consumer protection					
	SP2.3; Local markets development					
	SP2.4; Trade marketing & promotion	61,100,000	(42,062,494)	19,037,506	12,307,710	65%
	<b>P3; Industrial development and promotion</b>					
	SP3. 1 Industrial development and promotion	5,350,000	(5,000,000)	350,000	300,000	86%
	<b>Programme 4: Tourism development &amp; promotion</b>					
	SP4. 1 Tourism development & promotion	5,350,000	(1,060,000)	4,290,000	3,434,807	80%
	<b>Programme 5: Cooperative development and management</b>					
	SP4. 1 Cooperative development and management	13,650,000	(3,795,763)	9,854,237	8,621,233	87%
	<b>Sub-Total</b>	<b>133,800,909</b>	<b>(26,321,818)</b>	<b>107,479,091</b>	<b>97,596,287</b>	<b>91%</b>
Land, Physical Planning & Mining	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	66,286,560	6,091,307	72,377,867	71,566,714	99%
	<b>Programme 2: : Land Survey &amp; Mapping</b>					
	SP2. 1 : Land Survey & Mapping	27,720,000	3,032,523	30,752,523	16,613,670	54%
	<b>P3; Urban planning</b>					

*Makueni County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023*

Department	Programme/ Sub Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	SP3. 1 Urban planning	96,525,000	(73,741,746)	22,783,254	19,584,361	86%
	<b>Programme 4: Mining mapping &amp; development</b>					
	SP4. 1 Mining mapping & development	3,100,000	(2,200,000)	900,000	898,300	100%
	<b>Programme 5: Environment management and protection</b>					
	SP 5. 1 Environment management and protection	93,950,300	4,748,500	98,698,800	80,299,882	81%
Wote Municipality	<b>Programme 1: Wote Municipality</b>					
	SP 1. 1 Wote Municipality	-	114,290,136	114,290,136	104,962,881	92%
	<b>Sub-Total</b>	<b>287,581,860</b>	<b>52,220,720</b>	<b>339,802,580</b>	<b>293,925,808</b>	<b>86%</b>
Water and sanitation	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	115,244,709	11,219,498	126,464,207	121,863,825	96%
	<b>Programme 2: Water infrastructure Development</b>					
	SP 2.1 Water harvesting and storage	86,230,000	60,942,984	147,172,984	94,052,639	64%
	SP 2.2.Piped water supply infrastructure	270,770,000	29,979,059	300,749,059	152,820,300	51%
	SP2.3 Ground water development	84,772,322	14,202,683	98,975,005	90,562,516	92%
	<b>P3; Irrigation infrastructure development</b>					
	SP3. 1 Irrigation infrastructure development					
	<b>Programme 4: Environment management and protection</b>					
	SP4. 1 Environment management and protection	-	-	-	-	0%
	<b>Sub-Total</b>	<b>557,017,031</b>	<b>116,344,224</b>	<b>673,361,255</b>	<b>459,299,279</b>	<b>68%</b>
Sand Authority	<b>Programme 1: General administration &amp; planning</b>					
	SP 1.1: General administration & Planning	89,758,901	12,164,084	101,922,984	79,963,840	78%
	<b>Sub-Total</b>	<b>89,758,901</b>	<b>12,164,084</b>	<b>101,922,984</b>	<b>79,963,840</b>	<b>78%</b>

County Government of Makueni  
Makueni County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

Department	Programme/ Sub Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
Education & ICT	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	386,844,239	12,931,066	399,775,306	396,102,486	99%
	<b>Programme 2: Early childhood education</b>					
	SP1. 1 Early childhood education	161,120,429	(39,747,281)	121,373,148	87,457,045	72%
	<b>Programme 3: Technical training &amp; non formal education</b>					
	SP1. 1 Technical training & non formal education	97,818,929	(28,974,647)	68,844,283	56,430,165	82%
	<b>Programme 4: Support to education</b>					
	SP1. 1 Support to education	43,269,429	(15,320,686)	27,948,743	18,091,542	65%
	<b>Programme 5; ICT Infrastructure &amp; Systems Development</b>					
	SP3. 1 ICT Infrastructure & Systems Development	29,569,429	27,674,049	57,243,478	48,321,808	84%
	<b>Programme 6; Youth Development support &amp; Empowerment</b>					
	SP6. 1 Youth Development	-	-	-	-	0%
	<b>Programme 7: Sports Development</b>					
	SP7. 1 Sports Development	14,757,929	(14,757,929)	-	-	0%
<b>Sub-Total</b>	<b>733,380,385</b>	<b>(58,195,428)</b>	<b>675,184,957</b>	<b>606,403,046</b>	<b>90%</b>	
Health Services	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	2,754,778,197	815,020,314	3,569,798,510	2,934,058,607	82%
	<b>Programme 2: Curative health care services</b>					
	SP2. 1 :Curative health care services	437,250,000	(201,937,200)	235,312,800	227,138,933	97%
	<b>Programme 3; Preventive and promotive health care services</b>					
	SP3. 1 Preventive and promotive health care services	203,650,000	(22,043,500)	181,606,500	133,905,745	74%
	<b>Sub-Total</b>	<b>3,395,678,197</b>	<b>591,039,614</b>	<b>3,986,717,810</b>	<b>3,295,103,286</b>	<b>83%</b>

*Makueni County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023*

Department	Programme/ Sub Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
Gender & Social Services	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	88,983,486	(22,172,742)	66,810,744	66,093,356	99%
	<b>Programme 2: Gender &amp; Social Development</b>					
	SP2. 1 Gender & Social Development	38,290,872	(8,136,937)	30,153,935	28,109,971	93%
	<b>P3; Youth Development support &amp; Empowerment</b>					
	SP3. 1 Youth Development	-	22,719,160	22,719,160	20,151,509	89%
	<b>Programme 2: Sports Development</b>					
	SP4. 1 Sports Development	-	56,139,508	56,139,508	49,408,829	88%
	<b>Sub-Total</b>	<b>127,274,358</b>	<b>48,548,989</b>	<b>175,823,347</b>	<b>163,763,665</b>	<b>93%</b>
County Attorney	<b>Programme 1: Legal &amp; advisory services</b>					
	SP1. 1 Legal & advisory services	13,993,375	469,823	14,463,198	13,475,016	93%
	<b>Sub-Total</b>	<b>13,993,375</b>	<b>469,823</b>	<b>14,463,198</b>	<b>13,475,016</b>	<b>93%</b>
County Secretary	<b>Programme 1: Leadership and coordination of departments.</b>					
	SP1. 1 Leadership and coordination of departments.	450,702,037	36,783,379	487,485,416	482,994,376	99%
	<b>Sub-Total</b>	<b>450,702,037</b>	<b>36,783,379</b>	<b>487,485,416</b>	<b>482,994,376</b>	<b>99%</b>
Governship	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	174,935,567	76,162,715	251,098,282	234,880,923	94%
	<b>Sub-Total</b>	<b>174,935,567</b>	<b>76,162,715</b>	<b>251,098,282</b>	<b>234,880,923</b>	<b>94%</b>
Devolution & Public Service	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	250,513,416	27,186,666	277,700,082	274,697,280	99%
	<b>Programme 2: :Public Participation &amp; Civic Education</b>					
	SP2. 1 :Public Participation & Civic Education	44,487,500	(19,325,803)	25,161,697	24,161,696	96%
	<b>Programme 3; Information and communication</b>					

County Government of Makueni  
Makueni County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

Department	Programme/ Sub Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	SP3. 1 Information and communication	11,037,500	(11,037,500)	-	-	0%
	<b>Programme 4: Enforcement and compliance</b>					
	SP4. 1 Enforcement and compliance	40,537,500	(37,233,080)	3,304,420	3,004,420	91%
	<b>Programme 5: Volunteerism &amp; mentorship</b>					
	SP5. 1 Volunteerism & mentorship	-	-	-	-	0%
	<b>Programme 6; Youth Development support &amp; Empowerment</b>					
	SP6. 1 Youth Development	43,460,786	(43,460,786)	-	-	0%
	<b>Sub-Total</b>	<b>390,036,702</b>	<b>(83,870,504)</b>	<b>306,166,198</b>	<b>301,863,396</b>	<b>99%</b>
County Public Service Board	<b>Programme 1: General Administration and Planning</b>					
	SP1.1 : General Administration and Planning	117,906,168	(43,893,102)	74,013,066	71,568,575	97%
	<b>Sub-Total</b>	<b>117,906,168</b>	<b>(43,893,102)</b>	<b>74,013,066</b>	<b>71,568,575</b>	<b>97%</b>
Finance & Socio-Economic Planning	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	1,194,045,828	(488,325,084)	705,720,744	634,956,382	90%
	<b>Programme 2: Public financial management</b>					
	SP2.1; Accounting services	13,200,000	(4,774,559)	8,425,441	7,605,695	90%
	SP2.2; Budget formulation, coordination and management	43,070,000	126,870	43,196,870	40,468,995	94%
	SP2.3; Internal audit services	7,600,000	(3,100,000)	4,500,000	4,020,000	89%
	SP2.4; Resource mobilisation	43,800,000	7,828,260	51,628,260	47,563,130	92%
	SP2.5; Supply chain management services	7,120,000	(61,525)	7,058,475	5,776,136	82%
	SP2.6; Economic planning	45,710,000	(5,660,527)	40,049,473	37,447,494	94%
	<b>Sub-Total</b>	<b>1,354,545,828</b>	<b>(493,966,565)</b>	<b>860,579,263</b>	<b>777,837,831</b>	<b>90%</b>
<b>Grant Total</b>		<b>9,089,391,935</b>	<b>719,574,820</b>	<b>9,808,966,755</b>	<b>8,458,686,405</b>	<b>86%</b>

#### **14. Significant Accounting Policies**

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

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

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

##### **b) Reporting entity**

The Financial Statements are for the Makueni County Executive. The Financial Statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

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

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

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

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

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

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

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

##### **d) Recognition of payments**

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

###### **i) Compensation of employees**

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

**Significant Accounting Policies (Continued)**

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**Significant Accounting Policies (Continued)**

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2023, this amounted to Kshs 138,984,093 compared to Kshs 131,745,150 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

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

**l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities in the year as per annex 8 of this financial statement.

**m) Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act.

The original budget was approved by the County Assembly on 24<sup>th</sup> May 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There were 2 supplementary budgets passed in the year the last one being passed on 29<sup>th</sup> March 2023.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, prior period adjustments that have been corrected are disclosed *under note 17* explaining the nature and amounts.

**r) Related Party Transactions**

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

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

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

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**15. Notes to the Financial Statements**

**1. Transfer from the CRF**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>KShs</b>	<b>KShs</b>
Total exchequer releases for quarter 1	900,390,313	1,423,157,095
Total exchequer releases for quarter 2	1,490,813,044	2,094,706,279
Total exchequer releases for quarter 3	1,536,612,989	1,433,394,499
Total exchequer releases for quarter 4	4,350,568,446	3,826,615,783
<b>Total</b>	<b>8,278,384,792</b>	<b>8,777,873,657</b>

**2. Miscellaneous Receipts**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Tender Fees received	-	-
Other Receipts (Previous period returned payment)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Compensation of Employees**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	4,051,593,188	3,405,719,721
Basic wages of temporary employees		160,082
Personal allowances paid as part of salary	311,430	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>4,051,904,618</b>	<b>3,405,879,803</b>

## Notes to the Financial Statements (Continued)

## 4. Use of Goods and Services

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Utilities, supplies and services	58,796,684	59,567,548
Communication, supplies and services	14,157,387	5,443,615
Domestic travel and subsistence	66,288,648	86,618,702
Foreign travel and subsistence	5,049,303	6,598,921
Printing, advertising and information supplies & services	12,350,526	22,713,225
Rentals of produced assets	5,608,780	4,047,200
Training expenses	23,735,769	13,745,861
Hospitality supplies and services	34,908,700	16,045,421
Insurance costs	265,114,432	287,640,166
Specialized materials and services	381,551,836	215,898,884
Office and general supplies and services	20,655,651	19,523,510
Fuel Oil and Lubricants	62,495,356	61,674,292
Other Operating Expenses	1,707,104,760	1,930,157,551
Routine maintenance – vehicles and other transport equipment	59,060,680	48,542,063
Routine maintenance – other assets	41,891,735	32,489,184
<b>Total</b>	<b>2,758,770,249</b>	<b>2,810,706,142</b>

## 5. Subsidies

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**Notes to the Financial Statements (Continued)**

**6. Transfer to other Government entities**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to county government entities</b>		
County Assembly	-	745,814,186
Other Current Transfers, Grants and Subsidies	33,228,401	-
Other Capital Grants and Trans	32,238,386	-
<b>Total</b>	<b>65,466,787</b>	<b>745,814,186</b>

*-These payments relate to Wote Municipality and Makueni Sand Conservation Authority*

**7. Other Grants and Transfers**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	24,729,514	113,243,011
Emergency relief and refugee assistance	38,149,538	35,041,025
Subsidies to small businesses, cooperatives, and self employed	-	
Other current transfers, grants		
<b>Total</b>	<b>62,879,052</b>	<b>148,284,036</b>

**8. Social Security Benefits**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Social Security Benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
<b><u>Non-Financial Assets</u></b>		
Purchase of Buildings	-	-
Construction of Buildings	26,749,918	41,575,406
Refurbishment of Buildings	-	-
Construction of Roads	-	297,830,093
Construction and Civil Works	1,203,985,186	1,068,845,870
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	15,305,700	11,070,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	7,385,745	3,321,126
Purchase of Specialised Plant, Equipment and Machinery	14,490,670	44,262,080
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	129,249,481	-
Research, Studies, Project Preparation, Design & Supervision	1,975,000	500,000
Rehabilitation of Civil Works	-	9,131,932
Purchase of Specialised Plant	-	-
Acquisition of Strategic Stocks	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	700,000	-
Acquisition of Other Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,399,841,700</b>	<b>1,476,536,507</b>
<b><u>Financial Assets</u></b>		
Domestic Public Non-Financial Enterprises	119,724,000	20,000,000
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b>119,724,000</b>	<b>20,000,000</b>
<b>Total acquisition of assets</b>	<b>1,519,565,700</b>	<b>1,496,536,507</b>

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**Notes to the Financial Statements (Continued)**

**10. Finance Costs, including Loan Interest**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Charges	100,000	120,000
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	<b>100,000</b>	<b>120,000</b>

**11. Repayment of Principal on Domestic Lending and On-Lending**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12. Other Payments**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY	FY
			2022/2023	2021/2022
			Kshs	Kshs
Cbk, Makueni County Recurrent Ac- Kshs	1000170557	Recurrent	-	16,945
Cbk, Makueni County Development Ac- Kshs	1000170573	Development	-	2,017
Cbk, Makueni County Revenue Fund A/C - Kshs	1000170937	Revenue	-	641,456,455
Cbk, Makueni County Agricultural Sector Development Support Programme II - Kshs	1000365487	Development	-	-
Cbk, Makueni County Covid 19 Grants Ac - Kshs	1000455497	Development	27,257,613	27,257,613
Cbk, Makueni County Deposit Ac - Kshs	1000238119	Deposit	138,984,093	131,745,150
Cbk, Makueni County Hivos Project Account - Kshs	1000472391	Development	1,707	1,707
Cbk, Makueni County Ideas Led Grant Account - Kshs	1000393308	Development	-	-
Cbk, Makueni County Kenya Devolution Support Programme - Kshs	1000372125	Development	51,501,357	230,139,260
Cbk, Makueni County National Agriculture And Rural Growth Inclusive Project - Kshs	1000365471	Development	-	21,060,782
Cbk, Makueni County Nutrition International Proj Ac - Kshs	1000446056	Development	1,439,512	4,527,121
Cbk, Makueni County Road Maint Levy Fund - Kshs	1000251697	Development	2,288,943	19,436,095
Cbk, Makueni County Special Purpose - Kshs	1000333464	Development	261,683	89,994,592
Cbk, Makueni County Urban Institutional Grants - Kshs	1000372109	Development	203,215	475,430
Cbk, Makueni County Village Polytechnics Project - Kshs	1000367407	Development	1	1
Cbk, Wote Municipality Urban Dev Gr - Kshs	1000372117	Development	6,669,716	67,130,169

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Cbk, Makueni County Primary Health Care - Kshs	1000555718	Development	6	-
Cbk, Makueni County Emergency Fund Ac - Kshs	1000268255	Recurrent	10,631,212	1,547,811
Cbk, Makueni County Climate Institution Support Ac - Kshs	1000654368	Development	13,828,708	-
Cbk, Makueni County Climate Resilience Investment Grant Ac - Kshs	1000654384	Development	-	-
Cbk, Makueni County National Agricultural Value Chain Ac - Kshs	1000696745	Development	-	-
Co-operative, Makueni County Executive Salary Account - Kshs	01141540622200	Salary	-	-
Kcb, Kaiti Sub County Imprest Account - Kshs	1162794070	Imprest	-	-
Kcb, Kibwezi East Sub County Imprest Account - Kshs	1201095395	Imprest	-	-
Kcb, Kibwezi West Sub County Imprest Account - Kshs	1163197033	Imprest	-	-
Kcb, Kilome Sub County Imprest Account - Kshs	1162744774	Imprest	-	-
Kcb, Makueni County Development Account - Kshs	1147187010	Imprest	-	-
Kcb, Makueni County Operation Account - Kshs	1140751042	Imprest	-	-
Kcb, Makueni Sub County Imprest Account - Kshs	1162295899	Imprest	-	-
Kcb, Mbooni Sub County Imprest Account - Kshs	1198480068	Imprest	-	-
Kcb, Kaiti Sub County Market Cleaning Imprest Account - Kshs	1152040359	Imprest	-	-
Kcb, Kibwezi East Sub County Market Cleaning Imprest Account - Kshs	1152054295	Imprest	-	-
Kcb, Kibwezi West Sub County Market Cleaning Imprest Account - Kshs	1152041266	Imprest	-	-
Kcb, Kilome Sub County Market Cleaning Imprest Account - Kshs	1152167863	Imprest	-	-
Kcb, Makueni County Market Cleaning Imprest - Kshs	1152024132	Imprest	-	-
Kcb, Mbooni Sub County Market Cleaning Imprest Account - Kshs	1152033107	Imprest	-	-
<b>Total</b>			<b>253,067,766</b>	<b>1,234,791,148</b>

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*-Amounts are as per the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.*

**13 B Cash in Hand**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
<b>Total</b>	-	-

**14. Outstanding imprests and advances**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

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**15. Deposits and Retention**

	FY 2022/2023		FY 2021/2022	
Description	Kshs		Kshs	
Deposits	-		-	
Retention Monies	138,984,093		131,745,150	
<b>Total</b>	<b>138,984,093</b>		<b>131,745,150</b>	
<b>Ageing analysis for</b>	<b>138,984,093</b>		<b>131,745,150</b>	
<b>Ageing analysis: (deposits and retentions)</b>	<b>FY 2022/2023</b>	<b>% of the Total</b>	<b>FY 2021/2022</b>	<b>% of the Total</b>
Under one year	73,026,412	53%	87,093,197.70	66%
1-2 years	42,300,260	30%	44,651,952.10	34 %
2-3 years	23,657,421	17%	-	%
Over 3 years	-	0%	-	%
<b>Total (tie to above total)</b>	<b>138,984,093</b>		<b>131,745,150</b>	

**16. Fund Balance Brought Forward**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Bank Accounts	1,234,791,148	1,367,959,609
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(131,745,150)	(182,450,821)
<b>Total</b>	<b>1,103,045,998</b>	<b>1,185,508,788</b>

*-The fund balances brought forward refers to the previous financial year's closing balances*

**17. Prior Year Adjustments**

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f from FY 2021/2022
Description of the Error	Kshs	Kshs	Kshs
Bank Account Balances	1,234,791,148	(641,475,416)	593,315,731
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Remittances to Exchequer (CRF Returns for FY 2022/2023)	-	(167,185,296)	-
<b>Total</b>	1,234,791,148	(808,660,712)	593,315,731

-The prior year adjustment for bank balances relate to; -

- a) **CRF balances of Kshs 641,456,455** which due to changes in accounting policy should reflect in the CRF Financial Statement and,
- b) **The prior year closing balances for the Recurrent Bank Account (Kshs 16,945) and Development Bank Account (Kshs 2,017) accounts** which were part of returns to CRF as refundable balances.

