

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

**OF**

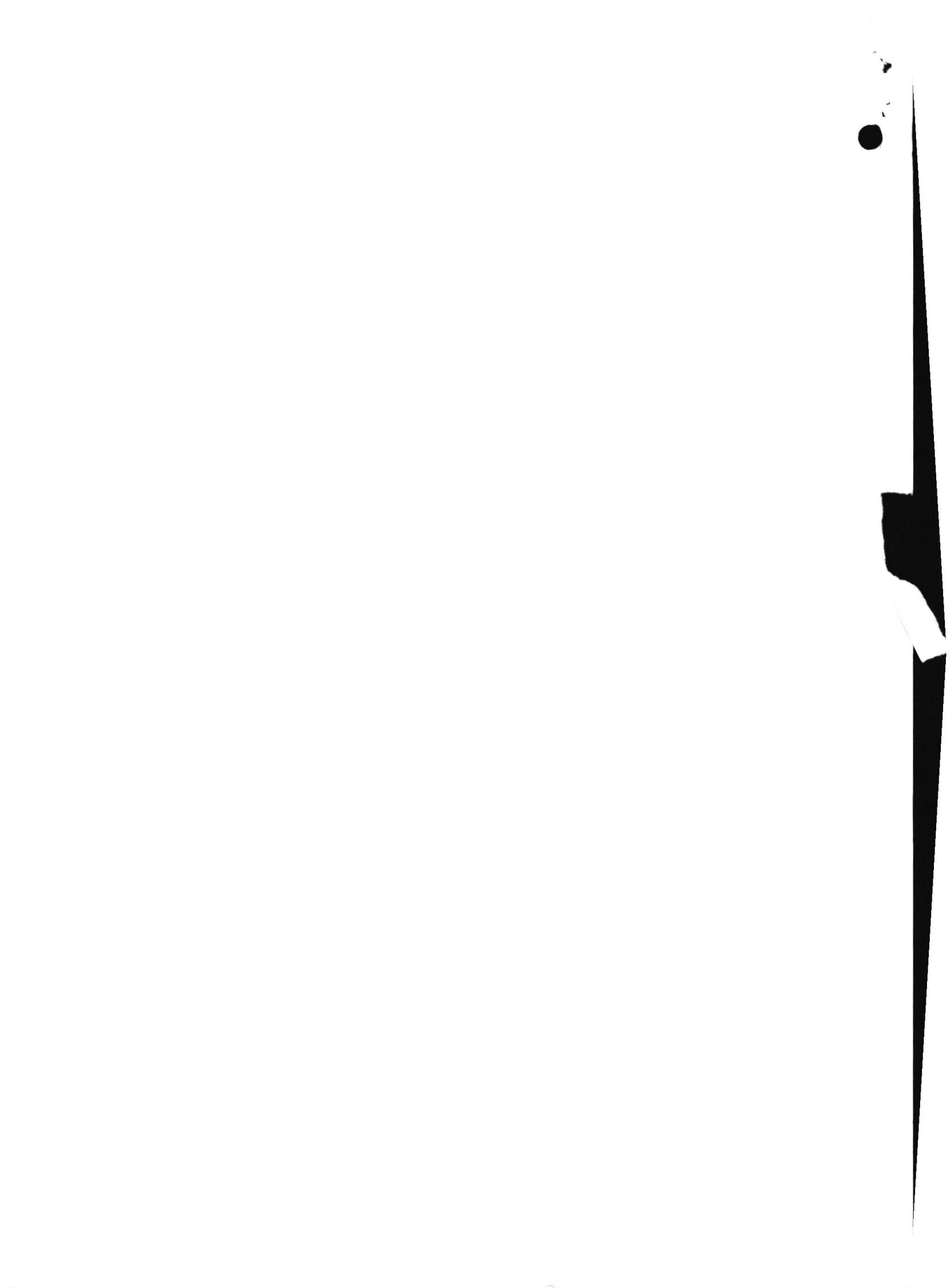
**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF MAKUENI**

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

PAPERS LAID	
DATE	19/2/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Angela





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30984 - 00100, NAIROBI  
**MACHAKOS HUB.**

**11 DEC 2024**

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**COUNTY GOVERNMENT OF MAKUENI  
(THE COUNTY EXECUTIVE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

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

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

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

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CPA	Certified Public Accountant
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CS	Certified Secretary
CT	County Treasury
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
MT	Metric Tonnes
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
PP	Public Participation
WB	World Bank

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

Key Management Team	The key organs responsible for day-to-day management decisions.
Fiduciary Management	The key management personnel who had financial responsibility

## 2. Key Entity Information and Management

### a) Background Information

The County is constituted as per the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County covers an area of 8,034.7 sq. km with a projected population of more than 0.9 million people.

It geographically borders Kajiado County to the West, Taita Taveta County to the South, Kitui County to the East and Machakos County to the North. There are 6 sub counties namely; Mbooni, Kilome, Kaiti, Makueni, Kibwezi West & Kibwezi East with 30 Assembly wards in total.

**Table: The County Executive Departments**

No.	Department	Major Responsibility
1.	Finance, Planning, Budget & Revenue	Management of County Treasury and Finance in financial accounting services, planning, budget, revenue, audit, procurement, risk management and monitoring & evaluation through offering effective coordination in Public Finance Management and Economic Policy Formulation.
2.	Agriculture, Irrigation, Livestock, Fisheries & Cooperative Development	Provision and facilitation of extension services to farmers in the county. The agriculture sector is a key driver of the county economy contributing 78% of the total household income in Makueni County. About 79% of the total 244,669 households in the county are involved in agricultural production with 74% involved in crop farming while 65% are involved in livestock farming. The main crops grown in the county include maize, green grams, mango, avocado and citrus while the main livestock reared include indigenous poultry, goats and sheep and cattle.
3.	Governship	The Office of Governor and Deputy Governor are charged with responsibility of providing leadership in the management of the county affairs. This is executed through various organisational structures established under the Law.
4.	County Secretary	To improve leadership and coordination of various departments and county entities to enhance service delivery.
5.	County Attorney	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.
6.	Devolution, Public Service, Public Participation & Special Programs	Coordination, leadership, enforcement, management, documentation of devolved functions at county level and response to disasters.
7.	Gender, Children, Culture and Social Services	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

No.	Department	Major Responsibility
8.	Health Services	Ensuring affordable and available health care services through maintaining accurate and safe health records and information, achieving the highest level of Reproductive, Maternal, New-born, Child and Adolescent health (RNMCAH) indicators, improving the nutrition status of the population, reducing the burden of non-communicable diseases on the community, implementing a comprehensive community health strategy, improving and achieve highest level of health quality indicators.
9.	ICT, Education & Internship	To provide, promote and coordinate quality education, Innovate and Nurture Talent to Transform the Livelihoods of Makueni Citizenry and apply Information Technology to transform the Management and operations of Makueni County.
10.	Infrastructure, Transport, Public Works, Housing & Energy	Provision of efficient, affordable and reliable infrastructure for sustainable economic growth and development through provision of cost effective public utilities, infrastructure, facilities and services in the area of energy, transport and build environment.
11.	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.
12.	Trade, Marketing, Industry, Culture & Tourism	Promotion, coordination and implementation of integrated economic policies and programs for a rapidly industrializing economy
13.	Water and Sanitation	Increasing access to water and reducing distance to the water sources, water catchment protection and ensuring environmental sustainability, improving management of water utilities (water governance) and ensuring sustainability and independence of WSPs, formulations and Implementation of relevant water legislation frameworks, water quality control, development/improvement of sanitation infrastructure and services.
14.	County Public Service Board	Maintaining a professional and motivated public service to enhance service delivery across county departments.

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**b) Key Management Team**

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

**Table: Key Management Team**

No.	Designation	Name
1.	Governor	H.E Mutula Kilonzo Jnr. CBS
2.	Deputy Governor	H.E Lucy Mulili
3.	County Secretary	Dr. Justine Kyambi
4.	CECM – Department of Agriculture, Irrigation, Livestock, Fisheries & Cooperative Development	Ms. Joyce Mutua
5.	CECM – Department of Devolution, Public Participation, County Administration & Special Programmes	Mr. Japheth Musyoka Mang'oka
6.	CECM – Department of ICT, Education & Internship	Ms. Elizabeth Ndunge Muli
7.	CECM – Department of Water And Sanitation	Eng. John Kasyoki Kieti
8.	CECM – Department of Finance, Planning, Budget & Revenue	CPA Damaris Mumo Kavoi
9.	CECM – Department of Gender, Children, Youth, Sports & Social Service	Mr. Peter Mumo Nyamai
10.	CECM – Department of Trade, Marketing, Industry, Culture & Tourism	Dr. Sonnia Nzilani Musyoka
11.	CECM – Department of Infrastructure, Transport, Public Works And Energy	Eng. Sebastian Kyoni
12.	CECM – Department of Lands, Urban Planning & Development, Environment & Climate Change	Mr. Nicholas Masila Nzioka
13.	CECM – Department of Health Services	Dr. Paul Musila
14.	Chairperson – Makueni County Public Service Board	Dr Nicodemus Muteti
15.	County Attorney	Mr. Stanley Mutinda Nthiwa

**c) Fiduciary Management**

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

**Table: Fiduciary Management**

No.	Designation	Name
1.	CECM- Department of Finance, Planning, Budget & Revenue	CPA. Damaris Mumo Kavoi
2.	Accounting Officer- Financial Services	CPA John Nthuka Nguni

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No.	Designation	Name
3.	Accounting Officer- Socio-Economic Planning, Budget, Revenue, Monitoring and Evaluation	Boniface Musyoki Mutua
4.	Accounting Officer- Environment, Natural Resources, Mining and Climate Change	Dr. Geoffrey Ngovi Muthoka
5.	Accounting Officer- Public Service Management	Catherine Syombua Katuti
6.	Accounting Officer- Education and Internship	Irene Nduku Makau
7.	Accounting Officer- Agriculture and Irrigation	Dr. Victoria Kyalo
8.	Accounting Officer- Energy	Naomi Nthambi
9.	Accounting Officer- Devolution, Public Participation, County Administration & Special Programs	Daniel Mutuku Ndolo
10.	Accounting Officer- Trade, Marketing , Industry, Culture and Tourism	Dr. Jossylyn Nzilani Mutua
11.	Accounting Officer- Health Services	Dr. Stephen Ndolo Kiio
12.	Accounting Officer- Water and Sanitation	Eng. David Maithya Makau
13.	Accounting Officer- Lands, Urban Planning and Development	Jackson Charo Daudi
14.	Accounting Officer- Infrastructure, Transport and Public Works	Eng. James Moki Muli
15.	Accounting Officer- Livestock and Fisheries	Japheth Mutuku Kiminza
16.	Accounting Officer- Gender, Children, Youth, Sports and Social service	Nicholis Mutisya Mutua
17.	Accounting Officer- Information, Communication and Technology	Alfonce Itumo Kanunga
18.	CEO/Secretary- Makueni County Public Service Board	CS Redempta Kavindu
19.	Ag. Head of Accounting Services	CPA Sylvia Mbevi

**d) Fiduciary Oversight Arrangements**

*i) Makueni County Audit Committee- It reviewed the internal audit reports and ensured corrective actions were taken to safeguard the internal controls of the County's financial operations to ensure proper public financial management.*

*ii) Makueni County Assembly- Performed its mandate in legislation and oversight arrangements to the County Executive through assembly business and different committees like approval of annual/supplementary budgets and Appropriation Bills/Acts, Policies, review and recommendations of Auditor General reports on reports and financial statements, oversight of county projects, review and recommendations of periodic reports and financial statements, adoption of various reports amongst others.*

- iii) Development Partners- They provided both funding and technical support to the development, implementation and monitoring of country-owned sector policies and strategies through the national government inform of conditional grants during the financial year.*
- iv) Office of Controller of Budget (OCOB)- Provided the required guidelines in budget execution, processed and approved fund requisitions and provided oversight in budget implementation.*
- v) The National Treasury (TNT)- Processed exchequer funds, provided technical support especially on IFMIS, capacity building, and guidance on in-year and end-year procedures.*
- vi) Public Sector Accounting Standards Board (PSASB)- Developed quarterly and annual financial reporting templates and guidance on the accounting standards to be adopted, provided capacity building and awareness on transition to accrual basis of accounting and financial reporting.*
- vii) Commission on Revenue Allocation (CRA)- The institution provided support in revenue allocation through recommendation on the Basis for Equitable Sharing of Revenue between the National and County Governments and highlight on the fourth basis for revenue sharing, assisting counties in developing their Tariffs and Pricing Policies and other recommendations concerning county government financing and financial management like recurrent expenditure budget ceilings to enable deliver essential services within the confines of the allocated budgets, given Kenya's prevailing challenges including inflation, the escalating cost of living and the unique requirements of specific regions.*
- viii) Senate Committee Activities- offered oversight of national revenue allocated to County governments through follow up of financial years 2020/2021 and 2021/2022 audit queries for the County Executive and its entities*
- ix) Office of the Auditor General- Audited and reported on the use and management of Makueni County Executive and its entities for FY 2022/23.*

**e) County Executive Headquarters**

P.O. Box 78-90300  
Office of the Governor Building  
Off Wote-Makindu Road  
**WOTE – MAKUENI, KENYA**

**f) County Executive Contacts**

Telephone: 020-2477000 | 0795717885 | 0780717885  
E-mail: [info@makueni.go.ke](mailto:info@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  
**WOTE – MAKUENI, KENYA**
  
  3. Cooperative Bank  
Wote Town  
**WOTE – MAKUENI, KENYA**
  
  4. Family Bank Limited  
Wote Town  
**WOTE – MAKUENI, KENYA**
  
  5. Equity Bank Limited  
Wote Town  
**WOTE – 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 Adviser**  
The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**
- j) County Attorney**  
P.O. Box 78-90300  
Office of the Governor Building  
Off Wote-Makindu Road  
**WOTE – 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 Twenty-Nine 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) 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, CBS – Governor</b></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 (CBS) 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-three (23) years’ experience in Legal Practice specializing in Criminal, Commercial, Family, 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> </div> </div>

No.	Management Details	
2.		<p><b>H.E. Lucy Mulili – Deputy Governor</b></p> <p>Lucy is a career administrator with over twenty- four (24) 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>
3.		<p><b>Dr. Justine Kyambi – 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>
4.		<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>

No.	Management Details
5.	 <p><b>Joyce Mutua – CECM; Agriculture, Livestock, Fisheries &amp; Cooperative Development</b></p> <p>She is a seasoned Agriculture and Livestock Value Chain Expert with over twenty-one (21) 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 twenty-eight (28) 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>

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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 data-bbox="288 533 603 831" data-label="Image"> </div> <p data-bbox="619 533 1378 600"><b>Nicholas Masila Nzioka – CECM; Lands, Urban Planning &amp; Development, Environment &amp; Climate Change.</b></p> <p data-bbox="619 629 1378 943">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>
9.	<div data-bbox="288 1003 628 1285" data-label="Image"> </div> <p data-bbox="644 972 1193 1003"><b>Dr. Paul Musila – CECM; Health Services</b></p> <p data-bbox="644 1032 1378 1173">Dr Paul Musila is a Medical Practitioner with over twenty-one (21) 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 data-bbox="644 1202 1378 1413">He holds a Bachelor's degree in Medicine and Surgery (MBChB) from the University of Nairobi and a Master's Degree in Pediatrics 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>
10.	<div data-bbox="288 1444 628 1809" data-label="Image"> </div> <p data-bbox="644 1444 1378 1512"><b>Ms. Elizabeth Ndunge Muli, MBA, PMP, CISM, CISA, ITIL – CECM; ICT, Education, And Internship</b></p> <p data-bbox="644 1541 1378 1816">Ms. Elizabeth Ndunge Muli has over Seventeen (17) years of experience at the intersection of technology, business, and policy. Previously, she worked at the Kenya Medical Supplies Authority (KEMSA). She holds a Master of Business Administration (MBA) from the University of Nairobi, Bachelor of Business Information Technology (BBIT) and a Diploma in Business Information Technology from Strathmore University.</p> <p data-bbox="288 1845 1378 1912">She is a Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) by ISACA, and Certified Project Management Professional (PMP) by</p>

No.	Management Details
	<p>PMI. She has certification in Information Technology Infrastructure Library (ITIL) and Senior management from the Kenya School of Government. Elizabeth is a member of Information Systems Audit and Control Association (ISACA) and Project Management Institute (PMI) Professional bodies and in good standing.</p> <p>Ms. Elizabeth has pursued Continuous Professional Development courses, including "How to Make Strategic Thinking a Habit" and "Project Management Skills for Leaders."</p>
11.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <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> </div> </div>
12.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b>Dr. Sonia Nzilani Musyoka – CECM; Trade, Marketing, Industry, Culture &amp; Tourism</b></p> <p>Dr. Sonnia 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. She has 11 post-graduate short courses from Netherlands, South Africa, USA, Spain, Israel, Ghana and Ireland.</p> <p>Dr. Sonnia worked with the South Eastern Kenya University for eight (8) years as a lecturer and the Head of the Department of Hydrology and Aquatic Sciences. She has more than sixteen(16) years of local and international experience in consultancy and training on Environmental conservation, aquatic science, food security and climate change and has done over 10 academic publications.</p> </div> </div>

No.	Management Details	
13.		<p><b>Peter Mumo Nyamai – CECM; Gender, Children, Youth, Sports &amp; Social Services</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>
14.		<p><b>Eng. John Kasyoki Kieti – CECM; Water and Sanitation</b></p> <p>Eng. John Kasyoki Kieti is a Professional Mechanical Engineer with 43 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>

**b) Stakeholders engagement especially on matters that require public participation**

The CGM has an established an elaborate PP framework outlined in the Makueni County Public Participation Policy, 2021.

The county implements stakeholder engagement as provided for in the Public Participation Policy, 2021 and Guidelines. The Annual Public Participation Plan (APPP) released every beginning of the Financial year enables stakeholders to have a glance of the timelines for all public participation issues of the particular year. The APPP provides a clear communication framework that enables county stakeholders to engage the county. This includes recognition of various types of stakeholders that include: Benefiting Parties from county investments; Organized stakeholders and institutions that participate not only in the decision making process but also funding fully or collaboratively with the county government or and raising voices as whistle blowers; and Vulnerable Groups who has been a priority area for the county government by ensuring their voices are heard through special engagements at the village and cluster levels where they are. On the other hand, professionals and those in the diaspora are engaged through e-participation platforms established by the government. – persons who may be disproportionately impacted or further disadvantaged

The government recognizes the importance of open and transparent interaction with the stakeholders and is known as a bench mark county in the implementation of the principles of

stakeholder engagement such as: openness and life-cycle approach of public participation- the county ensures public consultations for the project (s) throughout the project life-cycle; timely public information through civic education, radio talk shows, bulk SMS and media print for continuous feedback and awareness creation; the county has established a one stop shop for government information, library and knowledge management where stakeholders can access and borrow government documents; there is continuous mapping and engagement of emerging stakeholders through the ward development officers. This identification is undertaken to support better communications and build effective relationships. The participation process for the projects is inclusive. All stakeholders at all times are encouraged to be involved in the consultation process. Equal access to information is provided to all stakeholders. Special attention is given to vulnerable groups, in particular women, youth, elderly and the cultural sensitivities of diverse ethnic groups.

The civil society movement is growing in the county. Currently having representatives at the ward and sub ward levels who attend public participation. They play a key role in whistle blowing and social audit activities. Their reports reach the county government through petitions and social audit reports. These communication has improved devolved service delivery. In the ending year, the county government received eight public petitions at various levels of public participation.

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; 394 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.**

The county government is keen on safeguarding unethical conduct and corruption in the county. First, the government has been implementing the EACC recommendations on corruption Risk assessment. The EACC recommended key risk factors that were impacting on the county, upon which a county anti-corruption action plan was developed and is under implementation.

Among the key action areas under the plans being implemented includes:

- i. The development of necessary governance instruments that demonstrate clarity of government processes and expectations for all her stakeholders and officers
- ii. Structured mechanism for reporting and receiving both internal and external complaints;
- iii. Establishment of designated registries in the departments
- iv. Use of official emails;
- v. Non-use of imprest facility to implement projects and activities involving amounts above the recommended value which contravenes section 107 of the PPAD Act, 2015.
- vi. Adoption of Cashless mode of payment for most of the County services
- vii. Increased automation of services

- viii. Adopting of merit-based systems for the recruitment and promotion of civil servants and interns
- ix. Wealth declaration – staff are required to declare their wealth every two years
- x. Performance contracting and management – all Staff are required to sign annual performance contracts on which they are assessed on how well they performed and used
- xi. Promotion of stakeholder participation
- xii. Implementation of Open Government Partnership Programme in collaboration with other stakeholders
- xiii. Signing of codes of conduct and ethics for Public Officials

Further, at the service delivery level the government established the project management committees that oversight project implementation, report community complains, host project stakeholders and enhance project ownership and sustainability. This model of stakeholder approach to service delivery ensures safeguarding against unethical conducts and corruption.

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

**i) Makueni County Assembly**

Makueni County Assembly performs its oversight, legislation and representation roles to ensure that the County executive executes its mandate to the people of Makueni. There were several engagements with the County Assembly and its Committees;

**a) Approval of annual budgets for the County Government in accordance with Article 207, 220, 201 and 203 of the constitution** - The County Assembly approved the budget estimates for the financial year 2023/2024 and the subsequent supplementary budgets.

**b) Oversight** – The County Assembly performed its oversight role and there were some of the following engagements through its committees;

- i) Finance Committee On the Makueni County Executive Financial Statements for The Period Ended 31<sup>st</sup> March, 2024.
- ii) Finance Committee On the Receiver of Revenue Financial Statements for The Period Ended 31<sup>st</sup> March, 2024.
- iii) Finance Committee On the Emergency Funds Financial Statements for The Period Ended 31<sup>st</sup> March, 2024.
- iv) Committee On Agriculture, Livestock, Fisheries and Cooperative Development On Oversight On Agricultural Projects Across the County On 11th And 12th April, 2024
- v) Committee On Finance and Socio Economic Planning On the Makueni County State and Public Officers Car Loan and Mortgage Fund Third Quarter for The FY 2023/2024
- vi) Committee On Health Services On The 2023-24 Half Year County Budget Implementation for Health Sector
- vii) Committee On ICT, Education and Internship On Oversight On County Technical Training Institutes (CTTIs)
- viii) County Public Investments and Accounts Committee (CPIAC) On OAG Emergency Fund for Years 2020, 2021 & 2022

- ix) County Public Investments and Accounts Committee (CPIAC) On Consideration of the Report of the Auditor General On the Makueni County Revenue Statements- Receiver of Revenue for The Year Ended 30th June, 2022.
- x) The County Public Investments and Accounts Committee On Consideration of the Report of the Auditor General On the Makueni County Revenue Fund for The Year Ended 30th June, 2022
- xi) The Budget and Appropriations Committee on the Consideration of the Makueni County FY 2023-24 Supplementary Budget 2 Estimates

The CECMs were also invited to the County Assembly to respond to oversight issues raised by the respective Assembly Committees regarding their departments as required by the law in various oversight engagements.

- c) **Legislation** – The County Assembly reviewed and approved the Appropriation Bill, Finance Bill, Acts and Policies sponsored by the executive.
- d) **Representation** – When planning, Budgeting and Executing projects the CE engaged the MCAs throughout the project phases to represent the people of Makueni.

#### ii) **The Senate**

The following were some of the County Executive’s engagements with the Senate through its committees;

- i. **The Senate County Public Accounts Committee-** The County Executive led by the Governor and CECM Finance, Planning, Budget and Revenue met with the Senate Committee to consider the Reports of the Auditor-General on the Financial Statements of the County Executive of Makueni for Financial Years 2020/2021 and 2021/2022. A bulk of the recommendations and queries by the Auditor General in the year under review had been implemented and resolved. The Committee lauded Makueni Governor Mutula Kilonzo Junior for the automation of all county revenue streams which enabled the county to collect Kshs.1 Billion in own source revenue for the Financial Year 2023/2024.
- ii. **The Senate’s National Cohesion, Equal Opportunity, and Regional Integration Committee-** Makueni Governor Mutula Kilonzo Junior. accompanied by the County Secretary Dr. Justin Kyambi, CECM Finance Damaris Kavoi, and County Public Service Board Chairperson Dr. Nicodemus Muteti presented information on compliance with legal requirements in human resource management. The committee praised Makueni County for its commitment to promoting equal employment opportunities, inclusion of the youth and efforts to empower the youth through initiatives such as agri-preneurship, providing equal opportunities in online procurement, and offering vocational training programs.
- iii. **Senate Committee on County Public Investments and Special Funds-** Makueni County Governor with CECM Finance, Planning, Budget and Revenue led a team in the meeting the committee on issues raised by the Auditor General Report on Financial Statements of Makueni County Emergency Fund, Youth, Persons with Disabilities and Table Banking,

Groups Empowerment Fund and the Makueni Bursary Fund for the Financial years ending 30<sup>th</sup> June 2019/20,2020/2021 and 2021/2022.

**Some of the interventions mentioned to the committee were;**

**On Bursary Fund:** The County is in the process of enacting the Bursaries and Scholarships Legislation which has been submitted to the County Assembly awaiting enactment, the regulations have also been reviewed to give clear guideline on the criteria to be used in Bursaries and Scholarships issuance.

**On Youth, Persons with Disabilities and Table Banking, Groups Empowerment Fund:** The partnership with World Food Programme has seen the reconstruction of the lending structural aspects of the fund through capacity building, the Fund, in partnership with Safaricom, has set out to co-create a system aimed at digitizing the whole lending experience, The Fund through the Department has partnered with Village Enterprise to develop The Makueni County Ultra-Poor Graduation Policy., Enactment of an Empowerment Fund Act, Unutilised funds have been put on an interest earning account.

- iv. **Senate Committee on County Public Investments and Special Funds (On a separate date)-** H.E. Governor Mutula Kilonzo Junior appeared before the committee to respond to auditor General's report for the years 2018/2019, 2019/2020, and 2020/2021 surrounding three Makueni water companies: Mbooni Water and Sanitation Company (MBONWASCO), Wote Water and Sewerage Company (WOWASCO) and Kibwezi Makindu Water and Sanitation Company (KIBMAWASCO). The various laid down measures of ensuring the companies run on profitability and enough water is supplied to locals Intensified patrols to reduce water infrastructure vandalism, Automation to bring sanity in water sector through smart metres supported by Safaricom, Operationalization of various water projects for increased water volumes, Operationalization of Athi Kalawa water project, Athi-Tunguni to Kilema Hill water project and desilting and repair of pipes in Mulima earth dam.

**e) Risk Management**

Makueni County has an ERM Policy framework which provides the guidelines on how the risks are managed. The policy framework contains the risk appetite statement under which provides the thresholds for each risk category. Each department/agency have an appointed risk champion whose job description is contained in the policy framework. The accounting officer is the risk/process owner and the technical guidance is provided by the risk champion. Both of them have been sensitized on the process of risk profiling, risk identification, risk assessment, risk control and mitigation, and risk reporting in the risk register which is then forwarded by the accounting officer to the Chief Officer- Financial Services at the end of each quarter for consolidation.

The risk champion works closely with the process owner when carrying out the risk identification. A risk universe for each department/agency is prepared in relation to every strategic objective in the County Integrated Development Plan (CIDP) from which the risks are identified. Risk analysis is then conducted based on each process and a risk analysis report prepared for each risk category and entered in the departmental/agency risk register.

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The formal processes include the heat map or risk rating matrix. It contains the impact on the horizontal axis and likelihood on the vertical axis. The cells at each junction provides the rating which are: Low, Medium, High, Very High, and Severe or Catastrophic. Based on the Appetite statement as per the policy framework each risk rating has a mitigation applied which include: Accept, Reduce, Transfer, or Avoid.

As guided by the policy framework, research on emerging risks are regularly undertaken and reflected in the risk universe at the risk identification stage.

In the FY 2023/2024 all the departments updated their risk registers containing the strategic objectives, risks identified, risk assessments done, likelihood, impacts, and the risk control and mitigation measures undertaken.

**f) Audit Committee**

**Establishment**

The Makueni County Executive Audit Committee is established pursuant to Section 155(5) of the Public Finance Management Act (PFMA), 2012 and Regulation 167 (1) of the Public Finance Management Regulations, 2015. The functions of the committee include the following, among others: -

- i. To support the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance; provided that the responsibility over the management of risk, control and governance processes remains with the management of the county government entity; and
- ii. Follow up on the implementation of the recommendations of internal and external auditors.

**Composition**

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.

Below are the members of the Makueni County Audit Committee:

**Table: Makueni County Audit Committee**

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

The four independent members of the committee were competitively recruited by the County Public Service Board while the rest are internal members appointed from the County Executive as guided by the regulations.

### **Inauguration**

The committee was appointed on 30<sup>th</sup> June, 2023 and inaugurated on 14<sup>th</sup> July, 2023.

#### **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 Finance Management Act Regulations 2015, 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 Climate Change Act, 2022
- Makueni County South Eastern Kenya Economic Bloc Act, 2022
- Makueni County Investments Authority (Amendment) Act, 2021
- Makueni County Equitable Development Act, 2021
- Makueni County Water Act, 2020
- 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 Sand Conservation and Utilization Act, 2015
- The Makueni County Administration Act, 2014

#### **ii) Policies**

- Makueni County Statistics Policy, 2022
- 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.

The reports prepared under the county governing laws and regulations are discussed in the relevant offices under their jurisdictions like the Makueni County Executive Cabinet and relevant County Assembly Committees which do periodic reviews and recommendations as required by the law.

#### **h) Other Committees Under Governance Issues**

##### **I. The County Budget and Economic Forum (CBEF)**

The County Budget and Economic Forum (CBEF) was established in accordance with Section 137 of the Public Finance Management Act (PFMA), 2012. Its purpose is to gather and coordinate public opinions during the planning and budgeting stages. The forum consists of the Governor as Chair, the Deputy Governor, all County Executive Committee (CEC) members, County Secretary, County Attorney, and an equal number of non-state actors. The Governor appoints non-state members from various organizations representing professionals, business, labour issues, women, persons with disabilities, the elderly, and faith-based groups at the county level.

The main function of the CBEF is to facilitate consultation between the county government and stakeholders for the preparation of county plans, budgets, the County Fiscal Strategy Paper, and the Budget Review and Outlook Paper. The forum also addresses matters relating to budgeting, the economy, and financial management at the county level.

The CBEF serves as a think-tank for the County government, providing coordination and public input for financial and economic management. Its key roles include analyzing and prioritizing programs, enhancing coordination between citizens and the government, and improving the alignment of project implementation and funding.

During FY 2023/24, the CBEF played a significant role in various consultations, including the preparation of the 2024/25 County Annual Development Plan (CADP), 2023/24 Supplementary budget estimates, 2023 County Budget Review and Outlook Paper, 2024 County Fiscal Strategy Paper (CFSP), 2024/25 Medium Term Debt Management Strategy Paper (MTDMS), and the

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2024/25 Budget Estimates. The Forum members also mobilized citizens and participated in different forums to enhance public input during the planning and budgeting processes. Additionally, they conducted visits to 13 key county investments and prepared a report with recommendations for the county government to consider when finalizing the FY 2024/25 Budget estimates.

While executing its mandates, CBEF has constituted three sub committees comprising of both state and non-state members. These committees include economic affairs, social amenities and services and political, governance and enablers. The broad purpose of the sub-committees is to enhance effectiveness and efficiency of the CBEF while executing its mandates.

The Non-State Makueni CBEF representatives are as follows.

**Table: Makueni County Non-State CBEF Members**

No	Name	Representation	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.	Carolyn Mutanya	Women Representative	CBEF-Member
6.	Joyce Mbula Kathyoli	Women Representative	CBEF-Member
7.	Paul Mbindyo Mutuku	Labour Representatives	CBEF-Member
8.	Francis Mutunga Kitana	Faith Based Organization	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

The state members of the CBEF will consist of the following:

**Table: Makueni County CBEF State Members**

No	Name	Department	Designation
1.	H.E. Mutula Kilonzo Junior, CBS	Office of the Governor	Governor and Chairperson of CBEF
2.	H.E. Lucy Mulili	Office of the Governor	Deputy Governor
3.	Dr. Justine Kyambi	County Secretary	County Secretary
4.	Dr. Sonia Nzilani Musyoka	Trade, Marketing, Industry, Culture & Tourism	County Executive Committee Member
5.	Eng. Sebastian Kyoni	Infrastructure, Transport, Public Works and Energy	County Executive Committee Member
6.	Eng. John Kasyoki	Water, Sanitation and Irrigation	County Executive Committee Member
7.	Japheth Musyoka Mang'oka	Devolution, Public Service, Public Participation & Special Programmes	County Executive Committee Member

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No	Name	Department	Designation
8.	CPA Damaris Mumo Kavoi	Finance and Socio-Economic Planning	County Executive Committee Member
9.	Nicholas Masila Nzioka	Lands Urban Planning & Development, Environment & Climate Change	County Executive Committee Member
10.	Elizabeth Ndunge Muli	ICT, Education & Internship	County Executive Committee Member
11.	Peter Mumo Nyamai	Gender, Children, Youth, Sports & Social Service	County Executive Committee Member
12.	Dr. Paul Musila	Health Services	County Executive Committee Member
13.	Joyce Mutua	Agriculture, Livestock, Fisheries & Cooperative Development	County Executive Committee Member
14.	Stanley Mutinda Nthiwa	County Attorney	County Attorney

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

It is my pleasure to present the Makueni County Government Executive's Annual Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June, 2024. The report and financial statements provide an overview of the County Executive's financial performance for the Financial Year 2023/24.

According to Section 164 of the Public Finance Management Act, 2012, an Accounting Officer for a County Government entity is responsible for preparing Financial Statements in the formats prescribed by the Public Sector Accounting Standards Board. Section 164(4) of the PFM Act, 2012 requires that this report and statements be submitted to the Auditor General, with 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 accordance with the requirements of the PFM Act 2012 and provide an accurate representation of the County Government of Makueni's financial status for the twelve-month period ending 30<sup>th</sup> June, 2024.

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

Section 5 of the County Government Act, 2012 outlines the responsibilities of the County Government, which include:

- i) Formulation of county legislation as per Article 185 of the Constitution.
- ii) Carrying out executive functions in accordance with Article 183 of the Constitution.
- iii) Performing functions specified in Article 186 and assigned in Part Two of the Fourth Schedule of the Constitution.
- iv) Undertaking any additional function that may be transferred from the National Government to County Governments under Article 187 of the Constitution.
- v) Engaging in any functions agreed upon with other County Governments under Article 189(2) of the Constitution.
- vi) Establishing and staffing its public service as detailed in Article 235(1) of the Constitution.

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

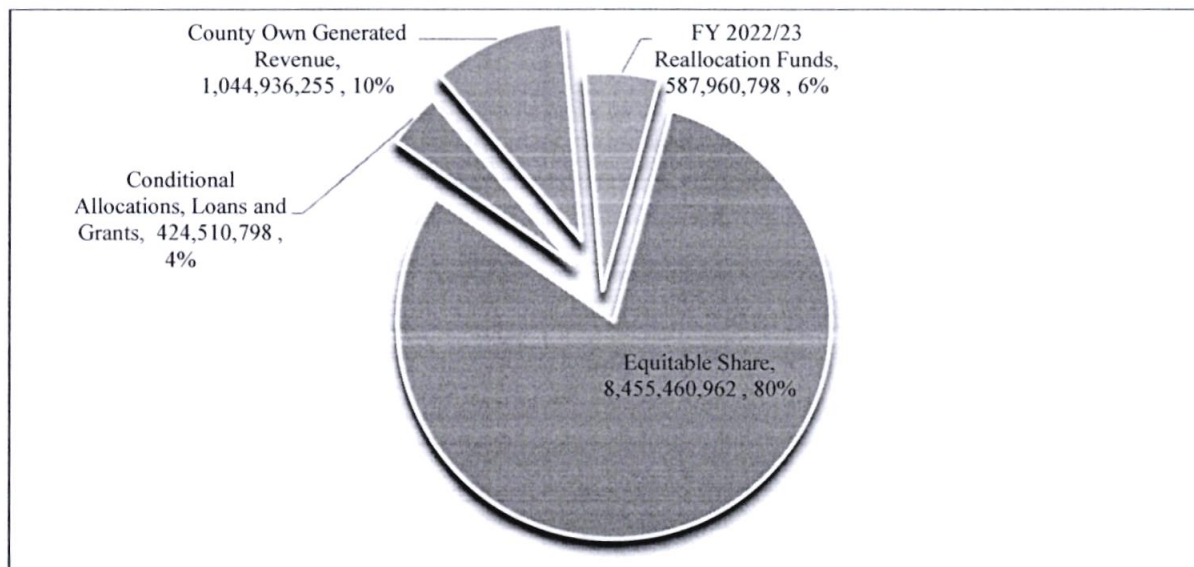
###### **i. Revenue Performance**

###### **• Overall Revenue Performance**

The FY 2023/24 final budget was funded from four main sources: Equitable Share from the National Government, Own-Source Revenues, Conditional Allocations, and Loans and Grants, as well as FY 2022/23 Reallocation Funds.

