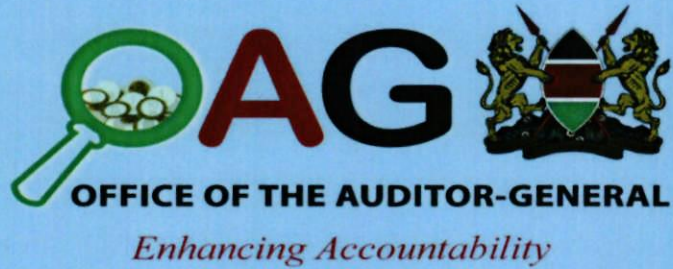


REPUBLIC OF KENYA



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**REPORT**

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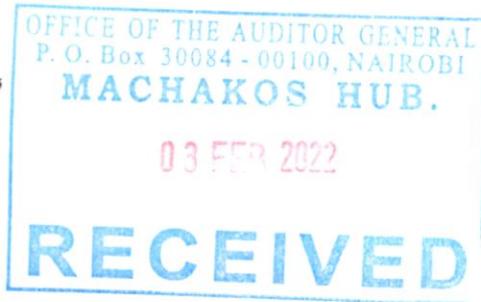
**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF MAKUENI**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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

**MAKUENI COUNTY EXECUTIVE**  
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**For the year ended June 30, 2021.**

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**KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

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

**Vision**

A prosperous value based County with high quality of life.

**Mission**

To transform the livelihoods of each household through accountable leadership that creates an enabling environment for inclusive, effective and efficient service delivery.

**Core Values**

- ❖ Integrity and Accountability;
- ❖ Inclusiveness;
- ❖ Equity and Fairness;
- ❖ Patriotism;
- ❖ Responsiveness;
- ❖ Hard work, Creativity and Innovation.

**b) Key Management**

The County's day-to-day management is vested under the following;

No.	Name	Designation	Date of holding
1.	H.E. Kivutha Kibwana	Governor	21.08.2017
2.	H.E. Adelina Mwau	Deputy Governor	21.08.2017
3.	Benjamin Mutie	County Secretary	17.04.2020
4.	Mary Kimanzi	CEC, Finance and Socio- Economic Planning	19.10.2017
5.	Joshua W. Wambua	CEC, Devolution, County Administration, Public Service & Youth	19.02.2020
6.	Rosemary Maundu	CEC, Water & Sanitation	19.02.2020
7.	Philip Ndambuki	CEC, Roads, Transport, Energy & Public Works	19.02.2020
8.	Dr. Naomi Makau	CEC, Education, Sports & ICT	19.02.2020
9.	Nzioki King'ola	CEC, Agriculture, Irrigation, Fisheries & Livestock Development	10.05.2021

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10.	Robert Kisyula	CEC, Gender, Children, Culture & Social Services	19.02.2020
11.	Lawrence Nzung'a	CEC, Trade, Industry, Tourism & Co-operative Development.	19.02.2020
12.	Julius Kaloi	CEC, Lands, Urban Development, Environment & Climate Change	17.10.2018

**H.E. Prof. Kivutha Kibwana - Governor**

H.E. Prof. Kivutha Kibwana is the Governor, Makueni County. Previously he served as the Presidential Advisor on Constitutional, Parliamentary and Youth Affairs (2007 to 2012), Minister for Lands and Settlement, Environment and Natural Resources and Member of Parliament for Makueni Constituency (2002 to 2007). Prior to this he served in the Faculty of Law, University of Nairobi rising to the position of Dean, Faculty of Law and later Associate Professor.

H.E. Prof. Kivutha Kibwana has also had a distinguished service in the civil society and was the founder of the Centre for Law and Research International (CLARION) and served as the Spokesperson of the National Convention Executive Council (NCEC). The two organizations spearheaded the agitation for constitutional reforms in the country for more than two decades.

He is a holder of the Doctor of Juridical Science (S.J.D) degree from George Washington University, United States of America (USA), two Master of Law degrees from Harvard University, USA and the University of London, Master of Arts degree in Theological Studies from the Africa International University and a Bachelor of Law degree from the University of Nairobi.



**H.E. Adelina Mwau – Deputy Governor.**



She holds a Master Degree in Development Studies at the Institute of Development Studies - The Hague, Holland and a Diploma in Adult Education at the Institute of Adult Studies-University of Nairobi. She trained in DELTA (Development Education Leadership Teams in Action) - A 4- phased training in Participatory approaches to development organized by Kenya Catholic Secretariat, Department of Development.

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**Benjamin M. Mutie - County Secretary**

Benjamin M. Mutie holds a Master Degree and a Bachelor of Arts degree from the University of Nairobi and has wide experience in Socio-economic development, policy development, human resource management, corporate governance and public administration.

He has previously served as Chairperson, Makueni County Public Service Board; Director of Programmes at Kenya Institute of Social Work and has also worked with several Community Based Development Organizations in Kenya and within the Eastern African Region as a Trainer and a Consultant. He is a Board Member, Peer Counselors Association; Member, Professional Trainers Association of Kenya; Corporate Member, Kenya Institute of Management and is a published author.



**Joshua W. Wambua, MBS - CEC, Devolution, County Administration, Public Service & Youth**

Mr. Joshua Willy Wambua holds a Master of Business Administration Degree with a major in finance from University of Nairobi and a degree in Business Administration in Finance.

He is a Certified Secretary and a fellow of the Institute of Certified Public Secretaries of Kenya.

**CPA Mary Kimanzi - CEC, Finance and Socio-economic Planning**

CPA Mary Kimanzi joined the County Government in April 2014 as the Chief Officer for Finance and Socio-economic Planning. She was appointed the County Executive Committee Member for Finance and Socio- Economic Planning in June, 2015 and reappointed to the same Position in October 2017. She is a Certified Public Accountant and a Member of the Institute of Certified Public Accountants of Kenya. She holds a Master of Business Administration in Finance from the University of Nairobi and currently pursuing a Master of Public Policy and Management at Strathmore Business School.



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**Rosemary Maundu- CEC, Water & Sanitation**

Mrs. Rosemary Maundu holds a Master Degree in Entrepreneurship from The Catholic University of Eastern Africa and a Bachelor of Commerce Degree in Business Management from the same University. She is serving a second term after reappointment in October 2017.

**Philip Ndambuki- CEC, Roads, Transport, Energy & Public Works**

Philip Ndambuki holds a Bachelor of Arts Degree from the University of Nairobi.

He has extensive and successful leadership experience in Sales and Marketing (local and international) with leading corporate brands like British American Tobacco Kenya (BAT), Cadbury Kenya and East Africa and MTN South Sudan. Prior to his appointment to the County Executive, Philip served as a Technical Advisor (Economic Sector) in Makueni Service Delivery Unit. He was instrumental in establishing commercial partnership with strong regional and global players in the Juice Industry like Delmonte, Kenya Wine Agencies Limited (KWAL) and Orana, who purchase mango puree produced by Makueni Fruit processing Plant (MFPP).



He also chaired the Committee tasked to restructure and revamp Kikima Dairy Processing Plant for competitive performance and marketing of Makueni Fresh milk brand.

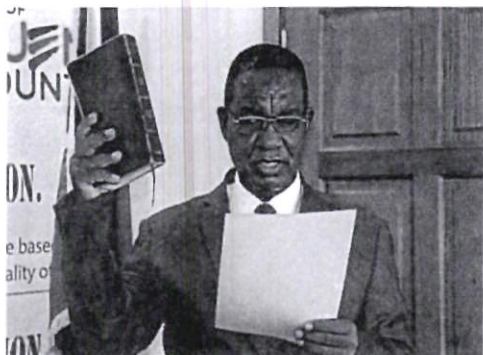
**Dr. Naomi Makau- CEC, Education, Sports & ICT**



Dr. Naomi N. Makau holds a PhD in Education Administration with a major in Curriculum Studies from Maasai Mara University, a Master Degree in Education Administration from the University of Nairobi. She also holds a Bachelor of Education Degree, with a specialization in Chemistry and Physics from Egerton University. She holds a Diploma in Education Management from the Kenya Education Management Institute and a Certificate in Effective Teaching of Science Education from Hiroshima University, Japan.

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**Nzioki King'ola - CEC, Agriculture, Irrigation, Fisheries & Livestock Development**



Nzioki King'ola holds a Master of Arts degree in Economics and a Bachelor of Arts degree in Economics both from Jabalpur University, India. Additionally, he holds a Post Graduate diploma in Journalism and a Post Graduate diploma in Personnel Management and Industrial Relations both from Central Institute of Management, India.

He also has professional certifications from various institutions.

**Robert Kisyula - CEC, Gender, Children, Culture & Social Services.**

Bob Kisyula has M.Sc. in Management and Organizational Development from United States International University (USIU) Nairobi, and holds a B.Sc. in Agriculture (Horticulture) from Egerton University. Prior to appointment as County Executive Committee Member for Gender, Children, Culture & and Social Services he was the County Executive Committee Member for Agriculture, Irrigation, Fisheries and Livestock Development.



**Lawrence Nzung'a- CEC, Trade, Industry, Tourism & Co-operative Development**



Mr. Lawrence N. Nzung'a holds a Bachelor's degree in Forestry Resources and Wildlife Management Majoring in Fisheries from Moi University.

**MAKUENI COUNTY EXECUTIVE**  
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**Julius Kaloi - CEC, Lands, Urban Development, Environment & Climate Change**

Julius Kaloi holds a Master degree in Finance from Moi University. He has a Bachelor's degree in Commerce, Accounting option from Daystar University.



**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC - Finance and Economic Planning	Mary kimanzi
2.	Accounting Officer -Financial Services Department	Justus Suka
3.	Accounting Officer - Planning, Budget & Revenue Department	Eliud Ngela
4	Accounting Officer- Devolution, County Administration, Public Service & Youth Department	Justin Musyoka
4.	Accounting Officer - Office of the governor	Justin Musyoka
5.	Accounting Officer - Roads & Transport Department	Martin Kitavi
6.	Accounting Officer - Infrastructure, Energy & Public Works Department	Josphat Musyoki
7.	Accounting Officer - Water & Sanitation Department	Damaris Makau
8.	Accounting Officer - Education, Sports & ICT Department	Cecilia Mutua
9.	Accounting Officer - Health Services Department	Musyoki Kibwana
10.	Accounting Officer - Trade, Industry, Tourism & Co-operative Development Department	Jonah Kyathe
11.	Accounting Officer - Agriculture, Irrigation, Fisheries & Livestock Development Department	Martin Mboloji
12.	Accounting Officer - Gender, Children, Culture & Social Services Department	Diana Muli
13.	Accounting Officer - Lands, Urban Development Department	Alex Nthiwa
14	Accounting Officer - Environment & Climate Change Department	Mary Mbenge
15	Accounting Officer - County Public Service Board	Everline Nzuve

**MAKUENI COUNTY EXECUTIVE**  
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**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30<sup>th</sup> June 2021 were;

- Makueni County Assembly;

The County Assembly enacted the various legislation and performed the oversight required. They also reviewed the external audit reports and financial statements of the County Government as required by the law.

- Controller of Budget (COB);

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

- National Treasury(NT);

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

- Commission on Revenue Allocation (CRA);

CRA provided support in revenue allocation and also undertook the County Credit Rating;

- Makueni County Audit Committee;

The 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 preparation of the county risk management framework.

- Public Sector Accounting Standards Board;

The board developed the financial reporting templates and provided 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.

- Development partners

We worked with our development partners mainly World Bank & EU who guided and supported Public Financial Management capacity building among the County staff and also provided funding for development activities.

**MAKUENI COUNTY EXECUTIVE**  
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**e) County Executive Headquarters**

County Headquarters Building  
Off Wote-Makindu Highway  
P.O. Box 78-90300  
Makueni-Kenya

**f) County Executive Contacts**

Telephone: (254) 20 203 4944/2068236  
E-mail: [contact@makueni.go.ke](mailto:contact@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
Wote-Branch
3. Co-operative Bank  
Wote-Branch

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

**MAKUENI COUNTY EXECUTIVE  
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**1. FOREWORD BY THE CECM FINANCE AND ECONOMIC PLANNING**

It is my pleasure to present the Government of Makueni County Executive Financial Statements for the Financial Year ended 30<sup>th</sup> June, 2021. The Financial Statements present the financial performance of the County Government over the Financial Year 2020/21.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector 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 within 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 Government of Makueni County for the Twelve-Month period ending June 30<sup>th</sup>, 2021.

**Functions of the County Government**

Section 5 of the County Government Act stipulates the functions of the County Government as follows;

- a. County legislation in accordance with Article 185 of the Constitution.
- b. Exercising executive functions in accordance with Article 183 of the Constitution.
- c. Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution.
- d. Any other function that may be transferred to County Governments from the national government under Article 187 of the Constitution.
- e. Any functions agreed upon with other county governments under Article 189(2) of the Constitution.
- f. Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

**County Governments' Financing**

Article 202 of the Constitution of Kenya(COK) 2010 provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

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The County also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include;

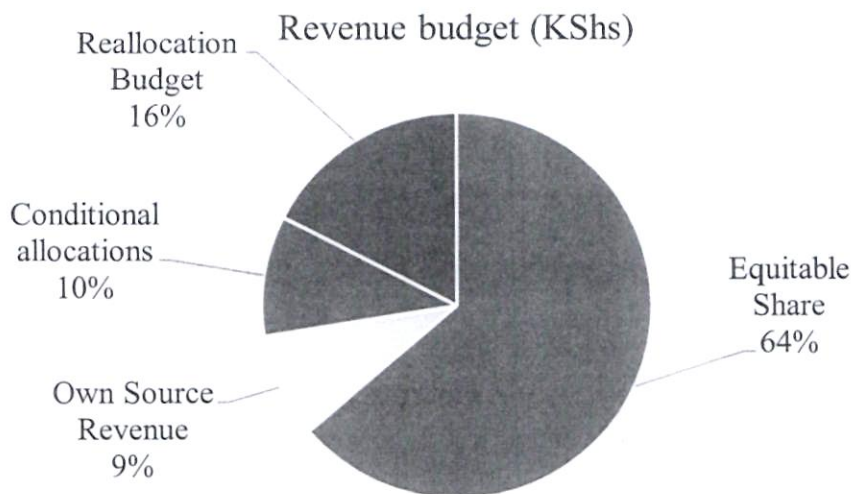
- a. Revenue enforcement - The County has put revenue enforcement personnel in place to help seal any pilferages in her revenue collection.
- b. Automated all revenue streams ensuring minimization of revenue leakages.
- c. Preparation of valuation roll and initiated its implementation as well as the imposition of the rate payment by property owners.

**Financial Performance**

**a) Revenue**

In the year ended 30<sup>th</sup> June, 2021, the County had projected revenues of Kshs 11,705,104,319 consisting of Kshs 1,019,949,654 from own sources and County funds, Kshs. 7,464,930,000 from the Exchequer, Kshs. 1,179,998,668 from Development partners while Kshs 2,040,225,997 from the reallocation budget.

A graphical representation of the revenue budget is as shown below:



**Figure 1: Government of Makueni County revenue sources in FY 2020/2021**

Out of the projected revenue, the County was able to realise KShs. 9,631,704,918 in actual revenues, representing 82% performance. The difference in the budget was due to under collection in the donor funds, own source revenue and other revenues as presented below:

**MAKUENI COUNTY EXECUTIVE**  
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**Table 1: Revenue performance in FY 2020/2021**

Revenue classification	Original Budget	Adjustments	Revenue budget (KShs)	Actual (KShs)	Realisation
Equitable Share	7,279,500,000	185,430,000	7,464,930,000	7,464,930,000	100%
Own Revenues/ County funds	1,075,000,000	(55,050,346)	1,019,949,654	527,527,341	52%
Conditional allocations	1,138,162,437	41,836,231	1,179,998,668	1,002,265,042	85%
Reallocation Budget	1,953,947,416	86,278,581	2,040,225,997	636,982,534	31%
<b>Total</b>	<b>11,446,609,852</b>	<b>258,494,467</b>	<b>11,705,104,319</b>	<b>9,631,704,918</b>	<b>82%</b>

**b) Payments**

The total expenditure for the financial year 2020/2021 amounted to Kshs 9,250,923,257 out of which Kshs 2,626,387,830 was spent on acquisition of Assets, Kshs 2,348,764,150 on use of goods and services, Kshs 3,450,213,647 on Personnel emoluments, Kshs 1,500,000 on Finance costs, Kshs. 803,260,239 on transfers to the County Assembly and Kshs. 20,797,391 on grants and transfers.

**c) Challenges faced during budget implementation**

The county faced various challenges in implementation of the budget. These include;

- a. Inconsistency in cash flows for funding projects and facilitating government operations. This affected delivery of key services and programmes. This was as a result of delays in monthly disbursements of the equitable share from the National Government.
- b. Slow implementation of projects by contractors. This resulted to reduced absorption in the allocated funds
- c. Challenges in E procurement causing delays in award of projects
- d. Low collection of Own Source Revenue; Though the local revenues increased as compared to FY 2019/20, the COVID-19 pandemic negatively affected revenue mobilization of some of the major streams such as single business permits, liquor licenses, market entrance fees, stock movement, stock market and parking fees
- e. COVID -19 Disruptions during the implementation - The pandemic disrupted several program implementations like pre-school learning and social protection. Others that required meetings and gatherings were postponed or scaled down to meet the Ministry of Health protocols

**d) Development Framework FY 2021/22**

The FY 2021/22 budget is geared towards stimulating the growth of the local economy after the negative effects of COVID 19 pandemic. The budget theme is enhancing community driven development for enhanced prosperity and is guided by seven principles; Equity in development,

**MAKUENI COUNTY EXECUTIVE**  
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completion of all ongoing projects; community-led development; community volunteerism in development (Mwethya wa Maendeeyo); livelihood/employment guarantee scheme, universal water coverage and universal health care.

The FY 2021/22 budget is aligned to the County Integrated Development Plan (CIDP 2018-22) and the overall goal of *increased household income for sustainable livelihood*.

**i. Equality in Development**

Overtime, the County has implemented development with the ward as the primary planning and implementation unit. Since 2013/14, development in the county has been guided by principles of equity through the clarion call, Andu Mbee, O kila nyumba kalila. However, over the years, analysis has proved that there are 21 Village Clusters, which have not been at par with the rest, development wise. The 2020/21 budget is prepared in the context of addressing the inequalities both at the ward and County Head quarter levels.

**ii. Finalising uncompleted projects**

The County has over the years implemented projects distributed across various sectors and geographic locations. There are however projects which have not been finalized or fully utilized. The FY 2021/22 budget is anchored on the need to complete all earlier initiated projects.

**iii. Community Driven Development**

Through the county public participation framework, the county has established development committees at each level from Village to County. To accelerate local community development, the Village Cluster has been identified as the planning unit for community economic empowerment. Each Village Cluster has been facilitated to prepare Village Cluster Action Plan. The Action Plan provides development strategies as well as community contribution towards the development in the Cluster. Through the FY 2021/22 budget, the county has allocated Kshs. One (1) Million to each Village Cluster for livelihood/post COVID-19 recovery programme.

