

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF  
KITUI**

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



*Revised 30<sup>th</sup> June 2023*



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**COUNTY GOVERNMENT OF KITUI**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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

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**County Government of Kitui**  
**County Executive - (Kitui County Executive)**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

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**1. Acronyms and Glossary of Terms**

**a) Acronyms**

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

**b) Glossary of Terms**

- (i) Annual Development Plan- sets out the county's annual development priorities for the forthcoming year.
- (ii) County Integrated Development Plan – It is the core five-year development plan that integrates the long-term spatial, sector and urban plans with inputs from the Governor's manifesto, national government plans and programs, past county development performance and the views and expectations of other development actors and the public at large.
- (iii) Fiduciary Management -The key management personnel who had financial responsibility.

**2. Key Entity Information and Management**

**a) Background information**

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

No.	Department	Major Responsibility
1.	Office Of the Governor	Provide leadership, represent the County and assent or dissent bills passed by the county Assembly (overall administration and leadership of the county government)
2.	Office Of Deputy Governor	Assisting the governor in various administrative and leadership duties.
3.	Ministry of Finance, Economic Planning and Revenue Management	Management of County Treasury and Planning
4.	Ministry of Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
5.	Ministry Energy, Environment, Forestry, Natural and Mineral Resources	Managing energy resources, environmental protection, forestry, natural and mineral resources in the County.
6.	Ministry of Water and Irrigation	Ensuring access to clean water and managing irrigation projects within the County.
7.	Ministry of Culture, Gender, Youth, ICT, Sports, and Social Services	Promoting and managing cultural activities, gender equality, youth empowerment, ICT infrastructure, promotion of e-government services sports and social services.
8.	Ministry of Trade, Industry, MSMEs, Innovations and Cooperatives	Supporting trade, industry, micro, small and medium-sized enterprises, fostering innovations and promoting cooperatives.
9.	Ministry of Health and Sanitation	Provision of primary and public health care in the County and development of health infrastructure such as hospitals and health centres.
10.	Ministry of Roads Public Works and Transport	Construction and maintenance of roads, overseeing public works and managing transportation services within the County.
11.	Ministry of Education, Training and Skills Development	Managing education, training, and skill development programs within the County.
12.	Ministry of Lands, Housing and Urban Development	Overseeing land use, housing development and urban planning in the County.

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**b) Key Management team**

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

- Office of the Governor
- Office of Deputy Governor
- Ministry of Finance, Economic Planning and Revenue Management
- Ministry of Agriculture and Livestock and Fisheries
- Ministry of Energy, Environment, Forestry, Natural and Mineral Resources
- Ministry of Water and Irrigation
- Ministry of Culture, Gender, Youth, ICT, Sports, and Social Services
- Ministry of Trade, Industry, MSMEs, Innovations and Cooperatives
- Ministry of Health and Sanitation
- Ministry of Roads Public Works and Transport
- Ministry of Education, Training and Skills Development
- Ministry of Lands, Housing and Urban Development

**c) Fiduciary Management**

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

No	Designation	Name
1.	CECM Finance, Economic Planning and Revenue Management	Peter Mwikya Kilonzo
2.	Chief Officer – Finance, Revenue Management & Accounting	John Makau Kimwele
3.	Chief Officer – Budgeting and Economic Planning	Patrick Masila Munuve
4.	Accountant General	Joel Mwinzi Muyanga
5.	Chief Officer – Performance Contracting, Disaster & Management	Franciscah Kanza Kyui
6.	Chief Officer – Public Health and Sanitation	Lynn Kitwan
7.	Chief Officer – Medical Services	Dr.Musyoka Wambua
8.	Chief Officer – Drugs and Medical Supplies	Aggrey Kinyalili Kamba
9.	Chief Officer – Trade, Industry, MSMEs &County EIZs	Stephen Makau Musili
10.	Chief Officer – Cooperatives & Citizen Group Economic Empowerment Initiative	Paul Ngei Monyi
11.	Chief Officer – Environment and forestry	David Soi Masai
12.	Chief Officer– Energy, Minerals & Natural Resource	Henry Ngilu Nyamai
13.	Chief Officer – Transport and Boda-boda Sector	Peter Ketonya Musya
14.	Chief Officer– Urban Development	Evans Mutemi Mutua

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No	Designation	Name
15.	Chief Officer – Land & Housing	Michael Mutisya Kalii
16.	Chief Officer_ Roads & Public works	Benjamin Kithee Chamia
17.	Chief Officer – Youth, Sports, ICT & Initiative	Nason Kang'alya Kilonzo
18.	Chief Officer – Culture, Gender & Social Services	Bretta Mwangangi
19.	Chief Officer – Water	Nathan Kasamba Vungo
20.	Chief Officer– Irrigation	Gladys Mami Wambua
21.	Chief Officer– Agriculture & Fisheries	Nelly Kavuu Mutisya
22.	Chief Officer– Livestock Development & Apiculture	Jonathan Kyambi Nzau
23.	Chief Officer – Basic Education, ECDE & Childcare Facilities	Pauline Kikele Mwalali
12	Chief Officer – Polytechnics, Vocational Centres & Home Craft Centres	Kennedy Mwendwa
25.	Chief Officer – Governor's Service Delivery	Kamunda John
26.	Chief Officer– Public Service & General Administration	Agnes Kawila Mulewa
27.	Chief Officer_ Decentralized Units, SEKEB & Inter-Governmental Relations	Stephen Kitonga Salee
28.	Chief Officer –Tourism, Hospitality & Game Reserves	Ferdinand Kathenge

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the financial year ended 30<sup>th</sup> June 2023 were:

- **Audit Committee-** promote the integrity and quality of internal and external reports by providing a high level of assurance and check. The audit committee also foster and promotes a more effective and efficient audit process by providing an independent review of the internal audit annual work plan and reports.
- **Kitui County Assembly County Budget and Appropriation Committee-** Investigate inquire into and report on all matters related to the budget and County budget policy statement. The committee also reviews the County budget estimates and make recommendations to the County Assembly.
- **County Assembly of Kitui-** The Constitution confers the County's legislative authority to the County Assembly. The County Assembly make laws that are necessary to ensure county governments perform their functions under the Fourth Schedule of the constitution. A County Assembly exercises oversight on the County executive committee. County

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Assembly receives and approves development plans and policies that affect the management and exploitation of the County's resources. Kitui county executive committee members and Chief officers were vetted and approved by the County Assembly. The Assembly provide a platform for public participation in the execution of specified business.