-The remittances to Exchequer are the FY 2022/2023 CRF returns as refundable balances (Recurrent Bank Account Kshs 101,707,318 & Development Bank Account Kshs 65,477,978).

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Notes to the Financial Statements (Continued)

**18. Increase/ (Decrease) in Outstanding Imprests and Advances**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Imprest and Advances as at 1 <sup>st</sup> July (A)	-	-
Imprest and Advances as at 30 <sup>th</sup> June (B)	-	-
<b>Increase)/ Decrease in Imprest and Advances (C=(B-A))</b>	<b>-</b>	<b>-</b>

**19. Increase/ (Decrease) in Deposits and Retention**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Deposits and Retention s as at 1 <sup>st</sup> July (A)	131,745,150	182,450,821
Deposits and Retention as at 30 <sup>th</sup> June (B)	138,984,093	131,745,150
<b>Increase/ (Decrease) in Deposits and Retentions C= B-A</b>	<b>7,238,944</b>	<b>(50,705,671)</b>

**16. Other Important Disclosures**

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

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	48,750,851	2,072,435	(48,229,877)	2,593,409
Construction of Civil Works	237,174,361	-	(216,537,503)	20,636,858
Supply of Goods	121,330,001	2,188,560	(119,873,219)	3,645,342
Supply of Services	273,757,742	257,966,042	(265,363,443)	266,360,341
<b>Total</b>	<b>681,012,955</b>	<b>262,227,037</b>	<b>(650,004,041)</b>	<b>293,235,951</b>

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

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f (FY 2022/2023)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	10,211,266	-	(10,211,266)	-
Middle management	-	-	-	-
Unionisable employees	50,939,950	536,080	(21,226,295)	30,249,735
Others	-	-	-	-
<b>Total</b>	<b>61,151,216</b>	<b>536,080</b>	<b>(31,437,561)</b>	<b>30,249,735</b>

**3. Other Pending Payables**

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Other Important Disclosures**

**4. External Assistance**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	330,376,875	273,519,615
External Assistance received In Kind- as Payment by Third Parties	-	-
<b>Total</b>	<b>330,376,875</b>	<b>273,519,615</b>

**a) External assistance relating to loans and grants**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received as Loans	-	-
External Assistance received as Grants	330,376,875	273,519,615
<b>Total</b>	<b>330,376,875</b>	<b>273,519,615</b>

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		2,875,474	-
<b>Total</b>		<b>2,875,474</b>	<b>-</b>

*-There were differences between budget and receipts of Kshs 68,202 and Kshs 2,807,271 for National Agricultural & Rural Inclusive Growth Project (NARIGP) & IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP) respectively which form the undrawn external assistance.*

**Other Important Disclosures**

**c) Classes of providers of external assistance**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors	330,376,875	273,519,615
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>330,376,875</b>	<b>273,519,615</b>

**d) Non-monetary external assistance**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	-
Services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*There were no non-monetary assistance during the financial year*

**e) Purpose and use of external assistance.**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	-	-
Use of Goods and Services	330,376,875	273,519,615
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
<b>Total</b>	<b>330,376,875</b>	<b>273,519,615</b>

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**Other Important Disclosures**

**f) External Assistance paid by Third Parties on behalf of the County Executive by Source**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*-No external assistance paid directly by third parties to settle obligations on behalf of the County Executive.*

**5. Payments by Third Party on Behalf of the County Executive**

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*-No third party payments done by other entities that are not providers of external assistance*

**Other Important Disclosures**

**5.2 Classification of payments made by Third Parties by Nature of expenses.**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**6. Related Party Disclosures**

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<b>Transfers To Related Parties</b>		
Transfers to Other County Government Entities	65,466,787	745,814,186
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities (Health Centres/Facilities)	-	-

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Transfers to County Water Service Providers	-	-
Expenses paid on Behalf of County Water Service Providers	-	-
<b>Total Transfers To Related Parties</b>	<b>65,466,787</b>	<b>745,814,186</b>
<b>Transfers From Related Parties</b>		
Transfers From the CRF	8,278,384,792	7,816,380,699
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
( Any Other Transfers Received)	-	-
<b>Total Transfers From Related Parties</b>	<b>8,278,384,792</b>	<b>7,816,380,699</b>

### 7. Establishment of other County Government Entities

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

No.	Entity	Date Established/Date taken over	Location	Accounting Officer responsible
1.	Emali-Sultan Hamud Municipality Board	20 December 2022	Emali Town	Philip Ngila
2.	Wote Municipality Board	29 June 2018	Wote Town	Joseph Katumo
3.	Makueni County Fruit Development and Marketing Authority	13 June 2017	Kalamba	Agnes Kitili
4.	Makueni County Sand Conservation and Utilization Authority	13 February 2015	Wote Town	Philip Nzei
5.	Makueni County Referral Hospital	27 January 1989	Wote Town	Dr. Daniel Gichogo
6.	Makindu Sub County Hospital	27 January 1989	Makindu Market, Kibwezi West Sub County	Dr. Patrick Mutinda
7.	Mbooni Sub County Hospital	02 July 1999	Kikima Market	Dr. Lynn Kiema
8.	Kibwezi Sub County Hospital	01 July 2013	Kibwezi Town, Kibwezi East Sub County	Dr. Blastus Kakundi
9.	Kambu Sub County Hospital	14 November 2019	Kathekani, Mtito Andei	Dr. Natasha Uchi

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No.	Entity	Date Established/Date taken over	Location	Accounting Officer responsible
10.	Matiliku Sub County Hospital	30 April 2010	Matiliku Market	Dr. Leonard Makau
11.	Kilungu Sub County Hospital	01 April 1977	Nunguni Market	Dr. Philip Maiko
12.	Sultan Hamud Sub County Hospital	01 April 2010	Sultan Hamud Market, Kilome	Dr. Jane Mwendu
13.	Tawa Sub County Hospital	04 February 2020	Tawa Market, Kiteta Kisau ward	Dr. Timothy Mbindyo
14.	Kisau Sub County Hospital	11 December 2011	Mbumbuni Market, Kiteta Kisau ward	Mr. Augustus Maundu
15.	Mukuyuni Sub County Hospital	18 November 2011	Mukuyuni Market	Mr. Solomon Maundu
16.	Kalawa Sub County Hospital	08 April 2022	Kalawa market, Kalawa ward	Dr. Dennis Maima Mukunzi
17.	Kibwezi Makindu Water & Sanitation Company Limited	16 August 2011	Kibwezi Town, Kibwezi East Sub County	Stephen Musyoka Mutiso
18.	Mbooni Water & Sanitation Company Limited	08 March 2012	Mbooni Sub County	Stephen K. Munyao
19.	Wote Water & Sewerage Company Limited	28 June 2006	Wote	Becorace Wambua

**8. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs **110,638,298.00** and Kshs **153,297,872.00** for the previous Financial year.

**9. Contingent Liabilities**

Contingent Liabilities	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-

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<b>Total</b>	-	-
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*-There were no contingent liabilities during the financial year*

**17. Progress On Follow Up On Prior Year Auditor’s Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Time frame:
			(Resolved / Not Resolved)	
<b>Basis for Qualified Opinion</b>				
1.	Variations Between Financial Statement Balances and Integrated Financial Management Information System(IFMIS)	The Variance was caused by omission of department of trade payment details schedules in the analysis, inclusion of FY 2020/2021 July transactions in the payment details and omission of the FY2021/2022 July transactions	Not Resolved	2023
2.	Unsupported County Own Generated Receipts	The supporting ledgers to the County own generated revenue of Kshs 369,187,633 were availed	Resolved	2023
3.	Receipts and Payments Outside the Reporting Period	The payments done in July 2022 related to the Financial year 2021/2022. The payments had already been captured in the cashbooks and posted in IFMIS before 30th June 2022. Delayed release of exchequer necessitated the payments to be made in July 2022.	Not Resolved	2023
4.	Unconfirmed Validity and Regularity of Legal Fees/Dues	The approval and engagement of lawyers was done through the Ag solicitor, instruction letters issued stated the nature of lawyer's engagements and there were negotiations between the department and consultant on the legal fees as per the advocate remuneration order. Detailed fee notes were availed.	Resolved	2023
5.	Unconfirmed transfer of Refugee assistance	Emergency fund uses the County Executive IFMIS platform to procure and process payments. In the FY 2021/2022, Emergency expenditure was Kshs. 35,041,025. The IFMIS payment details amount of Kshs 37, 738,245 include Kshs 2,697,220.40	Resolved	2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Time frame:
			(Resolved / Not Resolved)	
		paid in July 2021 and relate to financial year 2020/2021.		
<b>Emphasis of Matter</b>				
1.	Budgetary Control and Performance	The Budget underfunding resulted from under disbursements of exchequer releases, a domain under National treasury. Under expenditure on approved budget was occasioned by delay in exchequer releases by the National treasury and under collection of own source revenue causing non-payment of pending bills amounting to Kshs 761,844,571 declared at the end of the Financial Year	Not Resolved	2023
<b>Key Audit Matters</b>				
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
1.	Pending Bills	Pending payable amount in respect of LAP- Fund was factored in the budget	Resolved	2023
2.	Failure to provide Monthly Financial and Non-Financial budgetary reports	The County prepares and maintain Monthly Financial and Non-Financial budgetary reports	Resolved	2023
3.	Anomalies in the implementation of E-procurement system	Procurement is done through IFMIS portal except on special circumstances like framework contracts and recurring procurement of items like fuel and catering services. Payment of contract No GMC/F/T/006/2016/2017 originated from renewal of the previous contract upon expiry of five years, only the minutes were done manually. All item in the approved budget were captured in the consolidated annual procurement plan. The current IFMIS procurement system is programmed such that opening (unsealing) occurs at the final stage of evaluation(commercial) it is therefore	Not Resolved	2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Time frame:
			(Resolved / Not Resolved)	
		not possible to invite bidders to attend physical opening during tender close date. The system combines both the tender opening and evaluation processes and the Accounting Officer appoints a committee with clearly defined roles to handle both functions. Each officer who has a responsibility to take part in procurement proceedings has a unique log in credentials i.e a user name and a pass word issued by the National Treasury.		
4.	Identification, Collection, and Accounting for Own Generated Revenue	The County complied with the requirement of sweeping Own generated revenue within 5 days of collection as per our standing instructions to KCB Bank Limited issued on 27th August 2013. In cases where the Bank failed to do so, we always remind and demand that they do the sweeping as instructed in the letter.	Resolved	2023
5.	Exceeded Wage Bill Limits	The increase in wage bill was as a result of: Inherited workforce from the devolved functions, Implementation of job evaluation results –phase I/Salary review, Revision of House allowance and hardship allowance and Implementation of Return to Work Formula occasioned by Health Workers strike leading to award and payment of various allowances to Doctors and other health workers and Staff recruitment. The County has however suppressed recruitment of new staff except for very critical staff. The wage bill however remains a challenge because of Collective Bargaining Agreements	Not resolved	2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Time frame:
			(Resolved / Not Resolved)	
		(CBA) and the Statutory annual increments		
6.	Violation of a third basic pay rule	The net salaries for the 86 employees went below one third of the basic pay due to the introduction of the public service superannuation scheme with effect from 1.1.2021 and the termination of tax cuts put in place in April 2020 to cushion the economy from the impact of the COVID-19 pandemic.	Not resolved	2023
7.	Noncompliance with the staff ethnic composition threshold's	The Board is always keen in observing the 30% representation of non-dominant ethnic group. However, sometimes the adverts do not attract competitive applicants from other Counties. Those who showed interest and met the basic requirements for the positions advertised were shortlisted and invited for interviews and those who merited were given the opportunity. Notwithstanding, the Board is committed to ensuring that the threshold is met in the near future	Not resolved	2023
8.	Project implementation report – Department of Agriculture	The apiary was in use but the bee hives were removed to allow construction of Castor oil plant. The Kikuyu grass was a ceremonial grass during the devolution conference and cannot survive the high temperatures. The Agriculture Training Centre (ATC) is managed fully by the Department of Agriculture, Irrigation, Livestock & Fisheries Development and all the projects are funded by the County funds as budgeted and adopted in the procurement plan of the department	Not Resolved	2023
9.	Processing Salaries through Manual Payroll	Action strategy and process improvements have been developed to diminish the manual payroll. This	Not resolved	2023

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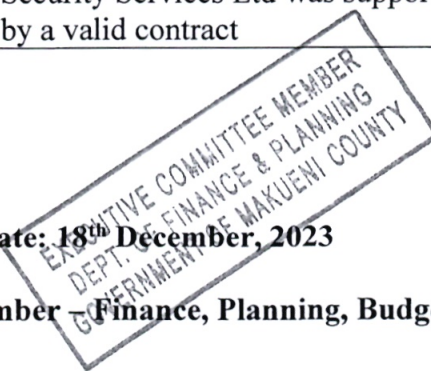
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Time frame:
			(Resolved / Not Resolved)	
		office has continually requested for allocation of payroll numbers to eligible staff and integrated the employees to the IPPD system		
10.	Delayed project completion	The final certificate will only take into account the works that will be done and thus drainage works, sand blinding and Cabro placing will be paid when the works are done and certified. The masonry fence was not in the bill of quantities but the project manager recommended erection of masonry wall to enhance security of the building and government assets within the compound. The department will in its subsequent budgeting allocate funds for the erection of masonry wall	Resolved	2023
11.	Irregular Payment for security services without a valid contract	The contract for security services was renewed on 3rd September 2021 and therefore the Expenditure on Sapa Security Services Ltd was supported by a valid contract	Resolved	2022



Date: 18<sup>th</sup> December, 2023

Damaris Mumu Kavoi

County Executive Committee Member – Finance, Planning, Budget and Revenue



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**18. Annexes**

**18.1. Annex 1 – Analysis of Transfers from the CRF**

<b>Period 2022/2023</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	900,390,313	1,488,139,511	1,341,755,459	4,217,542,103	<b>7,947,827,386</b>
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	23,824,125	<b>23,824,125</b>
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	173,533	177,696,771	12,662,575	<b>190,532,879</b>
Kenya Devolution Support Programme (KDSP)	-	-	-	-	-
Kenya Urban Support Programme (KUSP)	-	-	-	2,339,914	<b>2,339,914</b>
Agriculture Sector Development Support Project (ASDSP)	-	-	5,415,760	-	<b>5,415,760</b>
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	-	-	-	67,192,729	<b>67,192,729</b>
EU Grant (Instruments for Devolution Advice and Support)IDEAS	-	-	9,244,999	-	<b>9,244,999</b>
Nutrition International Donor funding	-	2,500,000	2,500,000	5,007,000	<b>10,007,000</b>
FLLoCA Funding	-	-	-	22,000,000	<b>22,000,000</b>
<b>Total</b>	<b>900,390,313</b>	<b>1,490,813,044</b>	<b>1,536,612,989</b>	<b>4,350,568,446</b>	<b>8,278,384,792</b>

*-The above comprises transfers from the Exchequer based on CARA.*

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**18.2. Annex 2 – Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
<b>Construction of Buildings</b>								
1	Joni Logistics Limited	28/06/2023	Being Payment For The Construction Of Staff House At Mutulani Dispensary	1,732,960	-	1,732,960	-	1,732,960
2	Has Construction Ltd	20/06/2023	Being Payment For Proposed Storms Water Management And Drainage Works At County Treasury	339,475	-	339,475	-	339,475
3	Commissioner Of Vat	30/06/2022	Vat Withholding	21,547	21,547	-	-	21,547
4	Waveline Commercial Enterprises	05/07/2022	Vat Withholding	34,483	34,483	-	-	34,483
5	Commissioner Of Income Tax	30/06/2022	Vat Withholding	37,492	37,492	-	-	37,492
6	Waveline Commercial Enterprises	05/07/2022	General Withholding Tax	60,000	60,000	-	-	60,000
7	Waveline Commercial Enterprises	26/08/2021	Construction Of Kalawani Mkt Shed	73,859	73,859	-	-	73,859
8	Waveline Commercial Enterprises	24/06/2022	Construction Of Thange Toilet	93,593	93,593	-	-	93,593
9	Waveline Commercial Enterprises	05/07/2022	Contractors Retention Money	200,000	200,000	-	-	200,000
<b>Sub-Total</b>				<b>2,593,409</b>	<b>520,974</b>	<b>2,072,435</b>	<b>-</b>	<b>2,593,409</b>
<b>Construction of Civil Works</b>								
1	Sesma Holdings Limited	30/06/2022	Road Construction Minor	12,158	12,158	-	-	12,158
2	Azure Construction	30/6/2022	Road Construction Minor	15,720	15,720	-	-	15,720