The programme will be implemented by the Village Clusters and will mainly be labour-intensive to build community infrastructure such as water, roads and food security initiatives. The programme is modelled along with the Mahatma Gandhi National Rural Employment Guarantee in India and domesticated to provide a local and home grown solution. The interventions will be integrated with the normal county programming in a holistic manner to enhance equity and accelerate socio-economic development.

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**Village Cluster Initiatives**

No.	Flagship Project	Description	Location	Beneficiaries
	Village Cluster Community Driven Projects	Community driven interventions to cushion communities on COVID-19 and livelihood guarantee	377 Village Clusters	Estimated direct 37,600 Households

**iv. Key Flagship Projects**

The county will implement the following flagship projects in the period 2020/21 – 2022/23 Medium Term period

Department	Project Name	Budget (Kshs)
Health	Universal Health Care Programme	200,000,000.00
Transport	Electric Fencing of Mtito Andei –Nthunguni - Kyusyani -Athi Makutano Section	75,000,000.00
Agriculture	Makueni County Fruit Processing Plant Development and Marketing Authority	60,000,000.00
Agriculture	Makueni Integrated Grain Value Chain Development Project	60,000,000.00
Education	CTTI Capitation	50,000,000.00
Water	Water Supply to Nunguni Market	50,000,000.00
Devolution	Youth empowerment programme	35,000,000.00
Agriculture	Kasikeu Grain Milling Project	30,000,000.00
Devolution	Community Climate action programmes	30,000,000.00
Health	Completion & Equipping of Mbooni Isolation Ward	30,000,000.00
Transport	Mbitini Roads Improvement Programme	25,000,000.00
Lands	Construction of Decentralized Treatment Facility for Wote Town	22,000,000.00
Health	COVID-19 Mitigation	20,000,000.00

These projects are ongoing and every effort is being made to ensure that value for money is realised from the projects. These projects are all community driven and thus the community is involved in the implementation of the projects through the Project Management Committees.

As a matter of fact, all projects have to be certified by the Project Management Committees before they are paid for. This inculcates a sense of ownership of the projects by the community and provides more checks and balances towards ensuring that value for money is achieved from the projects implemented.

**MAKUENI COUNTY EXECUTIVE**  
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**e) Risk Management strategies**

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

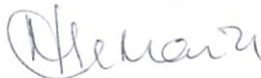
- ❖ **Avoidance** – This involves terminating an activity if it is deemed too risky. This option is arrived at when it is not possible to identify a response that would reduce the risk to an acceptable level of severity.
- ❖ **Reduction** – This entails taking Mitigating action to reduce the likelihood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

**Conclusion**

The County Government made good progress in project/programme implementation during the Financial Year. There was however delays in disbursement of funds from the National Treasury which posted cash flow challenges throughout the financial year. Covid-19 pandemic was also a main challenge during this reporting period as it affected the normal way of conducting the county affairs. Own Source Revenue collection targets were highly affected by the Covid-19 pandemic as markets and SMEs had limited operations over the reporting period.

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

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Makueni County



**Mary Kimanzi**  
**CECM Finance and Economic Planning - County Government of Makueni**

## **2. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

### **Introduction**

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

### **Strategic Development Objectives**

The County's 2018-2022 CIDP has identified five key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", SDGs and the MTP III. The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Makueni County's 2018-2022 CIDP are:

CIDP overall goal '**Increased household income for sustainable livelihoods**'.

The specific objectives during the plan period are:

1. To increase agricultural productivity, value addition and commercialization
2. To increase availability and access to water
3. To enhance quality health care for all
4. To economically empower youth, women and PWD
5. To secure land tenure and urbanization

### **Progress on Attainment of Strategic Development Objectives**

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

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Department	Objective	Outcome	Indicator	Performance
<b>Thematic Area: Water Resource Management</b>				
<b>Objective: To increase availability and access to water</b>				
<b>Water</b>	To increase availability and access to safe water within 2 kms	Increased access to water	Proportion of HHs with access to potable water	44.2%
			Proportion of HHs in urban areas with access to piped water	16.5%
			No. of KMs of water pipeline installed	118.5
	To improve sanitation services in the county	Increased access to sanitation	No. of markets attended daily by cleaning agents	142
			Improved sanitation in urban areas	No. of sanitation facilities constructed in market places
	To promote climate change resilience building and increase forest cover	Increased forest cover and ecosystem management	% forest cover	8.7%
<b>Thematic Area 2: Socio-Economic Development</b>				
<b>Objective:</b>				
<ol style="list-style-type: none"> <li>1. To enhance quality health care for all</li> <li>2. To economically empower youth, women and PWD</li> </ol>				
<b>Health Services</b>	To enhance access to preventive and promotive services	Improved maternal health	% of deliveries conducted by skilled personnel	88%
			% of pregnant women attending at least 4 ANC visits	67%
		Strengthened community health strategy	No. of established	219

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Department	Objective	Outcome	Indicator	Performance	
			community health units		
		Reduced HIV prevalence	% of HIV positive clients linked to care	99.9%	
		Child nutrition & Immunization	% of children under 1 year fully immunized	97%	
			% of infants initiated to breastfeeding within first hour of birth	98%	
			% of children 6-59 months supplemented with Vitamin A	79%	
		Improved uptake of Reproductive Health services	% of Women in Reproductive Age practising modern Family planning services	54%	
			Contraceptive prevalence rate	54%	
	To provide effective and efficient curative and rehabilitative services	Effective and efficient curative and rehabilitative health care services to county residents	Average length of stay in hospital	4.7 days	
			Increased medical insurance coverage	Proportion of HHs under Makueni Care Programme	10%
				Proportion of the HHs under NHIF cover	10%
<b>Education</b>	To enhance access to quality pre-primary education	Increased access to ECD	Enrolment for ECDE	<b>Total – 35,942</b> Boys – 18,737 Girls – 17,205	

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Department	Objective	Outcome	Indicator	Performance
	To enhance access to quality education and vocational training	Increased access and equity of students in tertiary education	Enrolment in CTTIs	<b>Total – 4,698</b> Male – 2,842 Female – 1,856
<b>Gender</b>	To reduce economic and social deprivation among the vulnerable population	Improved social protection and livelihood of vulnerable groups	Dependency rate	78.5%
		Increased access and utilization of special interest funds for women, youth and PWDs	Total uptake of empowerment funds (Tetheka, Elderly cash transfer, PWD cash transfer, Uwezo fund)	Kshs 1,115,931,000
		Increased productive participation of women, youth and PWD in development	Participation in economic activities by men and women	Male – 70.9% Female – 54.7%
<b>Thematic Area: Lands and Urbanization</b>				
<b>Objective: To secure land tenure and urbanization</b>				
<b>Lands and urban development</b>	To increase security of tenure through land survey	Enhanced land security and utilization	No. of land title deeds registered and issued	5,009
	To improve urban planning and infrastructural development	Improved county planning	No. of urban plans approved	23
<b>Thematic Area: Community Economic Empowerment</b>				
<b>Objective: To increase agricultural productivity, value addition and commercialization</b>				
<b>Agriculture</b>	To improve livestock and crop productivity	Increased value of livestock and livestock production	Quantity of milk produced	30,300,000. Litres
			No. of cattle inseminated	7,311 cattle
			Quantity of beef produced	6,700,000. Kgs

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Department	Objective	Outcome	Indicator	Performance
			% of HHs owning livestock	81.6%
			No. trays of eggs produced	1.18 Million trays
			Tonnes of fish harvested	14.4 metric tonnes
<b>Trade</b>	To enhance ease of doing business	Enhanced fair trade practices for traders	No. of weights and measures equipment inspected and verified	6,026
			No. of market infrastructure developed (Market shed)	5
	To revitalize the cooperative movement	Improved resource mobilization for investment in the county	No. of new cooperatives established	7
<b>Thematic Area: Enablers</b>				
<b>Objective: To strengthen the institutional capacity and capability for effective service delivery</b>				
<b>Macro</b>	To accelerate economic growth	Reduced poverty levels	% of HHs below poverty level	34.8%
<b>Road, Energy and Transport</b>	To increase access to energy	Improved access to reliable energy	No. of floodlights installed	82
			No. of solar street lights installed	420
	To enhance road network connectivity	Enhanced road network across the county	No. of drainage structures constructed	39 Drifts, 2,277 Meters of Culverts & 706 pieces of Gabion
			Kms of road gravelled	171.75
			Kms of roads opened	476.1

**MAKUENI COUNTY EXECUTIVE  
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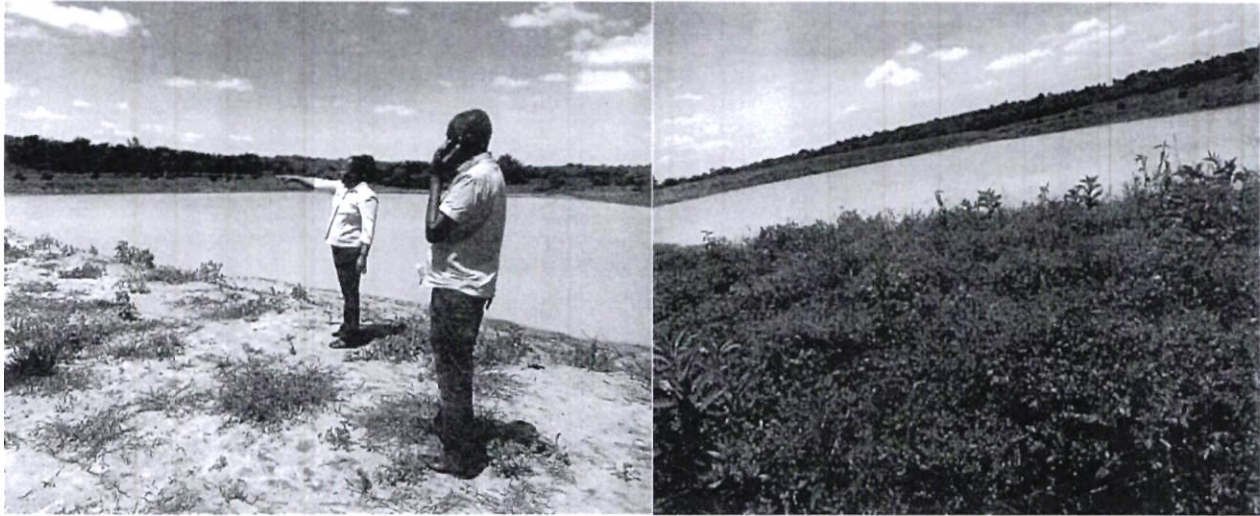
**3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

The development agenda is founded on three key pillars; Economic Pillar, Social Pillar and Political Pillar. The pillars have thematic interventions along six thematic areas namely; Community economic empowerment, water resource management, lands and urban development, social development, universal health care and institutional strengthening and capacity development. Below is a brief highlight of our achievements in each pillar.

**1. Sustainability strategy and profile**

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



*Contractor and Ward Water Officer inspecting Nguthuni Earth dam.*

**2. Environmental performance**

The County is committed to environmental conservation and sustainability. The county 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.

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**Successes of the Environmental Policies**

The county has witnessed several achievements from the implementation of the environmental policies. Some of the notable successes include;

- Reduced Environmental and Social Impacts of County projects and Programs by developing Environmental and Social safeguards such as Environmental Management and Social Plans and Environmental Impact Assessment reports for County Projects
- Building Climate Change Resilience through Carrying out Participatory Vulnerability Capacity Assessment.
- Waste Management through Cleaning urban areas and market places, Construction of 10 public toilets, management of exhaust services of public toilets across the county and Procuring 10 skip bins and 1 skip loader to Enhance solid waste Management
- Environmental Conservation and Management through Gulley rehabilitation projects, Environmental Conservation programmes, rehabilitation of water catchment areas such as Kiu and Kiboko water catchment and Sustainable Land Management practices such as afforestation, terracing and grass reseeding of Maatha and Mbui Nzau hills,



*Makueni county staff and community during a tree planting exercise*

**Shortcomings of Environmental Policies**

There are several shortcomings towards implementation of the county's Environmental Policies. These include

- Low staffing levels
- Inadequate allocation of funds to Environment projects
- Inadequate uptake of Environmental issues such as waste segregation and conservation in the county
- Lack of a County framework on prosecution of Environmental law

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**Efforts towards sustainable Environmental performance**

The county has put in place several measures towards managing biodiversity, waste management and reduction of the environmental impact on projects. These include;

- Resource mobilization
- Training of Environmental Inspectors by NEMA
- Collaboration with National Government Agencies such as NEMA, KFS, NDMA
- Continued Environmental Education

**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 County Public Service Board, the County Government has made tremendous effort in improving skills, managing careers, appraisal and reward systems of employees. These include Performance Management system, training of staff, formation of Departmental Human Resource Management Advisory Committees, Appointment of committee to review the schemes of service and introduction of reward system under the Performance Management System.

The County Government has also formulated and documented a safety and health policy in compliance with Occupational Safety and Health Act of 2007, (OSHA). This is part of County Service Delivery manual which addresses pertinent safety and health concerns such as safety and health regulations, fire safety provisions and insurance cover.



*Contractor and PMC doing site handover of Kambu X-ray Block*

**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 continued to implement the open contracting in the procurement process as well as adopting e-procurement process. These measures have ensured that all the tenders are published and available for all the suppliers to fairly compete. During the period ending June 30<sup>th</sup> 2021, the county government has made open 619 contracts worth 2.6B Kenya Shillings. All these are available to the public for scrutiny on our portal.

**b) Responsible Supply chain and supplier relations-**

To ensure responsible relations with our service providers and contractors, the county is opening up government to ensure that every measure to mitigate corruption, ensure that public funds are used in the best value for money, to support more competition for businesses especially Small and Micro-Enterprises (SMEs), and also support youth, women and persons with disability-owned businesses to have better chances of doing business with government.

The county Pending Bills Committee 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-**

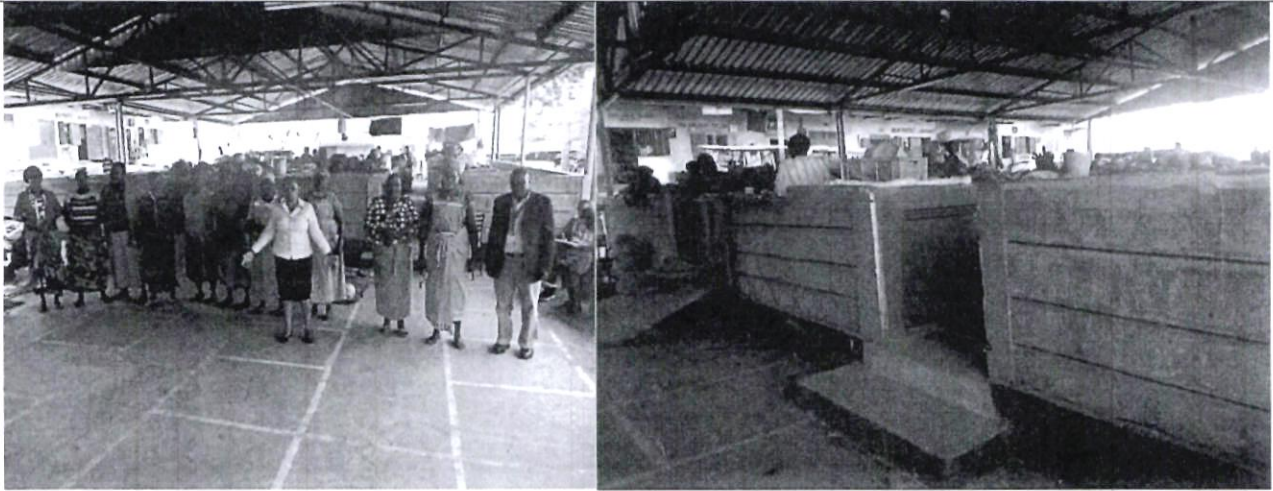
The Government of Makueni County open contracting portal has made it possible for the government to advertise all contracts and tenders in this portal. The suppliers have unlimited access to the portal which can be accessed through the following link. (<<https://opencontracting.makueni.go.ke/ui/index.html>>).

The county has also undertaken marketing initiatives through the marketing directorate. Currently personnel are being recruited to enhance the capacity of this directorate.

**d) Product stewardship-**

The county has continued to implement consumer protection programme whose objective is to safeguard the business owners and promote fair trade practices. Inspection of weights and measures equipment has been of priority to ensure the quantity and quality of products in our markets.

**MAKUENI COUNTY EXECUTIVE**  
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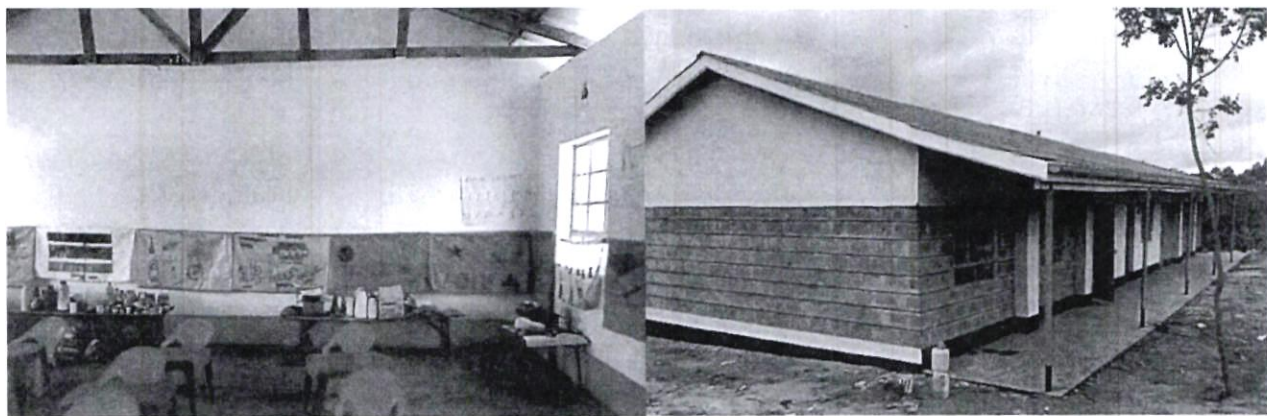


*Traders selling their wares at Kalawani Market shed*

### **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 there has been limited community engagements due to Covid-19 pandemic.

However, we have ensured fair representation of the community interests in the county affairs while still observing the Ministry of Health protocols. The Project Management Committees have remained fully involved in the implementation of the development projects.



*Kyambusya ECDE project in Kisau-Kiteta Ward*

### **6. Others**

The county government sponsored the Makueni county Bikefest which aimed at sensitising the public on the importance of COVID 19 vaccination in preparation for the upcoming devolution conference.

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**4. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) Member for Finance and Economic Planning of the County Government is responsible for the preparation and presentation of the County Executive's Financial Statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021.