In FY 2023/24, the County government received a total of Kshs. 10.51 billion, which fell short of the target of Kshs. 11.18 billion by Kshs. 674.67 million. This translates to an overall performance of 94%. Equitable share contributed 80 percent, OSR 10 percent, FY 2022/23 Reallocation 6 percent, and Conditional allocations, loans and grants 4 percent as shown in the chart below.

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**Figure: Revenue Performance**

Table below illustrates the revenue performance for FY 2023/24 from different sources. The overall performance was 94 percent of the total estimation. Equitable share receipts recorded a performance of 100 percent, OSR from AIA exceeded expectations at 148 percent while OSR from normal streams achieved 57 percent performance.

**Table: Makueni County Overall Revenue Performance in FY 2023/24**

No.	Revenue Source	FY 2023/24 Revised Budget (2) Estimates	FY 2023/24 Revenue Actuals	Balance	Performance Rate (%)
1.	Equitable Share	8,455,460,962	8,455,460,962	-	100%
2.	Conditional Allocations - (Loans And Grants)	845,862,440	424,510,798	421,351,642	50%
3.	<b>Other Revenues Sub Total</b>	<b>9,301,323,402</b>	<b>8,879,971,760</b>	<b>421,351,642</b>	<b>95%</b>
4.	County Own Generated Revenue- Other Streams	865,000,000	490,586,795	374,413,205	57%
	County Own Generated Revenue- AIA	375,000,000	554,500,050	(179,500,050)	148%
	<b>Total OSR</b>	<b>1,240,000,000</b>	<b>1,045,086,845</b>	<b>194,913,155</b>	<b>84%</b>
	<b>Total OSR &amp; Other Revenues FY 2022/23</b>	<b>10,541,323,402</b>	<b>9,925,058,605</b>	<b>616,264,797</b>	<b>94%</b>
5.	Reallocation Funds – Balances	641,011,699	587,960,798	53,050,901	92%
	<b>Total Revenues</b>	<b>11,182,335,101</b>	<b>10,513,019,403</b>	<b>669,315,698</b>	<b>94%</b>

Conditional Allocations - Loans and Grants performed the least by realizing 50 percent of the annual revenue targets.

- **Own Source Revenue Performance**

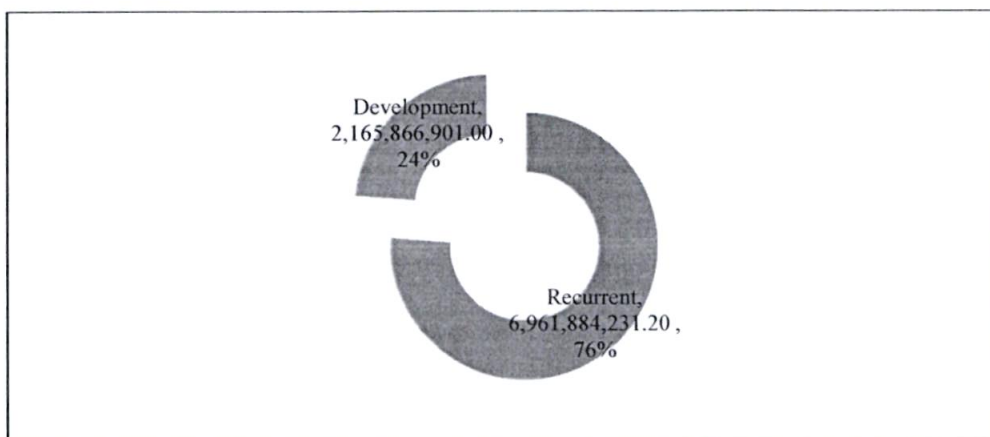
During FY 2023/24, local revenue collected by the county Government amounted to **Kshs. 1.044 billion**, crossing the one **billion mark** for the first time since devolution. This marked a 17 percent increase compared to the Kshs. 891 Million recorded in FY 2022/23. The main factors which contributed to this growth, included: - unified billing and auto invoicing, which were based on data from the 2023 County Business Census. Additionally, the automation of all OSR processes, the 100 Days Rapid Results Initiative (RRI), and the timely provision of sufficient resources for revenue mobilization have played a significant role in boosting own-source revenue (OSR).

Ordinary revenue/normal streams showed a growth of 12 percent from Kshs. 436 million recorded in FY 2022/23 to Kshs. 490 million in FY 2023/24. AIA Health recorded a growth of 18 percent from Kshs. 468 million to Kshs. 554 Million. This was attributed to the automation of revenue collection for healthcare-related revenue.

**ii. Funds Released to Makueni County Government for the FY 2023/24**

- Disbursement of funds from Makueni County Revenue Fund (CRF)**

The Controller of Budget (COB) authorized withdrawals totalling to Kshs. 9,127,751,132 from the Makueni County Revenue Fund to the County Operational Accounts. Transfers to the County Executive amounted to Kshs. 8,259,693,356 and Kshs. 868,057,776 to the County Assembly. These withdrawals were for both development and recurrent purposes, with amounts of Kshs. 2,165,866,901 (24 percent) and KShs. 6,961,884,231 (76 percent) respectively as presented in figure 2 below.



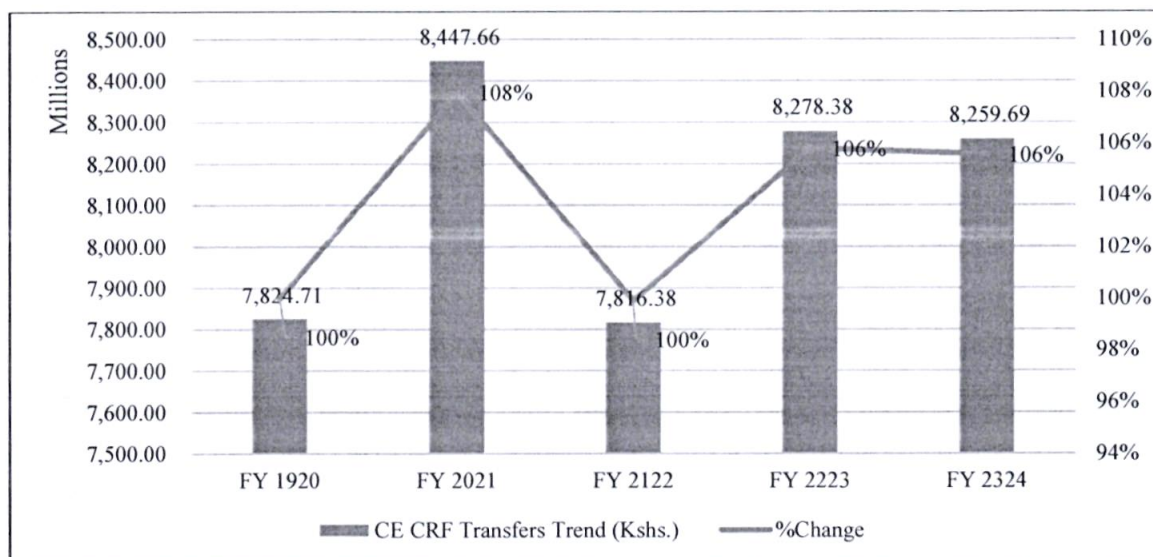
**Figure: Funds released to the Makueni County Operational Accounts**

The county executive receives funds into its operational accounts as transfers from CRF based on the OCOB requisitions approvals.

The highest realization of these receipts was in FY 2020/21 at 8.4 billion with an increase of 8% from the previous financial year. In financial year 2023/24 a total of Kshs. 8.2 billion received represented an increase of 6% from the base year (FY 2019/20).

However, the overall change in the amounts being transferred from CRF has not been significant as the County majorly relies on Equitable share allocations which has not been consequently growing significantly over the period.

The trend of transfers from CRF to the County Executive is represented in the figure below



**Figure: Trend Analysis of Transfers from CRF**

### iii. Expenditure Performance

The County Executive spent Kshs. 8,168,030,249 out of a budget of Kshs. 10,233,333,652, achieving an absorption rate of 80 percent. In terms of recurrent expenditure, the Executive spent Kshs. 6,115,433,601, which translated to an absorption rate of 88 percent.

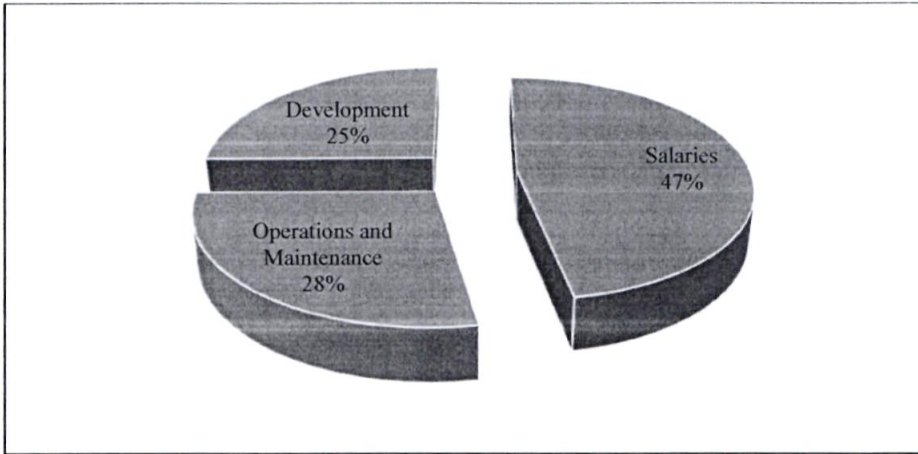
The executive development expenditure amounted to Kshs. 2,052,596,648 with a 63 percent absorption rate. The County only received 50 percent of the projected development funds from conditional allocation and grants, which negatively impacted the development absorption.

The table below summarizes the expenditure for FY 2023/24 by main economic classification.

**Table: County Executive Expenditure for FY 2023/24 by Economic Classification**

No.	Economic Item	FY 2023/24 Revised Budget (2) Estimates	FY 2023/24 Expenditures	Balance	Absorption (%)
1	Personnel Emoluments	4,254,048,856	3,837,996,248	416,052,608	90%
2	Operation & Maintenance	2,714,493,356	2,277,437,353	437,056,003	84%
	<b>Recurrent</b>	<b>6,968,542,212</b>	<b>6,115,433,601</b>	<b>853,108,611</b>	<b>88%</b>
3	Development	3,264,791,441	2,052,596,648	1,212,194,794	63%
	<b>Total Executive</b>	<b>10,233,333,654</b>	<b>8,168,030,249</b>	<b>2,065,303,405</b>	<b>80%</b>

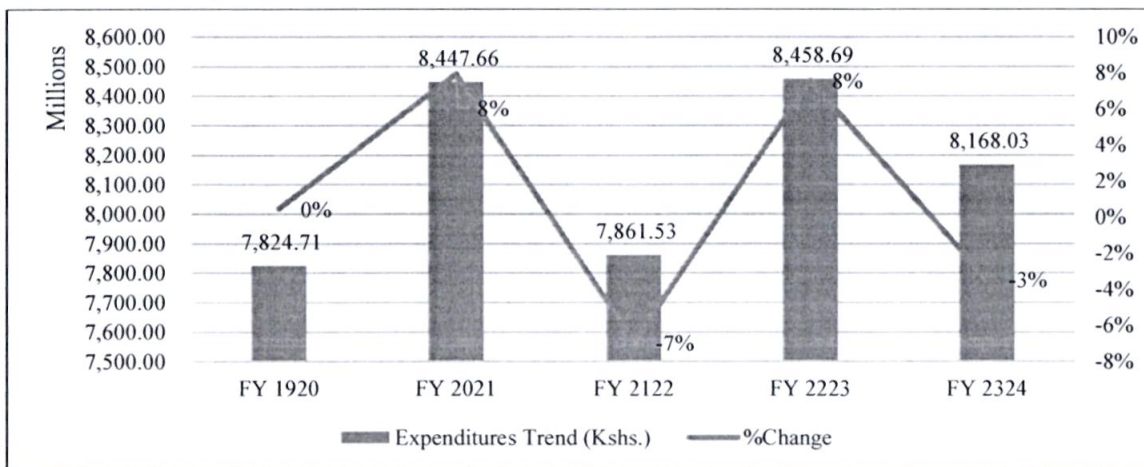
Analysis of the total expenditure by economic classification show that the county executive spent 47 percent of the total expenditure on payment of salaries and wages, 28 per cent on operations and maintenance while 25 percent was spent on development activities as presented in figure below.



**Figure: County Executive Expenditure Performance by Main Economic Classifications**

The transfers from CRF have direct impact on budget expenditures in the county executive budget as absorption of budget is determined by the eventual availability of funds.

The following is representation of expenditures by the County Executive over the period of last five financial years.



**Figure: County executive expenditures over five FY**

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

Financial Year 2023/24 budget was the first to implement the third generation CIDP 2023-27 and was geared towards realization of the County Government’s transformational development agenda. The budget implemented development projects and programmes identified in 2023/24 County Annual Development Plan and 2023 County Fiscal Strategy Paper.

The FY 2023/24 Budget estimates was guided by the development philosophy of *‘Wauni wa Kwika Nesa na Ulungalu’* – the passion to serve with integrity and a rallying call for **‘Our people, our Priority’**. The development theme for the Financial Year was on **‘enhancing efficiency for economic growth and community resilience’**.

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The county implemented key water projects with the goal of reducing the distance to the nearest water source from 4 Kms to 2 Kms. The following programmes and projects were implemented; Constructed 12 medium and small earth sized dams, Constructed/ rehabilitated seven (7) sand dams, developed 37 bore holes, connected 35 urban centres/markets connected with reliable piped water, laid 159 Kms of water pipeline complete with water kiosk/ water points, trained 100 community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability and three water service providers to ensure that they meet over 70 percent compliance as set out in the regulators' guidelines and carried out two (2) feasibility studies.

To bolster food security, the government distributed 48.478 metric tons of certified seeds, including maize, beans, cowpeas, and green grams, to 24,239 beneficiaries. This initiative led to the production of 235 metric tons of maize, 79 metric tons of beans, 29.6 metric tons of cowpeas, and 1,850 metric tons of green grams. The total value of this produce at farm gate prices was Kshs. 171,443,000, significantly increasing household incomes.

In **agricultural processing and value addition**, the Makueni County Fruit Development and Marketing Authority (MCFDMA) produced **262.4 metric tons** of puree. From the sale of puree and water, the authority generated a revenue of **Kshs. 35.9 million**. The county established 139Ha under low pest prevalence zone in Acres.

In order to decrease reliance on rain-fed agriculture, the county developed 72 hectares of new land for irrigation, excavated 302 farm ponds and established 4,900 kitchen gardens.

Through the **National Value Chain Development Programme (NAVCDP)**, a total of 187,587 farmers were registered and their production data was entered into the Kenya Integrated Agriculture Management Information System (KIAMIS).

In the **livestock subsector**, the county collaborated with the Small Scale Irrigation and Value Addition Project (SIVAP) to establish the Kathonzweni livestock yard. This livestock yard is the fourth largest in the country and has a capacity to hold 1,000 goats and 500 cattle on market day. Its main objective is to improve market access and strengthen the livestock value chain.

To **improve road connectivity and accessibility**, the county opened 445.30 km of rural roads, graded 1,273.40 km of roads, and gravelled 102 km of roads. In addition, the government constructed 12 drifts, 2,190 meters of culverts, and 813 gabion boxes.

To **promote energy access**, a 205 KV grid-tied solar system was installed at the Makueni County Referral Hospital. This installation is expected to reduce annual power consumption bills by Kshs. 7 million. Furthermore, 586 households have been connected to electricity through the REREC program. In addition, 6 high mast floodlights, 78 integrated solar streetlights, and 63 grid-powered streetlights have been installed.

During the FY 2023/24, immunization coverage improved from 92 percent to 98 percent. Deliveries conducted by skilled personnel were 88 percent, just shy of the target of 90 percent. Additionally, 68 percent of pregnant mothers attended at least 4 antenatal care (ANC) visits, slightly below the target of 69 percent. In terms of nutrition, 100 percent of ANC mothers were

supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A.

The county government collaborated with the national government to support 3,675 Community Health Promoters (CHPs). These CHPs have been receiving monthly stipends for the first 6 months, along with medical kits and training in health entrepreneurship.

In **Early Childhood Development and Education**, the government completed construction of 27 ECDE centres and provided capitation support to 38,720 ECDE pupils. Additionally, 7 new ECDE teachers were recruited and all 953 existing ECDE teachers were converted to permanent and pensionable terms.

In technical training and education, the government rehabilitated seven CTTI and provided capitation support to 4,948 trainees. To improve retention in secondary and tertiary institutions, the government awarded scholarships to 100 new students and provided bursaries to 14,388 students. To promote the development of the recently transferred library functions, a total of 84,260 citizens accessed the three community library and resource centre services during the financial year. Moreover, the government engaged 100 interns, 128 apprentices, and 785 student attachés.

In the **ICT infrastructure and digital literacy program**, the county government's service automation increased from 30% to 33% in FY 2023/24. To achieve this, the county developed three systems: The County Integrated Health Management Information System at Makueni County Referral Hospital, an internship and attachment online application system, and a project monitoring and tracking system. The government also equipped an ICT incubation center and provided ICT training to 554 community members.

In **gender and social protection**, a total of 1,832 people received support with food materials, 206 PWD (persons with disabilities) benefited from adaptive assistive devices and income-generating activities, and 6,000 OVC (orphans and vulnerable children) benefited from assorted items. Additionally, five sports infrastructure facilities were upgraded.

In **trade development**, the government trained 517 MSMEs (micro, small, and medium enterprises) on entrepreneurial skills, resulting in a 13.3% growth in the informal sector. The government also developed and renovated nine trade infrastructures, supported 137 artists in cultural and creative industries, and improved the quality, diversity, and marketing of tourist sites in the county through the Kenya tourism circuit.

To secure land tenure and property rights, the county issued 600 title deeds to public utilities and collaborated with the National Ministry of Lands to issue over 25,000 title deeds. The county also conducted two market surveys and planted 527,620 seedlings.

**Wote Municipality** installed cabro paving in Wote Township in order to improve parking fee collection. The board has also made sure to fully comply with KUSP 2 funding by aligning with all established guidelines. **Emali-Sultan Hamud municipality**, carried out office partitioning and equipping, ICT infrastructure development, improvement of drainage systems, and road murraming in Emali and Sultan Towns

During FY 2023/24, the **Sand Authority** nominated 30 Ward Sand Management Committees and inducted six (6) of them. The Authority also constructed a sand dam at Kwa Kitungu in Wote/Nziu Ward to restore the Kaiti River. Revenue collection increased from Kshs. 24 Million in the FY 2022/2023 to Kshs. 30 million FY 2023/24. Additionally, community awareness on the importance of sand conservation was enhanced through 25 community awareness barazas

The Department of **Finance and Socio-economic planning** implemented measures to improve own-source revenue (OSR) over the past two years. As a result, there has been a 17% increase in OSR, from Ksh. 891,595,987 in 2022/23 to Ksh. 1,044,936,255 in FY 2023/24. The County Attorney concluded four cases, drafted 10 policies, formulated 20 bills, and drafted four conveyancing documents.

The Department of **Devolution Public Participation, County Administration, and Special Program** completed and operationalized two administrative offices, improving service delivery and government visibility. The county also enhanced disaster risk management constructing and equipping Makindu fire station and responded to 35 disasters in the county. This significantly improving disaster preparedness, response and coordination. Through the liquor licensing and control program, the county generated 45 million as own-source revenue.

The **Office of the County Secretary** focused on capacity building by providing promotional and career growth courses to address various training needs. The county enrolled all its 3800 staff in insurance cover and cascaded performance contracts. This resulted to motivated workforce and improved service delivery. Furthermore, the government successfully transitioned from a manual to an automated payroll system. To gather feedback and enhance workplace morale, a comprehensive institutional skills gap analysis was conducted, along with an employee satisfaction survey.

In FY 2023/24, the **County Public Service Board** effectively executed its mandate under Section 57 of the County Government Act 2012, maintaining a professional and motivated public service to enhance service delivery across county departments. The board addressed staffing needs by reviewing the staff establishment, filling 407 positions internally through promotions, recruitment of 146 new staff and conversion of 959 ECDE teachers to permanent and pensionable terms. The board facilitated coherent human resource planning, advised the County Government on human resource management, and promoted values and principles through capacity building.

#### **d) The County Flagship Projects Implementation**

The County Government established a county executive sub-committee on flagship (Flagship Implementation Committee) steered by the Head of the County Treasury. The mandate of the team was to ensure implementation and tracking of key flagship projects as prioritized in the County Integrated Development Plan (CIDP) 2023-27. The key County flagship projects implemented during the FY 2023/24 are as presented in the table 4 below:

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**Table: FY 2023/24 Flagship Projects**

No	Department	Project Name	Approved Estimates FY 2023/24 in Million	Actual Expenditure FY 2023/24 in Million	Remarks
1.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	200.00	199.80	Ongoing
2.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	60.00	51.14	Ongoing. The key project implemented was Ngosini concrete dam.
3.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	Procurement and delivery of fruit fly management technologies, farmer and extension officers capacity building, technology deployment, data collection and monitoring, market dossier development and creation of new markets	14.20	13.92	Procurement complete and distribution to beneficiaries
4.	Emali-Sultan Municipality	Development of Municipal Integrated Development Plan (IDEP) and Municipal Spatial Plan	10.00	10.00	Complete. Municipal Integrated Development Plan done and approved
5.	Health Services	Universal health care programme	100.00	100.00	Funds transferred to hospitals for Makueni Care reimbursements.
6.	Health Services	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	12.00	8.93	Complete. Construction of OPD block at kisau, supply of digitized X-ray Machines in sultan SCH, Mbooni SCH and Kibwezi SCH
7.	ICT, Education & Internship	Government Automation	28.42	26.79	System go-live and launch complete
8.	Infrastructure, Transport,	Green energy promotion	28.42	28.18	Project is complete.

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No	Department	Project Name	Approved Estimates FY 2023/24 in Million	Actual Expenditure FY 2023/24 in Million	Remarks
	Public Works, Housing and Energy				
9.	Infrastructure, Transport, Public Works, Housing and Energy	Isuuni Drift	11.00	11.00	Project is complete and in use
10.	Lands, Urban Planning & Development, Environment and Climate change	CCRI FLLoCA Matching Grant	38.50	2.53	Ongoing
11.	Lands, Urban Planning & Development, Environment and Climate change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11.00	7.21	Capacity building of ward climate change planning committee and technical persons, and M&E plan, GRM framework and digitization of PCRA and finalization of CCAP and PCRA reports
12.	Water and Sanitation	Athi Tunguni to Kilema Hill Water Project	37.50	35.40	Ongoing
13.	Water and Sanitation	Kyamakuthi earth dam	14.91	14.91	Complete
14.	Water and Sanitation	Uyi Earth Dam	10.00	-	Ongoing

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

The County prioritized implementing projects in a cost-effective manner while ensuring their quality and sustainability. These projects align with County Vision 2025, the 2023-27 County Integrated Development Plan (CIDP), and the 2023/24 County Annual Development Plan (CADP).

The identification of projects is done through extensive public participation, and they are awarded through a competitive procurement process to ensure transparency, fairness, and value for money in implementation. To promote open governance and project sustainability, Project Management Committees (PMCs) are elected to oversee project implementation. Regular technical monitoring

and evaluation are conducted to ensure efficient and effective implementation. Project Sustainability Committees (PSCs) are also established to manage completed projects.

In the financial year 2023/24, some achievements in terms of value for money included the following:

- i. Green Energy Promotion - Installation of solar Hybrid system in Makueni County Referral Hospital (Solar hybrid system and Water Heating) is expected to cut the annual power consumption bills by Kshs. 7 million.
- ii. Automation of Government Services (County Integrated Health Management Information System)- contributed to significant increase in revenue in the health facilities
- iii. Rehabilitation Ngosini Concrete Dam funded under NARIGP
- iv. Athi Tunguni to Kilema Hill Water Project – Makindu, Kikumbulyu North and Nguumo Wards
- v. Mulima Water project in Mbooni Ward
- vi. Uyi earth dam- Construction of embankment, water treatment system, fencing, distribution and installation of solar power for pumping water from the dam. The project is implemented by the county government in collaboration with National Drought Management Authority (NDMA)
- vii. Rehabilitation of Kyamakuthi earth dam

#### **f) Implementation Challenges of Strategic Objectives and County Future Outlook**

##### **i. Implementation Challenges of Strategic Objectives**

The main challenges experienced in FY 2023/24 included the following: -

- **Funding and Budget Constraints:** The delayed release of funds from the National Treasury significantly hindered the timely implementation of programs and projects.
- **Conditional Allocations, loans and grants,** - The County received Kshs. 424,510,797.00 of the conditional allocation against the expected Kshs. 845,862,440.00 accounting for 50%. Additionally, the disbursement was made late making it impossible to implement the programmes and projects and hence low development absorption rates.
- **Vandalism of Projects:** Deliberate destruction, damage, and theft of public infrastructure undermined essential services such as water supply, sanitation, and education. The repair of vandalized assets diverted resources and attention from other critical development projects, significantly impeding overall progress.
- **Human Resource Constraints:** The county struggled with inadequate staffing levels in key sectors due to limits on staff salaries and a growing population demanding high-quality public services. The ongoing loss of staff through natural attrition, combined with weak

succession planning and insufficient funding for staff training, further exacerbated challenges in service delivery.

- **Disaster Impacts:** Natural disasters, like the El Niño phenomenon, caused severe damage to infrastructure. Heavy rains and flooding led to the destruction of roads, bridges, and other critical structures, resulting in the reallocation of resources from planned projects to emergency response efforts.
- **Unforeseen risks** such as fluctuating fuel prices or material costs, disrupted project schedules and budgets. These external factors introduced unpredictability, thereby affecting project management and execution.

## **ii. County's Future Outlook**

The total Budget for the financial year 2024/25 is Kshs 11,197,443,178 comprising of Kshs 10,294,805,012 (92 percent) allocation to the County Executive and Kshs 902,638,166 (8 percent) allocation to the County Assembly. This budget is the second one to implement the 2023-27 County Integrated Development Plan (CIDP III), which provides an opportunity to further the government's strategic objectives, promote inclusive growth, and enhance the well-being of all citizens. It will implement development programs and strategies identified in 2024/25 Annual Development Plan and 2024 County Fiscal Strategy Paper.

The 2024/25 FY total recurrent budget (personnel, operations and maintenance) amounts to Kshs. 7,473,752,895 (67 Percent of the total budget) with personnel budget being Kshs 4,829,771,239 (43 percent) and operations and maintenance of Kshs. 2,643,981,656 (24 percent).

The FY 2024/25 Development budget is Kshs. 3,723,690,283 (33 percent) which will be implemented within the County to achieve the Government's agenda. The aim of the FY 2024/25 budget is to strategically allocate resources towards key priorities and initiatives that promote sustainable development and enhance the well-being of our citizens. The county government's medium-term development focus is guided by the following key priorities:

- a) Increasing access to potable water through last-mile water infrastructure programme
- b) Increasing agricultural production and food security
- c) Enhancing access to universal healthcare
- d) Developing urban infrastructure within the municipalities
- e) Automating government services, procedures, and innovation
- f) Mobilizing resources through strategic partnerships

The key flagships and programmes which will be implemented in FY 2024/25 include:

**Table: FY 2024/2024 Flagship Projects and programmes**

No	Department/Agency	Project/Programme Name	FY 2024/25 Budget Estimates (Million)
1.	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	156.52
2.	Gender	Construction of Mini stadium in Sultan Hamud	20.00
3.	Health Services	Community Health Promoters (CHPs) Project	113.70
4.	Health Services	Community Health strategy	70.23
5.	Health Services	Universal health care programme - Hospital	70.00
6.	Health Services	Feasibility and operationalization of model health centers	44.10
7.	Health Services	Completion & equipping of Mbooni isolation ward	30.00
8.	Health Services	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate and medical equipment	21.47
9.	ICT, Education and Internship	Government Automation -Government Automation - CIHMIS Phase two	18.42
10.	Infrastructure	Roads Maintenance Fuel Levy	415.08
11.	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142.75
12.	Water	Mulima earth dam - Desilting, Construction of a treatment and Water distribution and Supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga Genset)	40.00
13.	Water	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	24.00
14.	Water	Ndukuma Earth dam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa Phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area	15.00

**The key strategies to be implemented include: -**

**Last mile water infrastructure programme:** In FY 2024/25, the government will focus on sustaining the gains of water harvesting by implementing a water connection program to public institutions and households. The program referred to as the last mile water infrastructure program aims to reduce the distance to the nearest water source from the current 4 kilometres to within 2 kilometres. The key outputs to be implemented include: Construction of 11 medium term sized/small earth dams and two sand dams, Development of 36 boreholes developed, connect two urban centres with water supply, laying new pipeline extension in 39 water projects, train 150 water institutions management and ensure 100 water institutions meet governance criteria, Train and ensure that 500 community members participate in water governance processes and train 100 water schemes

In **Crop Development & productivity**, the government will procure and supply 252MT of certified seeds to farmers, excavate 96 farm ponds, supply 1000 avocado seedlings to farmers, establish 20,640 Acres of land under low pest prevalence zone and train 4,300 farmers trained on integrated pest management system. In **Agribusiness and information management**, the government will operationalize two cold rooms, construct 10 aggregation centres, complete and operationalize Makueni Integrated Grain Processing Plant.

In **livestock production, management and development**, the government will administer 7000 inseminations, hold six veterinary camps, carry out vaccination of 80000 cattle, 120,000 goats and sheep, 150000 birds and 30,000 dogs. Further, the government will generate Kshs 12.5M from livestock related activities such as the vaccination/livestock movement permits programme and veterinary public health programme.

In **Cooperative Development and Management**, the government will audit and inspect 70 cooperatives, hold 90 AGMs, facilitate registration of 10 new cooperative societies and support cooperatives to increase members' savings by 10%.

The **Makueni County Fruit Development and Marketing Authority** will purchase of 720MT of mangoes worth Kshs 13.4 million for puree production. The plant will also produce and sale ready to drink juice and purified water.

**Restructuring of 12 health model facilities to offer 24-hour health care services:** The sector aims to connect the community to a network of customer-cantered healthcare services, in line with the government's development agenda. This strategy seeks to achieve comprehensive healthcare by reducing congestion in county level 4 and 5 hospitals, enhancing referral services, and improving access to primary healthcare.

**Development of Health Infrastructure and Resources;** The government intends to improve health infrastructure across all wards through a community engagement process. The primary focus of the infrastructure improvement will revolve around supporting the healthcare.

Under **Gender and Social Development programme**, the government will support to PWDs, OVCs, Senior Citizens, the government will support 2500 elder persons with food materials and other materials, support 1500 PWDs with adaptive assorted assistive devices and income generating activities, support 1000 OVC with assorted items and 2,000 with Dignity pack program. The government will also reduce Percentage of GBV cases reported from 30% to 20%. Further, the government will support 54 groups with tents, chairs, gas cylinders and tanks and provide rescue and rehabilitation services to 60 children.

In **Sports development programme**, the government will construct Sultan Hamud mini-stadium and Upgrading of sporting infrastructure in six play grounds. In youth development programme, the government will train 5000 Youths trained on Agriprenurship and engage 350 youths in the Makueni Youth Apprenticeship

In **education and internship**, the county will issue of bursaries to bright and needy students, construct 46 ECDE centres; Upgrading infrastructure in 6 CTTIs;

**On automation of Government Services**, the county will implement the Integrated Health Management Information System Mbooni SCH and Makindu SCH.

In **roads transport sub-programme**, the government will open 20Kms of roads, carry out maintenance of 1,500 Kms of roads, gravelling of 400 Kms and construction of 20 drifts/slabs. In Energy Promotion and Development, the government will carry out Installation of street lights in 60 markets. The county will install flood lights in 30 markets and connect 600 Households with electricity under the REREC matching grant.

The Government will provide financial assistance to low-income households to facilitate the acquisition of title deeds. A total of 20 households per sub ward totaling to 600 households across the county will benefit from the program. On average, each household will have 8-10 beneficiaries hence the program aims at issuing 10,000 title deeds to residents.

The **Sand Authority** will construct two sand harvesting sites, carry out 50 sensitization forums carried out and review its legal frameworks.

**Wote Municipality** will upgrade Wote township access roads to cabro standards. The government will enhance solid and liquid waste management by supplying 10 skip bins for towns within the Municipality, erection of 20-meter integrated solar flood light high mast 20 carry out municipality greening and improve road connectivity through road upgrading.

**Emali-Sultan Hamud Municipality** will rehabilitate Sultan-Hamud decentralized treatment facility, purchase skip loader and bins for waste disposal, cabro paving of walk ways in Emali and Sultan-Hamud towns, and rehabilitation of Emali recreation park.

#### **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 Executive applies the following in managing its risk profile:

- i) Developing the Makueni County Enterprise Risk Management Policy Framework
- ii) Carrying out Risk profiling
- iii) Risk Appetite statement
- iv) Risk Assessment
- v) Risk mitigation and control
- vi) Developing a Risk Register
- vii) Carrying out Corruption Risk Assessment

Each county department or agency appointed a risk champion with a specific job description related to enterprise risk management. These risk champions were later sensitized on their responsibilities. They worked on updating the risk registers for their respective department or agency, and then forwarded them to the County Treasury for consolidation.

#### **h) Conclusion**

In conclusion, the County Government has made significant progress in implementing projects and programmes during the Financial Year. The overall budget expenditure absorption rate

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reached 81%, and revenue receipts amounted to 94% of the total revenue target. However, there were delays in the disbursement of funds from the National Treasury, resulting in cash flow challenges throughout the year.

I would like to take this opportunity to express my gratitude to H.E. the Governor and the H.E. Deputy Governor for their leadership and guidance in achieving the County Vision for the people of Makueni. I would also like to thank my colleagues-the County Executive Committee Members responsible for other departments, as well as all Accounting Officers and county staff who have worked together to ensure the County Government of Makueni fulfils its mission. Their hard work has enabled the delivery of quality and timely services to the people of Makueni County.

I also express my gratitude to the suppliers and contractors whom we engaged during the financial year for providing us with high-quality goods & services and their expertise in achieving county projects and programmes. I would also like to acknowledge the valuable contributions of our development partners, with whom we have worked closely to improve our society. Lastly, I would like to express my appreciation to the citizens of Makueni who were involved in various stages of project identification and implementation. Their participation has ensured that the investments provide value for money.

  
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CPA Damaris Mumo Kavoi

EXECUTIVE COMMITTEE MEMBER  
DEPT. OF FINANCE & PLANNING  
GOVERNMENT OF MAKUENI COUNTY

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

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

The FY 2023/24 Budget was premised on development agenda themed “enhancing efficiency for economic growth and community resilience. It paid attention to post Covid -19 experience and helping community to cope with aftermath of the pandemic. The overarching drivers were:

- i. Infrastructural development for rural and urban services which includes; roads development and water and sanitation facilities.
- ii. Promotion of universal health access across the county
- iii. Increasing agricultural production, value addition and market access
- iv. Enhancing public sector reforms towards efficient public service delivery
- v. Strengthening cooperative movement as vehicle for economic transformation and
- vi. Automation of Government processes and procedures
- vii. Improving access to social protection services for the vulnerable including youth, women and PWDs.

The table shows the various programmes, the key outputs and the achievement against the target set for the year.