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
3 Azure Construction	30/6/2022	Road Construction Minor	27,353	27,353	-	-	27,353	
4 Jayromu Ventures	17/03/2022	Unpaid Taxes	41,547	41,547	-	-	41,547	
5 Sema Properties K Limited	30/6/2022	Road Construction	42,640	42,640	-	-	42,640	
6 Sesma Holdings Limited	30/6/2022	Road Construction Minor	58,636	58,636	-	-	58,636	
7 Azure Construction	30/6/2022	Road Construction Minor	91,176	91,176	-	-	91,176	
8 Sema Properties K Limited	30/6/2022	Road Construction	142,134	142,134	-	-	142,134	
9 Landscan Associates Company Limited	14/03/2022	Contractors Retention Money	170,000	170,000	-	-	170,000	
10 Danfi Enterprises Limited	30/06/2022	Unpaid Deductions	324,842	324,842	-	-	324,842	
11 Denkim Enterprises	23/03/2022	Being Payment For Maintenance Of Yemulwa-Ivinganzia-Kavilila Road	435,983	435,983	-	-	435,983	
12 Mue Trading	06/08/2022	Being Relocation Of Utangwa Hay store	456,334	456,334	-	-	456,334	
13 Kemawatt Engineering Ltd	28/06/2022	Drainage System Construction Service Repair & Plumbing Work	534,660	534,660	-	-	534,660	
14 Prime Quantifiers (K) Limited	30/06/2022	Being Payment For The Construction Of Thwake River Bridge Approach Roads	2,130,081	2,130,081	-	-	2,130,081	
15 Quicklink Communications Limited	02/06/2022	Water Project	2,822,000	2,822,000	-	-	2,822,000	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
16 Makindu Motors	30/06/2022	Implementation Of Athi Mavindini Water Project	13,331,595	13,331,595	-	-	13,331,595	
<b>Sub-Total</b>			<b>20,636,858</b>	<b>20,636,858</b>	<b>-</b>	<b>-</b>	<b>20,636,858</b>	
<b>Supply of Goods</b>								
1 Singitec Office Solution	30-Jun-23	Being Payment For Supply And Delivery Of A Laptop	179,870	-	179,870	-	179,870	
2 Bhufe Enterprise	27-Jun-23	Being Payment For Supply And Delivery Of A Laptop	399,600	-	399,600	-	399,600	
3 Nessie Supplies	19/06/2023	Supply/Delivery Of Non-Food Items(Mattresses)	148,150	-	148,150	-	148,150	
4 Routenet Solutions	30/06/2023	Installation of window blinders, lodes and carpet	609,510	-	609,510	-	609,510	
5 Wendy Logistics	15/06/2023	Being payment for supply and delivery of Staff Uniforms	99,910	-	99,910	-	99,910	
6 Ultum Mega Ltd	17/03/2023	Purchase Of Motor Bike	147,520	-	147,520	-	147,520	
7 Upper Land petrol station	30/06/2023	Payment of fuel	204,000	-	204,000	-	204,000	
8 Wote Service Station	30/06/2023	Payment of fuel	400,000	-	400,000	-	400,000	
9 Greenfields Commercial	20/07/2021	Tax -Supply and delivery of food stuff	34,364	34,364	-	-	34,364	
10 Wote Service Station Limited	30/06/2022	Fuel For Tpu Truck And Generator for Servicing Kavingo Bh	38,000	38,000	-	-	38,000	
11 Tana And Athi Rivers Development Au	30/06/2022	Being Payment Of Supply Of Nursery Establishment Materials	40,000	40,000	-	-	40,000	

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Supplier of Goods or Services		Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
12	Upperland Petrol Station	16/06/2022	Fuel	169,500	169,500	-	-	169,500	
13	Ramo Business Solutions	26/052022	Supply Of Toners	200,000	200,000	-	-	200,000	
14	Jans Wyn Investment Company	20/06/2022	Deferential Pressure Gauge; Differential Pressure Detector For Kester Machine	449,985	449,985	-	-	449,985	
15	Ulilanzi Mobile Contractors Limited	02/02/2022	Supply Of Fuel For Environment And Climate Change Directorate	524,933	524,933	-	-	524,933	
<b>Sub-Total</b>				<b>3,645,342</b>	<b>1,456,782</b>	<b>2,188,560</b>	<b>-</b>	<b>3,645,342</b>	
<b>Supply of Services</b>									
1	Kenya Literature Bureau	30.10.2022	Being Printing Of 150 Statistical Abstracts 2022 In Colour	765,600	765,600	-	-	765,600	
2	Sandymark Limited	27-Jun-23	Being Payment For Consultancy Services To Carry On A Survey And Design For Irrigation Schemes In Makueni County	1,160,000	-	1,160,000	-	1,160,000	
3	Dapal Motors And Logistics Limited	31.05.2023	Being Payment For Routine Vehicle Service 17Cg371A	69,278	-	69,278	-	69,278	
4	Prideinn Azure Hotel Limited	12.03.2023	Being payment for provision of Catering Services during departmental performance meeting	39,065	-	39,065	-	39,065	
5	Kambooni Auto Garage	11.01.2023	Maintenance Of 17Cg 305A	99,800	-	99,800	-	99,800	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
6 Kambooni Auto Garage	07.06.2023	Maintenance Of 17Cg 320A	34,100	-	34,100	-	34,100	
7 Kambooni Auto Garage	09.06.2023	Maintenance Of 17Cg 320A	34,500	-	34,500	-	34,500	
8 Benmally Garage	28.04.2023	Maintenance Of 17Cg 320A	20,000	-	20,000	-	20,000	
9 Dapal Motors And Logistics Limited	30.06.2023	Maintenance Of Cs Motor Vehicle 17Cg 318A	39,915	-	39,915	-	39,915	
10 Wavecrest Limited	30.06.2023	Service Of Motor Vehicle Of 17Cg 012A	38,052	-	38,052	-	38,052	
11 ICPAK	5.06.2023	Being Training Cost To Attend ICPAK Professional Ethics Forum	59,000	-	59,000	-	59,000	
12 Sam Kav Garage	25.06.2023	Being Service For Vehicle No 17Cg 032A	79,480	-	79,480	-	79,480	
13 Kenya Red Cross	30.05.2023	Being Basic Fire Safety Training.	105,000	-	105,000	-	105,000	
14 Kenya Safari Lodges And Hotels.	27.01.2023	Being Facilitation Of Audit Committee Meeting Held At Mombasa Beach Hotel	115,500	-	115,500	-	115,500	
15 Gazania Heights	27.1.2023	Being Provision Of Catering Services While Sorting Out EACC Documents.	9,000	-	9,000	-	9,000	
16 Hill Lane	7.11.2022	Being Provision Of Full Day Conference Facility While Doing Prequalification Exercise.	21,600	21,600	-	-	21,600	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
17 Lullaby Joints	15.08.2022	Being Provision Of Half Day Conference For 13 Persons.	52,000	52,000	-	-	52,000	
18 Javon Tours	16.05.2023	Being Payment For Air Travel Ticket From Nairobi To Mombasa-Nairobi	37,100	-	37,100	-	37,100	
19 Javon Tours	16.05.2023	Being Payment For Air Travel Ticket From Nairobi To Mombasa-Nairobi	50,215	-	50,215	-	50,215	
20 Primate Tours	19.04.2023	Being Facilitation For Travel From Nairobi To Mombasa To Nairobi For Boniface Mutua.	34,075	-	34,075	-	34,075	
21 Primate Tours	25.01.2023	Being Facilitation For Travel From Mombasa To Nairobi	12,855	-	12,855	-	12,855	
22 Primate Tours	13.03.2023	Being Facilitation For Travel From Nairobi To Mombasa To Nairobi	40,405	-	40,405	-	40,405	
23 Primate Tours	23.06.2023	Being Facilitation For Travel From Mombasa To Nairobi	14,685	-	14,685	-	14,685	
24 Lullaby Joints	14.11.2022	Being Provision Of Catering Services	145,000	145,000	-	-	145,000	
25 Lullaby Joints	15.07.2022	Being Provision Of Catering Services.	85,500	85,500	-	-	85,500	
26 Lullaby Joints	14.11.2022	Being Provision Of Full Day Conference	75,000	75,000	-	-	75,000	
27 Lullaby Joints	14.11.2022	Being Provision Of half day Conference	14,000	14,000	-	-	14,000	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
28 Lullaby Joints	21.12.2022	Being Provision Of Catering Services	12,000	12,000	-	-	12,000	
29 Lullaby Joints	06.03.2023	Being Provision Of Catering Services	10,000	-	10,000	-	10,000	
30 Lullaby Joints	08.02.2023	Being Provision Of Catering Services	8,500	-	8,500	-	8,500	
31 The Kyaka Hotel	20.06.2023	Being Provision Of Full Day Conference Facility On 16Th April 2023.	99,000	-	99,000	-	99,000	
32 Lullaby Joints	22.07.2022	Being Provision Of Catering Services	30,000	30,000	-	-	30,000	
33 Javon Tours	08.06.2023	Being Payment For Air ticket From Nairobi To Mombasa For Sylvia Ndia Mbevi.	17,950	-	17,950	-	17,950	
34 The Standard Group	22.02.2023	Being Payment Of An Advert To Be Aired On 23Rd Feb 2023.	60,000	-	60,000	-	60,000	
35 The Standard Group	3.04.2023	Being Payment Of An Advert To Be Aired On 4Th April 2023.(Re Advertisement)	60,000	-	60,000	-	60,000	
36 Makueni Pwd Vocational Training Centre	25.04.2023	Being Facilitation During Finalization Of Fy 2023/24 Budget Estimates At Pwd Hotel.	160,000	-	160,000	-	160,000	
37 Nation Media Group	14.04.2023	Being Payment For Space Advert (Addendum) During Public Participation Diaspora	104,690	-	104,690	-	104,690	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
38 Isuzu East Africa	13.03.2023	Being Facilitation Of Officer Tasked To Carrying Out Post Inspection Of Mv 17Cg 315A After Major Repairs By Isuzu.	11,200	-	11,200	-	11,200	
39 Lullaby Joints	03.05.2021	Being Facilitation Of Catering Services At Kwa Kathoka	45,000	-	45,000	-	45,000	
40 Base Hotel	15.06.2023	Being Payment For Hire Of Tents And Chairs For One Day	85,260	-	85,260	-	85,260	
41 Local Authority Provident Fund(LAPFUND)	30.06.2023	Being payment of Employee and Employer pension contribution funds arrears	157,670,204	-	157,670,204	-	157,670,204	
42 Local Authority Provident Trust Fund (Lap trust/CPF)	30.06.2023	Being payment of Employee and Employer pension contribution funds arrears	35,147,257	-	35,147,257	-	35,147,257	
43 Kenya Revenue Authority	15.06.2023	Being payment of tax arrears for the period July 2019 to January 2023 on PAYE	60,695,211	-	60,695,211	-	60,695,211	
44 Eastern Broadcasting Corporation Limited	31.03.2023	Being Radio Advert On Budget Public Participation	85,500	-	85,500	-	85,500	
45 Kenya School of Government Lower Kabete	15.06.2023	Facilitation training fee and workshop for A.kisoi	136,648	-	136,648	-	136,648	
46 Kenya Safaris Lodge Ltd	13.03.2023	Being payment of conference facility	34,397	-	34,397	-	34,397	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		during preparation of management reports						
47 Wave crest limited	27.06.2023	Prevision of catering services during full board meeting	36,000	-	36,000	-	36,000	
48 Pink Rose Cleaning Services	28.04.2023	Cleaning and gardening services at green park, Marikiti market ,municipal office and ICT hub For the month of April	232,000	-	232,000	-	232,000	
49 Pink Rose Cleaning Services	30.05.2023	Cleaning and gardening services at green park, marikiti market ,municipal office and ICT hub For the month of May	232,000	-	232,000	-	232,000	
50 Pink Rose Cleaning Services	29.06.2023	Cleaning and gardening services at green park, marikiti market ,municipal office and ICT hub For the month of June	232,000	-	232,000	-	232,000	
51 Sapa security limited	09.06.2023	Security guards for month of May at municipal office and Wote green public park for the month of May	158,400	-	158,400	-	158,400	
52 Sapa security limited	23.06.2023	Security guards for month of May at municipal office and Wote green public	158,400	-	158,400	-	158,400	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		park for the month of June						
53	Drew Graffix Limited 30.06.2023	Wote Municipal Logo ,Design and brand	394,400	-	394,400	-	394,400	
54	Kenya School Of Government Mombasa 12-Apr-22	Vat Withholding	4,712	4,712	-	-	4,712	
55	Lullaby Joints Trading Co 18/03/2022	Provision of Conference facility during departmental meeting	646	646	-	-	646	
56	Julimwash Auto Garage(Tax) 14/04/2022	Service For Motor Vehicles	922	922	-	-	922	
57	Wavecrest Limited 08/02/2022	Tax Not Paid	1,246	1,246	-	-	1,246	
58	Kenya Institute Of Supplies Management 09/11/2021	Vat Withholding	1,330	1,330	-	-	1,330	
59	Kenya School Of Government Mombasa 21/09/2021	Vat Withholding	1,680	1,680	-	-	1,680	
60	Goldedge Suppliers 21/12/2021	Vat Withholding	3,102	3,102	-	-	3,102	
61	Lullaby Joints Trading Limited 15/03/2022	Being Payment Of Catering Servises	4,000	4,000	-	-	4,000	
62	Lullaby Joints Trading Company Limited 18/10/2021	Being Payment Of Catering Servises	9,000	9,000	-	-	9,000	
63	Lullaby Joints Trading Company Limi 19/05/2022	Catering Services	10,000	10,000	-	-	10,000	
64	Le Panda Hotel 24/05/2022	Catering And Conference Facilities	18,000	18,000	-	-	18,000	
65	Primate Tours 28/06/2022	Being Payment Of Ecm Travel	18,315	18,315	-	-	18,315	
66	Benmaly Auto Garage 30/06/2022	Service For Motor Vehicles	20,000	20,000	-	-	20,000	
67	Kenya Revenue Authority 08/07/2021	Electricity	20,334	20,334	-	-	20,334	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
68 Acacia Resort	28-Jun-22	Catering Services	22,500	22,500	-	-	22,500	
69 Le Panda Hotel	04/08/2021	Catering Services During Innovation Challenge	24,687	24,687	-	-	24,687	
70 The Kyaka Hotel Limited	04/04/2022	Being Catering Service	25,000	25,000	-	-	25,000	
71 Kenya Institute For Public Policy A	15/05/2022	Being Training Fee For Andrew Makau	25,648	25,648	-	-	25,648	
72 Le Panda Hotel	22/06/2022		26,260	26,260	-	-	26,260	
73 Gazania Heights Limited	24/08/2021	Catering Services	32,500	32,500	-	-	32,500	
74 Savannah Paradise Hotels Limited	30/08/2021	Catering Services	34,100	34,100	-	-	34,100	
75 Lullaby Joints Trading Company Limi	04/08/2021	Catering Services	36,000	36,000	-	-	36,000	
76 Pride Inn Azure Hotel Ltd	12/12/2021	Catering Services	39,750	39,750	-	-	39,750	
77 Makueni Law Court	11/04/2022	Court Fees For Grants	41,000	41,000	-	-	41,000	
78 P.S State Department Of Livestock	12/08/2021	Training Fees For Ai Ahiti Ndomba	50,000	50,000	-	-	50,000	
79 Primate Tours	22/10/2021	Air Travel Ticket	57,365	57,365	-	-	57,365	
80 Bridge Capacity Building And Govern	13/05/2022	Facilitation To Attend Seminar	58,000	58,000	-	-	58,000	
81 Nation Media Group Limited	17/03/2022	Payment For Advertisement Of Mbonwasco Ltd	62,118	62,118	-	-	62,118	
82 Gazania Heights Limited	14/09/2021	Being Payment Of Catering Servises	85,000	85,000	-	-	85,000	
83 Kenya Institutte Of Supplies Management	28/4/2022	Fee For Inaugural National Dialogue At Mombasa	92,800	92,800	-	-	92,800	

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
84 The Kyaka Hotel Limited	31/08//2021	Conference Facility	153,150	153,150	-	-	153,150	
85 Principal Secretary Ministry Of Lands And Physical Planning	17/01/2022	Principal Secretary payment Of Checking Fees For Kikima/Nunguni	435,400	435,400	-	-	435,400	
86 County Demonstration Operations	10.01.2022	Catering Services-Atc Kwa Kathoka	840,000	840,000	-	-	840,000	
87 Mantrac Kenya Ltd	20/07/2022	Being Purchase Of Backhoe Tooth	1,040,041	1,040,041	-	-	1,040,041	
88 Homeboyz Entertainment Limited	23/09/2021	Devolution Conference	1,137,841	1,137,841	-	-	1,137,841	
89 Projects 360 Limited	27/06/2022	Consultancy Services For The Feasibility Study And Nunguni Water Supply	1,261,152	1,261,152	-	-	1,261,152	
90 Casamoko Contractors Ltd	22.06.2022	Advertising Campaign Services	1,500,000	1,500,000	-	-	1,500,000	
<b>Sub-Total</b>			<b>266,360,341</b>	<b>8,394,299</b>	<b>257,966,042</b>	<b>-</b>	<b>266,360,341</b>	
<b>Grand Total</b>			<b>293,235,951</b>	<b>31,008,914</b>	<b>262,227,037</b>	<b>-</b>	<b>293,235,951</b>	

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18.3. Annex 3 – Analysis of Pending Staff Payables

S/No	Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
<b>Unionisable Employees</b>								
1	Thomas Mwaia	G	12/05/2022	600	-	600	600	
2	Joshua M. Vyalu	M	15/02/2022	840	-	840	840	
3	Meshack Kilonzo Nyerere	M	23/11/2021	840	-	840	840	
4	Gabriel Muasya Kisilu	L	15/02/2022	900	-	900	900	
5	Joseph Kanyote	G	12/05/2022	1,000	-	1,000	1,000	
6	Ruth Kioko	G	12/05/2022	1,000	-	1,000	1,000	
7	Winfred M. Muli	G	12/05/2022	1,000	-	1,000	1,000	
8	Thomas Tuta	L	12/05/2022	1,000	-	1,000	1,000	
9	Fransida Kanini Ngari	N	23/11/2021	1,400	-	1,400	1,400	
10	Winfred Ndinda Musyoka	J	23/11/2021	1,400	-	1,400	1,400	
11	Daniel Muia Mulinge	K	20/04/2022	1,400	-	1,400	1,400	
12	Fredrick Mwangangi Musau	K	20/04/2022	1,400	-	1,400	1,400	
13	Winfred Ndinda Musyoka	J	20/04/2022	1,400	-	1,400	1,400	
14	Joshua Musau Kiilu	H	23/03/2022	1,400	-	1,400	1,400	
15	Stephen Odhiambo Oyier	N	28/03/2022	1,400	-	1,400	1,400	
16	Titus Nzomo Kituyu	N	17/02/2022	1,500	-	1,500	1,500	
17	Sebastian Sila Kioko	K	23/03/2022	1,600	-	1,600	1,600	
18	Sebastian Sila Kioko	K	16/03/2022	1,680	-	1,680	1,680	
19	Francis Kyalo	J	28/09/2021	2,000	-	2,000	2,000	
20	Jackline Muia	J	12/05/2022	2,000	-	2,000	2,000	
21	Michael Mutie Musyoki	J	28/09/2021	2,000	-	2,000	2,000	
22	Samuel Mwangela Mutiso	K	24/04/2022	2,000	-	2,000	2,000	
23	Anthony Mwaya Muteti	J	26/07/2021	2,000	-	2,000	2,000	
24	Janet Waeni Mutuku	H	26/07/2021	2,000	-	2,000	2,000	
25	Obadiah Mutinda Kithome	M	26/07/2021	2,000	-	2,000	2,000	