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

The CEC Member for Finance accepts responsibility for the County Executive's Financial Statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC Member for Finance is of the opinion that the County Executive's Financial Statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

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

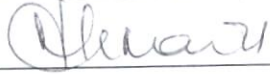
Further the CEC Member for Finance confirms that the County Executive's Financial Statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**MAKUENI COUNTY EXECUTIVE  
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**Approval of the Financial Statements**

The County Executive's Financial Statements were approved and signed by the CEC Member for Finance on 29/09/2021.

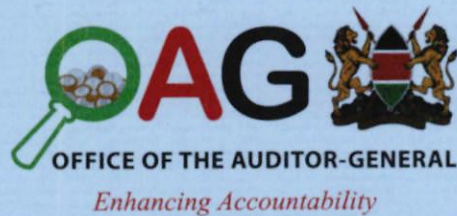


**Mary Kimanzi**

**County Executive Committee Member – Finance and Economic Planning & Head of County Treasury**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MAKUENI FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Makueni set out on pages 1 to 74, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Makueni as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Variances Between Financial Statements and Integrated Financial Management System (IFMIS) Balances**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects a balance of Kshs.803,260,239 being transfers to other Government Units. However, the Integrated Financial Management Information Systems (IFMIS) reflects Nil balance for the same expenditure. The difference has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the transfers to other Government Units of Kshs.803,260,239 for the year ended 30 June, 2021 could not be ascertained.

#### **2. Expenditure on Stalled Project-Kamunyolo Water Earth Dam**

As disclosed in Note 9 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects a balance of Kshs.2,626,387,830 relating to acquisition of assets. Included in this balance is an amount of Kshs.1,564,213,042 on construction and civil work which further includes an amount of Kshs.29,714,356 being part payment for rehabilitation of Kamunyolo Water Earth Dam. However, review of project documents revealed that the project was to be completed in 90 days on 18 June, 2020. A visit to the project site in November, 2021 revealed that the project had stalled and not in operation.

In the circumstances, the validity, completeness and value for money on the expenditure of Kshs.29,714,356 incurred on the stalled project for the year ended 30 June, 2021 could not be confirmed.

#### **3. Inaccuracies in Acquisition of Non-Financial Assets**

As disclosed in Note 9 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects Acquisition of Assets balance of

Kshs.2,626,387,830. Included in this balance is acquisition of non-financial assets amounting to Kshs.2,606,387,830. However, Annex 4 to the financial statements reflects the additions during the year of Kshs.2,605,738,830 (excluding intangible assets) therefore resulting to unexplained variance of Kshs.649,000. Further, casting the total of acquisition of fixed assets at Annex 4 results to a total of Kshs.2,605,738,830 and not Kshs.2,606,387,830.

Consequently, the accuracy and completeness of the acquisition of non-financial assets amounting to Kshs.2,606,387,830 for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Makueni Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

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

The summary statement of appropriation - recurrent and development combined as at 30 June, 2021 shows budgeted county own generated receipts of Kshs.1,019,949,654. The realized revenue was Kshs.527,527,341, resulting to a shortfall of Kshs.492,422,313 (or 48%) of the approved budget. The under-collection of revenue impacts negatively on the achievement of the County Executive mandate on implementation of earmarked projects and service delivery to the residents. The Management has also not complied with the provisions of Section 42(1)(e) of Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officers to ensure that all Appropriation-In-Aid due to County Government entities are collected and properly accounted for in accordance with the relevant Laws, Rules and Regulations.

### **2. Delayed Exchequer Receipts**

As disclosed in Note 1 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects Exchequer release balance of Kshs.9,104,119,642. However, review of revenue records revealed that the National Treasury disbursed late Exchequer releases amounting to Kshs.1,951,829,358 in the month of June and July, 2021.

The County Executive of Makueni received Exchequer receipts late and some of the planned programmes and activities for the financial year ended 30 June, 2021 could not be implemented.

## **Key Audit Matters**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Unremitted Retirement Benefits Contributions**

As disclosed in Note 5 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees balance of Kshs.3,450,213,647. Included in this balance is an amount of Kshs.72,810,905 which are retirement benefit contributions deducted from the salaries of employees of County Executive of Makueni and affiliated entities but not remitted to the relevant authority as required by Section 104(1)(e) of Public Finance Management Act, 2012 on management of County debt and other obligations and Treasury Circular No. 14/2021 (Ref No IGFR/PB/01/JJ/(69) dated 28 October, 2021 on Failure to remit retirement contributions to the relevant authority within the stipulated timeline.

In the circumstances, the Management of the County Executive of Makueni is in breach of the law.

#### **2. Failure to Adhere to Personnel Emoluments Expenditure Threshold**

The statement of receipts and payments and Note 5 to the financial statements reflect compensation of employees' expenditure of Kshs.3,450,213,647 which is 36% of the total receipts of Kshs.9,631,646,983 for the year. The expenditure therefore exceeded the legal threshold of 35% stipulated in Section 25(1) of the Public Finance Management (County Governments) Regulations, 2015.

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

#### **3. Non-Compliance with Law on Ethnic Diversity in Employment**

Review of employees' records revealed that out of the approved establishment of 3,578 employees, 3,285 (or 92%) were from the dominant ethnic community in the County.

Failure to observe ethnic diversity is contrary to Section 65(1e) of the County Governments Act, 2012, which provides that at least thirty percent of the vacant posts at entry level should be filled by candidates who are not from the dominant community in the County.

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

#### **4. Delayed Project Implementation for Installation of Solar Powered High Mast Flood Lights**

The County Executive of Makueni awarded tender for supply, testing, training and commissioning of twenty-seven (27) solar powered high mast flood lights at a contract sum of Kshs.58,085,224. The project was to be implemented in selected urban centers within Wote Municipality in a duration of 16 weeks and be completed on 10 July, 2021. Although the Management has indicated that the contract was extended by eight (8) weeks up to 16 September, 2021, the approval for extension was not provided for review.

Physical verification of the project on 19 November, 2021, revealed that only two flood lights were complete and functional. An amount of Kshs.8,915,881 was paid against interim payment certificate No.1 of 8 June, 2021 of Kshs.10,201,703. No evidence was provided to indicate the measures instituted to fast-track the completion of the project.

Failure to fast-track the implementation of projects is a contravention of the provisions of Section 22(1)(a) of Public Finance Management (County Governments) Regulations, 2015, which requires Accounting Officer to ensure the most effective means of achieving desired program outcomes are used.

#### **5. Extension of Contract Period without Approval.**

The County Executive of Makueni awarded contract for construction of Athi-Kalawa Water Project at a contract sum of Kshs.15,892,550, out of which an amount of Kshs.14,792,550 was paid in June, 2021.

The contract period was for 90 days with a completion date of 18 August, 2020. The project was however completed on 19 April, 2021, which is 8 months after the expiry of contract period. The Management did not provide approval for the contract extension for review.

Further, a physical verification in November, 2021 revealed that the project was not operational due to non-connectivity of electricity though an amount of Kshs.9,126,245 was paid in May, 2021 for electricity connectivity.

In the circumstances, the Management is in breach of Section 139(2) of the Public Procurement and Asset Disposal Act, 2015, that requires an Accounting Officer, on the recommendation of evaluation committee, to approve the request for extension of contract period upon submission of a request by a certificate from the tenderer making a justification for such extension.

## **6. Irregular Payment to the Council of Governors**

As disclosed in Note 6 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects use of goods and services balance of Kshs.2,348,764,150. Included in this figure is other operating expenses of Kshs.1,438,021,732 which further includes an amount of Kshs.2,000,000 being contribution for offsetting Council of Governors' expenses which is contrary to Section 37 of the Intergovernmental Relations Act, 2012 that requires the operational costs of the Council to be funded from the allocation of the National Government.

Management was in breach of the law.

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

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

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **Weak Internal Controls for Compensation of Employees**

Review of payroll records revealed that the County Executive of Makueni operates both manual (Excel format) payroll and Integrated Personnel and Payroll Database (IPPD) systems. The statement of receipts and payments and Note 5 to the financial statement reflects compensation of employees' expenditure of Kshs.3,450,213,647, which consists of Kshs.180,984,208 and Kshs.3,269,229,439 processed through manual payroll and IPPD systems respectively. Manual system is prone to manipulation and therefore not effective in ensuring stringent controls.

In the circumstances, the Management has not complied with the provisions of Section 22 (1)(b) of Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officer to maintain effective systems of internal control and have measures to ensure their effectiveness.

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

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

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the appropriate basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive of Makueni's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive of Makueni to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive of Makueni to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**25 April, 2022**

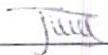
**MAKUENI COUNTY EXECUTIVE**  
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**For the year ended June 30, 2021.**


**6. FINANCIAL STATEMENTS**

**6.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>RECEIPTS</b>			
Exchequer releases	1	9,104,119,642	7,570,559,081
Transfers from Other Government Entities	2	-	119,715,000
County Own Generated Receipts	3	527,527,341	465,939,456
Returned CRF issues	4	57,935	1,400,306,099
<b>TOTAL RECEIPTS</b>		<b>9,631,704,918</b>	<b>9,556,519,636</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	3,450,213,647	3,409,529,862
Use of goods and services	6	2,348,764,150	2,806,188,167
Transfers to Other Government Units	7	803,260,239	766,309,138
Other grants and transfers	8	20,797,391	107,276,961
Acquisition of Assets	9	2,626,387,830	1,501,460,426
Finance Costs, including Loan Interest	10	1,500,000	250,000
<b>TOTAL PAYMENTS</b>		<b>9,250,923,257</b>	<b>8,591,014,554</b>
<b>SURPLUS/DEFICIT</b>		<b>380,781,661</b>	<b>965,505,082</b>

The accounting policies and explanatory notes to these Financial Statements form an integral part of the financial statements. The County Executive's Financial Statements were approved on 17/12/2021 2021 and signed by:

  
**Chief Officer: Financial Services**  
**Name: Justus Suka**  
**ICPAK Member Number: 16463**


  
**Head of Accounting Services**  
**Name: Kennedy Muthama**  
**ICPAK Member Number: 19022**


**MAKUENI COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**6.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11	1,367,959,609	972,496,995
<b>Total Cash and cash equivalent</b>		<b>1,367,959,609</b>	<b>972,496,995</b>
Accounts Receivables		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,367,959,609</b>	<b>972,496,995</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	182,450,821	167,769,867
<b>NET FINANCIAL ASSETS</b>		<b>1,185,508,788</b>	<b>804,727,128</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	804,727,128	1,239,528,145
Prior year adjustments		-	-1,400,306,099
Surplus/Deficit for the year		380,781,661	965,505,082
<b>NET FINANCIAL POSITION</b>		<b>1,185,508,788</b>	<b>804,727,128</b>

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The County Executive's Financial Statements were approved on 17/12/2021 2021 and signed by:

  
 Chief Officer: Financial Services  
 Name: Justus Suka  
 ICPAK Member Number: 16463

  
 Head of Accounting Services  
 Name: Kennedy Muthama  
 ICPAK Member Number: 19022

**MAKUENI COUNTY EXECUTIVE**  
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**6.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

	Notes	2020-2021	2019-2020
		KShs	KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	9,104,119,642	7,570,559,081
Transfers from Other Government Entities	2	-	119,715,000
County Own Generated Receipts	3	527,527,341	465,939,456
Returned CRF issues	4	57,935	1,400,306,099
<b>Payments for operating expenses</b>			
Compensation of Employees	5	-3,450,213,647	-3,409,529,862
Use of goods and services	6	-2,348,764,150	-2,806,188,167
Transfers to Other Government Units	7	-803,260,239	-766,309,138
Other grants and transfers	8	-20,797,391	-107,276,961
Finance Costs, including Loan Interest	10	-1,500,000	-250,000
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts Receivables	14	-	1,880,210
Increase/(Decrease) in Accounts Payables	15	14,680,954	5,111,703
Other Adjustments-Prior year Adjustments		-	-1,400,306,599
<b>Net cash flow from operating activities</b>		<b>3,021,850,445</b>	<b>1,073,651,321</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	9	-2,626,387,830	-1,501,460,426
<b>Net cash flows from Investing Activities</b>		<b>-2,626,387,830</b>	<b>-1,501,460,426</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>395,462,615</b>	<b>-427,809,105</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>	13	<b>972,496,995</b>	<b>1,400,306,099</b>
<b>Cash and cash equivalents at END of the year</b>	11	<b>1,367,959,609</b>	<b>972,496,995</b>

**MAKUENI COUNTY EXECUTIVE  
Annual Report and Financial Statements  
For the year ended June 30, 2021.**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the financial statements. The County Executive's Financial Statements were approved on 17/12/2021 and signed by:

Justus  
**Chief Officer: Financial Services**  
**Name: Justus Suka**  
**ICPAK Member Number: 16463**

  
**Head of Accounting Services**  
**Name: Kennedy Muthama**  
**ICPAK Member Number: 19022**

**MAKUENI COUNTY EXECUTIVE**  
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**6.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Allinments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
			a+b	d	e-d	f-d/c
<b>RECEIPTS</b>						
Exchequer releases	7,279,500,000	185,430,000	7,464,930,000	7,464,930,000	-	100%
Proceeds from Domestic and Foreign Grants	921,197,328	41,836,231	963,033,559	785,299,933	177,733,626	82%
Transfers from Other Government Entities	216,965,109	-	216,965,109	216,965,109	-	100%
County Own Generated receipts	1,075,000,000	(55,050,346)	1,019,949,654	527,527,341	492,422,313	52%
Re-allocation budget	1,953,947,416	86,278,581	2,040,225,997	636,982,534	1,403,243,463	31%
<b>TOTAL</b>	<b>11,446,609,852</b>	<b>258,494,467</b>	<b>11,705,104,319</b>	<b>9,631,704,918</b>	<b>2,073,399,401</b>	<b>82%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,606,537,145	58,329,999	3,665,367,144	3,450,213,647	215,153,497	94%
Use of goods and services	2,884,123,539	(102,821,186)	2,781,302,352	2,348,764,150	432,538,202	84%
Transfers to Other Government Units	812,893,224	11,500,000	824,393,224	803,260,239	21,132,985	97%
Other grants and transfers	101,317,311	10,731,628	112,048,939	20,797,391	91,251,548	19%
Acquisition of Assets	4,039,738,634	280,754,026	4,320,492,660	2,626,387,830	1,694,104,830	61%
Finance Costs, including Loan Interest	1,500,000	-	1,500,000	1,500,000	-	100%
<b>TOTAL</b>	<b>11,446,609,852</b>	<b>258,494,467</b>	<b>11,705,104,319</b>	<b>9,250,923,257</b>	<b>2,454,181,062</b>	<b>79%</b>

*(a) Target on County Own Generated receipts was not achieved due to adverse impact of COVID-19 Pandemic on businesses within the county*

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- (b) The underutilization on the Use of goods and services was due to delays in submission of invoices by suppliers.*
- (c) The underutilization on other grants and transfers was due to delays in submission of invoices by contractors.*
- (d) The underutilization on Acquisition of Assets was due to delays in submission of invoices by contractors.*
- (e) The changes between the original and final budget were as a result of reallocations within the budgets.*

The County Executive's Financial Statements were approved on 17/12/2021 and signed by:



**Chief Officer: Financial Services**  
**Name: Justus Suka**  
**ICPAK Member Number: 16463**



**Head of Accounting Services**  
**Name: Kennedy Muthama**  
**ICPAK Member Number: 19022**

**MAKUENI COUNTY EXECUTIVE**  
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**6.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		b	c = a + b	d	e	f = c/d
<b>RECEIPTS</b>						
Exchequer releases	5,471,124,204	343,286,082	5,814,410,287	5,814,410,287	-	100%
County Own Generated receipts	892,000,000	(43,752,144)	848,247,856	477,651,363	370,596,493	56%
Re-allocation budget	11,317,311	-	11,317,311	3,670	11,313,641	0%
<b>TOTAL</b>	<b>6,374,441,515</b>	<b>299,533,939</b>	<b>6,673,975,454</b>	<b>6,292,065,320</b>	<b>381,910,134</b>	<b>94%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,606,037,145	58,329,999	3,665,367,144	3,450,213,647	215,153,498	94%
Use of goods and services	1,823,275,847	201,798,691	2,025,074,538	1,607,893,171	417,181,367	79%
Transfers to Other Government Units	703,984,829	-	703,984,829	702,768,266	1,216,563	100%
Other grants and transfers	101,317,311	10,731,628	112,048,939	20,797,391	91,251,548	19%
Acquisition of Assets	137,326,383	28,673,621	166,000,004	147,762,126	18,237,878	89%
Finance Costs, including Loan Interest	1,500,000	-	1,500,000	1,500,000	-	100%
<b>TOTAL</b>	<b>6,374,441,515</b>	<b>299,533,939</b>	<b>6,673,975,454</b>	<b>5,930,934,601</b>	<b>743,040,853</b>	<b>89%</b>

- (a) Target on reallocation budget was not achieved due to under collection of revenue from various revenue streams such as own source revenue.
- (b) The underutilization on the Use of goods and services was due to delays in submission of invoices by suppliers.
- (c) The underutilization on other grants and transfers was due to delays in submission of invoices by contractors.
- (d) The underutilization on Acquisition of Assets was due to delays in submission of invoices by contractors.
- (e) The changes between the original and final budget were as a result of reallocations within the budgets

**MAKUENI COUNTY EXECUTIVE**  
**Annual Report and Financial Statement**  
**For the year ended June 30, 2021.**

The County Executive's Financial Statements were approved on 17/12/ 2021 and signed by:

Justus

**Chief Officer: Financial Services**  
**Name: Justus Suka**  
**ICPAK Member Number: 16463**

Kennedy

**Head of Accounting Services**  
**Name: Kennedy Muthama**  
**ICPAK Member Number: 19022**

**MAKUENI COUNTY EXECUTIVE  
Annual Report and Financial Statements  
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**6.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a-b	d	e	f=d/c
<b>RECEIPTS</b>						
Exchequer releases	1,808,375,796	(157,856,082)	1,650,519,713	1,650,519,713	-	100%
Proceeds from Domestic and Foreign Grants	921,197,328	41,836,231	963,033,559	785,299,933	177,733,626	82%
Transfers from Other Government Entities	216,965,109	-	216,965,109	216,965,109	-	100%
County Own Generated receipts	183,000,000	(11,298,202)	171,701,798	49,875,978	121,825,820	29%
Re-allocation budget	1,942,630,105	86,278,581	2,028,908,686	636,978,864	1,391,929,822	31%
<b>TOTAL</b>	<b>5,072,168,337</b>	<b>(41,039,472)</b>	<b>5,031,128,865</b>	<b>3,339,639,598</b>	<b>1,691,489,268</b>	<b>66%</b>
<b>PAYMENTS</b>						
Use of goods and services	1,060,847,692	(304,619,877)	756,227,815	740,870,979	15,713,136	98%
Transfers to Other Government Units	108,908,395	11,500,000	120,408,395	100,491,973	19,916,422	83%
Acquisition of Assets	3,902,412,251	252,080,405	4,154,492,656	2,478,625,703	1,675,866,953	60%
<b>TOTALS</b>	<b>5,072,168,337</b>	<b>(41,039,472)</b>	<b>5,031,128,865</b>	<b>3,319,988,655</b>	<b>1,711,140,210</b>	<b>66%</b>

(a) Target on reallocation budget was not achieved due to under collection of revenue from various revenue streams such as own source revenue.

