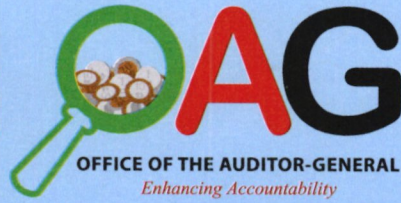


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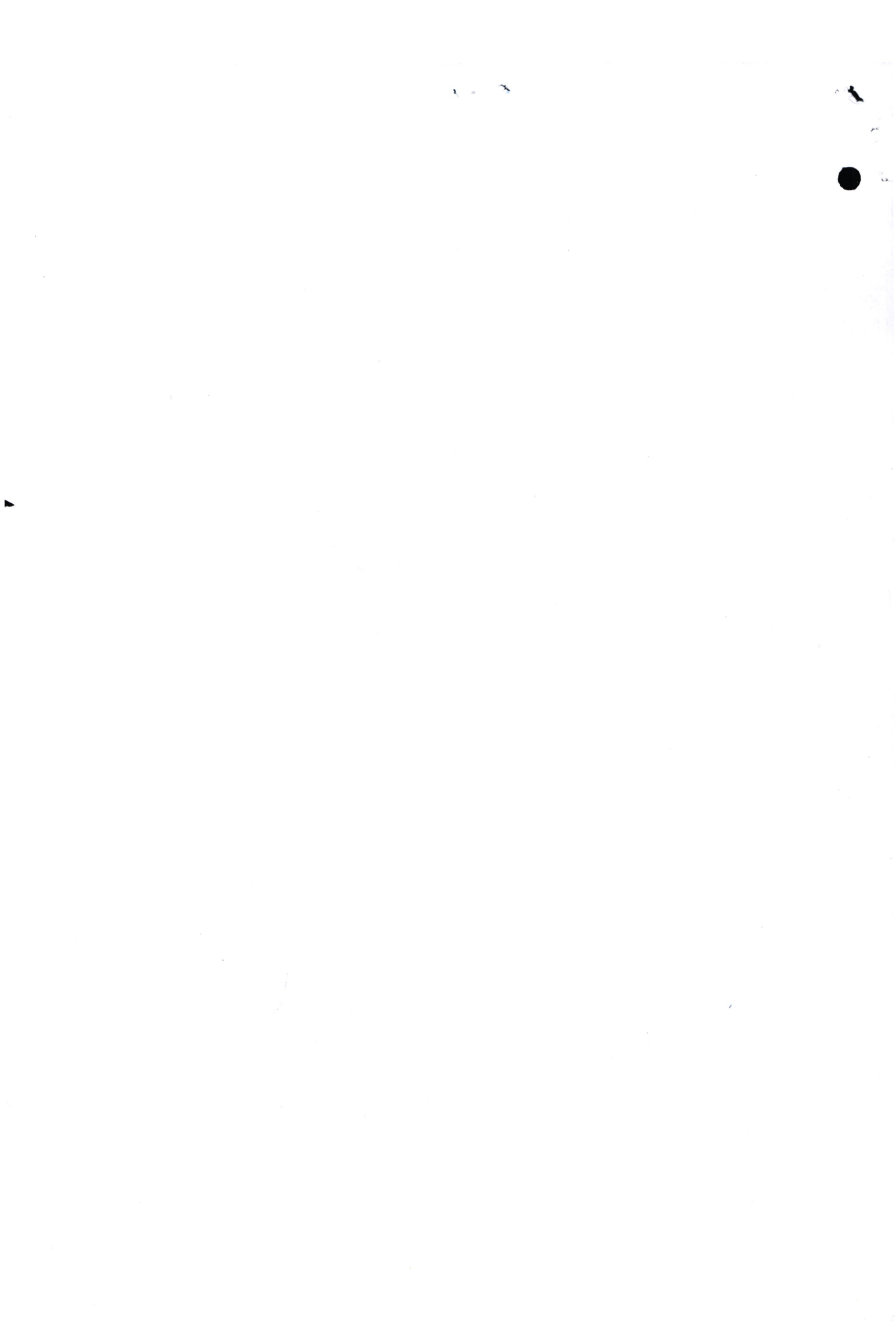
THE AUDITOR-GENERAL

ON

MAKUENI COUNTY EMERGENCY FUND

**FOR THE YEAR ENDED
30 JUNE, 2025**

PAPERS LAID	
DATE	13.11.2025
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Issued 30th June 2025



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MAKUENI COUNTY EMERGENCY FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2025

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

Makueni County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

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1. Acronyms and Definition of Key Terms

a) Acronyms

CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

b) Definition of Key Terms

Fiduciary Management: The key management personnel who had financial responsibility.

2. Key Entity Information and Management**a) Background information**

The Emergency Fund is established by and derives its authority and accountability from Makueni County Emergency Fund Act 2015 on 23rd October 2015. The Fund is wholly owned by the County Government of Makueni and is domiciled in Kenya.

The fund's objective is to enable payments when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises. This is as stipulated in the PFM Act 2012 Sections 111 to 115.

b) Principal Activities

The principal mission of the Fund is to ensure that human life, their welfare and environment are not threatened.

The Fund's principal activity is to make payment not budgeted for which cannot be delayed until a later financial year without harming the general public interest, the payment is meant to alleviate the damage, loss, hardship or suffering which may be caused directly by the event; and the damage caused by the event is on a small scale and limited to the Makueni county.

c) Fund Administration Committee

Ref	Position	Name
1	Chair person	H.E Lucy Mulili
2	Fund Administrator-CECM Finance	Damaris Mumo Kavoi
3	Committee Members	Japheth Musyoka Mang'oka
4	Committee Members	Nicholas Masila Nzioka
5	Committee Members	Elizabeth Ndunge Muli
6	Committee Members	Dr. Sonia Nzilani Musyoka
7	Committee Members	Eng. John Kasyoki Kieti
8	Committee Members	Joyce Mutua
9	Committee Members	Eng. Sebastian Kyoni
10	Committee Members	Eng. Peter Nyamai
11	Fund Accountant	Titus Kituyu

d) Key Management Team

Ref	Position	Name
1	Fund Administrator -CECM Finance	Damaris Mumo Kavoi
2	Fund Accountant	Titus Kituyu

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the county for the year ended 30th June 2025 were;

- Makueni County Assembly;

Enacted the various legislation and oversight required, reviews external audit reports and financial statements for the county government.