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26	Benard Musyoka Wambua	J	26/07/2021	2,000	-	2,000	2,000
27	Pascalina Ndinda Mulwa	L	26/07/2021	2,000	-	2,000	2,000
28	Benard Musyoka Wambua	J	23/11/2021	2,000	-	2,000	2,000
29	Dan Odhiambo Okeyo	M	23/11/2021	2,000	-	2,000	2,000
30	Richard Mwanzia Mwonga	J	29/09/2021	2,000	-	2,000	2,000
31	Joy Koki Mbwele	M	16/03/2022	2,000	-	2,000	2,000
32	Stephen Odhiambo Oyier	N	28/03/2022	2,000	-	2,000	2,000
33	Annah Mutie	K	February 2023 & March 2023	2,000	-	2,000	-
34	Mathias Ndei	K	February 2023 & March 2023	2,000	-	2,000	-
35	Benard Wambua	K	February 2023 & March 2023	2,000	-	2,000	-
36	Sebastian Sila Kioko	K	28/03/2022	2,520	-	2,520	2,520
37	Albanus Nthiani King'Oo	L	28/03/2022	2,520	-	2,520	2,520
38	Dison Mutuku Muindi	J	28/03/2022	2,800	-	2,800	2,800
39	James Wambua Kimole	K	28/03/2022	2,800	-	2,800	2,800
40	Albanus M. Kingoo	K	12/05/2022	3,000	-	3,000	3,000
41	Dorothy Musyoka	K	12/05/2022	3,000	-	3,000	3,000
42	Francis Musyoki John	K	12/05/2022	3,000	-	3,000	3,000
43	James Kyalo	K	12/05/2022	3,000	-	3,000	3,000
44	Jonathan Wambua	K	12/05/2022	3,000	-	3,000	3,000
45	Josphat Mbatha	K	12/05/2022	3,000	-	3,000	3,000
46	Miriam Maluku	K	12/05/2022	3,000	-	3,000	3,000
47	Patrick Kioko Wambua	K	12/05/2022	3,000	-	3,000	3,000
48	Festus Mwendwa Musila	K	28/09/2021	3,000	-	3,000	3,000
49	Jacinta Mwangeli Pius	J	26/07/2021	3,000	-	3,000	3,000
50	Jacinta Mwangeli Pius	J	26/07/2021	3,000	-	3,000	3,000
51	Stephen Mutuku	M	February 2023 & March 2023	3,000	-	3,000	-
52	Elizabeth M. Mumina	K	14/04/2022	3,360	-	3,360	3,360

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53	Elizabeth Mwangeli Katenge	M	28/03/2022	3,360	-	3,360	3,360
54	Jonathan Mutinda Musyimi	K	23/03/2022	3,360	-	3,360	3,360
55	Williamson Maundu Katwii	L	14/04/2022	3,360	-	3,360	3,360
56	Elizabeth Mwangeli Katenge	M	16/03/2022	3,680	-	3,680	3,680
57	Andrew Muoki	K	12/05/2022	4,000	-	4,000	4,000
58	Benson Kavuti	K	12/05/2022	4,000	-	4,000	4,000
59	Collins Kamau	K	12/05/2022	4,000	-	4,000	4,000
60	Cosmas Mutunga Munyao	M	21/08/2021	4,000	-	4,000	4,000
61	Dennis Mutua	J	12/05/2022	4,000	-	4,000	4,000
62	Doris Mulwa	J	12/05/2022	4,000	-	4,000	4,000
63	Elizabeth Mutheu Daniel	J	12/05/2022	4,000	-	4,000	4,000
64	Elizabeth Mutheu Daniel	J	12/05/2022	4,000	-	4,000	4,000
65	Ernest Nzuve	J	12/05/2022	4,000	-	4,000	4,000
66	Irene Mueni Mala	J	12/05/2022	4,000	-	4,000	4,000
67	James Muia	J	12/05/2022	4,000	-	4,000	4,000
68	Joseph Mutie	J	12/05/2022	4,000	-	4,000	4,000
69	Juliana Munanye Mumbi	J	12/05/2022	4,000	-	4,000	4,000
70	Kennedy Muli	J	28/09/2021	4,000	-	4,000	4,000
71	Mary Musau	J	19/08/2021	4,000	-	4,000	4,000
72	Musau Musyoki	N	20/08/2021	4,000	-	4,000	4,000
73	Mutisya Muthama	J	21/08/2021	4,000	-	4,000	4,000
74	Naley Wanza Muathe	J	28/09/2021	4,000	-	4,000	4,000
75	Pascal Kyalo Kakuniah	M	28/09/2021	4,000	-	4,000	4,000
76	Paul Mutinda	K	12/05/2022	4,000	-	4,000	4,000
77	Paul N Maitha	K	12/05/2022	4,000	-	4,000	4,000
78	Purity N Muli	J	12/05/2022	4,000	-	4,000	4,000
79	Shadrack Nduto Muendo	J	28/09/2021	4,000	-	4,000	4,000
80	Stephen Katiku	J	12/05/2022	4,000	-	4,000	4,000
81	Stephen Nyamai	J	12/05/2022	4,000	-	4,000	4,000
82	Caroline Mwendu Kyalo	K	23/09/2021	4,000	-	4,000	4,000
83	Dominic Mutunga Kiwia	M	23/09/2021	4,000	-	4,000	4,000

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84	Jackline Kavinya Kamusa	M	23/09/2021	4,000	-	4,000	4,000
85	Njeru Runji	P	23/09/2021	4,000	-	4,000	4,000
86	Charles Olesien Piraso	M	23/09/2021	4,000	-	4,000	4,000
87	Franciscah Nzioka	K	February 2023 & March 2023	4,000	-	4,000	-
88	Albanus Nthiani	K	27/07/2021	4,200	-	4,200	4,200
89	Albert Mumo Musyoka	K	27/07/2021	4,200	-	4,200	4,200
90	Alex Mwendwa	K	27/07/2021	4,200	-	4,200	4,200
91	Alphonse Kyalo	K	27/07/2021	4,200	-	4,200	4,200
92	Benedict Musembi	K	27/07/2021	4,200	-	4,200	4,200
93	Caroline Mukengya	K	27/07/2021	4,200	-	4,200	4,200
94	Charles Muoki Nzioka	K	27/07/2021	4,200	-	4,200	4,200
95	Charles Mutuku Kitati	K	27/07/2021	4,200	-	4,200	4,200
96	Christine Ndeto	K	27/07/2021	4,200	-	4,200	4,200
97	Christopher Musyoka	K	27/07/2021	4,200	-	4,200	4,200
98	Dalmas Somba	K	27/07/2021	4,200	-	4,200	4,200
99	Daniel Mwau	K	27/07/2021	4,200	-	4,200	4,200
100	Dominic Kiviu	K	27/07/2021	4,200	-	4,200	4,200
101	Duncan Munyao	L	27/07/2021	4,200	-	4,200	4,200
102	Elizabeth M.Mwanzia	L	27/07/2021	4,200	-	4,200	4,200
103	Elizabeth Wanza	J	27/07/2021	4,200	-	4,200	4,200
104	Eunice Mwikali Ngauki	J	27/07/2021	4,200	-	4,200	4,200
105	Everlyn Nthenya Kyule	J	27/07/2021	4,200	-	4,200	4,200
106	Festus Mbelenzi	J	27/07/2021	4,200	-	4,200	4,200
107	Francis Kioko Mutinda	J	27/07/2021	4,200	-	4,200	4,200
108	Francisca Mutindi	J	27/07/2021	4,200	-	4,200	4,200
109	Jackson Mutuku	J	27/07/2021	4,200	-	4,200	4,200
110	James Kyalo	K	27/07/2021	4,200	-	4,200	4,200
111	James Winfred Mwehya	K	27/07/2021	4,200	-	4,200	4,200
112	Jennifer Ngina	K	27/07/2021	4,200	-	4,200	4,200
113	John Mutuku Ngumbi	K	27/07/2021	4,200	-	4,200	4,200
114	Jonathan Mwanja	L	27/07/2021	4,200	-	4,200	4,200
115	Joseph Kisulu Mumo	L	27/07/2021	4,200	-	4,200	4,200
116	Juliet Ndumba	M	27/07/2021	4,200	-	4,200	4,200
117	Julius Mwangangi	M	27/07/2021	4,200	-	4,200	4,200

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118	Katumo Abednego Mutuku	K	27/07/2021	4,200	-	4,200	4,200
119	Kinyambi Samuel Musyoki	K	27/07/2021	4,200	-	4,200	4,200
120	Kitivi John Makau	K	27/07/2021	4,200	-	4,200	4,200
121	Malinda Mbithi Matheka	J	27/07/2021	4,200	-	4,200	4,200
122	Mary Katee	L	27/07/2021	4,200	-	4,200	4,200
123	Matheka Henry Kyalo	K	27/07/2021	4,200	-	4,200	4,200
124	Mativo Jonathan Nzomo	M	27/07/2021	4,200	-	4,200	4,200
125	Maxwell Ndambuki	K	27/07/2021	4,200	-	4,200	4,200
126	Mbwika Kilian	K	27/07/2021	4,200	-	4,200	4,200
127	Miriam Mueni	M	27/07/2021	4,200	-	4,200	4,200
128	Miriam Ndunge	L	27/07/2021	4,200	-	4,200	4,200
129	Musyoka Raphael Kioko	L	27/07/2021	4,200	-	4,200	4,200
130	Mutevu Charles Somba	J	27/07/2021	4,200	-	4,200	4,200
131	Mutuku Nahson Kilonzo	K	27/07/2021	4,200	-	4,200	4,200
132	Mwau Miriam Mwangeli	K	27/07/2021	4,200	-	4,200	4,200
133	Mwikya Raphael Mutunga	K	27/07/2021	4,200	-	4,200	4,200
134	Nicholas Muthini	M	27/07/2021	4,200	-	4,200	4,200
135	Patricia Mueni	M	27/07/2021	4,200	-	4,200	4,200
136	Patrick Mutisya	M	27/07/2021	4,200	-	4,200	4,200
137	Paul Kiviu Misoa	K	27/07/2021	4,200	-	4,200	4,200
138	Paul Muendo	K	27/07/2021	4,200	-	4,200	4,200
139	Powell Mbeu	K	27/07/2021	4,200	-	4,200	4,200
140	Purity Nzisa	K	27/07/2021	4,200	-	4,200	4,200
141	Ruth Kalekye Kioko	K	27/07/2021	4,200	-	4,200	4,200
142	Silvester M. Ngumbi	K	27/07/2021	4,200	-	4,200	4,200
143	Stephen Kithumbi Mutune	M	27/07/2021	4,200	-	4,200	4,200
144	Stephen Muema	L	27/07/2021	4,200	-	4,200	4,200
145	Zipporah Nzilani Makola	L	27/07/2021	4,200	-	4,200	4,200
146	Jefferson Maithya Ndolo	K	24/04/2022	4,200	-	4,200	4,200
147	Joseph Muindi Mbinda	J	28/03/2022	4,200	-	4,200	4,200
148	Joshua Mwachia Mwambeo	K	28/03/2022	4,200	-	4,200	4,200

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149	Cosmas Mutunga Munyao	M	15/09/2022	4,500	-	4,500	4,500
150	Gabriel Muasya Kisilu	L	16/09/2022	4,500	-	4,500	4,500
151	Patricia Minoo Mailu	L	17/09/2022	4,500	-	4,500	4,500
152	Stephen Muthini Muasya	L	18/09/2022	4,500	-	4,500	4,500
153	Isaac Liku Ikwava Ndunda	L	28/03/2022	4,800	-	4,800	4,800
154	Pius Ngumbi	L	13.06.2023	4,900	-	4,900	4,900
155	Anna Nduto	M	12/05/2022	5,000	-	5,000	5,000
156	Benson Kikuvi	M	12/05/2022	5,000	-	5,000	5,000
157	Benson Muteti	M	12/05/2022	5,000	-	5,000	5,000
158	Urbanus M Mule	M	12/05/2022	5,000	-	5,000	5,000
159	Zipporah Kioko	M	12/05/2022	5,000	-	5,000	5,000
160	Joseph Muli Kilonzo	M	17/09/2021	5,000	-	5,000	5,000
161	Mary M. Mbenge	J	18/10/2021	5,000	-	5,000	5,000
162	Caroline Mwendu Mutua	H	18/10/2021	5,000	-	5,000	5,000
163	Elizabeth Mwangeli Katenge	M	23/03/2022	5,040	-	5,040	5,040
164	Pascaline Mwelu Maingi	L	14/04/2022	5,040	-	5,040	5,040
165	Asha Mwelu Kituku	K	14/04/2022	5,600	-	5,600	5,600
166	Joseph Kisulu Mumo	L	23/03/2022	5,880	-	5,880	5,880
167	Abel Musyimi	N	12/05/2022	6,000	-	6,000	6,000
168	Charles Kitati	N	12/05/2022	6,000	-	6,000	6,000
169	Elizabeth Wanza	J	12/05/2022	6,000	-	6,000	6,000
170	Jackson M Ndetei	N	12/05/2022	6,000	-	6,000	6,000
171	Magdalene Muthiani	N	12/05/2022	6,000	-	6,000	6,000
172	Musau Musyoki	N	12/05/2022	6,000	-	6,000	6,000
173	Nicholas Wambua	N	12/05/2022	6,000	-	6,000	6,000
174	Patrick Kihumba	N	12/05/2022	6,000	-	6,000	6,000
175	Ruth Mwangangi	M	30/06/2022	6,000	-	6,000	6,000
176	Ambrose Kisoi	M	February 2023 & March 2023	6,000	-	6,000	-
177	Ruchia Wanza Ngila	P	February 2023 & March 2023	6,000	-	6,000	-
178	Dison Mutuku Muindi	J	14/04/2022	6,200	-	6,200	6,200
179	Francis Muia Mwilu	L	24/11/2021	6,300	-	6,300	6,300

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180	Albert Mumo Musyoka	K	16/03/2022	6,720	-	6,720	6,720
181	Nicholas Muthini Kiilu	J	24/04/2022	6,720	-	6,720	6,720
182	Patrick Mutisya Mailu	K	28/03/2022	6,720	-	6,720	6,720
183	Zipporah Nzilani Makola	L	14/04/2022	6,720	-	6,720	6,720
184	Agnes Ndungwa Kivwau	M	27/07/2021	7,000	-	7,000	7,000
185	Alex Makau Nzambu	M	27/07/2021	7,000	-	7,000	7,000
186	Andrew Mulwa Mukiti	L	27/07/2021	7,000	-	7,000	7,000
187	Ann Kanini	L	27/07/2021	7,000	-	7,000	7,000
188	Asha Willy	K	12/05/2022	7,000	-	7,000	7,000
189	Caroline Ndila Musyoka	K	27/07/2021	7,000	-	7,000	7,000
190	Cecilia Mbithe Mulwa	M	27/07/2021	7,000	-	7,000	7,000
191	Cecilia Mwikali Mutuku	L	27/07/2021	7,000	-	7,000	7,000
192	Charity Mwanza	M	27/07/2021	7,000	-	7,000	7,000
193	Damaris Mumo Ngewa	M	27/07/2021	7,000	-	7,000	7,000
194	Dinah Mbete Matheka	M	27/07/2021	7,000	-	7,000	7,000
195	Dominic Pius Masesi	L	27/07/2021	7,000	-	7,000	7,000
196	Edna Kitonga	L	27/07/2021	7,000	-	7,000	7,000
197	Elizabeth Muema	K	27/07/2021	7,000	-	7,000	7,000
198	Emily Mbaika Mutua	K	27/07/2021	7,000	-	7,000	7,000
199	Enock Njoroje Muya	K	27/07/2021	7,000	-	7,000	7,000
200	Erastus Muisyo Mutuku	M	27/07/2021	7,000	-	7,000	7,000
201	Eunice Nzangi	M	12/05/2022	7,000	-	7,000	7,000
202	Everlyne Katungwa Kivuva	M	27/07/2021	7,000	-	7,000	7,000
203	Fabianos David Munyao	M	27/07/2021	7,000	-	7,000	7,000
204	Florence Nduku Muthiani	L	27/07/2021	7,000	-	7,000	7,000
205	Harrison Mwatu Mutua	K	27/07/2021	7,000	-	7,000	7,000
206	Harrison Mwololo Mwaniki	K	27/07/2021	7,000	-	7,000	7,000
207	Isaac Kiseve Kaningu	K	27/07/2021	7,000	-	7,000	7,000
208	Jackson Mwangangi Mukonzi	M	27/07/2021	7,000	-	7,000	7,000
209	Januaries Mutunga	M	27/07/2021	7,000	-	7,000	7,000
210	Jefferson Maithya Ndolo	K	27/07/2021	7,000	-	7,000	7,000
211	John Mwaniki	M	27/07/2021	7,000	-	7,000	7,000

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212	Joseph Ndoos Nzyoka	M	27/07/2021	7,000	-	7,000	7,000
213	Josphat M. Mbusu	M	27/07/2021	7,000	-	7,000	7,000
214	Kimole James Wambua	L	27/07/2021	7,000	-	7,000	7,000
215	Kinongo Rahman Ali	L	27/07/2021	7,000	-	7,000	7,000
216	Kituku Asha Mwelu	L	27/07/2021	7,000	-	7,000	7,000
217	Kitumu Leonard Kyalo	L	27/07/2021	7,000	-	7,000	7,000
218	Kyalo Eunice Mumbe	L	27/07/2021	7,000	-	7,000	7,000
219	Makuna Zacharius Mbuvi	L	27/07/2021	7,000	-	7,000	7,000
220	Maweu Elizabeth Ndinda	L	27/07/2021	7,000	-	7,000	7,000
221	Maweu Titus Mutua	L	27/07/2021	7,000	-	7,000	7,000
222	Michael Magdalene Ndubgwa	L	27/07/2021	7,000	-	7,000	7,000
223	Muindi Joseph Mbinda	L	27/07/2021	7,000	-	7,000	7,000
224	Mulwa Everlyn Mueni	L	27/07/2021	7,000	-	7,000	7,000
225	Musau Fredrick Mwangangi	L	27/07/2021	7,000	-	7,000	7,000
226	Mutie Joseph Kimanthi	L	27/07/2021	7,000	-	7,000	7,000
227	Mutiso Benson Wambua	L	27/07/2021	7,000	-	7,000	7,000
228	Mutiso Boniface Makuka	L	27/07/2021	7,000	-	7,000	7,000
229	Mutiso Francis Musyoka	M	27/07/2021	7,000	-	7,000	7,000
230	Mutuku Judith Mwelu	M	27/07/2021	7,000	-	7,000	7,000
231	Mwenga Bernard Nzomo	M	27/07/2021	7,000	-	7,000	7,000
232	Obadiah Kithome	M	27/07/2021	7,000	-	7,000	7,000
233	Pascaline Mwelu Maingi	L	27/07/2021	7,000	-	7,000	7,000
234	Philip Nundu	M	27/07/2021	7,000	-	7,000	7,000
235	Rachel Malinda Nzioka	N	27/07/2021	7,000	-	7,000	7,000
236	Salome Mwikali Kamau	N	08/11/2021	7,000	-	7,000	7,000
237	Samson Mbiu	N	27/07/2021	7,000	-	7,000	7,000
238	Sylvester Kithito Musyoka	M	27/07/2021	7,000	-	7,000	7,000
239	Titus Mutie Nicholas	M	27/07/2021	7,000	-	7,000	7,000
240	Victoria Mumbi Mativo	M	27/07/2021	7,000	-	7,000	7,000
241	Yusuf Hidayat Athman	M	27/07/2021	7,000	-	7,000	7,000
242	Zipporah Makola	L	14/10/2021	7,000	-	7,000	7,000