(b) The budget on Proceeds from domestic grants was not realized because there were some grants that were not received by end of the financial year.

(c) The underutilization on other grants and transfers was due to delays in submission of invoices by contractors.

**MAKUENI COUNTY EXECUTIVE**  
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**For the year ended June 30, 2021.**

- (d) *The underutilization on Acquisition of Assets was due to delays in submission of invoices by contractors.*
- (e) *The changes between the original and final budget were as a result of reallocations within the budgets*

The County Executive's Financial Statements were approved on 17/12/2021 and signed by:



**Chief Officer: Financial Services**  
**Name: Justus Suka**  
**ICPAK Member Number: 16463**



**Head of Accounting Services**  
**Name: Kennedy Muthama**  
**ICPAK Member Number: 19022**

**MAKUENI COUNTY EXECUTIVE**  
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**6.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Department	Programme/ Sub-Programme	Original Budget FY 2020/21 (Kshs)	Adjustments	Final Budget FY 2020/21 (Kshs)	Actual on comparable basis FY 2020/21 (Kshs)	Budget utilization difference Kshs
Agriculture, Livestock & Fisheries	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	913,038,527	(253,517,579)	659,520,948	539,980,468	119,540,480
	<b>Programme 2: Land, Crop development &amp; productivity</b>					
	SP2. 1 Land, Crop development & productivity	42,764,019	2,698,324	45,462,343	32,697,975	12,764,368
	<b>P3; Agribusiness and information management</b>					
	SP3. 1 Agribusiness and information management	161,332,097	13,429,914	174,762,011	166,861,259	7,900,752
	<b>Programme 4: Livestock Production, Management and Development</b>					
	SP4. 1 Livestock Production, Management and Development	75,682,578	11,153,191	86,835,769	28,585,383	58,250,386
	<b>Total Budget</b>	<b>1,192,817,222</b>	<b>(226,236,151)</b>	<b>966,581,071</b>	<b>768,125,085</b>	<b>198,455,986</b>
Transport & Infrastructure	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	198,214,540	(13,278,401)	184,936,139	161,488,415	23,447,724
	<b>Programme 2: Road transport</b>					
	SP2. 1 Road transport	705,223,302	213,731,821	918,955,123	757,054,534	161,900,589
	<b>P3; Infrastructure development</b>					
	SP3. 1 Infrastructure development	31,402,590	4,872,135	36,274,724	13,889,741	22,384,983
	<b>Programme 2: Energy Infrastructure &amp; development</b>					
	SP4. 1 Energy Infrastructure & development	49,653,630	19,187,656	68,841,286	51,444,581	17,396,705
	<b>Total Budget</b>	<b>984,494,062</b>	<b>224,513,212</b>	<b>1,209,007,274</b>	<b>983,877,272</b>	<b>225,130,002</b>
	<b>Programme 1: General administration &amp; planning</b>					

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Trade, Industry & Cooperatives	SP1. 1 General administration & planning	64,903,177	(22,668,852)	42,234,325	36,623,494	5,610,831
	SP2.4; Trade marketing & promotion	62,248,943	21,578,705	83,827,648	55,743,207	28,084,441
<b>P3; Industrial development and promotion</b>						
	SP3. 1 Industrial development and promotion	10,699,473	(10,649,473)	50,000.00	-	50,000.00
<b>Programme 4: Tourism development &amp; promotion</b>						
	SP4. 1 Tourism development & promotion	6,376,371	(466,030)	5,910,341	3,861,042	2,049,299
<b>Programme 5: Cooperative development and management</b>						
	SP5. 1 Cooperative development and management	28,956,552	(9,642,406)	19,314,145	16,065,862	3,248,283
<b>Total Budget</b>		<b>173,184,516</b>	<b>(21,848,057)</b>	<b>151,336,459</b>	<b>112,293,604</b>	<b>39,042,855</b>
Land, Physical Planning & Mining	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	45,987,484	(5,386,991)	40,600,493	31,577,021	9,023,472
	<b>Programme 2: : Land Survey &amp; Mapping</b>					
	SP2. 1 : Land Survey & Mapping	66,374,155	(7,531,178)	58,842,977	32,352,865	26,490,112
	<b>P3; Urban planning</b>					
	SP3. 1 Urban planning	226,012,928	(7,873,457)	218,139,471	69,391,226	148,748,245
	<b>Programme 4: Mining mapping &amp; development</b>					
	SP4. 1 Mining mapping & development	1,422,500	(620,080)	802,420	629,000	173,420
	<b>Programme 5: Environment management and protection</b>					
	SP5. 1 Environment management and protection	127,116,159	(16,251,168)	110,864,991	77,632,353	33,232,638
<b>Total Budget</b>		<b>466,913,226</b>	<b>(37,662,873)</b>	<b>429,250,353</b>	<b>211,582,465</b>	<b>217,667,888</b>
Water, Irrigation & Environment	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	125,110,304	10,431,913	135,542,217	129,293,114	6,249,103
<b>Programme 2: Water infrastructure Development</b>						

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	SP 2.1 Water harvesting and storage	321,915,135	74,919,073	396,834,208	250,536,500	146,297,708
	SP 2.2.Piped water supply infrastructure	375,563,054	56,043,349	431,606,403	265,134,296	166,472,107
	SP2.3 Ground water development	157,791,158	(21,475,778)	136,315,380	122,177,231	14,138,149
	<b>Programme 3: Environment management and protection</b>					
	SP3. 1 Environment management and protection	1,847,298	(1,230,898)	616,400	157,241	459,159
	<b>Total Budget</b>	<b>982,226,949</b>	<b>118,687,660</b>	<b>1,100,914,609</b>	<b>767,298,382</b>	<b>333,616,227</b>
<b>Sand Authority</b>	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	125,124,271	(53,057,784)	72,066,487	60,771,018	11,295,469
	<b>Total Budget</b>	<b>125,124,271</b>	<b>(53,057,784)</b>	<b>72,066,487</b>	<b>60,771,018</b>	<b>11,295,469</b>
Education & ICT	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	273,157,282	3,090,182	276,247,464	259,644,472	16,602,992
	<b>Programme 2: Early childhood education</b>					
	SP2. 1 Early childhood education	86,729,409	31,029,818	117,759,228	94,512,232	23,246,996
	<b>Programme 3: Technical training &amp; non formal education</b>					
	SP3. 1 Technical training & non formal education	104,752,013	15,928,173	120,680,186	113,901,569	6,778,617
	<b>Programme 4: Support to education</b>					
	SP4. 1 Support to education	71,579,242	(2,274,598)	69,304,644	4,966,166	64,338,478
	<b>Programme 5; ICT Infrastructure &amp; Systems Development</b>					
	SP5. 1 ICT Infrastructure & Systems Development	41,825,683	13,384,236	55,209,919	32,944,806	22,265,113
	<b>Programme 6: Sports Development</b>					
	SP6. 1 Sports Development	89,603,212	(12,440,005)	77,163,207	41,976,034	35,187,173
	<b>Total Budget</b>	<b>667,646,841</b>	<b>48,717,807</b>	<b>716,364,648</b>	<b>547,945,278</b>	<b>168,419,370</b>
Health	<b>Programme 1: General administration &amp; planning</b>					

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	SP1. 1 General administration & planning	3,392,768,045	15,405,975	3,408,174,020	3,082,336,795	325,837,225
	<b>Programme 2: Curative health care services</b>					
	SP2. 1 :Curative health care services	207,000,000	86,169,813	293,169,813	37,200	293,132,613
	<b>Programme 3; Preventive and promotive health care services</b>					
	SP3. 1 Preventive and promotive health care services	121,500,001	(42,413,156)	79,086,845	23,272,568	55,814,277
	<b>Total Expenditure of Vote</b>	<b>3,721,268,046</b>	<b>59,162,632</b>	<b>3,780,430,678</b>	<b>3,105,646,563</b>	<b>674,784,115</b>
Youth, Gender & Social Services	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	98,494,075	2,405,834	100,899,909	77,490,135	23,409,774
	<b>Programme 2: Gender &amp; Social Development</b>					
	SP2. 1 Gender & Social Development	47,889,068	23,884,507	71,773,575	51,377,832	20,395,743
	<b>Total Budget</b>	<b>146,383,143</b>	<b>26,290,341</b>	<b>172,673,484</b>	<b>128,867,966</b>	<b>43,805,518</b>
County Attorney	<b>Programme 1: Legal &amp; advisory services</b>					
	SP1. 1 Legal & advisory services	46,131,942	(1,530,262)	44,601,680	40,459,417	4,142,263
	<b>Total Budget</b>	<b>46,131,942</b>	<b>(1,530,262)</b>	<b>44,601,680</b>	<b>40,459,417</b>	<b>4,142,263</b>
County Secretary	<b>Programme 1:Leadership and coordination of departments.</b>					
	SP1. 1 Leadership and coordination of departments.	431,922,813	26,271,729	458,194,542	430,554,883	27,639,659
	<b>Total Budget</b>	<b>431,922,813</b>	<b>26,271,729</b>	<b>458,194,542</b>	<b>430,554,883</b>	<b>27,639,659</b>
Governship	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	206,491,641	(1,405,461)	205,086,180	193,346,601	11,739,579
	<b>Total Budget</b>	<b>206,491,641</b>	<b>(1,405,461)</b>	<b>205,086,180</b>	<b>193,346,601</b>	<b>11,739,579</b>
Devolution & Public Service	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	200,109,016	33,332,685	233,441,701	231,215,548	2,226,153
	<b>Programme 2: :Public Participation &amp; Civic Education</b>					

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	SP2. 1 :Public Participation & Civic Education	39,590,000	17,602,649	57,192,649	34,488,267	22,704,382
	<b>Programme 3; Information and communication</b>					
	SP3. 1 Information and communication	5,070,000	1,795,000	6,865,000	2,300,000	4,565,000
	<b>Programme 4: Enforcement and compliance</b>					
	SP4. 1 Enforcement and compliance	41,950,000	6,967,103	48,917,103	11,468,095	37,449,008
	<b>Programme 5; Youth Development support &amp; Empowerment</b>					
	SP5. 1 Youth Development	47,696,344	(3,683,559)	44,012,784	31,046,131	12,966,653
	<b>Total Budget</b>	<b>334,415,360</b>	<b>56,013,877</b>	<b>390,429,237</b>	<b>310,518,042</b>	<b>79,911,195</b>
County Public Service Board	<b>Programme 1: General Administration and Planning</b>					
	SP1.1 : General Administration and Planning	65,677,869	3,560,233	69,238,102	45,046,950	24,191,152
	<b>Total Budget</b>	<b>65,677,869</b>	<b>3,560,233</b>	<b>69,238,102</b>	<b>45,046,950</b>	<b>24,191,152</b>
Finance & Socio Economic Planning	<b>Programme 1: General administration &amp; planning</b>					
	SP1. 1 General administration & planning	937,276,067	18,039,035	955,315,102	589,493,364	365,821,738
	<b>Programme 2: Public financial management</b>					
	SP2.1 Accounting services	7,955,000	6,906,528	14,861,528	13,132,967	1,728,561
	SP2.2; Budget formulation, coordination and management	29,139,550	7,160,000	36,299,550	35,142,610	1,156,940
	SP2.3; Internal audit services	9,567,453	3,160,000	12,727,453	12,409,305	318,148
	SP2.4; Resource mobilisation	58,905,000	(2,368,000)	56,537,000	54,821,617	1,715,383
	SP2.5; Supply chain management services	6,065,465	(540,000)	5,525,465	4,344,113	1,181,352
	SP2.6; Economic planning	40,110,194	(6,840,000)	33,270,194	31,985,515	1,284,679
	<b>Total Budget</b>	<b>1,089,018,729</b>	<b>25,517,563</b>	<b>1,114,536,292</b>	<b>741,329,492</b>	<b>373,206,800</b>
County Assembly	Legislation & Oversight	812,893,224	11,500,000	824,393,224	803,260,239	21,132,985
<b>TOTAL COUNTY BUDGET</b>		<b>11,446,609,852</b>	<b>258,494,467</b>	<b>11,705,104,319</b>	<b>9,250,923,257</b>	<b>2,454,181,064</b>

## **6.8. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **i) Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **ii) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**v) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Third Party Payments**

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

**6. 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.

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2021, this amounted to Kshs 182,450,821 compared to Kshs 167,769,867 in prior period as indicated on note 13. There were no other restrictions on cash during the year

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. Non-current assets**

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

**10. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**11. Contingent Liabilities**

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**13. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30 June 2021 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**14. Comparative figures**

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

**15. Subsequent events**

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

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**17. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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**6.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	700,754,600	1,288,661,400
Total Exchequer Releases for quarter 2	2,784,391,070	1,440,088,866
Total Exchequer Releases for quarter 3	2,053,157,341	2,920,031,977
Total Exchequer Releases for quarter 4	3,565,816,631	1,921,776,838
<b>Total</b>	<b>9,104,119,642</b>	<b>7,570,559,081</b>

*The above comprises transfers from the Exchequer from CARA, comprising of equitable share, and donor funds released through the exchequer. Exchequer releases are as follows:*

**1A. Equitable share**

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	695,754,600	1,288,661,400
Total Equitable Share for quarter 2	2,444,013,000	1,333,098,000
Total Equitable Share for quarter 3	1,851,525,000	2,703,226,500
Total Equitable Share for quarter 4	3,110,562,000	1,444,189,500
<b>Total</b>	<b>8,101,854,600</b>	<b>6,769,175,400</b>

*The county Government received all the equitable share during the 2020/21 financial year unlike in 2019/2020 where one tranche of Kshs 636,924,600 was not received during that year.*

**1B. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020 – 2021	2019 – 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	21,060,000	29,226,250
World Bank – THUSCP	98,628,232	84,293,539
National Agricultural & Rural Inclusive Growth Project (NARIGP)	198,499,820	243,315,576
Kenya Devolution Support Programme	229,795,683	30,000,000
Youth Polytechnic support grant	68,299,894	60,333,298
Abolishment of user fees in health centres and dispensaries	19,435,760	19,435,760
Kenya Urban Support Programme	74,865,781	106,259,583
Agriculture Sector Development Support Project (ASDSP)	14,035,024	18,292,613

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Allocation Instruments for Devolution Advice & Support (IDEAS)	50,179,739	-
Nutrition International Funds	10,000,001	-
ICT Authority Funds	500,000	-
Conditional Allocation from Road Maintenance Fuel Levy Fund	216,965,108	210,227,063
<b>Total</b>	<b>1,002,265,042</b>	<b>801,383,681</b>

*DANIDA: The projects objective is to improve utilization and quality of primary health care services with a focus on reproductive, maternal, new-born, child, and adolescent health services. The county Government received less DANIDA allocation in 2020/2021 FY compared to 2019/2020 FY*

*KDSP- Kenya Devolution Support Programme: This is a World Bank project aimed at strengthening capacity of core county institutions to improve delivery of devolved services at county level. More funds were received in the 2020/2021 FY compared to 2019/2020 FY as a result of good financial performance by the County Government*

*NARIGP: National Agricultural and Rural Inclusive Growth Project- The purpose of the grant is to increase agricultural productivity and profitability of targeted rural communities in selected counties, and to provide immediate and effective response in case of crisis or emergency.*

*Conditional Allocations for Development of Youth Polytechnics: Meant to support county governments in equipping Technical and Vocational Centres and capitation of student fees.*

*Conditional Allocations for Compensation for User Fees Foregone: It enhances the Government policy of not charging user fees in public health facilities. - The County Government also received new grants such as Allocation Instruments for Devolution Advice & Support (IDEAS), Nutrition International Funds and ICT Authority Funds in the 2020/2021 FY which were not there in the 2019/2020 FY.*

*Conditional Allocation from Road Maintenance Fuel Levy Fund: This allocation is meant to further enhance County Governments' capacity to repair and maintenance of county roads.*

**2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020-2021 KShs	2019-2020 KShs
Transfers from Central Government entities		
Covid-19 Fund	-	119,715,000
<b>TOTAL</b>	<b>-</b>	<b>119,715,000</b>

*COVID-19 Fund: This allocation is meant to cushion the County Government from the adverse effects of COVID-19 pandemic.*

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**3. COUNTY OWN GENERATED RECEIPTS**

	2020-2021 KShs	2019-2020 KShs
Agriculture- Mechanization	677,600	-
Livestock-Vet services	6,721,495	-
ASK Show	-	-
BMT (Market Entrance)	23,709,924	25,305,958
Single Business Permits	126,067,140	91,776,870
Application & conservancy	9,634,860	-
Parking Fess	25,562,630	25,196,715
Stock Market	6,668,753	-
Stock Movement	4,237,650	-
Renewal Fee(Kiosks)	4,660,500	-
Agricultural Cess	16,790,897	13,957,232
Liquor License	17,357,340	11,854,728
Building Materials cess	1,304,001	-
Communication masts	198,900	-
Advertisement & Wall Branding	8,723,700	11,500,326
Fines and Penalties	1,818,500	2,047,361
Stall Rent	1,940,650	1,356,900
Motor Vehicle/Cycle Registration	2,781,340	-
Fire certificate	249,200	-
Plans Inspection	21,046,131	15,059,624
Plot Rates/Rent	6,331,420	7,069,541
Environment-mining fee, consent,	161,000	-
Hire of County Equipment-water	-	-
Gym services	158,100	-
Training	103,500	10,326
Printing and other ICT services	-	331
Hire of County Equipment-transport	3,840	-
Hire of County Facilities-gender	48,000	-
Coop Audit services	234,490	-
Weights & Measures	1,357,053	-
Agriculture- Agricultural Training Conference	2,196,844	-
Public health	13,306,000	10,755,150
Hospital Fees	157,124,503	181,057,471
Makueni Fruit Processing Plant AIA	28,174,180	-
Sand Authority AIA	38,177,200	-
Other Revenues	-	69,001,580
<b>TOTAL</b>	<b>527,527,341</b>	<b>465,939,456</b>

*There was an increase of sixty-one million shillings as compared to the previous financial year.*

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**4. RETURNED CRF ISSUES.**

	2020 - 2021 KSh	2019 - 2020 KSh
Recurrent account- County Assembly	3,670	-
Development account- County Assembly	54,264	-
Bank balances		1,400,306,099
<b>Total</b>	<b>57,935</b>	<b>1,400,306,099</b>

*The return to CRF issues relate to unspent funds by the county assembly.*

**5. COMPENSATION OF EMPLOYEES**

	2020 - 2021 KSh	2019 - 2020 KSh
Basic salaries of permanent employees	3,450,011,331	3,409,514,672
Basic wages of temporary employees	202,316	15,190
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>3,450,213,647</b>	<b>3,409,529,862</b>