- **Development partner oversight activities-** promote the integrity and quality of internal and external reports by providing a high level of assurance and check. They ensure the County spending agrees with donor conditions and guidelines.

**e) County Executive Headquarters**

P. O. Box 33 90200  
Kitui County Headquarters Building  
**KITUI, KENYA**

**f) County Executive Contacts**

Telephone: 044-4422041, 044-4422304  
E-mail: [info@kituicounty.go.ke](mailto:info@kituicounty.go.ke)  
Website: [www.kitui.go.ke](http://www.kitui.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. The Commercial Banks  
Kenya Commercial Bank  
Kitui Branch  
P. O. Box 683- 90200  
**KITUI, KENYA**

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3. Cooperative Bank of Kenya

Kitui Branch

P. O. Box 11431-90200

**KITUI, KENYA**

**g) Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**h) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

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**3. Governance Statement**

The County is constituted as per the Constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction, some of which were hitherto provided by the defunct Municipal Councils as well as those that have been transferred from the national government under the Kenya Constitution 2010. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Treasury is headed by the County Executive Committee Member for Finance and Economic Planning, whose one key function is financial reporting at the County level as required by the PFM Act 2012, and the Regulations (County) 2015.

**The County Executive**

- a) The County Government's day-to-day management is under the County Executive Committee which is composed of the following:

S/N	CEC Member	Ministry
1.	H.E Dr Julius Malombe	Office of the Governor
2.	H.E Augustine Kanani Wambua	Office of the Deputy Governor
3.	Agnes Mulewa	Ag. County Secretary
4.	Peter Gitonga Nkunda	Ministry of Water & Irrigation
5.	Joyce Titus	Ministry of Education, Training & Skills Development
6.	Reuben Mulwa Itiko	Ministry of Roads, Public Works & Transport
7.	Ruth Koki Mwanzia	Ministry of Health & Sanitation
8.	Rose Mawia Mutuku	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives
9.	Richard John Mwendandu	Ministry of Energy, Environment, Forestry, Natural & Mineral Resources
10.	Phoebe Ndunyu Musembi	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services
11.	Peter Mwikya Kilonzo	Ministry of Finance, Economic Planning & Revenue Management
12.	CPA Stephene Mbaya Kimwele	Ministry of Agriculture & Livestock
13.	Fredrick Kisong'e Kimanga	Ministry of Lands, Housing and Urban Development

- b) Public participation is about the involvement of those who may be affected by or interested in a decision through formal or informal channels. The purpose of public participation is to enable participants to be heard in decision-making processes. Public participation entails

empowering the people to involve themselves actively and effectively in creating structures, systems, policies, laws and programmes that serve the interests of all as well as effectively implementing and contributing to the development process and sharing benefits equally.

Article 10(2)(a) of the constitution provide for values and principles of sharing and devolution power and participation of the people and Article 232(1)(d) provide for the values and principles of involvement of the people in the process of policy making.

County government adheres to public participation guideline whenever there are public policies. This includes stakeholders mapping, timely circulation of policy documents through website, meaningful stakeholders input through appropriate venue, time and facilitation, keeping of records, ensuring diverse representation of the participants, undertaking policy validation before approval, adoption and publication of the policy.

Documents such as Annual Development Plan, Budget estimates, County fiscal strategy paper and finance bill for the budget year must go through public participation for residents of Kitui to know and give out their opinion on specific issues.

- c) Kitui County government engage members of the community to enable them to participate in their governments through identifying priorities, problems and suggest solutions to specific issues in their areas. Through this Kitui County citizens can report any mismanagement of projects funds or incomplete projects for necessary actions by county executive. The power of technology has been used to build dynamic and continuous exchanges between the government, citizens, business, and civil society groups. Adoption of e procurement by County government has also improved transparency and accountability of public funds.
  
- d) Kitui County Assembly has committees that provide oversight for the work of the County executive. The committees play a vital role in ensuring that the County government tackles the priority issues in the County. The assembly vets and approves County executive appointments.

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- e) Risk management- comprises of activities and actions taken to ensure that the County government is conscious of the risks it faces, makes informed decision in managing these risks, identifies and harnesses potential opportunities.
- Risks are identified through our operations including policy and procedure development, internal and external audits, customer complaints and system analysis. Other processes may include processes active engagement with various County departments, including regular risk assessments and surveys and encouraging employees to report any identified risks, ensuring a comprehensive approach to risk identification.
  - Analysing risk is understanding the essence of the risk and determining the causes and consequences. Existing controls can mitigate the risks such as Maintenance of adequate supportive documentation, adequate training of the staff, development of written policies and procedures, review and approval of processes involving transactions and performing of regular reconciliations.
  - The County can assess changes in the internal and external environment by monitoring changes in both the internal and external environments that could give rise to new risks which involve keeping abreast of legislative changes, economic shifts, and demographic trends enabling proactive response to emerging challenges.
  - The impact of climate change on agriculture which is a key sector in the County. It's analysed for its potential consequences on food security and the County's economy. Mitigation measures include implementation of strategies such as promoting drought-resistant crop varieties, investing in water harvesting infrastructure, and enhancing disaster preparedness and response mechanisms.
- f) Composition and functions of audit committee are set in public finance management act 2012 that the committee will have minimum of three members, excluding a person who shall be appointed to represent the County Treasury in each audit committee and a maximum of five. The committee provide oversight of financial reporting, risk management, internal control, and governance processes. It reviews financial statements to ensure the integrity and transparency of the financial reporting process, assess the adequacy of accounting policies, and ensure compliance with relevant regulations and accounting standards. The

committee also makes follow up on the implementation of the recommendations of internal and external auditors and evaluates the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended.