- Controller of Budget;

Provided the required guidelines in budget execution, processed requisition for funds and provided oversight in budget implementation.

- National Treasury;

Processed exchequer funds, provided technical support and quality review of the financial statements

- Makueni County Audit Committee;

Reviewed the internal audit reports and ensured corrective actions were taken to safeguard the internal controls of the County's financial operations. It also spearheaded the preparations of the county risk management framework.

- Public Sector Accounting Standards Board;

It developed the financial reporting templates and guidance on the accounting standards to be adopted by the County Government.

- Pending Bills Committee

The committee has been reviewing the pending bills report to ensure timely payment to suppliers and contractors.

f) Registered Offices

P.O. Box 78-90300,
Wote, Makueni,
Kenya.

g) Fund Contacts

Telephone: (254) 020 2034944
E-mail: finance@makueni.go.ke
Website: www.makueni.go.ke

h) Fund Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

i) Independent Auditors

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




j) Principal Legal Adviser




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




k) County Attorney



Makueni County Attorney
Office of the Governor Building- Wote Town
P.O BOX 78-90300
Makueni, Kenya.

3. Fund Administration Committee



Name	Details of qualifications and experience
<p>1.</p>	 <p>H.E Lucy Mulili is the Deputy Governor, County Government of Makueni since August 2022</p> <p>Lucy is a career administrator with over twenty- three (23) years’ Experience. She served as a District Officer and rose to the position of a County Commissioner overseeing Government policy and development in three counties.</p> <p>She served as Secretary Administration in the Ministry of ICT and has served in several Management Boards, among them the ICT Authority, Technical University of Mombasa, and Turkana University College. Lucy holds a Master of Arts Degree in Contemporary Diplomacy and is actively engaged in community development and champions programs that advocate for the empowerment of the boy and the girl child.</p>
<p>2.</p>	 <p>CPA Damaris Mumo Kavoi – CECM, Finance, Planning, Budget and Revenue and Head of County Treasury</p> <p>CPA Damaris Mumo Kavoi holds a Bachelor in Business Administration (BBA) (Accounting and Finance) from Kenya Methodist University (KEMU) and a Masters of Business Administration (MBA) from the University of Nairobi.</p> <p>She has over 27 years of experience in financial accounting and management, budgeting, financial reporting, and in management of donor funded projects in the Public Sector. She worked at the University of Nairobi diligently rising through the ranks to the position of Director in Charge of Finance in February 2020 to November 2022.</p>
<p>3.</p>	 <p>Japheth Musyoka Mang’oka – CECM, Lands, Urban Planning & Development, Environment & Climate Change</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 county governance.</p>

4.		<p>Nicholas Masila Nzioka- CECM, Devolution, Public Service, Public Participation & Special Programmes.</p> <p>Nicholas Masila Nzioka holds a Bachelor of Science Degree from Jomo Kenyatta University of Agriculture and Technology (JKUAT). Previously, he served as the political advisor to the Makueni County Governor, for the period December -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>
5.		<p>Ms. Elizabeth Ndunge Muli, MBA, PMP, CISM, CISA, ITIL – CECM, ICT, Education, And Internship</p> <p>Ms. Elizabeth Ndunge Muli has over 15 years of experience at the intersection of technology, business, and policy. She holds a Master of Business Administration (MBA) with a major in Operations Management from the University of Nairobi, Bachelor of Business Information Technology (BBIT) and a Diploma in Business Information Technology from Strathmore University</p>
6.		<p>Dr Sonia Nzilani Musyoka – CECM, Trade, Marketing, Industry, Culture and Tourism.</p> <p>Dr. Sonia Nzilani is the Chairperson of the Konza Buffer Zone Inter-County Joint Physical and Land Use Planning Committee and the Founder and CEO of Kibwezi (well-wishers) Centre for Sustainability.</p> <p>She holds a Doctor of Philosophy Degree in Natural Resources and Life Sciences from University of Natural Resources and Life Sciences, Australia, Master’s degrees in Water and Coastal Management from Cadiz University, Spain and Environmental assessment and Management from University of Bologna-Italy.</p> <p>She has 11 post-graduate short courses from Netherlands, South Africa, USA, Spain, Israel, Ghana and Ireland.</p> <p>Dr. Sonia worked with the South Eastern Kenya University for 8 years as a lecturer and the Head of the Department of Hydrology and Aquatic Sciences. She has more than 15 years of local and international experience in consultancy and training on</p>

	Environmental conservation, aquatic science, food security and climate change and has done over 10 academic publications.
7.	 <p>ENG. John Kasyoki Kieti – CECM, Water & Sanitation</p> <p>John Kasyoki Kieti is a Professional Mechanical Engineer with 42 years’ experience in the water sector.</p> <p>Previously, he worked with the Ministry of Water and Development, National Water and Pipeline Corporation and County Government of Makueni in various positions across the Country. He is a member of the Institute of Engineers of Kenya.</p>
8.	 <p>Joyce Mutua – CECM, Agriculture, Irrigation, Livestock, Fisheries & Cooperative Development</p> <p>She is a seasoned Agriculture and Livestock Value Chain Expert with over 20 Years professional practice. Previously, she worked at Kenya Dairy Board, a state corporation and Fintrac Inc. while implementing a United States Agency for International Development (USAID) funded project and as a consultant for various international organizations including Africa Union, FAO, Netherlands Agency for International Development (SNV) and World Bank funded National Agricultural Rural Inclusive Growth Project (NARIGP).</p> <p>She holds a B.Sc. in Dairy Sciences and Technology awarded by Egerton University, Kenya, MBA in Strategic management and marketing by Daystar University, Kenya and post Graduate Diploma in International Trade Law and Policy Management by University of Cape Town, South Africa.</p>
9.	 <p>ENG. Sebastian Kyoni - CECM, Gender, Children, Youth, Sports and Social Services</p> <p>He holds a BSc. in Electrical and Electronics Engineering from the Jomo Kenyatta University of Agriculture & 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 & 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</p>