*-Increase in compensation to employees was due to salaries and allowances review by the Salaries & Remuneration Commission*

*-There was also an increase in salaries to health workers due to the effects of the COVID-19 pandemic.*

*-The County also hired a number of new personnel.*

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**6. USE OF GOODS AND SERVICES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	55,006,758	33,787,404
Communication, supplies and services	18,667,836	13,640,418
Domestic travel and subsistence	67,883,939	97,287,605
Foreign travel and subsistence	-	12,808,844
Printing, advertising and information supplies & services	8,372,947	12,832,513
Rentals of produced assets	5,272,513	2,689,000
Training expenses	16,463,533	26,840,924
Hospitality supplies and services	27,624,667	33,444,184
Insurance costs	274,188,391	254,730,782
Specialized materials and services	239,429,437	254,802,160
Office and general supplies and services	20,907,343	23,949,888
Fuel, oil and lubricants	65,870,256	60,490,491
Other operating expenses	1,438,021,732	1,875,999,273
Routine maintenance – vehicles and other transport equipment	56,228,202	58,455,440
Routine maintenance – other assets	54,826,596	44,429,240
<b>Total</b>	<b>2,348,764,150</b>	<b>2,806,188,167</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Transfers to County Government entities</b>		
County Assembly	803,260,239	766,309,138
<b>TOTAL</b>	<b>803,260,239</b>	<b>766,309,138</b>

*Transfers to the County Assembly are for normal operations of the Assembly for both recurrent and development.*

**8. OTHER GRANTS AND PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	498,984	47,001,140
Emergency relief and refugee assistance	20,298,407	60,275,821
Subsidies to small businesses, cooperatives, and self employed		
<b>Total</b>	<b>20,797,391</b>	<b>107,276,961</b>

*The scholarships are bursaries administered by the Department of education offered to needy students by the County Government.*

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*-The emergency relief is administered under the Emergency Fund for purposes of those occurrences that are unforeseen and requiring immediate action to alleviate human suffering.*

**9. ACQUISITION OF ASSETS**

Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	177,778,590	321,297,426
Refurbishment of Buildings	-	18,890,811
Construction of Roads	710,540,389	437,290,648
Construction and Civil Works	1,564,213,042	522,147,900
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	115,498,952	31,083,707
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	8,128,576	12,345,734
Purchase of Specialized Plant, Equipment and Machinery	-	82,153,056
Rehabilitation and Renovation of Plant, Machinery and Equip.	13,284,039	13,630,444
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	649,000	10,120,700
Rehabilitation of Civil Works	11,581,054	
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	4,714,188	2,500,000
Acquisition of Intangible Assets	-	
<b>Total acquisition of non- financial assets</b>	<b>2,606,387,830</b>	<b>1,451,423,426</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	20,000,000	50,000,000
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b>20,000,000</b>	<b>50,000,000</b>
<b>Total</b>	<b>2,626,387,830</b>	<b>1,501,460,426</b>

*The Financial Assets reported under Domestic Public Non- Financial Enterprises refers to the Funds spent on Car Loan and Mortgage Fund. The Fund is meant to be a revolving Fund targeting the State officer and Public Servants as per the Salaries and Remuneration Commission (SRC) guidelines.*

**10. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	1,500,000	250,000
<b>Total</b>	<b>1,500,000</b>	<b>250,000</b>

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**11. BANK BALANCES**

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 – 2021	2019 – 2020
			KShs	KShs
Cbk, Makueni County Recurrent A/C	1000170557	Recurrent	5,035	582
Cbk, Makueni County Development A/C	1000170573	Development	2,302	3,871
Cbk, Makueni County Revenue Fund A/C	1000170937	Revenue	679,219,896	166,805,840
Cbk, Makueni County Agricultural Sector Development Support Programme II	1000365487	Development	-	12,000,090
Cbk, Makueni County Covid 19 Grants Ac	1000455497	Development	80,222,137	-
Cbk, Makueni County Deposit A/C	1000238119	Deposit	182,450,821	167,769,867
Cbk, Makueni County Hivos Project Accoun-Kes	1000472391	Recurrent	312,207	-
Cbk, Makueni County Ideas Led Grant Account	1000393308	Development	-	-
Cbk, Makueni County Kenya Devolution Support Programme	1000372125	Development	150,269,106	348,012,413
Cbk, Makueni County National Agriculture And Rural Growth Inclusive Project	1000365471	Development	-	-
Cbk, Makueni County Nutrition Proj Ac	1000446056	Development	5,491,753	3,000,000
Cbk, Makueni County Road Maint Levy Fund	1000251697	Development	43,017,535	63,151,909
Cbk, Makueni County Special Purpose	1000333464	Development	54,554,300	10,774,241
Cbk, Makueni County Urban Institutional Grants	1000372109	Development	6,357,944	32,978,697
Cbk, Makueni County Village Polytechnics Project	1000367407	Development	1,073,730	30,166,750
Cbk, Wote Municipality Urban Dev Gr	1000372117	Development	129,172,361	106,872,610
Co-Operative, Makueni County Donor Fund	01141539156001	Revenue	60,973	66,353
Co-Operative, Makueni County Moa Rev Coll Acc	01141539338600	Revenue	-	9,040
Kcb, Liquor Ac	1143804953	Revenue	-	166,000

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Kcb, Makueni County Demonstration Revenue Collection Account	1169183565	Revenue	170,560	610,283
Kcb, Makueni County Revenue Account	1140751719	Revenue	2,150,725	1,683,081
Kcb, Directorate Of Cooperatives Account	1168389127	Revenue	192,062	296,034
Co-Operative, Animal Protection	01141540363600	Revenue	96	96
Co-Operative, Makueni County Executive Salary Account	01141540622200	Operations	6,401	-
Kcb, Kaiti Sub County Imprest Account	1162794070	Operations	826	23
Kcb, Kibwezi East Sub County Imprest Account	1201095395	Operations	492	704
Kcb, Kibwezi West Sub County Imprest Account	1163197033	Operations	875	9,167
Kcb, Kilome Sub County Imprest Account	1162744774	Operations	161	199
Kcb, Makueni County Demonstration Operation Account	1169182968	Operations	5,474	842,801
Kcb, Makueni County Development Account	1147187010	Operations	-	-
Kcb, Makueni County Operation Account	1140751042	Operations	85,296	2,092,704
Kcb, Makueni Sub County Imprest Account	1162295899	Operations	542	542
Kcb, Mbooni Sub County Imprest Account	1198480068	Operations	6,810	662
Kcb, Kaiti Subcounty Market Cleaning Imprest Account	1152040359	Operations	290	-
Kcb, Kibwezi Eastsubcounty Market Cleaning Imprest Account	1152054295	Operations	510	-
Kcb, Kibwezi West Subcounty Market Cleaning Imprest Account	1152041266	Operations	1,128	-
Kcb, Kilome Sub County Market Cleaning Imprest Account	1152167863	Operations	3,608	-
Kcb, Makueni County Market Cleaning Imprest	1152024132	Operations	247	-
Kcb, Mbooni Subcounty Market Cleaning Imprest Account	1152033107	Operations	2,992	-

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Department of Health Services Cash Book Balances	Annex 6	Operations	33,120,417	25,182,436
<b>Total</b>			<b>1,367,959,609</b>	<b>972,496,995</b>

Note: \*(Amount is as per amount in the cash book and bank reconciliation statements prepared for each account held)

**12. ACCOUNTS PAYABLE**

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	182,450,821	167,769,867
Retention monies	-	-
<b>Total</b>	<b>182,450,821</b>	<b>167,769,867</b>

The deposit funds relate to retention money retained from contracts awarded and paid by the County Government.

**13. FUND BALANCE BROUGHT FORWARD**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts (Cash & Cash Equivalent)	972,496,995	1,400,306,099
Accounts Receivables	-	1,880,210
Accounts Payables	(167,769,867)	(162,658,164)
<b>Total</b>	<b>804,727,128</b>	<b>1,239,528,145</b>

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

**14. (INCREASE)/ DECREASE IN ACCOUNT RECEIVABLES**

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	-	1,880,210
Receivables as at 30 <sup>th</sup> June (b)	-	-
<b>(Increase)/ Decrease in Receivables (c=(b-a))</b>	<b>-</b>	<b>1,880,210</b>

**15. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1st July 2020	167,769,867	162,658,164
Payables as at 30th June 2021	182,450,821	167,769,867
<b>Increase/ (Decrease) in payables c= b-a</b>	<b>14,680,954</b>	<b>5,111,703</b>

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**6.10. OTHER IMPORTANT DISCLOSURES**

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

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	34,286,551	1,575,266	34,286,551	1,575,266
Construction of civil works	164,161,856	17,662,071	164,161,856	17,662,071
Supply of goods	48,334,850	11,391,815	48,334,850	11,391,815
Supply of services	98,746,765	12,977,609	25,935,860	85,788,514
<b>Total</b>	<b>345,530,022</b>	<b>43,606,761</b>	<b>272,719,117</b>	<b>116,417,666</b>

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

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	380,150	-	380,150
Middle management	-	-	-	-
Unionisable employees	2,047,515	1,884,215	2,047,515	1,884,215
Others	-	-	-	-
<b>Total</b>	<b>2,047,515</b>	<b>2,264,365</b>	<b>2,047,515</b>	<b>2,264,365</b>

**3. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

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**Related party transactions**

	2020- 2021	2019- 2021
	Kshs	Kshs
<b>Transfers to related parties</b>		
Transfer to the County Assembly	803,260,239	766,309,138
<b>Total Transfers to related parties</b>	<b>803,260,239</b>	<b>766,309,138</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	8,101,854,600	6,769,175,400
Conditional Additional Allocations to County Governments	774,799,932	591,156,618
Transfers from National Government	227,465,110	329,942,063
<b>Total Transfers from related parties</b>	<b>9,104,119,642</b>	<b>7,690,274,081</b>

**4. Establishment of other County Government Entities**

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Sand Authority	August 2015	Wote Town	Halinishi Yusuf
Tetheka Fund	2016	County HQ	Diana Muli
Emergency Fund	2014	County HQ	Justus Suka
Car and Mortgage	2018	County HQ	Justus Suka

**5. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Kenya Commercial Bank, 1140751719	1,748,613	-	1,748,613	1,683,081
Kenya Commercial Bank, 1143804953	-	-	-	166,000
Kenya Commercial Bank, 1169183565	170,560	-	170,560	610,283
Kenya Commercial Bank, 1168389127	192,062	-	192,062	296,034
<b>Total</b>	<b>2,111,235</b>	<b>-</b>	<b>2,111,235</b>	<b>2,755,398</b>

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**6. Covid - 19 Funds**

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Covid 19 funds b/f	119,715,000	-
Receipts from the National Government to fight (Note 3)	-	119,715,000
<b>Total Receipts</b>	<b>119,715,000</b>	<b>119,715,000</b>
Payments		
Communication and coordination	210,000	
Purchase of Covid 19 materials- masks, sanitizers etc	22,073,200	-
Purchase of beds and ICU units	13,510,919	-
Health care workers training	476,820	-
Refined fuels	649,949	-
Sample Collection and Management	1,653,695	-
Surveillance expenses	918,280	-
Total payments	39,495,203	-
<b>Balance in the Covid - 19 Fund</b>	<b>80,222,137</b>	<b>119,715,000</b>

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**6.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S  
RECOMMENDATIONS**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Variances Between Financial Statements and IFMIS Balances	The variances have been resolved and the Financial Statements and IFMIS Balances reconciled	Not resolved	
2.0	Land Without Ownership Documents such as title deed, valuation reports and need assessment report	Needs assessment reports and Valuation reports were attached/availed. Land adjudication process still ongoing in order to get title deeds	Not resolved	
1.1	Failure to Meet Targets in County Executive's Own Generated Receipts	The county treasury has put in place various strategies to improve revenue collection during the 2019/20 financial year	Not Resolved	
1.2	Under-Expenditure	The under absorption therefore resulted from ongoing works which could not be paid as the invoices were yet to be received at County Treasury by year end.	Not Resolved	
1	Irregular Payment to Council of Governors	The Council of Governors made a resolution and provided the minutes to County Governments indicating the amounts to be contributed by each County Government.	Not Resolved	
2.1	Expenditure on Compensation of Employees Above Allowable Ceiling	the increased wage bill due to a number of factors such as Inherited workforce from the devolved functions, revision of house and hardship allowances etc.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	Skewed Staff Ethnic Composition	The Board in its advertisement encourages applications from all qualified candidates across the country however sometimes the adverts do not attract competitive applicants from other Counties	Not Resolved	
2.3	Non-adherence with Human Resource Policies and Procedures	There were fourteen (14) employees whose net pay was less than one third of their basic salaries. This was occasioned by effecting Government deductions mainly pension which is given superiority to avert loss of Government funds. Further note, effective November 2019, adjustments for the employees' salaries had been done on third party deductions to ensure the officers net pay is not below one third.	Not Resolved	
3.0	Loss at Kalamba Fruit Processing Factory	The Makueni County Fruit Development and Marketing Authority has put in place various measures and strategies aimed at enhancing the competitiveness of the factory products in the market place	Not Resolved	
4.1	Stalled and Unused Completed Projects	27 projects which were either not started or stalled for various unexplained reasons.	Not Resolved	
4.2	Construction of kathekani borehole	The Contract was to be implemented in two phases, Phase I was drilling and equipping while phase two was for distribution. By the time of awarding phase 2, the contract of phase 1 was still ongoing. The project was completed and is now in use	Not Resolved	

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	Observations from Auditor	Management Comments	Status: (Not Resolved)	Timeframe: (Please date when the issue is to be resolved)
5.0	Idle Parcels of Land	The process of registration and transfer of the titles under the County Government's name is ongoing.	Not Resolved	
2.0	Lack of Risk Management policy	The county Government has put in place a Risk Management policy.	Not Resolved	
3.0	Operations of Agricultural Training Centre	The Centre is still under development and operationalization instruments are on course including identifying staff needs and initiating the process of recruitment. The centre currently hosts most of the County Government stakeholder meetings as well as Donor/Community meetings	Not Resolved	
4.0	Resourcing of Internal Audit Department	There is an Allocation of an independent budget for the audit department and progressive staffing of the Internal Audit directorate is done	Not Resolved	
5.0	ICT Department operations	The county has in place an approved ICT policy which covers the areas of ICT security, change management, business continuity. There is also an ICT steering committee and a comprehensive ICT inventory in place	Not Resolved	
6.0	Disaster Recovery Plan	The County Government has embarked on the development of a Disaster Recovery Plan.	Not Resolved	

CEC, County Treasury

Sign..... 

Date..... 17/12/2021

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	695,754,600	2,444,013,000	1,851,525,000	3,110,562,000	<b>8,101,854,600</b>
DANIDA - Universal Healthcare in Devolved Units Programme	-	10,530,000	-	10,530,000	<b>21,060,000</b>
Health Sector Support Project (HSSP)-Universal Care	-	-	51,909,581	46,718,651	<b>98,628,232</b>
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	186,625,037	-	11,874,783	<b>198,499,820</b>
Kenya Devolution Support Programme (KDSP)	-	-	45,000,000	184,795,683	<b>229,795,683</b>
Youth Polytechnic support grant	-	-	34,149,947	34,149,947	<b>68,299,894</b>
Abolishment of user fees in health centres and dispensaries	-	-	-	19,435,760	<b>19,435,760</b>
Kenya Urban Support Programme	-	38,802,017	-	36,063,763	<b>74,865,780</b>
Agriculture Sector Development Support Project (ASDSP)	-	-	13,831,536	203,488	<b>14,035,024</b>
Allocation Instruments for Devolution Advice & Support (IDEAS)	-	50,179,739	-	-	<b>50,179,739</b>
Nutrition International Funds	5,000,000	-	2,500,000	2,500,001	<b>10,000,001</b>
ICT Authority Funds	-	-	-	500,000	<b>500,000</b>
Road Maintenance Levy Fund	-	54,241,277	54,241,277	108,482,555	<b>216,965,109</b>
Ministry of Health- COVID-19 Funds	-	-	-	-	<b>-</b>
<b>Total</b>	<b>700,754,600</b>	<b>2,784,391,070</b>	<b>2,053,157,341</b>	<b>3,565,816,631</b>	<b>9,104,119,642</b>

*Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.*

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**ANNEX 2 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

	Date Contracted	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid During the Year	Outstanding Balance	Comments
		Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>							
Wema Global Constructors Ltd	05/02/2021		-	1,575,266		1,575,266	
Patswift Investments	1/17/2020	1,480,131	1,480,131		1,480,131		
Rosepal Investment Limited	2/19/2020	3,198,244	3,198,244		3,198,244		
Amakol Ventures	2/24/2020	1,805,475	1,805,475		1,805,475		
Ngamuta Building Contractors Ltd	3/3/2020	1,092,984	1,092,984		1,092,984		
Sarall Company Ltd	4/14/2020	1,159,559	1,159,559		1,159,559		
Elipse Agencies Limited	4/14/2020	3,100,950	3,100,950		3,100,950		
Billcom Solutions Limited	4/14/2020	1,778,519	1,778,519		1,778,519		
Kilome Maternity And Nursing Home	4/15/2020	3,043,279	3,043,279		3,043,279		
Felcon Enterprises Limited	4/21/2020	2,743,010	2,743,010		2,743,010		
Fesapy Enterprise	4/21/2020	177,000	177,000		177,000		
Miccals Contractors Limited	4/22/2020	2,038,030	2,038,030		2,038,030		
Eledeva Building Contractors Limited	5/20/2020	2,296,835	2,296,835		2,296,835		

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	Date Contracted	Original Amount Kshs	Balance at the beginning of the year Kshs	Addition during the year Kshs	Amount paid During the Year Kshs	Outstanding Balance Kshs	Comments
Mara Hiyo Company Limited	6/11/2020	564,370	564,370		564,370		
Sedrian Enterprises Limired	6/30/2020	831,504	831,504		831,504		
Has Construction	4/29/2020	780,000	780,000		780,000		
Elima Winners Company Ltd	5/3/2020	1,030,410	1,030,410		1,030,410		
Mue Trading	4/29/2020	574,028	574,028		574,028		
Emuscom Enterprise	5/3/2020	375,000	375,000		375,000		
Maridadi Glass And Hardware	3/30/2020	974,096	974,096		974,096		
Wayshan Ltd	5/25/2020	1,415,258	1,415,258		1,415,258		
Rigel Kent Company Ltd	2/19/2020	950,000	950,000		950,000		
Kifaru Cororation Limited	4/5/2019	1,233,472	1,233,472		1,233,472		
Jans Wyn Investments Company	5/3/2020	201,398	201,398		201,398		
Ngamuta Building Constructors Limited	3/30/2020	1,443,000	1,443,000		1,443,000		
<b>Sub- Total</b>		<b>34,286,552</b>	<b>34,286,552</b>	<b>1,575,266</b>	<b>34,286,552</b>	<b>1,575,266</b>	
<b>Construction Of Civil Works</b>							
Itandini Investments Ltd	05/04/2021			3,197,216		3,197,216	