**Table: Performance of the County Departments against Set Targets**

Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
<b>1. Makueni County Fruit Development and Marketing Authority</b>					
Agribusiness and information management	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	3,000	1,280	1,720
		Revenue Generated	100,000,000	35,932,588	64,067412,
<b>2. Sand Conservation and Utilization Authority</b>					
Environmental Conservation and Management	Improved sand harvesting	No. of sand dams constructed	3	1	2
	Enhanced community awareness	No. of sensitization forums carried out	30	16	14
<b>3. Emali – Sultan Hamud Municipality</b>					
Urban Development	Improved urban development and control	No. of approved development plans implemented	2	1	1
<b>4. Wote Municipality</b>					
Urban Development	Cabro paved parking zones	Meters of parking zones established and cabro paved in square meters	1,500	700	800
	Improved sanitation	No of modern toilets constructed	1	1	1
<b>5. County Public Service Board</b>					
Public Service Management	Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	60	60	0

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
and Development	Efficient service delivery	% of business processes fully re-engineered	60	20	40
		% of the population satisfied with their last experience of public services	60	60	0
		% of Digitized Records	20	20	0
	Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	80	100	-20
		Percentage of Performance Evaluations Completed on time	100	100	0
	Employee performance and productivity	Positions Filled Internally	60	407	-343
		Rewards and Sanctions Framework Developed	1	1	0
		Public service productivity index %	60	60	0
		HR Manual and Policies Developed	1	1	0
	<b>6. Water and Sanitation</b>				
Integrated Water Harvesting, storage, treatment and distribution	Increased volumes of water Harvested/Store Distributed and Treated – (Water Dams Constructed/ Rehabilitated, Sand Dams/ Sumps, Boreholes, Water springs, Rock Catchment and Weirs)	No. of small dams of 50,000M <sup>3</sup> & < 500,000M <sup>3</sup> constructed/ desilting/ expansion/ rehabilitated	15	12	-3
		No. of sand dams/Weirs with Sumps constructed/ rehabilitated	10	7	-3
		No. of Boreholes drilled & equipped	30	37	7
		km of water pipeline completed with water kiosk/ water points	350	159	-191
		No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	1	3	2
		No. of urban centres/Markets connected with reliable piped water	40	35	-5
Urban and Rural Water Governance	Reduced poor water governance reported incidences	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
		No. of community water schemes/ Projects Sustainability Management committees' capacity built.	100	100	
<b>7. Land, Urban planning and Development, Environment and Climate Change</b>					
Security of land Tenure	Well planned towns	No of land use plans implemented	3	3	0
	Improved security of land tenure	No of the markets survey	2	2	0
		No. of titles issued	1,500	600	900
Environment management and protection	Improved environment conservation	No of wetland conserved	5	3	2
		No. of tree seedlings planted	15,000	527,620	
<b>8. Infrastructure, Transport, Public Works, Housing and Energy</b>					
Road transport	Road opened and gravelled	KMs of roads opened	120km	445.30	325.5
		KMs of roads maintained	9000km	1273.40	373.4
		No. of km gravelled	150km	102	-48
	Construction of drifts	No of Drifts constructed	10	12	2
Energy Promotion and Development	County Energy Plan developed	No. of county energy plans developed	1	1	0
	Installation of street lights	No. of streetlights installed	30	78	48
	Installation of flood lights	No. of floodlights Installed	30	6	24
	Rural electrification	Households connected with electricity	400	586	166
<b>9. Trade, Marketing, Industry, Culture, and Tourism</b>					
Tourism promotion and development	Improved product quality and diversity; branded and marketed tourist sites	No. of circuits promoted	2	2	0
		No. of activities implemented in the master plan	2	2	0
		No. of stakeholders engaged	200	180	20
Trade development and promotion	Developed trade infrastructure	No. of stakeholders' fora held	3	2	1
		No. of trade infrastructure developed and renovated	9	9	0
		No. of weighing and measuring equipment verified	7,550	5,140	2,410
		No. of weighing and measuring equipment inspected	1,550	1,268	282
		No. of policies approved by The County Assembly	1	1	0
Culture, Art and the Music	cultural events held	No. of trainings on intellectual property rights	4	4	0

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
promotion and development		No. of artists promoted and supported in the cultural and creative industries	145	137	8
		No of culture events held	3	2	1
<b>10. Health Services</b>					
Preventive and Promotive health care services	Increase immunization coverage	Proportion of children under one year Fully immunized	100	98%	-2
	Increased delivery under skilled personnel	% of deliveries conducted under-skilled personnel	91	89%	-2
		% of pregnant women attending at least 4 ANC visits	68	68	0
		Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	0
		Improved nutrition	Proportion of children 6-59 months supplemented with Vitamin A	80	82%
	Reduced cases of NCDs	Percentage of women aged 15-49 years screened for cervical cancer	0.5	0.4	-0.1
		% of over five outpatient cases patients screened for hypertension	0.2	0.5	0.3
		% of over five outpatient cases screened for diabetes	0.2	0.6	0.4
	Improved mental health care	No. of residents reached with counselling services	50000	66208	16208
		No. of one on one structured sessions	5000	5632	632
		No. of groups therapy services provided	350	435	85
	Improved community health	No. of established community health units	240	NA	NA
		No. of community dialogue days conducted	1000	1480	480
	Improved ART uptake	% of expectant women LWHIV who are currently on ART	98.5	99.4	0.9
		% of HIV positive clients linked to care	100	100	0
	Improved cure rate	TB cure rate	93	93	0
		TB treatment success rate	97	98	1
	Improve health awareness	Proportion of schools with required sanitation & hygiene standards	80	90	10

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
		The proportion of school-going children dewormed	50	100	50
		The number of world health days commemorated	8	9	1
		Number of Radio/TV sessions held	10	12	2
		Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20000	19525	-475
	Improved public health services	No. of villages declared ODF	500	1230	730
		Latrine coverage	94	98%	4
		Inspection and Licensing of food premises	10000	12765	2765
Curative and rehabilitative health services	Early detection of notifiable diseases	Reporting timeliness & completeness of notifiable diseases	100	100	0
	Reduced length of stay	The average length of stay	5.2 days	4.8 days	0.4
		Facility death rate	10%	10%	-0.4
		Percentage of facilities with sample referral networks	30%	50%	20%
	Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	60	65	5
	Reduced stock out	No. of orders placed	4	4	0
	Improved physiotherapy services	No. physiotherapy visits	24,000	25,676	1676
		No. orthopaedic visits	19,500	21,765	2265
No. occupational therapy visits		11,500	13076	1,576	
General Administration	Improved health infrastructure	No. of health facilities renovated	10	16	6
	Improved service delivery	No. of facilities automated	4	5	1
	Increased number of HH under Makueni care	Proportion of HH registered under Makueni care -%	30.	21	-9
	Improved health insurance coverage	The proportion of population registered under NHIF	11%	15%	4
<b>11. Gender, Children, Youth, Sports, and Social Services</b>					
Gender and Social protection	Elderly persons supported with food and other non-food items	No. of elderly persons supported with food and other non-food items	2,000	1,832	168
	Elderly persons supported with NHIF cover	No. of elderly persons supported with NHIF cover	450	210	240

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
	PWDs supported with assorted assistive devices	No. of PWDs benefitting with assorted assistive devices	50	206	+156
	OVCs supported with assorted items	No. of OVCs benefitting with assorted items	1,000	6,000	+5000
	Child protection advocacy forums held	No. of child protection advocacy forums held	60	60	0
	Enhanced menstrual hygiene	No. of boys and girls provided with dignity packs	3,000	1,600	400
	GBV sensitization and advocacy forums held	No. of sensitization and advocacy forums held	300	6	294
	Anti- GBV champions trained	No. of community anti-GBV champions Trained	120	0	120
	Developed policies	No. of developed policies	1	0	1
Recreation, Sports and Talent development	Construction of talent centres	Number of talent centres constructed	2	0	2
	Upgrading of sporting infrastructure	Number of sport infrastructure constructed	8	5	3
Youth Empowerment	Youths trained and issued with tools of trade	Number of youths trained and issued with tools of trade	100	97	3
	Apprentices engaged in the County youth apprentice programmes	Number of youth engaged in Makueni youth apprentice programme (MYAP)	350	128	122
<b>12. ICT, Education and Internships</b>					
Early Childhood Development Education	New ECDE centres constructed	Number of new ECDE centres constructed	20	27	+7
	ECDE centres supported with capitation	No. of ECDE centres under capitation	1,197	1,197	0
	ECDE enrolment	No. of ECDE pupils enrolled	43,000	38,720	4,280
	ECDE Teachers recruited	No of ECDE teachers recruited	20	7	13
Technical and Vocational Training	CTTIs rehabilitated and equipped	No. of CTTI's rehabilitated and equipped;	5	7	+2
	CTTIs supported with capitation	No. of CTTIs facilitated with capitation	60	59	1
County bursary and scholarship	Students supported with scholarships	No. of new students supported with scholarship	90	100	+10
	Students supported with bursaries	No of students benefitting with bursary	4,000	14,388	+10,388

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
Community library and resource centre service	Community members accessing library and Resource Centre services	No. of citizens accessing community library and Resource Centre services	5,000	84,260	+79,260
Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship program	90	100	+10
Information and Communication Technology (ICT)	ICT incubation centres equipped	No. of ICT incubation centres equipped	1	1	0
	Innovations and research works completed	No. of innovations and research works completed	2	1	1
	Community members equipped with ICT skills	No. of community members who have received ICT training	5,000	554	2,500
	Public Wi-Fi hotspots created	No. of public Wi-Fi hotspots created within the county designated public spaces	3	1	2
	NoFBI termination sites lit / established/ upgraded	No. of NoFBI termination sites lit / established/ upgraded	4	2	2
	Facilities connected with LAN complete with user support equipment	No. of facilities connected with LAN complete with user support equipment and training	11	2	9
	Network security licenses purchased	No. of network security licenses purchased	566	566	0
	Government services automated	Proportion of government services that have been automated	30%	33%	3%
<b>13. Agriculture, Livestock, Fisheries &amp; Co-operative Development</b>					
General Administration & Planning	Improved extension services	Number of new extension officers employed	40	19	21
		Number of farmers accessing the extension services	203,000	186,000	17,000
Crop Development & productivity	Availability of quality seed for high value crops	Metric tonnes of certified seeds produced and supplied to farmers	320	240	5
	Increase food access and availability	No. of HH implementing OMO	5,280	5,280	0
		Number of farm ponds excavated	280	302	-22
		Number kitchen gardens established	5,000	4900	100
	Increased household income	No. of model farms established	9	26	-17

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
		Number of avocado seedlings supplied to farmers in the county	31,250	31250	0
		Number of Mango seedlings supplied to farmers in the county	27,500	27,500	0
		Area under low pest prevalence zone in Acres	26,600	34,400	-7800
		Households under low pest prevalence zone	13,300	17,200	-3900
		Number of farmers trained on integrated pest management system	13,300	17,200	-3900
	Improved productivity of both crops and livestock	Number of youth trained	1,000	1,897	-897
	New area under irrigation	Number of Ha of irrigated land rehabilitated or developed	56	72	-16
	KMs of terraces	Number of Kms of farm terraces constructed	100	125	-25
	Baseline Report on irrigation	Survey report on irrigation in the county	1	1	0
		Number of agroforestry tree nurseries established	1	1	0
	Completion of Makueni Integrated	Complete grain processing plant	1	1	0
	Grain milling plant	Operational Grain milling plant	1	1	0
	Livestock Production, Management and Development	Animals inseminated	Number inseminations done – cows	9,000	3,000
Dairy groups supported		Number of dairy group/cooperatives supported	14	23	-9
		Quantity in Kgs of pasture seeds procured and supplied to farmers	3,000	10750	-7750
Aquaculture production systems/equipment enhanced		Number of Fishermen trained	12	15	-3
		Number of fibre glass canoe procured	1	1	0
		Number fishing gears for pond harvesting (seine nets)	7	7	0
		Number of hatchery farms with quality brooding stock	6	4	2
Increase livestock vaccination to cover 70% of at risk animals		Number of animals vaccinated – cattle	50,000	52,000	-2,000
		Number of goats/sheep vaccinated	80,000	100,000	-20,000

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
		Number of dogs vaccinated	30,000	30,000.00	0
		Number of birds vaccinated	150,000	60,000	90,000
		Revenue generated by the vaccination/livestock movement permits programme	10,000,000	7,659,978	2,340,022
	Veterinary camps outreach	Number of veterinary camps held	6	10	-4
	Meat carcass inspected	Number of carcasses inspected – beef	26,000	26,500	-500
		Number of carcasses inspected - goats/sheep	90,000	90,000	0
	Slaughter houses inspected	Number of slaughter house inspected	81	75	6
		Amount of revenue generated by the veterinary public health programme	10,000,000	7,659,978	2,340,022
Cooperative Development and Management	Audit and inspection report	No. of cooperatives audited and inspected	70	49	21
	Improved cooperative governance and compliance	training conducted	12	30	-18
	AGM reports	AGMs	72	92	-20
	Registration certificate	Increased number of cooperative societies	10	21	-11
<b>14. Finance and Socio-Economic Planning</b>					
General administration & planning	Functional Integrated Records Management System	% of implementation	100	50	0
	Training Needs Assessment report	No. of reports	1	1	0
	Staff Trained	No. of staff trained	60	100	40
Public Financial Management	Timely Final reporting	No of Final accounts	1	1	0
	Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	1	0
	Convening of Sector Working groups	Sector working group reports & budget proposals by December 31 <sup>st</sup>	1	1	0
	County Fiscal Strategy Paper (CFSP) and Budget Estimates	CFSP prepared and submitted to assembly	2	2	0
	Budget implementation monitoring	Quarterly budget implementation report prepared	4	4	0

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	5	0
	Risk based audits	Number of departments in which RBU audits have been conducted	10	10	0
	Systems audit and special Audit reports	No of systems audits and special audit reports undertaken	7	7	-
	Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	2	1
	Policy Formulation & Public participation	No of bills Enacted	1	1	0
	Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	6	0
	Compliance with public procurement policies and systems	% level of compliance	100%	100%	0
	Annual procurement plan	Annual Procurement Plans	1	1	0
	Reviewed County Sector Development Plans	No. of published sector development plans	8	1	7
	Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0
	2023-27 CIDP	CIDP formulated	1	1	0
	M&E Implementation reports	Quarterly project implementation Reports	4	4	0
		Annual Report	1	1	0
		No. of special reports	4	4	0
	County Annual Progress reports	No. of progress reports	1	1	0
	CIDP 2023/27 Indicator handbook	Approved indicator handbook	1	1	0
	County Statistical Abstract 2023	Published CSA 2023	1	1	0
	Fixed asset management system and tagging	No of operational system	1	1	0
<b>15. Devolution Public Participation, County Administration, and Special Program</b>					
General administration & planning	Increased disaster preparedness, response and coordination	Number of disaster responses	30	35	5
		No. of fire stations constructed	2	1	1
Participatory	Public participation	No of villages attending	3,612	3612	0

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Programme	Key Output	Key Performance Indicator	FY 2023/24		
			Target(s)	Actual as at 30th June, 2024	Variance
Development & Civic Education	and Community programmes forums.	Public participation forums			
	Citizens sensitized, trained and educated on civic education and public participation	No. of people reached on themed Civic Education	900,000	900,000	900,000
	Operational peoples government	No of functional development committees	4087	0	4087
Co-ordination of Service Delivery and Enforcement	Progress reports on implementation of projects	Monthly progress reports	12	12	0
	Barazas / forums	No. of forums / barazas	400	400	0
	Well-coordinated Decentralized Services	No of sub-county HOD meetings	12	12	0
	County Enforcement and compliance	Enforcement uniform purchased		20	20
Number of officers trained			50	50	0
Liquor Drinks Control and Licensing	Inspections conducted	No of Liquor premises Inspected and licensed	3,000	0	3,000
	Revenue generated	Amount of revenue generated	70,000,000	45,208,580	24,791,420
	Psychoeducation on drug and substance	No of people reached	2,200	0	2,200
<b>16. County Attorney</b>					
Legal services	Reduced number of litigations	No of cases concluded	2	4	-2
	Policies drafted	No of Policies	10	10	0
	Processing of County Bills	No of bills /acts formulated	8	20	-12
	Drafting of conveyancing documents	Number of conveyancing documents prepared	5	4	1
<b>17. County Secretary</b>					
Leadership and Coordination	Motivated workforce	No of staff enrolled in insurance cover	3800	3800	0
	Improved service delivery	No of staff on Cascaded performance contracts	3800	3800	0

## **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;

### **I. Sustainability strategy and profile**

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

The County is committed to achieve sustainability by supporting ecological, human and economic health vitality. The County has invested in sustainable practices including Natural Resource conservation and value addition, adoption of green and circular economy, digitization of government services, technical capacity building and enhancement of skills, building partnerships and community engagement for locally led actions. Makueni County is putting every effort to ensure sustainability is achieved in all aspects.

### **II. Environmental Performance**

Makueni County Environmental Performance Index is 47% according to the Makueni Environmental Performance Index (EPI) Report 2018 (NEMA). The EPI was below average compared to the National Environmental Index Performance which is at 55.6 %. The EPI analyses three main objectives; Environmental Health, Ecosystem Vitality and Socio-Economic Sustainability. The County performed fairly in tree cover loss, Climate Change Mainstreaming and Expenditure in Environment and Natural Resources and the needed to focus its attention to waste water treatment, exposure to indoor pollution, capacity in Environment and Natural Resource Management expertise, access to solid waste management and water scarcity.

In line of the above Makueni County Government is committed to continually improve the Environmental Performance of the County by implementing and monitoring the objectives and policy directions in the Makueni County Environment and Climate Change Policy 2021, available in CGM website. The policy provides direction for mainstreaming of Environment and Climate Change in the County Planning and Development.

In enhancing Environmental performance, For the Financial Year 2023/2024 the County has implemented the following:

**a) Environmental Health**

In forest resource Management the County has undertaken a program of greening county projects by planting 20 tree seedlings for every commissioned project. In a bid to achieve the National 15 billion tree initiative and subsequent County target of 344 million trees by 2032 the County has partnered with stakeholders in the forestry sector to grow 527,620 seedlings across the county with a survival rate of 64.5%. In enhancing air quality, the County is working to reduce indoor air pollution by promoting solar energy for lighting and cooking.

**b) Enhancing Ecosystem Vitality**

For Climate Change mainstreaming the County allocated 1.7% (Ksh 66,000,000) of its Development Budget for implementation of the County Climate Change Action Plan 2023-2027 with an addition of Ksh142 Million, from FLLoCA Program. The Fund has facilitated the implementation of 17 Climate Change investments across 17 wards. In enhancing climate finance, the county has done a Green Finance Assessment to determine the capacity of the County to access green finances, including green bonds. Furthermore, the County has carried out several stakeholder engagements.

**c) Enhancing Socio-Economic Sustainability**

The County carried out Geological Mineral mapping in Tulimani Ward to establish the available minerals within the ward and advice on their economic viability for building community economic resilience. In ensuring enhancement of capacity in Environmental and Natural Resource Management the county has;

- i. Training 3 officers on Environmental and Social Safeguards
- ii. Training 17 Officers on County Climate Change Fund Mechanism and 3 more on climate financing
- iii. Capacity building of 2 Community Forest Association for the management of Mbooni forests and Mwambwani and Kalumbi Community Forest
- iv. Capacity building of communities and CSOs on governance, financial management, social accountability to enhance natural resource management

In addition, Governance and compliance has been enhanced through, development of Forest and Landscape Restoration plan 2023-2027, Forest Management bill 2024, Integrated Waste Management bill 2024 and County Climate Change Fund Regulations 2024.

### **III. Employee Welfare**

Makueni County has various regulations and policies which guide management of human resource which is a key asset in the organization. These include the Kenyan Constitution, County Government Act 2012, Employment Act 2017 and other labour regulations. The recruitment and selection process which is a function of County Public Service Board is guided by the various policy provision which ensures inclusivity, diversity and gender parity.

The County had made various strides in human resource management which include implementation of performance management system, formation of Departmental Human Resource Management Advisory Committees and management of career progression. The County Executive in collaboration with the County Public Service Board have successfully reviewed the staff establishment for 2019 to incorporate emerging issues and ensure career growth for the County Public Service. 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. The development of career progression guidelines for the unique cadres in the county has been a key milestone in ensuring a clear career path is shared to the workforce working in the county.

#### **IV. Market Place Practices**

In an era of heightened scrutiny on corporate practices, maintaining responsible supply chain and supplier relations, upholding ethical standards, and ensuring a corruption-free environment are vital to organizational success. This report details how the organization implements these practices, ensuring the integrity and sustainability of its operations while safeguarding stakeholder interests.

##### **a. Responsible Supply Chain and Supplier Relations**

Supplier Relations and Contractual Integrity. The organization is committed to fostering strong, ethical relationships with its suppliers. This is achieved through:

- i. **Honouring Contracts:** The organization ensures that all agreements with suppliers are fulfilled as per the terms and conditions specified. This includes timely delivery of goods and services, adherence to quality standards, and fulfilling all contractual obligations.
- ii. **Respecting Payment Practices:** Payments are made in accordance with agreed-upon terms. The organization maintains a transparent and efficient payment process, ensuring that suppliers receive payments promptly and without undue delays.
- iii. **Open Communication:** Regular and transparent communication channels are maintained to address any issues or concerns promptly, reinforcing trust and reliability in business dealings.

##### **Ethical Sourcing and Sustainability**

The County is dedicated to ethical sourcing and sustainable practices within its supply chain:

- i. **Ethical Labor Practices:** Suppliers are required to comply with ethical labor practices, including fair wages, safe working conditions, and non-discrimination. Regular audits and assessments ensure adherence to these standards.
- ii. **Environmental Stewardship:** Suppliers are encouraged to adopt environmentally friendly practices, such as reducing waste and energy consumption. The organization collaborates with suppliers on sustainability initiatives to minimize the environmental impact of its operations.

**b. Responsible Ethical Practices**

**Promoting Ethical Behaviour**

Makueni County upholds high ethical standards across all levels of operation:

- i. **Code of Conduct:** A comprehensive code of conduct is in place, outlining expected ethical behaviours and practices. This code is communicated to all employees, suppliers, and partners.
- ii. **Training and Awareness:** Regular training programs are conducted to ensure that all stakeholders understand and adhere to ethical standards and practices.
- iii. **Ethics Hotline:** An anonymous ethics hotline is available for reporting unethical behavior or concerns, ensuring that issues are addressed promptly and fairly.

**Corruption-Free Environment**

Maintaining a corruption-free environment is a top priority:

- i. **Anti-Corruption Policies:** The organization enforces strict anti-corruption policies, prohibiting any form of bribery, kickbacks, or unethical payments.
- ii. **Compliance and Monitoring:** Regular audits and compliance checks are conducted to identify and address any potential corruption risks.
- iii. **Transparency:** Transparency in financial dealings and procurement processes is ensured to build trust and prevent corruption.

**c. Stewardship of Goods and Services**

**Management Responsible**

The organization is committed to the responsible stewardship of goods and services:

- i. **Quality Assurance:** Rigorous quality assurance processes are in place to ensure that all products and services meet high standards of excellence and reliability.
- ii. **Efficient Resource Use:** Resources are managed efficiently to reduce waste and optimize the use of materials, contributing to sustainability goals.
- iii. **Customer Satisfaction:** Focused on delivering value and satisfaction, the organization seeks feedback from customers to continuously improve its offerings and address any concerns.

**d. Safeguarding Rights and Interests**

**Protecting Citizen Rights**

The organization is dedicated to safeguarding the rights and interests of its citizens through:

- i. **Compliance with Regulations:** Adhering to local, national, and international regulations that protect consumer rights and interests.
- ii. **Privacy Protection:** Implementing robust data protection measures to safeguard personal information and maintain confidentiality.
- iii. **Community Engagement:** Engaging with local communities to understand their needs and concerns, and incorporating their feedback into business practices.

#### Social Responsibility

The organization supports social responsibility initiatives aimed at enhancing community welfare:

- i. **Corporate Social Responsibility (CSR):** Investing in CSR programs that contribute to social development, education, and health within the communities where it operates.
- ii. **Ethical Product Offerings:** Ensuring that products and services are designed and delivered in a manner that respects ethical standards and benefits society.

The organization's commitment to responsible supply chain practices, ethical behavior, and a corruption-free environment underscores its dedication to maintaining high standards of integrity and accountability. Through responsible management of suppliers, ethical practices, and stewardship of goods and services, the organization not only adheres to legal and ethical standards but also fosters a positive impact on its stakeholders and the wider community. Continuous efforts to uphold these principles are integral to the organization's long-term success and reputation.

### V. Community Engagements

#### 5.1 Paradigm Shift in County's Public Participation Model

The community engagements undertaken in the FY 2023/24 were based on a paradigm shift towards heightening the public participation processes for socio-economic transformation. This paradigm was based on the review of the challenges, lessons, results, opportunities and trends of the processes in the previous years. The improved version of public participation piloted in the FY was anchored on the following:

##### 5.1.1 Guiding principles for the improved model of public participation

- a) **Equity and Social Justice:** The focus of public participation is to ensure that government priority projects reduced disparities, addressed inequalities, and promoted inclusivity. The identification of projects and resource allocation ensures that there was equity at the sub ward level.
- b) **High Impact Project:** The quest for high impact projects is aimed at bringing about greater transformation in the communities as opposed to small projects across the villages. In the FYs communities were encouraged to prioritize high impact projects which have high number of beneficiaries, high economic or social gains or high ripple effect.
- c) **Strengthening Public Participation through technical guidance:** The technical advice of the officers both at the HQ, Sub County and Ward level emphasized and encouraged

before the final submission of budget estimates. The key sectors were facilitated by technical officers.

- d) **Aligning with the Government priorities:** The County Government FY2023/24 focused on lead sector delivery focus areas such as: Increased access to potable water; Increased agricultural production and food security; Enhanced access to universal healthcare; development of urban infrastructure; Automation of government services, procedures and innovation.

### **5.1.2 Synthesising the challenges and improvements for the public participation model in the FY of reporting**

Community engagements during the financial year demonstrated new opportunities in the county practice of public participation for development/Devolved Service Delivery as illustrated below:

<b>Challenge/Lessons Learnt/Opportunity</b>	<b>New Paradigm/Improvement</b>
Weak adherence to CIDP Blue Print	Clear link between CIDP III, ADP, CFSP, Budget and Implementation
Collapsing CFSP and budget at cluster and sub ward levels which provided inconsistencies in both setting ceilings and actual budget prioritization	Upholding CFSP requirements as a policy document and its strategic role in linking plans to Budgets
Community priorities were weakly informed by technical support and departmental priorities	Strengthening role of sector working groups/Technical departments/ professional views as key stakeholders in shaping development decision making processes
Small projects as opposed to high impact projects	Emphasis on High Impact Projects
Weak Project prioritization, scoping and conceptualization	A-Z programming – thinking through all aspects of the projects including feasibility studies, appraisals, designs, concepts to funding and implementation
Low adoption of statistics and real data in prioritization	Strengthening data driven decision making

## **5.2 Community Engagement Results**

### **5.2.1 Public participation for County Planning and Budgeting**

The year's public participation demonstrated clearer linkage between the five-year strategy, the County Integrated Development Plan (CIDP), ADP, CFSP and Budget. The Public while prioritizing key interventions and projects were guided by CIDP III, ADP 2023/24 and CFSP whose linkage ensured the following key priorities were maintained:

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1. Promotion of water agenda through last mile water infrastructure programme across all wards to address water shortages and promote irrigation farming.
2. Agricultural value chain development to ensure support economic livelihoods.
3. Promotion of comprehensive health coverage by Upgrading (Remodelling) 6 rural health facilities to provide 24-hour healthcare services and implement the universal and primary health care programme
4. Focus on phased and underfunded projects in FY 2023/24 which also considered ongoing underfunded projects.
5. Alignment of strategic projects to conditional allocations and grants
6. Mobilization of resources for Appropriation in Aid through major SAGAs and Healthcare insurances and UHC registration.

This was a challenge area in the previous public participation. Its turnaround ensures that we implement government policy in a linear, clearer and progressive manner. Further to the linkages is the recognition of community feedback programs that links the communities with the results of decisions made over the period of public participation. During the financial year, 2023/24 the year, seven (7) specific community public participation forums were held as follows:

- a) Community feedback for the Budget 2023/24
- b) ADP 2024/25 Public Participation and feedback on CIDP 2023-27
- c) Community feedback for Development Implementation which was enriched through periodic development tours by the county leadership.
- d) 2024 County Fiscal Strategy Paper Public Participation
- e) 2024/25 Budget Public Participation
- f) Public Participation Report On the Makueni County Alcoholic Drinks Control Amendment Act, 2024, Draft Makueni County Administrative Action Bill, 2024 And Makueni County Access to Information Bill, 2024.
- g) Public Participation on the Makueni County Finance Bill 2024

The forums were attended by **a total of 147,078 participants**. Summary of attendance for planning, Bills and Acts participation, feedback, budget participation items at the cluster blocks, sub-ward, ward and Municipality participations and the 2024 Makueni County Finance Bill are tabulated below;

Item of Public Participation	Level that public Participation was Undertaken	Gender	Age			PWD	Total
			Below 35	35-60	Over 60		
		Male	1,139	13,416	1,475	141	16,191

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Item of Public Participation	Level that public Participation was Undertaken	Gender	Age			PWD	Total
			Below 35	35-60	Over 60		
Community Feedback on Budget 2023/24	60 Sub Wards	Female	1,470	14,135	1,186	160	16,861
		<b>Sub Total</b>	<b>2,609</b>	<b>27,551</b>	<b>2,661</b>	<b>301</b>	<b>33,122</b>
ADP 2024/25 Public Participation and feedback on CIDP 2023-27	60 Sub ward forums	Male	1,860	12,646	1,051	122	15,601
		Female	1,927	12,641	581	48	15,204
		<b>Sub Total</b>	<b>3,787</b>	<b>15,287</b>	<b>1,632</b>	<b>170</b>	<b>30,805</b>
County Fiscal Strategy Paper Public Participation	6 Sub county Forums	Male	1,704	11,765	598	173	14,147
		Female	1,590	11,313	376	142	13,627
		<b>Sub Total</b>	<b>3,294</b>	<b>23,078</b>	<b>974</b>	<b>515</b>	<b>27,774</b>
Budget Public Participation	Village cluster blocks, Sub ward and Municipalities Forums	Male	2,798	17,929	3,159	345	24,076
		Female	3,027	18,153	2,150	156	23,706
		<b>Sub Total</b>	<b>5,825</b>	<b>36,082</b>	<b>5,309</b>	<b>501</b>	<b>47,782</b>
Public Participation Report On The Makueni County Alcoholic Drinks Control Amendment Act,2024, Draft Makueni County Administrative Action Bill, 2024 And Makueni County Access To Information Bill, 2024.	60 Sub ward forums		<b>1,119</b>	<b>551</b>	<b>814</b>	<b>92</b>	<b>4,279</b>
Public Participation on the Makueni County Finance Bill 2024	30 ward forums						<b>3,316</b>
	<b>Grand total</b>		<b>16,634</b>	<b>102,549</b>	<b>11,390</b>	<b>1,579</b>	<b>147,078</b>

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The forums were inclusive of, men, women, youth, PWDs and trade/labour unions and Development partners/professionals and elected leaders who played a critical role of providing their views in highlighting development issues, challenges and prioritize interventions.

Sample pictures are shown below:



*Figure: Kithuki sub ward ADP Participation Forum in Kitise/Kithuki Ward on 22nd August 2023 at Kithuki Chief's Camp*



*Figure: Kathyaka/Ndetani Sub ward 2024/25 CADP Participation forum, Kikumbulyu North ward on 21/08/2023 at Ward Administrator Office Kisayani*



*Figure: Chief Officer Devolution Addressing Mbuvo Cluster Block PP Participants during the 2024/25 Budget process*



*Figure: Community Feedback Forum, 2024*

### **5.2.2 Public participation in the devolved service delivery implementation process**

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.

It is in the best interest of the county to demonstrate the role of communities in the opening up government, co-creating government and the exercise of their sovereignty towards their wellbeing- socio-economic growth and development. It is refreshing to see unprecedented collaboration between

the people and their government as demonstrated in the roles of project management committees and sustainability committees highlighted in this guideline. The intrinsic values that enable the operations of Project Management Committees and project sustainability committees are facilitate open governance as prescribed in the Kenyan OGP Plan 2022-24. These includes;

- a. Transparency in contractual processes of Government for the benefit of all including women and youth through project management committees;
- b. Re-invigorating active citizenship that engages in co-creating Government at all levels- PMC focus on implementation level
- c. Improve quality of measurement of development and data for decision making for all;
- d. Curating a resilient and sustainable Culture of Open Government

In the FY 2023/24 the county government engaged 372 project management committees(PMCs) who were democratically elected by project beneficiaries and have veto powers of certifying payment of contractors/suppliers after project completion. Further, the county established 120 project sustainability committees(PSCs) whom projects were handed over to after completion to ensure ownership, utilization and continuous operations with effective use and maintenance by the community. The PMCs and PSCs are trained and mentored for their day to day work. Below are sample pictures for the engagement:



Figure: PMC Project visit in Muvau/Kikuumini



Figure: PMC onsite training ahead of desilting

### **5.2.3 Miradi Kwa Jamii Program/Community Driven Development**

The Makueni *Miradi Kwa Jamii* (MKJ) programme is implemented and geared towards guaranteeing the county citizens livelihood pursuant to Article 43 of the Constitution of Kenya, 2010. The programme utilizes community labour intensive (labour based) approach where citizens are engaged to undertake manual works in roads, water and environment projects with technical support from county officers. The programme aims at sustainably maintaining county roads by use of locally available materials and labour to enhance socioeconomic empowerment of the citizenry. The projects under these programme were identified and prioritized through public participation to ensure project viability, ownership and sustainability.

In the FY, the County Government implemented community projects under Miradi Kwa Jamii program provided employment opportunities directly to 14,500 residents of Makueni County. Below are sample pictures of its implementation:



*Figure: Gully filling at Kitonguni Cluster Road Project*



*Figure: Desilting of Kyambulu earth dam, Tulumani ward*

#### **5.2.4 Community mobilization Strategy for public participation**

The county adopted various mobilization channel to reach out to Makueni county populace to attend the forums;

- Gazette advertisement – Daily Nation pages
- Local radio stations – Mbaitu & ENE FM
- County and National Government structures
- Public pronouncements
- Use of Civic society and community-based organizations
- Social media platforms - WhatsApp

## **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, Planning, Budget and Revenue of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024.

This responsibility includes:

- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive;
- iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv) Safeguarding the assets of the county Executive;
- v) Selecting and applying appropriate accounting policies; and
- vi) Making accounting estimates that are reasonable in the circumstances.

The CEC Member for Finance, Planning, Budget and Revenue 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, Planning, Budget and Revenue is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

The CEC Member for Finance, Planning, Budget and Revenue 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, Planning, Budget and Revenue 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.

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Further the CEC Member for Finance, Planning, Budget and Revenue confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

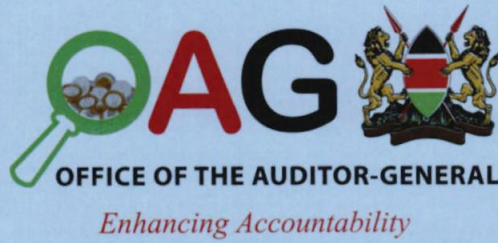
The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance, Planning, Budget and Revenue on 27<sup>th</sup> September, 2024.

  
.....  
**CPA Damaris Mumo Kavoi**  
**County Executive Committee Member – Finance, Planning, Budget and Revenue**

EXECUTIVE COMMITTEE MEMBER  
DEPT. OF FINANCE & PLANNING  
GOVERNMENT OF MAKUENI COUNTY

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NAIROBI

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

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### PREAMBLE

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

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

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Makueni set out on pages 1 to 51, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Misclassification of Expenditure**

The statement of receipt and payments and as disclosed in Note 4 to the financial statements reflect use of goods and services amount of Kshs.2,223,221,100 which includes Kshs.992,838,761 for other operating expenses. However, review of sampled payment vouchers revealed that payments totaling Kshs.54,886,832 were irregularly charged to other operating expenses instead of acquisition of assets and compensation of employees. Management did not provide an explanation as to why the transactions were not budgeted for and charged to the appropriate expense code.

In the circumstances, the accuracy of the expenditure on use of goods and services of Kshs.2,223,221,100 could not be confirmed.

The audit was conducted in accordance with 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) reflects final receipts budget and actual amounts on a comparable basis of Kshs.10,233,333,653 and Kshs.8,373,777,028 respectively, resulting to an under-funding of Kshs.1,859,556,625 or 18% of the budget.

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

### **2. Pending Accounts Payables**

Annexes 2 and 3 to the financial statements on analysis of pending accounts payables reflects pending bills balances of Kshs.676,145,218 and Kshs.10,685,614, for pending accounts payables and pending staff payables respectively totalling Kshs.686,830,832 which were not settled as at 30 June 2024. Although Management indicated that the bills were not settled due to non-release of the June, 2024 exchequer allocation and rescheduling of obligation of Kshs.118,252,653 due to the Local Authority Pension Fund (LAPFUND), no evidence was provided to confirm that the pending bills formed first charge in the subsequent year.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form the first charge.

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Although Management has indicated several reasons for failure to resolve prior year matters such as, funds meant for operationalization of the municipality being spent by the County executive, budget lines not aligned to the financial statements and that contribution to

Council of governors was through instructions from the Council of governors, no evidence was provided for audit review.

### **Other Information**

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

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

##### **1.1 Non-Compliance with One Third Rule of Basic Salary**

Review of the payroll data revealed that one hundred and eighty-seven (187) employees earned a net pay below a third of their basic pay during the month of June, 2024 contrary to Section 19(3) of the employment Act, 2007 which requires total deductions made from salaries not to exceed two-third of the basic pay and Section C.1(3) of the Public Service Commission (PSC) - Human Resource Policies and Procedures Manual for the Public

Service (2016), which stipulates that, public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries.

In the circumstances, Management was in breach of the law and this may expose the staff to pecuniary embarrassment.

### **1.2 Non-Compliance with Law on Ethnic Diversity**

Review of the County Government master roll and other staff records indicated that Makueni County Government recruited one hundred and thirty-two (132) employees out of which one hundred and twenty-five (125) or approximately 95% are from the dominant ethnic community in the County. This is contrary to Section 65(1) (e) of County Governments Act, 2012 which requires that at least thirty percent of the vacant post at entry level are filled by candidates who are not from the dominant ethnic community in the County and Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community". Although Management indicated that they have made deliberate effort to have a wider circulation of the advertisements for posts and encouraging other community members to apply, the results are yet to be realized.