	<p>Manager. He then joined the CG of Makueni as the CECM in charge of roads Infrastructure, Transport, Public Works and Energy.</p>
10.	<div data-bbox="363 286 624 481"></div> <p>Mr. Peter Mumo Nyamai - CECM, Infrastructure, transport, public works, housing & energy</p> <p>He holds honors Bachelor’s Degree in Chemical and Process Engineering from Moi University, Kenya. Peter completed a Business and Entrepreneurship institute from Drake University IA, USA in 2016. He is part of the inaugural cohort of Obama Foundation Leaders Africa 2018 and Mandela Washington Fellowship for young African Leaders 2016.</p>
11.	<div data-bbox="363 640 596 913"></div> <p>CPA Titus Kituyu, Fund Accountant</p> <p>CPA, CS Titus Kituyu was born on 25th July, 1988. He holds a Bachelor of Business Administration Degree (Accounting) from Jomo Kenyatta University of Technology (JKUAT), a Member of ICPAK and ICS.</p> <p>He is a seasoned Chief Accountant with over 10 years’ experience in Accounting and Finance in both the private and the public Sector. He is the Makueni County Emergency Fund Accountant.</p>

4. Key Management Team

Name	Details of qualifications and experience
<p>1. Damaris Mumo Kavoi</p> 	<p>CPA Damaris Mumo Kavoi was born on 10th October 1968 and is the County Executive Committee Member (CECM) in the Department of Finance, Planning, Budget and Revenue. She 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. She is the Makueni County Emergency Fund Administrator. She is an exceptional Certified Public Accountant with a great wealth of experience of over 28 years in financial accounting and management, budgeting, financial reporting, and in management of donor funded projects in the public sector.</p>
<p>2. Titus Kituyu</p> 	<p>CPA Titus Kituyu was born on 25th July, 1988. He holds a Bachelor of Business Administration Degree (Accounting) from Jomo Kenyatta University of Technology (JKUAT), CPA (K) and CS.</p> <p>He is a seasoned Accountant with over 10 years' experience in Accounting and Finance in both the private and the public Sector. He is the Makueni County Emergency Fund Accountant.</p>

5. Report of the Chairperson of the Fund

I am pleased to present the report of the Makueni County Emergency Fund for the financial year ended 30th June 2025. This report outlines the operations, financial performance, and impact of the Fund in responding to emergencies affecting the residents of Makueni County.

The Makueni County Emergency Fund was established under Section 110 of the Public Finance Management Act, 2012, and the Makueni County Emergency Fund Regulations. The Fund's objective is to provide timely financial support to mitigate and respond to unforeseen disasters and emergencies within the County.

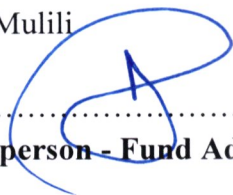
During the reporting period, the Fund responded to 15 emergency cases across the Makueni County's six sub-counties, including but not limited to: Drought mitigation: Distribution of water through water earth dams desilting, rehabilitation of boreholes. Flood response: Rehabilitation of water project and road gravelling and installation of culverts. All expenditures were made in accordance with the approved Emergency Fund Regulations and were subjected to internal controls and audit processes.

During the year, the fund faced several challenges which include: 1. Limited funding, the demand for emergency support far outweighed the available resources. 2. Delayed disbursements, Occasional delays in the release of funds affected timely response. 3. Inadequate infrastructure, Challenges in accessing remote areas, especially during floods or road destruction.

In addressing the above concerns, the Fund is committed to increase the Fund's annual allocation to enhance response capacity. Enhance ward based rapid response team equipped for reporting and monitoring emergency cases. Improve coordination with other departments and agencies for swift interventions in addressing emergency cases.

I wish to thank the County Government of Makueni, the Emergency Fund Committee, implementing agencies, and community members for their continued support and collaboration in addressing emergencies. The Makueni County Emergency Fund has remained a critical instrument for safeguarding the lives and livelihoods of our people during times of crisis. Going forward, enhanced funding and operational efficiency will be key to strengthening our emergency preparedness and response capabilities.

Lucy Mulili



.....
Chairperson - Fund Administration Committee

6. Report of The Fund Administrator

The Public Finance Management Act 2012, Sections 110 to 115 gives guidance on;

- i. Establishment of an Emergency Fund (Section 110)
- ii. Administration of the Emergency Fund (Section 111)
- iii. Power of County Executive Committee member to make payments from Emergency Fund (Section 112)
- iv. Limitation on power of County Executive Committee member for finance to make payments from Emergency Fund. (Section 113)
- v. Seeking approval for payments from the Emergency Fund (Section 114)
- vi. Preparation of financial statements and submission for audit (Section 115)

The Fund was created to enable payments to be made when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

The financial year 2024/25 was characterized by requests for consideration as emergency which resulted from heavy rains which were experienced in the County. This triggered measures to be put in place to take care of future disasters in the event they occur.

All cases qualifying as emergency were responded on time to ensure that there is no more threat to loss of lives or damage to the environment. The cases paid through the fund could not have been delayed to a future date and they were only made to alleviate damage, loss and suffering which was directly caused by the unexpected events.

The Makueni County Emergency Fund annual budget was Kshs. 42,398,534. The amounts received during the year was amounting to Kshs. 38,363,899. The fund incurred emergency expenses amounting to Kshs. 38,398,770 and bank balance stood at Kshs. 3,670,903 as at 30th June 2025.

The fund performance was better compared to the previous years. The members of the committee committed themselves to ensure that the cases raised were reviewed promptly and approved cases forwarded to the implementing departments. The success of the fund would not have been possible without the stakeholder's support.

Signed:



DAMARIS MUMO KAVOI
FUND ADMINISTRATOR

7. Statement of Performance Against the Fund’s Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of performance against predetermined objectives when preparing financial statements at the end of each financial year.