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		Kshs	Kshs	Kshs	Kshs	Kshs	
Jaykens East Africa Ltd	05/03/2021			1,642,815		1,642,815	
Denmy Limited	29/01/2021			2,688,889		2,688,889	
Citilink Solutions Ltd	22/03/2021			10,133,151		10,133,151	
Panfram Ltd	3/30/2020	947,390	947,390		947,390		
Amakol Ventures	3/30/2020	4,214,140	4,214,140		4,214,140		
Emace Services Ltd	4/14/2020	978,440	978,440		978,440		
Cloudceed & Technologies	26-06-2020	140,103	140,103		140,103		
Mumbiline Construction Works Limited	4/28/2020	911,188	911,188		911,188		
Emuscom Enterprise	5/11/2020	480,000	480,000		480,000		
Emuscom Enterprise	6/11/2020	331,000	331,000		331,000		
Becquerel Radiators Limited	11/3/2020	1,452,600	1,452,600		1,452,600		
Amakol Ventures	3/4/2020	335,684	335,684		335,684		
Draimler Company Limited	11/3/2020	3,887,144	3,887,144		3,887,144		
Easytrac Limited	12/3/2020	4,887,850	4,887,850		4,887,850		
Fajani General Service Limited	25/02/2020	1,362,722	1,362,722		1,362,722		
Jadveek General Agencies Ltd	28/6/2019	1,588,000	1,588,000		1,588,000		
Jand Co. Limited	11/3/2020	3,046,609	3,046,609		3,046,609		
Kelon Investments Limited	15/04/2020	3,573,809	3,573,809		3,573,809		

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Kelon Investments Limited	15/04/2020	3,573,809	3,573,809		3,573,809		
Kimasha Building And Construction Company Limited	27/05/2020	868,315	868,315		868,315		
Memtech Electrical Services Limited	16/01/2020	100,568	100,568		100,568		
Mosmat General Macharnis Co. Limited	19/03/2020	461,700	461,700		461,700		
Mosmat General Merchants Co. Ltd	23/03/2020	769,500	769,500		769,500		
Mosmat General Merchants Co. Ltd	23/3/2020	975,840	975,840		975,840		
Ndaisi General Merchants Co. Limited	6/6/2020	513,000	513,000		513,000		
Nemric Company Limited	15/04/2020	6,317,475	6,317,475		6,317,475		
Saflos Investment Company Ltd	7/5/2020	639,608	639,608		639,608		
Vista Eight Agencies Limited	3/6/2020	1,816,362	1,816,362		1,816,362		
Widescope Construction Limited	5/3/2020	2,760,246	2,760,246		2,760,246		
Zote Wote Services Limited	11/11/2019	176,130	176,130		176,130		
Zote Wote Services Limited	12/5/2020	2,367,837	2,367,837		2,367,837		

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		Kshs	Kshs	Kshs	Kshs	Kshs	
Saflos Investment Company Ltd	3/6/2020	493,000	493,000		493,000		
Sarall Company Limited	26-06-2020	844,080	844,080		844,080		
Damwotech Engineering Co Ltd	10.6.2020	1,698,655	1,698,655		1,698,655		
Mumbe Constrecution Company Ltd	6/2/2020	6,934,591	6,934,591		6,934,591		
Cimo Contractors And Engineering Solutions	4/16/2020	360,000	360,000		360,000		
Brett Trading Agencies	4/14/2020	1,866,750	1,866,750		1,866,750		
System Star Guru Investments	1/28/2020	419,720	419,720		419,720		
Sebewa Constructors Ltd	6/10/2020	1,048,197	1,048,197		1,048,197		
Cycrose Enterprises	30.06.2020	3,084,120	3,084,120		3,084,120		
Vemco Enterprises Ltd	30.06.2020	1,195,535	1,195,535		1,195,535		
Mara Hiyo Company Ltd	27.05.2020	1,357,750	1,357,750		1,357,750		
Miliki Development Company Ltd	24/4/2020	2,032,090	2,032,090		2,032,090		
Easytrac Linted	6/10/2020	1,456,835	1,456,835		1,456,835		
Tripac Office Solution	30.06.2020	3,781,250	3,781,250		3,781,250		
Evolia Agencies Ltd	30.06.2020	1,946,875	1,946,875		1,946,875		
Vijay Limited	27.05.2020	2,000,000	2,000,000		2,000,000		
Jubeka Enterprises Ltd	19/6/2020	436,250	436,250		436,250		

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Cyroti Building And Contruction Limited	30/3/2020	1,657,882	1,657,882		1,657,882		
Trifix Contractors And General Supplies Limited	15/5/2020	2,588,825	2,588,825		2,588,825		
Timelines Engineering And Construction Ltd	4/6/2020	1,977,500	1,977,500		1,977,500		
Skai Kenya Ltd	13/10/2019	715,739	715,739		715,739		
Munlex Company Limited	15/5/2020	1,705,000	1,705,000		1,705,000		
Duncol Enteprenuers Limited	19/6/2020	1,719,870	1,719,870		1,719,870		
World System Engineering Works Ltd	30/3/2020	5,090,457	5,090,457		5,090,457		
Centura Limited	15/5/2020	14,871,956	14,871,956		14,871,956		
Quatro House Limited	27.02.2020	1,489,300	1,489,300		1,489,300		
Amakol Ventures Limited	4/15/2020	825,150	825,150		825,150		
Nemric Company Limited	4/21/2020	1,570,500	1,570,500		1,570,500		
Endtime Constrction Limited	4/21/2020	552,733	552,733		552,733		
Lyston Enterprises Ltd	4/22/2020	671,500	671,500		671,500		
Invegus Consultant Limited	5/20/2020	1,579,775	1,579,775		1,579,775		
Kifaru Coporation Limited	6/11/2020	4,370,850	4,370,850		4,370,850		

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		Kshs	Kshs	Kshs	Kshs	Kshs	
Mamofa Construction Company	6/30/2020	5,550,736	5,550,736		5,550,736		
Calna Investment Ltd	4/29/2020	2,614,590	2,614,590		2,614,590		
Emmanuel Ict Training Centre	5/3/2020	792,210	792,210		792,210		
Kifaru Coporation Limited	4/29/2020	1,470,580	1,470,580		1,470,580		
Milena Investments	5/3/2020	2,023,500	2,023,500		2,023,500		
Vijay Limited	3/30/2020	3,417,650	3,417,650		3,417,650		
Triple Aaa Constrecution Company Limited	5/25/2020	1,012,799	1,012,799		1,012,799		
Emmanuel Ict Training Centre	2/19/2020	988,000	988,000		988,000		
Kanini Kaseo Wholesaler Company Limited	4/5/2019	4,014,234	4,014,234		4,014,234		
Manchester Constructors Limited	5/3/2020	2,109,100	2,109,100		2,109,100		
Glogra General Suppliers And Contractors	3/30/2020	1,566,000	1,566,000		1,566,000		
Sarall Company Limited	6/11/2020	1,442,594	1,442,594		1,442,594		
Brescia Venture Limited	6/30/2020	3,525,789	3,525,789		3,525,789		
Easytrac Limited	4/29/2020	1,370,700	1,370,700		1,370,700		
Sebewa Constructors Ltd	3/30/2020	1,681,180	1,681,180		1,681,180		

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Tripac Office Solution	4/14/2020	3,390,000	3,390,000		3,390,000		
Kimamo Engineering Ltd	26-06-2020	560,060	560,060		560,060		
Swiss Atlantic Banker Investments	4/28/2020	364,000	364,000		364,000		
Samtech Building Contractors Ea Ltd	5/11/2020	729,750	729,750		729,750		
Nashel Trading Company Limited	6/11/2020	1,273,650	1,273,650		1,273,650		
Restford Enterprises Ltd	5/5/2020	1,429,650	1,429,650		1,429,650		
Felcon Enterprises Ltd	5/5/2020	1,015,280	1,015,280		1,015,280		
<b>Sub- Total</b>		<b>164,161,856</b>	<b>164,161,856</b>	<b>17,662,071</b>	<b>164,161,856</b>	<b>17,662,071</b>	
<b>Supply Of Goods</b>							
Isuzu East Africa Limited	26/02/21		-	10,000,000	-	10,000,000	
Achelis Material Handling Limited	05/05/21			159,186		159,186	
The Suns Printers And Stationers	05/06/21			94,345		94,345	
Kanini Kaseo Wholesalers Ltd	25/06/21			206,720		206,720	
Goldegde Suppliers	25/05/21			179,900		179,900	
Bhufe Enterprise	03/06/21			238,564		238,564	
Amakol Ventures	04/05/21			333,100		333,100	

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		Kshs	Kshs	Kshs	Kshs	Kshs	
Canipher Agencies	28/04/21			180,000		180,000	
Cmc Motors Group Ltd	1/4/2020	752,600	752,600		752,600		
Jankal Enterprises Limited	4/5/2020	740,000	740,000		740,000		
Kibo Agrovet Limited Liability Part	4/6/2020	804,720	804,720		804,720		
Kitise Poultry Producers Limited	5/5/2020	285,600	285,600		285,600		
Kitise Poultry Producers Limited	5/5/2020	175,440	175,440		175,440		
Blue Dot Ventures	5/6/2020	331,640	331,640		331,640		
Kitise Poultry Producers Limited	6/5/2020	816,000	816,000		816,000		
Kensbury Suppliers	9/6/2020	440,500	440,500		440,500		
Office Pro Merchants	9/6/2020	219,998	219,998		219,998		
Phetrocom Contractors	14/5/2020	194,005	194,005		194,005		
Mantrac Kenya Limited	15/6/2020	9,028,000	9,028,000		9,028,000		
Kenya Veterinary Vaccines Production	23/6/2020	1,110,000	1,110,000		1,110,000		
Kenya Animal Genetic Resources Cent	25/6/2020	250,000	250,000		250,000		
Dadam Investments Limited	26/6/2020	325,500	325,500		325,500		
Kitise Poultry Producers Limited	23/6/2020	858,000	858,000		858,000		

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		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Wasalink Engineering Limited	2/2/2020	574,674	574,674		574,674		
Elite Express Suppliers	2/2/2020	476,764	476,764		476,764		
Ramrom Technologies	3/30/2020	369,540	369,540		369,540		
Hafisoft Global Investments Limited	4/21/2020	125,660	125,660		125,660		
Chrira General Supplied	6/3/2020	129,500	129,500		129,500		
Mohwa Enterprises	6/23/2020	577,000	577,000		577,000		
Pillarstone Developers Limited	6/24/2020	1,999,840	1,999,840		1,999,840		
Planet Telesource Ventures	20/05/2020	2,093,000	2,093,000		2,093,000		
Emusccom Entrprises	20/05/2020	150,000	150,000		150,000		
Dreamer Ict	20/05/2020	405,900	405,900		405,900		
Kiteta Machards	20/05/2020	74,000	74,000		74,000		
Upperland Petrol Station	10/6/2020	200,000	200,000		200,000		
Facelight Communication Limited	6/2/2020	223,960	223,960		223,960		
Isuzu East Africa	4/16/2020	6,424,000	6,424,000		6,424,000		
Mission For Essential Drugs And Supplies	4/14/2020	2,220,831	2,220,831		2,220,831		
Kenya Medical Supplies Authority	1/28/2020	3,360,028	3,360,028		3,360,028		
Hikmus Investnents	6/10/2020	575,000	575,000		575,000		
Fainest Enterprises	30/06/2020	56,400	56,400		56,400		

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		Kshs	Kshs	Kshs	Kshs	Kshs	
Swival Ventures Ltd	30/06/2020	169,000	169,000		169,000		
Goldedge Suppliers	27/05/2020	191,770	191,770		191,770		
Jaykens East Africa Ltd	24/4/2020	97,500	97,500		97,500		
Upperland Petrol Station	6/10/2020	608,880	608,880		608,880		
Isuzu East Africa Limited	30/06/2020	5,000,000	5,000,000		5,000,000		
Isuzu East Africa Limited	30/06/2020	4,900,000	4,900,000		4,900,000		
Olvic Company Limited	27/05/2020	999,600	999,600		999,600		
<b>Sub- Total</b>		<b>48,334,850</b>	<b>48,334,850</b>	<b>11,391,815</b>	<b>48,334,850</b>	<b>11,391,815</b>	
<b>Supply Of Services</b>							
Uтели Enterprises	03/06/21		-	168,000		168,000	
Lullaby Joints Trading Company Limited	22/12/21		-	272,500		272,500	
Wotecom. Stationer Enterprise	10/06/21		-	76,000		76,000	
Kyaka Hotel	26/02/21		-	196,000		196,000	
Isuzu East Africa Limited	05/05/21			87,537		87,537	
Lullaby Joints Trading Company Limi	05/06/21		-	132,181		132,181	
Le Panda Hotel	05/04/21			41,178		41,178	
Mada Holdings T/A Hunters Lodge	05/03/21			73,707		73,707	

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Mada Holdings T/A Hunters Lodge	29/01/21			72,675		72,675	
Mada Holdings T/A Hunters Lodge	15/03/21			88,448		88,448	
Work Techniques Limited	12/04/21			359,940		359,940	
Hill Lane Investments Limited	19/03/21			54,000		54,000	
Gazania Heights Limited	09/04/21			72,950		72,950	
Isuzu East Africa Limited	08/04/21			55,967		55,967	
Gazania Heights Limited	03/05/21			6,800		6,800	
Isuzu East Africa Limited	22/04/21			17,901		17,901	
lullaby Joints Trading Company Limited	12/06/21			70,500		70,500	
Ambrose Mwanza Kisingu	16/02/21			867,740		867,740	
The Kyaka Hotel Limited	05/04/21			263,500		263,500	
Aar Insurance	05/04/21			7,880,003		7,880,003	
County Demonstration Revenue Collection Account	05/04/21			20,000		20,000	
rentokil Initial(K) Ltd	05/05/21			833,112		833,112	
Hotel Le Panda	21/05/21			63,030		63,030	

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		Kshs	Kshs	Kshs	Kshs	Kshs	
Dapal Motors Ltd	05/05/21			49,880		49,880	
Dapal Motors Ltd	08/05/21			69,890		69,890	
Star Publications	29/05/21			73,992		73,992	
Kenya Institute Of Planners	05/05/21			28,750		28,750	
Makueni Law Court	05/05/21			464,100		464,100	
Star Publications	07/05/21			51,302		51,302	
Primate Tours Ltd	09/05/21			38,110		38,110	
Nation Media Group Plc	12/05/21			73,080		73,080	
The Standard Group Plc	29/05/21			68,440		68,440	
Hill Lane Investments Ltd	14/05/21			93,000		93,000	
Kenya Power And Lighting Co.Ltd	5/3/2021			193,396		193,396	
Lapfund		72,810,905	72,810,905			72,810,905	
Challa Communications Limited	4/6/2020	323,550	323,550		323,550		
Challa Communications Limited	4/6/2020	1,489,912	1,489,912		1,489,912		
Airport View Plaza Ltd	13/10/2019	45,000	45,000		45,000		
Uteli Enterprises	15/5/2020	165,000	165,000		165,000		
Lau Guesthouse	19/6/2020	84,026	84,026		84,026		
Simba Corporation Limited	30/3/2020	121,481	121,481		121,481		
Kenya School Of Government	15/5/2020	684,000	684,000		684,000		

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		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Dapal Motors	27.02.2020	89,322	89,322		89,322		
Kig Enterprises	3/16/2020	3,120,000	3,120,000		3,120,000		
Airtel Networks Kenya Limited	3/16/2020	1,768,884	1,768,884		1,768,884		
Softcom Business Solutions Limited	3/23/2020	1,296,625	1,296,625		1,296,625		
Safaricom Limited	6/10/2020	5,054,695	5,054,695		5,054,695		
Eandm Technologies House Ltd	3/3/2020	2,160,000	2,160,000		2,160,000		
Patswift Investment	20/05/2020	36,730	36,730		36,730		
Isuzu East Africa	20/3/2020	99,915	99,915		99,915		
Kambboni Auto Garage	26/6/2020	79,500	79,500		79,500		
Isuzu East Africa	17/12.2020	49,127	49,127		49,127		
Captain Garage	20.6.2020	50,000	50,000		50,000		
Vista Eight Agencies	20.1.2020	250,000	250,000		250,000		
Kaloki Ilia & Associates	10.6.2020	500,000	500,000		500,000		
Kusyombunguo Guest House	6/24/2020	336,000	336,000		336,000		
Crystal Supplies E.A Ltd	6/25/2020	83,520	83,520		83,520		
Kadan Building And Civil Engineering Contractors	5/25/2020	784,070	784,070		784,070		
Eurohub East Africa Limited	12/16/2019	1,100,000	1,100,000		1,100,000		

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Gad Architects And Urbn Designers Ltd	1/8/2020	800,000	800,000		800,000		
Damaris Kalondu	30.06.2020	3,720	3,720		3,720		
Nicodemus Muteti	30.06.2020	7,100	7,100		7,100		
Wote Water And Sewerage Co. Ltd	24.05.2020	7,200	7,200		7,200		
Kelvian Hotel	28.02.2020	20,200	20,200		20,200		
Afrigue Vison Supplies	29.05.2020	21,055	21,055		21,055		
Lullaby Joints Trading Co.Ltd	01.04.2020	23,500	23,500		23,500		
Lullaby Joints Trading Co.Ltd	16.06.2020	35,000	35,000		35,000		
Marco Security	01.06.2020	40,500	40,500		40,500		
Marco Security	01-05.2020	40,500	40,500		40,500		
Simba Corporation	19.05.2020	45,295	45,295		45,295		
Upperland P Station	23.06.2020	45,400	45,400		45,400		
Skyox Limited	30.06.2020	58,400	58,400		58,400		
Elford Merchants	19.05.2020	61,730	61,730		61,730		
Jadveck General Agencies Ltd	30.06.2020	62,000	62,000		62,000		
Subaru Kenya	26.05.2020	72,106	72,106		72,106		
Wote Service Station	26.06.2020	82,400	82,400		82,400		
The Standard Group	06.04.2020	86,640	86,640		86,640		
Subaru Kenya	29.05.2020	100,000	100,000		100,000		