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

### **1.3 Failure to Meet Recruitment Threshold on Persons with Disabilities**

During the financial year under review, the County Government recruited a total of thirty-two (132) employees, out of which four persons with disability were hired which translates to 3%. No explanation was given for failure to meet the threshold of 5% as stipulated in Section B.23 (2) of the Human Resource Policies and Procedures on Rights and Privileges of Persons with Disabilities.

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

### **1.4 Non-Compliance with Fiscal Responsibility on Wage Bill**

The statements of receipts and payments and as disclosed in Note 3 to the financial statements reflect compensation of employees amount of Kshs.3,837,996,248 which represents 46% of the total receipts of Kshs.8,259,693,356. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 and Section 107(2) (c) of the Public Finance Management Act, 2012 which requires that the County Government's expenditure on wages and benefits for its public officers shall not exceed 35% of the County Government's total revenue. Although Management indicated that the increase in wage bill was as a result of various policies and legal requirements such as mandatory Wage increases as per the Salaries and Remuneration Commission (SRC) circulars and

implementation of the Health Workers' Collective Bargaining Agreement (CBA), no measures have been put in place to address the matter.

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

## **2. Regularity of Procurement and Award of Contracts**

### **2.1 Delay in Project Operationalization - Kyumbuni and Kalawani Post Harvesting Facility**

The County Government through the Department of Agriculture, Livestock, Fisheries and Cooperative Development entered into two contracts with two firms on 24 July, 2020. The contracts were for the construction and equipping of post harvesting facilities (cold room pack houses) at Kalawani (Tulimani) and Kyumbuni (Mbitini) Wards. The contract sum for each Project amounted to Kshs.36,458,529 all totaling Kshs.72,917,058 out of which an amount of Kshs.71,501,906 was certified and paid to the contractors as at 30 June 2024. The projects were completed and handed over on 28 June 2024. However, physical inspection carried out on 11 September 2024 revealed the following anomalies:

- i. The two projects had not been fully operationalized despite the County incurring cumulative expenditure amount of Kshs.71,501,906.
- ii. The equipping and reticulation of boreholes at Kalawani and Kyumbuni had not been done.
- iii. External/civil works and land scaping at Kalawani facility had not been procured.
- iv. There were visible buckling/cracks on the floor at Kyumbuni facility.
- v. The access road to Kalawani facility had not been done.
- vi. The County Management had not put in place security measures including fencing of the compound with a perimeter wall to safeguard the facility assets.
- vii. Management did not provide documentary evidence to demonstrate any further action to procure the remaining works and operationalize the cold room pack houses.

### **2.2 Kilungu Post Harvesting Facility Project**

The County Government through the Department of Agriculture, Livestock, Fisheries and Cooperative Development entered into a contract on 30 July 2020 for the Construction and equipping of post harvesting facility (Cold Room Pack Houses) at Kalongo, Kilungu ward. The contract sum was Kshs.35,990,490 out of which an amount of Kshs.33,740,490 was certified and paid as at 30 June, 2023. Review of the Project records revealed that key and pertinent components listed below had not been done to enable full operationalization of the facility as at the time of the audit in September, 2024;

- i). Equipping and reticulation of the bore hole.
- ii). External and civil works and land scaping.
- iii). Erection of electrified perimeter wall and gate house.

Management did not provide documentary evidence to demonstrate any further action to procure the remaining works and fully operationalize the cold room pack house.

### **2.3 Kasikeu Grain Milling Facility**

The County Government through the Department of Agriculture, Livestock, Fisheries and Cooperative Development entered into a contract for the supply, delivery, installation, testing, training and commissioning for Kasikeu grain milling plant at a contract price of Kshs.6,415,000. The contract period commenced on 12 April 2022 for a period of two months. The contract period was extended eight (8) times with a final extension of 20 January, 2023. The contractor however failed to discharge the contract and the contract was terminated on 23 January, 2023. In addition, the tender had not been re-awarded eighteen months later since the termination of the contract. No plausible explanation was provided to justify the delayed procurement of the grain milling plant and operationalization of facility.

### **2.4 Project Implementation Status**

Review of the County annual development plan and County annual progress report revealed that the County allocated funds totalling Kshs.2,589,473,040 for the implementation of six hundred and thirty-five (635) Projects during the year ended 30 June, 2024. Out of the 635 projects, four hundred and sixty-six (466) with a total allocation of Kshs.1,492,673,567 were complete, one hundred and thirty-one (131) projects at a budgeted cost of Kshs.965,597,676 were ongoing, thirty-two (32) Projects budgeted at Kshs.96,054,832 had not started while six (6) projects with a budget amount of Kshs.35,146,971 had stalled. Management did not provide satisfactory explanation for the delayed completion for all the Projects and measures put in place to complete the Projects.

### **2.5 Stalled Project for Mulima Water Project**

The County Government through the Department of Water and Sanitation awarded a contract on 25 May, 2017 at a contract sum of Kshs.3,000,956. Review of the Project file and physical inspection of the Project on 16 September, 2024 revealed the following anomalies:

- i. The contract did not specify the completion period

- ii. The Project had stalled and the contractor was not on site.
- iii. The contractor supplied and installed one set of electric motors and multistage centrifugal surface pumps instead of two as indicated in the approved bill of quantities.
- iv. Repair of the masonry tanks at Mavindu Forest, Ntungoni and Kikalyoni had not been completed.

## **2.6 Delayed Project Implementation**

The County Government allocated a total of Kshs.351,735,259 for the implementation of sixty-seven (67) Projects by the Department of Health Services. Out of the sixty-seven Projects, forty-two (42) Projects worth Kshs.235,365,812 were complete, eighteen (18) Projects budgeted at a cost of Kshs.67,653,477 were ongoing while three (3) Projects costing Kshs.6,890,000 had not started. In addition, construction of Mbooni Isolation Ward and upgrading of Matulani Dispensary with a combined budget allocation of Kshs.29,825,970 had stalled. Management did not provide satisfactory explanation on the delayed project completion and measures put in place to complete the projects. The management explained that several incomplete Projects were inherited from the previous regime and phased approach has been adopted to complete the Projects as resources become available.

In the circumstances, the public did not benefit from the funds expended since the intended services were not received.

## **3. Other Non-Compliance**

### **3.1 Failure to Observe End of the Year Cut-Off Procedures**

The statement of receipts and payments reflects an amount of Kshs.8,259,693,356 and Kshs.8,168,030,249 in respect to total receipts and total payments respectively. However, review of the cashbooks and schedules including internet banking statements revealed that receipts and payments amounting to Kshs.1,121,367,449 and Kshs.707,690,719 respectively were received and expensed in the month of July, 2024, which is outside the year under review. Management explained that the receipts and payments were made to clear commitments made prior to 30 June, 2024 and were authorized by The National Treasury. However, approval from The National Treasury was not provided for audit verification.

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

### **3.2 Irregular Payments to The Council of Governors**

As previously reported, the statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amounting to Kshs.2,223,221,100. Included in the amount is other operating expenses of

Kshs.992,838,761 which includes an amount of Kshs.3,600,000 to the Council of Governors. This is contrary to Section 37 (b) of the Intergovernmental Relations Act of 2012 which states that the operational expenses in respect of the structures and institutions established in the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government to cater for the Council of County Governors. Management explained that the County Governments were issued with minutes resolutions and requests letters to support the programs for the Council and hence the expenditure.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Under Staffing of the Internal Audit Services**

The approved County staff establishment provides for the Internal Audit Services Department headed by a Director. The Directorate has two divisions including Internal Audit and Internal Control, Policies and Systems Divisions each headed by a Deputy Director. However, review of the staff establishment revealed that the directorate had an approved staff establishment of twenty-eight (28) employees whereas the actual number in position was six (6), resulting to an under staffing by twenty-two (22) officers. Further, some of the staff were still pursuing their accountancy certification to attain the qualifications for the scheme of service for accountants.

In the circumstances, effectiveness of Internal Audit Department function could not be confirmed.

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

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

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

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

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 December, 2024

**County Government of Makueni  
Makueni County Executive**

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

**9. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June, 2024**

Details	Notes	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	8,259,693,356	8,278,384,792
Miscellaneous receipts	2	-	-
<b>Total receipts</b>		<b>8,259,693,356</b>	<b>8,278,384,792</b>
<b>Payments</b>			
Compensation of employees	3	3,837,996,248	4,051,904,618
Use of goods and services	4	2,223,221,100	2,758,770,249
Subsidies	5	-	-
Transfers to other government entities	6	668,634,016	65,466,787
Other grants and transfers	7	78,620,032	62,879,052
Social security benefits	8	-	-
Acquisition of assets	9	1,359,558,854	1,519,565,700
Finance costs, including loan interest	10	-	100,000
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
<b>Total payments</b>		<b>(8,168,030,249)</b>	<b>(8,458,686,406)</b>
<b>Surplus/deficit</b>		<b>91,663,107</b>	<b>(180,301,614)</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 27<sup>th</sup> September, 2024 and signed by:

  
 GOVERNMENT OF MAKUENI COUNTY  
 CHIEF OFFICER  
 27 SEP 2024  
 CPA John Nguni  
 Chief Officer-Financial Services  
 ICPAK M/No. 3440  
 FINANCIAL SERVICES  
 P.O. Box 78-90300, MAKUENI.

  
 27 SEP 2024  
 CPA Sylvia Mbevi  
 Ag. Head of Accounting Unit  
 ICPAK M/No. 16462  
 DIRECTOR FINANCIAL ACCOUNTING SERVICES  
 GMC

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

**10. Statement of Assets and Liabilities as at 30<sup>th</sup> June, 2024**

Details	Notes	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	314,301,392	253,067,766
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>314,301,392</b>	<b>253,067,766</b>
Outstanding imprests and advances	14	-	-
<b>Total financial assets</b>		<b>314,301,392</b>	<b>253,067,766</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	116,391,989	138,984,093
<b>Net financial assets</b>		<b><u>197,909,403</u></b>	<b><u>114,083,672</u></b>
<b>Represented by</b>			
Fund balance b/fwd.	16	114,083,672	1,103,045,998
Prior year adjustments	17	(7,837,376)	(808,660,712)
Surplus/deficit for the year		91,663,107	(180,301,614)
<b>Net financial position</b>		<b><u>197,909,403</u></b>	<b><u>114,083,672</u></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 27<sup>th</sup> September, 2024 and signed by:

CPA John Nguni  
 Chief Officer-Financial Services  
 ICPAK M/No. 3440

CPA Sylvia Mbevi  
 Ag. Head of Accounting Unit  
 ICPAK M/No. 16462

*County Government of Makueni*

*Makueni County Executive*

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

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

		FY 2023/2024	FY 2022/2023
Details	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	8,259,693,356	8,278,384,792
Miscellaneous receipts	2	-	-
<b>Total receipts from operating income</b>		<b>8,259,693,356</b>	<b>8,278,384,792</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	3,837,996,248	4,051,904,618
Use of goods and services	4	2,223,221,100	2,758,770,249
Subsidies	5	-	-
Transfers to other government entities	6	668,634,016	65,466,787
Other grants and transfers	7	78,620,032	62,879,052
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	100,000
Other payments	12	-	-
<b>Total payments for operating expenses</b>		<b>6,808,471,396</b>	<b>6,939,120,706</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,451,221,960</b>	<b>1,339,264,086</b>
<b>Adjusted for:</b>			
Prior year adjustments	17	(7,837,376)	(808,660,712)
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	(22,592,104)	7,238,944
<b>Net cash flow from operating activities</b>		<b>1,420,792,480</b>	<b>537,842,318</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	(1,359,558,854)	(1,519,565,700)
<b>Net cash flows from investing activities</b>		<b>(1,359,558,854)</b>	<b>(1,519,565,700)</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>61,233,627</b>	<b>(981,723,382)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>253,067,766</b>	<b>1,234,791,148</b>

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

Details	Notes	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Cash and cash equivalents at end of the year		314,301,392	253,067,766

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 27<sup>th</sup> September, 2024 and signed by:

  
 GOVERNMENT OF MAKUENI COUNTY  
 CHIEF OFFICER  
 .....  
 CPA John Nguni **27 SEP 2024**  
 Chief Officer-Financial Services  
 ICPAK M/No. 3440  
 FINANCIAL SERVICES  
 P.O. BOX 78-90300, MAKUENI

  
 DIRECTOR FINANCIAL ACCOUNTING SERVICES  
**27 SEP 2024**  
 .....  
 CPA Sylvia Mbevi  
 Ag. Head of Accounting Unit  
 ICPAK M/No. 16462

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	9,640,236,821	479,013,160	10,118,749,981	8,259,693,356	1,859,056,625	82%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	114,083,672	114,083,672	114,083,672	-	100%
<b>Total</b>	<b>9,640,236,821</b>	<b>593,096,832</b>	<b>10,233,333,653</b>	<b>8,373,777,028</b>	<b>1,859,556,625</b>	<b>82%</b>
<b>Payments</b>						
Compensation of employees	4,062,702,296	151,189,831	4,213,892,127	3,837,996,248	367,100,739	91%
Use of goods and services	3,622,186,349	(513,998,899)	3,108,187,450	2,223,221,100	893,761,490	71%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	204,505,249	693,938,813	898,444,062	668,634,016	229,810,046	74%
Other grants and transfers	74,000,000	9,190,345	83,190,345	78,620,032	4,570,313	95%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	1,676,342,927	252,776,742	1,929,119,669	1,359,558,853	569,560,816	70%
Finance costs, including loan interest	500,000	-	500,000	-	500,000	0%
<b>Total</b>	<b>9,640,236,821</b>	<b>593,096,832</b>	<b>10,233,333,653</b>	<b>8,168,030,249</b>	<b>2,065,303,404</b>	<b>80%</b>
<b>Surplus/(Deficit)</b>				<b>205,746,779</b>		

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

-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. 114,083,672 not reflected in the receipts and payments.

The County Executive's financial statements were approved on 27<sup>th</sup> September, 2024 and signed by:



CPA John Nguni  
Chief Officer-Financial Services  
ICPAK M/No. 3440. Box 78-90300, MAKUENI.



CPA Sylvia Mbevi  
Ag. Head of Accounting Unit  
ICPAK M/No. 16462

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

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	6,460,338,573	497,572,427	6,957,911,000	6,115,315,081	842,595,919	88%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	10,631,212	10,631,212	10,631,212	-	100%
<b>Total</b>	<b>6,460,338,573</b>	<b>508,203,639</b>	<b>6,968,542,212</b>	<b>6,125,946,293</b>	<b>842,595,919</b>	<b>88%</b>
<b>Payments</b>						
Compensation of employees	4,062,702,296	151,189,831	4,213,892,127	3,837,996,248	375,895,879	91%
Use of goods and services	2,110,176,028	172,407,725	2,282,583,753	1,852,340,311	430,243,442	81%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	114,505,249	212,913,690	327,418,939	287,760,531	39,658,408	88%
Other grants and transfers	74,000,000	9,190,345	83,190,345	78,620,032	4,570,313	95%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	98,455,000	(37,497,952)	60,957,048	58,716,479	2,240,569	96%
Finance costs, including loan interest	500,000	-	500,000	-	500,000	0%
<b>Total</b>	<b>6,460,338,573</b>	<b>508,203,639</b>	<b>6,968,542,212</b>	<b>6,115,433,601</b>	<b>852,608,611</b>	<b>88%</b>
<b>Surplus/(deficit)</b>				<b>10,512,692</b>		

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

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

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

The County Executive's financial statements were approved on 27<sup>th</sup> September, 2024 and signed by:

.....  
CHIEF OFFICER  
27 SEP 2024  
.....  
FINANCIAL SERVICES  
CPA John Nguni, MAKUENI  
Chief Officer-Financial Services  
ICPAK M/No. 3440

.....  
CPA Sylvia Mbevi  
Ag. Head of Accounting Unit  
ICPAK M/No. 16462

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

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


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	3,179,898,248	(18,559,267)	3,161,338,981	2,144,378,275	1,016,960,706	68%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	103,452,460	103,452,460	103,452,460	-	100%
<b>Total</b>	<b>3,179,898,248</b>	<b>84,893,193</b>	<b>3,264,791,441</b>	<b>2,247,830,735</b>	<b>1,016,960,706</b>	<b>69%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	0%
Use of goods and services	1,512,010,321	(686,406,624)	825,603,697	370,880,789	454,722,908	45%
Transfers to other government units	90,000,000	481,025,123	571,025,123	380,873,485	190,151,638	67%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	1,577,887,927	290,274,694	1,868,162,621	1,300,842,374	567,320,247	70%
<b>Totals</b>	<b>3,179,898,248</b>	<b>84,893,193</b>	<b>3,264,791,441</b>	<b>2,052,596,648</b>	<b>1,212,194,793</b>	<b>63%</b>
<b>Surplus/(deficit)</b>				<b>195,234,088</b>		

*-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.*

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

The County Executive's financial statements were approved on 27<sup>th</sup> September, 2024 and signed by:

  
GOVERNMENT OF MAKUENI COUNTY  
CHIEF OFFICER  
.....  
CPA John Nguni      2 . SEP 2024  
Chief Officer-Financial Services  
ICPAK M/No. 3440  
FINANCIAL SERVICES  
P. O. Box 78-90300, MAKUENI.

  
.....  
CPA Sylvia Mbevi  
Ag. Head of Accounting Unit  
ICPAK M/No. 16462  


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

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

Programme/Sub-Programme		Original Budget	Adjusted Budget	Final Budget	Actual on comparable basis	% Budget utilization
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
		Kshs.	Kshs.	Kshs.	Kshs.	%
<b>Land, Physical Planning &amp; Mining</b>						
Programme 1: General administration & planning	SP1. General administration & planning	63,436,600	67,528,620	67,528,620	57,455,476	85%
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	29,475,000	32,837,633	32,837,633	22,151,442	67%
Programme 3 : Urban planning	SP3. 1 Urban planning	27,625,000	28,477,919	28,477,919	17,323,122	61%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	2,249,857	5,019,857	5,019,857	2,866,612	57%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	89,000,000	247,541,802	247,541,802	53,099,175	21%
Wote Municipality	SP 1. 1 Wote Municipality	49,277,870	64,072,444	64,072,444	63,740,305	99%
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	59,585,314	54,200,165	54,200,165	50,087,497	92%
	<b>Sub Total</b>	<b>320,649,641</b>	<b>499,678,440</b>	<b>499,678,440</b>	<b>266,723,629</b>	<b>53%</b>
<b>Health Services</b>						
General administration & planning	SP1. 1 General administration & planning	3,152,554,632	3,304,707,827	3,304,707,827	2,767,594,522	84%
Curative health care services	SP2. 1 :Curative health care services	342,750,000	327,135,970	327,135,970	262,008,804	80%
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	96,399,500	172,243,948	172,243,948	128,875,794	75%
	<b>Sub Total</b>	<b>3,591,704,132</b>	<b>3,804,087,745</b>	<b>3,804,087,745</b>	<b>3,158,479,120</b>	<b>83%</b>
<b>Infrastructure, Transport, Public works , Housing &amp; Energy</b>						
General administration & planning	SP1. 1 General administration & planning	138,728,848	139,185,488	139,185,488	105,269,049	76%
Road Transport	SP2.1 : Road transport	395,573,500	472,525,002	472,525,002	351,681,627	74%
Infrastructure development	SP3.3: Infrastructure development	3,163,000	2,350,000	2,350,000	1,777,357	76%

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

Programme/Sub-Programme		Original Budget	Adjusted Budget	Final Budget	Actual on comparable basis	% Budget utilization
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
		Kshs.	Kshs.	Kshs.	Kshs.	%
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	120,913,467	116,638,468	116,638,468	105,888,106	91%
	<b>Sub Total</b>	<b>658,378,815</b>	<b>730,698,958</b>	<b>730,698,958</b>	<b>564,616,139</b>	<b>77%</b>
<b>ICT, Education and Internship</b>						
General administration & planning	SP1. 1 General administration & planning	404,339,420	508,919,401	508,919,401	424,777,739	83%
Early childhood development education	SP2.1 : Early childhood development education	139,990,129	155,620,097	155,620,097	108,819,059	70%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	65,193,000	76,942,704	76,942,704	49,775,160	65%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	133,298,250	145,764,902	145,764,902	121,770,847	84%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	54,898,000	53,183,299	53,183,299	44,733,296	84%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	15,798,250	11,055,000	11,055,000	8,293,238	75%
	<b>Sub Total</b>	<b>813,517,049</b>	<b>951,485,403</b>	<b>951,485,403</b>	<b>758,169,339</b>	<b>80%</b>
<b>Trade, Industry &amp; Cooperatives</b>						
General administration & planning	SP1. 1 General administration & planning	96,860,232	105,051,001	105,051,001	95,288,395	91%
Trade development & promotion	SP2.1; Trade development & promotion	98,300,000	32,524,737	32,524,737	25,493,365	78%
Industrial development and promotion	SP3. 1 Industrial development and promotion	100,750,000	650,000	650,000	588,875	91%
Tourism development & promotion	SP4. 1 Tourism development & promotion	8,330,000	12,251,867	12,251,867	11,188,175	91%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	17,450,000	18,100,000	18,100,000	16,463,734	91%
	<b>Sub Total</b>	<b>321,690,232</b>	<b>168,577,605</b>	<b>168,577,605</b>	<b>149,022,544</b>	<b>88%</b>
<b>Department of Gender, Children, Youth, Sports, and Social Services</b>						
General administration & planning	P1: General administration & planning	53,782,189	45,280,787	45,280,787	44,725,496	99%

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

Programme/Sub-Programme		Original Budget	Adjusted Budget	Final Budget	Actual on comparable basis	% Budget utilization
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
		Kshs.	Kshs.	Kshs.	Kshs.	%
Gender and Social Development	P2: Gender and Social Development	59,451,972	69,656,601	69,656,601	60,253,815	87%
Sports development	P3; Sports development	66,897,204	81,718,550	81,718,550	74,146,879	91%
Youth empowerment	P4; Youth empowerment	27,500,000	31,254,490	31,254,490	24,611,886	79%
	<b>Sub Total</b>	<b>207,631,365</b>	<b>227,910,428</b>	<b>227,910,428</b>	<b>203,738,077</b>	<b>89%</b>
<b>Governship</b>						
General Administration & Support Services	P1: General administration & planning	213,565,945	470,500,468	470,500,468	442,865,921	94%
County Attorney General Administration & Support Services	P1: General administration & planning	34,023,507	48,854,412	48,854,412	36,552,227	75%
	<b>Sub Total</b>	<b>247,589,452</b>	<b>519,354,880</b>	<b>519,354,880</b>	<b>479,418,148</b>	<b>92%</b>
<b>County Secretary</b>						
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	591,147,009	419,944,772	419,944,772	408,857,845	97%
	<b>Sub Total</b>	<b>591,147,009</b>	<b>419,944,772</b>	<b>419,944,772</b>	<b>408,857,845</b>	<b>97%</b>
<b>County Public Service Board</b>						
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	75,513,647	72,813,647	72,813,647	68,500,576	94%
	<b>Sub Total</b>	<b>75,513,647</b>	<b>72,813,647</b>	<b>72,813,647</b>	<b>68,500,576</b>	<b>94%</b>
<b>Finance &amp; Socio Economic Planning</b>						
General Administration & Support Services	SP1: General administration & planning	431,079,138	410,103,809	410,103,809	328,878,968	80%
Public financial management	SP2: Public financial management	129,519,897	158,162,488	158,162,488	135,191,380	85%
	<b>Sub Total</b>	<b>560,599,035</b>	<b>568,266,296</b>	<b>568,266,296</b>	<b>464,070,348</b>	<b>82%</b>
<b>Devolution, Public participation, County Administration and Special Programmes</b>						
General Administration & Planning	SP1: General Administration & Planning	267,787,612	286,871,572	286,871,572	257,937,845	90%

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Programme/Sub-Programme		Original Budget	Adjusted Budget	Final Budget	Actual on comparable basis	% Budget utilization
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
		Kshs.	Kshs.	Kshs.	Kshs.	%
Participatory Development & civic education	SP2: Participatory Development & civic education	13,457,797	16,727,425	16,727,425	14,973,654	90%
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	4,500,000	3,560,000	3,560,000	3,186,755	90%
Coordination of Service Delivery and Enforcement	SP4 : Cordination of Service Delivery and Enforcement	30,120,000	26,401,460	26,401,460	23,633,423	90%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	10,460,000	8,711,240	8,711,240	7,797,918	90%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	6,400,000	5,756,480	5,756,480	5,152,947	90%
	<b>Sub Total</b>	<b>332,725,409</b>	<b>348,028,178</b>	<b>348,028,178</b>	<b>312,682,542</b>	<b>90%</b>
<b>Water and Sanitation</b>						
General administration & planning	SP1: General Administration & Planning	90,404,325	144,195,106	144,195,106	114,622,181	79%
Water infrastructure Development	SP 2.1: Water harvesting and storage	181,482,000	205,288,873	205,288,873	79,356,572	39%
	SP2: Piped water supply infrastructure	247,070,000	226,749,071	226,749,071	219,926,878	97%
	SP.3: Ground water development	74,030,000	162,256,248	162,256,248	125,075,877	77%
Sand Authority General administration & planning	SP 1.1: General administration & Planning	78,642,065	74,164,476	74,164,476	71,003,989	96%
	<b>Sub Total</b>	<b>671,628,390</b>	<b>812,653,774</b>	<b>812,653,774</b>	<b>609,985,496</b>	<b>75%</b>
<b>Agriculture, Irrigation, Livestock, Fisheries And Cooperative</b>						
General administration & planning	SP1: General Administration & Planning	807,278,516	350,920,180	350,920,180	321,783,483	92%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	150,434,606	331,428,829	331,428,829	125,206,029	38%

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Programme/Sub-Programme		Original Budget	Adjusted Budget	Final Budget	Actual on comparable basis	% Budget utilization
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
		Kshs.	Kshs.	Kshs.	Kshs.	%
Agribusiness and information management	SP3; Agribusiness and information management	112,992,265	99,932,517	99,932,517	38,504,038	39%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	148,289,620	191,317,357	191,317,357	126,546,899	66%
Cooperative Development	SP 5:Cooperative Development	28,467,638	27,828,503	27,828,503	23,831,997	86%
Makueni Fruit Development and Marketing Authority	P1: General administration & planning	-	108,406,142	108,406,142	87,894,000	81%
	<b>Sub Total</b>	<b>1,247,462,645</b>	<b>1,109,833,527</b>	<b>1,109,833,527</b>	<b>723,766,446</b>	<b>65%</b>
<b>Total</b>		<b>9,640,236,820</b>	<b>10,233,333,653</b>	<b>10,233,333,653</b>	<b>8,168,030,249</b>	<b>80%</b>

### **13. 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 2024, this amounted to Kshs. 116,391,989 compared to Kshs. 138,984,093 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.

**Significant Accounting Policies (Continued)**

**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 as at the financial year ended 30<sup>th</sup> June, 2024.

**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. There were no contingent assets as at the financial year ended 30<sup>th</sup> June, 2024.

**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 27<sup>th</sup> June, 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. There was two (2) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review is as indicated in the statement of budget execution by programmes and sub-programmes.

**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, errors 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.

#### 14. Notes to the Financial Statements

##### 1. Transfer from the CRF

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,012,106,643	900,390,313
Total exchequer releases for quarter 2	1,852,953,687	1,490,813,044
Total exchequer releases for quarter 3	1,486,703,948	1,536,612,989
Total exchequer releases for quarter 4	3,907,929,078	4,350,568,446
<b>Total</b>	<b>8,259,693,356</b>	<b>8,278,384,792</b>

##### 2. Miscellaneous Receipts

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

##### 3. Compensation of Employees

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,404,809,360	3,675,302,574
Basic wages of temporary employees	-	-
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	36,531,667	5,565,610
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	396,655,221	370,725,004
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>3,837,996,248</b>	<b>4,051,904,618</b>

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

**4. Use of Goods and Services**

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Utilities, supplies and services	54,646,731	58,796,684
Communication, supplies and services	14,363,307	14,157,387
Domestic travel and subsistence	242,038,710	66,288,648
Foreign travel and subsistence	7,726,568	5,049,303
Printing, advertising and information supplies & services	18,862,940	12,350,526
Rent and Rates	4,903,670	5,608,780
Training expenses	41,043,414	23,735,769
Hospitality supplies and services	73,515,091	34,908,700
Insurance costs	255,410,737	265,114,432
Specialized materials and services	304,262,578	381,551,836
Office and general supplies and services	37,533,743	20,655,651
Fuel, oil and lubricants	72,198,844	62,495,356
Other operating expenses (including bank charges)	992,838,761	1,707,104,760
Routine maintenance – vehicles and other transport equipment	61,024,571	59,060,680
Routine maintenance – other assets	42,851,433	41,891,735
<b>Total</b>	<b>2,223,221,100</b>	<b>2,758,770,249</b>

**5. Subsidies**

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
<b>Transfers to county government entities (Annex</b>		
Other Current Transfers, Grants and Subsidies	287,760,531	33,228,401
Other Capital Grants and Trans	380,873,485	32,238,386
<b>Total</b>	<b>668,634,016</b>	<b>65,466,787</b>

*-These relate to payments and transfers to Makueni County Municipalities, Makueni Sand and Conservation Authority and grant/donor funds*

7. Other Grants and Transfers

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Scholarships and other educational benefits	20,837,758	24,729,514
Emergency relief and refugee assistance	57,782,274	38,149,538
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	<b>78,620,032</b>	<b>62,879,052</b>

8. Social Security Benefits

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**9. Acquisition of Assets**

<u>Non- financial assets</u>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	-	-
Construction of buildings	106,420,841	26,749,918
Refurbishment of buildings	3,407,973	-
Construction of roads	144,591,826	-
Construction and civil works	989,069,050	1,203,985,186
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	20,378,470	15,305,700
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	20,909,479	7,385,745
Purchase of specialized plant, equipment and machinery	16,287,414	14,490,670
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	995,980	129,249,481
Research, studies, project preparation, design & supervision	3,121,100	1,975,000
Rehabilitation of civil works	24,376,720	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	700,000
Acquisition of intangible assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,329,558,854</b>	<b>1,399,841,700</b>
<u>Financial assets</u>		
Domestic public non-financial enterprises	30,000,000	119,724,000
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	<b>30,000,000</b>	<b>119,724,000</b>
<b>Total acquisition of assets</b>	<b>1,359,558,854</b>	<b>1,519,565,700</b>

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

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Bank charges	-	100,000
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>	-	-

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
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>	-	-

**12. Other Payments**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Budget Reserves	-	-
<b>Total</b>	-	-

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

**13. Cash and Bank Balances**

**13A. Bank Balances**

Name of Bank, Account Name & Currency	Account Number	Classification	FY	FY
			2023/2024	2022/2023
			Kshs	Kshs
CBK, Makueni County Recurrent Ac- Kshs	1000170557	Recurrent	-	-
CBK, Makueni County Development Ac- Kshs	1000170573	Development	-	-
CBK, Makueni County Deposit Ac - Kshs	1000238119	Deposit	116,391,989	138,984,093
CBK, Makueni County Road Maint Levy Fund - Kshs	1000251697	Development	89	2,288,943
CBK, Makueni County Emergency Fund Ac - Kshs	1000268255	Recurrent	4,705,673	10,631,212
CBK, Makueni County Special Purpose - Kshs	1000333464	Development	322	261,683
CBK, Makueni County National Agriculture And Rural Growth Inclusive Project - Kshs	1000365471	Development	-	-
CBK, Makueni County Agricultural Sector Development Support Programme II - Kshs	1000365487	Development	-	-
CBK, Makueni County Village Polytechnics Project - Kshs	1000367407	Development	1	1
CBK, Makueni County Urban Institutional Grants - Kshs	1000372109	Development	1,215	203,215
CBK, Wote Municipality Urban Dev Gr - Kshs	1000372117	Development	1,289	6,669,716
CBK, Makueni County Kenya Devolution Support Programme - Kshs	1000372125	Development	27,415,296	51,501,357
CBK, Makueni County Ideas Led Grant Account - Kshs	1000393308	Development	-	-
CBK, Makueni County Nutrition International Proj Ac - Kshs	1000446056	Development	1,371,745	1,439,512
CBK, Makueni County Covid 19 Grants Ac - Kshs	1000455497	Development	27,257,613	27,257,613
CBK, Makueni County Hivos Project Account - Kshs	1000472391	Development	1,707	1,707
CBK, Makueni County Primary Health Care - Kshs	1000555718	Development	18	6
CBK, Makueni County Climate Change Fund Ac - Kshs	1000654368	Development	137,154,435	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	1	-
CBK, Sultan Hamud Municipal OP AC - Kshs	1000740981	Recurrent	-	-
CBK, Sultan Hamud Municipal Dev AC - Kshs	1000740997	Development	-	-
CBK, Makueni County Community Health Project Ac - Kshs	1000743131	Development	-	-
Co-operative, Makueni County Executive Salary Account - Kshs	01141540622 200	Recurrent	-	-
KCB, Makueni County Operation Account - Kshs	1140751042	Recurrent	-	-
KCB, Kaiti Sub County Imprest Account - Kshs	1162794070	Recurrent/De velopment	-	-

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Name of Bank, Account Name & Currency	Account Number	Classification	FY 2023/2024	FY 2022/2023
			Kshs	Kshs
KCB, Kibwezi East Sub County Imprest Account - Kshs	1201095395	Recurrent/Development	-	-
KCB, Kibwezi West Sub County Imprest Account - Kshs	1163197033	Recurrent/Development	-	-
KCB, Kilome Sub County Imprest Account - Kshs	1162744774	Recurrent/Development	-	-
KCB, Makueni Sub County Imprest Account - Kshs	1162295899	Recurrent/Development	-	-
KCB, Mbooni Sub County Imprest Account - Kshs	1198480068	Recurrent/Development	-	-
KCB, Makueni County Market Cleaning Imprest - Kshs	1152024132	Recurrent/Development	-	-
<b>Total</b>			<b>314,301,392</b>	<b>253,067,766</b>

*-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.*

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Notes to the Financial Statements (Continued)

14. Outstanding imprests and advances

<i>Description</i>	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

15. Deposits and Retention

	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	116,391,989		138,984,093	
<b>Total</b>	<b>116,391,989</b>		<b>138,984,093</b>	
<b>Ageing analysis for</b>	<b>116,391,989</b>		<b>138,984,093</b>	
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	74,156,509	64%	73,026,412	53%
1-2 years	28,812,488	25%	42,300,260	30%
2-3 years	10,106,493	9%	23,657,421	17%
Over 3 years	3,316,499	3%	-	0%
<b>Total (tie to above total)</b>	<b>116,391,989</b>		<b>138,984,093</b>	

16. Fund Balance Brought Forward

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Accounts	253,067,766	1,234,791,148
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(138,984,093)	(131,745,150)
<b>Total</b>	<b>114,083,672</b>	<b>1,103,045,998</b>

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**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 Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Remittances to Exchequer (CRF Returns for FY 2023/2024)	-	(7,837,376)	-
<b>Total</b>	-	<b>(7,837,376)</b>	-

*-The prior year adjustments of Kshs. 7,837,376 are the FY 2023/2024 returns to the CRF for Recurrent Account, Development Account and Agricultural Sector Development Support Project (ASDSP) Account.*

**Table; FY 2023/2024 County Executive Returns to CRF**

Account	Amount (Kshs.)	Reason
Recurrent	7,332,182.50	Return of unused balances
Development	5,193.90	Return of unused balances
ASDSP	500,000.00	Return of balances during account closure
<b>Total</b>	<b>7,837,376.40</b>	

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	-	-
Imprest and Advances as at 30 <sup>th</sup> June (B)	-	-
Decrease/(Increase) in Imprest and Advances (C=(A-B))	-	-

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	138,984,093	131,745,150
Deposits and Retention as at 30 <sup>th</sup> June (B)	116,391,989	138,984,093
Increase/(Decrease) in Deposits and Retentions (C= B-A)	<b>(22,592,104)</b>	<b>7,238,944</b>

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**20. Other Important Disclosures**

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

	Balance b/f From FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	2,593,409	49,869,190	(2,593,409)	49,869,190
Construction of Civil Works	20,636,858	62,747,642	(20,636,858)	62,747,642
Supply of Goods	3,645,342	8,871,740	(3,645,342)	8,871,740
Supply of Services	266,360,341	416,464,948	(128,168,642)	554,656,647
<b>Total</b>	<b>293,235,951</b>	<b>537,953,519</b>	<b>(155,044,251)</b>	<b>676,145,218</b>

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

	Balance b/f From FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	1,954,980	-	1,954,980
Middle management	-	1,951,808	-	1,951,808
Unionisable employees	30,249,735	6,778,826	(30,249,735)	6,778,826
Others	-	-	-	-
<b>Total</b>	<b>30,249,735</b>	<b>10,685,614</b>	<b>(30,249,735)</b>	<b>10,685,614</b>

**3. External Assistance**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	424,510,798	330,376,875
External Assistance received In Kind- as Payment by Third Parties	-	-
<b>Total</b>	<b>424,510,798</b>	<b>330,376,875</b>

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	424,510,798	330,376,875
<b>Total</b>	<b>424,510,798</b>	<b>330,376,875</b>

**b) Undrawn external assistance**

	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY 2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		37,864,668	2,875,474.00
<b>Total</b>		<b>37,864,668</b>	<b>2,875,474.00</b>

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Multilateral Donors	419,305,798	330,376,875
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	5,205,000	-
National Assistance Organization	-	-
<b>Total</b>	<b>424,510,798</b>	<b>330,376,875</b>

**d) Non-monetary external assistance**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Other Important Disclosures**

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	424,510,798	330,376,875
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>424,510,798</b>	<b>330,376,875</b>

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Other Important Disclosures**

**4. 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**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
<b>Total</b>	-	-

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
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>	-	-

**Other Important Disclosures**

**5. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- 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**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	668,634,016	65,466,787
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
<b>Total Transfers To Related Parties</b>	<b>668,634,016</b>	<b>65,466,787</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	8,259,693,356	8,278,384,792
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
<b>Total Transfers From Related Parties</b>	<b>8,259,693,356</b>	<b>8,278,384,792</b>

**Other Important Disclosures**

**6. 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	Makueni County Revenue Fund (CRF)	08-Aug-2013	County HQ; Wote Town	CPA John Nguni
2	Makueni County Receiver of Revenue (ROR)	17-Oct-2022	County HQ; Wote Town	CPA Stephen Thiong'o
3	Makueni County State and Public Officers Car Loan and Mortgage Fund	30-Jan-2018	County HQ; Wote Town	CPA John Nguni
4	Makueni County Emergency Fund	23-Oct-2015	County HQ; Wote Town	CPA Damaris Kavoi
5	Makueni County Bursary Fund	29-Mar-2018	County HQ; Wote Town	Irene Makau
6	Makueni County Empowerment Fund	03-Dec-2015	County HQ; Wote Town	Nicholis Mutua
7	Makueni County Climate Change Fund Board	22-Dec-2022	County HQ; Wote Town	Dr. Geoffrey Ngovi Muthoka
8	Wote Municipality Board	29-Jun-2018	Wote Town	Everlyne Mutua
9	Emali-Sultan Hamud Municipality Board	20-Dec-2022	Emali Town	Philip Ngila
10	Makueni County Sand Conservation and Utilization Authority	13-Feb-2015	Wote Town	Urbanus Ndunda
11	Makueni County Fruit Development and Marketing Authority	13-Jun-2017	Kalamba	Agnes Kitili
12	Makueni County Referral Hospital (MCRH)	27-Jan-1989	Wote Town	Ms.Martha Munyao
13	Makindu Sub County Level 4 Hospital	27-Jan-1989	Makindu Market, Kibwezi West Sub County	Dr. Patrick Mutinda
14	Mbooni Sub County Level 4 Hospital	02-Jul-1999	Kikima Market	Dr. Lynn Kiema
15	Kibwezi Sub County Level 4 Hospital	01-Jul-2013	Kibwezi Town, Kibwezi East Sub County	Dr. Blastus Kakundi
16	Kambu Sub County Level 4 Hospital	14-Nov-2019	Kathekani, Mtito Andei	Dr. Abdulaziz Ahmed Ali
17	Matiliku Sub County Level 4 Hospital	30-Apr-2010	Matiliku Market	Dr. Leonard Makau

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No.	Entity	Date Established/ Date taken over	Location	Accounting Officer responsible
18	Kilungu Sub County Level 4 Hospital	01-Apr-1977	Nunguni Market	Dr. Philip Maiko
19	Sultan Hamud Sub County Level 4 Hospital	01-Apr-2010	Sultan Hamud Market, Kilome	Dr. Jane Mwendu
20	Tawa Sub County Level 4 Hospital	04-Feb-2020	Tawa Market, Kiteta Kisau ward	Dr. Timothy Mbindyo
21	Kisau Sub County Level 4 Hospital	11-Dec-2011	Mbumbuni Market, Kiteta Kisau ward	Mr. Augustus Maundu
22	Mukuyuni Sub County Level 4 Hospital	18-Nov-2011	Mukuyuni Market	Mr. Solomon Maundu
23	Kalawa Sub County Level 4 Hospital	08-Apr-2022	Kalawa Market, Kalawa ward	Dr. Dennis Maima Mukunzi
24	Mutyambua Sub County level 4 Hospital	06-Jan-2016	Mbitini, Makueni Sub County	Dr. Richard Kimuli
25	Nthongoni Sub County level 4 Hospital	02-Jul-2022	Kibwezi East	Dr. Urbanus Mutisya
26	Mtito-Andei Sub County level 4 Hospital	04-Feb-2020	Mtito-Andei, Kibwezi East	Jacinta Mbolonzi Musau
27	Kibwezi Makindu Water & Sanitation Company Limited	16-Aug-2011	Kibwezi Town, Kibwezi East Sub County	Stephen Musyoka Mutiso
28	Mbooni Water & Sanitation Company Limited	08-Mar-2012	Mbooni Sub County	Stephen K. Munyao
29	Wote Water & Sewerage Company Limited	28-Jun-2006	Wote	Becorace Wambua

#### **7. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment was Kshs. 124,723,404 and Kshs 110,638,298 for the comparative financial year (FY 2022/2023).