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	Annestenciah Kanini							
243	Nduto	M	24/04/2022	7,000	-	7,000	7,000	
244	Dominic Mutunga Kiwia	M	15/08/2021	7,000	-	7,000	7,000	
	Kelvin Mang'Oka							
245	Mavyuva	N	27/11/2021	7,000	-	7,000	7,000	
	Rahman Peter Alii							
246	Kinongo	M	21/02/2022	7,000	-	7,000	7,000	
247	Joshua Musau Kiilu	H	16/03/2022	7,200	-	7,200	7,200	
248	Agnes Ndongwa Kivwau	M	27/07/2021	8,000	-	8,000	8,000	
249	Alex Nzambu	N	27/07/2021	8,000	-	8,000	8,000	
250	Aron Mativo	N	12/05/2022	8,000	-	8,000	8,000	
251	Benjamin Ndeto	N	12/05/2022	8,000	-	8,000	8,000	
252	Carol Mutuku	N	27/07/2021	8,000	-	8,000	8,000	
253	Caroline Ndila Musyoka	K	27/07/2021	8,000	-	8,000	8,000	
254	Catherine Nzula Nzangi	N	27/07/2021	8,000	-	8,000	8,000	
255	Cecilia Mbithe Mulwa	M	27/07/2021	8,000	-	8,000	8,000	
256	Cecilia Mutuku	N	25/09/2021	8,000	-	8,000	8,000	
257	Charity Mwanza	M	27/07/2021	8,000	-	8,000	8,000	
258	Charles Mutua	N	27/07/2021	8,000	-	8,000	8,000	
259	Clementinah Mbithe	N	27/07/2021	8,000	-	8,000	8,000	
	Coretor Nyiva							
260	Kanyungulu	M	27/07/2021	8,000	-	8,000	8,000	
261	Damaris Mumo Ngewa	M	27/07/2021	8,000	-	8,000	8,000	
262	Dorcus Ngala	K	12/05/2022	8,000	-	8,000	8,000	
263	Edna Kitonga	L	27/07/2021	8,000	-	8,000	8,000	
264	Elizabeth Mbithe Masia	K	27/07/2021	8,000	-	8,000	8,000	
265	Emily Mbaika	K	27/07/2021	8,000	-	8,000	8,000	
266	Emmanuel Muoki	J	27/07/2021	8,000	-	8,000	8,000	
267	Enock Muya	J	27/07/2021	8,000	-	8,000	8,000	
268	Erastus Muisyo Mutuku	M	03/10/2021	8,000	-	8,000	8,000	
269	Eunice Mutunga	L	27/07/2021	8,000	-	8,000	8,000	
	Everlyne Katungwa							
270	Kivuva	M	27/07/2021	8,000	-	8,000	8,000	
271	Fabianos David Munyao	M	27/07/2021	8,000	-	8,000	8,000	
272	Faith Mutuku	M	12/05/2022	8,000	-	8,000	8,000	
273	Festus Ngwili	L	12/05/2022	8,000	-	8,000	8,000	

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274	Florence Muthiani	M	27/07/2021	8,000	-	8,000	8,000
275	Harrison Mwatu Mutua	K	08/10/2021	8,000	-	8,000	8,000
276	Jackson Mukonzi	L	27/07/2021	8,000	-	8,000	8,000
277	Jefferson Ndolo	K	27/07/2021	8,000	-	8,000	8,000
278	Joanita Mwangeli Mutua	J	27/07/2021	8,000	-	8,000	8,000
279	John Michael	L	27/07/2021	8,000	-	8,000	8,000
280	Joseph Mumo Kisulu	M	27/07/2021	8,000	-	8,000	8,000
281	Josphat Mbusu	K	27/07/2021	8,000	-	8,000	8,000
282	Justus Kyalo	M	12/05/2022	8,000	-	8,000	8,000
283	Magdaline Mueni	J	27/07/2021	8,000	-	8,000	8,000
284	Mary Wambua	L	27/07/2021	8,000	-	8,000	8,000
285	Monica Kilonzo	K	27/07/2021	8,000	-	8,000	8,000
286	Mutiso Boniface Makuka	L	27/07/2021	8,000	-	8,000	8,000
287	Mutuku Nzioka	K	12/05/2022	8,000	-	8,000	8,000
288	Pascaline Mwelu Maingi	L	27/07/2021	8,000	-	8,000	8,000
289	Philip Nundu	M	27/07/2021	8,000	-	8,000	8,000
290	Rachel Nzioka	N	27/07/2021	8,000	-	8,000	8,000
291	Redempte Kaleve	L	12/05/2022	8,000	-	8,000	8,000
292	Robert Ng'Oli	M	12/05/2022	8,000	-	8,000	8,000
293	Rosemary Maundu	K	12/05/2022	8,000	-	8,000	8,000
294	Sammy Matungu	M	28/09/2021	8,000	-	8,000	8,000
295	Slystone Malombe Mutambu	L	28/09/2021	8,000	-	8,000	8,000
296	Stella Musya	M	27/07/2021	8,000	-	8,000	8,000
297	Stellamaries Kimeu	L	27/07/2021	8,000	-	8,000	8,000
298	Stephen Kioko	K	12/05/2022	8,000	-	8,000	8,000
299	Stephen Munuve	N	27/07/2021	8,000	-	8,000	8,000
300	Sylvester Kithito Musyoka	M	10/11/2021	8,000	-	8,000	8,000
301	Uniter Nthemba	K	27/07/2021	8,000	-	8,000	8,000
302	Winfred Kyalo	L	27/07/2021	8,000	-	8,000	8,000
303	Winnie Mutiso	K	12/05/2022	8,000	-	8,000	8,000
304	Victor Mbuli Mutunga	J	18/10/2021	8,000	-	8,000	8,000
305	Samuel Munywoki Chambo	K	18/10/2021	8,000	-	8,000	8,000

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	Emmerculate Ndulu						
306	Peter	M	18/10/2021	8,000	-	8,000	8,000
307	Alice Mueni	M	27/07/2021	8,400	-	8,400	8,400
308	Carol Mutuku	N	27/07/2021	8,400	-	8,400	8,400
309	Celestine Mwikali	K	27/07/2021	8,400	-	8,400	8,400
310	Clement Nzioka	K	27/07/2021	8,400	-	8,400	8,400
311	Damaris Wambua	M	27/07/2021	8,400	-	8,400	8,400
312	David Kimaili	K	27/07/2021	8,400	-	8,400	8,400
313	David Kioko	K	27/07/2021	8,400	-	8,400	8,400
314	Dennis Mathau Kyalo	K	27/07/2021	8,400	-	8,400	8,400
315	Edith Ndanu	K	27/07/2021	8,400	-	8,400	8,400
316	Eric Kyalo	N	27/07/2021	8,400	-	8,400	8,400
317	Francis Kyalo	J	27/07/2021	8,400	-	8,400	8,400
318	Francis Mutie	L	27/07/2021	8,400	-	8,400	8,400
319	Fridah James	N	27/07/2021	8,400	-	8,400	8,400
320	Geraint Mutunga	N	27/07/2021	8,400	-	8,400	8,400
321	Janet Ndiki	K	27/07/2021	8,400	-	8,400	8,400
322	Jennifer Mwelu	N	27/07/2021	8,400	-	8,400	8,400
323	Joshua M. Vyalu	M	12/05/2022	8,400	-	8,400	8,400
324	Lilian Muema	M	27/07/2021	8,400	-	8,400	8,400
325	Mary Mwangeli	K	27/07/2021	8,400	-	8,400	8,400
326	Monicah Ngila	K	27/07/2021	8,400	-	8,400	8,400
327	Mutinda Fredick	K	27/07/2021	8,400	-	8,400	8,400
328	Nancy Mbithe	N	27/07/2021	8,400	-	8,400	8,400
329	Ronald Mutua	K	27/07/2021	8,400	-	8,400	8,400
330	Salome Kivindy	L	27/07/2021	8,400	-	8,400	8,400
331	Sofia Minoo	K	27/07/2021	8,400	-	8,400	8,400
332	Titus Mulinge Mulonzi	N	27/07/2021	8,400	-	8,400	8,400
	Obadiah Mutinda						
333	Kithome	M	23/03/2022	8,400	-	8,400	8,400
334	Pius Festus Musyoki	L	27/11/2021	8,400	-	8,400	8,400
335	Albanus Kioko Mutuku	M	17/03/2022	8,400	-	8,400	8,400
336	Robert Matata Mutuku	M	16/03/2022	8,720	-	8,720	8,720
337	Francis Mutiso	L	12/05/2022	9,000	-	9,000	9,000
338	Gabriel Kisilu	L	12/05/2022	9,000	-	9,000	9,000
339	Joel Kieti Ngumbi	K	12/05/2022	9,000	-	9,000	9,000

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340	Joshua Muthini	K	12/05/2022	9,000	-	9,000	9,000
341	Mary N. Musau	L	12/05/2022	9,000	-	9,000	9,000
342	Veronica Mutisya	L	12/05/2022	9,000	-	9,000	9,000
343	Dison Mutuku Muindi	J	21/02/2022	9,000	-	9,000	9,000
344	Stephen Odhiambo Oyier	N	28/03/2022	9,000	-	9,000	9,000
345	Benjamin Mengo	K	27/07/2021	9,200	-	9,200	9,200
346	Cyrus Mwanzia	K	27/07/2021	9,200	-	9,200	9,200
347	Martina Ndumi Kimeu	J	27/07/2021	9,200	-	9,200	9,200
348	Rose Mutua	J	27/07/2021	9,200	-	9,200	9,200
349	Titus Nzai	J	27/07/2021	9,200	-	9,200	9,200
350	Winfred Mwendu Jacob	J	27/07/2021	9,200	-	9,200	9,200
351	Elizabeth Wanza Kalinga	F	17/08/2021	10,000	-	10,000	10,000
352	Benedict M Muange	K	12/05/2022	10,000	-	10,000	10,000
353	Chrispin Waita	K	12/05/2022	10,000	-	10,000	10,000
354	Christine Muema	K	12/05/2022	10,000	-	10,000	10,000
355	Erickson Mutiso	K	12/05/2022	10,000	-	10,000	10,000
356	Faith Mutai	J	12/05/2022	10,000	-	10,000	10,000
357	James Mulwa Mativa	K	12/05/2022	10,000	-	10,000	10,000
358	Jennifer Manthi	K	12/05/2022	10,000	-	10,000	10,000
359	Joanita Mwangeli Mutua	J	12/05/2022	10,000	-	10,000	10,000
360	Kennedy Mulinge	K	12/05/2022	10,000	-	10,000	10,000
361	Martin Kioko	J	12/05/2022	10,000	-	10,000	10,000
362	Martin Mutua	J	12/05/2022	10,000	-	10,000	10,000
363	Mercy Vaati Syombua	J	12/05/2022	10,000	-	10,000	10,000
364	Patricia Mutua	K	12/05/2022	10,000	-	10,000	10,000
365	Purity Minoo Mutisya	L	12/05/2022	10,000	-	10,000	10,000
366	Sam Alvin Muange	L	12/05/2022	10,000	-	10,000	10,000
367	Sam Alvin Muange	L	12/05/2022	10,000	-	10,000	10,000
368	Stephen M Kilonzo	K	12/05/2022	10,000	-	10,000	10,000
369	Vincent Maingi	K	12/05/2022	10,000	-	10,000	10,000
370	Vincent Nzioka	L	12/05/2022	10,000	-	10,000	10,000
371	Winston M Nzomo	J	12/05/2022	10,000	-	10,000	10,000
372	Bernard Athanasi Onywoki	K	25/05/2022	10,000	-	10,000	10,000
373	Alexander M. Mutua	L	27/07/2021	10,040	-	10,040	10,040

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374	Colleta Nduva	J	27/07/2021	10,040	-	10,040	10,040
375	John Sila	J	27/07/2021	10,040	-	10,040	10,040
376	Jonathan M Masombe	L	27/07/2021	10,040	-	10,040	10,040
377	Mutinda Fredick	K	27/07/2021	10,200	-	10,200	10,200
378	Faith Loko Muli	J	22/08/2021	10,400	-	10,400	10,400
379	Aron Mativo	K	28/9/2023 - 29/9/2023	10,400	-	10,400	-
380	Dorcas Mwendu	K	28/9/2023 - 29/9/2023	10,400	-	10,400	-
381	Ndinda Makau	N	29/09/2021	10,920	-	10,920	10,920
382	Margaret M Kieti	K	12/05/2022	11,000	-	11,000	11,000
383	Serah Kimani	K	12/05/2022	11,000	-	11,000	11,000
384	Teresiah N Nzioki	K	12/05/2022	11,000	-	11,000	11,000
385	Faith Mwendu	K	February 2023 & March 2023	11,000	-	11,000	-
386	Dominic Mutunga Kiwia	M	28/03/2022	11,200	-	11,200	11,200
387	Isaac Nzioka Mutava	K	06/12/2021	11,750	-	11,750	11,750
388	Robert Matata Mutuku	M	23/11/2021	11,760	-	11,760	11,760
389	Annah Joseph	J	12/05/2022	12,000	-	12,000	12,000
390	August Ngonzi	J	12/05/2022	12,000	-	12,000	12,000
391	Kilonzo Smith Levu	L	12/05/2022	12,000	-	12,000	12,000
392	Onesmus Mwangela	K	12/05/2022	12,000	-	12,000	12,000
393	Patrick Mwendwa	K	12/05/2022	12,000	-	12,000	12,000
394	Prudence Mumo Nyamasyo	L	12/05/2022	12,000	-	12,000	12,000
395	Rose Makungu	K	12/05/2022	12,000	-	12,000	12,000
396	Shadrack Mulwa Makau	K	28/09/2021	12,000	-	12,000	12,000
397	Augustine Mutuku Mule	J	15/05/2022	12,000	-	12,000	12,000
398	Stephen Sila Mwanja	L	28/08/2021	12,000	-	12,000	12,000
399	Alexander Mutua Nthitu	L	28/08/2021	12,000	-	12,000	12,000
400	Joshua Mwatu Kilonzi	N	28/08/2021	12,000	-	12,000	12,000
401	David Mwanzia Kiamba	J	28/08/2021	12,000	-	12,000	12,000
402	Ruth Mwangangi	M	28/08/2021	12,000	-	12,000	12,000
403	Robert Muthami Kithuku	N	28/08/2021	12,000	-	12,000	12,000
404	Mary Mbenge	L	28/08/2021	12,000	-	12,000	12,000

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405	Jackline Mutumi Katunga	M	28/08/2021	12,000	-	12,000	12,000
406	Kelvin Mang'Oka Mavyuva	N	16/12/2021	12,000	-	12,000	12,000
407	Charles Ndeti Kiilu	N	14/04/2022	12,000	-	12,000	12,000
408	Sammy Matungu	M	26/07/2021	12,446	-	12,446	12,446
409	Alice Mueni	M	27/07/2021	12,600	-	12,600	12,600
410	Assumptah Mwikali Mbela	J	27/07/2021	12,600	-	12,600	12,600
411	Carol Mutuku	N	27/07/2021	12,600	-	12,600	12,600
412	Clement Nzioka	K	27/07/2021	12,600	-	12,600	12,600
413	Damaris Wambua	M	27/07/2021	12,600	-	12,600	12,600
414	David Kioko	K	27/07/2021	12,600	-	12,600	12,600
415	Dennis Kyalo	K	27/07/2021	12,600	-	12,600	12,600
416	Edith Ndanu	K	27/07/2021	12,600	-	12,600	12,600
417	Eric Kyalo	N	27/07/2021	12,600	-	12,600	12,600
418	Francis Kyalo	J	27/07/2021	12,600	-	12,600	12,600
419	Francis Mutie	L	27/07/2021	12,600	-	12,600	12,600
420	Fridah James	N	27/07/2021	12,600	-	12,600	12,600
421	Geraint Mutunga	N	27/07/2021	12,600	-	12,600	12,600
422	Janet Ndiki	K	27/07/2021	12,600	-	12,600	12,600
423	Jennifer Mwelu	N	27/07/2021	12,600	-	12,600	12,600
424	Mary Mwangeli	K	27/07/2021	12,600	-	12,600	12,600
425	Mercy Nduku Muthiani	L	27/07/2021	12,600	-	12,600	12,600
426	Monica Ngila	J	27/07/2021	12,600	-	12,600	12,600
427	Mutinda Fredick	K	27/07/2021	12,600	-	12,600	12,600
428	Ronald Mutua	K	27/07/2021	12,600	-	12,600	12,600
429	Salome Kivindyo	L	27/07/2021	12,600	-	12,600	12,600
430	Simon Kisingu	J	27/07/2021	12,600	-	12,600	12,600
431	Sophia Minoo	L	27/07/2021	12,600	-	12,600	12,600
432	Stephen Maingi	K	27/07/2021	12,600	-	12,600	12,600
433	Titus Mulinge Mulonzi	N	27/07/2021	12,600	-	12,600	12,600
434	Joel Muli Nthenge	L	27/11/2021	12,600	-	12,600	12,600
435	Raphael Mutiso Musyimi	M	27/11/2021	12,600	-	12,600	12,600
436	Adrew Mulwa	L	12/05/2022	13,000	-	13,000	13,000

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437	Caren Mutuku	L	12/05/2022	13,000	-	13,000	13,000
438	Elizabeth Mwanja	K	12/05/2022	13,000	-	13,000	13,000
439	Henry Kyalo Matheka	L	12/05/2022	13,000	-	13,000	13,000
440	Urbanus Maingi	J	12/05/2022	13,000	-	13,000	13,000
441	Victor Kyalo	K	12/05/2022	13,000	-	13,000	13,000
442	Stephen Sila Mwanja	L	03/06/2022	13,000	-	13,000	13,000
443	Richard Mwendwa Peter	K	04/06/2022	13,000	-	13,000	13,000
444	Philis Ndanu Kyaka	F	17/08/2021	13,350	-	13,350	13,350
445	Abishag Maitha	L	27/07/2021	14,000	-	14,000	14,000
446	Amos Bitok	M	27/07/2021	14,000	-	14,000	14,000
447	Benjamin K Ndungu	L	12/05/2022	14,000	-	14,000	14,000
448	Bernard Wambua	M	27/07/2021	14,000	-	14,000	14,000
449	Charity Mumo	L	27/07/2021	14,000	-	14,000	14,000
450	Charlie Nzioka	L	12/05/2022	14,000	-	14,000	14,000
451	Daudi Mbolu	J	12/05/2022	14,000	-	14,000	14,000
452	Eunice Mutinda	L	12/05/2022	14,000	-	14,000	14,000
453	Evans Muema	M	27/07/2021	14,000	-	14,000	14,000
454	Festus Kioko	L	12/05/2022	14,000	-	14,000	14,000
455	Fidhelis Nduku	N	12/05/2022	14,000	-	14,000	14,000
456	Francis Mutinda	L	12/05/2022	14,000	-	14,000	14,000
457	Hastings Mwangangi	M	27/07/2021	14,000	-	14,000	14,000
458	Jacklyne Mbula	M	27/07/2021	14,000	-	14,000	14,000
459	Jacob Kyungu	K	27/07/2021	14,000	-	14,000	14,000
460	James Musyoka	L	12/05/2022	14,000	-	14,000	14,000
461	Janet Mutua	M	27/07/2021	14,000	-	14,000	14,000
462	Jeremiah Mutunga	N	27/07/2021	14,000	-	14,000	14,000
463	John Nyamai	N	27/07/2021	14,000	-	14,000	14,000
464	Julliana Mutangili	K	27/07/2021	14,000	-	14,000	14,000
465	Kariuki Wahome	K	27/07/2021	14,000	-	14,000	14,000
466	Kisulu Mumo	K	12/05/2022	14,000	-	14,000	14,000
467	Lucy Ndolo	K	12/05/2022	14,000	-	14,000	14,000
468	Madeleine Mbatha	N	27/07/2021	14,000	-	14,000	14,000
469	Mary Nzambi	N	27/07/2021	14,000	-	14,000	14,000
470	Mathias Mbweli	M	27/07/2021	14,000	-	14,000	14,000
471	Meshack Mulei	M	27/07/2021	14,000	-	14,000	14,000