The key development objectives of the Fund as per the County Integrated Development Plan (CIDP) for 2023 to 2027 are to:

- a) Integrated Water Harvesting, Storage Treatment and Distribution.
- b) Resource Mobilization
- c) Transport Infrastructure and Energy Development
- d) Access to Quality Health Care Services
- e) Agricultural Production, improved productivity and Commercialization

Progress on the attainment of Strategic development objectives

Program	Objective	Outcome	Indicator	Performance
Integrated Water Harvesting, Storage Treatment and Distribution	Increase access and reduce average distance to improved water sources	Well-coordinated emergency response	100% response to emergencies	100% response to drought.
Mobilize resources for the Fund	To Secure and diversify funding and reporting and audit processes	Well-coordinated emergency response	100% response to emergencies	100% response to resource.
Institutionalise Decentralised Response Structures	Encourage and Build capacity across all sub-counties at the Community Level	Well-coordinated emergency response	100% response to emergencies	100% response to local participation.
Transport Infrastructure and Energy Development	Road network and energy connectivity	Well-coordinated emergency response	100% response to emergencies	100% response to infrastructure development.
Agricultural Production, improved productivity and Commercialization	Improve production and industry development	Well-coordinated emergency response	100% response to emergencies	100% response to farming practices.

8. Statement of Corporate Governance

The Emergency fund is established as per section 110 of the PFM Act. The Executive member of Finance and Socio economic planning oversees the administration of the fund.

A nine-member committee headed by her Excellency the Deputy Governor has been established to review and if appropriate approve cases which qualify as emergency. The committee is guided by the Makueni County Emergency Fund Act (2015) and PFM Act 2012.

Payments made from the fund are reported to the County Assembly for review and approval within two months from the date of payment as prescribed in the PFM Act 2012. The committee of the County Assembly which is mandated with oversight of the Fund is the Count Assembly Committee of Finance and Socio- Economic planning.

Requests for consideration under the Fund are made through the County Treasury with a justification within the PFM Act. The cases are presented to the committee for deliberation then back to the County Treasury for approval within the PFM Act 2012.

The first of the year, the committee managed to hold meetings and approved emergency cases which are now in final stages of implementation. The committee attendance was above average.

The committee members are appointees of his Excellency the Governor and he has the sole responsibility to appoint office bearers at any given time. The term of the committee expires after every five years, However the Fund Administrator who acts as the secretariat to the committee has unlimited time. This ensures that there is continuity in the management of the affairs of the committee.

The fund relays on the broad county service delivery charter to ensure its mandate is achieved. The service Charter is intended to regulate the relationship between customers and Makueni County. The charter seeks to attain the below objective.

- To create awareness on the functions, vision, mission and core values of CPSB
- To provide information on:
 - Standards of service established and expectations of customers
 - Board's commitment to customers on service delivery
 - Rights and obligations of Customers
 - Avenues for redress where service levels fall short of standards
- Enhance productivity
- Strengthen processes and initiatives that prevent malpractices
- Enable the Board serve citizens of Makueni as customers and meet their demands equitably and fairly
- Ensure timely response to customer needs.

The existing regulations states that a member of the committee may exit from service either through resignation, mental incapacitation or natural attrition. The appointing authority may from time to time change the membership of the committee to ensure the committee mandate is achieved.

Makueni County Emergency Fund

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

The roles of the committee are stipulated in the Makueni County Emergency Act 2015. These roles among others include;

- a) Receiving all the emergency requests
- b) Vetting the requests submitted for emergency consideration
- c) Approving the emergency requests for funding or budgetary consideration.
- d) Advising the county executive on the emerging emergency cases within the county

The Fund Committee members have been sensitized on the Public Finance Management aspects regarding emergency administration.

The remuneration of the committee is always guided by the existing government circulars and guidelines as issued by the Salaries and Remuneration Commission from time to time. The County Treasury has made budgetary provision for the administration of the Fund.

The committee members are guided by existing public officer ethics act regarding public service.

9. Management Discussion and Analysis

The Fund's operational and financial performance

The performance of Emergency fund for the Quarter was impressive. We managed to address all the cases which were considered as emergency by the committee.

Pursuant to Section 164 of the Public Finance Management Act, at the end of each financial year, the County Treasury shall, for the County Government, consolidate the annual financial statements in respect of all the county government entities in formats to be prescribed by the Accounting Standards Board.

The law requires that these statements are submitted to the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation not later than three months after the end of each Financial Year.

The attached Financial Statements which have been prepared in line with the requirements of the (PFMA) 2012, present a true and fair view of the state of affairs of the County Government of Makueni for the twelve months' period ending 30th June 2025.

During this period, the Emergency Fund had an annual budgetary allocation of Kshs. 42,398,534. The total amounts received during the year was amounting to Kshs. 38,363,899 from the Makueni County Finance Department. The fund incurred emergency expenses amounting to Kshs. 38,398,770. The fund balances as at 30th June 2025 was Kshs. 3,670.903.

As I conclude, I would like to thank all the stakeholders for the support they gave during the FY 2024/2025.

The Fund financial statements were forwarded and signed by CEC for Finance, Planning, Budget and Revenue on 2nd October 2025.

Signed:



DAMARIS MUMO KAVOI
FUND ADMINISTRATOR

10. Environmental and Sustainability Reporting

Makueni County Emergency fund supports the County vision by funding emergencies not anticipated neither budgeted and which would negatively affect the environment and wellbeing of the citizens. The vision entails transformation of the livelihoods of the citizens guided by over roll county vision, which is a prosperous value based county with a high quality of life. The delivery of the transformation agenda is guided by key principles and values which are; integrity and accountability; inclusiveness; equity and fairness; patriotism and responsiveness.

1. Sustainability strategy and profile

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

2. Environmental performance

The County is committed to environmental conservation and sustainability. So far it has put in place the environment and climate change policy in addition to the Climate Change Fund Regulations, 2015 that established the Makueni County Climate Change Fund Board responsible for mainstreaming climate change in county development processes.