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

The county operations are guided by laws and regulations which include:

- **The Public Finance Management Act 2012-** this act sets standards to ensure that public institutions and officers utilise public finances in an efficient and effective manner. Values and principles promoted through the Act include transparency & accountability, good governance, integrity and sustainable development. The act stipulates various types of reports to be prepared and submitted to oversight authorities. Such reports include quarterly and annual financial statements and receiver of revenue reports. These reports are submitted to The Office of Auditor General, Commission on Revenue Allocation, National Treasury, Kitui County Assembly and Controller of Budgets.
- **Public Procurement & Asset Disposal Act 2015 -** The Act establishes the standards to ensure that there is economy and value for money when public institutions procure or dispose assets. it promotes good governance, transparency, and accountability. This Act necessitates compliance audit by Public Procurement Regulatory Authority.
- **The leadership and integrity Act 2012 -** The act gives effect to chapter six of the Constitution. It prescribes a general code for state officers that include management of conflict of interest and gifts received public officers in the course of duty. It is also instrumental in promoting integrity and good governance.

**4. Forward by the CECM Finance and Economic Planning**

**a) Functions of the County government**

The County Government Act Section 4 (1) (2) outlines the functions of County Governments. These functions are as follows.

1. Counties are responsible for any function assigned to it under the Constitution or by an Act of Parliament. These are highlighted in the fourth section of the constitution and include.
  - i. Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs (slaughterhouses), plant and animal disease control, and fisheries.
  - ii. County health services, including, in particular – County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services, refuse removal, refuse dumps and solid waste disposal.
  - iii. Cultural activities, public entertainment, and public amenities, including – betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities, and county parks, beaches, and recreation facilities.
  - iv. Education – only pre-primary education (ECD), village polytechnics, home craft centres and childcare facilities.
  - v. Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, and forestry.
  - vi. County public works and services, including – storm water management systems in built-up areas, water and sanitation services.
  - vii. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.
2. County legislation in accordance with Article 185 of the Constitution; Counties may seek assistance from the Kenya Law Reform Commission in the development or reform of county legislation and establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

**b) Budget Performance against Actual Targets**

**Analysis of Revenues**

During the Financial year under review July 2022 to June 2023, the County Government of Kitui had a total of budget of **Kshs 12.379 billion**, comprising of **Kshs 10.393 billion** being equitable share; **Kshs 374.080 million** from conditional grants, **Kshs 420 million** local revenues and a revote of **Kshs 1.118 billion**.

The County received Equitable share amounting to **11.225 billion**, grants and donor funds **Kshs 369.573 million** while local revenues amounted to **Kshs 462.593 million** and **Kshs 1.118 billion** being amount brought forward as revote, total receipts amounted to **Kshs 12.057 billion**. Donor funds were received as per budget apart from National Agricultural Value Chain Development Project and Emergency Locust Response Project which recorded **96%** and **98%** respectively.

**Table 1: Budget Analysis by Revenue Streams (Kshs. Millions)**

Revenue Streams	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Equitable share	7,841	8,652	8,729	8,830	9,589	10,393	10,393
Local Revenue	668	528	760	600	600	800	420
Conditional grants	506	744	1,005	1,599	831	967	374
Revote	1,953	1,318	1,193	765	818	307	1,118
<b>Total</b>	<b>10,970</b>	<b>11,243</b>	<b>11,688</b>	<b>11,795</b>	<b>11,839</b>	<b>12,468</b>	<b>12,305</b>

*Source: Kitui County Treasury*

An analysis of the composition of County revenue reveals that the equitable share accounts for about 83.96% of total revenue while grants accounted for 3.04%, local revenues accounted for 3.41% and revote brought forward accounted for 9.03% of the Budget. Both local and foreign grants have grown over time to replace a portion of equitable share, reducing its percentage from over 90% at the inception devolution in 2013 to about 84.96% in 2022-2023 financial years. Over the years conditional grants from National Government and National Government entities have also grown in numerical terms as well as a percentage of the overall budget.

**Analysis of Expenditure**

During the period under review, overall expenditure for the year was **Kshs. 10.392 billion** comprising of **Kshs.8.234 billion** recurrent expenditures and **Kshs. 2.158 billion** being development expenditure. Included in the recurrent expenditure is **Kshs 1.029 billion** being transfers to County Assembly over the period.

**Table 2: Expenditure by Economic Classification (Kshs)**

<b>Nature of Expenditure</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>% Change</b>
Compensation of Employees	4,729,926,122	4,325,180,836	9.36
Use of goods and services	1,804,028,073	1,961,942,463	-8.05
Subsidies	66,999,999	50,000,000	34.00
Transfer to other County government entities	1,029,936,698	916,548,462	12.37
Other Grants and transfers	959,816,713	672,174,541	42.79
Other Payments	1,115,250	0	100
Acquisition of Assets	1,800,748,876	2,737,376,630	-34.22
<b>Totals</b>	<b>10,392,571,731</b>	<b>10,663,222,932</b>	<b>-2.54</b>

A trend wise analysis of the actual expenditure per item classification as a proportion of the total expenditure reveal that of all the major items selected, employee compensation has increased by **9.36%** other payments has increased by 100% while Subsidies has increased by 34%. Major decline has also been recorded on acquisition of assets and use of goods which have declined by 34.22% and 8.05% respectively. Overall Expenditure has slightly decreased by 2.54% compared to previous period.