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8. Program for Results (PforR) Disclosure

Program for Results (PforR) Programmes-Financing Partners: World Bank and Makueni County Government						
Expenditure Details	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>Program code: P153349 - 0101013810</b>						
National Agricultural and Rural Inclusive Growth Project (NARIGP)	928,756,290	841,512,821	135,767,276	135,641,491	1,064,523,566	977,154,312
<b>Sub-total</b>	<b>928,756,290</b>	<b>841,512,821</b>	<b>135,767,276</b>	<b>135,641,491</b>	<b>1,064,523,566</b>	<b>977,154,312</b>
<b>Program code: P176758- 0101013810</b>						
National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	-	200,000,000	105,726,874	270,000,000	105,726,874
<b>Sub-total</b>	<b>70,000,000</b>	<b>-</b>	<b>200,000,000</b>	<b>105,726,874</b>	<b>270,000,000</b>	<b>105,726,874</b>
<b>Programme code: P173065-0104033810</b>						
Financing Locally Led Climate Action (FLLoCA) Programme- Institution Support	36,500,000	25,854,896	35,294,353	30,342,137	71,794,353	56,197,033
Financing Locally Led Climate Action (FLLoCA) Programme- Resilience Investment	-	-	186,331,435	5,076,210	186,331,435	5,076,210
<b>Sub-total</b>	<b>36,500,000</b>	<b>25,854,896</b>	<b>221,625,788</b>	<b>35,418,347</b>	<b>258,125,788</b>	<b>61,273,243</b>
<b>Total</b>	<b>1,035,256,290</b>	<b>867,367,718</b>	<b>557,393,064</b>	<b>276,786,711</b>	<b>1,592,649,354</b>	<b>1,144,154,429</b>

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**9. 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.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
<b>Basis for Qualified Opinion</b>				
1.	Variances Between Financial Statement and IFMIS Payment Details Amounts	The Variances between the Financial Statements and IFMIS Payment Details generated by the audit team were as a result of Payments done in July 2022 relating to FY 2021/2022 included in the Payment Details. Payments done in July 2023 relating to the FY 2022/23 were also excluded in the payment details and journalized transactions from one classification to another.	Resolved	2024
2.	Overstatement of Receipts and Payments Amounts	The IFMIS is domiciled and managed at the National Treasury which allowed an extension period for processing of initiated and incomplete transactions at the end of the FY. The system is managed in a way that no new transactions are uploaded after 30th June. The payments made during the period of July 2023 related to transaction incurred before 30th June 2023 which were already captured in the cashbooks and posted in IFMIS before 30th June 2023.	Not Resolved	2024
3.	Misstated Emergency Relief and Refugee Assistance Amount	Unlike other funds, Emergency fund does not have independent system of payment but rather uses the County Executive IFMIS platform to procure and process payments. It has a separate vote line in the IFMIS of the County Executive where all expenditure incurred is charged.	Resolved	2024

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		During the Financial Year, Emergency Fund paid expenditures of Kshs. 38,149,538 which formed part of expenditures by the County Executive. The transfers to the County Emergency Fund are done directly from the CRF to the Emergency Fund Account held at the CBK and thus the transfer of KSh 47,232,938 was not processed through the IFMIS.		
4.	Transfers Amount Accounted for by the County Executive relating to payments made by the County Executive on behalf of Wote Municipality and Makueni Sand Conservation Authority	County Government regulations 2015 Section 22.2(c) provide that; before transferring any funds to an entity within or outside the County Government, ensure that there is a written assurance from the entity that the entity implements effective, efficient and transparent financial management and internal control systems, or, if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems. Wote Municipality was granted Charter in 2018. However, the Municipality could not be operationalized immediately since some preliminary activities like staffing had to be put in place. The Municipality operated under the department of land, urban planning and development until June 2022. During the period, the municipal reports were submitted and audited as a budget line item in the department in charge of urban planning	Not Resolved	2024

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
5.	Un Authorized Reallocation of Funds to Construction and Civil Works	In the year under review, payments done to NARIGP (Kshs 21,060,782), MCFDAMA (Kshs 17,167,000) and Makueni County Sand Conservations and utilization authority operations (3,750,000) were captured as an expenditure item in the IFMIS system and budgeted under Other Infrastructure and Civil Works whose ledger is construction and civil works. However, the funds were transferred to NARIGP, Makueni County Sand Conservations and utilization authority and MCFDAMA local bank accounts and reported independently by the Entities	Resolved	
6.	Un-Authorized Re-Allocation of Development Funds to Recurrent Vote relating purchase of certified seeds, breeding stock and live animals	<p>The County Assembly appropriated for procurement of farm inputs-provision of certified seeds-ksh. 5 million per ward. The total sum for the 30 wards was Ksh. 150,000,000 under development vote. The budget activities included purchase, supply and distribution of seeds, mobilization and identification of beneficiaries, transportation of seed to last mile distribution points, training of beneficiaries on good Agricultural practices, monitoring and supervision.</p> <p>The expenditures in relation to daily subsistence allowance and fuel and lubricants items represent direct costs to the projects as provided for in IPSAS 17 which is guided by IPSAS 27 on biological assets. Elements of costs shall include any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.</p>	Resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		It was for this reason that Kshs. 4,712,560 was paid to staff being allowance for mobilization and identification of beneficiaries, training of beneficiaries on good Agricultural practices, monitoring and supervision and Kshs. 1,290,127 was paid to suppliers of fuel for transportation of certified seed to last mile distribution points.		
7.	Un-Authorized Re-Allocation of Funds to other Operating Expenses	These transactions were expensed as per the budget in the IFMIS which guides the reporting of expenditure. The management is keen to classify the budget lines according to the programmes to reduce other operating expenses expenditures.	Not Resolved	2024
8.	Budgetary Control and Performance; under-funding and under-expenditure	The budget under funding was as a result of Appropriation in Aid for Hospital of Kshs 454,968,896 spent at sources and not recognised in the County Executive statement of comparative budget and actual amounts. In addition, non-remittance of KShs 110,638,298.00 in relation to Conditional Allocation for Leasing of Medical Equipment deducted at source did not form part the County Executive receipts and expenditures. Notably, the County Government had a revenue performance of 97% with the main cause of budget underfunding being under collection of own source revenue by K 193,404,014.	Resolved	
9.	Pending Bills outstanding for more than one year	The County Government paid 95% of the pending bills in the FY2022/23. The 5% outstanding pending bills were as a result of budget constraints. This has been	Resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		factored in the FY 2023/24 budget as per pending bills work plan.		
10.	Understated Tax Payable (Pending Bill) to Kenya Revenue Authority	Kenya Revenue Authority conducted tax compliance assessment for County Government of Makueni for the period July 2019 to January 2023. The report revealed an outstanding principal amounting to <b>Kshs 60,695,211</b> and <b>Kshs 20,342,915</b> for penalties and Interest totaling to <b>Kshs 81,038,126.00</b> . On 26 <sup>th</sup> June, 2023 the National Assembly passed a finance bill 2023 effective from 1 <sup>st</sup> July, 2023, the bill refrains the Commissioner from recovering interest, penalties or fines on tax debt where a person had paid all the principal tax due before the 31 <sup>st</sup> December 2022 as per the Finance bill 2023. The KRA assessment report for Makueni County covered a period prior to December 2022 and therefore the County had an obligation to only settle the principal amount and enjoy a tax amnesty for penalties, interest and fines.	Resolved	
11.	Pending Bills to CPF Financial Services – The County Executive incurred losses on interest charged and penalties which is avoidable expenditure	Included in the pending bills is Kshs. 35,147,257.40 owed by the Local Authorities Pension Trust/CPF Financial Services which includes an interest amount of Kshs. 19,007,351.23 and thus the management correctly disclosed the amount owed by LAPTRUST/CPF Financial Services as per LAPTRUST Demand Letter	Resolved	
12.	Unresolved Prior Year Matters	The management has resolved all the prior year issues and appeared before senate	Resolved	
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
13.	Irregular Contributions to Council of Governors	The Council of Governors issued instructions to the County governments to support their programs through their minutes' resolutions, request letters to honor the contributions and invoices. Attached are the resolution	Not resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		minutes, invoices and payment request letters for the payments done to the Council of Governors		
14.	Irregular Expenditure on Members of County Assembly (MCAs)	The Department of Lands, Urban Planning & Development, Environment & Climate Change invited the County Assembly Committee Members for a sensitization on the draft Emali-Sultan Municipal Charter vide an invitation letter before the Municipal operationalization. This activity was not budgeted for in the County Assembly budget and therefore the department of Lands undertook to facilitate the same. The Expenditure has since been journalized to other operating and the Financial statements amended accordingly.	Resolved	
15.	Discriminatory Insurance Medical Cover- 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	The oversight was noted by management and called for a negotiation which led to signing of deed of variation which formed part of the Contract and shall be read together with the Contract.	Resolved	
16.	Unexplained Sponsorship of Kenya Secondary Schools Heads Association (KESSHA) Retreat	Intergovernmental relations Act 2012 section 5b allows for facilitation, co-operation and consultation between the National and the County Governments and amongst County Governments as provided under Articles 6 and 189 of the Constitution. County government has a primary responsibility to ensure quality education and training for empowered human capital.  The "Support to education" Vote line is a kitty set aside to support programs that are aimed at enhancing and/or	Resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>building school managers capacity for better delivery and motivation. The County Director of Education, the TSC County Director together with teacher's organizations (KESSHA, KEPSHA, trade Union Representatives) consult with the County Government to identify programs for support.</p> <p>For this particular payment, KESSHA requested the County Government to support the KESSHA seminar</p>		
17.	Violation of Fiscal Policy on Payment of Wages and Benefits	The County wage bill has been on an upward trend as a result of the mandatory wage increase to County staff which has not been consistent with the growth in revenues. In addition, the County Government paid June 2022 salaries in the FY 2022/23 causing an increase in the expenditure relating to wages and benefits paid. Further, there has been enhanced salary package guided by Council of Governors circular for 944 ECDE teachers	Not resolved	
18.	Delays in Transfer of Own Source Revenue	<p>The management noted that there were frequent delays in the transfer of revenue on the first two quarters of the financial year. Upon follow up and inquiry with the Bank, it was explained that the delays were occasioned by system failure of the standing order earlier instructed to the bank in 2014 to ensure weekly transfer of funds to CRF. Upon this realization, the County undertook the following measures to mitigate and address the challenge;</p> <p>The management did a follow up letter on 4<sup>th</sup> April 2023 reminding the Bank on strict adherence to weekly</p>	Resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		remittance of County revenue to CRF account held at Central bank REF: GMC/FIN/KCB.21/VOL1(83). In ensuring strict adherence to Section 81(2) of the Public Finance Management County Government Regulations 2015, the management reorganized the management of Own Source Revenue from geographical approach to functional approach. This informed the establishment of a Division headed by a Deputy Director in charge of Revenue Reporting and Reconciliation on 14 <sup>th</sup> July 2023. One of the major responsibilities is to ensure daily reconciliation of revenue and ensure timely transfers to CRF account.		
19.	Failure to Comply with Staff Ethnic Composition Threshold	When recruiting, the Board is always keen in observing the 30% representation of non-dominant ethnic group at the entry level. Further, the Board has continued to comply with Section 66 of the County Governments' Act 2012 that: 'If a public office is to be filled, the County Public Service Board shall invite applications through advertisement and other modes of communication so as to reach as wide a population of potential applicants as possible and especially persons who for any reason have been or may be disadvantaged'. To ensure this, the Board normally places all her adverts on the print, social and other media inviting competent and qualified persons to fill the positions as per Article 176 of the Constitution of Kenya 2010 and Section 59 of the County Governments' Act 2012. However, the Board has continued to face a challenge in attracting applicants from outside the	Not resolved	2024

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		Kamba community which is the dominant ethnic group, despite wide advertising in the main newspapers and indicating the <b>county is an equal opportunity employer, Youth, Women, Persons with Disabilities and other disadvantaged persons</b> are encouraged to apply. Other efforts taken by the Board include circulating advertisements to professional bodies to further circulate to their members. While distance and family concerns explain some of the reasons for non-responsiveness, the Board is committed to devising more ways and methods of attracting and retaining the non-dominant communities to ensure compliance.		
20.	Violation of One Third Basic Pay Rule	<p>Violation of a Third Basic Pay Rule has been occasioned by Introduction of the public service superannuation scheme with effect from 1.1.2021, contributory pensions, end of tax cuts put in place in April 2020 to cushion the economy from the impact of the COVID-19 pandemic. In addition, incomes of individuals earning less than KES 24,000.00 per month were fully exempted (100%) from Pay As You Earn (PAYE) during the period.</p> <p>The IPPD system has inbuilt control except for deductions towards Government Liability, e.g Expired KRA exemption certificates for PWD. Further, introduction of new tax deductions e.g. Housing Levy and additional NHIF contributions have contributed to employees earning a net pay below a third of their basic pay.</p>	Not resolved	2024

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
21.	Failure to Meet Threshold on Recruitment of Persons with Disabilities	The Board has continuously indicated in her advertisements that <b>county is an equal opportunity employer, Youth, Women, Persons with Disabilities and other disadvantaged persons</b> are encouraged to apply. The Board ensures that where she gets qualified applicants meeting the very bare minimum as per the advert, she has not hesitated to shortlist them and subsequently, those who get the minimum pass mark for the interview as set by the Board, are given priority and appointed as per the job adverts.	Not resolved	2024
22.	Lack of Value for Money in Expenditure on Projects-Renovation Works at Nzeeni Institute	The County is in the process of operationalizing the CTTI. A Centre manager was appointed in August, 2023 as per the letter of engagement in to prepare the institute for operationalization. Tools and equipment for the Centre were delivered in September, 2023	Resolved	
23.	Lack of Value for Money in Expenditure on Projects-Construction of Market Sheds	The market shed at Emali Market was completed and handed over. However, the allotment and use of the market sheds was suspended as it included the area that needed to be fenced off to facilitate the secure construction of the ultra-modern 'Makueni County Fresh Produce Wholesale market' that was awarded on 6 <sup>th</sup> June 2022 just before the market shed allotment. The project retention monies were not remitted since the certificate would not be issued due to the ongoing fresh produce market. The committee will handle the payment	Resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		of retention money after clearance and issuance of final certificate. Further, following the completion of the Makueni County Wholesale Fresh Produce market construction, a committee is now in place and working towards allocating market shed space in both the new and the older facilities		
24.	Lack of Value for Money in Expenditure on Projects-Construction of Makueni Fresh Produce Market	Makueni County Wholesale Fresh Produce market construction, a committee is now in place and working towards allocating market shed space in both the new and the older facilities.	Resolved	
25.	Lack of Value for Money in Expenditure on Projects-Construction of a Dormitory at Makueni PWD Centre	The project was awarded on 6 <sup>th</sup> April, 2023. In line with the implementation plan, the contractor was required to complete the project on the 13 <sup>th</sup> August, 2023 and not 6 <sup>th</sup> July, 2023. The contractor wrote a letter seeking for extension of the contract on 2 <sup>nd</sup> August, 2023. The Chief Officer wrote back granting the request on 7 <sup>th</sup> August, 2023. The payment of 2,067,715.60 was part payment of works done as per engineer's certificate. The extensions were sought and approved to allow ample time for completion including windows, rainwater goods, ceiling, painting, doors, floor finishes and wall finishes. The contractor is on site.	Not Resolved	
26.	Non-Operationalization of Wote and Emali-Sultan Hamud Municipalities	In the FY 22/23, the budget for establishment/Operationalization was in the Mother department; Lands, Urban Planning & Development, Environment & Climate Change. As such, all book keeping, record keeping and reporting was centrally done by the mother department.	Resolved	

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		In the Financial year ending June 2024, Emali-Sultan Hamud Municipality has an independent budget. The Municipality has since opened independent bank accounts to facilitate transfer of funds by County government. The County treasury will transfer funds to the municipality account for its operations and the Municipal Board will be submitting its financial statement as required by the Urban Areas and Cites Act, 2011		
27.	Anomalies in the Implementation of the 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 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.	Resolved	2024

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
<b>REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>				
28.	Use of a Manual Payroll	The office of the County Secretary has continually requested for allocation of payroll numbers to eligible staff and integrated the employees to the IPPD system. To this end we have requested and secured two thousand three hundred and eighty-six (2386) payroll numbers a milestone towards systemization, closure of the manual system, ensuring acceptable accounting standards, policy support, enabling environment for effective decision-making and compliance.	Resolved	2024
29.	Poor Management of Temporary Imprest	The management noted with concern the bulkiness of Imprests transfer to individual accounts. This resulted to a directive to ensure all bulk payments were done through the sub county Imprest bank accounts. The funds transferred to the Sub County imprest accounts were captured in the imprest registers and accounted  The transfers also constituted office operations and facilitation for officers in decentralized unit (sub-county and ward offices) engaged in various departments in form of Authority to Incur Expenditure (AIEs)	Resolved	2024
30.	Weaknesses of Payment of Casual Wages- Department of Trade, Marketing, Industry, Culture and Tourism; on payment of casuals for cleaning various markets within the County	The casual guidelines were captured as per section 46 of the Labor Institutions Act where a general laborer including cleaner, sweeper, gardener, house servant, day watchman, messenger in the location of Makueni County are categorized under column 4 with rate of Ksh 411/= and where the executive settled for Ksh 420/=	Resolved	2024

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Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		Casual labourers do not enter into a contract with the employer. However, the law clearly indicates that they should break after every three months. The market cleaning program operates on the casual employee terms.		

Signature..........Date 27<sup>th</sup> September 2024  
 CPA Damaris Mumo Kavoi  
 County Executive Committee Member – Finance, Planning, Budget and Revenue



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**10. Performance of Conditional and Unconditional Allocations from National Government Revenue, Donors, Grants and Loans**

Description	Budget	Opening Balance from FY 2022/23	FY 2023/24 Projections	Actuals Received in FY 2023/24	Variance from Projections
<b>First Schedule: Conditional Allocations to County Governments from National Government Revenue</b>					
Conditional Allocation for Leasing of Medical Equipment	124,723,404	-	124,723,404	-	124,723,404
Conditional Grant for Provision of Fertilizer Subsidy Programme	162,562,856	-	162,562,856	-	162,562,856
Conditional Grant for transferred Library services	11,273,357	-	11,273,357	-	11,273,357
<b>Sub-Total</b>	<b>298,559,617</b>	<b>-</b>	<b>298,559,617</b>	<b>-</b>	<b>298,559,617</b>
<b>Second Schedule: Unconditional Allocations to County Governments from Court Fines and Mineral Royalties</b>					
Conditional allocation ; 20% Share of Mineral Royalties	99,857	-	99,857	-	99,857
<b>Sub-Total</b>	<b>99,857</b>	<b>-</b>	<b>99,857</b>	<b>-</b>	<b>99,857</b>
<b>Third Schedule: Conditional Allocations from proceeds of Loans or Grants from Development Partners</b>					
Nutrition International Donor funding	21,013,780	-	21,013,780	-	21,013,780
DANIDA- Primary healthcare in devolved context	13,732,881		13,513,500	13,513,500	-
Conditional Grant - for COVID 19 Emergency response -	27,257,613	27,257,613	-	-	-
Transforming Health Systems for Universal Care Project (WB)	261,683	261,683	-	-	-
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	-	142,746,435	142,746,436	-1
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	-	11,000,000	11,000,000	-
IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	203,215	203,215	-	-	-
IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	6,669,716	6,669,716	-	-	-
IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	60,000,000	-	60,000,000	51,141,910	8,858,090
IDA(World Bank) Credit National Agricultural Value Chain Development Project (NAVCDP)	200,000,000	-	200,000,000	199,802,201	197,800

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Description	Budget	Opening Balance from FY 2022/23	FY 2023/24 Projections	Actuals Received in FY 2023/24	Variance from Projections
Sweden- Agricultural Sector Development Support Programme (ASDSP) II	1,101,751	-	1,101,751	1,101,751	-
Anglican Development Services (ADS)	13,000,000	-	13,000,000	5,205,000	7,795,000
<b>Sub-Total</b>	<b>496,987,074</b>	<b>34,392,227</b>	<b>462,375,466</b>	<b>424,510,798</b>	<b>37,864,668</b>
<b>Fourth Schedule: National Government's Expenditure on Devolved Functions to be converted to Additional Conditional Grants to the County Governments</b>					
De-Risking and Value Enhancement (DRIVE) project	63,341,980	-	63,341,980	-	63,341,980
Livestock Value Chain Support Project	21,485,520	-	21,485,520	-	21,485,520
<b>Sub-Total</b>	<b>84,827,500</b>	<b>-</b>	<b>84,827,500</b>	<b>-</b>	<b>84,827,500</b>
<b>Total</b>	<b>880,474,048</b>	<b>34,392,227</b>	<b>845,862,440</b>	<b>424,510,798</b>	<b>421,351,642</b>

*-Some of these funds are deducted at source and therefore not included in the exchequer received by the County and lead to underfunding and under-expenditure of the County Budgeted Estimates.*

*-The receivable funds from National Government, donors, grants and loans not received also lead to underfunding and under-expenditure of the County Budgeted Estimates.*

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**15. Annexes**

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

<b>FY 2023/2024</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	1,012,106,643	1,852,953,687	1,486,703,948	3,499,458,980	<b>7,851,223,258</b>
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	13,513,500	<b>13,513,500</b>
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	51,141,910	<b>51,141,910</b>
Agriculture Sector Development Support Project (ASDSP)	-	-	-	1,101,751	<b>1,101,751</b>
IDA(World Bank) Credit National Agricultural Value Chain Development Project (NAVCDP)	-	-	-	199,802,201	<b>199,802,201</b>
EU Grant (Instruments for Devolution Advice and Support) IDEAS	-	-	-	-	-
Nutrition International Donor funding	-	-	-	164,300	<b>164,300</b>
Financing Locally Led Climate Action (FLLoCA) Funding	-	-	-	142,746,436	<b>142,746,436</b>
<b>Total</b>	<b>1,012,106,643</b>	<b>1,852,953,687</b>	<b>1,486,703,948</b>	<b>3,907,929,078</b>	<b>8,259,693,356</b>

*Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share.*



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**15.2. 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 (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
<b>Construction of Buildings</b>								
1	27-Jun-2023	Retrofit Enterprises limited	2,094,635	-	2,094,635	-	2,094,635	
2	02-Nov-2023	Katisha Trading and investment limited	357,583	-	357,583	-	357,583	
3	20-Jun-2024	Bos Architects limited	939,336	-	939,336	-	939,336	
4	21-Jun-2024	WAF ENTERPRISES LIMITED	4,741,504	-	4,741,504	-	4,741,504	
5	24-Jun-2024	GRANDHEKI MA POWER VENTURES LTD	946,563	-	946,563	-	946,563	
6	24-Jun-2024	Wytrag solutions limited	2,732,172	-	2,732,172	-	2,732,172	
7	24-Jun-2024	Eecika limited	2,749,522	-	2,749,522	-	2,749,522	
8	24-Jun-2024	Intercity Link Logistics Limited	1,513,000	-	1,513,000	-	1,513,000	
9	24-Jun-2024	Intercity Link Logistics Limited	76,674	-	76,674	-	76,674	
10	25-Jun-2024	Multichain general merchants and contractors Limited	599,412	-	599,412	-	599,412	
11	26-Jun-2024	PINNIE AGENCY LIMITED	10,710,275	-	10,710,275	-	10,710,275	
12	27-Jun-2024	WOTE GREENLAND	3,213,606	-	3,213,606	-	3,213,606	

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Supplier Of Goods Or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
GENERAL ENTERPRISES								
13 Vivify 1 space Limited	27-Jun-2024	Being second payment for proposed construction of dormitory at mavindimi CTTI	1,204,907	-	1,204,907	-	1,204,907	
14 DOJOSMU INVESTMENT SLTD	28-Jun-2024	Being payment for Construction of Dias at kitise market	999,680	-	999,680	-	999,680	
15 Wema Global Contractors Limited	28-Jun-2024	Being unpaid taxes for construction of water base and supply and divert of two water tanks for MCRH	88,124	-	88,124	-	88,124	
16 Kibwezi Rural and urban contractors limited	28-Jun-2024	Being unpaid taxes for construction of OPD block at Mumbuni dispensary	68,095	-	68,095	-	68,095	
17 Joyseo Enterprise	28-Jun-2024	Being payment for proposed construction of INO ECDE classroom, office& store and 3door pit latrine at kikwasuni ECDE	1,058,390	-	1,058,390	-	1,058,390	
18 Kalamu Investments	28-Jun-2024	Being first interim payment for proposed construction of INO ECDE classroom at mumbuni primary school	1,269,645	-	1,269,645	-	1,269,645	
19 Yes Ventures	28-Jun-2024	Being first interim payment of 2NO ECDE classrooms blocks at mulasya primary	1,393,348	-	1,393,348	-	1,393,348	
20 Kaka General Investments limited	28-Jun-2024	Being first interim payment for proposed construction of dormitory block at Yinthungu CTTI	1,682,450	-	1,682,450	-	1,682,450	
21 Bastian Limited	28-Jun-2024	Being first payment for proposed construction of INO ECDE classrooms, office & store at kimumo ECDE	1,710,794	-	1,710,794	-	1,710,794	
22 Hawi Kenya limited	28-Jun-2024	Being first interim payment for proposed construction of dormitory at kakuswi CTTI	3,017,012	-	3,017,012	-	3,017,012	
23 Swiftask Enterprises Limited	28-Jun-2024	Being payment for proposed construction of 2NO. ECDE classrooms, office, store and 3 door pit latrine at Emali ECDE	3,268,839	-	3,268,839	-	3,268,839	
24 Bastian Limited	28-Jun-2024	Construction of 2 door pit latrine at kavumbu market	474,420	-	474,420	-	474,420	
25 GINARD CONSTRUCTIO ON LTD	28-Jun-2025	CONSTRUCTION OF TWO BEDROOM STAFF HOUSE AT UVAANI DISPENSARY	1,404,136	-	1,404,136	-	1,404,136	
26 MIDANCE ENTERPRISES LTD	27-Jun-2026	CONSTRUCTION OF OPD AT KILALA HEALTH CENTRE	1,555,067	-	1,555,067	-	1,555,067	
<b>Sub-Total</b>			<b>49,869,190</b>	<b>-</b>	<b>49,869,190</b>	<b>-</b>	<b>49,869,190</b>	
<b>Construction of Civil Works</b>								

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Supplier Of Goods Or Services	Date invoice/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
27 COUNTY CONDITIONAL REVENUE ACCOUNT	26-Feb-2024	PIPELINE EXTENSION TO KIAONI MARKET BY KIBMAWASCO	1,354,722	-	1,354,722	-	1,354,722	
28 Jemilian trading co. Ltd	22-May-2024	Renovation works at kithuki	630,304	-	630,304	-	630,304	
29 DTOP AUTO CARE LIMITED	24-May-2024	HEAVY GRADING AND INSTALLATION OF DRAINAGE STRUCTURES ALONG NGAMBI YA MYUNZU-TUANGA RD	4,269,493	-	4,269,493	-	4,269,493	
30 ENTERPRISE LIMITED	30-May-2024	SUPPLY AND DELIVERY OF BOREHOLE DRILLING AND CONSTRUCTION MATERIALS FOR MANGELETE BOREHOLE	118,166	-	118,166	-	118,166	
31 FULBRIGHT MANAGEMENT AND CONSTRUCTION COMPANY LIMITED	14-Jun-2024	REHABILITATION OF MBALONI KYANGUNZU-WAUTU AND KYAMBEKE-KWA MWOVE RD	5,127,263	-	5,127,263	-	5,127,263	
32 VISTA EIGHT AGENCIES LIMITED	19-Jun-2024	INSTALLATION OF STREETLIGHTS IN KISAYANI	998,242	-	998,242	-	998,242	
33 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for uvilenti cttu	13,720	-	13,720	-	13,720	
34 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for makusu ecde	28,478	-	28,478	-	28,478	
35 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for masokani cttu	29,400	-	29,400	-	29,400	
36 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for ndukuma ecde	39,200	-	39,200	-	39,200	
37 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for ngokolani ecde	39,200	-	39,200	-	39,200	
38 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for mavindini ecde	39,200	-	39,200	-	39,200	
39 Makueni Sub County Imprest Account	20-Jun-2024	Being payment for pmc allowances for nzouini ecde	39,200	-	39,200	-	39,200	

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Supplier Of Goods Or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
40	20-Jun-2024	Makeni sub county imprest account Being payment for pmc allowances for pmc member at kiangini ict centre phase 2	39,396	-	39,396	-	39,396	
41	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for mutungu ecde	58,800	-	58,800	-	58,800	
42	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for mutungu ecde	58,800	-	58,800	-	58,800	
43	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for yikitaa ecde	64,000	-	64,000	-	64,000	
44	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for mwasa ngombe ecde	68,600	-	68,600	-	68,600	
45	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for katilamuni ecde	68,600	-	68,600	-	68,600	
46	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for nguluni ecde	68,600	-	68,600	-	68,600	
47	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for kyaani ecde	68,600	-	68,600	-	68,600	
48	20-Jun-2024	Makeni sub county imprest account Being payment for pmc allowances for proposed construction of boys dormitory at pwd centre	69,880	-	69,880	-	69,880	
49	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for muangeni ecde	70,000	-	70,000	-	70,000	
50	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for ndivu ecde	78,400	-	78,400	-	78,400	
51	20-Jun-2024	Makeni Sub County Imprest Account Being payment for pmc allowances for ngunguuni ecde	78,400	-	78,400	-	78,400	
52	23-Jun-2024	VISTA EIGHT AGENCIES LIMITED Rehabilitation of Nzui playground and installation of goalposts	1,470,140	-	1,470,140	-	1,470,140	
53	24-Jun-2024	KYAMBEMB A INVESTMENT SLTD Being payment for levelling of Kiu primary school playground and public toilet at Kiimakiu Kalanzoni Ward	1,037,714	-	1,037,714	-	1,037,714	

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Supplier Of Goods Or Services	Date invoiced/contacted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
54 BOS ARCHITECTS LTD	24-Jun-2024	CONSTRUCTION OF KYAKA DRIFT SLAB	949,506	-	949,506	-	949,506	
55 ELLIASHER INVESTMENT LIMITED	24-Jun-2024	CONSTRUCTION OF KAKO-KANDULYU DRIFT	1,979,354	-	1,979,354	-	1,979,354	
56 ANCHOR DIGITAL LIMITED	24-Jun-2024	REHABILITATION OF SOLAR STREETLIGHTS IN KIKUMBULYU SOUTH	590,000	-	590,000	-	590,000	
57 MWAKAZI GLOBAL CODE LIMITED	24-Jun-2024	REHABILITATION OF SOLAR STREETLIGHTS IN KEE WARD	748,272	-	748,272	-	748,272	
58 NABLES SUPPLIERS LIMITED	24-Jun-2024	GRADING & GRAVELLING MBUI NZAU-KAVITI ROAD	3,763,086	-	3,763,086	-	3,763,086	
59 ULTIMATE PLANET TECHNOLOGY LIMITED	24-Jun-2024	REHABILITATION OK KWA KAVUU-KWA KYUU-KWA KALOVOI RD	1,901,814	-	1,901,814	-	1,901,814	
60 QOLABA LIMITED	24-Jun-2024	ROAD IMPROVEMENT WORKS IN KIKUMINI/MUVAU WARD-GRADING	4,701,770	-	4,701,770	-	4,701,770	
61 ANCHOR DIGITAL LIMITED	24-Jun-2024	REHABILITATION OF SOLAR STREETLIGHTS IN EMALI TOWN	1,096,500	-	1,096,500	-	1,096,500	
62 PETROFIT ENTERPRISES LIMITED	24-Jun-2024	REHABILITATION OF GULLEYS ANDROAD BUSH CLEARING IN KEE	494,531	-	494,531	-	494,531	
63 DOUBLE KEY SYSTEMS LIMITED	25-Jun-2024	Construction of managers house and chaperone room at Makueni county child protection and development centre	1,095,388	-	1,095,388	-	1,095,388	
64 MBOONI SUBCOUNTY IMPREST ACCOUNT	25-Jun-2024	Being payment for PMC allowances for levelling of Kusyongali Playground	80,000	-	80,000	-	80,000	
65 MBOONI SUBCOUNTY IMPREST ACCOUNT	25-Jun-2024	Being payment for PMC allowances for levelling of Iviani Playground	38,000	-	38,000	-	38,000	
66 MAKUENI SUBCOUNTY IMPREST ACCOUNT	25-Jun-2024	Being payment for PMC allowances for levelling of Wote Nziu Playground	27,800	-	27,800	-	27,800	