3. Employee welfare

Makueni County has several policies in place that guide hiring of employees. These include the County Government Act, the Employment Act and the Constitution of Kenya, 2010. Every effort is made in ensuring Gender balance and involvement of various stakeholders in the hiring process. Through the Kenya Devolution Support Programme II, Makueni County undertook HR & skills audits to align staff competencies and uncover welfare or support gaps. This includes all employees though not specifically those tied to the Emergency Fund function.

The county government has contract for provision of medical cover for all county government staff suggesting that the county offers at least basic health insurance as part of welfare benefits. During the year, the county converted 216 health workers to permanent and pensionable terms.

4. Market place practices

Makueni County Government has made efforts in promoting fairness in the market place as outlined below:

a) Responsible competition practice.

The county has adopted open contracting in the procurement process as well as adopting e-procurement process. This has greatly enhanced openness and transparency in conducting procurement. The county government has also embraced the AGPO affirmative action aimed at empowering youth, women and persons with disability-owned enterprises by giving them more opportunities to do business with Government.

b) Responsible Supply chain and supplier relations

To guarantee sustainability, the county ensures a cordial relationship with its suppliers/contractors. The county leadership holds periodic meetings with the contractor and suppliers to share on any concerns and address any emerging issues. The county has established a county Pending Bills Committee and has ensured that all payments due are promptly paid and this has provided confidence to suppliers and contractors that they will be paid upon completion of works or delivery of goods and services. In addition to ensure efficiency and effectiveness in payment process, a Central Invoice Registry has been operationalized

c) Responsible marketing and advertisement

The county is in the process of establishing a marketing unit with the responsibility of coordinating market and marketing linkage as well as market information and intelligence to empower farmers and local traders to access profitable and lucrative markets for their products. The county is also establishing a marketing portal which will be useful in connecting traders and market linkage.

d) Product stewardship

The county has implemented consumer protection programme whose objective is to safeguard the business owners and promote fair trade practices. The county through the Department of Trade, Industry, Marketing, Tourism and Cooperative continued to inspect and verify weights and measures equipment.

5. Community Engagements

The county has an elaborate public participation framework that guides participatory development initiative in the county emanating from the village clusters up to the County level. During the reporting period the community has been involved in most of emergency activities conducted by the committee. This was as a result of heavy rains which had affected most areas in the county. Also, we have ensured fair representation of the community interests in the county affairs. The Project Management Committees have remained fully involved in the implementation of the emergency projects. In June 2025, Makueni County, Prudence Foundation (Prudential Kenya) partnered with the Kenya Red Cross Society to launch a KES 12.91 million Climate & Health Resilience Fund, reaching over 63,000 residents across Tana River and Makueni. The program targets women and children with rainwater harvesting, school kitchen gardens, climate-health education, and enhanced vaccine coverage, all foundational for managing health crises linked to climate emergencies. In June 2025, the M-PESA Foundation invested **KES 70 million** into Rehabilitation of Kibwezi sub-County Hospital, an important resilience intervention in a semi-arid county vulnerable to health emergencies.

11. Report of The Committee

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

Principal activities

The principal activities of the Fund is to make payment not budgeted for which cannot be delayed until a later financial year without harming the general public interest, the payment is meant to alleviate the damage, loss, hardship or suffering which may be caused directly by the event; and the damage caused by the event is on a small scale and limited to the Makueni county

Results

The results of the Fund for the year ended June 30, 2025 are set out on page 1.

Committee

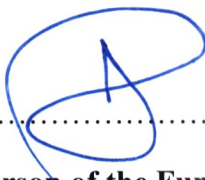
The Fund Committee Members who served during the year are shown on page vi-ix. There were no changes in the Committee during the financial year.

Auditors

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

By Order of the Board

Lucy Mulili



.....
Chairperson of the Fund Administration Committee

12. Statement of Management’s Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Fund shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Emergency Fund is responsible for the preparation and presentation of the Fund’s financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Emergency Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and The Makueni County Emergency Fund Act, 2015. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the financial year ended June 30, 2025, and of the Fund’s financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the Emergency Fund has assessed the Fund’s ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Committee on 2nd October 2025 and signed on its behalf by:

Damaris Mumo Kavor



.....
Fund Administrator

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MAKUENI COUNTY EMERGENCY FUND FOR THE YEAR ENDED 30 JUNE, 2025

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.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Unmodified Opinion indicates the books of accounts and underlying records agree with the financial statements and that no material misstatements were found. The financial statements present fairly, in all material respects the operations of the entity. An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and working effectively in the financial year under review.

The Unmodified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying financial statements of Makueni County Emergency Fund set out on pages 1 to 28, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Makueni County Emergency Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Makueni County Emergency Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Makueni County Emergency Fund 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the Other Information set out on pages iii to xx which comprise of Key Entity Information and Management, Fund Administration Committee, Key Management Team, Report of the Chairman of the Fund, Report of the Fund Administrator, Statement of Performance Against the Fund's Pre-determined Objectives, Statement of Corporate Governance, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Committee and Statement of

Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund'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 effects of the matter 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

Unapproved Emergency Expenditure

The statement of financial performance reflects emergency expenses totalling Kshs.38,363,900 as disclosed in Note 9 to the financial statements. Although the Fund Management provided expenditure reports which were forwarded to the County Assembly for tabling and approval, there was no evidence to confirm that the reports were deliberated on and approved by the County Assembly. This is contrary to Section 114(1) of the Public Finance Management Act, 2012 which requires the County Executive Committee member for finance to seek approval of the County Assembly within two (2) months after payment is made from the emergency Fund.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 October, 2025

Makueni County Emergency Fund

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

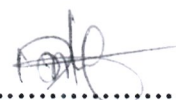
14. Statement of Financial Performance for the Year Ended 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Transfers From the County Government	6	38,363,999	39,688,435
Public Contributions and Donations	7	-	-
		38,363,999	39,688,435
Revenue From Exchange Transactions			
Finance Income	8	-	-
		-	-
Total Revenue		-	-
Expenses			
Emergency Expenses	9	38,363,890	45,613,973
Use of goods and services	10	1,034,880	-
Total Expenses		39,398,770	45,613,973
Surplus/(Deficit) for the Year		(1,034,771)	(5,925,538)