**Table 3: Budget and Expenditure Analysis (Kshs)**

The table below shows analyses of the budget and expenditure trends for the last five years. Recurrent absorption has been rising consistently from 90% in 2016-17 to 98% in 2020-2021. However, development expenditure has been inconsistent in its growth trajectory, raising to the highest level of 79 % in 2017-2018 financial year and slowing down to the lowest level of 59% in 2019-2020 financial year. Overall absorption has slightly increased by 7% from financial year 2019-2020 to 91% in the year 2020-2021. The expenditure for the financial year 2021-2022 and 2022-2023 has decreased by 6% and 1% respectively.

Year	Budget			Expenditure			Absorption		
	Rec	Dev	Total	Rec	Dev	Total	% Rec	% Dev	% Total
2017-18	6,688,208,350	4,555,144,465	11,243,352,815	6,104,690,497	3,600,901,544	9,705,592,041	91	79	86
2018-19	7,059,912,886	4,628,759,560	11,688,672,446	6,841,967,785	3,560,314,816	10,402,282,601	96	76	89
2019-20	7,404,757,789	4,390,491,174	11,795,248,963	7,296,712,134	2,618,124,253	9,914,836,387	98	59	84
2020-21	7,434,460,682	4,405,349,937	11,839,810,619	7,434,165,298	3,366,196,235	10,814,990,363	98	75	91
2021-22	8,327,233,899	4,141,508,662	12,468,742,561	7,983,188,823	2,677,015,513	10,660,204,336	95	64	85
2022-23	8,662,902,604	3,643,149,961	12,306,052,565	8,170,096,417	2,222,475,314	10,392,571,731	94	61	84

**c) Physical Progress**

According to a review of the implementation of the CIDP 2022-2027, some of the key achievements include:

1. Equipping of 7 Maternity wards , theatre and newborn units in Mutitu, Mutomo, Kauwi, Kanyangi, Ikutha, Kyuso and Katulani Hospitals this has reduced maternal and neonatal deaths in the county and has led to improved service delivery.
2. Equipping and furnishing of new Outpatient Department (OPD)/ casualty Department for Kitui County referral hospital this has enhanced service delivery at the county referral hospital
3. Completion of Construction of a medical store at Kitui County Referral Hospital and Mwingi level IV hospital for buffer stock for the County to avoid drug stock-outs in the implementation of Universal Health Cover.
4. Renovations of 64 health facilities, (Renovations and completion of uncompleted blocks), connecting 18 facilities with electricity and additional 46 facilities with water tanks; completion of Mukame dispensary OPD; expansion of Wanzua Dispensary; Completion of maternity at Tulia Dispensary; Upgrading of Kivani Kwavonza dispensaries. This has increased service delivery for Kitui County citizens.
5. Installation of solar energy street lights at various markets( Ndiini Mutomo, Kitoani Kanyangi ward, Maliku market & Syongila Mathima, Wikithuki, Kanziku, Maani, Kyatune,

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Nzala, Kathivo, Kalooni, Kamulaani & Katse markets) in the County this has created enabling and conducive environment for business.

6. Tree planting to increase forest cover including legislative measures to regulate the cutting of trees this will help in mitigation of effects on climate change in the County.
7. Increased access to water through the provision of water tanks to public health centres, market centres, drilling of boreholes and construction of earth dams
8. Disbursement of pro-poor bursaries to the needy students this has increased access to education to students across the County.
9. Construction of bridges and culverts, road grading and improvement of walkways in various roads in the County.

**d) Key Flagship Projects**

S/N	Key Flagship Projects 2022 - 2027 CIDP	Department	Status	Management Comment
1.	Provision of water and improvement of food harvest	Water & Irrigation	Ongoing	Through the Ministry of Agriculture and donor assistance ASDSP and NARIG farmers are usually given farm inputs such as seeds and fertilizers at subsidised rates. Extension services and training of farmers is also done by this ministry
2.	Provision of health services	Health & Sanitation	Ongoing	The project is fully operational thus enabling citizens to access improved healthcare at affordable rates.
3.	Provision of Education and skills development	Education, Training, and skills Development	Ongoing	The program is operational and is providing bursaries to the needy students and improving ECDE Centres in the County. Access to education has been enhanced.
4.	Urban Development	Lands, Housing and Urban Development	Ongoing	The program aims at establishment of refuse collection and re-cycling centres and improving water and sanitation services in each sub-County headquarter and municipalities.
5.	Construction of roads and improvement of road network	Roads Public Works and Transport	Ongoing	The program is for slabbing, culverting roads and walkways in major towns to increase accessibility and create conducive environment for business.
6.	Cooperative Societies	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	Ongoing	The program facilitates registration of cooperatives per sector and help in training and strengthening of cooperative societies through enforcing self-regulations in the administrative guidelines and application of information technology
7.	Improving Tourism and Hospitality in the County	Office of the Governor	Ongoing	The program includes refinement and marketing of a robust and sustainable tourism circuit connecting Kitui county with coastal region and Mount Kenya region
8.	Improving Boda Boda sector	Roads Public Works and Transport	Ongoing	The program involves establishment of division within the ministry responsible for transport headed and staffed by officers who appreciate the sector and are passionate in the promotion, empowerment and development of the persons operating within the sector.