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472	Michael M. Mutunga	L	12/05/2022	14,000	-	14,000	14,000
473	Nancy Kyalo	K	12/05/2022	14,000	-	14,000	14,000
474	Obadiah M Kithome	M	27/07/2021	14,000	-	14,000	14,000
475	Patrick Mbundu	N	12/05/2022	14,000	-	14,000	14,000
476	Paul Mutea	N	12/05/2022	14,000	-	14,000	14,000
477	Phyllis Muia	K	12/05/2022	14,000	-	14,000	14,000
478	Purity Mati	M	12/05/2022	14,000	-	14,000	14,000
479	Reuben Nzonzi	M	27/07/2021	14,000	-	14,000	14,000
480	Rhoda Makato	M	12/05/2022	14,000	-	14,000	14,000
481	Richard Mwendwa	K	27/07/2021	14,000	-	14,000	14,000
482	Ruth Mwongeli	P	27/07/2021	14,000	-	14,000	14,000
483	Samuel Kaunde	M	27/07/2021	14,000	-	14,000	14,000
484	Stanlus Matheka	N	27/07/2021	14,000	-	14,000	14,000
485	Stanly Bernerd	K	12/05/2022	14,000	-	14,000	14,000
486	Willy Nzaku	K	12/05/2022	14,000	-	14,000	14,000
487	Susan Awour Juma	M	15/05/2022	14,000	-	14,000	14,000
488	Cecilia Mwikali Mutuku	L	28/03/2022	14,000	-	14,000	14,000
489	Susan Awuor Juma	K	24/11/2021	14,200	-	14,200	14,200
490	Julius Mulwa Kaloi	K	26/10/2021	14,700	-	14,700	14,700
491	Oscar Mutune Musau	M	15/05/2022	14,950	-	14,950	14,950
492	Kelvin Mang'Oka Mavyuva	N	23/02/2022	14,980	-	14,980	14,980
493	Benson Mutiso	L	12/05/2022	15,000	-	15,000	15,000
494	Francis Muambi	M	12/05/2022	15,000	-	15,000	15,000
495	Jacob Kiprono Koross	N	12/05/2022	15,000	-	15,000	15,000
496	Joseph Mutinda Sandi	K	12/05/2022	15,000	-	15,000	15,000
497	Joshua Nzioki	M	12/05/2022	15,000	-	15,000	15,000
498	Patricia Ndeto	N	12/05/2022	15,000	-	15,000	15,000
499	Ajelicah Muthoki Mulwa	M	03/06/2022	15,000	-	15,000	15,000
500	Muli Amos Mukula	K	20/04/2022	15,000	-	15,000	15,000
501	Francis Mwendwa David	K	20/04/2022	15,000	-	15,000	15,000
502	Gedion Mutua Soja	M	20/04/2022	15,000	-	15,000	15,000
503	Wilson Ikoma Ndeti	N	20/04/2022	15,000	-	15,000	15,000
504	Cyrus Sila Mwiu	K	20/04/2022	15,000	-	15,000	15,000
505	Cyrus Sila Mwiu	K	20/04/2022	15,000	-	15,000	15,000

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506	Francis Mwendwa David	K	20/04/2022	15,000	-	15,000	15,000
507	Gedion Mutua Soja	M	20/04/2022	15,000	-	15,000	15,000
508	Wilson Ikoma Ndeti	N	16/03/2022	15,000	-	15,000	15,000
509	Wilson Ikoma Ndeti	N	16/03/2022	15,000	-	15,000	15,000
510	Philiph Mutuku Musomba	P	16/03/2022	15,000	-	15,000	15,000
511	Alexander M. Mutua	L	27/07/2021	15,900	-	15,900	15,900
512	August Matayo Ngonzi	M	27/07/2021	15,900	-	15,900	15,900
513	Becorace Wambua	L	27/07/2021	15,900	-	15,900	15,900
514	Collata Mbithe Nduva	M	27/07/2021	15,900	-	15,900	15,900
515	Everlyn Mutua	M	27/07/2021	15,900	-	15,900	15,900
516	John Nzioka Sila	N	27/07/2021	15,900	-	15,900	15,900
517	Jonathan M Masombe	L	27/07/2021	15,900	-	15,900	15,900
518	Phyllis Mbithe Kithome	L	27/07/2021	15,900	-	15,900	15,900
519	Thomas M. Tuta	L	27/07/2021	15,900	-	15,900	15,900
520	Williamson M. Katwii	N	27/07/2021	15,900	-	15,900	15,900
521	Alice Mutua	N	12/05/2022	16,000	-	16,000	16,000
522	Daniel Muthini Musau	M	28/09/2021	16,000	-	16,000	16,000
523	Dennis Mutua	J	15/05/2022	16,000	-	16,000	16,000
524	Japheth Musyoka	L	12/05/2022	16,000	-	16,000	16,000
525	John Mutuku	K	12/05/2022	16,000	-	16,000	16,000
526	Joseph Muli	K	12/05/2022	16,000	-	16,000	16,000
527	Vincent Masika	P	12/05/2022	16,000	-	16,000	16,000
528	Bernard Athanasi Onywoki	K	05/01/2022	16,250	-	16,250	16,250
529	Mary M. Mbenge	J	03/06/2022	16,500	-	16,500	16,500
530	Boniface Mutua	R	27/07/2021	16,800	-	16,800	16,800
531	Dr.Zipporah Wambua	R	27/07/2021	16,800	-	16,800	16,800
532	Karanja Waigi	M	27/07/2021	16,800	-	16,800	16,800
533	Leonard Mutuku	P	27/07/2021	16,800	-	16,800	16,800
534	Redempta Kavindu	M	27/07/2021	16,800	-	16,800	16,800
535	Dalton Mbatha Mangela	L	27/11/2021	16,800	-	16,800	16,800
536	Josiah Nthumbi Makiti	K	27/11/2021	16,800	-	16,800	16,800
537	Mathew Mwendwa Musembi	K	27/11/2021	16,800	-	16,800	16,800
538	Rchard Nzavi Kivui	N	27/11/2021	16,800	-	16,800	16,800

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539	Stephen Muoki Mutinda	N	27/11/2021	16,800	-	16,800	16,800
540	Bicorace Wambua	J	22/08/2021	17,000	-	17,000	17,000
541	Charles Muthoka	N	22/08/2021	17,000	-	17,000	17,000
542	Daudi Kyalo	L	22/08/2021	17,000	-	17,000	17,000
543	Duncan Musau	L	12/05/2022	17,000	-	17,000	17,000
544	Elizabeth Katenge	M	22/08/2021	17,000	-	17,000	17,000
545	Eng Somba	J	22/08/2021	17,000	-	17,000	17,000
546	Esther Kivindyo	N	22/08/2021	17,000	-	17,000	17,000
547	Harrison Kiandiko	L	22/08/2021	17,000	-	17,000	17,000
548	Jane Makau	K	22/08/2021	17,000	-	17,000	17,000
549	Joseph Munyao	P	22/08/2021	17,000	-	17,000	17,000
550	Julius Mbindyo	M	22/08/2021	17,000	-	17,000	17,000
551	Kisengeu Kioko	M	12/05/2022	17,000	-	17,000	17,000
552	Mary Muteti	R	22/08/2021	17,000	-	17,000	17,000
553	Miriam Ndunge Mutuku	L	12/05/2022	17,000	-	17,000	17,000
554	Patrick Ndonge	K	12/05/2022	17,000	-	17,000	17,000
555	Peter Mbuvi Kondo	L	12/05/2022	17,000	-	17,000	17,000
556	Raphael Musyoka	L	12/05/2022	17,000	-	17,000	17,000
557	Sarah Kioko	N	22/08/2021	17,000	-	17,000	17,000
558	Stephen Munyao	K	22/08/2021	17,000	-	17,000	17,000
559	Stephen Mutiso	L	22/08/2021	17,000	-	17,000	17,000
560	Steven Ndolo	K	22/08/2021	17,000	-	17,000	17,000
561	Susan Ndanu	L	12/05/2022	17,000	-	17,000	17,000
562	Isaac Nzioka Mutava	K	24/04/2022	17,000	-	17,000	17,000
563	Isaac Nzioka Mutava	K	28/03/2022	17,000	-	17,000	17,000
564	Annastacia Mumo	M	27/07/2021	17,600	-	17,600	17,600
565	Antony Kasimba Mathenge	M	27/07/2021	17,600	-	17,600	17,600
566	Antony Mutunga Muuo	N	27/07/2021	17,600	-	17,600	17,600
567	Carol Mumbua Mutuku	N	27/07/2021	17,600	-	17,600	17,600
568	Caroline Mueni	K	27/07/2021	17,600	-	17,600	17,600
569	Clement Nzioka	K	27/07/2021	17,600	-	17,600	17,600
570	Cynthia Wandii	L	27/07/2021	17,600	-	17,600	17,600
571	Daniel Ngui Kioko	M	27/07/2021	17,600	-	17,600	17,600
572	David Kimaili	L	27/07/2021	17,600	-	17,600	17,600

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573	Denis Muthau Kyalo	M	27/07/2021	17,600	-	17,600	17,600
574	Elijah Kisyula	K	27/07/2021	17,600	-	17,600	17,600
575	Erick Kasimba	K	27/07/2021	17,600	-	17,600	17,600
576	Evans Mbuva	M	27/07/2021	17,600	-	17,600	17,600
577	Felistus Wayua Muasya	K	27/07/2021	17,600	-	17,600	17,600
578	Fidelis Mwanja	K	27/07/2021	17,600	-	17,600	17,600
579	Francis Mutie	L	27/07/2021	17,600	-	17,600	17,600
580	Jacinta Musyoka	M	27/07/2021	17,600	-	17,600	17,600
581	Janet Ndiki	L	27/07/2021	17,600	-	17,600	17,600
582	Johnmark Ann	L	27/07/2021	17,600	-	17,600	17,600
583	Jonathan Muthama	L	27/07/2021	17,600	-	17,600	17,600
584	Joseph Musyoki Luke	N	27/07/2021	17,600	-	17,600	17,600
585	Kanuna Syombua	N	27/07/2021	17,600	-	17,600	17,600
586	Lilian Muema	M	27/07/2021	17,600	-	17,600	17,600
587	Mary Katunge	N	27/07/2021	17,600	-	17,600	17,600
588	Mary Mwangeli Ngila	L	27/07/2021	17,600	-	17,600	17,600
589	Mary Ngumbau	L	27/07/2021	17,600	-	17,600	17,600
590	Mercy Mutheu	N	27/07/2021	17,600	-	17,600	17,600
591	Moses Maingi	K	27/07/2021	17,600	-	17,600	17,600
592	Nancy Mbithe	N	27/07/2021	17,600	-	17,600	17,600
593	Odila Mbinya	K	27/07/2021	17,600	-	17,600	17,600
594	Onesmus Mutie	L	27/07/2021	17,600	-	17,600	17,600
595	Peter Muia Muithya	P	27/07/2021	17,600	-	17,600	17,600
596	Ritter Kawembe Kiswii	L	27/07/2021	17,600	-	17,600	17,600
597	Ronald Mutua	M	27/07/2021	17,600	-	17,600	17,600
598	Titus Musau	J	27/07/2021	17,600	-	17,600	17,600
599	Veronica Ndumi	M	27/07/2021	17,600	-	17,600	17,600
600	Victoria Mwendu Kanandu	K	27/07/2021	17,600	-	17,600	17,600
601	Winfred Mwanzia	M	27/07/2021	17,600	-	17,600	17,600
602	John Kingoo	P	12/05/2022	18,000	-	18,000	18,000
603	Williamson Katwii	M	12/05/2022	18,000	-	18,000	18,000
604	Juliet Kalondu	J	February 2023 & March 2023	18,000	-	18,000	-
605	Jackline Kavinya Kamusa	M	26/10/2021	18,400	-	18,400	18,400

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606	Dominic Mutunga Kiwia	M	21/02/2022	18,400	-	18,400	18,400
607	Marvin Gathii Njunguna	J	3 - 5.05./2023	18,600	-	18,600	-
608	Timothy Mumo David	K	03/10/2021	18,860	-	18,860	18,860
609	Antony Komo Mutuku	L	20/12/2021	18,900	-	18,900	18,900
610	Alexceev Kiio	K	12/05/2022	19,000	-	19,000	19,000
611	Evelyn Mutua	P	12/05/2022	19,000	-	19,000	19,000
612	Philip Ndambuki	S	12/05/2022	19,000	-	19,000	19,000
613	Isaac Nzioka Mutava	K	28/03/2022	19,800	-	19,800	19,800
614	Gabriel Musyoka Yulu	M	28/09/2021	20,000	-	20,000	20,000
615	Charles Mutuku Muthoka	L	14/05/2022	20,000	-	20,000	20,000
616	Johnstone katumo	H	22.05.2023	20,000	-	20,000	-
617	Eliud Munyao	S	27/07/2021	21,000	-	21,000	21,000
618	Joshua Wambua	T	27/07/2021	21,000	-	21,000	21,000
619	Julius Musyoka	S	27/07/2021	21,000	-	21,000	21,000
620	Julliana Mutangili	K	27/07/2021	21,000	-	21,000	21,000
621	Justus Suka	S	27/07/2021	21,000	-	21,000	21,000
622	Madeleine Mbatha	N	27/07/2021	21,000	-	21,000	21,000
623	Mary Kimanzi	T	27/07/2021	21,000	-	21,000	21,000
624	Mary Nzemi	N	27/07/2021	21,000	-	21,000	21,000
625	Obadiah M Kithome	M	27/07/2021	21,000	-	21,000	21,000
626	Charles Muema Benjamin	N	05/04/2022	21,000	-	21,000	21,000
627	Eliud Ngela Munyao	L	16/02/2022	21,000	-	21,000	21,000
628	Ambrose Mwanza Kisingu	H	16/03/2022	21,000	-	21,000	21,000
629	George Mulinge Mutisya	H	16/03/2022	21,000	-	21,000	21,000
630	Jonathan Mutinda Musyimi	H	16/03/2022	21,000	-	21,000	21,000
631	Peter Kyalo Mutunga	K	27/11/2021	21,000	-	21,000	21,000
632	Raphael Mutiso Musyimi	K	17/02/2023	21,000	-	21,000	-
633	Ambrose Mwanza Kisingu	H	03/12/2021	21,000	-	21,000	21,000
634	George Mulinge Mutisya	M	03/12/2021	21,000	-	21,000	21,000
635	George Mulinge Mutisya	M	03/12/2021	21,000	-	21,000	21,000

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	Jonathan Mutinda							
636	Musyimi	K	03/12/2021	21,000	-	21,000	21,000	
637	Joshua Mbithi	N	10/10/2021	21,500	-	21,500	21,500	
638	Esther Kavindu Musau	K	24/04/2022	21,600	-	21,600	21,600	
639	Elizabeth Mutheu Daniel	J	10/10/2021	21,700	-	21,700	21,700	
	Bismark Mwangangi							
640	Kitala	K	10/01/2022	22,000	-	22,000	22,000	
	Bismark Mwangangi							
641	Kitala	K	10/01/2022	22,000	-	22,000	22,000	
642	Stephen Mwanja	L	February 2023 & March 2023	22,000	-	22,000	-	
643	Japheth Muunda	L	18.04.2023	22,680	-	22,680	-	
	Bismark Mwangangi							
644	Kitala	K	10/01/2022	23,000	-	23,000	23,000	
645	Dominic Mutunga Kiwia	M	14/04/2022	23,000	-	23,000	23,000	
646	Douglas Mutuku Jones	M	28/03/2022	23,480	-	23,480	23,480	
647	Duncan Mwathi Nzue	M	14/12/2021	23,940	-	23,940	23,940	
	Cornelius Mutuku							
648	Ngome	M	14/12/2021	24,000	-	24,000	24,000	
	Samwela Matunda							
649	Nyambu	K	14/12/2021	24,000	-	24,000	24,000	
650	Pius Festus Musyoki	L	22/11/2021	24,000	-	24,000	24,000	
			February 2023 & March 2023					
651	Everlyn Kaluki	K	February 2023 & March 2023	24,000	-	24,000	-	
652	Antony Komu Mutuku	J	20/10/2021	24,500	-	24,500	24,500	
653	Felix Matata Ndumu	L	20/10/2021	24,500	-	24,500	24,500	
654	Sylyiah Kanini Mutili	K	06/12/2021	25,000	-	25,000	25,000	
655	Dominic Mutunga Kiwia	M	20/05/2022	25,000	-	25,000	25,000	
656	Dominic Mutunga Kiwia	M	23/03/2022	25,000	-	25,000	25,000	
657	Dominic Mutunga Kiwia	M	23/03/2022	25,000	-	25,000	25,000	
658	Dominic Mutunga Kiwia	M	23/03/2022	25,000	-	25,000	25,000	
659	Dominic Mutunga Kiwia	M	23/03/2022	25,000	-	25,000	25,000	
660	Dominic Mutunga Kiwia	M	23/03/2022	25,000	-	25,000	25,000	
			February 2023 & March 2023					
661	Jennifer Mbithi	K	February 2023 & March 2023	25,000	-	25,000	-	
	Benard Muthama							
662	Musembi	M	14/12/2021	25,200	-	25,200	25,200	