.....
Name: Damaris Mumo Kavoi
Fund Administrator

Name: Damaris Mumo Kavoi
Fund Administrator

Date : 2nd October 2025


.....
Name: Titus Kituyu
Fund Accountant

Name: Titus Kituyu
Fund Accountant
ICPAK Member Number: 16317

Date : 2nd October 2025

Makueni County Emergency Fund

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

15. Statement of Financial Position As at 30 June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	11	3,670,903	4,705,673
Receivables from non-exchange transactions	12	3,800,450	4,252,977
Receivables from exchange transactions	13	-	-
Total current assets		7,471,353	8,958,651
Total Assets (A)		7,471,353	8,958,651
Liabilities			
Current Liabilities			
Trade and Other Payables	14	3,800,450	4,252,977
Total current liabilities		3,800,450	4,252,977
Total Liabilities (B)		3,670,903	4,252,977
Net Assets (A-B)		3,670,903	4,705,673
Represented By:			
Accumulated Surplus		3,670,903	4,705,673
Net Assets		3,670,903	4,705,673



MAKIENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

Name: Damaris Mumo Kavoi
Fund Administrator

Date : 2nd October 2025



Name: Titus Kituyu
Fund Accountant
ICPAK Member Number: 16317

Date : 2nd October 2025

16. Statement Of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated surplus/Deficit
	Kshs
Balance As At 1 July 2023	10,631,212
Surplus/(Deficit) For the Year	(5,925,538)
Balance As At 30 June 2024	4,705,673
Balance As At 1 July 2024	4,705,673
Surplus/(Deficit) For the Year	(1,034,771)
Balance As At 30 June 2025	3,670,903

**Makueni County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025**

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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts From the County Government		38,363,999	39,688,435
Public Contributions and Donations		-	-
Interest received		-	-
Total receipts		38,363,999	39,688,435
Payments			
Emergency Expenses		38,363,890	45,043,973
Use of goods and services		1,034,880	570,000
Total Payments		(39,398,770)	(45,613,973)
Net cash flows from operating activities	15	(1,034,771)	(5,925,538)
Cash flows from investing activities			
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash & cash Equivalents		(1,034,771)	(5,925,538)
Cash and cash equivalents at 1 July 2024	11	4,705,673	10,631,212
Cash and cash equivalents at 30 June 2025		3,670,903	4,705,673

Makueni County Emergency Fund**Annual Report and Financial Statements for the year ended June 30, 2025****18. Statement Of Comparison Of Budget And Actual Amounts For The Period**

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	D	e=(c-d)	f=d/c*100
Revenue						
Transfers From County Govt.	40,000,000	2,398,534	42,398,534	38,363,999	4,034,535	93%
Public Contributions and Donations	-	-	-	-	-	
Interest Income	-	-	-	-	-	
Total Income	40,000,000	2,398,534	42,398,534	38,363,999	4,034,535	93%
Expenses						
Emergency Expenses	38,965,120	2,398,534	41,363,654	38,363,890	2,999,764	93%
Use of goods and services	1,034,880	-	1,034,880	1,034,880	-	100%
Total Expenditure	40,000,000	2,398,534	42,398,534	39,398,770	2,999,764	93%
Surplus For the Period	-	-	-	(1,034,771)	1,034,771	

Budget notes

1. The changes between original budget and final budget was as result of reallocation of funds during the financial year.

19. Notes to the Financial Statements

1. General Information

The Emergency Fund is established by and derives its authority and accountability from Makueni County Emergency Fund Act 2015. The fund is wholly owned by the Makueni County Government and is domiciled in Kenya. The fund’s principal activity is to make payment not budgeted for which cannot be delayed until a later financial year without harming the general public interest, the payment is meant to alleviate the damage, loss, hardship or suffering which may be caused directly by the event; and the damage caused by the event is on a small scale and limited to the Makueni county.

2. Statement of compliance and basis of preparation

The Fund’s financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The financial statements are prepared on accrual basis while the cash flow statement is prepared using the direct method.

3. Adoption of new and revised standards

(i) New and amended standards and interpretations in issue effective in the year ended 30 June 2024

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

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

Standard	Effective date and impact:
IPSAS 43 Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of

Standard	Effective date and impact:
	<p>financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples.</p> <p>The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

Standard	Effective date and impact:
	<ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public</p>

Makueni County Emergency Fund

Annual Report and Financial Statements For the year ended 30th June 2025

Standard	Effective date and impact:
	sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <i>State the expected impact of the standard to the Entity if relevant</i>

Makueni County Emergency Fund
Annual Report and Financial Statements For the year ended 30th June 2025

(iii) Early adoption of standards

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

4. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Interest income

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

b) Budget information

The original budget for FY 2024-25 was approved by the County Assembly on 26th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Fund upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of Kshs. 2,398,534 on the FY2024/25 budget following the governing body's approval.

The Fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 5 of these financial statements.

c) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are not set out in *Note*.

Financial liabilities

Classification

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

d) Contingent liabilities

The Fund 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 probable.

e) Contingent assets

The Fund 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 Entity 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.

f) Nature and purpose of reserves

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

g) Changes in accounting policies and estimates

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

h) Foreign currency transactions

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

i) Related parties

The Fund regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

j) 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.

k) Comparative figures

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

l) Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

m) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made

a) Estimates and assumptions –

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

c) Provisions

No Provisions raised and management did not determine an estimate, it applied based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

6. Transfers from the County Government

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Transfers From Makueni County Finance Department	38,363,999	39,688,435
Others	-	-
Total	38,363,999	39,688,435

7. Public contributions and donations

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Cash Donation from Development Partners	-	-
Cash Contributions from the Public	-	-
In kind Donation from Development Partners	-	-
In kind Contributions from the Public	-	-
Others	-	-
Total	-	-

(Provide brief explanation for this revenue)