**e) Value for Money Achievements**

- **Construction of roads**-construction of roads in various areas in the County, partnership with National government and other donors like World Bank through Kenya Urban Support Program has improved the livelihoods of people through easy mobility of goods and services.
- **Hospitals**- Equipping of various hospitals with state-of-the-art machines which has enabled community to have access to improved healthcare. Renal services are now available at affordable rates.
- **E-revenue**-The County has fully rolled out e-revenue to improve revenue collection in Kitui town municipality. It also plays a huge role in reducing revenue leakages. Completion of Installation of integrated health management information system (IHMS) in all 14 Hospitals this has enhanced revenue collection by County Hospitals.
- **Education**- The county has increased the access to education through disbursement of pro-poor bursaries and improvement of ECDE Centres through construction of classrooms and other social amenities.

**f) Implementation Challenges and recommendations**

- **Increased wage bill**- Kitui County wage bill accounted for 46% of the actual total expenditure as opposed to 39% of the budgeted expenditure. Due to the public demand for healthcare access and additional health facilities more healthcare workers over the years were recruited to reduce the workload on the existing staff. This has led to increment of the wage bill from **4.325 billion to 4.729 billion**. In addition, annual salaries increment for staff and increment of salaries for County Executive members have also resulted to the wage bill surge thus surpassing the 35% of the total revenue.
- **Delayed disbursement of funds**- Financial challenges to the implementation of the CIDP have included delayed disbursements of exchequer and donor funds by the National Treasury and inability to attract alternative sources of finance like Public-Private-Partnerships.

**Recommendations**

The County executive recommends the following to mitigate implementation challenges.

- **Wage bill**: There is need to invest in flagships projects geared towards boosting county's own source revenue. So far the county has invested on food and agriculture, hospitality, road connectivity and automation of revenue collection. The County Public Service Boards also need to establish an optimal staffing structure to ensure expenditure on personnel emoluments complies with the law.
- **Disbursement of funds**: Capacity building for staff on financial management and procurement. Also, there is need to enhance project prioritization in various County departments in the context of limited resources and enhance local revenue collection in order to reduce dependency on exchequer and donor funds.

## **County's Future Outlook**

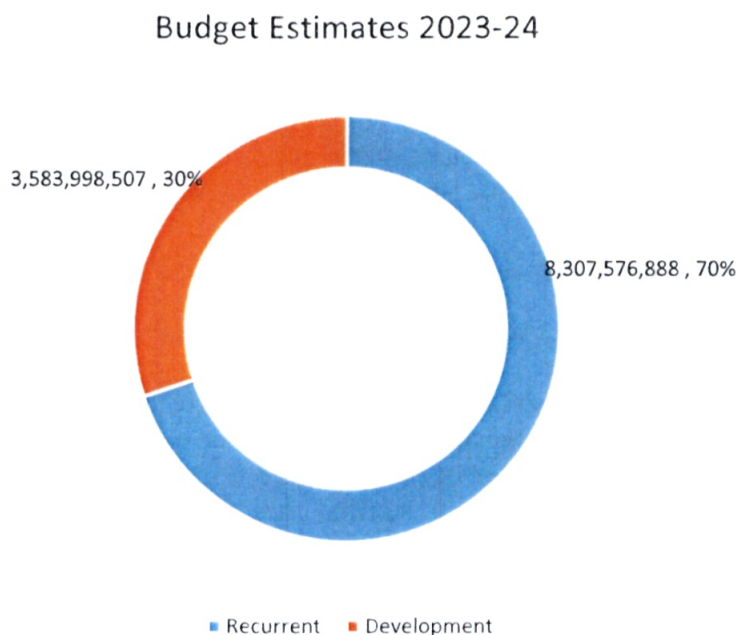
### **Expenditure**

The broad development policies of the County government provide a clear and progressive approach on the priorities that will receive special attention in the 2023/24 FY. Special focus is given to high priority programmes that touch on the needs of the members of the public. These are also aligned to the Governor's manifesto and include: -

- i) Agriculture.
- ii) Water
- iii) Health care
- iv) Education
- v) Urban development
- vi) Roads and construction.

The overall County budget for both executive and County Assembly is Kshs **11.891 billion** comprising of **Kshs 10.981 billion** for the County executive and **Kshs 909.689 million** for Kitui County Assembly. The budget is broken down into **Kshs 3 .583 billion** development and **Kshs 8.307 billion** recurrent expenditure respectively.

**Figure 1: breakdown of county development vs recurrent 2023 – 2024 budget**



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**Ministerial Allocation 2023-2024 FY**

The ministerial allocations for both development and the recurrent expenditure are as follows:

**Table 1: Ministerial Allocation (Kshs)**

VOTE CODE TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
Office of the Governor	1,177,883,705	800,740,682	1,978,624,387
Office of the Deputy Governor	181,241,558	44,700,000	225,941,558
Ministry of Water & Irrigation	101,643,856	519,845,501	621,489,356
Ministry of Education, Training & Skills Development	851,228,120	175,427,917	1,026,656,037
Ministry of Roads, Public Works & Transport	171,186,447	492,749,652	663,936,099
Ministry of Health & Sanitation	3,409,340,010	209,607,385	3,618,947,395
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	160,221,452	236,040,000	396,261,452
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	86,191,197	154,737,928	240,929,125
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	103,716,242	82,500,000	186,216,242
Ministry of Finance, Economic Planning & Revenue Management	514,184,750	-	514,184,750
County Public Service Board	60,502,133	15,000,000	75,502,133
County Assembly Service Board	909,689,957	-	909,689,957
Kitui Municipality	77,748,885	90,261,711	168,010,596
Mwingi Town Administration	53,328,113	38,100,000	91,428,113
Ministry of Agriculture & Livestock	356,665,755	650,389,653	1,007,055,408
Ministry of Lands, Housing and Urban Development	92,804,709	73,898,078	166,702,787
<b>Total Voted Expenditure Kshs</b>	<b>8,307,576,888</b>	<b>3,583,998,507</b>	<b>11,891,575,395</b>

*Source: Kitui County Treasury 2023*

**g) Key Risk Management Strategies Applied by the County**

A risk management strategy provides a structured and coherent approach to identifying, assessing, and managing risk. It builds in a process for regularly updating and reviewing the assessment based on new developments or actions taken. During the year under review, the county continued to apply risk management strategies across all operational areas.