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	Date Contracted	Original Amount Kshs	Balance at the beginning of the year Kshs	Addition during the year Kshs	Amount paid During the Year Kshs	Outstanding Balance Kshs	Comments
Lullaby Joints Trading Co.Ltd	16.06.2020	109,800	109,800		109,800		
Upperland P Station	24.06.2020	113,500	113,500		113,500		
Subaru Kenya	15.05.2020	116,856	116,856		116,856		
Upperland P Station	11.05.2020	119,200	119,200		119,200		
Kelvian Hotel	07.11.2019	139,300	139,300		139,300		
Simba Corporation	25.03.2020	161,871	161,871		161,871		
Hotel Le Panda	14.05.2020	172,840	172,840		172,840		
Hotel Le Panda	18.06.2020	184,570	184,570		184,570		
Hotel Le Panda	04.05.2020	193,800	193,800		193,800		
The Standard Group	15.05.2020	288,819	288,819		288,819		
County Public Service Board Forum	16.03.2020	300,000	300,000		300,000		
Elford Merchants	18.06.2020	379,170	379,170		379,170		
Orion Contractor Limited 366	2/6/2020	435,980	435,980		435,980		
The Kenya Power And Lighting Company Limited	14.05.2020	1,516,896	1,516,896		1,516,896		
Benmaly Auto Garage	18.06.2020	35,000	35,000		35,000		
Mantrac Kenya Ltd	04.05.2020	205,552	205,552		205,552		
Cmc Motors Group Ltd	15.05.2020	78,603	78,603		78,603		
<b>Sub-Total</b>		<b>98,746,765</b>	<b>98,746,765</b>	<b>12,977,609</b>	<b>25,935,860</b>	<b>85,788,514</b>	
<b>GrandTotal</b>		<b>345,530,022</b>	<b>345,530,022</b>	<b>43,606,761</b>	<b>272,719,117</b>	<b>116,417,666</b>	

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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b	e=a-b	
<b>Senior Management</b>							
Mary M. Mbenge	S	03/05/2021			54,000		
Alex Nthiwa	S	12/06/2021			37,800		
Alex Nthiwa	S	05/04/2021			5,250		
Julius M Kaloi	T	05/04/2021			21,000		
Julius M Kaloi	T	21/05/2021			16,800		
Julius M Kaloi	T	08/02/2021			21,000		
Nicodemus Muteti	T	08/12/2020			33,600		
Nicodemus Muteti	T	08/12/2020			25,200		
George Muoria	P	05/08/2020			139,500		
Jeniffer Kaleli	R	08/12/2020			5,000		
Evalyne Nzuve	R	08/12/2020			21,000		
<b>Sub – Total</b>					<b>380,150</b>	<b>-</b>	
<b>Unionisable Employees</b>							
Muoki Mutinda	H	22/04/2021			28,840		
Antony Komu Mutuku	H	12/06/2021			6,300		
Elvin Kingoo	H	16/02/2021			71,200		
Nancy Simon	K	05/04/2021			112,300		
Market Cleaning Staff	G	05/04/2021			119,040		
Antony Komu Mutuku	G	05/03/2021			19,740		
Erick M Mutuku	G	05/04/2021			25,320		
Brian Muendo	H	05/05/2021			25,000		
Muoki Mutinda	H	21/05/2021			45,360		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b	c=a-b	
Brian Kiio	G	05/05/2021			2,900		
Newton Mbuku	H	08/05/2021			7,220		
Brian Muendo	H	29/05/2021			25,000		
Brain Kiio	G	05/05/2021			20,040		
Antony Komu Mutuku	G	05/05/2021			6,300		
Benson Mutuku	H	07/05/2021			36,600		
Benson Mutuku	H	09/05/2021			42,000		
Justus Maingi	H	12/05/2021			23,800		
Shadrack Ndambuki	H	03/05/2021			75,520		
Everlyn Mwikali Mutua	G	22/04/2021			51,000		
Maurice Mutie	G	16/02/2021			1,500		
Maurice Mutie	G	05/04/2021			18,480		
Scholar K Muange	L	05/03/2021			43,050		
Market Cleaning	G	05/05/2021			143,400		
Shadrack Ndambuki	K	15/02/2021			9,100		
Augustine Mutuku Mule	K	21/02/2021			9,874		
Moses Musyoka Ndunga	H	04/06/2021			8,000		
Augustine Mutuku Mule	K	04/06/2021			17,381		
Vincent Mutinda	H	04/06/2021			16,200		
Maurice Mutie	H	21/02/2021			5,040		
Maurice Mutie	H	10/03/2021			3,360		
Maurice Mutie	H	15/04/2021			16,800		
Maurice Mutie	H	05/05/2021			12,180		
David Sila	H	05/05/2021			22,140		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b	e=a-b	
David Sila	H	12/06/2021			15,120		
Mwende Mutua	L	08/12/2020			21,000		
Benard Kivunge	L	08/12/2020			21,000		
Jacinta Kinyili	L	08/12/2020			21,000		
Simon Mbevi	L	08/12/2020			21,000		
Margaret Musyoka	L	08/12/2020			21,000		
Josphat Musyoki	D	08/12/2020			5,000		
Abel Kiswii	L	08/12/2020			5,000		
Shyreen Khalid	L	08/12/2020			5,000		
Lugogo Athman	L	08/12/2020			5,000		
Dorris Mbithi	L	08/12/2020			5,000		
Daniel Gichogo	L	08/12/2020			5,000		
Leonard Mutuku	L	08/12/2020			5,000		
James Omambia	L	08/12/2020			5,000		
Bichaga Kerubo	L	08/12/2020			5,000		
Daniel Sunza	L	08/12/2020			5,000		
Eng. Kamami	L	08/12/2020			5,000		
Eng. Maurice Sila	K	08/12/2020			5,000		
Andrew Kitivi	H	08/12/2020			10,000		
Joshua Kiilu	H	08/12/2020			10,000		
Sammy Matungu	H	08/12/2020			10,000		
Richard Musyoka	H	08/12/2020			10,000		
Angela Mwanja	K	08/12/2020			5,000		
Masila Joseph	K	08/12/2020			5,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b	c=a-b	
Esther Ndunge Mutinda	K	08/12/2020			5,000		
Ruth Matingi	K	08/12/2020			5,000		
Benjamin Mulwa	K	08/12/2020			5,000		
Joseph Mailu	K	08/12/2020			5,000		
Maurice Mutie	D	08/12/2020			3,360		
Victor Kioko Mutena	D	05/02/2021			5,000		
Albanus Kioko Mutuku	D	05/02/2021			5,000		
Richard Kivui Nzau	D	05/02/2021			5,000		
David Matata Ngumbi	D	05/02/2021			5,000		
Alex Mutinda Mang'ao	D	05/02/2021			5,000		
Simon Muli	D	05/02/2021			5,000		
Jackson Kinyota	D	05/02/2021			5,000		
Dominic Kiwia	D	05/02/2021			5,000		
Dison Muindi	D	05/02/2021			5,000		
Paul Musyoka	D	05/02/2021			5,000		
Lazarus Mutinda	H	05/02/2021			5,000		
Dere Grace	H	05/02/2021			5,000		
Joseph Masila	H	05/02/2021			5,000		
Halinishi Yusuf	L	05/02/2021			5,000		
Jacinta Wavinya Philip	K	05/02/2021			5,000		
Theresia Ndinda Kaombulu	K	05/02/2021			5,000		
Eric Mulwa	H	14/12/2020			7,140		
Augustus Mutua	H	03/01/2021			8,120		
Augustus Mutua	H	05/03/2021			8,925		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b	c=a-b	
Augustus Mutua	H	14/12/2020			9,485		
Eric Mulwa	H	14/12/2020			9,800		
Augustus Mutua	H	14/12/2020			9,800		
Dennis Kaleli	H	14/12/2020			10,000		
Kiio Ndolo	H	14/12/2020			10,000		
Eric Mulwa	H	21/02/2021			10,605		
Eric Mulwa	H	12/11/2020			12,600		
Eric Mulwa	H	07/05/2021			12,600		
Fidelis Mwanja	H	12/11/2020			13,860		
Eric Mulwa	H	14/02/2021			14,805		
Julius Maithya	H	14/02/2021			15,000		
Emmerculate Dulu Peter	H	14/02/2021			15,000		
Eric Mulwa	H	14/02/2021			15,120		
Augustus Mutua	H	12/11/2020			25,690		
Hilary Kioko	R	07/06/2021			20,000		
Elizabeth Katenge	L	07/06/2021			20,000		
Robert Musyimi	L	07/06/2021			20,000		
Mary Mbenge	S	07/06/2021			20,000		
Christine Wasanga	L	07/06/2021			20,000		
Beatrice Nzou	L	07/06/2021			20,000		
Kimani Githogo James	L	07/06/2021			20,000		
Jane Ngatia	L	07/06/2021			20,000		
Beatrix Akinyi Ondiek	L	05/08/2020			112,200		
Augustus M Mutua	H	30/06/2020	3,500	3,500		3,500	

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<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2020/2021</b>	<b>Outstanding Balance 2019/2020</b>	<b>Comments</b>
			<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>c=a-b</b>	
Nicodemus Muteti	T	12/06/2020	5,815	5,815		5,815	
Sundry Payees	H	30/06/2020	46,200	46,200		46,200	
Sundry Payees	H	30/06/2020	110,000	110,000		110,000	
Sundry Payees	H	30/06/2020	159,000	159,000		159,000	
Sundry Payees	H	30/06/2020	240,000	240,000		240,000	
Sundry Payees	H	30/06/2020	250,000	250,000		250,000	
Sundry Payees	H	30/06/2020	438,000	438,000		438,000	
Sundry Payees	H	30/06/2020	795,000	795,000		795,000	
<b>Sub – Total</b>			<b>2,047,515</b>	<b>2,047,515</b>	<b>1,884,215</b>	<b>2,047,515</b>	
<b>Grand – Total</b>			<b>2,047,515</b>	<b>2,047,515</b>	<b>2,264,365</b>	<b>2,047,515</b>	

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**ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER**

Asset class	Historical cost at (KShs) 2020/2021	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost at (KShs) 2020/2021
Land	696,390,695	4,714,188	-	-	701,104,883
Buildings and structures	911,744,400	177,778,590	-	-	1,089,522,990
Transport equipment	281,801,384	115,498,952	-	-	397,300,336
Office equipment, furniture and fittings	314,794,239	8,128,576	-	-	322,922,815
ICT Equipment	69,962,472	-	-	-	69,962,472
Machinery and Equipment	395,961,507	13,284,039	-	-	409,245,546
Heritage and cultural assets	-	-	-	-	-
Biological assets	8,013,360	-	-	-	8,013,360
Intangible assets	250,218,733	20,649,000	-	-	270,867,733
Infrastructure assets- Roads, Rails	3,048,601,466	2,286,334,485	-	-	5,334,935,951
Work in progress	-	-	-	-	-
<b>Total</b>	<b>5,977,488,256</b>	<b>2,286,334,485</b>	<b>-</b>	<b>-</b>	<b>8,603,876,086</b>

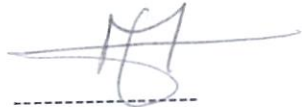
*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year are as per note 17 on acquisition of assets during the year. We have ensured that a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

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**ANNEX 5 – INTER-ENTITY TRANSFERS**

Ref.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	date	explanation
1	County Assembly	63,354,119	260,568,781	169,457,288	309,880,051	803,260,239	803,260,239	-	
	<b>Total</b>	<b>63,354,119</b>	<b>260,568,781</b>	<b>169,457,288</b>	<b>309,880,051</b>	<b>803,260,239</b>	<b>803,260,239</b>	-	

Director of Finance  
County Executive



Director of Finance  
County Assembly



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**ANNEX 6 – DEPARTMENT OF HEALTH SERVICES ACCOUNTS**

No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
1	Athi Kamunyuni Dispensary	Kcb	1157892442	Kibwezi	50,977.40
2	Ebenezer Dispensary	Kcb	1157936504	Wote	2,896.75
3	Iiani Dispensary (Mbooni)	Coop	01141276643101	Machakos	1,732.20
4	Iiani Dispensary (Kibwezi)	Kcb	1158004869	Wote	44,666.40
5	Iiani Dispensary (Makueni)	Kcb	1157806155	Kikima	389.70
6	Ikalyoni Dispensary	Kcb	1157808018	Kikima	3,709.90
7	Itetani Dispensary	Kcb	1147962677	Kibwezi	2,403.85
8	Itithini Dispensary	Kcb	1157940382	Wote	5,914.05
9	Itumbule Dispensary	Kcb	11746948631	Wote	502.00
10	Iuani H/C	Kcb	1157947573	Wote	774.10
11	Ivingoni Dispensary	Kcb	1162879939	Wote	1,178.00
12	Kaia Dispensary	Kcb	1157998879	Wote	299,812.50
13	Kako Dispensary	Kcb	1157946372	Kibwezi	15,045.65
14	Kakutha Dispensary	Kcb	1158041470	Wote	90,134.50
15	Kalawa H/C	Kcb	1158407971	Wote	3,456.55
16	Kali Dispensary	Kcb	1157948995	Emali	1,731.75
17	Kaliani H/C	Kcb	1158556373	Wote	15,667.30
18	Kalii Dispensary	Kcb	1157877966	Kibwezi	6,157.70
19	Kalima Dispensary	Kcb	1158652526	Makindu	220.80
20	Kalimani Dispensary	Kcb	1139153897	Emali	8,328.70
21	Kalulini H/c	Kcb	1157858856	Wote	3,695.65
22	Kambi Mawe Dispensary	Kcb	1157874118	Wote	6,804.15
23	Kanyungu Dispensary	Kcb	1157937551	Wote	1,503.95
24	Kasemeini Dispensary	Kcb	1174668423	Wote	795.95
25	Kasikeu Dispensary	Kcb	1157876366	Wote	2,162.35

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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
26	Katangini Dispensary	Kcb	1157947417	Emali	2,786.90
27	Kathulumbi Dispensary	Kcb	1157945309	Wote	877.00
28	Katilini Dispensary	Kcb	1169427308	Kibwezi	2,713.70
29	Katulye Dispensary (Nzau)	Kcb	1126610275	Emali	378.80
30	Katulye Dispensary(Kibwezi)	Kcb	1157965911	Wote	1,377.15
31	Kaunguni Dispensary	Kcb	1157797830	Wote	1,335.95
32	Kavata Nzou Dispensary	Kcb	1157819737	Wote	1,136.50
33	Kavete Dispensary	Kcb	1145239390	Wote	21,141.70
34	Kavuko Dispensary	Kcb	1149754214	Mtito Andei	2,109.85
35	Kavumbu Dispensary	Kcb	1158046480	Wote	20,306.50
36	Kee Dispensary	Kcb	1157871194	Wote	1,209.25
37	Kiangini Dispensary	Kcb	1113138270	Wote	50,142.20
38	Kiaoni Dispensary	Kcb	1157873758	Emali	3,540.90
39	Kiboko Dispensary (Makindu)	Kcb	1158021216	Emali	2,805.15
40	Kikumini Dispensary (Makueni)	Kcb	1158154674	Wote	1,778.65
41	Kikumini H/C	Kcb	1157965830	Emali	24,340.80
42	Kilala H/C	Kcb	1157887767	Makindu	5,268.30
43	kinyambu dispensary	Kcb	1145394671	Kibwezi	819.70
44	Kisoi Munyao Memorial Disp	Kcb	1179571711	Kibwezi	49,766.90
45	Kitende Dispensary	Kcb	1154692868	Kibwezi	567.70
46	Kiteng`ei Dispensary	Kcb	1174792671	Wote	234.00
47	Kithuki H/C	Kcb	1157949738	Kibwezi	1,054.00
48	Kithuni Dispensary	Kcb	1157936849	Makindu	617.95
49	Kithyululu Dispensary	Kcb	1157859666	Kikima	4,996.55
50	Kitise H/C	Kcb	1157937551	Wote	1,883.35

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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
51	Kitonyoni Dispensary	Kcb	1157948014	Emali	5,888.40
52	Kitundu (GOK) Dispensary	Kcb	1157940870	Makindu	2,706.40
53	Kivani Health Centre	Kcb	1157874398	Wote	2,395.65
54	Kwakotoe Dispensary	Kcb	1112380574	Wote	599.10
55	Kwale Dispensary	Kcb	1157874711	Wote	19,878.75
56	Kyaani Dispensary	Kcb	1157872603	Wote	10,366.80
57	kyaluma dispensary	Kcb	1157937888	Wote	1,157.65
58	Kyambeke Dispensary	Kcb	1157819508	Wote	106,439.20
59	Kyanganda Dispensary	Kcb	1149355263	Wote	46,176.15
60	Kyau Dispensary	Kcb	1124558322	Wote	87,764.85
61	Kyenzenzi Dispensary	Kcb	1157821014	Wote	1,242.25
62	Mangala Dispensary	Kcb	1157881947	Wote	67,497.05
63	Manza Dispensary	Kcb	1152088084	Wote	2,078.70
64	Masokani Dispensary	Kcb	1147961476	Wote	874.20
65	Masongaleni H/C	Kcb	1157832571	Wote	431.45
66	Masumba Dispensary	Kcb	1157938647	Emali	2,938.70
67	Mathanguni Dispensary	Kcb	1174703032	Emali	11,129.70
68	Matutu Dispensary	Kcb	1144463157	Emali	2,056.25
69	Mavindini H/C	Kcb	1158012896	Makindu	94,097.30
70	Mavivye Dispensary	Kcb	1157823734	Makindu	5,285.95
71	Mbiini Dispensary	Kcb	1147823413	Mbooni	7,656.70
72	Mbitini Dispensary	Kcb	1174539275	Wote	86,422.50
73	Mbuini Dispensary	Kcb	1157938175	Wote	3,382.60
74	Mbui-Nzau Dispensary	Kcb	1174656956	Wote	4,003.90
75	Mbuvo Health Centre	Kcb	1152197797	Wote	17,699.65
76	Miangeni Dispensary (Makueni)	Kcb	1158205104	Kibwezi	344.55
77	Miangeni Dispensary (Mbooni)	Kcb	1158008023	Wote	1,182.45

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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
78	Musalala Dispensary	Kcb	1157821170	Emali	6,942.00
79	Mutini Dispensary	Kcb	1157819117	Mbooni	2,672.85
80	Muusini Dispensary	Kcb	1143632435	Kibwezi	7,668.30
81	Mwaani Dispensary	Kcb	1157821294	Emali	78,986.00
82	Nduluku Dispensary	Kcb	1153010348	Kibwezi	334.35
83	Nduluni Dispensary	Kcb	1150324768	Kibwezi	5,118.15
84	Ndumbi Dispensary	Kcb	1147886369	Makindu	100.60
85	Ndunguni Dispensary	Kcb	1174674938	Wote	552.55
86	Ngai Dispensary	Kcb	1158054394	Makindu	549.90
87	Ngiini Dispensary	Kcb	1158343310	Kibwezi	3,971.20
88	Ngiluni Dispensary (Kaiti)	Kcb	1150309555	Wote	510.45
89	Ngiluni Dispensary (Kibwezi)	Kcb	1157935583	Wote	914.90
90	Ngwata H/c	Kcb	1157913482	Kibwezi	8,711.55
91	Nthangu Dispensary	Kcb	1157945074	Wote	578.25
92	Nthimbani Dispensary	Kcb	1157937063	Wote	3,129.85
93	Nthongoni H/c	Kcb	1157908373	Wote	44,741.35
94	Nthunguni Dispensary (Mtito Andei)	Kcb	1174747730	Kibwezi	578.75
95	Nzeveni H/c	Kcb	1158001916	Kibwezi	1,542.45
96	Nzoila Dispensary	Kcb	1157876781	Wote	296.95
97	Syumile Dispensary	Kcb	1157814425	Wote	2,173.95
98	Tulimani Dispensary	Kcb	1157957331	Wote	2,636.95
99	Tutini Dispensary	Kcb	1157819923	Wote	880.20
100	Ukia Dispensary	Kcb	1157873189	Wote	3,506.00
101	Upete Dispensary	Kcb	1127956671	Wote	61,420.95
102	Utangwa Dispensary	Kcb	1157949223	Wote	5,426.60
103	Utuneni Dispensary	Kcb	1144343771	Wote	480.35
104	Uviluni Dispensary	Kcb	1157946178	Wote	1,376.47