8. Finance Income

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Interest Income on Bank Deposits	-	-
Total Finance Income	-	-

9. Emergency Expenses

Description	FY 2024-25	FY 2023-24
	Kshs.	Kshs.
Drought related expenses	-	-
Fire related expenses	-	-
Flood related expenses	38,363,890	45,613,973
Other	-	-
Total	38,363,890	45,613,973

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10. Use of Goods and Services

Description	FY 2024-25	FY 2023-24
	Kshs.	Kshs.
Bank Charges	-	-
Audit Fees	-	-
Other (<i>Fuel</i>)	1,034,880	570,000
Total	1,034,880	570,000

11. Cash and cash equivalents.

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Current Account	3,670,903	4,705,673
Others	-	-
Total Cash and Cash Equivalents	3,670,903	4,705,673

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

Financial Institution	Account number	FY 2024-25	FY 2023-24
		Kshs	Kshs
a) Current Account			
CBK Bank	1000268255	3,670,903	4,705,673
		-	-
Sub- Total		3,670,903	4,705,673
b) Others (Specify)		-	-
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		3,670,903	4,705,673

12. Receivables from non-exchange transactions

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Current Receivables		
Revenue Receivable	3,800,450	4,252,977
Others	-	-
Total Current Receivables	3,800,450	4,252,977

13. Receivables from exchange transactions

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Current Receivables		
Interest Receivable	-	-
Others	-	-
Total Current Receivables	-	-

14. Trade and other payables

Description	FY 2024-25	FY 2023-24		
	Kshs	Kshs		
Trade Payables	-	-		
Accrued Expenses	-	-		
Retention money	3,800,450	4,252,977		
Other Payables	-	-		
Total Trade and Other Payables	3,800,450	4,252,977		
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	3,800,450	100%	4,252,977	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	3,800,450	100%	4,252,977	100%

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15. Cash generated from operations.

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(1,034,771)	(5,925,538)
Adjusted For:		
Working Capital Adjustments		
Increase In Receivables	(3,800,450)	(4,252,977)
Increase In Payables	3,800,450	4,252,977
Net Cash Flow From Operating Activities	(1,034,771)	(5,925,538)

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

16. Related party balances

a) Nature of related party relationships

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

- a) The County Government.
- b) Fund Administration Committee
- c) Key management.

b) Related party transactions

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Transfers From Related Parties'	38,363,999	39,688,435
Transfers To Related Parties	-	-

c) Due from related parties

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Due From County Government	-	-
Total	-	-

d) Due to related parties

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Due To County Government	-	-
Total	-	-

17. Contingent assets and contingent liabilities

Contingent Assets/Liabilities	FY 2024-25	FY 2023-24
	Kshs	Kshs
Court Case Against the Fund	-	-
Bank Guarantees	-	-
Total	-	-

18. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2024				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	4,252,977	-	-	-
Bank Balances	-	-	-	-
Total	4,252,977	-	-	-
At 30 June 2025				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	3,800,450	-	-	-
Bank Balances	-	-	-	-
Total	3,800,450	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from contractors.

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade Payables	-	3,800,450	-	-
Total	-	3,800,450	-	-
At 30 June 2024				
Trade Payables	-	4,252,977	-	-
Total	-	4,252,977	-	-

c) Market risk

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

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

i. Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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Description		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2025			
Financial Assets			
Cash	-	-	-
Debtors/ Receivables	-	-	-
Liabilities	-	-	-
Trade And Other Payables	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

The Fund manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
(Current FY)			
Euro	10%	-	-
USD	10%	-	-
(Comparative FY)		-	-
Euro	10%	-	-
USD	10%	-	-

ii. Interest rate risk

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

Management of interest rate risk

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

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Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase.

d) Capital risk management.

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

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
Accumulated surplus	4,705,673	10,631,212
Total funds	4,705,673	10,631,212
Borrowings	-	-
Less: cash and bank balances	(3,670,903)	(4,705,673)
Net debt/(excess cash and cash equivalents)	3,670,903	4,705,673
Gearing	0%	0%

19. Events after the reporting period

There were no material adjusting and non- adjusting events after the reporting period.

20. Currency

The financial statements are presented in Kenya Shillings (Kshs)

Makueni County Emergency Fund

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20. Annexes

Annex I: Progress on Follow Up Of Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MRO/MKN CBF/2023/2024/(20)	<p>1. Emphasis of Matter</p> <p>The Statement of Comparison of Budget and Actual Amounts reflects final revenue budget and actual on a comparable basis of Kshs. 50,000,000 and Kshs. 39,688,435 respectively, resulting to an under-funding of Kshs. 10,311,565 or approximately 21% of the budget. Similarly, the Fund spent Kshs. 45,613,973 against total receipts of Kshs. 39,688,435 resulting in an over expenditure of Kshs. 5,925,538 or approximately 15% of the total receipts.</p> <p>The under-funding may affect the implementation of the planned activities and programs and impact negatively on service delivery to the public.</p>	<p>The budget underfunding was occasioned by limited financial resources arising from unrealized revenue targets as well as delayed June 2024 exchequer releases from the National Treasury. As at the closure of the FY2023/24 the County had not received the June 2024 exchequer. The emergency fund had an opening bank balance of Kshs 10,631,212 which was partly utilized in excess of the funds received during the period of kshs 39,688,435.</p>	Not Resolved	30/4/2026
	<p>2. Other Matter</p> <p>In the audit report of the previous year, several issues were raised under the report on Financial Statements and Report on Lawfulness and Effectiveness in the Use of Public Resources, although management has indicated that all issues have been resolved, no evidence was provided for audit review to confirm the</p>	<p>The management resolved the matters raised as shown in the progress report on follow up of prior year auditor’s recommendations. In addition,</p>	Not Resolved	30/4/2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>same. This is contrary to section 149(2)(1) of the Public Finance Management Act 2012 which requires the Accounting Officers designated to try to resolve any issues resulting from an audit that remain outstanding.</p>	<p>the County appeared before the PIAC on 14th January 2025 to discuss on the matters raised and most of the issues were discussed and agreed on as resolved. The fund is waiting for the assembly recommendations.</p>		
	<p>Other Non- Compliance</p> <p>3.1 Failure to Adhere to Makueni County Emergency Fund Act, 2015</p> <p>The Statement of Comparison of Budget and Actual Amounts reflects approved budget estimate amount of Kshs. 50,000,000 for the year ended 30 June 2024. However, the amount is below the minimum threshold of Kshs. 202,375,000 or 2% of the County budget amount of Kshs. 10,118,749,981 as stipulated in section 5(1) of the Makueni County Emergency Fund Act, 2015. The Act requires the County Assembly, in appropriating monies under sub section 2(a) in each financial year, to ensure that the monies contained in the Fund are at least two per cent (2%) of the County Budget.</p> <p>In the circumstances, Management was in breach of the law which may pose the risk of poor disaster response to emergency activities in Makueni County due to inadequate funds.</p>	<p>The approved budget estimates below the minimum threshold was as a result of limited financial resources arising from budget ceilings, budget cuts and unrealized revenue targets. The County faces a pressing need to provide to the people of Makueni basic services including water, health and roads resulting to reasonable apportioning of the available funds to all such aspects.</p> <p>However, the County has employed revenue mobilization strategies to ensure that the County meets its revenue targets</p>	<p>Not Resolved</p>	<p>30/4/2026</p>