First and foremost, the County uses Integrated Financial Management Information System (IFMIS) which is managed by the National Treasury. The system has its inbuilt risk management strategies which run from procurement to payment. However, the county government applied other strategies which are part of the PFM Act 2012 and the procurement law.

During procurement and receiving of goods, works and services, the accounting officers appoint an inspection and acceptance committee that is mandated to confirm that the supplies conform to the specifications provided during procurement. The committee also inspects and certifies works guided by the technical person.

At the point of payment, the accounting officer must attach all necessary documents for the payment voucher to be processed and paid. Examination officials confirm that an inspection was carried out and a certificate issued to confirm that the supplies or works conformed to specifications before approving the voucher.

As a cushion against poor workmanship, all projects of works in nature are paid less retention of ten percent (10%) to be used for remedial works in case the contractor leaves the sites and fails to repair the defects that occur within the defect liability period. Such retention is paid after the expiry of the period (usually six months)

Sign.   
CECM- Finance, Economic Planning & Revenue Management  
County Government of Kitui

COUNTY MINISTER  
MINISTRY OF FINANCE & ECONOMIC PLANNING  
Sign:.....  
21 DEC 2023  
COUNTY GOVERNMENT OF KITUI  
P. O. Box 33 - 90200,  
KITUI

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

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

The CIDP 2023 – 2027 has taken into consideration the 16 priority areas/ sectors as per H.E., the Governor's manifesto / The Kitui Promise. These include:

- 1) **Agriculture**-Intensive extension of agricultural services; water pans machinery and support to farmers; two well maintained and managed farm tractors for each ward and regular training of farmers on modern farming and agribusiness and establishment of viable livestock trade centres in each ward.
- 2) **Water**- 60 sand dams in every ward (2,400 for the entire county); - 1 mega dam in each sub county; 2 large dams in each ward; 1 medium dam in each village and Boreholes in strategic points in each ward/Village.
- 3) **Health**-Teaching and referral hospital in Kitui and Mwingi, Level (iv) hospital in each sub county, Level (iii) hospital in each ward, Level (ii) hospital in each village, Modern maternity in each level (ii) and (iii) hospitals and an ambulance in each ward
- 4) **Education**- Construction of modern ECDE classrooms in every public primary school, collaboration with national government to improve primary and secondary schools' infrastructure.
- 5) **Urban Development**: Re-installation and maintenance of streetlights in urban centres, installation of solar security lights in each wards headquarter, small and upcoming trading centres, Establishment of refuse collection and re-cycling centres and improving water and sanitation services in each sub-county headquarter and municipalities.
- 6) **Roads and Construction**: tarmacking and or slabbing of Kitui town road; tarmacking of main streets in ward headquarters and key towns; Slabbing, culverting of other roads Grading and improvement of security enhancing roads and putting murram 50 kms per year of county roads in each ward and acquisition and maintenance of road construction machineries for each sub county.
- 7) **Trade and Investments**: operationalization and marketing of the county's six Economic and Investment Zones (EIZs), organize One Investor Conference within the first 18 months, reinstate and organize an agricultural and trade fair every year, ensuring safe and environmentally friendly operations at the crusher, establishing annual livestock auction markets in each sub county and construction of a storage facility in each modern market.
- 8) **Micro Small and Medium Enterprises**: installation and maintenance of infrastructure to facilitate 24-hour economic activities, well-lit merchandise loading and offloading bays, convenient boda-boda, taxi and vehicle parking facilities, etc; facilitation and support in the

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- acquisition of modern working equipment e.g., fabricated kiosks, computerized wheel alignment, hair dressing machines, shavers, carpentry and masonry tools and capacity building on entrepreneurial and business skills.
- 9) **Cooperative Societies:** facilitate registration of cooperatives per sector, training and strengthening of cooperative societies through enforcing self-regulations in the internal operations, administrative guidelines, and application of information technology.
  - 10) **Tourism and Hospitality:** Refinement and marketing of a robust and sustainable tourism circuit connecting Kitui county with coastal region and Mount Kenya region; protection, conservation, and erection of entry gates for the South Kitui Game Reserve, Mwingi North game Reserve and the Mutomo Reptile Park and Provide incentives for private sector investors/businesses in the entire hotel and hospitality value chain.
  - 11) **Women, Youth and Persons with Disabilities-**Scouting and nurturing of local talents in various fields athletics, football, acting, music, modelling, etc, Support of Persons Living with Disabilities (PWDs) to register with the National Council for Persons with Disabilities (NCPWD) and with the National Treasury to enable their 5% Access to Government Procurement Opportunities (AGPO) and Reservation of 30% of the County's budgeted annual procurement opportunities for AGPO women, youth and PWDs, Consideration of youth – both men and women - for county senior level and other employment opportunities and participation of all youth, women and people living with disabilities in public participation forums.
  - 12) **Boda Boda** -Establishment of division within the ministry responsible for transport headed and staffed by officers who appreciate the sector and are passionate in the promotion, empowerment and development of the persons operating within the sector, facilitate formation of self-help groups and Sacco's to raise the welfare of boda boda operators, assisting boda boda operator's access subsidized loan facilities to help them acquire motor bikes on manageable repayment terms.
  - 13) **Environment-**Tree planting in county schools, riverbanks, and county forests; supporting planting at least 5 trees in each homestead; training and sensitization on environmental conservation in collaboration with other stakeholders; implement sustainable charcoal management policy; sustainable sand harvesting management policy and formulate and implement a sustainable mineral management policy.
  - 14) **Energy-** Enhance household electricity connection in collaboration with REREC, Provision of solar power to off-grid social facilities (schools, hospitals, and youth polytechnics), Community solar access in partnership with private sector and NGOs, Support community access to green energy (Biogas, Solar, Wind) in partnership with National government, private sector, NGOs, CBOs and Faith Based Organizations.
  - 15) **Information and Communications:** Installation of mobile telephony masts in underserved areas of county in collaboration with mobile service providers; Installation of boosters and modern technologies for improved network coverage and Facilitate access to fibre optic

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infrastructure and use of digital technology in government offices and private sector entities within Kitui, Mwingi, Kwa-Vonza and other key county urban centres.