**MAKUENI COUNTY EXECUTIVE**  
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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
105	Vololo Dispensary	Kcb	1157938965	Emali	7,188.20
106	Waia Dispensary	Kcb	1157938434	Wote	1,500.50
107	Yekanga Dispensary	Kcb	1157895824	Emali	4,047.75
108	Yinthungu Dispensary	Kcb	1152417177	Kibwezi	3,177.80
109	Enzai Dispensary	Kcb	1220542873	Emali	2,017.05
110	Ikalaasa Dispensary	Kcb	1218471530	Wote	648.35
111	Itumbule Health centre	Kcb	1128111446	Emali	2,048.45
112	Kai Dispensary	Kcb	1208563297	Makindu	322.95
113	Kalanzoni Dispensary	Kcb	1224192575	Emali	660.00
114	Kalungu Dispensary	Kcb	1206921641	Makindu	467.75
115	Kasunguni	Kcb	1218040246	Wote	1,823.85
116	Kathekani Dispensary	Kcb	1217922571	Masii	2,153.85
117	Katulani	Kcb	1222810859	Wote	1,528.30
118	Kauti Dispensary	Kcb	1218040637	Wote	402.85
119	Kawala Dispensary	Kcb	1206606037	Wote	396.60
120	Kiima Kiu Dispensary	Kcb	1157827691	Emali	4,798.20
121	Kimeeni Dispensary	Kcb	1224532333	Wote	904.10
122	Kinyase Dispensary	Kcb	1251902367	Kikima	770.00
123	Kitikyumu Dispensary	Kcb	1209855216	Wote	666.35
124	Kitivo Dispensary	Kcb	1238881815	Emali	172.00
125	Kituluku Dispensary	Kcb	1218030976	Wote	67,136.60
126	Kivani Dispensary	Kcb	1217687939	Kikima	36,949.50
127	Kwa Kakulu Dispensary	Kcb	1220205850	Emali	1,281.75
128	Kwa Mukuta dispensary	Kcb	1218031328	Emali	751.80
129	Kyang'a Dispensary	Kcb	1218349204	Wote	2,129.65
130	Kyase Dispensary	Kcb	1206716541	Wote	798.55
131	Kyeeko dispensary.	Kcb	1206255951	Wote	588.85

**MAKUENI COUNTY EXECUTIVE**  
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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
132	Kyumani Dispensary	Kcb	1207375403	Kibwezi	796.45
133	Lumu Dispensary	Kcb	1200810716	Emali	1,217.85
134	Makasa Dispensary	Kcb	1220217808	Emali	1,874.25
135	Malili Dispensary	Kcb	1223878783	Emali	716.30
136	Mandoi Dispensary	Kcb	1218468459	Wote	1,616.70
137	Mangelete dispensary	Kcb	1223689808	Mtito-Andei	1,764.65
138	Matiku Dispensary	Kcb	1207296295	Makindu	847.30
139	Maviaume Dispensary	Kcb	1209510928	Wote	1,446.30
140	Mbukuni Dispensary	Kcb	1200491238	Emali	2,782.85
141	Mikuyuni Dispensary	Kcb	1206922680	Kibwezi	2,568.05
142	Miumoni Dispensary	Kcb	1183483139	Kibwezi	1,262.25
143	Mulata / Ng'oi/Kathaatu Dispensary	Kcb	1218385472	Wote	1,178.65
144	Mungyani Dispensary	Kcb	1218461942	Emali	66.00
145	Muthingiini Disp.	Kcb	1206282924	Kibwezi	36.00
146	Muthungue Disp.	Kcb	1205857583	Kibwezi	1,079.25
147	Mutulani (Kaiti) Dispensary	Kcb	1219249955	Wote	523.30
148	Muua Dispensary	Kcb	1148239154	Emali	2,286.10
149	Mwasangombe dispensary	Kcb	1206929464	Emali	1,274.65
150	Ndauni Dispensary	Kcb	1224532570	Wote	4,676.10
151	Ndovoini dispensary	Kcb	1209508222	Kibwezi	6,258.85
152	Nduumoni Dispensary	Kcb	1218527080	Wote	2,671.20
153	Nduuni Dispensary	Kcb	1184108455	Kikima	2,856.05
154	Ngaakaa Dispensary	Kcb	1175684414	Makindu	12,378.60
155	Ngalana Dispensary	Kcb	1220548871	Emali	324.80
156	Nthongoni Dispensary	Kcb	1220163864	Makindu	1,733.50
157	Nyaani Dispensary	Kcb	1209394227	Emali	1,985.25
158	Nzouni Dispensary	Kcb	1181860059	Wote	980.05

**MAKUENI COUNTY EXECUTIVE**  
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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
159	Nzukini Disp.	Kcb	1218031948	Wote	419.80
160	Syathani Dispensary	Kcb	1218065184	Wote	2,447.80
161	Syotuvai Dispensary	Kcb	1197725423	Wote	5,038.75
162	Yandue Dispensary	Kcb	1208230735	Wote	1,533.70
163	Yikiuuku Dispensary	Kcb	1218475943	Wote	10,954.65
164	Yikivuthi Disp.	Kcb	1183478259	Kibwezi	22,999.45
165	Kwa Kaluli Dispensary	Kcb	1223784797	Emali	1,691.00
166	Kaseveni Dispensary	Kcb	1224544250	Masii	194.10
167	Kathongo Dispensary	Kcb	1218410515	Wote	463.45
168	Kithoni Dispensary	Kcb	1208547607	Kikima	412.10
169	Mwana Dispensary	Kcb	1217910417	Wote	2,167.20
170	Uvaani Dispensary	Kcb	1218553464	Kikima	6,534.25
171	Kyuasini H/C	Kcb	1157944477	Wote	3,618.10
172	Chandaria Mwanja Dispensary	Kcb	1157885942	Kikima	963.05
173	Emali Model H/c	Kcb	1157832563	Wote	7,334.10
174	Ilatu Dispensary	Kcb	1151016381	Kibwezi	23,816.95
175	Kambo Dispensary	Kcb	1157931731	Wote	777.80
176	Kamuthini Dispensary	Kcb	1157831893	Kibwezi	2,206.10
177	Kanzokea H/C	Kcb	1157949061	Mbooni	935.55
178	Kathonzweni H/C	Kcb	1157947204	Kibwezi	3,208.65
179	Kathyaka Dispensary	Kcb	1157860176	Wote	551.70
180	Kavuthu H/Centre	Kcb	1158048165	Wote	32,096.95
181	Kilili Dispensary	Kcb	1157954286	Wote	127,606.40
182	Kilisa dispensary	Kcb	1135436118	Mtito-Andei	6,093.15
183	Kwakalui Dispensary	Kcb	1154297187	Wote	4,005.65
184	Kwakavisi Dispensary	Kcb	1158017677	Makindu	7,833.80
185	Kwa-Mutula Dispensary	Kcb	1157821294	Wote	1,304.25

**MAKUENI COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
186	Maau Eli Dispensary	Kcb	1174694459	Wote	925.45
187	Mavindu Dispensary	Kcb	1157888607	Wote	1,836.50
188	Mbavani dispensary	Kcb	1158810741	Makindu	2,404.00
189	Mbenuu H/Centre	Kcb	1158317832	Wote	1,020.80
190	Mithumoni Dispensary	Kcb	1220350508	Wote	437.00
191	Mumbuni Dispensary (Makueni)	Kcb	1158345682	Wote	372.60
192	Mutembuku Dispensary	Kcb	1157939794	Emali	12,016.35
193	Mutiluni Dispensary	Kcb	1157797830	Makindu	41,237.50
194	Mutulani Dispensary	Kcb	1158482973	Emali	83,519.70
195	Mwanyani Dispensary	Kcb	1157881092	Emali	22,033.95
196	Mweini Dispensary	Kcb	1157940994	Wote	138.15
197	Ndalani Dispensary	Kcb	1145677738	Wote	168.35
198	Nzeeni Dispensary	Kcb	1174698306	Emali	845.20
199	Nziu H/C	Kcb	1174674938	Makindu	5,258.95
200	Yikivumbu Dispensary	Kcb	1157801609	Makindu	1,323.70
201	Yimwaa Dispensary	Kcb	1157820107	Wote	5,569.75
202	AP Line Emali Disp.	Kcb	1177992469	Emali	5,028.00
203	Bosnia Dispensary	Kcb	1209506297	Wote	6,035.40
204	Ivinga Nzia Dispensary	Kcb	1218375736	Wote	877.55
205	Kanthuni Dispensary	Kcb	1218384468	Wote	371.15
206	Kathamboni Dispensary	Kcb	1218488174	Wote	368.20
207	Kathuma Dispensary	Kcb	1224240499	Wote	751.10
208	Kinyau Dispensary	Kcb	1182080723	Wote	1,198.50
209	Kisayani Dispensary	Kcb	1206968109	Kibwezi	1,539.95
210	Kwakalui Dispensary	Kcb	1154297187	Wote	4,005.65
211	Kyumbe Dispensary	Kcb	1125457112	Wote	861.75
212	Matheani Dispensary	Kcb	1223129764	Wote	538.90

**MAKUENI COUNTY EXECUTIVE**  
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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
213	Mbulutini Dispensary	Kcb	122141018	Makindu	97,660.70
214	Mituvu Dispensary	Kcb	1218376031	Kikima	864.00
215	Mulenyu Dispensary	Kcb	1206473851	Wote	1,852.45
216	Ngomano Dispensary	Kcb	1223551733	Wote	1,402.10
217	Usungu dispensary	Kcb	1206924233	Makindu	2,783.00
218	Utwiini Dispensary	Kcb	1208595539	Kikima	8,122.30
219	West Ngosini Dispensary	Kcb	1218478454	Wote	360.00
220	Yemulwa Dispensary	Kcb	1206202483	Wote	1,357.20
221	Mwalano Dispensary	Kcb	1220549436	Emali	491.30
222	Kibwezi East Sub Ctypublic Health	Kcb	1149770791	Kibwezi	3,284.00
223	Kilome Sub-County P. Health Fif	Kcb	1153950405	Emali	2,454.50
224	Makueni County Government Fac Impr Fund Kaiti	Kcb	1149340495	Wote	22,903.50
225	Kbz Sub-County Gov. FIF Coll.Ac	Kcb	1152074407	Kibwezi	10,165.20
226	Mkn. County Gov Fac Imprv-Mbooni	Kcb	1149364165	Wote	3,395.00
227	Makueni County Govt Fac Imprv-Mkn	Kcb	1148757414	Wote	4,930.90
228	Makueni Cty Kbz Sub Cty Hosp RIII	Kcb	1147265178	Kibwezi	5,186.50
229	Makueni County Hospital-Recurrent	Kcb	1146201982	Wote	6,445.60
230	Matiliku Sub-County Hospital RIII	Kcb	1147481083	Emali	13,849.50
231	Sultan Sub-County Hosp R.III	Kcb	1147172978	Emali	3,005.00
232	Kisau Sub County Hosp Recurrent	Kcb	1159865299	Wote	10,670.00
233	Kilungu Sub County Reccurent	Kcb	1162871113	Wote	10,570.00
234	Makindu Sub County Hospital Recurrent	Kcb	1147259151	Makindu	27,038.55
235	Mbooni Sub-County Recurrent Account	Kcb	1157798705	Wote	19,836.30
236	Tawa Sub-Couny Hospital Recurrent Acc.	Kcb	1158226276	Masii	15,282.66
237	Kambu Sub County Hospital	Kcb	1139073907	Kibwezi	3,346.65

**MAKUENI COUNTY EXECUTIVE**  
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No.	Facility Name	Bank Name	Bank Account	Branch	Bank Account Balance as at 30/6/2021
238	Mukuyuni Sub County Hospital Recurrent	Kcb	11106034444	Wote	10,796.00
239	Hssf Min Of Public Health \$ Sanitation	Kcb	1124924892	Kibwezi	2,379.95
240	Mukaa District Hssf Operation A/C	Kcb	1122655665	Emali	2,810.00
241	Kilungu District Hssf Operation	Kcb	1122455798	Wote	9,403.95
242	Hssf- DHMT Makindu	Kcb	1127416057	Makindu	196,532.20
243	Scmoh Mbooni Sub-County	Coop	011434217500	Wote	24,885.35
244	Makueni Dist Hssf Operation	Kcb	1122455925	Wote	11,133.00
245	Kilungu Sub County Hospital	Kcb	1151228028	Wote	746,045.95
246	Kilungu Sub County Hospital	Kcb	1151066826	Wote	262,571.25
247	Makueni County Hospital Fif	Kcb	1148295070	Wote	9,985,585.75
248	Makindu Sub County Hospital FIF	Kcb	1145499120	Makindu	7,423,367.63
249	Kisau Sub County Hosp	Kcb	1144710537	Wote	746,725.00
250	Matiliku Sub-County Hospital FIF	Kcb	1146092326	Emali	454,522.50
251	Kilungu Sub County Hospital	Kcb	1144710308	Wote	1,429,917.60
252	Mukuyuni Sub County Hospital FIF	Kcb	1157840027	Wote	743,380.00
253	Sultan Sub-County Hosp FIF	Kcb	1147172730	Emali	2,060,763.95
254	Kambu Sub County Hospital	Kcb	1157902049	Kibwezi	893,819.25
255	Mbooni Sub-County Hospital	Kcb	1144710650	Wote	1,644,472.50
256	Kibwezi Sub County Hospital	Kcb	1147264864	Kibwezi	1,998,639.40
257	Tawa Sub-Couny Hospital fif	Kcb	1144739985	Wote	1,893,552.96
	<b>Total</b>				<b>33,120,416.57</b>

**MAKUENI COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
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**ANNEX 7 - TRIAL BALANCE AS AT 30<sup>TH</sup> JUNE 2021**

<b>Trial Balance Comparison Report</b>				
<b>Entity: 3810-Makueni County</b>				
<b>Current Period: JUL-20 To JUN-21</b>				
<b>Compare With: JUL-19 To JUN-20</b>				
<b>Account No and Description</b>	<b>Current Period</b>		<b>Previous Period</b>	
	<b>Debit Balance</b>	<b>Credit Balance</b>	<b>Debit Balance</b>	<b>Credit Balance</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
2110117 Basic Salaries County Executive Service	3,450,011,331	-	3,409,514,672	-
2110199 Basic Salaries - Permanent - Others	-	-	-	-
2110202 Casual Labour - Others	202,316	-	15,190	-
2210100 Utilities, Supplies and Services	55,006,758	-	33,787,404	-
2210200 Communication, Supplies and Services	18,667,836	-	13,640,418	-
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	67,883,939	-	97,218,941	-
2210400 Foreign Travel and Subsistence, and other transportation costs	-	-	12,808,844	-
2210500 Printing , Advertising and Information Supplies and Services	8,372,947	-	14,100,862	-
2210600 Rentals of Produced Assets	5,272,513	-	2,689,000	-
2210700 Training Expenses	16,463,533	-	26,840,924	-
2210800 Hospitality Supplies and Services	27,624,667	-	33,819,472	-
2210900 Insurance Costs	274,188,391	-	254,730,782	-
2211000 Specialised Materials and Supplies	239,429,437	-	255,492,485	-
2211100 Office and General Supplies and Services	20,907,343	-	23,178,779	-
2211200 Fuel Oil and Lubricants	65,870,256	-	60,490,491	-
2211300 Other Operating Expenses	1,438,021,732	-	1,874,529,085	-
2220100 Routine Maintenance - Vehicles	56,228,202	-	58,468,439	-
2220200 Routine Maintenance - Other Assets	54,826,596	-	44,429,240	-
2640200 Emergency Relief and Refugee Assistance	20,298,407	-	60,275,821	-
2649999 Scholarships and Other Educational Benefits	498,984	-	47,001,140	-

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3110200 Construction of Building	177,778,590	-	321,297,426	-
3110300 Refurbishment of Buildings	-	-	18,890,811	-
3110400 Construction of Roads	710,540,389	-	437,290,648	-
3110500 Construction and Civil Works	1,564,213,042	-	522,147,900	-
3110600 Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-
3110700 Purchase of Vehicles and Other Transport Equipment	115,498,952	-	31,083,707	-
3110800 Overhaul of Vehicles and Other Transport Equipment	-	-	-	-
3110900 Purchase of Household Furniture and Institutional Equipment	-	-	-	-
3111000 Purchase of Office Furniture and General Equipment	8,128,576	-	12,308,734	-
3111100 Purchase of Specialised Plant, Equipment and Machinery	13,284,039	-	82,153,056	-
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	-	-	13,630,444	-
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	649,000	-	10,120,700	-
3111500 Rehabilitation of Civil Works	11,581,054	-	-	-
3130100 Acquisition of Land	4,714,188	-	2,500,000	-
4110400 Domestic Loans to Individuals and Households	20,000,000	-	50,000,000	-
2630100 Grants & Transfer To Other Govt. Units (CA)	803,260,239	-	766,309,138	-
2211301 Bank Service Commission and Charges	1,500,000	-	250,000	-
6760100 Imprests - Accounts Receivables C/D	-	-	-	-
6580101 Cash - Balance C/D	-	-	-	-
6520100 Treasury Bank Accounts - Bank Balance C/D	1,367,959,609	-	972,496,995	-

**MAKUENI COUNTY EXECUTIVE  
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7320201 Contractors Retention Money - Payables B/D	167,769,867	-	162,658,164	-
9910201 Exchequer Releases/ Provisioning Account	-	8,101,854,600	-	6,769,175,400
1310000 Grants from Foreign Governments	-	774,799,932	-	591,156,618
1330000 Grants from other levels of Governments	-	227,465,110	-	329,942,063
County Own Generated Receipts	-	527,527,341	-	465,939,456
9910209 Remittances to Exchequer - Returned CRF issues	-	57,935	-	-
6520100 Treasury Bank Accounts - Bank Balance B/D	-	972,496,995	-	1,400,306,099
6580101 Cash - Balance B/D	-	-	-	-
6760100 Imprests - Accounts Receivables B/D	-	-	-	1,880,210
7320201 Contractors Retention Money - Payables C/D	-	182,450,821	-	167,769,867
<b>Total</b>	<b>10,786,652,733</b>	<b>10,786,652,733</b>	<b>9,726,169,712</b>	<b>9,726,169,712</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared by: STANLEY M. KAKAU Date: 17/12/21  
 Reviewed by: KENNEDY M. MURITHANIA Date: 17/12/21  
 Approved by: JUSTUS SUKA Date: 17/12/21