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67	25-Jun-2024	Being payment for PMC allowances for levelling of Uvete Playground and Supervision	15,000	-	15,000	-	15,000	
68	25-Jun-2024	OPENING ABD GRADING KALEMBU-MULANGO-KWA KAVILU	1,897,760	-	1,897,760	-	1,897,760	
69	26-Jun-2024	Being payment for Kathonzweni Dairy plant for PMC allowances	48,000	-	48,000	-	48,000	
70	26-Jun-2024	Being payment for Kathonzweni Dairy plant for PMC allowances	48,000	-	48,000	-	48,000	
71	26-Jun-2024	Being payment of PMC allowance for Kikome irrigation scheme	54,000	-	54,000	-	54,000	
72	26-Jun-2024	Being payment of PMC allowances for fruit	60,000	-	60,000	-	60,000	
73	26-Jun-2024	Being payment of for kwa Kola Kyunguni PMC allowances	90,000	-	90,000	-	90,000	
74	26-Jun-2024	Being payment of PMC allowance for Post Harvest facility-Kavuthu,Mbitini ward	50,000	-	50,000	-	50,000	
75	26-Jun-2024	Being payment of PMC allowance for Post Harvest facility-Kalawani in Tulimant ward	50,000	-	50,000	-	50,000	
76	26-Jun-2024	Being payment of PMC allowance for Post Harvest facility-Kalongo in Kilungu ward	50,000	-	50,000	-	50,000	
77	27-Jun-2024	CONSTRUCTION OF ROAD STRUCTURES AND CULVERT IN KITISE SUB WARD	3,803,263	-	3,803,263	-	3,803,263	
78	27-Jun-2024	OPENING OF ROADS AND HIRE OF MACHINERY IN MBITINI ROADS	2,848,554	-	2,848,554	-	2,848,554	

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79	27-Jun-2024	OPENING, HEAVY GRADING AND SPOT GRAVELLING OF KWA POWER-KWA SOLOMON-MIKUYUNISEC-KYANZILIL-WAYANI RD	4,418,904	-	4,418,904	-	4,418,904	
80	27-Jun-2024	ROAD IMPROVEMENT PROGRAMME MUTULANI ROADS	1,411,616	-	1,411,616	-	1,411,616	
81	28-Jun-2024	Being pipeline extension to Kathonzweni Stockyard	391,000	-	391,000	-	391,000	
82	28-Jun-2024	Being Payment for Construction of five vaccination crushes in Emali/ Mulala ward	1,339,878	-	1,339,878	-	1,339,878	
83	28-Jun-2024	Fencing of Makindu Fire station	299,000	-	299,000	-	299,000	
84	28-Jun-2024	Supply, installation of water tanks and construction of water tank base at Makindu Fire station	249,692	-	249,692	-	249,692	
85	28-Jun-2024	Being Landscaping services at Makueni county child protection and development centre	1,491,958	-	1,491,958	-	1,491,958	
86	28-Jun-2024	BEING PAYMENT FOR EQUIPING OF MUTILUNI DISPENSARY	294,828	-	294,828	-	294,828	
87	28-Jun-2024	BEING PAYMENT FOR SUPPLY AND DELIVERY OF WATER TANKS	391,826	-	391,826	-	391,826	
88	28-Jun-2024	BEING PAYMENT FOR EQUIPING OF ULU DISPENSARY	812,643	-	812,643	-	812,643	
89	28-Jun-2024	Being payment for pmc allowances for pmc member at darajani cic construction works	20,000	-	20,000	-	20,000	
90	28-Jun-2024	Being payment for pmc allowances for pmc member at kiangini ict centre phase 1	58,800	-	58,800	-	58,800	
91	28-Jun-2024	REHABILITATION OF KITUINI-MUTANDA PRIMARY SCHOOL ROAD	2,849,891	-	2,849,891	-	2,849,891	
92	28-Jun-2024	PMC allowances for Kavumbu- Kalawa market	20,000	-	20,000	-	20,000	
93	28-Jun-2024	Allowances for PMC members for Uvileni public toilet	50,000	-	50,000	-	50,000	
94	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	303,220	-	303,220	-	303,220	

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95	WAF ENTERPRISE LIMITED	28-Jun-2024	DISTIBUTION OF KATHUMA BOREHOLE	4,332,270	-	4,332,270	-	4,332,270	
96	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR HIRE OF MACHINE FOR ROAD IMPROVEMENT IN MTITO ANDEI WARD (HIRE-10M BDGT)	50,000	-	50,000	-	50,000	
97	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR HIRE OF MACHINE FOR ROAD IMPROVEMENT IN MTITO ANDEI WARD (HIRE-10M BDGT)	30,000	-	30,000	-	30,000	
98	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT OF PMC ALLOWANCES FOR HIRE OF MACHINE IN MASONGALENI WARD(HRE 1.988M BDGT)	40,000	-	40,000	-	40,000	
99	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR REHABILITATION OF KASIKEU-MUWAMBOO-KWA NDIKI-MSA ROAD(Heavy grading and murraming of Kilome-Uvete- Kayata- Kasikeu- Mutweambo KASIKEU 9.310M BDGT)	100,000	-	100,000	-	100,000	
100	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	28,000	-	28,000	-	28,000	
101	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC FACILITATION FOR REHABILITATION OF KWA MWENGA CULVERTS FY 2023/2024 BGT 1.47M	28,000	-	28,000	-	28,000	
102	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR OPENING OF KITUAIMWE-KYAKATHUNGU-ITAMBANI-KILISA ROAD 1.96M BDGT	40,000	-	40,000	-	40,000	
103	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR REHABILITATION OF KAUMON-NTHANGATHI-KITUTU ROAD 2.94M BDGT	50,000	-	50,000	-	50,000	
104	MAKUENI SUB COUNTY IMPREST ACCOUNT	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR REHABILITATION OF KAUMON-NTHANGATHI-KITUTU ROAD 2.94M BDGT	10,000	-	10,000	-	10,000	
105	MAKUENI SUB COUNTY	N-A	BEING PAYMENT FOR PMC FACILITATION FOR ROAD MAINTENANCE IN KASIKEU WARD PHASE 2 BDGT 2.94M	50,000	-	50,000	-	50,000	

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106		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC FACILITATION FOR ROAD MAINTENANCE IN KASIKEU WARD PHASE 2 BDGT 2.94M	45,000	-	45,000	-	45,000	
107		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR SOLAR INSTALLATION IN MAKUENI COUNTY REFERRAL HOSPITAL(GREEN ENERGY PROMOTION)	50,000	-	50,000	-	50,000	
108		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR SOLAR INSTALLATION IN MAKUENI COUNTY REFERRAL HOSPITAL(GREEN ENERGY PROMOTION)	50,000	-	50,000	-	50,000	
109		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC FACILITATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BGT 2.94M	50,000	-	50,000	-	50,000	
110		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC FACILITATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BGT 2.94M	6,000	-	6,000	-	6,000	
111		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC FACILITATION OF REHABILITATION OF KWA KISOI GULLEY ALONG KANGONDI - KITONYONI ROAD FY 23/24 BGT 1.47M	28,000	-	28,000	-	28,000	
112		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR FACILITATION OF PMC ALLOWANCES FOR ROAD OPENING KASEMEINI - KWA MUKOSI NZIU ROAD FY 2023/24 BDGT 2.94M	50,000	-	50,000	-	50,000	
113		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR FACILITATION OF PMC ALLOWANCES FOR ROAD OPENING KASEMEINI - KWA MUKOSI NZIU ROAD FY 2023/24 BDGT 2.94M	6,000	-	6,000	-	6,000	
114		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT FOR PMC ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	37,000	-	37,000	-	37,000	
115		MAKUENI SUB COUNTY IMPREST ACCOUNT						
	N-A	BEING PAYMENT OF PMC ALLOWANCE FOR ITHAYONI - KWA KAVUU BDGT 2.5M	40,000	-	40,000	-	40,000	
116		MAKUENI SUB COUNTY						
	N-A	Being payment for pmc allowances for project hire of machinery mukaa ward 1.176m bdgt	24,000	-	24,000	-	24,000	

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		IMPREST ACCOUNT						
117	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT FOR PMC ALLOWANCES FOR REREC MATCHING GRANT 2022/23 PROJECTS(REREC KITHUKI 2M BDGT)	50,000	-	50,000	-	50,000	
118	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT FOR PMC ALLOWANCES FOR REREC MATCHING GRANT 2022/23 PROJECTS(REREC KITHUKI 2M BDGT)	50,000	-	50,000	-	50,000	
119	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT FOR PMC ALLOWANCES FOR REREC MATCHING GRANT 2022/23 PROJECTS(REREC KITHUKI 2M BDGT)	50,000	-	50,000	-	50,000	
120	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT FOR PMC ALLOWANCES FOR REREC MATCHING GRANT 2022/23 PROJECTS(REREC KITHUKI 2M BDGT)	50,000	-	50,000	-	50,000	
121	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT FOR PMC ALLOWANCES FOR REREC MATCHING GRANT 2022/23 PROJECTS(REREC KITHUKI 2M BDGT)	50,000	-	50,000	-	50,000	
122	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT FOR PMC ALLOWANCES FOR REREC MATCHING GRANT 2022/23 PROJECTS(REREC KITHUKI 2M BDGT)	29,000	-	29,000	-	29,000	
123	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT Being payment for pmc allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	50,000	-	50,000	-	50,000	
124	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT Being payment for pmc allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	20,000	-	20,000	-	20,000	
125	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT OF PMC ALLOWANCES FOR INSTALLATION OF GRID POWERED STREETLIGHTS AT KIKIMA MARKET BDGT 980K	50,000	-	50,000	-	50,000	
126	N-A	MAKUENI SUB COUNTY IMPREST ACCOUNT BEING PAYMENT OF PMC ALLOWANCES FOR INSTALLATION OF GRID POWERED STREETLIGHTS AT KIKIMA MARKET BDGT 980K	50,000	-	50,000	-	50,000	
127	N-A	MAKUENI SUB COUNTY BEING PAYMENT OF PMC ALLOWANCES FOR INSTALLATION OF GRID POWERED	30,000	-	30,000	-	30,000	

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		STREETLIGHTS AT KIKIMA MARKET BDDGT 980K						
128	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR INSTALLATION OF SOLAR STREETLIGHTS IN KITISE AND KATHONWENI WARD 147K BDT-40K AND 1.960 BDDGT-22K	62,000	-	62,000	-	62,000	
129	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR INSTALLATION OF SOLAR STREETLIGHTS IN MASONGALENI 1M 47K BDDGT/MTITO ANDEI WARD 1.96M 30K BDDGT	77,000	-	77,000	-	77,000	
130	N-A	BEING PAYMENT FOR PMC ALLOWANCES FOR KILYUNGI HIGHMAST IN KITHUNGO KITUNDU MARKET BDDGT 2.94M	75,000	-	75,000	-	75,000	
		<b>Sub-Total</b>	<b>62,747,642</b>	<b>-</b>	<b>62,747,642</b>	<b>-</b>	<b>62,747,642</b>	
<b>Supply of Goods</b>								
131	04-Aug-2023	Supply and fitting of 4 tyres for 17CG061A Ford Ranger	128,699	-	128,699	-	128,699	
132	04-Oct-2023	Supply of mens T-shirts; branded polo t-shirts	35,000	-	35,000	-	35,000	
133	23-Oct-2023	Supply of roll-up banners	80,000	-	80,000	-	80,000	
134	25-Apr-2024	Supply of branded T-shirts	120,000	-	120,000	-	120,000	
135	30-May-2024	PURCHASE OF DESKTOP COMPUTER,LAPTOP AND PRINTER - MARUWAB	518,500	-	518,500	-	518,500	
136	18-Jun-2024	Supply of reference books ; library books	120,000	-	120,000	-	120,000	
137	24-Jun-2024	Being payment for supply and delivery of 1 no. laptop	179,996	-	179,996	-	179,996	
138	27-Jun-2024	Being Supply and Delivery of 2 laptops and a printer	420,000	-	420,000	-	420,000	
139	28-Jun-2024	Being payment for supply and delivery of Planting insecticide and organic fertilizer	640,900	-	640,900	-	640,900	
140	28-Jun-2024	Being supply and delivery of wooden pallets for subsidized fertilizer satellites	499,554	-	499,554	-	499,554	

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141	28-Jun-2024	Being supply and delivery of breeding Galla goats for Kikumbulyu South, Nguumo and Thange ward	2,858,900	-	2,858,900	-	2,858,900	
142	28-Jun-2024	Being supply and delivery of additional Galla goats for Kikumbulyu south ward	542,400	-	542,400	-	542,400	
143	28-Jun-2024	Being payment for supply and delivery of tools of trade	1,902,300	-	1,902,300	-	1,902,300	
144	28-Jun-2024	BEING PAYMENT FOR SUPPLY AND DELIVERY OF TYRES FOR 17CG 340A	191,491	-	191,491	-	191,491	
145	28-Jun-2024	Being payment for the provision of tea and snacks during GBV Sensitization meeting	16,000	-	16,000	-	16,000	
146	28-Jun-2024	BEING PAYMENT FOR SUPPLY AND DELIVERY OF BLOOD BAGS	76,000	-	76,000	-	76,000	
147	28-Jun-2024	Supply and delivery of studio consumables	292,000	-	292,000	-	292,000	
148	04-Jul-2024	Being payment for supply and delivery of refined fuel for supervision of activity	250,000	-	250,000	-	250,000	
		<b>Sub-Total</b>	<b>8,871,740</b>	<b>-</b>	<b>8,871,740</b>	<b>-</b>	<b>8,871,740</b>	
<b>Supply of Services</b>								
149	04-Aug-2021	Catering Services	-	36,000	-	-	36,000	
150	26-Aug-2021	Construction Of Kalawani Mkt Shed	-	73,859	-	-	73,859	
151	19-Nov-2021	Provision of bleachers, PA system & Equipment for 2021 Devolution Conference	-	1,137,841	-	-	1,137,841	
152	10-Jan-2022	Catering Services-Atc Kwa Kathoka	-	840,000	-	-	840,000	
153	13-May-2022	Facilitation to Attend Seminar	-	58,000	-	-	58,000	
154	27-Jun-2022	Consultancy Services For The Feasibility Study And Nunguni Water Supply	-	1,261,152	-	-	1,261,152	
155	28-Jun-2022	Drainage System Construction Service Repair & Plumbing Work	-	534,660	-	-	534,660	
156	28-Jun-2022	Catering Services	-	22,500	-	-	22,500	

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157 Danfi Enterprises Limited	30-Jun-2022	Unpaid Deductions	-	324,842	-	-	324,842	
158 Makindu Motors	30-Jun-2022	Implementation Of Athimavindini Water Project	-	13,331,595	-	-	13,331,595	
159 Lullaby Joints	15-Jul-2022	Being Provision Of Catering Services.	-	85,500	-	-	85,500	
160 Kenya Literature Bureau	30-Oct-2022	Being Printing Of 150 Statistical Abstracts 2022 In Colour	-	765,600	-	-	765,600	
161 JETT INN GARDENS HOTEL	09-Jan-2023	CONFERENCE SERVICES FOR A PLANNERS WORKING SESSION	250,600	-	250,600	-	250,600	
162 The Standard Group	22-Feb-2023	Being Payment Of An Advert To Be Aired On 23Rd Feb 2023.	-	60,000	-	-	60,000	
163 Kenya Safaris Lodge Ltd	13-Mar-2023	Being payment of conference facility during preparation of management reports	-	34,397	-	-	34,397	
164 The Standard Group	03-Apr-2023	Being Payment Of An Advert To Be Aired On 4Th April 2023.(Re. Advertisement)	-	60,000	-	-	60,000	
165 KLB	12-Apr-2023	BEING PAYMENT FOR PRINTING SERVICES	449,800	-	449,800	-	449,800	
166 Benmally Garage	28-Apr-2023	Maintenance Of 17Cg 320A	-	20,000	-	-	20,000	
167 Kambooni Auto Garage	07-Jun-2023	Maintenance Of 17Cg 320A	-	34,100	-	-	34,100	
168 Jambo Afrika Hotel Ltd	09-Jun-2023	Facilitation of Catering services during Governors Tour within the Municipality	100,000	-	100,000	-	100,000	
169 The Kyaka Hotel	20-Jun-2023	Being Provision Of Full Day Conference Facility On 16Th April 2023.	-	99,000	-	-	99,000	
170 Sandymark Limited	27-Jun-2023	Being Payment For Consultancy Srvices To Carry On A Survey And Design For Irrigation Schemes In Makueni County	-	1,160,000	-	-	1,160,000	
171 Local Authority Provident Fund(LAPFUND)	30-Jun-2023	Being payment of Employee and Employer pension funds contribution arrears	-	157,670,204	-	39,417,551	118,252,653	
172 Yvonne Cottages	22-Sep-2023	Catering services during launch of Mukuyuni Business centre	8,353	-	8,353	-	8,353	
173 Yvonne Cottages	03-Oct-2023	Catering services during launch of Mukuyuni Business centre	22,997	-	22,997	-	22,997	
174 Julimwash Auto Garage	24-Oct-2023	Payment of service for motor vehicle 17CG070A	53,000	-	53,000	-	53,000	
175 Tea Tot Hotel Limited	10-Nov-2023	Conference services	38,500	-	38,500	-	38,500	
176 Julimwash Auto Garage	13-Nov-2023	Payment of service for motor vehicle 17CG347A	34,000	-	34,000	-	34,000	

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177	20-Nov-2023	Being payment for catering services offered during review of departmental legislation	374,500	-	374,500	-	374,500	
178	23-Nov-2023	SERVICING 17CG316A	271,752	-	271,752	-	271,752	
179	31-Dec-2023	Being payment of December 2023 payroll deductions	23,306	-	23,306	-	23,306	
180	02-Jan-2024	Payment of rent for the month of January, february and march	560,608	-	560,608	-	560,608	
181	12-Jan-2024	Being payment for provision of catering services and conference facility on 11/01/2024 at Gazania Heights	60,000	-	60,000	-	60,000	
182	18-Jan-2024	Being payment for catering services during meeting at MCDPCC with partner at Jambo Afrika Gateway Ltd Inv. 095	25,000	-	25,000	-	25,000	
183	31-Jan-2024	Being payment of January 2024 payroll deductions	18,480	-	18,480	-	18,480	
184	31-Jan-2024	Being payment of January 2024 payroll deductions	29,880	-	29,880	-	29,880	
185	31-Jan-2024	Being payment of January 2024 payroll deductions	63,560	-	63,560	-	63,560	
186	31-Jan-2024	Being payment of January 2024 payroll deductions	410	-	410	-	410	
187	17-Feb-2024	Payment for security services at Wote Green park and Municipality in Jan 2024	217,800	-	217,800	-	217,800	
188	20-Feb-2024	Being payment for provision of catering services and conference facility on 16/02/2024 at Gazania Heights	21,000	-	21,000	-	21,000	
189	23-Feb-2024	Being payment for 10 Olock tea for 15 Pax	5,250	-	5,250	-	5,250	
190	28-Feb-2024	Being payment of February 2023 payroll deductions	68,423	-	68,423	-	68,423	

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Supplier Of Goods Or Services	Date Invoice/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
SERVICE BOARD								
191 Kelvian Hotel	04-Mar-2024	Catering services for 15 Pax at Wote Municipal Boardroom	24,000	-	24,000	-	24,000	
192 Sapa Security Services Limited	07-Mar-2024	Payment for security services at Wote Green park and Municipality in FEB 2024	217,800	-	217,800	-	217,800	
193 Fort Hotel	08-Mar-2024	Catering services during PC team meeting at municipal boardroom	19,500	-	19,500	-	19,500	
194 Ardhi Sacco Society Ltd	31-nov-2017	Being payment of unremitted November 2017 payroll deductions	131,379	-	131,379	-	131,379	
195 Fort Hotel	08-Mar-2024	Catering services for 12 pax at Wote Municipality Boardroom	14,300	-	14,300	-	14,300	
196 Fort Hotel	08-Mar-2024	Catering services provided during vetting of Wote Casual cleaners	15,600	-	15,600	-	15,600	
197 Dakota highway complex	20-Mar-2024	Being payment for catering services offered during commissioning of kwa kyai ECDE	104,900	-	104,900	-	104,900	
198 GARDEN HOTEL MACHAKOS LTD	24-Mar-2024	Catering services	180,500	-	180,500	-	180,500	
199 RENTOKIL INITIAL	27-Mar-2024	SANITARY SERVICES	82,518	-	82,518	-	82,518	
200 MAKUENI PWD CENTRE	28-Mar-2024	being payment for ten oclock tea for the month of march 2024	140,000	-	140,000	-	140,000	
201 SAPA SECURITY SERVICES LIMITED	28-Mar-2024	SECURITY GUARDS FOR SULTAN BHI,WOTE YARD,KAITI DAM AND UPPER KAITI	297,000	-	297,000	-	297,000	
202 Mukau Limited	01-Apr-2024	Payment of rent for the month of April,May and June	560,608	-	560,608	-	560,608	
203 Lysak Haven Park	05-Apr-2024	Facilitation of conference facility for 8 Pax for 2 days	56,000	-	56,000	-	56,000	
204 MCFDMA	06-Apr-2024	Being transfer of funds to MCFDMA account for rtd Juice production	1,619,505	-	1,619,505	-	1,619,505	
205 Kelvian Hotel	12-Apr-2024	Facilitation of catering services for 10 pax	24,500	-	24,500	-	24,500	
206 Fort Hotel	13-Apr-2024	Facilitation of catering services during Board Meeting at Wote Municipal Boardroom	19,500	-	19,500	-	19,500	
207 Sapa Security Services Limited	13-Apr-2024	Payment for security services at Wote Green park and Municipality in March 2024	217,800	-	217,800	-	217,800	
208 Kilimani Brezze	17-Apr-2024	Facilitation of Lunch during Absorption of Budget Wote Municipal Boardroom	22,500	-	22,500	-	22,500	

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209 Makueni County Fruit Development and Marketing Authority	22-Apr-2024	Supply of Water to the Municipality offices	19,200	-	19,200	-	19,200	
210 Winnok Limited	27-Apr-2024	Catering services provided during Wote Municipal Board Tour for 2 days	48,000	-	48,000	-	48,000	
211 Fort Hotel	07-May-2024	Facilitation of conference facility at Municipal Boardroom	7,500	-	7,500	-	7,500	
212 Tamarind Tree Hotel	08-May-2024	Facilitation for full day meeting on 28 and 30 April for Wote Municipal board interaction	192,000	-	192,000	-	192,000	
213 Julimwash AutoGarage	14-May-2024	Repair and Service of Motor Vehicle 17cg064a	44,700	-	44,700	-	44,700	
214 Jumuka Traders	15-May-2024	Repair of Tipper KCA206F - Starter and Charging System	58,400	-	58,400	-	58,400	
215 Jumuka Traders	15-May-2024	Repair of Garbage Tractor 17cg084a	43,216	-	43,216	-	43,216	
216 Jumuka Traders	16-May-2024	Repair of Garbage Trailer ZC 9403	30,000	-	30,000	-	30,000	
217 Sapa Security Services Limited	20-May-2024	Payment for security services at Wote Green park and Municipality in April 2024	217,800	-	217,800	-	217,800	
218 Acacia Resort	22-May-2024	Being provision of catering services	26,080	-	26,080	-	26,080	
219 GAZANIA HEIGHTS LIMITED	27-May-2024	CONFERENCE SERVICES FOR ICT AND LANDS MEETING ON LIMS	39,000	-	39,000	-	39,000	
220 Damu Logistics	30-May-2024	Hire of Machinery and Equipment for Levelling and Gravelling of Email and Sultan Town	2,737,880	-	2,737,880	-	2,737,880	
221 Sapa Security Services Limited	31-May-2024	Payment for security services at Wote Green park and Municipality in May 2024	217,800	-	217,800	-	217,800	
222 HILL LANE INVESTMENT S LIMITED	06-Jun-2024	CONFERENCE SERVICES FOR TENDER EVALUATION COMMITTEE	10,000	-	10,000	-	10,000	
223 ONE AUTO EXPRESS MOTORS	14-Jun-2024	MINOR SERVICES @40352 KMS	100,688	-	100,688	-	100,688	
224 Garden Hotel Machakos Limited	14-Jun-2024	Conference services	135,000	-	135,000	-	135,000	
225 Muathe and Sons Fabricators	17-Jun-2024	Service of motor vehicle Reg. No. 17CG004A	74,000	-	74,000	-	74,000	
226 VEMCO ENTERPRISES LIMITED	18-Jun-2024	HIRE OF MACHINE FOR ROAD OPENING NDIVUNI-KISEMEINI-KWAMUKOSI-NZIU MKT	2,846,350	-	2,846,350	-	2,846,350	

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227	19-Jun-2024	Kul Kuts Investments LTD County	58,116	-	58,116	-	58,116	
228	19-Jun-2024	Demonstration Revenue Collection Account	169,500	-	169,500	-	169,500	
229	20-Jun-2024	POWERBASE INTERACTIVE LIMITED	1,077,000	-	1,077,000	-	1,077,000	
230	24-Jun-2024	Kathonzweni Dairy Farmers Co op society	458,340	-	458,340	-	458,340	
231	24-Jun-2024	Kikima Dairy Co operative Society Ltd	1,195,100	-	1,195,100	-	1,195,100	
232	24-Jun-2024	Sandymark Limited	1,795,800	-	1,795,800	-	1,795,800	
233	24-Jun-2024	SAPA SECURITY Wanzaur Enterprises	297,000	-	297,000	-	297,000	
234	N-A	Hire Of Roller	314,000	-	314,000	-	314,000	
235	24-Jun-2024	BABULINE VENTURES LIMITED	3,105,616	-	3,105,616	-	3,105,616	
236	24-Jun-2024	SAPA SECURITY SERVICES LIMITED	297,000	-	297,000	-	297,000	
237	24-Jun-2024	Sapa Security Services Limited	217,800	-	217,800	-	217,800	
238	25-Jun-2024	UPPERLAND PETROL STATION	212,750	-	212,750	-	212,750	
239	25-Jun-2024	ABC UKAATUNI COUNTY TECHNICAL TRAINING INSTITUTE	478,000	-	478,000	-	478,000	

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240	25-Jun-2024	Being facilitation for ujuzi teketeke programme at Kithungo Kitundu ward	232,400	-	232,400	-	232,400	
241	25-Jun-2024	Being payment for Talama Heja participants during national training camp in Nairobi from 4th to 12th Decemabr 2023	78,400	-	78,400	-	78,400	
242	25-Jun-2024	hire of shovelfor road improvement in nzaui/kilili/kalamba ward	1,892,772	-	1,892,772	-	1,892,772	
243	26-Jun-2024	JUNE 2024 SALARIES	347,843,091	-	347,843,091	-	347,843,091	
244	27-Jun-2024	Being Payment for implementation of Kikome irrigation scheme Phase 2	8,446,380	-	8,446,380	-	8,446,380	
245	27-Jun-2024	BEING PAYMENT FOR REPAIR AND RENOVATION OF KALAWA REVENUE OFFICE	489,814	-	489,814	-	489,814	
246	27-Jun-2024	Being payment for supply and delivery of fuel for local running in gender department	670,000	-	670,000	-	670,000	
247	27-Jun-2024	General office equipment maintenance, Repairs, Plumbing, masonry, electrical, carpentry	194,200	-	194,200	-	194,200	
248	27-Jun-2024	CONSULTANCY SERVICES FOR GEOLOGICAL MINERAL MAPPING IN TULIMANI	1,599,024	-	1,599,024	-	1,599,024	
249	27-Jun-2024	FULL DAY CONFERENCE-MARUWAB	210,000	-	210,000	-	210,000	
250	28-Jun-2024	Being service and Maintenance of plant equipment and machinery at Makueni integrated grain value addition plant - Makindu	522,000	-	522,000	-	522,000	
251	28-Jun-2024	Being payment for training ten artificial insemination service providers	500,000	-	500,000	-	500,000	
252	28-Jun-2024	Minor service for Vehicle Reg. No.17CG 072A & 17CG022A	154,280	-	154,280	-	154,280	

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
253	28-Jun-2024	Repair of Motor Vehicle 17CG 320A	20,500	-	20,500	-	20,500	
254	28-Jun-2024	CATERING SERVICES	25,000	-	25,000	-	25,000	
255	28-Jun-2024	BEING PAYMENT FOR CONFERENCE AND CATERING SERVICES	88,448	-	88,448	-	88,448	
256	28-Jun-2024	Being payment of medical bills for patients from Nthange ward	12,100	-	12,100	-	12,100	
257	28-Jun-2024	Being transfer of funds to facilitate payment of locum for clinical anaesthetists during industrial action	276,960	-	276,960	-	276,960	
258	28-Jun-2024	CONSULTANCY SERVICES FOR PREPARATION OF LOCAL PHYSICAL AND LAND USE PLAN FOR KAYATA MARKET	736,820	-	736,820	-	736,820	
259	30-Jun-2024	Being transfer of funds to NARIGP matching grant to project Operation Account	14,344,221	-	14,344,221	-	14,344,221	
260	05-Oct-2023	CONFERENCE SERVICES FORLIMS AND EDAMS REVENUE SENSITIZATION	45,000	-	45,000	-	45,000	
261	19-Jan-2024	ADVERTISEMENT FOR INTENTION TO PLAN MARKETS	148,480	-	148,480	-	148,480	
262	5-Jan,2024	Payment for security services at Wote Green park and Municipality in Dec 2024	217,800	-	217,800	-	217,800	
263	06-Mar-2024	Training fees for Angela Mwanja	75,400	-	75,400	-	75,400	
264	23-May-2024	Catering services during Strategic Plan Validation Workshop	90,000	-	90,000	-	90,000	
265	28-Jun-2024	Being Legal charges for case reference Number Makueni ELC NO.002 between Maliti ranch Limited Vs Government of Makueni County	2,500,000	-	2,500,000	-	2,500,000	
266	28-Jun-2024	Being Legal charges for case reference Number Constitutional petition No.12 of 2020 between Plus Kalisa Vs Government of Makueni County	4,546,611	-	4,546,611	-	4,546,611	

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Supplier Of Goods Or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
267	28-Jun-2024	Being Legal charges for case reference Number Makueni ELC No.4 of 2017 between Edward Mutinda and others Vs Government of Makueni County	4,000,000	-	4,000,000	-	4,000,000	
268	28-Jun-2024	Being Legal charges for case reference Number Makueni ELC petition E006 of 2021 Between KMTC VS Government of Makueni County	2,000,000	-	2,000,000	-	2,000,000	
269	28-Jun-2024	Being Legal charges for case reference Number Makueni ELC No.355 of 2017 between Thomas Matee Nzomo vs. Government of Makueni County	1,036,484	-	1,036,484	-	1,036,484	
270	28-Jun-2024	Being Legal charges for case reference Number Makueni MCCC No.10 of 2018 between Global Enterprises VS Government of Makueni County and Anor	500,000	-	500,000	-	500,000	
		<b>Sub-Total</b>	<b>416,464,948</b>	<b>177,609,250</b>	<b>416,464,948</b>	<b>39,417,551</b>	<b>554,656,646</b>	
<b>Total</b>			<b>537,953,519</b>	<b>177,609,250</b>	<b>537,953,519</b>	<b>39,417,551</b>	<b>676,145,218</b>	

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**15.3. Annex 3 – Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
<b>Senior Management</b>									
1	Japheth Kiminza	S	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	16,800	-	16,800	-	16,800
2	Dr Victoria Kyalo	S	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	16,800	-	16,800	-	16,800
3	Dr. Victoria Kyallo	S	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	3,360	-	3,360	-	3,360
4	Joyce Mutua	T	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	16,800	-	16,800	-	16,800
5	Japheth Kiminza	T	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	33,600	-	33,600	-	33,600
6	Dr Victoria Kyalo	T	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	33,600	-	33,600	-	33,600
7	Nicholis Mutisya Mutua	S	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	10,080	-	10,080	-	10,080
8	Nicholis Mutisya Mutua	S	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	6,720	-	6,720	-	6,720
9	Nicholis Mutisya Mutua	S	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	6,720	-	6,720	-	6,720
10	Catherine Syombua Katuti	S	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	3,360	-	3,360	-	3,360
11	Catherine Syombua Katuti	S	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	3,360	-	3,360	-	3,360
12	Catherine Syombua Katuti	S	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Thange Ward	3,360	-	3,360	-	3,360
13	Nicholis Mutisya Mutua	S	25-Jun-2024	Facilitation for supervision of levelling of Iviani Playground in Kisau Kiteta Ward	3,360	-	3,360	-	3,360
14	Nicholis Mutisya Mutua	S	25-Jun-2024	Facilitation for officers Ujuzi teketeke programme Kithungo/Kitundu	16,800	-	16,800	-	16,800

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=n+b-e)	Comments
15	Nicholis Mutua	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	50,400	-	50,400	-	50,400	
16	Nicholas Mutua	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	10,080	-	10,080	-	10,080	
17	Peter Mumo Nyamai	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	10,080	-	10,080	-	10,080	
18	Peter Mumo Nyamai	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	6,720	-	6,720	-	6,720	
19	Peter Mumo Nyamai	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	6,720	-	6,720	-	6,720	
20	Nicholas Masila Nzioka	25-Jun-2024	Reimbursement for token given to world champion Mutile Yavi	25,000	-	25,000	-	25,000	
21	Peter Mumo Nyamai	25-Jun-2024	Facilitation for supervision of levelling of Iviiani Playground in Kisau Kiteta Ward	3,360	-	3,360	-	3,360	
22	Peter Mumo Nyamai	25-Jun-2024	Facilitation for officers Ujuzi teketeke programme Kithungo/Kitundu	16,800	-	16,800	-	16,800	
23	Peter Nyamai	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	50,400	-	50,400	-	50,400	
24	Peter Nyamai	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	10,080	-	10,080	-	10,080	
25	PAUL MUTUA MUSILA	28-Jun-2024	Being facilitation during the discussion of implementation of health project at Eni Kenya BV office on 25th March,2024 in Nairobi	16,800	-	16,800	-	16,800	
26	PAUL MUTUA MUSILA	28-Jun-2024	BEING FACILITATION WHILE ATTENDING WORKSHOP ON NEURODEGENERATION AND DEMENTIA FROM 27TH NOVEMBER TO 1ST DECEMBER,2023 IN KIBOKO	33,600	-	33,600	-	33,600	
27	Elizabeth Ndunge Muli	28-Jun-2024	Being facilitation to attend CFSP diaspora public participation forum at Nairobi on 21feb2024	16,800	-	16,800	-	16,800	
28	Elizabeth Ndunge Muli	28-Jun-2024	Being facilitation for field work lunch allowance at mbuvo, kambu, nunguni, ngetha & kambu while on official duty	16,800	-	16,800	-	16,800	
29	Elizabeth Ndunge Muli	28-Jun-2024	Being payment for facilitation to attend COGs quarterly meeting for CECMs incharge of ICT nrb on 17mar2024	16,800	-	16,800	-	16,800	

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30 Elizabeth Ndunge Muli	S	28-Jun-2024	Being payment for facilitation of lunch allowance while on field work in sultan, machinery, kiima kiu kibwezi&kako	16,800	-	16,800	-	16,800	
31 Alfonce Itumo Kanunga	S	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	50,400	-	50,400	-	50,400	
32 Alfonce Itumo Kanunga	S	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	50,400	-	50,400	-	50,400	
33 Elizabeth Ndunge Muli	S	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	50,400	-	50,400	-	50,400	
34 Elizabeth Ndunge Muli	S	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	50,400	-	50,400	-	50,400	
35 Rael Mumo Muthoka	S	27-Jun-2024	Being payment for facilitation for 2 officers while doing mid year performance report at ack salama resort	51,900	-	51,900	-	51,900	
36 Alfonce Itumo Kanunga	S	27-Jun-2024	Being payment for facilitation to attend UNESCO - Eastern Africa sub- regional forum on artificial intelligence for chief office ict at Nairobi	67,200	-	67,200	-	67,200	
37 Alfonce Itumo Kanunga	S	20-Jun-2024	Being payment for facilitation to attend budget making consultation meeting at mombasa	67,200	-	67,200	-	67,200	
38 Elizabeth Ndunge Muli	S	20-Jun-2024	Being payment for facilitation to attend budget making consultation meeting at mombasa	67,200	-	67,200	-	67,200	
39 JAMES MOKI MULI	S	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOYOI-KASASULE 80010/MINGO PARKING IVINGONI/NZAMBANI 29880)	8,400	-	8,400	-	8,400	
40 JAMES MOKI MULI	S	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	3,360	-	3,360	-	3,360	
41 JAMES MOKI MULI	S	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	6,720	-	6,720	-	6,720	
42 JAMES MOKI MULI	S	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD	3,360	-	3,360	-	3,360	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=n+b-c)	Comments
			IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
43	JAMES MOKI MULI	S	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)	10,080	-	10,080	-	10,080
44	JAMES MOKI MULI	S	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongeni ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdt	2,100	-	2,100	-	2,100
45	JAMES MOKI MULI	S	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	3,360	-	3,360	-	3,360
46	JAMES MOKI MULI	S	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdt	5,040	-	5,040	-	5,040
47	NAOMI NTHAMBI MWANZA	S	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	16,800	-	16,800	-	16,800
48	SEBASTIAN KYONI	T	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MINGO PARKING Ivingoni/NZAMBANI 29880)	8,400	-	8,400	-	8,400
49	SEBASTIAN KYONI	T	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	3,360	-	3,360	-	3,360
50	SEBASTIAN KYONI	T	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	6,720	-	6,720	-	6,720