- 16) **Security:** Over the next five years, the county will install security and street lighting in the County's towns, market centres and public facilities including hospitals, village polytechnics, administration offices, day care centres, collaborate with the national government in security enhancement within the location/villages, divisions/ wards, sub-counties and in border areas susceptible along the county borders, operationalize the County

**Strategic development objectives**

The Kitui CIDP 2023 – 2027 has identified 16 key strategic development objectives/ pillars. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, 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 County's CIDP are to:

**Pillar I: Food Security**

The Sectors grouped under this Pillar includes:

- Post harvest Management
- Seeds Distribution
- Extension Services

**Pillar II: Water Access**

The Sectors grouped under this Pillar includes:

- Dams
- Sand-dams
- Boreholes
- Pipelines

**Pillar III: Healthcare**

The Sectors grouped under this Pillar includes:

- Two Teaching Referral Hospitals
- Drugs Supply
- Staffing
- Promotive and Preventive healthcare

**Pillar IV: Aggregation & Industrial Parks**

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The Sectors grouped under this Pillar includes:

- Entrepreneurship
- MSMEs
- Cooperative Societies
- Appropriate Skilling
- Education & Sensitization

**Pillar V: Appropriately natured & skilled human Capital**

The Sectors grouped under this Pillar includes:

- Natured ECD level children
- Trained and Qualified ECD Teachers
- Broad-based Skills
- Skilled VTCs teachers
- Equipping VTCs
- Internship and on job Training
- Equipping and Learning aids
- Internet Access

**Pillar VI: Planned Urban Development**

The Sector(s) grouped under this Pillar includes:

- Rural and Urban Linkages
- Dustless urban Roads
- Town Plans
- Infrastructure connecting urban towns and other rural areas
- Key urban utilities (Water & Electricity)
- Community Infrastructure
- Safety and Transportation services
- Dumpsites
- Street Lighting
- Open spaces
- Administrative Facilities

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Below we present the progress made in attaining the objectives of the Kitui CIDP 2023 -2027:

Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
<b>1. Office of the Governor</b>			
Pro-Poor support programme	No. of beneficiaries benefiting from Pro-Poor support program	12,000 beneficiaries benefiting from Pro-Poor support program	Complete
	No. of projects implemented	3 projects currently being implemented	Ongoing
Community Level Infrastructure Development Programme (CLIDP)	No. of projects implemented through CLIDP projects	320 projects	Ongoing
Completion works at the Governor's Administration Block Building	No of staff using the Governor's Administration block	None	Complete
<b>2. Office of The Deputy Governor</b>			
Grading of access road at Mutomo reptile park	NO. of Kilometres of road opened	0.6 km access rod graded	complete
Marketing expeditions on Mutitu and Mumoni IBAs	NO. of marketing expeditions	Improved marketing visibility	On going
<b>3. Ministry of Water &amp; Irrigation</b>			
<b>Water resource development</b>			
Drilling & equipping of 10No. new boreholes	No. boreholes drilled	Increased access to safe water for domestic use	None drilled & equipped; Materials for drilling procured
Construction of 20km pipeline extensions	Kilometres of pipeline extensions done	Increased access to safe water for domestic use	10kms completed
Construction/desilting of 8No. earth small earth dams	No. earth dams constructed/desilted	Access to water for domestic use & irrigated agriculture	3No. earth dams desilted
Construction of 1No. sand dam & sump well water supply	No. of sump wells constructed	Increased access to safe water for domestic use & irrigated agriculture	3No. sand dams complete
Repairs & maintenance of 15No. borehole water supplies	No. schemes repaired/rehabilitated	Improved sustainability of water schemes	19No. Complete
Subsidies for WSPs (KITWASCO, KIMWASCO)	No. of people served with clean water	Increased access to safe water for domestic use	Complete
Operationalization of KanguKangu- Mutomo-Ikutha water supply project	No. of kms repaired	Increased access to safe water for domestic use & irrigated agriculture	Laying of 46.359 kms of pipelines ongoing
Construction of Mwitasyano - Kwa Kilui- kwa Kilya & Mutomo -Mathima -Kiati water projects	No. of kms of pipelines done	Increased access to safe water for domestic use & irrigated agriculture	1 sump well water supply, 51.4 kms of pipelines ongoing