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663	Jonathan Mutinda Musyimi	K	29/09/2021	25,200	-	25,200	25,200
664	Albanus Kioko Mutuku	M	29/09/2021	25,200	-	25,200	25,200
665	Albanus Kioko Mutuku	M	22/04/2022	25,200	-	25,200	25,200
666	Justus Onsongo Nyangoka	M	08/09/2021	25,300	-	25,300	25,300
667	Mirriam Nduku Kitaka	L	15/05/2022	25,400	-	25,400	25,400
668	Caroline Muthike	J	15/05/2022	25,400	-	25,400	25,400
669	Kennedy Somba	R	16/02/2022	25,800	-	25,800	25,800
670	Amos Bitok	M	27/07/2021	26,000	-	26,000	26,000
671	Charles Muthoka	K	27/07/2021	26,000	-	26,000	26,000
672	Clement Nzioka	K	27/07/2021	26,000	-	26,000	26,000
673	Evans Muema	K	27/07/2021	26,000	-	26,000	26,000
674	Hasting Mwangangi	L	27/07/2021	26,000	-	26,000	26,000
675	Jacob Kyungu	K	27/07/2021	26,000	-	26,000	26,000
676	Janet Mutua	M	27/07/2021	26,000	-	26,000	26,000
677	Julianna Mutangili	M	27/07/2021	26,000	-	26,000	26,000
678	Madeliene Mbatha	N	27/07/2021	26,000	-	26,000	26,000
679	Mary Mutava	K	27/07/2021	26,000	-	26,000	26,000
680	Meshack Mulei	M	27/07/2021	26,000	-	26,000	26,000
681	Nathan Kariuki Wahome	K	27/07/2021	26,000	-	26,000	26,000
682	Reuben Nzonzi	M	27/07/2021	26,000	-	26,000	26,000
683	Richard Mwendwa	K	27/07/2021	26,000	-	26,000	26,000
684	Ruth Mwongeli	P	27/07/2021	26,000	-	26,000	26,000
685	Samuel Kaunde	M	27/07/2021	26,000	-	26,000	26,000
686	Shadrack Mulwa Makau	K	27/07/2021	26,000	-	26,000	26,000
687	Abednego Kitheka	K	February 2023 & March 2023	26,000	-	26,000	-
688	Michael Malua	K	10/10/2021	26,500	-	26,500	26,500
689	Stephen Mbuvi Mutio	K	24/08/2021	26,600	-	26,600	26,600
690	Albanus Nthumo Mathenge	M	24/04/2022	26,640	-	26,640	26,640
691	Francis Nzioki Musyoka	M	24/04/2022	26,800	-	26,800	26,800
692	Gedion Mutua Soja	M		27,000	-	27,000	-
693	Wilson Ikoma Ndeti	N		27,000	-	27,000	-
694	Nancy Nzilani Makali	M	30/05/2022	27,050	-	27,050	27,050

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	Isaac Liku Ikwava							
695	Ndunda	L	13/10/2021	27,200	-	27,200	27,200	
696	Janet Nduku Mutua	N	23/09/2021	27,200	-	27,200	27,200	
697	Caleb Mambo	K	28/03/2022	27,280	-	27,280	27,280	
698	Stanislaus M Kivai	K	03/06/2022	27,500	-	27,500	27,500	
699	Stephen Sila Mwanja	L	28/10/2021	28,000	-	28,000	28,000	
700	Mark Mulinge Mutyeu	K	28/10/2021	28,000	-	28,000	28,000	
701	Joshua Kyalu Mutua	M	28/10/2021	28,000	-	28,000	28,000	
702	Emmerculate Ndulu Peter	M	28/10/2021	28,000	-	28,000	28,000	
703	Damaris Mwikali Nzyuko	M	28/10/2021	28,000	-	28,000	28,000	
704	Benson Mutuku	K	28/10/2021	28,000	-	28,000	28,000	
705	Charles Muema Benjamin	N	03/10/2021	28,000	-	28,000	28,000	
706	Denis Mumina Kakundi	J	22/03/2022	29,400	-	29,400	29,400	
707	Albanus Kioko Mutuku	M	18/09/2021	29,400	-	29,400	29,400	
708	Dominic Mutunga Kiwia	M	06/12/2021	29,625	-	29,625	29,625	
709	Dominic Mutunga Kiwia	M	29/09/2021	29,800	-	29,800	29,800	
710	Mutuku Musyoka	N	05/01/2022	30,000	-	30,000	30,000	
711	Cyrus Sila Mwiu	K	20/05/2022	30,000	-	30,000	30,000	
712	Francis Mwendwa David	K	20/05/2022	30,000	-	30,000	30,000	
713	Gedion Mutua Soja	M	20/05/2022	30,000	-	30,000	30,000	
714	Wilson Ikoma Ndeti	N	20/05/2022	30,000	-	30,000	30,000	
715	Gedion Mutua Soja	M	03/12/2021	30,000	-	30,000	30,000	
716	Leonard Mutuku	P	27/07/2021	30,200	-	30,200	30,200	
717	Obadiah M Kithome	M	27/07/2021	30,200	-	30,200	30,200	
718	Charles Muema Benjamin	N	14/12/2021	30,800	-	30,800	30,800	
719	Esther Mbatha	L	27/11/2021	31,500	-	31,500	31,500	
720	Sylyiah Kanini Mutili	K	06/12/2021	31,942	-	31,942	31,942	
721	Kelvin Mang'Oka Mavyuva	N	20/05/2022	33,200	-	33,200	33,200	
722	Timothy Mumo David	K	30/05/2022	33,480	-	33,480	33,480	
723	Cecilia Wavinya Mutua	L	25/08/2021	33,600	-	33,600	33,600	
724	Ndinda Makau	N	27/11/2021	33,600	-	33,600	33,600	

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725	Benard Muthama Musembi	K	14/12/2021	33,600	-	33,600	33,600
726	Justus Onsongo Nyangoka	K	16/03/2022	33,600	-	33,600	33,600
727	Charles Muema Benjamin	N	28/10/2021	35,000	-	35,000	35,000
728	Amos Mwendwa Mutevu	M	27/11/2021	35,000	-	35,000	35,000
729	Stephen Odhiambo Oyier	N	30/05/2022	35,000	-	35,000	35,000
730	Frank Muli	K	10/02/2022	35,240	-	35,240	35,240
731	Samwela Matunda Nyambu	K	08/09/2021	35,682	-	35,682	35,682
732	Michael Paul Maluki	K	29/02/2022	36,000	-	36,000	36,000
733	Jonathan Mutinda Musyimi	K	03/12/2021	36,000	-	36,000	36,000
734	Philiph Mutuku Musomba	P	20/04/2022	36,000	-	36,000	36,000
735	Philiph Mutuku Musomba	P	20/05/2022	36,000	-	36,000	36,000
736	Philiph Mutuku Musomba	P	03/12/2021	36,000	-	36,000	36,000
737	Caleb Mambo	K	28/03/2022	36,354	-	36,354	36,354
738	Benard Muthama Musembi	M	24/11/2021	36,400	-	36,400	36,400
739	Denis Mumina Kakundi	P	18/05/2022	36,400	-	36,400	36,400
740	Samwela Matunda Nyambu	M	08/09/2021	36,664	-	36,664	36,664
741	Timothy Mumo David	K	15/05/2022	36,800	-	36,800	36,800
742	Sylyiah Kanini Mutili	K	06/12/2021	36,879	-	36,879	36,879
743	Ambrose Mwanza Kisingu	K	20/04/2022	37,000	-	37,000	37,000
744	Duncan Mwathi Nzue	K	27/10/2021	37,800	-	37,800	37,800
745	Simon Nzyuko Muasa	M	27/10/2021	37,800	-	37,800	37,800
746	Isaac Nzioka Mutava	K	18/09/2021	37,800	-	37,800	37,800
747	Raphael Mutiso Musyimi	M	22/04/2022	37,800	-	37,800	37,800

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	Ambrose Mwanza							
748	Kisingu	K	06/04/2022	37,800	-	37,800	37,800	
749	Ruth Mwendu Sammy	K	06/12/2021	38,103	-	38,103	38,103	
	Kelvin Mang'Oka							
750	Mavyuva	N	10/02/2022	38,540	-	38,540	38,540	
751	Sophia Minoo	L	27/07/2021	38,600	-	38,600	38,600	
752	Sylyiah Kanini Mutili	K	06/12/2021	38,718	-	38,718	38,718	
	Benard Muthama							
753	Musembi	K	18/05/2022	39,200	-	39,200	39,200	
754	Carolyn Ngina Vita	M	24/06/2022	39,500	-	39,500	39,500	
	Elizabeth Mwangeli							
755	Katenge	M	24/06/2022	39,500	-	39,500	39,500	
756	Everlyne Mueni Muema	K	24/06/2022	39,500	-	39,500	39,500	
757	Pascal Kyalo Kakuniah	M	29/09/2021	39,600	-	39,600	39,600	
758	Duncan Mwathi Nzue	K	25/09/2021	39,900	-	39,900	39,900	
759	Bernard Wambua	M	27/07/2021	40,000	-	40,000	40,000	
760	Charity Mumo	L	27/07/2021	40,000	-	40,000	40,000	
761	Faustine Mutuku	N	27/07/2021	40,000	-	40,000	40,000	
762	Jackline Mbula Kitingo	L	27/07/2021	40,000	-	40,000	40,000	
763	Jeremiah Mutunga	N	27/07/2021	40,000	-	40,000	40,000	
764	John Nyamai	N	27/07/2021	40,000	-	40,000	40,000	
765	Mathias Mbweli	M	27/07/2021	40,000	-	40,000	40,000	
766	Ruth Mwendu	K	27/07/2021	40,000	-	40,000	40,000	
767	Paul Kioko Musyoka	K	20/04/2022	40,000	-	40,000	40,000	
			February 2023 & March 2023					
768	Godfrey Mwangela	H		40,000	-	40,000	-	
769	Timothy Mumo David	K	23/02/2022	40,710	-	40,710	40,710	
	Justus Onsongo							
770	Nyangoka	K	28/03/2022	40,920	-	40,920	40,920	
	Stephen Odhiambo							
771	Oyier	N	29/09/2021	41,000	-	41,000	41,000	
772	Charles Ndeti Kiilu	N	29/09/2021	41,000	-	41,000	41,000	
773	Cyrus Mutuku Muloki	N	30/05/2022	41,200	-	41,200	41,200	
774	Oscar Mwema Luka	M	18/11/2021	41,360	-	41,360	41,360	
	Justus Onsongo							
775	Nyangoka	K	16/03/2022	41,580	-	41,580	41,580	

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776	Benard Muthama Musembi	L	18/05/2022	42,000	-	42,000	42,000
777	Benard Muthama Musembi	L	26/07/2021	42,000	-	42,000	42,000
778	Kennedy Maundu Muthama	N	16/02/2022	42,000	-	42,000	42,000
779	Alex Mulandi	K	27/11/2021	42,000	-	42,000	42,000
780	Ambrose Mumo Ndungwa	L	27/11/2021	42,000	-	42,000	42,000
781	Erick Muthoka King'Oo	K	15/05/2022	42,000	-	42,000	42,000
782	Felix Muendo Kyumbi	K	27/11/2021	42,000	-	42,000	42,000
783	Fidelis Muli Mutisya	M	27/11/2021	42,000	-	42,000	42,000
784	George Mulinge Mutisya	M	20/05/2022	42,000	-	42,000	42,000
785	Harran Mutinda Muthami	N	27/11/2021	42,000	-	42,000	42,000
786	Jonathan Mutinda Musyimi	K	20/05/2022	42,000	-	42,000	42,000
787	Kelvin Mwamisi Mutua	K	27/11/2021	42,000	-	42,000	42,000
788	Kennedy Kinywa Ngundo	N	27/11/2021	42,000	-	42,000	42,000
789	Michael Mwongela Muia	K	27/11/2021	42,000	-	42,000	42,000
790	Vincent Muli Daniel	N	27/11/2021	42,000	-	42,000	42,000
791	Charles Ndeti Kiilu	N	22/04/2022	42,000	-	42,000	42,000
792	Kelvin Mang'Oka Mavyuva	N	16/03/2022	42,420	-	42,420	42,420
793	Caleb Mambo	K	28/03/2022	43,800	-	43,800	43,800
794	Erick Muthoka King'Oo	K	15/05/2022	44,080	-	44,080	44,080
795	Urbanus Ndunda	K	01.06.2023	44,600	-	44,600	44,600
796	Kelvin Mang'Oka Mavyuva	K	23/02/2022	44,682	-	44,682	44,682
797	Denis Mumina Kakundi	K	18/05/2022	44,800	-	44,800	44,800
798	Timothy Mumo David	K	03/10/2021	44,820	-	44,820	44,820
799	Samwela Matunda Nyambu	K	08/09/2021	45,942	-	45,942	45,942
800	Sylyiah Kanini Mutili	K	06/12/2021	46,105	-	46,105	46,105
801	Maurice Mwendwa Mwanthi	N	27/11/2021	46,200	-	46,200	46,200

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802	Richard Muthoka Wambua	M	27/11/2021	46,200	-	46,200	46,200
803	Frank Muli	K	16/03/2022	46,760	-	46,760	46,760
804	Stanlus Matheka	N	27/07/2021	47,000	-	47,000	47,000
805	Caroline Mwendu Kyalo	K	06/03/2022	47,800	-	47,800	47,800
806	Susan Awour Juma	M	06/03/2022	47,800	-	47,800	47,800
807	Titus Mulwa Musau	J	28/09/2021	47,880	-	47,880	47,880
808	Erick Muthoka King'Oo	K	15/05/2022	48,760	-	48,760	48,760
809	Erick Muthoka King'Oo	K	08/09/2021	48,800	-	48,800	48,800
810	Stephen Mutuku	K		49,000	-	49,000	49,000
811	Justus Onsongo Nyangoka	K	16/03/2022	49,360	-	49,360	49,360
812	Paul Kioko Musyoka	K	20/04/2022	50,000	-	50,000	50,000
813	Paul Kioko Musyoka	K	18/05/2022	50,000	-	50,000	50,000
814	Philip Wambua Ndambuki	K	30/05/2022	50,400	-	50,400	50,400
815	Caleb Mambo	K	28/03/2022	51,080	-	51,080	51,080
816	Erick Muthoka King'Oo	K	30/05/2022	51,400	-	51,400	51,400
817	Sylyiah Kanini Mutili	K	06/12/2021	51,970	-	51,970	51,970
818	Faith Mwendu James	N/A	15.05.2023	52,400	-	52,400	52,400
819	Judah Muuo Mutuku	N/A	15.05.2023	52,400	-	52,400	52,400
820	Jane M Mason	N/A	15.05.2023	52,400	-	52,400	52,400
821	Veronicah Mueni Mutua	N/A	15.05.2023	52,400	-	52,400	52,400
822	Eliud Ngela	J	27/07/2021	52,500	-	52,500	52,500
823	Mary Kimanzi	T	27/07/2021	52,500	-	52,500	52,500
824	Charles Ndeti Kiilu	N	18/09/2021	52,700	-	52,700	52,700
825	Justus Onsongo Nyangoka	K	29/09/2021	52,720	-	52,720	52,720
826	Erick Muthoka King'Oo	K	15/05/2022	53,400	-	53,400	53,400
827	Ruth Mwendu Sammy	K	06/12/2021	53,788	-	53,788	53,788
828	Frank Muli	K	10/02/2022	54,000	-	54,000	54,000
829	Justus Onsongo Nyangoka	K	29/09/2021	54,750	-	54,750	54,750
830	Kenneth Ngunyi	K	26/07/2021	55,000	-	55,000	55,000
831	Dominic Kinyili	K	21/04/2022	55,005	-	55,005	55,005
832	John Karanja	M	27/07/2021	55,400	-	55,400	55,400

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833	Zipporah Wambua	R	27/07/2021	55,400	-	55,400	55,400
834	Samwela Matunda Nyambu	M	15/09/2021	56,000	-	56,000	56,000
835	Kelvin Mang'Oka Mavyuva	N	16/03/2022	56,160	-	56,160	56,160
836	Daniel Muthini Musau	M	05/04/2022	56,800	-	56,800	56,800
837	Kelvin Mang'Oka Mavyuva	N	16/03/2022	57,800	-	57,800	57,800
838	Ambrose Mwanza Kisingu	K	20/05/2022	58,000	-	58,000	58,000
839	Samwela Matunda Nyambu	M	23/02/2022	58,000	-	58,000	58,000
840	Caleb Mambo	K	28/03/2022	59,040	-	59,040	59,040
841	Dancan Kamosu Musau	K	12/05/2022	60,000	-	60,000	60,000
842	Cornelius Wambua Ngyema	K	07/05/2022	60,000	-	60,000	60,000
843	Faith Mumbi Mutuku	K	05/01/2022	60,000	-	60,000	60,000
844	Samwela Matunda Nyambu	M	15/09/2021	60,000	-	60,000	60,000
845	Benard Muthama Musembi	M	24/11/2021	60,200	-	60,200	60,200
846	Serah Mwikali Kioko	F	17/08/2021	60,360	-	60,360	60,360
847	Justus Onsongo Nyangoka	K	15/05/2022	60,360	-	60,360	60,360
848	Bernard Athanasi Onywoki	K	03/10/2021	61,640	-	61,640	61,640
849	Erick Muthoka King'Oo	K	05/04/2022	62,280	-	62,280	62,280
850	Paul Kioko Musyoka	K	06/04/2022	63,000	-	63,000	63,000
851	Kelvin Mang'Oka Mavyuva	N	10/02/2022	64,480	-	64,480	64,480
852	Samwela Matunda Nyambu	M	23/02/2022	64,929	-	64,929	64,929
853	Francis Muinde Nthuku	M	15.05.2023	65,000	-	65,000	65,000
854	Meshack Musyoki Kamongo	N/A	15.05.2023	65,000	-	65,000	65,000
855	Samwela Matunda Nyambu	M	15/09/2021	65,440	-	65,440	65,440
856	Gabriel Kioko Mwanzia	K	29/09/2021	66,070	-	66,070	66,070

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857	Martin Muendo Kitavi	K	01/04/2022	67,200	-	67,200	67,200
	Philip Wambua						
858	Ndambuki	T	01/04/2022	67,200	-	67,200	67,200
859	Erick Muthoka King'Oo	K	30/05/2022	67,200	-	67,200	67,200
	Jonathan Mutinda						
860	Musyimi	K	06/04/2022	67,800	-	67,800	67,800
861	Frank Muli	K	23/02/2022	67,900	-	67,900	67,900
862	Michael Paul Maluki	M	26/07/2021	68,000	-	68,000	68,000
863	Dominic Mutunga Kiwia	M	16/03/2022	68,540	-	68,540	68,540
864	Gabriel Kioko Mwanzia	K	03/09/2021	68,750	-	68,750	68,750
865	Gabriel Kioko Mwanzia	K	03/09/2021	68,750	-	68,750	68,750
866	Gabriel Kioko Mwanzia	K	18/03/2022	68,750	-	68,750	68,750
867	Gabriel Kioko Mwanzia	K	07/09/2021	68,750	-	68,750	68,750
868	Gabriel Kioko Mwanzia	K	07/09/2021	68,750	-	68,750	68,750
869	Gabriel Kioko Mwanzia	K	18/03/2022	68,750	-	68,750	68,750
870	Gabriel Kioko Mwanzia	K	18/03/2022	68,750	-	68,750	68,750
871	Dan Odhiambo Okeyo	M	16/02/2022	69,200	-	69,200	69,200
872	Geoffrey Maiyan Ikayo	N	16/02/2022	69,200	-	69,200	69,200
873	Meshack Mulei Gideon	L	16/02/2022	69,200	-	69,200	69,200
	Rosaita Wavinya						
874	Musengya	K	16/02/2022	69,200	-	69,200	69,200
	Stephen Musyoki						
875	Mwania	M	16/02/2022	69,200	-	69,200	69,200
876	Joseph Kimilu Musyimi	M	18.04.2023	69,300	-	69,300	69,300
	Kelvin Mang'Oka						
877	Mavyuva	N	06/12/2021	71,995	-	71,995	71,995
	Stephen Odhiambo						
878	Oyier	N	22/04/2022	72,000	-	72,000	72,000
879	Caleb Mambo	K	05/04/2022	72,120	-	72,120	72,120
880	Boniface Mutua	R	27/07/2021	72,200	-	72,200	72,200
881	Frank Muli	K	10/02/2022	72,320	-	72,320	72,320
882	Erick Muthoka King'Oo	K	15/05/2022	72,600	-	72,600	72,600
	Charles Muema						
883	Benjamin	N	03/10/2021	72,800	-	72,800	72,800
884	Erick Muthoka King'Oo	K	15/05/2022	74,560	-	74,560	74,560
885	Simon Kisingu	J	22/08/2021	75,600	-	75,600	75,600