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51	SEBASTIAN KYONI	T	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	3,360	-	3,360	-	3,360
52	SEBASTIAN KYONI	T	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIKEU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)	10,080	-	10,080	-	10,080
53	SEBASTIAN KYONI	T	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongeni ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdgt	2,100	-	2,100	-	2,100
54	SEBASTIAN KYONI	T	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	3,360	-	3,360	-	3,360
55	SEBASTIAN KYONI	T	N-A	Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt	6,720	-	6,720	-	6,720
56	SEBASTIAN KYONI	T	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	5,040	-	5,040	-	5,040
57	SEBASTIAN KYONI	T	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	16,800	-	16,800	-	16,800
58	Jossylyn Nzilani Mutua	S	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	50,000	-	50,000	-	50,000
59	Jossylyn Nzilani Mutua	S	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	17,200	-	17,200	-	17,200

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60 James Moki Muli	S	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	33,600	-	33,600	-	33,600	
61 Jossylyn Nzilani Mutua	S	15-May-2024	Reimbursement of expenses incurred while attending Emali business centre verification and allocation committee meeting	16,800	-	16,800	-	16,800	
62 Jossylyn Nzilani Mutua	S	27-May-2024	Being reimbursement of expenses incurred while undertaking public participation at kyambeke and Nunguni market sheds	32,600	-	32,600	-	32,600	
63 Jossylyn Nzilani Mutua	S	28-Jun-2024	Facilitation while visiting Makongo viewpoint for inspection of project construction status	6,720	-	6,720	-	6,720	
64 Jackson Charo Daudi	S	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	50,000	-	50,000	-	50,000	
65 Jackson Charo Daudi	S	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	400	-	400	-	400	
66 Jossylyn Nzilani Mutua	S	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	50,000	-	50,000	-	50,000	
67 Jossylyn Nzilani Mutua	S	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	400	-	400	-	400	
68 Jossylyn Nzilani Mutua	S	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centre	16,800	-	16,800	-	16,800	
69 Jossylyn Nzilani Mutua	S	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	50,000	-	50,000	-	50,000	
70 Jossylyn Nzilani Mutua	S	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	400	-	400	-	400	
71 Jossylyn Nzilani Mutua	S	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000	
72 Jossylyn Nzilani Mutua	S	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	17,200	-	17,200	-	17,200	
73 Jackson Charo Daudi	S	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	20,160	-	20,160	-	20,160	

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74	Geoffrey Ngovi Muthoka	S	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	20,160	-	20,160	-	20,160	
75	Jossylyn Nzilani Mutua	S	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	67,200	-	67,200	-	67,200	
76	Sonia Nzilani Musyoka	T	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	50,000	-	50,000	-	50,000	
77	Sonia Nzilani Musyoka	T	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	17,200	-	17,200	-	17,200	
78	Sebastian Kyoni	T	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	16,800	-	16,800	-	16,800	
79	Peter mumo Nyamai	T	15-May-2024	Reimbursement of expenses incurred while attending Emali business centre verification and allocation committee meeting	16,800	-	16,800	-	16,800	
80	Peter mumo Nyamai	T	27-May-2024	Being reimbursement of expenses incurred while undertaking public participation at kyambeke and Nunguni market sheds	16,800	-	16,800	-	16,800	
81	Sonia Nzilani Musyoka	T	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	3,360	-	3,360	-	3,360	
82	Peter mumo Nyamai	T	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	50,000	-	50,000	-	50,000	
83	Peter mumo Nyamai	T	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	400	-	400	-	400	
84	Sonia Nzilani Musyoka	T	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centre	16,800	-	16,800	-	16,800	
85	Peter mumo Nyamai	T	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	50,000	-	50,000	-	50,000	
86	Peter mumo Nyamai	T	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	400	-	400	-	400	
87	Sonia Nzilani Musyoka	T	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000	

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88	T	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	17,200	-	17,200	-	17,200	
89	T	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	20,160	-	20,160	-	20,160	
90	T	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	67,200	-	67,200	-	67,200	
			<b>Sub-Total</b>	<b>1,954,980</b>	<b>-</b>	<b>1,954,980</b>	<b>-</b>	<b>1,954,980</b>	
<b>Middle Management</b>									
91	M	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	42,000	-	42,000	-	42,000	
92	M	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	42,000	-	42,000	-	42,000	
93	M	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	33,600	-	33,600	-	33,600	
94	M	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	16,200	-	16,200	-	16,200	
95	M	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	22,400	-	22,400	-	22,400	
96	N	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	29,120	-	29,120	-	29,120	
97	N	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	19,600	-	19,600	-	19,600	
98	P	25-Jun-2024	Being Payment of allowances while attending finalization of TOR for Makindu Grain Plant	8,400	-	8,400	-	8,400	
99	P	25-Jun-2024	Being Payment of allowances while attending finalization of TOR for Makindu Grain Plant	8,400	-	8,400	-	8,400	
100	P	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	56,420	-	56,420	-	56,420	
101	P	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	14,000	-	14,000	-	14,000	

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102 Mwangangi Muoti	P	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	3,240	-	3,240	-	3,240	
103 Joshua Mwikuyu Muasya	P	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	3,740	-	3,740	-	3,740	
104 Isaac Kinyua	P	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	4,300	-	4,300	-	4,300	
105 Munene Mwiindi	P	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	65,640	-	65,640	-	65,640	
106 Joshua Mwikuyu Muasya	P	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	35,920	-	35,920	-	35,920	
107 Nguluu Lucas Makau	P	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	28,000	-	28,000	-	28,000	
108 Joshua Mwikuyu Muasya	P	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	17,920	-	17,920	-	17,920	
109 Samuel Mungai Mburu	P	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	2,800	-	2,800	-	2,800	
110 Joshua M. Muasya	P	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	15,680	-	15,680	-	15,680	
111 Lucas M. Nguluu	P	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	5,600	-	5,600	-	5,600	
112 Victor Muthoka	Q	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	22,400	-	22,400	-	22,400	
113 Maingi Mailu	R	25-Jun-2024	Being Payment of allowances while attending finalization of TOR for Makindu Grain Plant	8,400	-	8,400	-	8,400	
114 Mary Muteti	R	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	28,000	-	28,000	-	28,000	
115 Esther Kivindyo	R	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	14,000	-	14,000	-	14,000	
116 Mary Muteti	R	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	28,000	-	28,000	-	28,000	
117 FREDRICK MWANGANGI MUSAU	N	15-Apr-2024	BEING PAYMENT FOR PMC ALLOWANCES FOR IIVINGONI/NZAMBANI WARD ADMINISTRATION OFFICES	92,000	-	92,000	-	92,000	

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118 Patrick Mutuku Mutua	Q	26-Apr-2024	Facilitation during Board Induction at Tamarid Hotel Nbi 28-30 April,2024	28,699	-	28,699	-	28,699	
119 Philip Ngila	Q	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,800	-	2,800	-	2,800	
120 Anne Nduku Muthusi	Q	25-Jun-2024	Board and Committee sitting allowances and Mileage for 25,27 and 28th June,2024	23,650	-	23,650	-	23,650	
121 Anderson Masila Matheka	Q	25-Jun-2024	Board and Committee sitting allowances and Mileage for 25,27 and 28th June,2024	31,650	-	31,650	-	31,650	
122 Mary Nduku Muthama	Q	25-Jun-2024	Board and Committee sitting allowances and Mileage for 25,27 and 28th June,2024	24,140	-	24,140	-	24,140	
123 Dominic Mbevi Matheka	Q	25-Jun-2024	Board and Committee sitting allowances and Mileage for 25,27 and 28th June,2024	8,559	-	8,559	-	8,559	
124 Stanley Mwanja Kyalo	Q	25-Jun-2024	Board and Committee sitting allowances and Mileage for 25,27 and 28th June,2024	19,650	-	19,650	-	19,650	
125 Julius Musau	Q	25-Jun-2024	Board and Committee sitting allowances and Mileage for 25,27 and 28th June,2024	19,000	-	19,000	-	19,000	
126 Rucia Wanza Ngila	M	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Kikumbulu North	2,800	-	2,800	-	2,800	
127 Georgina K Mbithe	M	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	2,240	-	2,240	-	2,240	
128 Rucia Wanza Ngila	M	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Thange Ward	2,800	-	2,800	-	2,800	
129 Georgina K Mbithe	M	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Thange Ward	2,240	-	2,240	-	2,240	
130 Ambrose Kisoi Mbalu	P	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	14,000	-	14,000	-	14,000	
131 Ambrose Kisoi Mbalu	P	25-Jun-2024	Reimbursement for token given to world champion Mutile Yavi	25,000	-	25,000	-	25,000	
132 Ambrose Kisoi Mbalu	P	25-Jun-2024	Facilitation for supervision of levelling of Iwiani Playground in Kisau Kiteta Ward	8,400	-	8,400	-	8,400	
133 Urbanus Ndunda	P	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	36,400	-	36,400	-	36,400	
134 Williamson Maundu Katwii	Q	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	2,800	-	2,800	-	2,800	
135 Rucia Wanza Ngila	Q	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	2,800	-	2,800	-	2,800	

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136	Rucia Ngila	Q	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	42,000	-	42,000	-	42,000
137	Rucia Ngila	Q	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	8,400	-	8,400	-	8,400
138	Boniface Mutinga Makumi	R	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	16,800	-	16,800	-	16,800
139	Boniface Mitinga Makumi	R	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	14,000	-	14,000	-	14,000
140	ZIPPORAH WAVINYA KYALO	N	28-Jun-2024	BEIG FACILITATION DURING MOBILIZATION FOR FISTULA CAMP FROM 17 TO 22 MAY 2024	3,780	-	3,780	-	3,780
141	ISAAC ISIKA MUNYALO	Q	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	4,300	-	4,300	-	4,300
142	DORIS NTHENYA MBITHI	Q	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,800	-	2,800	-	2,800
143	Zipporah Mativo	M	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
144	Zipporah Mativo	M	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
145	Isaac Kiseve Kaningu	N	28-Jun-2024	Being payment for facilitation for lunch during data collection of kyamithenge library aimed at operationalizing the ict section	2,240	-	2,240	-	2,240
146	Anthony Kasyoki Kivuva	P	28-Jun-2024	Being payment for facilitation while inspecting tools and equipments supplied at matindini ctti	2,800	-	2,800	-	2,800
147	Benjamin Mwangi Makau	P	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	42,000	-	42,000	-	42,000
148	Benjamin Mwangi Makau	P	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	42,000	-	42,000	-	42,000
149	Anthony Kasyoki Kivuva	P	27-Jun-2024	Being payment for facilitation for 2 officers while doing mid year performance report at ack salama resort	43,500	-	43,500	-	43,500
150	FRANCIS MUSYOKA MUTISO	N	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	6,720	-	6,720	-	6,720

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151 JANUARIES MUTUNGA MBINDYO	N	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	2,800	-	2,800	-	2,800	
152 JANUARIES MUTUNGA MBINDYO	N	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	5,600	-	5,600	-	5,600	
153 JANUARIES MUTUNGA MBINDYO	N	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M	2,800	-	2,800	-	2,800	
154 JANUARIES MUTUNGA MBINDYO	N	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	2,800	-	2,800	-	2,800	
155 JANUARIES MUTUNGA MBINDYO	N	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES/CULVERTS AND DRIFTS/IN KITISE KITHUKI WARD 1.960M BDGT	2,800	-	2,800	-	2,800	
156 ANNAH MUTANU NDUNDA	N	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	6,720	-	6,720	-	6,720	
157 ALEX MAKAU NZAMBU	P	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	2,800	-	2,800	-	2,800	
158 ALEX MAKAU NZAMBU	P	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	2,800	-	2,800	-	2,800	
159 WILLIAMSON M. KATWII	P	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	2,800	-	2,800	-	2,800	
160 ALEX MAKAU NZAMBU	P	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	5,600	-	5,600	-	5,600	
161 WILLIAMSON M. KATWII	P	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR	2,800	-	2,800	-	2,800	

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
			MACHINE HIRE IN MAKINDU WARD 5M BDGT						
162	PHYLLIS KITHOME	P	N-A	5,600	-	5,600	-	5,600	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
163	ALEXANDER MUSYOKA MUTUA	P	N-A	2,800	-	2,800	-	2,800	
			BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M						
164	ALEXANDER MUSYOKA MUTUA	P	N-A	2,800	-	2,800	-	2,800	
			BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M						
165	ALEX KITENGEA WAMBUA	P	N-A	2,800	-	2,800	-	2,800	
			BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M						
166	ALEX KITENGEA WAMBUA	P	N-A	2,800	-	2,800	-	2,800	
			BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M						
167	ALEX KITENGEA WAMBUA	P	N-A	2,800	-	2,800	-	2,800	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT						
168	ALEX MAKAU NZAMBU	P	N-A	2,800	-	2,800	-	2,800	
			BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU						
169	WILLIAMSON M. KATWII	P	N-A	2,800	-	2,800	-	2,800	
			BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU						
170	ALEX MAKAU NZAMBU	P	N-A	5,600	-	5,600	-	5,600	
			Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt						

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171	WILLIAMSON M. KATWII	P	N-A	Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdt	2,800	-	2,800	-	2,800
172	KENNEDY SOMBA	R	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MINGO PARKING IVINGONI/NZAMBANI 29880)	10,080	-	10,080	-	10,080
173	KENNEDY SOMBA	R	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	2,800	-	2,800	-	2,800
174	KENNEDY SOMBA	R	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	8,400	-	8,400	-	8,400
175	KENNEDY SOMBA	R	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	5,600	-	5,600	-	5,600
176	EVERLYNE MUENI MULWA	R	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)	14,000	-	14,000	-	14,000
177	KENNEDY SOMBA	R	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)	13,440	-	13,440	-	13,440
178	KENNEDY SOMBA	R	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongeni ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini -	2,100	-	2,100	-	2,100

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			Maikuu- Iituumo ? Kasasule in Thange ward 1.98m bdgt						
179	R	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	2,800	-	2,800	-	2,800	
180	R	N-A	Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt	5,600	-	5,600	-	5,600	
181	R	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	5,040	-	5,040	-	5,040	
182	M	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	44,800	-	44,800	-	44,800	
183	M	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000	
184	N	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	44,800	-	44,800	-	44,800	
185	N	28-Jun-2024	Facilitation while visiting Makongo viewpoint for inspection of project construction status	2,240	-	2,240	-	2,240	
186	N	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	2,240	-	2,240	-	2,240	
187	N	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	22,800	-	22,800	-	22,800	
188	P	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	50,000	-	50,000	-	50,000	
189	P	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	6,000	-	6,000	-	6,000	

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190	Sammy Nganda Ngumbi	P	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	28,000	-	28,000	-	28,000
191	Jacinta Mwangeli Pius	P	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000
192	Jacinta Mwangeli Pius	P	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	34,000	-	34,000	-	34,000
193	Phylis Kithome	Q	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	2,800	-	2,800	-	2,800
194	Harrison Kitivo Kiandiko	R	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	50,000	-	50,000	-	50,000
195	Harrison Kitivo Kiandiko	R	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	6,000	-	6,000	-	6,000
196	Kennedy Somba	R	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	28,000	-	28,000	-	28,000
197	Harrison Kitivo Kiandiko	R	15-May-2024	Reimbursement of expenses incurred while attending Emali business centre verification and allocation committee meeting	14,000	-	14,000	-	14,000
198	Dianah Nduku Muli	R	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	2,800	-	2,800	-	2,800
199	Kennedy Somba	R	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	5,600	-	5,600	-	5,600
200	Harrison Kitivo Kiandiko	R	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000
201	Harrison Kitivo Kiandiko	R	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	34,000	-	34,000	-	34,000
202	mutua mulonzya	R	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	56,000	-	56,000	-	56,000
<b>Sub-Total</b>					<b>1,951,808</b>	<b>-</b>	<b>1,951,808</b>	<b>-</b>	<b>1,951,808</b>
<b>Unionisable Employees</b>									
203	Henry Chemsong	F	24-Jun-2024	Being Drivers allowances	19,200	-	19,200	-	19,200

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204	Braian Ndolo Simon	F	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
205	Kyengo John Kiilu	G	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	12,600	-	12,600	-	12,600	
206	Mwaluko Joshua M.	G	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
207	Makuthi George Josiah	G	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
208	Stansilaous Kasisi	J	24-Jun-2024	Being facilitation to attend County procurement reporting forum at Mombasa beach Hotel - Mombasa	99,800	-	99,800	-	99,800	
209	Irene syombua Nzioki	J	25-Jun-2024	Being Payment of allowances while attending finalization of TOR for Makindu Grain Plant	3,780	-	3,780	-	3,780	
210	Mary Joseph	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	18,900	-	18,900	-	18,900	
211	Urbanus Mutiso	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	14,100	-	14,100	-	14,100	
212	Paul Nguku Musau	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	8,400	-	8,400	-	8,400	
213	Onesmus Mulinge Kyangailo	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	1,760	-	1,760	-	1,760	
214	Sarah Mumbua Kimongo	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
215	Ignatious Itumo	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	30,560	-	30,560	-	30,560	
216	Kioko Mumbanya	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
217	Justus Kitonga	J	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	12,600	-	12,600	-	12,600	

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
218	Alice Musau	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
219	Simon Ndunda	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	7,800	-	7,800	-	7,800	
220	Kasisi Stanislaus	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	6,300	-	6,300	-	6,300	
221	Urbanus Mutiso	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	44,160	-	44,160	-	44,160	
222	Isaac Kinyua	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	17,960	-	17,960	-	17,960	
223	Mwonga Josephine Ndlanu	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	12,600	-	12,600	-	12,600	
224	Ignatious Itumo	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	12,600	-	12,600	-	12,600	
225	Kyengo John Kiilu	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	18,900	-	18,900	-	18,900	
226	Sarah Mumbua Kimongo	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	6,300	-	6,300	-	6,300	
227	Mwaluko Joshua M.	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	12,600	-	12,600	-	12,600	
228	Justus Kitonga	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	18,900	-	18,900	-	18,900	
229	Mutua Stanley Peter	21-Jun-2024	Being payment of allowance while attending sensitization of coffee regulations at Kikima,Makueni County	12,600	-	12,600	-	12,600	
230	Purity Nzisa Muli	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	8,760	-	8,760	-	8,760	
231	Elizabeth Loko Kingoo	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	1,260	-	1,260	-	1,260	
232	Julius Kakui	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	11,000	-	11,000	-	11,000	

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233 Alphonse Kyalo	J	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	10,080	-	10,080	-	10,080	
234 Robert Osore	J	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	7,560	-	7,560	-	7,560	
235 Geoffrey Kaleli	J	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	4,000	-	4,000	-	4,000	
236 Alice W. Musau	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
237 Stanslous Munyao	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	2,520	-	2,520	-	2,520	
238 Daniel M. Kinyaka	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	6,300	-	6,300	-	6,300	
239 Mary Ngau	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	3,780	-	3,780	-	3,780	
240 Robert R. Osore	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
241 Malika Mwakavi	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	2,520	-	2,520	-	2,520	
242 Kasisi Stanislaus S.	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
243 Paul Nguku	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
244 Justus M. Kasanga	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
245 Isaac Mutua	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
246 Paul Ngai Mukulu	J	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	1,260	-	1,260	-	1,260	
247 Elizabeth Loko Kingoo	J	20-Jun-2024	Being payment of allowance while attending distribution of fruit traps across the county	12,600	-	12,600	-	12,600	
248 Eunice Koki Kyalo	K	24-Jun-2024	Being facilitation to attend County procurement reporting forum at Mombasa beach Hotel - Mombasa	166,800	-	166,800	-	166,800	
249 Carolyne Kyalo	K	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima, Makueni County	22,400	-	22,400	-	22,400	
250 Edith Gikunda	K	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima, Makueni County	11,200	-	11,200	-	11,200	
251 Bonface Muema Musyoki	K	05-Jun-2024	Being payment for statutory audits	538,560	-	538,560	-	538,560	
252 Eunice M. Kyalo	K	20-Jun-2024	Being payment of allowance while attending lima organic fertilizer distribution	2,240	-	2,240	-	2,240	

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253 Dinah M. Matheka	K	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	13,440	-	13,440	-	13,440	
254 Philip Nundu	K	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	7,560	-	7,560	-	7,560	
255 Joseph Muli	L	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	3,740	-	3,740	-	3,740	
256 Juliana Timothy	L	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	3,740	-	3,740	-	3,740	
257 Jane Mason	L	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	11,200	-	11,200	-	11,200	
258 Meshack Mulei	L	21-Jun-2024	Being payment of allowance while attending Coffe regulations workshop at Kikima,Makueni County	22,400	-	22,400	-	22,400	
259 Meshack Mulei	L	21-Jun-2024	Being payment of allowance while attending sensitization of coffe regulations at Kikima,Makueni County	22,400	-	22,400	-	22,400	
260 Nicholas Nyanginja	L	20-Jun-2024	Being payment for planning, supervision and inspection of avocado value chain grafting	29,120	-	29,120	-	29,120	
261 Nicholas Nyanginja	L	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	11,200	-	11,200	-	11,200	
262 Meshack Mulei	L	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	2,240	-	2,240	-	2,240	
263 Jane Mason	L	20-Jun-2024	Being payment of allowance while attending Ilima organic fertilizer distribution	2,240	-	2,240	-	2,240	
264 ERASTUS MUISYO MUTUKU	H	24-Jun-2024	BEING PAYMENT FOR PMC ALLOWANCES FOR CONSTRUCTION OF MAVINDINI WARD ADMINISTRATION BLOCK	100,000	-	100,000	-	100,000	
265 Augustine Mutuku	J	26-Jun-2024	Perdiem and Meals allowances for April 2024	64,260	-	64,260	-	64,260	
266 Augustine Mutuku	J	26-Jun-2024	Perdiem and Meals allowances for Feb 2024	25,200	-	25,200	-	25,200	
267 Augustine Mutuku	J	26-Jun-2024	Perdiem and meals allowances for May 2024	51,660	-	51,660	-	51,660	
268 Martiri Ayub	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
269 Elijah Maweu	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	

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270	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
271	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
272	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
273	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
274	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	
275	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
276	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
277	J	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	1,260	-	1,260	-	1,260	
278	K	06-Mar-2024	Facilitation while attending Human Resources AGM and Capacity building forum	77,200	-	77,200	-	77,200	
279	K	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	
280	K	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	
281	K	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	
282	K	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	
283	K	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	

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284	Cynthia Muthiani	14-Jun-2024	Facilitation during Revenue and Lands Clinic Exercise at Sultan Hamud Town on 13th June 2024	2,240	-	2,240	-	2,240	
285	Stephen Mwamia	27-May-2024	Facilitation during ERP Consultative Meeting at Wote 28-29.05.2024	23,900	-	23,900	-	23,900	
286	Albanus Nihiani King'oo	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	2,520	-	2,520	-	2,520	
287	Naomi Muoti Kyalo	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	2,520	-	2,520	-	2,520	
288	Dominic Mwendwa Kiviu	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	2,520	-	2,520	-	2,520	
289	Everlyn Nthenya Kyule	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	1,260	-	1,260	-	1,260	
290	Alex Makau Nzambu	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	1,260	-	1,260	-	1,260	
291	Francisca Mutindi Maumbi	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	1,260	-	1,260	-	1,260	
292	Paul Kiviu Misoa	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	1,260	-	1,260	-	1,260	
293	James Kyalo	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Thange Ward	1,260	-	1,260	-	1,260	
294	Charles Mutuku Kitati	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Thange Ward	1,260	-	1,260	-	1,260	
295	Johnstone Katumo Mulovi	25-Jun-2024	Facilitat ion for lunch allowances for officers during distribution of tents and chairs in Thange Ward	1,260	-	1,260	-	1,260	
296	Stephen Maingi Philip	25-Jun-2024	Facilitation for supervision of levelling of Iyiani Playground in Kisau Kitieta Ward	3,780	-	3,780	-	3,780	
297	Joachim Muthembwa January	25-Jun-2024	Facilitation for supervision of levelling of Iyiani Playground in Kisau Kitieta Ward	6,300	-	6,300	-	6,300	
298	Elizabeth Mwikali Kilenge	25-Jun-2024	Facilitation for supervision of levelling of Iyiani Playground in Kisau Kitieta Ward	3,780	-	3,780	-	3,780	
299	Januaries Sekeni	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makueni County	1,500	-	1,500	-	1,500	
300	Canditor Katuku	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makueni County	1,500	-	1,500	-	1,500	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
301 Stephen Muliwa	H	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
302 John Kitino	H	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
303 Judith Katuku	H	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
304 Johnthan Kinguta Ndunda	H	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
305 stancilous Mutuku Nzoka	H	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
306 Janet Kiluu	H	25-May-2024	Being payment to officers attending Youth Conneek in KICC, Nairobi	28,200	-	28,200	-	28,200	
307 Vincent Mwanja	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	6,000	-	6,000	-	6,000	
308 Daftan Kasimu	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	18,900	-	18,900	-	18,900	
309 Johnstone Katumo	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	18,900	-	18,900	-	18,900	
310 Kelvin Musau	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	18,900	-	18,900	-	18,900	
311 Anastacia Ndunge	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	6,000	-	6,000	-	6,000	
312 Daftan Kasimu	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	3,780	-	3,780	-	3,780	
313 Johnstone Katumo	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	3,780	-	3,780	-	3,780	
314 Kelvin Musau	H	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	3,780	-	3,780	-	3,780	
315 Stephen Maingi Philip	J	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	2,520	-	2,520	-	2,520	
316 Joachim Muthembwa January	J	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	13,860	-	13,860	-	13,860	
317 Godfrey Mwangela Kimondiu	J	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	2,240	-	2,240	-	2,240	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
318 Godfrey Mwangela Kimondu	J	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	2,240	-	2,240	-	2,240	
319 Godfrey Mwangela Kimondu	J	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	2,240	-	2,240	-	2,240	
320 Godfrey Mwangela Kimondu	J	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Thange Ward	2,240	-	2,240	-	2,240	
321 Victor Mutuva	J	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
322 Tabitha Muoki	J	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
323 Daniel Kisavi	J	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
324 Vivianne Mbati	J	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
325 Mercy Mutiso	J	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
326 Sammy Mwalyo	J	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makeni County	1,500	-	1,500	-	1,500	
327 Gladys Kinyili	J	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	33,600	-	33,600	-	33,600	
328 Cyrus Muema	J	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	33,600	-	33,600	-	33,600	
329 Gladys Kinyili	J	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	6,740	-	6,740	-	6,740	
330 Cyrus Muema	J	27-Jun-2024	Being facilitation to Programme officers during Distribution of Food and Non Food Items	6,740	-	6,740	-	6,740	
331 Maxwell Ndambuki Reuben	K	25-Jun-2024	Being facilitation for officers - ujuzi tekeke - Makindu Ward	4,480	-	4,480	-	4,480	
332 Maureen Waitthera Macharia	K	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	50,000	-	50,000	-	50,000	
333 Maureen Waitthera Macharia	K	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	6,900	-	6,900	-	6,900	
334 Samson Mbiu Wambua	K	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	2,240	-	2,240	-	2,240	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments	
335	Magdalene Ndungwa Michael	K	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	2,240	-	2,240	-	2,240	
336	Maureen Waithera Macharia	K	25-Jun-2024	Payment for reinstallation and repair of boda boda shades at Kilyungi at Kithungo Kitundu Ward	10,000	-	10,000	-	10,000	
337	Leonard Kyalo Kitumu	K	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Thange Ward	2,240	-	2,240	-	2,240	
338	Maureen Waithera Macharia	K	25-Jun-2024	Facilitation for supervision of levelling of Iviani Playground in Kisau Kiteta Ward	16,200	-	16,200	-	16,200	
339	Maureen Waithera Macharia	K	25-Jun-2024	Facilitation for officers Ujuzi teketeke programme Kithungo/Kitundu	26,000	-	26,000	-	26,000	
340	Jackson Kathenge	K	25-May-2024	Being facilitation for capacity Building to officers handling SGBV in Makueni County	1,500	-	1,500	-	1,500	
341	Zipporah Wayua Mutungi	L	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	4,480	-	4,480	-	4,480	
342	Titus Mwanthi Nzai	L	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	360	-	360	-	360	
343	Elizabeth Mwikali Kilenge	L	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	2,520	-	2,520	-	2,520	
344	Charles Mutuku Muthoka	L	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	11,200	-	11,200	-	11,200	
345	Titus Mwanthi Nzai	L	25-Jun-2024	Being payment for Supervision of Uvete Playground in Mukaa Ward	15,900	-	15,900	-	15,900	
346	Charles Mutuku Muthoka	L	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	11,200	-	11,200	-	11,200	
347	Cyrus Mwanzia Nzuki	L	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	14,000	-	14,000	-	14,000	
348	Zipporah Wayua Mutungi	L	25-Jun-2024	Being facilitation for officers - ujuzi teketeke - Makindu Ward	6,720	-	6,720	-	6,720	
349	Charles Mutuku Muthoka	L	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	6,720	-	6,720	-	6,720	
350	Zipporah Wayua Mutungi	L	25-Jun-2024	Facilitation for construction of boda boda shade of Kako/Waia	6,720	-	6,720	-	6,720	
351	Zipporah Wayua Mutungi	L	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	2,240	-	2,240	-	2,240	
352	Charles Mbindyo Mbulo	L	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Kikumbulyu North	2,240	-	2,240	-	2,240	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
353 Zipporah Wayua Mutungi	L	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Masongaleni Ward	2,240	-	2,240	-	2,240	
354 Zipporah Wayua Mutungi	L	25-Jun-2024	Facilitation for lunch allowances for officers during distribution of tents and chairs in Thange Ward	2,240	-	2,240	-	2,240	
355 Charles Mutuku Muthoka	L	25-Jun-2024	Facilitation for supervision of levelling of Iviani Playground in Kisau Kiteta Ward	6,720	-	6,720	-	6,720	
356 Zipporah Wayua Mutungi	L	25-Jun-2024	Facilitation for supervision of levelling of Iviani Playground in Kisau Kiteta Ward	4,480	-	4,480	-	4,480	
357 Boniface Mitinga Makumi	L	25-Jun-2024	Facilitation for officers Ujuzi reketeki programme Kithungo/Kitundu	28,000	-	28,000	-	28,000	
358 Charles Mutuku Muthoka	L	25-Jun-2024	Facilitation for officers Ujuzi reketeki programme Kithungo/Kitundu	22,400	-	22,400	-	22,400	
359 MESHACK NDUTI MUSYOKA	F	28-Jun-2024	DRIVERS NIGHT OUTS	25,200	-	25,200	-	25,200	
360 ASSUMPTA MUTHEU MULI	G	28-Jun-2024	BEING FACILITATION DURING SENSITIZATION OF HEALTHCARE WORKERS ON GENDER BASED VIOLENCE ON 18-19TH DECEMBER 2023	1,260	-	1,260	-	1,260	
361 THOMAS KASIMBA FLORENCE	H	12-Jun-2024	FACILITATION FOR APPRENTICES FACILITATION WHILE HOLDING	45,000	-	45,000	-	45,000	
362 MWONGELI CHARLES	H	28-Jun-2024	CERVICAL CANCER SCREENING AND TREATMENT	1,260	-	1,260	-	1,260	
363 ESTHER MWENDE KIOKO	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	1,260	-	1,260	-	1,260	
364 JERIOTH WANGARI KINYUA	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,760	-	2,760	-	2,760	
365 CATHERINE MWENDE	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,760	-	2,760	-	2,760	
366 ANNASTACIA MUKUI MWAKA	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,760	-	2,760	-	2,760	
367 GLORIAN NDETO MAWEU	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,760	-	2,760	-	2,760	
368 EUNICE MUJENI MUTHYA	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,760	-	2,760	-	2,760	

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369 FLORIAN NDETO MAWEU	H	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,760	-	2,760	-	2,760	
370 CATHERINE NGINA KIMATHI	H	28-Jun-2024	BEING FACILITATION TO CONDUCT HIV TESTING AND COUNSELLING IN OTHER DEPARTMENTS	2,520	-	2,520	-	2,520	
371 JANET MUTILE JONAH	H	28-Jun-2024	BEING FACILITATION TO CONDUCT HIV TESTING AND COUNSELLING IN OTHER DEPARTMENTS	2,520	-	2,520	-	2,520	
372 AGNES MWENDE KIMINZA	H	28-Jun-2024	DURING LABORATORY IMPROVEMENT SYSTEMS MEETING (LCQ1) HELD ON 14/05/2024	1,500	-	1,500	-	1,500	
373 MARY MUJENI KIMWELI	H	28-Jun-2024	BEIG FACILITATION DURING MOBILIZATION FOR FISTULA CAMP FROM 17 TO 22 MAY 2024	1,260	-	1,260	-	1,260	
374 ANTONIA SYOMBUA MUTUKU	H	28-Jun-2024	BEING FACILITATION DURING EYE CLINIC OUTREACH HELD AT MAKINDU SUB-COUNTY HOSPITAL ON 28TH AUGUST TO 1ST SEPTEMBER 2023	6,300	-	6,300	-	6,300	
375 CORNELIUS MUSYOKI MUTINDA	H	28-Jun-2024	BEING FACILITATION DURING PHOS REVENUE AUTOMATION TRAININGS IN MAKUENI SUBCOUNTY ON 25TH SEPTEMBER,2023	1,760	-	1,760	-	1,760	
376 THERESIA MUTINDI MAWEU	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	
377 ROSETTA WANZA KIMATU	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	
378 CANILUS MUASYA MUTUNGA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
379 CECILIA KAMENE MALUA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
380 CAROLINE MWIKALI MULI	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
381 REGINA MUTETE MULIKO	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	

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382 ESTHER MUSENYA MATHEKA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
383 MESHACH WAMBUA MUTUA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	
384 TABITHA WANGUI RUO	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
385 CHRISTINE MUTINDI MUINDI	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	
386 ALFRED MUJA WAMBUA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
387 CHRISTINE MWONGELI WAEMA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
388 HELLEN MBINYA MUTIE	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
389 STELLAMARIS NDUKU KAUSYA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	
390 JACQUELINE MBITHE MUTUA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	2,240	-	2,240	-	2,240	
391 HELLEN MBINYA MUTIE	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
392 AUGUSTUS MAUNDU KYALO	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
393 ALFRED MUJA WAMBUA	K	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740	
394 HERITAH MUTINDI MUTUA	K	28-Jun-2024	BEING FACILITATION WHILE CONDUCTING MEDICAL CAMP AT KITHUMANI MARKET-MBITINI WARD ON 5TH OCTOBER,2023	2,240	-	2,240	-	2,240	
395 PETER MBUVI KONDO	K	28-Jun-2024	BEING FACILITATION DURING PHOS REVENUE AUTOMATION TRAININGS	2,740	-	2,740	-	2,740	

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			IN MAKUENI SUBCOUNTY ON 25TH SEPTEMBER,2023						
396	AUGASTUS MAUNDU KYALO	L	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740
397	CHRISTINE MWONGELI WAEMA	L	28-Jun-2024	FACILITATION WHILE HOLDING CERVICAL CANCER SCREENING AND TREATMENT	3,740	-	3,740	-	3,740
398	SALOME MWIKALI KAMAU	L	28-Jun-2024	BEIG FACILITATION DURING MOBILIZATION FOR FISTULA CAMP FROM 17 TO 22 MAY 2024	6,720	-	6,720	-	6,720
399	MARIETAH NDILA PETER	L	28-Jun-2024	BEING FACILITATION WHILE CONDUCTING SUPPORT SUPERVISION ON NON PARTNER SITES	3,240	-	3,240	-	3,240
400	JUSTUS MUIINDE NZIOKA	L	28-Jun-2024	BEING FACILITATION DURING PHOS REVENUE AUTOMATION TRAININGS IN MAKUENI SUBCOUNTY ON 25TH SEPTEMBER,2023	2,740	-	2,740	-	2,740
401	Anthanas Kioko Mulei	H	28-Jun-2024	Being payment for facilitation of field work allowance at tulimani,mutyambua&salama	13,860	-	13,860	-	13,860
402	Alex Mutuku Kilonzi	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
403	Benjamin Muthembwa Nzibo	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
404	Caleb Mutie Ndambuki	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
405	David Kasomo Mule	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
406	David Kasomo Mule	J	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	18,900	-	18,900	-	18,900
407	David Muthama Maweu	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
408	Dorothy Syombua Kimatu	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
409	Evalyne Musengya Muthiani	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
410	Evalyne Musengya Muthiani	J	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	18,900	-	18,900	-	18,900
411	Faith Mumo Kimeu	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900
412	Faith Mumo Kimeu	J	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	18,900	-	18,900	-	18,900