Makueni County Emergency Fund

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		as well as expanding its revenue bases. Expanded revenue bases will see the availability of more funds to cater for provision of basic services as well as for the emergency fund provision as per section 5(1) of the Makueni County emergency fund Act 2015.		



Damaris Mumo Kavoi
Fund Administrator

MAKUE NI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

Date: 2nd October 2025

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Annex II: Inter-Entity Confirmation Letter


Name of transferring entity: Makueni County Treasury Department

Name of beneficiary entity: Makueni County Emergency Fund


Confirmation of amounts received by Makueni County Emergency Fund as at 30 th June 2025						
Reference Number	Date Disbursed	Amounts Disbursed by Makueni County Treasury Department (Kshs) as at 30th June 2025			Amount Received by Makueni County Emergency Fund (Kshs) as at 30th June 2025 (D)	Differences (Kshs) (E)=(C-D)
		Recurrent (A)	Development (B)	Total (C)=(A+B)		
FT25035FPMZK	4/2/2025	8,964,866	-	8,964,866	8,964,866	-
FT25071ZKQR9	12/3/2025	4,270,148	-	4,270,148	4,270,148	-
FT251156FD31	25/4/2025	9,383,347	-	9,383,347	9,383,347	-
FT251545KSTH	3/6/2025	1,354,883	-	1,354,883	1,354,883	-
FT25169XCQ5X	18/6/2025	6,385,894	-	6,385,894	6,385,894	-
FT25189D793B	8/7/2025	8,004,861	-	8,004,861	8,004,861	-
Total		38,363,999		38,363,999	38,363,999	

I confirm that the amounts shown above are correct as of the dates indicated.

Head of Accounts Department - Disbursing Entity:

Name : John Nthuka Nguni Sign  Date 2nd October 2025

Head of Accounts Department - Beneficiary Entity:


Name : Titus Kituyu Sign  Date 2nd October 2025

Makueni County Emergency Fund**Annual Report and Financial Statements for the year ended June 30, 2025****Annex III: Analysis of Emergency Expenditure**

Date	Payee	Amount	Purpose of Payment	Status (spent/not spent)	Remarks
4/12/2024	Matrix Capital Enterprises Limited	534,880	Fuel For Construction Of Ngosini Check Dam	Spent	Complete
4/12/2024	Matrix Capital Enterprises Limited	500,000	Fuel For Construction Of Ngosini Check Dam	Spent	Complete
4/2/2025	Ben Engineering And Consultancy Ltd	6,110,160	Being Payment For Installation Of Calverts And Gravelling Of Kiamba-Makasa Aic-Kwa Tumba-Ngulai Road	Spent	Complete
10/2/2025	Isacom Construction Company Limited	2,854,706	Being Payment Of Interim Certificate For Rehabilitation Of Kwa Sikauti-Kisyulya Road Section	Spent	Complete
14/3/2025	Saflos Investment Company Ltd	1,694,572	Rehabilitation Of Ililu Earthdam Project	Spent	Complete
14/3/2025	Eecika Limited	2,575,576	Rehabilitation Of Muusini Earthdam Spillway Project	Spent	Complete
28/4/2025	Isacom Construction Company Limited	1,049,290	Being 2Nd Instalment Payment For Rehabilitation Of Kwa Sikauti - Kisyulya Road Section In Kilungu Ward	Spent	Complete
28/4/2025	Jaykens East Africa Ltd	8,334,057	Being Payment For Rehabilitation Of Sarova - Nthangu-Sand Beach, Watuka Road In Wote Nziu Ward	Spent	Complete
5/6/2025	Geoclan Enterprises Limited	359,500	Being Rehabilitation Of Kyamuumba Earth Dam	Spent	Complete
5/6/2025	Presslaw Company Limited	995,383	Being Repairs To Water Goods, Roofing And Repairs To Wall Of Duty House And Office Block At Wote Fire Station	Spent	Complete
30/6/2025	Gianna Structures Limited	306,172	Being Rehabilitation of Wote Old Slaughter House - Retaining Wall	Spent	Complete
30/6/2025	Wema Global Contractors Limited	6,385,894	Being Rehabilitation of Kitise Water Project	Spent	Complete

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30/6/2025	Lianto Contractors Limited	3,450,045	Being Rehabilitation Of Muangini Drift	Spent	Complete
30/6/2025	Danfi Enterprises Limited	1,797,936	Being Rehabilitation Of Ulu and Matutu Boreholes	Spent	Complete
30/6/2025	Mofek Ventures Limited	2,450,708	Being Payment For Rehabilitation Kavuthu Junction - Ikuyuni -Ilengeni - Ngoto Road	Spent	Complete


 Name : **Damaris Mumo Kavoi**
 Fund Administrator
 Date : **2nd October 2025**