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886	Titus Musau	J	22/08/2021	75,600	-	75,600	75,600
887	Samwela Matunda Nyambu	M	15/09/2021	77,000	-	77,000	77,000
888	Amos Kipkoech Bitok	M	27/10/2021	77,200	-	77,200	77,200
889	Charles Muema Benjamin	N	27/10/2021	77,200	-	77,200	77,200
890	David Muruka Sakawa	K	27/10/2021	77,200	-	77,200	77,200
891	Geoffrey Maiyian Ikayo	N	27/10/2021	77,200	-	77,200	77,200
892	Godfrey Mwangela Kimondi	M	27/10/2021	77,200	-	77,200	77,200
893	Jacklyne Mbula Kitingo	M	27/10/2021	77,200	-	77,200	77,200
894	Muinde Maurice Sila	L	27/10/2021	77,200	-	77,200	77,200
895	Oscar Mwema Luka	M	27/10/2021	77,200	-	77,200	77,200
896	Patrick Muli Kilonzo	K	27/10/2021	77,200	-	77,200	77,200
897	Richard Musyoka Kamami	M	27/10/2021	77,200	-	77,200	77,200
898	William Samburuma Wanyonyi	L	27/10/2021	77,200	-	77,200	77,200
899	Zephania Kipkemei Chellimet	L	27/10/2021	77,200	-	77,200	77,200
900	Tabitha Mumo Nthuku	M	27/10/2021	77,200	-	77,200	77,200
901	Stephen Odhiambo Oyier	N	06/04/2022	78,000	-	78,000	78,000
902	Augustus Kimeu Ndundu	K	21/09/2021	79,200	-	79,200	79,200
903	Augustus Kimeu Ndundu	K	21/09/2021	79,200	-	79,200	79,200
904	Stephen Odhiambo Oyier	N	18/09/2021	79,300	-	79,300	79,300
905	Michael Paul Maluki	M	18/05/2022	80,000	-	80,000	80,000
906	Frank Muli	K	10/02/2022	81,840	-	81,840	81,840
907	Augustus Kimeu Ndundu	K	21/09/2021	82,200	-	82,200	82,200
908	Samwela Matunda Nyambu	M	15/05/2022	82,200	-	82,200	82,200
909	Samwela Matunda Nyambu	M	23/02/2022	85,618	-	85,618	85,618

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910	Simon W. Kisingu	K	28/10/2021	87,180	-	87,180	87,180
911	Paul Kioko Musyoka	K	20/05/2022	91,000	-	91,000	91,000
912	Charles Muema Benjamin	N	18/05/2022	91,840	-	91,840	91,840
913	Kennedy Somba	R	27/10/2021	94,000	-	94,000	94,000
914	Ambrose Kisoi	N/A	21-25.06.2023	94,000	-	94,000	-
915	Jane Katuli Makau	N/A	21-25.06.2023	94,000	-	94,000	-
916	Sylyiah Kanini Mutili	K	06/12/2021	95,002	-	95,002	95,002
917	Justus Onsongo Nyangoka	K	05/04/2022	96,600	-	96,600	96,600
918	Dominic Mutunga Kiwia	M	10/02/2022	97,980	-	97,980	97,980
919	Erick Muthoka King'Oo	K	15/05/2022	99,480	-	99,480	99,480
920	Caleb Mambo	K	05/04/2022	100,000	-	100,000	100,000
921	Sylyiah Kanini Mutili	K	06/12/2021	100,000	-	100,000	100,000
922	Timothy Mumo David	K	23/02/2022	100,000	-	100,000	100,000
923	Philip Wambua Ndambuki	S	27/10/2021	100,800	-	100,800	100,800
924	Gideon M Muange	K	22/08/2021	109,000	-	109,000	109,000
925	Kelvin Mang'Oka Mavyuva	N	10/02/2022	113,160	-	113,160	113,160
926	Sylyiah Kanini Mutili	K	15/05/2022	128,100	-	128,100	128,100
927	Augustus Kimeu Ndundu	K	21/09/2021	131,000	-	131,000	131,000
928	Frank Muli	K	10/02/2022	136,360	-	136,360	136,360
929	Paul Kioko Musyoka	K	18/05/2022	149,000	-	149,000	149,000
930	Paul Kioko Musyoka	K	18/05/2022	149,000	-	149,000	149,000
931	Michael Nzyuko Mutua	K	20/10/2021	150,000	-	150,000	150,000
932	Benard Muthama Musembi	M	18/05/2022	153,440	-	153,440	153,440
933	Ruchia Wanza Ngila	N/A	19.05.2023	159,000	-	159,000	159,000
934	Stanlus Mathaka	K	22/08/2021	159,800	-	159,800	159,800
935	Michael Paul Maluki	K	26/07/2021	161,000	-	161,000	161,000
936	Paul Kioko Musyoka	K	18/05/2022	174,000	-	174,000	174,000
937	Boniface Mutua	R	22/08/2021	199,000	-	199,000	199,000
938	Daniel Ksee	M	22/08/2021	199,000	-	199,000	199,000
939	Francis Nthuku	L	22/08/2021	199,000	-	199,000	199,000

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940	Karanja Waigi	M	22/08/2021	199,000	-	199,000	199,000
941	Zipporah Wambua	R	22/08/2021	199,000	-	199,000	199,000
942	Paul Kioko Musyoka	K	15/05/2022	200,000	-	200,000	200,000
943	Harrison Mwatu Mutua	K	06/12/2021	220,000	-	220,000	220,000
944	Agnetta Nyalitta/Sundry Payees	N	23/03/2022	231,000	-	231,000	231,000
945	Eliud Munyao	S	22/08/2021	235,200	-	235,200	235,200
946	Mary Kimanzi	T	22/08/2021	235,200	-	235,200	235,200
947	Purity Muthoki Mutinda	M	14/05/2022	290,500	-	290,500	290,500
948	Sundry Payee		13/07/2021	337,200	-	337,200	337,200
949	Kennedy Kinywa Ngundo	N	20/05/2022	548,800	-	548,800	548,800
950	Abednego Kitheka Mutungwa	N	27/04/2022	552,280	-	552,280	552,280
951	Agnetta Nyalitta/Sundry Payees	N	23/03/2022	610,000	-	610,000	610,000
952	Felix Muendo Kyumbi	M	15/08/2021	610,120	-	610,120	610,120
953	Bensley Maingi Kyengo	R	20/05/2022	777,555	-	777,555	777,555
954	Maurice Mwendwa Mwanthi	N	20/05/2022	820,541	-	820,541	820,541
955	Jeremiah Muuo Kimeu	N	13/01/2022	830,000	-	830,000	830,000
956	Everlyne Nthenya Kyule	K	26/10/2021	900,000	-	900,000	900,000
<b>Total</b>				<b>30,249,735</b>	<b>-</b>	<b>30,249,735</b>	<b>29,713,655</b>

18.4. Annex 4 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) FY 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f FY 2022/2023 (Kshs) 20xx
Land	701,804,883	700,000	-	-	702,504,883
Buildings And Structures	1,116,272,909	26,749,918	-	-	1,143,022,827
Transport Equipment	412,606,036	15,305,700	-	-	427,911,736
Office Equipment, Furniture And Fittings	330,998,210	7,385,745	-	-	338,383,955
ICT Equipment	69,962,472	-	-	-	69,962,472
Machinery And Equipment	423,736,216	14,490,670	-	-	438,226,886
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	137,262,841	129,249,481	-	-	266,512,322
Intangible Assets	392,566,733	121,699,000	-	-	514,265,733
Infrastructure Assets- Roads, Rails	6,542,990,817	1,203,985,186	-	-	7,746,976,003
<b>Total</b>	<b>10,128,201,116</b>	<b>1,519,565,700</b>	<b>-</b>	<b>-</b>	<b>11,647,766,816</b>

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**18.5. Annex 5 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Wote Municipality	-	-	4,783,722	30,439,617	35,223,339	35,223,339	-	
2.	Makueni Sand Authority	-	-	11,713,836	18,529,612	30,243,448	30,243,448	-	
3.	<b>Total</b>	-	-	16,497,558	48,969,229	65,466,787	65,466,787	-	

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**Director of Finance  
County Executive**

.....  
**Director of Finance  
Wote Municipal**

.....  
**Director of Finance  
County Executive**

.....  
**Director of Finance  
Makueni Sand Authority**

18.6. Annex 6 – Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
FINANCIAL LOCALLY-LED CLIMATE ACTION PROGRAM - CCIS	5-year program aimed to strengthen County and National governments' capacity to manage climate risk. Strengthen local resilience to the impact of climate change.	Overall Objective Enhance institutional capacity of the County Government in building climate resilience	Technical Working Group Training and Community Engagement piloting	-	-	-	1,422,720	FLLoCA CCIS and County Contribution	National Drought Management Authority(NDMA), Kenya Meteorology Department(KMD), Agriculture, water, Environment, Infrastructure
		Enacting the relevant policies and legislations to enable climate finance flows	PCRA Community Engagement	-	-	-	5,425,520	FLLoCA CCIS and County Contribution	NDMA, KMD, Agriculture, water, Environment, Infrastructure
		Establishing dedicated County Climate Change Fund & Climate Change Unit	Stakeholder Engagement at County Level	-	-	-	808,760	FLLoCA CCIS and County Contribution	NDMA, KMD, Agriculture, water, Environment, Infrastructure
		Establishing mechanisms to engage communities in participatory risk assessment & resilience planning	Multi- Stakeholder Climate Risk Assessment	-	-	-	533,660	FLLoCA CCIS and County Contribution	NDMA, KMD, Agriculture, water, Environment, Infrastructure
		Mainstreaming Climate action and resilience building in county planning and budgeting	Review of key documents and drafting of climate action plan	-	-	-	136,650	FLLoCA CCIS and County Contribution	NDMA, KMD, Agriculture, water, Environment, Infrastructure
		Increasing County investment budgets	Validation of the Action Plan	-	-	-	281,340	FLLoCA CCIS and County Contribution	Stakeholders , Department of Lands, Urban Planning & Development, Environment & Climate Change
			Sensitization meeting for the cabinet on the Draft	-	-	-	764,660	FLLoCA CCIS and	cabinet, Department of Lands, Urban Planning & Development,

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Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
		that promote social resilience outcomes Enacting the relevant policies and legislations to enable climate finance flows Establishing dedicated County Climate Change Fund & Climate Change Unit Establishing mechanisms to engage communities in participatory risk assessment & resilience planning Mainstreaming Climate action and resilience building in county planning and budgeting Increasing County investment budgets that promote social resilience outcomes	Climate Action and approval					County Contribution	Environment & Climate Change
			Development of second draft	-	-	-	44,880	FLLoCA CCIS	Department of Lands, Urban Planning & Development, Environment & Climate Change
			County Assembly Approval	-	-	-	698,320	FLLoCA CCIS and County Contribution	County Assembly
			Training Technical staff on Climate Change Finance	-	-	-	1,284,360	FLLoCA CCIS and County Contribution	KSG. Agriculture, water, M & E,
			Training of Ward Climate Change Planning Committees (11 committees)	-	-	805,200	1,578,240	FLLoCA CCIS and County Contribution	Department of Lands, Urban Planning & Development, Environment & Climate Change
			Sensitization of line department/sectors on FLLoCA	-	-	-	497,800	County Contribution	Department of Lands, Urban Planning & Development, Environment & Climate Change
			Planning and Budgeting of FLLoCA	-	-	-	177,350	FLLoCA CCIS and County Contribution	Department of Lands, Urban Planning & Development, Environment & Climate Change
			Training of technical officers	-	-	-	351,550	FLLoCA CCIS and County Contribution	Department of Lands, Urban Planning & Development, Environment & Climate Change

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Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
			Mainstreaming Climate Change actions across the county departments/sectors into the CIDP III 2023 -2027	-	-	-	182,000	FLLoCA CCIS	County Climate Change Fund Board (CCFB)
			Developing Climate Change Act	-	-	-	1,925,800	FLLoCA CCIS and County Contribution	CCFB, County Assembly
			Development of indigineous knowledge strategy	-	-	-	187,500	FLLoCA CCIS	Culture, KMD
			Review of Climate Change Regulations	-	-	-	1,566,800	County Contribution	African Development Service Eastern (ADSE)
			Development of Climate Change Fund Board Charter	-	-	-	430,000	County Contribution	Agriculture, NEMA, Water, ADSE, E nvironment
			Development of Climate Change Fund strategic Plan	-	-	-	1,104,500	County Contribution	Friedrich- Ebert- Stiftung (FES),Department of Lands, Urban Planning & Development, Environment & Climate Change
			Purchase of furnitures, office supplies and equipment	-	-	-	721,226	FLLoCA CCIS	Department of Lands, Urban Planning & Development, Environment & Climate Change
			Development Monitoring and Evaluation plan	-	-	-	279,400	FLLoCA CCIS and County Contribution	Monitoring & Evaluation, Department of Lands, Urban Planning & Development, Environment & Climate Change

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<b>Project Name</b>	<b>Project Description</b>	<b>Project Objectives</b>	<b>Project Activities</b>					<b>Source Of Funds</b>	<b>Implementing Partners</b>
			Grievance Redress Mechanism (GRM)	-	-	-	875,660	FLLoCA CCIS and County Contribution	Public Participation, Gender, social services, Environment
			Vehicle, fuel and maintainance	-	-	-	5,982,895	County Contribution	Department of Lands, Urban Planning & Development, Environment & Climate Change
<b>Total</b>				-	-	<b>805,200</b>	<b>27,261,591</b>		

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**18.7. Annex 7 – Reporting on Disaster Expenditure**

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Special Programmes, Disaster Management and Emergency Services	Fire fighting	Building collapse	Distribution of food stuff and follow up on reconstruction of collapsed building at Kithungo	Special Programmes	16,800	Activity done and paid
	Disaster management	Drought	Mobilization of food donation by Majorel Kenya	Special Programmes	31,500	Activity done and paid
	Fire fighting	Fire	Launch of firefighting training equipment at Morendat fire and safety training centre, Eldoret.	Firefighting services	56,800	Activity done and paid
	Fire fighting	Fire	Participation in EMS and Fire Symposium and competition 2022 at Kenya Airports Authority Training School	Firefighting services	373,800	Activity done and paid
	Fire fighting	Fire	Registration fee for EMS and Fire Symposium and competition 2022 at Kenya Airports Authority Training School	Firefighting services	20,000	Activity done and paid
	Fire fighting	Fire	Attending a meeting for the visit of the secretary of State Malgorzata Jarosinka-Jedyna to the fire and Rescue Training Centre, Kiambu on state of Fire and Rescue Service in Kenya	Firefighting services	23,800	Activity done and paid
	Fire fighting	Fire	Fire response at Makuli Forest	Special Programmes	400,000	Activity done and paid
	Disaster management	Drowning	Delivery of water and rope rescue equipment	Special Programmes	1,350,600	Activity done and paid
	Disaster management	Floods	Emergency assessment/response to flood emergencies across Makueni Count	Special Programmes	584,030	Activity done and paid
	Disaster management	Fire/disasters	Media presentation on disaster preparedness	Special Programmes	31,500	Activity done and paid
	Disaster management	Drought	Food distribution in Kilome and Mukaa Sub County	Special Programmes	494,480	Activity done and paid
	Fire fighting	Fire	Fire response at Muambwani	Firefighting services	70,000	Activity done and paid
	Fire fighting	Fire	Participation in EMS and Fire Symposium and competition 2021 in South C, Nairobi	Special Programmes	343,400	Activity done and paid
	Fire fighting	Fire/Drowning	Supply and delivery of firefighting and rescue equipment	Special Programmes	1,475,130	Activity done and paid
Disaster management	Drowning	Supply and delivery of disinfectant for water rescue operations	Special Programmes	272,000	Activity done and paid	

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Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
	Disaster management	Drought	Purchase and supply of relief food for school feeding programmes in selected primary schools, special schools, small homes and children homes in Makueni County	Special Programmes	4,800,000	Activity done and paid
	Disaster management	Floods	Reconstruction of a house in Kitundu Ward, Kithungo/Mataa Sub Ward	Special Programmes	48,650	Activity done and paid
	Fire fighting	Fire	Conducting market survey of fire fighters uniforms and emergency equipment	DSA	52,500	Activity done and paid
	Fire fighting	Road Traffic Accident	Follow up visit on fabrication of RTA Vehicle at Metal Equipment Workshop	DSA	17,500	Activity done and paid
	Disaster management	Drought	Mobilization of food donations by Majorel Kenya Ltd	Special Programmes	35,000	Activity done and paid
<b>Total</b>					<b>10,497,490</b>	

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**18.8. Annex 8 – Trial Balance**

Account No and Description	FY 2022/2023		FY 2021/2022	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
2100000 Compensation of Employees	4,051,904,618	-	3,405,879,803	-
2200000 Use of Goods and Services	2,758,770,249	-	2,810,706,142	-
2630100 Grants & Transfer To Other Govt. Units	-	-	-	-
2600000 Grants & Transfer To Other Govt. Units	65,466,787	-	745,814,186	-
2600000 Other Grants & Transfers	62,879,052	-	148,284,036	-
3100000 Acquisition of Non-Financial Assets	1,399,841,700	-	1,476,536,507	-
4100000 Acquisition of Financial Assets	119,724,000	-	20,000,000	-
2211301 Bank Service Commission and Charges	100,000	-	120,000	-
2810199 Budget Reserves - Other (Budget)	-	-	-	-
6580101 Cash - Balance	-	-	-	-
6520100 Treasury Bank Accounts - Bank Balance	253,067,766	1,234,791,148	1,234,791,148	1,367,959,609
6760100 Outstanding imprests and advances	-	-	-	-
7320201 Deposits and retentions	131,745,150	138,984,093	182,450,821	131,745,150
9910201 Exchequer Releases/ Provisioning Account	-	8,278,384,792	-	8,777,873,657
1450000 Other Receipts Not Elsewhere Classified	-	-	-	-
9910209 Remittances to Exchequer Miscellaneous Revenue	808,660,712	-	252,995,772	-
<b>Total</b>	<b>9,652,160,033</b>	<b>9,652,160,033</b>	<b>10,277,578,416</b>	<b>10,277,578,416</b>