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
413 Fredrick Kamwanthi Mangeli	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
414 Irene W. Musau	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
415 Joshua Nzau Nzyuko	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
416 Josphat Kyalo Mutua	J	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	18,900	-	18,900	-	18,900	
417 Lilian Ndinda Kavati	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
418 Lucy Kali	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
419 Martin Kilolo Musau	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
420 Martin Mbithi Nzilani	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
421 Martin Mbithi Nzilani	J	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	18,900	-	18,900	-	18,900	
422 Patrick Kyalo Manthi	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
423 Simon Nihama Kioko	J	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	18,900	-	18,900	-	18,900	
424 Timothy Nzioki Mutuku	J	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	18,900	-	18,900	-	18,900	
425 Dominic Mule Mwaiwa	K	28-Jun-2024	Being payment for facilitation for lunch during data collection of kyamithenge library aimed at operationalizing the ict section	2,240	-	2,240	-	2,240	
426 Francis Kyalo Muia	K	28-Jun-2024	Being payment for facilitation for lunch during data collection of kyamithenge library aimed at operationalizing the ict section	2,240	-	2,240	-	2,240	
427 Alexander Kyalo Musembi	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600	
428 Alexander Kyalo Musembi	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600	
429 Alice Mbui	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600	
430 Alice Mbui	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600	
431 Bosco Makau Mulwa	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600	
432 Daniel Kakua Nyala	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
433	Daniel Kakua Nyala	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
434	David Kyalungu Mwinzila	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
435	David Kyalungu Mwinzila	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
436	Eric Mbithi Muthama	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
437	Eric Mbithi Muthama	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
438	Francis Kyalo Muia	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
439	Francis Kyalo Muia	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
440	Jeremiah Muuo Kimeu	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
441	Jeremiah Muuo Kimeu	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
442	Purity Mutinda	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
443	Purity Mutinda	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
444	Samuel Kimuyu	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
445	Samuel Kioko Ngumbau	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
446	Samuel Kioko Ngumbau	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
447	Winfred Wausi Patrick	K	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
448	Winfred Wausi Patrick	K	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600
449	Dickson Muli Matungu	K	12-Jun-2024	Being payment for compensation of kwa matungu CTTI land	810,000	-	810,000	-	810,000
450	Martin Kimanathi Mutiso	L	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600
451	Daniel Kakua Nyala	L	28-Jun-2024	Being payment for facilitation for lunch during data collection of kyamithenge library aimed at operationalizing the ict section	2,240	-	2,240	-	2,240
452	Jeremiah Muuo Kimeu	L	28-Jun-2024	Being payment for facilitation for lunch during data collection of kyamithenge library aimed at operationalizing the ict section	2,240	-	2,240	-	2,240

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453	Michael Mutie Musyoki	L	20-Jun-2024	Being payment for ict staff involved in training of county ict systems	33,600	-	33,600	-	33,600	
454	Michael Mutie Musyoki	L	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600	
455	Martin Kimanathi Mutiso	L	21-Jun-2024	Being payment for facilitation of offices attending training on CIHMIS at Makindu	33,600	-	33,600	-	33,600	
456	THERESIA MULIMA MULI	G	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	1,260	-	1,260	-	1,260	
457	THERESIA MULIMA MULI	G	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	1,260	-	1,260	-	1,260	
458	THERESIA MULIMA MULI	G	N-A	Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt	2,240	-	2,240	-	2,240	
459	SIMON NZYUKO MUASA	G	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	6,300	-	6,300	-	6,300	
460	CHARLES MUTUKU KITATI	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	3,360	-	3,360	-	3,360	
461	JACKSON MWANGANGI MUKONZI	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	8,400	-	8,400	-	8,400	
462	JOSEPHAT MBUSU MAIA	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE	5,600	-	5,600	-	5,600	

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			80010/MINGO PARKING IVINGONI/NZAMBANI 29880)						
463	LEONARD KYALO KITUMU	H	N-A	4,200	-	4,200	-	4,200	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MINGO PARKING IVINGONI/NZAMBANI 29880)						
464	PATRICIA MUENI MUSYOKI	H	N-A	12,600	-	12,600	-	12,600	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MINGO PARKING IVINGONI/NZAMBANI 29880)						
465	SAMUEL MUSYOKI KINYAMBI	H	N-A	4,200	-	4,200	-	4,200	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MINGO PARKING IVINGONI/NZAMBANI 29880)						
466	ENOCK N MUYA	H	N-A	2,520	-	2,520	-	2,520	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT						
467	JENNIFER NGINA MWENZE	H	N-A	5,040	-	5,040	-	5,040	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT						
468	RACHEL MALINDA NZIOKA	H	N-A	1,260	-	1,260	-	1,260	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT						
469	EUNICE MWIKALI NGAUKI	H	N-A	2,520	-	2,520	-	2,520	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
470	SYLVESTER KITHITO MUSYOKA	H	N-A	2,520	-	2,520	-	2,520	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD						

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (h)	Addition During the year (f)	Amount paid During the year (c)	Outstanding Balance (d=a+b-e)	Comments
			IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
471	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD/ROAD MAINT KASIEKU 9.310M BDGT)	10,080	-	10,080	-	10,080	
472	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD/ROAD MAINT KASIEKU 9.310M BDGT)	9,240	-	9,240	-	9,240	
473	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	2,520	-	2,520	-	2,520	
474	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	1,260	-	1,260	-	1,260	
475	H	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	1,260	-	1,260	-	1,260	
476	H	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	1,260	-	1,260	-	1,260	
477	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	1,260	-	1,260	-	1,260	
478	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	5,040	-	5,040	-	5,040	
479	H	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M	2,520	-	2,520	-	2,520	
480	H	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA	6,300	-	6,300	-	6,300	

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			JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M						
481	FESTUS MBELENZI MULI	H	N-A	BEING FACILITATION FOR PAYMENT OF MONITORING AND EVALUATION OF KWA KISOI GULLEY FY 23/24 BGT 1.47M	1,260	-	1,260	-	1,260
482	MUTANU MUTUKU	H	N-A	BEING FACILITATION FOR PAYMENT OF MONITORING AND EVALUATION OF KWA KISOI GULLEY FY 23/24 BGT 1.47M	2,520	-	2,520	-	2,520
483	MIRRIAM MUENI MUSAU	H	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	2,520	-	2,520	-	2,520
484	MUTANU MUTUKU	H	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	7,560	-	7,560	-	7,560
485	MUTANU MUTUKU	H	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	2,520	-	2,520	-	2,520
486	CHARLES MUTUKU KITATI	H	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongenii ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdt	3,780	-	3,780	-	3,780
487	LEONARD KYALO KITUMU	H	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongenii ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdt	1,680	-	1,680	-	1,680
488	ENOCK N MUYA	H	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	2,520	-	2,520	-	2,520

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489	JENNIFER NGINA MWENZE	H	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	3,700	-	3,700	-	3,700	
490	ELIZABETH WANZA BONIFACE	H	N-A	Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdt	3,780	-	3,780	-	3,780	
491	ENOCK N MUYA	H	N-A	Being payment of monitoring and evaluation allowances for project opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdt	3,780	-	3,780	-	3,780	
492	DUNCAN MUNYAO NZOMO	H	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdt	3,360	-	3,360	-	3,360	
493	JEFFERSON MAITHYA NDOLO	H	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdt	3,360	-	3,360	-	3,360	
494	MATAYO NGONZI	H	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdt	5,040	-	5,040	-	5,040	
495	NICHOLAS MUTHINI KIILU	H	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdt	3,360	-	3,360	-	3,360	
496	ANTHONY MWAYA MUTETI	H	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	15,680	-	15,680	-	15,680	
497	ELIZABETH MUTINDI MWANZIA	H	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	8,400	-	8,400	-	8,400	
498	FRANCIS MUTUKU NDUNDA	H	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF	6,300	-	6,300	-	6,300	

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			GRID STREETLIGHTS IN KIKIMA MARKET						
499	BENEDICT MULI	J	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	11,000	-	11,000	-	11,000
500	ALEXCEEV KIIO NDETEI	J	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	1,260	-	1,260	-	1,260
501	ALEXCEEV KIIO NDETEI	J	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	1,260	-	1,260	-	1,260
502	DOMINIC MWENDWA KIVIU	J	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	7,560	-	7,560	-	7,560
503	ALBERT MUMO MUSYOKA	J	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	2,520	-	2,520	-	2,520
504	CHRISTOPHER MUSYOKA ILOVI	J	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	1,260	-	1,260	-	1,260
505	BENARD MUTHAMA MUSEMBI	K	28-Jun-2024	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	50,000	-	50,000	-	50,000
506	BRIDGET NDULU MWANZA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE	2,800	-	2,800	-	2,800

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507	K	N-A	80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880 BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS/UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880	4,200	-	4,200	-	4,200	
508	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS/UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880	9,800	-	9,800	-	9,800	
509	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS/UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880	7,000	-	7,000	-	7,000	
510	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS/UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880	6,720	-	6,720	-	6,720	
511	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS/UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880	7,000	-	7,000	-	7,000	
512	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS/UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880	4,200	-	4,200	-	4,200	

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513 MATHIAS MUTUKU NDEI	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	5,600	-	5,600	-	5,600	
514 OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	9,800	-	9,800	-	9,800	
515 SHADRACK NDJUTO MUENDO	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	5,600	-	5,600	-	5,600	
516 BENARD MUTHAMA MUSEMBI	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCE FOR KIBWEZI EAST PROJECTS(UPGRADING OF ROAD FROM MANGELETE 89,240/THANGE-KOLOVOI-KASASULE 80010/MIGINGO PARKING IVINGONI/NZAMBANI 29880)	14,400	-	14,400	-	14,400	
517 DORCAS MWENDE WAMBUA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	2,240	-	2,240	-	2,240	
518 KIIO MUSYOKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	4,480	-	4,480	-	4,480	
519 OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	2,240	-	2,240	-	2,240	
520 JAMES KIOKO KYALO	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN NGUU/MASUMBA WARD 4M BDGT	13,440	-	13,440	-	13,440	

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
521	DORCAS MWENDE WAMBUA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	2,240	-	2,240	-	2,240
522	JAMES KIOKO KYALO	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	17,920	-	17,920	-	17,920
523	MATHIAS MUTUKU NDEI	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	2,240	-	2,240	-	2,240
524	MAXWEL NDAMBUKI REUBEN	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	6,720	-	6,720	-	6,720
525	OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR MACHINE HIRE IN MAKINDU WARD 5M BDGT	4,480	-	4,480	-	4,480
526	BRIDGET NDULU MWANZA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	4,480	-	4,480	-	4,480
527	DAVID MURUKA SAKAWA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	15,680	-	15,680	-	15,680
528	DORCAS MWENDE WAMBUA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	4,480	-	4,480	-	4,480
529	HIDAYA YUSUF ATHMAN	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT	4,480	-	4,480	-	4,480
530	JOSHUA MAINGI MAKUTHI	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD	4,480	-	4,480	-	4,480

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			IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
531	KIIO MUSYOKA	K	N-A	4,480	-	4,480	-	4,480	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
532	MATHIAS MUTUKU NDEI	K	N-A	4,480	-	4,480	-	4,480	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
533	MICHAEL PAUL MALUKI	K	N-A	26,880	-	26,880	-	26,880	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
534	SHADRACK NDUTO MUENDO	K	N-A	4,480	-	4,480	-	4,480	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR ROAD IMPROVEMENT PROGRAMME IN KAKO/WAIA WARD RIP 7.1M BDGT						
535	DAVID MURUKA SAKAWA	K	N-A	15,400	-	15,400	-	15,400	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)						
536	JONATHAN M MASOMBE	K	N-A	7,000	-	7,000	-	7,000	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)						
537	JOSEPH CHEGE MBOGO	K	N-A	22,400	-	22,400	-	22,400	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR REHABILITATION OF KASIEKU-MUTWAMBOO-KWA NDIKI-MSA ROAD(ROAD MAINT KASIEKU 9.310M BDGT)						
538	DENIS MUMINA KAKUNDI	K	N-A	4,480	-	4,480	-	4,480	
			BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT						

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539 ELIZABETH NDINDA MAWEU	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	2,240	-	2,240	-	2,240	
540 ERASTUS MUISYO MUTUKU	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	2,240	-	2,240	-	2,240	
541 OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES FOR KWA MULINGE DRIFT 1.47M BDGT	4,480	-	4,480	-	4,480	
542 DENIS MUMINA KAKUNDI	K	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	4,480	-	4,480	-	4,480	
543 DORCAS MWENDE WAMBUA	K	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	2,240	-	2,240	-	2,240	
544 ELIZABETH NDINDA MAWEU	K	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	2,240	-	2,240	-	2,240	
545 ERASTUS MUISYO MUTUKU	K	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	2,240	-	2,240	-	2,240	
546 OSCAR MWEMA LUKA	K	N-A	BEING FACILITATION FOR PAYMENT FOR MONITORING AND EVALUATION OF KWA MWENGA CULVERTS FY 23/24 BGT 1.47M	4,480	-	4,480	-	4,480	
547 DENIS MUMINA KAKUNDI	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	6,720	-	6,720	-	6,720	
548 DORCAS MWENDE WAMBUA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	2,240	-	2,240	-	2,240	
549 ELIZABETH NDINDA MAWEU	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	2,240	-	2,240	-	2,240	
550 ERASTUS MUISYO MUTUKU	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR	2,240	-	2,240	-	2,240	

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			CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M						
551	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION FOR CONSTRUCTION OF KATELI DRIFT FY 2023/24 BDGT 2.94M	4,480	-	4,480	-	4,480	
552	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M	8,960	-	8,960	-	8,960	
553	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M	2,240	-	2,240	-	2,240	
554	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M	4,480	-	4,480	-	4,480	
555	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR KATINGI KWA JOEL KWA MWANIKI ROAD FY 2023/24 BDGT 3.43M	6,720	-	6,720	-	6,720	
556	K	N-A	BEING FACILITATION FOR PAYMENT OF MONITORING AND EVALUATION OF KWA KISOI GULLEY FY 23/24 BGT 1.47M	4,480	-	4,480	-	4,480	
557	K	N-A	BEING FACILITATION FOR PAYMENT OF MONITORING AND EVALUATION OF KWA KISOI GULLEY FY 23/24 BGT 1.47M	2,240	-	2,240	-	2,240	
558	K	N-A	BEING FACILITATION FOR PAYMENT OF MONITORING AND EVALUATION OF KWA KISOI GULLEY FY 23/24 BGT 1.47M	2,240	-	2,240	-	2,240	
559	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	8,960	-	8,960	-	8,960	
560	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	4,480	-	4,480	-	4,480	

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561	HENRY KYALO MATHEKA	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	4,480	-	4,480	-	4,480	
562	OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT FOR M&E FACILITATION FOR CONSTRUCTION OF MWAANI DRIFT FY 2023/24 BDGT 4.9M	6,720	-	6,720	-	6,720	
563	BENSON WAMBUA MUTISO	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	2,240	-	2,240	-	2,240	
564	DENIS MUMINA KAKUNDI	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	4,480	-	4,480	-	4,480	
565	DORCAS MWENDE WAMBUA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	2,240	-	2,240	-	2,240	
566	NDILA CAROLINE MUSYOKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	2,240	-	2,240	-	2,240	
567	OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT FOR MONITORING AND EVALUATION ALLOWANCES CONSTRUCTION OF ROAD STRUCTURES(CULVERTS AND DRIFTS)IN KITISE KITHUKI WARD 1.960M BDGT	2,240	-	2,240	-	2,240	
568	BENARD MUTHAMA MUSEMBI	K	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongeni ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini -	11,200	-	11,200	-	11,200	

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			Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdgt						
569	DORCAS MWENDE WAMBUA	K	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongenii ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdgt	3,360	-	3,360	-	3,360
570	JAMES KIOKO KYALO	K	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongenii ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdgt	3,780	-	3,780	-	3,780
571	JOSEPHAT MBUSU MAIA	K	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongenii ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdgt	2,800	-	2,800	-	2,800
572	OSCAR MWEMA LUKA	K	N-A	Being payment for monitoring and evaluation allowances for project Heavy grading and gravelling, of Machinery- Baptist ? Makongenii ? Nzavoni- Ndivuni ? Kamunyuni drift ? Veneti ? Muusini - Maikuu- Ituumo ? Kasasule in Thange ward 1.98m bdgt	1,680	-	1,680	-	1,680
573	DORCAS MWENDE WAMBUA	K	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	2,240	-	2,240	-	2,240
574	JAMES KIOKO KYALO	K	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	11,200	-	11,200	-	11,200
575	OSCAR MWEMA LUKA	K	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR OPENING AND GRADING ALONG VOLOLO - KEMALILU	2,240	-	2,240	-	2,240
576	DORCAS MWENDE WAMBUA	K	N-A	Being payment of monitoring and evaluation allowances for project opening of and	2,240	-	2,240	-	2,240

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			ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt						
577	JAMES KIOKO KYALO	K	N-A	Being payment of monitoring and evaluation allowances for project opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt	17,920	-	17,920	-	17,920
578	KIIO MUSYOKA	K	N-A	Being payment of monitoring and evaluation allowances for project opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt	8,960	-	8,960	-	8,960
579	OSCAR MWEMA LUKA	K	N-A	Being payment of monitoring and evaluation allowances for project opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road in kikubulyu south 5.9m bdgt	4,480	-	4,480	-	4,480
580	DAVID MURUKA SAKAWA	K	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	4,200	-	4,200	-	4,200
581	JONATHAN M MASOMBE	K	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	4,200	-	4,200	-	4,200
582	JOSEPH CHEGE MBOGO	K	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	14,000	-	14,000	-	14,000
583	JOSEPH KIMANTHI MUTIE	K	N-A	Being payment for monitoring and evaluation allowances for project Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)in Kiima kiu kalanzoni ward 4m bdgt	4,200	-	4,200	-	4,200
584	DAMARIS MUMONGEWA	K	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	6,720	-	6,720	-	6,720

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585	K	N-A	BEING PAYMENT OF M&E ALLOWANCES FOR INSTALLATION OF GRID STREETLIGHTS IN KIKIMA MARKET	15,680	-	15,680	-	15,680	
586	D	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	13,440	-	13,440	-	13,440	
587	D	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	7,560	-	7,560	-	7,560	
588	E	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	25,200	-	25,200	-	25,200	
589	G	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	2,520	-	2,520	-	2,520	
590	G	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	25,200	-	25,200	-	25,200	
591	G	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	25,200	-	25,200	-	25,200	
592	H	27-May-2024	Being reimbursement of expenses incurred while undertaking public participation at kyambeke and Nunguni market sheds	12,600	-	12,600	-	12,600	
593	H	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	2,520	-	2,520	-	2,520	
594	H	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	2,520	-	2,520	-	2,520	
595	H	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	2,520	-	2,520	-	2,520	
596	H	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	2,520	-	2,520	-	2,520	
597	H	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	18,600	-	18,600	-	18,600	

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Name of Staff	Job Group	Date Involved/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
598 Victor Mwendwa Kasimba	H	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	18,600	-	18,600	-	18,600	
599 Felix Muli Kyalo	H	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centre	18,900	-	18,900	-	18,900	
600 Dennis Mwendwa Mwanzia	H	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	50,000	-	50,000	-	50,000	
601 Dennis Mwendwa Mwanzia	H	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	400	-	400	-	400	
602 Mercy Mutanu Mutua	H	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	12,600	-	12,600	-	12,600	
603 Felix Muli Kyalo	H	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	31,500	-	31,500	-	31,500	
604 Joseph Musyimi Kimulu	H	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	7,560	-	7,560	-	7,560	
605 Charles Muoki Nzioka	H	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	1,260	-	1,260	-	1,260	
606 Felix Muli Kyalo	H	15-May-2024	Facilitation during verification of fuel dispensers	26,460	-	26,460	-	26,460	
607 Lucy Nduku Mwaiwa	K	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	22,400	-	22,400	-	22,400	
608 Nathan Kariuki Wahome	K	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	33,600	-	33,600	-	33,600	
609 Geoffrey Maiyan Ikayo	K	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	44,800	-	44,800	-	44,800	
610 Janet Waeni Mutuku	K	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	8,960	-	8,960	-	8,960	
611 Fransida Kanini Ngari	K	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	6,720	-	6,720	-	6,720	

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid during the year (c)	Outstanding Balance (d=a+b-c)	Comments
612 Miriam Mwangeli Mwau	K	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	3,780	-	3,780	-	3,780	
613 Benson Kasuva Kisyula	K	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	33,600	-	33,600	-	33,600	
614 Geoffrey Maiyan Ikayo	K	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	6,000	-	6,000	-	6,000	
615 Christopher Ndolo Mutunga	K	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	8,960	-	8,960	-	8,960	
616 Damaris Mwikali Nzyuko	K	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	8,960	-	8,960	-	8,960	
617 Kelvin Mutua kingoo	K	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	46,040	-	46,040	-	46,040	
618 Emmerculate Ndulu Peter	K	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	42,560	-	42,560	-	42,560	
619 Joshua Kyalo Mutua	K	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	42,560	-	42,560	-	42,560	
620 Mercy Ndungwa Mulei	K	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	2,240	-	2,240	-	2,240	
621 Juliet kalondu Kiito	L	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	33,600	-	33,600	-	33,600	
622 Valentine Kalondu Wambua	L	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	33,600	-	33,600	-	33,600	
623 Amos Tama Luvai	L	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	50,000	-	50,000	-	50,000	
624 Amos Tama Luvai	L	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	50,000	-	50,000	-	50,000	
625 Amos Tama Luvai	L	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	34,400	-	34,400	-	34,400	

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Name of Staff	Job Group	Date Invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
626	Morris Mutua Muendo	L	27-May-2024	Being facilitation during development and review of designs and BQs for the proposed Nunguni business centre	44,800	-	44,800	-	44,800
627	Amos Tama Luvai	L	15-May-2024	Reimbursement of expenses incurred while attending Emali business centre verification and allocation committee meeting	49,935	-	49,935	-	49,935
628	Amos Tama Luvai	L	27-May-2024	Being reimbursement of expenses incurred while undertaking public participation at kyambeke and Nunguni market sheds	22,400	-	22,400	-	22,400
629	Valentine Kalondu Wambua	L	27-May-2024	Being reimbursement of expenses incurred while undertaking public participation at kyambeke and Nunguni market sheds	11,200	-	11,200	-	11,200
630	Amos Tama Luvai	L	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	16,354	-	16,354	-	16,354
631	Valentine Kalondu Wambua	L	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	4,480	-	4,480	-	4,480
632	Juliet kalondu Kiiio	L	28-Jun-2024	Facilitation while visiting Makongo view point for inspection of project construction status	4,480	-	4,480	-	4,480
633	Valentine Kalondu Wambua	L	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	11,200	-	11,200	-	11,200
634	Amos Tama Luvai	L	24-May-2024	Facilitation while undertaking topographical survey for the proposed site for Nunguni modern market	33,600	-	33,600	-	33,600
635	Juliet kalondu Kiiio	L	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centr	22,400	-	22,400	-	22,400
636	Valentine Kalondu Wambua	L	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centr	22,400	-	22,400	-	22,400
637	Glory Mwende Kilundo	L	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centr	11,200	-	11,200	-	11,200
638	Amos Tama Luvai	L	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centr	50,000	-	50,000	-	50,000
639	Amos Tama Luvai	L	28-Jun-2024	Facilitation during procurement of management agents for toilet block, hotel and water services at emali business centr	32,606	-	32,606	-	32,606

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Makueni County Executive**

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Name of Staff	Job Group	Date invoiced/contracted	Particulars	Original Amount	Balance at the Beginning of the Year (a)	Addition During the year (b)	Amount paid During the year (c)	Outstanding Balance (d=a+b-c)	Comments
640	Amos Tama Luvai	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	50,000	-	50,000	-	50,000	
641	Amos Tama Luvai	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	50,000	-	50,000	-	50,000	
642	Amos Tama Luvai	28-Jun-2024	Reimbursement of expenses incurred during evaluation of applicants for allocation exercise of stalls at emali business centre	22,271	-	22,271	-	22,271	
643	Amos Tama Luvai	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000	
644	Amos Tama Luvai	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	50,000	-	50,000	-	50,000	
645	Amos Tama Luvai	03-Jul-2024	Facilitation during environmental and social impact assessment for proposed Nunguni business centre	12,000	-	12,000	-	12,000	
646	Charles Mulinga Sammy	28-Jun-2024	Facilitation during capacity building of cultural and creative industries practitioners on intellectual property rights and monetization of artistic works	22,800	-	22,800	-	22,800	
647	Sundry payees	30-jun-2023	Sundry payees –opening staff payables	-	30,249,735	-	30,249,735	-	
	<b>Sub-Total</b>			<b>6,778,826</b>	<b>30,249,735</b>	<b>6,778,826</b>	<b>30,249,735</b>	<b>6,778,826</b>	
	<b>Total</b>			<b>10,685,614</b>	<b>30,249,735</b>	<b>10,685,614</b>	<b>30,249,735</b>	<b>10,685,614</b>	

*County Government of Makueni*  
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**15.4. Annex 4 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) Previous Year</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 20xx</b>
Land	702,504,883	-	-	-	<b>702,504,883</b>
Buildings And Structures	1,143,022,827	109,828,814	-	-	<b>1,252,851,641</b>
Transport Equipment	427,911,736	20,378,470	-	-	<b>448,290,206</b>
Office Equipment, Furniture And Fittings	338,383,955	20,909,479	-	-	<b>359,293,434</b>
ICT Equipment	69,962,472	-	-	-	<b>69,962,472</b>
Machinery And Equipment	438,226,886	16,287,414	-	-	<b>454,514,300</b>
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	266,512,322	995,980	-	-	<b>267,508,302</b>
Intangible Assets	514,265,733	33,121,100	-	-	<b>547,386,833</b>
Infrastructure Assets- Roads, Rails	7,746,976,003	1,158,037,596	-	-	<b>8,905,013,599</b>
Work In Progress	-	-	-	-	-
<b>Total</b>	<b>11,647,766,817</b>	<b>1,359,052,353</b>	-	-	<b>13,007,325,671</b>

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

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount Confirmed as received.	Difference	Explanation
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		
Bursary & Scholarship Fund	-	-	110,692,240	799,760	111,492,000	111,492,000	-	
Emali-Sultan Hamud Municipality	1,484,258	17,163,770	6,135,290	18,384,681	43,167,999	43,167,999	-	
Wote Municipality	8,452,231	11,606,396	13,591,034	23,555,588	57,205,248	57,205,248	-	
Makueni County Fruit Development and Marketing Authority	-	60,000,000	-	27,894,000	87,894,000	87,894,000	-	
Makueni County Sand Conservation and Utilization Authority	10,594,492	22,911,902	6,635,268	30,862,326	71,003,989	71,003,989	-	
Agricultural Sector Development Support Programme (ASDSP) Funds	-	-	-	1,101,751	1,101,751	1,101,751	-	
DANIDA Funds-Primary Health Care Programme Funds to Health Facilities	-	-	-	23,148,438	23,148,438	23,148,438	-	
National Agricultural and Rural Inclusive Growth Project (NARIGP) Funds	-	-	-	51,141,910	51,141,910	51,141,910	-	
National Agricultural Value Chain Development Project (NAVCDP) Funds	-	-	-	199,802,200	199,802,200	199,802,200	-	
Nutrition International Funds	-	-	-	11,293,681	11,293,681	11,293,681	-	
Public Health Funds	-	-	-	11,382,800	11,382,800	11,382,800	-	
<b>Total</b>	<b>20,530,980</b>	<b>111,682,068</b>	<b>137,053,832</b>	<b>399,367,136</b>	<b>668,634,016</b>	<b>668,634,016</b>	<b>-</b>	

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**Director of Finance  
County Executive**



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**Director of Finance  
Fund/project/board/water company/hospital**

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**15.6. Annex 6 – Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source of Funds	Implementing Partners
Financing Locally Led Climate Actions	Building county level capacity for planning, budgeting, reporting and implementation of local climate actions in partnership with communities;.	To strengthen community resilience to climate change impacts and risks	Participatory Climate Risk Assessment and County climate change action plan	-	1,308,380	-	598,177	FLLoCA grant and County Contribution	VSO, WORLD BANK, KENYA MET, NDMA
			Training and Capacity Building	427,800	2,359,060	-	4,566,520	FLLoCA grant and County Contribution	HIVOS, CESPAD
			Research and data	-	2,377,400	855,600	2,605,943	FLLoCA grant and County Contribution	KENYA MET
			Equipment and Office Furniture for CCU	-			1,399,500	FLLoCA grant and County Contribution	
			Monitoring and Evaluation	749,000	443,000		191,200	FLLoCA grant and County Contribution	CESPAD, VSO
			Climate Change Unit Operations	141,340	249,520	6,600	1,798,400	FLLoCA grant and County Contribution	
			Climate Change Fund Board	-	4,434,300	434,300	5,228,080	County Contribution	Friedrich-Ebert-Stiftung (FES), NDMA
			Environmental and Social Screening and proposal development				1,528,040	County Contribution	NEMA
			Designing and feasibility studies				1,000,000	County Contribution	
			Control of gulleys at Kwe Kuyu Kalembwani				996,440	County Contribution	

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Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source of Funds	Implementing Partners
			Construction of gabions along Mbeetwani Road				998,342	County Contribution	
			Climate Change initiative- Agroforestry- Muvau kikumini				555,750	County Contribution	
				<b>1,318,140</b>	<b>11,171,660</b>	<b>1,296,500</b>	<b>21,466,392</b>		

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

Column I Programme	Column II Sub – programme	Column III Disaster type	Column IV Category of disaster related activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure Item	Column VI Amount	Column VII Comments
Coordination of Special Programmes and mainstreaming of Disasters	Purchase and supply of relief food and Non-Food items	Stocking in preparation for October-November-December (OND) El Nino rains	Preparedness	Coordination of Special Programmes	2,168,000.00	Items procured and supplied
	Supply and delivery of Green Grams	Response to October-November-December (OND) El Nino rains	Response	Coordination of Special Programmes	1,016,600.00	Items procured and supplied
	Supply and delivery of Non-Food items to evacuation centers	Response to October-November-December (OND) El Nino rains	Response	Coordination of Special Programmes	601,000.00	Items procured and supplied
	Supply and delivery of high-density mattresses	Stocking in preparation to March-April-May(MAM) 2024 rains	Preparedness	Coordination of Special Programmes	525,000.00	Items procured and supplied
	Supply of water tanks at Kawese camp	Response to October-November-December (OND) El Nino rains	Response	Coordination of Special Programmes	427,288.00	Items procured and supplied
	Fumigation of evacuation centres in readiness to school opening	Response to October-November-December (OND) El Nino rains	Recovery	Coordination of Special Programmes	445,500.00	Items procured and supplied
	Supply of food for disaster stricken victims and vulnerable populations	Post disaster response to households affected by emergencies/disasters	Recovery	Coordination of Special Programmes	1,223,880.00	Items procured and supplied
	Supply, delivery and commissioning of a posho mill	Milling of flour for needy, vulnerable and people affected by disasters	Response/recovery/preparedness	Coordination of Special Programmes	219,850.00	Items procured and supplied

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Column I Programme	Column II Sub – programme	Column III Disaster type	Column IV Category of disaster related activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure Item	Column VI Amount	Column VII Comments
	Facilitation for reconnaissance assessment and distribution of relief food to households affected by 2023 MAM rains	Reconnaissance assessment and distribution of relief food to households affected by 2023 MAM rains	Response/recovery	Coordination of Special Programmes	208,600	Facilitation done
	Facilitation for distribution of relief food for school feeding programme in selected primary schools, special schools, small & children homes in Makueni county	Distribution of relief food for school feeding programme in selected primary schools, special schools, small & children homes in Makueni county	Response	Coordination of Special Programmes	499,520	Facilitation done
	Facilitation for skilled labour & supervision of the reconstruction of houses destroyed by MAM rains	Skilled labour & supervision of the reconstruction of houses destroyed by MAM rains	Reconstruction/recovery	Coordination of Special Programmes	800,360.00	Facilitation done
	Facilitation for opening of river beds in Mbitini & campaigns for sensitization on the expected El nino impacts	Opening of river beds in Mbitini & campaigns for sensitization on the expected El nino impacts	Preparedness	Coordination of Special Programmes	591,200.00	Facilitation done
	Facilitation for desilting Voligi river diversion exercise to control floods in preparedness of October-December 2023 rains	Desilting Voligi river diversion exercise to control floods in preparedness of October-December 2023 rains	Preparedness	Coordination of Special Programmes	541,720.00	Facilitation done

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Column I Programme	Column II Sub – programme	Column III Disaster type	Column IV Category of disaster related activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure Item	Column VI Amount	Column VII Comments
	Facilitation for Technical Supervision and monitoring of excavation of sand from rivers in Mbitini ward	Technical Supervision and monitoring of excavation of sand from rivers in Mbitini ward	Preparedness	Coordination of Special Programmes	439,600.00	Facilitation done
	Facilitation for Disaster/Emergency response teams, first responders & community volunteers during the ongoing El-nino rains	Facilitation for Disaster/Emergency response teams, first responders & community volunteers during the ongoing El-nino rains	Response	Coordination of Special Programmes	678,800.00	Facilitation done
	Supply & Delivery of FOOD ITEMS (caggages) to Evacuation Centres	Supply & Delivery of FOOD ITEMS (caggages) to Evacuation Centres	Response	Coordination of Special Programmes	132,000.00	Supply done
	Facilitation during Emergency response in kaiti, kilome and makueni sub counties during the heavy Elnino rains	Emergency response in kaiti, kilome and Makueni sub counties during the heavy Elnino rains	Response	Coordination of Special Programmes	290,500.00	Facilitation done
	Purchase of pest proof bags, pesticides & weighing machines	Purchase of pest proof bags, pesticides & weighing machines	Preparedness/response	Coordination of Special Programmes	141,620.00	Items procured and delivered
	Facilitation for manning emergency operation centre during the elnino rains	Manning emergency operation center during the elnino rains	Response	Coordination of Special Programmes	78,500.00	Facilitation done
	Purchase & supply of a heavy duty PVC tent with galvanized steel 8m*12m	Purchase & supply of a heavy duty PVC tent with galvanized steel 8m*12m	Preparedness	Coordination of Special Programmes	1,253,828.00	Procured and delivered

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Column I Programme	Column II Sub – programme	Column III Disaster type	Column IV Category of disaster related activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure Item	Column VI Amount	Column VII Comments
Firefighting Services	Purchase and Installation of Assorted Firefighting Equipment.	Response to fire outbreaks and other related emergencies	Preparedness	Coordination of Special Programmes	1,245,800.00	Items procured and supplied
	Supply and delivery of solar torches and reflector jackets	Response to October-November-December (OND) El Nino rains. lighting in evacuation camps.	Response	Coordination of Special Programmes	49,900.00	Items procured and supplied
	Facilitation for officers doing sensitization of Fire prevention and emergency awareness	Sensitization of Fire prevention and emergency awareness	Preparedness	Coordination of Special Programmes	542,400.00	Facilitation done
	Fuel for emergency utility vehicles and special programme operations	Fuel for emergency utility vehicles and special programme operations	Preparedness	Coordination of Special Programmes	1,000,000.00	Procurement done and supplied
	Fuel for Makindu Fire station	Fuel for Makindu Fire station	Preparedness	Coordination of Special Programmes	300,000.00	Procurement done and supplied
<b>Total</b>					<b>15,421,466</b>	

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**15.8. Annex 8 – Trial Balance**

Account No and Description	Current Period		Previous Period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
2100000 Compensation of Employees	3,837,996,248	-	4,051,904,618	-
2200000 Use of Goods and Services	2,223,221,100	-	2,758,770,249	-
2600000 Grants & Transfer To Other Govt. Units	668,634,016	-	65,466,787	-
2600000 Other Grants & Transfers	78,620,032	-	62,879,052	-
3100000 Acquisition of Non-Financial Assets	1,329,558,854	-	1,399,841,700	-
4110405 Car loans to Public Servants	30,000,000	-	119,724,000	-
4100000 Acquisition of Financial Assets	30,000,000	-	119,724,000	-
2211301 Bank Service Commission and Charges	-	-	100,000	-
6520100 Treasury Bank Accounts - Bank Balance	314,301,392	253,067,766	253,067,766	1,234,791,148
6760100 Outstanding imprests and advances	-	-	-	-
7320201 Deposits and retentions	138,984,093	116,391,989	131,745,150	138,984,093
9910201 Exchequer Releases/ Provisioning Account	-	8,259,693,356	-	8,278,384,792
9910209 Remittances to Exchequer Miscellaneous Revenue	7,837,376	-	808,660,712	-
<b>Total</b>	<b>8,629,153,111</b>	<b>8,629,153,111</b>	<b>9,652,160,033</b>	<b>9,652,160,033</b>