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Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
<b>Irrigation Department</b>			
Construction of 120no. Sand dams	No. sand dams constructed	Increased access to safe water for domestic use & irrigated agriculture	Construction of 120no. sand dams ongoing
Construction of 7no. farm ponds	No. farm ponds constructed	Increased access to water for & irrigated agriculture	7no. ongoing
<b>4. Ministry of Basic Education, ICT &amp; Youth Development</b>			
Completion of stalled projects: Completion of stalled, ICT workshop at Mutonguni VTC, Twin Workshop at Proposed Syou VTC	To increase uptake of ICT skills and access Vocational education	Completed workshops	Vocational education and Training opportunities opened.
Establishment of a new VTC: Mwakini VTC in Yatta/Kwa Vonza ward	To increase access to vocational education and training	Completed twin workshop, 2 door 3 blocks of pit latrines, Fenced compound	Vocational Education and Training opportunities opened
Capacity building of VTCs Managers	To improve managerial skills of the managers	No. of managers capacity build	55 managers capacity built
Nomination and inauguration o Board in VTCs	To improve governance in VTCs	No of boards nominated	No. of board of governor's members nominated
Deliver unserviceable vehicles to VTCs	Support Motor vehicle training in public VTCs	No. of Vehicles delivered to VTCs	30 Vehicles delivered to 15 VTCs
<b>5. Ministry of Infrastructure, Housing, Transport and Public Works</b>			
Maintenance of Kitui school - Ithookwe primary school road	To improve level of service 4km of failed tarmac road repair	Length of road repaired	Improved level of service 4km of tarmacked road repaired
Drift Construction on River Thua- Kavuvu-Nutula Road	To provide accessibility and improve level of service 70m drift construction	Length of drift constructed	Improved accessibility and level of service 70m drift constructed
maintenance of Ithookwe Kitui showground loop and to kea Lele road	To improve level of service 2km grading, 600m graveling	Length of road graveled and graded	Improved level of service 2km graded, 600m graveled
Improvement of Itiko - Mutito Hill water Intake – Mukungo-Inyuu/Kamembe jctn Road	To provide accessibility and improve level of service 12km road opening and grading,	Length of road opened and graded. Concrete slab carried out	Improved accessibility and level of service 12km road opening and

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Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	300m concrete slab constructing		grading, 300m concrete slab constructing
Improvement of St. Charles Lwanga - Mbusyani road junction - Maiyuni - Yethii river - Itoleka/ Ithiiani road Jnct	To provide accessibility and improve level of service 600m road opening and 4km road grading, 350m concrete slab constructing, 45m vented drift construction, gabion protection works	Length of road opened and graded. Concrete slab and drift constructed	Improved accessibility and level of service 600m road opened and 4km road graded, 350m concrete slab constructed, 45m vented drift constructed, gabion protection works carried out
Mutula market - Kavuvuu - junction to Mutula Kilingile road	To provide accessibility and improve level of service 4.5km road opening and grading, slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 4.5km road opened and graded, 70m slab constructed
maintenance of Mutulu (Ithumula) - Kwa Wewa - Jnct to Kilingile Road	To provide accessibility and improve level of service 5.0km road opening and grading, 130m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 5km road opened and graded, 130m slab constructed
Road Construction Kilingile -Kamaembe Road	To provide accessibility and improve level of service 4.0km road widening and grading, 198m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 4km road widened and graded, 198m slab constructed
Road maintenance of Kamaembe - Inyuu	To provide accessibility and improve level of service 15km road widening and grading, 120m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 15km road widened and graded, 120m slab constructed
maintenance of Junction to Miambani - Lilongwe - Kanguu - Inyuu Road	To provide accessibility and improve level of service 6.2km road	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 6.2km

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
	widening and grading, 40m slab construction		road widening and grading, 40m slab construction
Road Improvement Inyuu Catholic Church - Kwa Nzunzu market- Kinzeni – Kwa Wewa market	To provide accessibility and improve level of service 9.1km road opening and grading, 230m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 9.1km road opened and graded, 230m slab constructed
Road maintenance of Inyuu-market-Nzilani market	To provide accessibility and improve level of service 34km road widening and grading, 521m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 34km road widened and graded, 521m slab constructed
Maintenance of Itulaaka - Mangola Road	To provide accessibility and improve level of service 4km road opening and grading, 173m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 4km road opened and graded, 173m slab constructed
Maintenance of Thua - Kwa Wewa - Kaliluni	To provide accessibility and improve level of service 6.2km road opening and grading, 125m slab construction	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 6.2km road opened and graded, 125m slab constructed
Road maintenance Katse - Musosya Market Road	To provide accessibility and improve level of service 10km road widening and grading, 67m drift construction, 28m culverts installation (600mm), 50m drift repair	Length of road opened and graded. Concrete drift constructed	To provide accessibility and improve level of service 10km road widened and graded, 67m drift constructed, 28m culverts installed
Road maintenance Musosya Town - Nguuku - Market Road	To provide accessibility and improve level of service 6km road grading, 60m drift extension, 28m 900mm dia, 14m	Length graded. Concrete drift extended	To provide accessibility and improve level of service 6km road graded, 60m drift extended, 28m 900mm dia, 14m

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
	600mm dia. culvert installations		600mm dia. culvert installations done
Ngunga River Drift on Kisaayani - Imwange - Katundu - Kilui Road	To provide accessibility and improve level of service 70m drift construction	Length of drift constructed	Improved accessibility and level of service 70m drift constructed
Road Improvement of Kisaayani - Imwange - Katundu - Kilui Road	To provide accessibility and improve level of service 6km road widening and grading, 40m slab construction, 500m gravelling, 35m 600mm dia. & 56m 900mm dia. culverts installation	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 6km road widened and graded, 40m slab constructed 500m of road graveled, 35m 600mm dia. & 56m 900mm dia. culverts installations done
Improvement On Thaana Nzau-Kithyoko River Road and Drift	To provide accessibility and improve level of service 2.5km road opening& grading, 145m drift construction	Length graded. Concrete drift extended	To provide accessibility and improve level of service 2.5km road opened& graded, 145m drift constructed
Maintenance Of Kinakoni-Imali-Kiangini-Kyukuni Market With 150 Metre Drift at Thua River	To provide accessibility and improve level of service 18.4km road widening and grading, 150m drift, 150m slab construction, 1km gravelling	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 18.4 km road widened and graded, 150m slab constructed, 1km of road graveled
Drift Repair on Kisiyo River Along Inyuu-Kyamusivi Road	To provide accessibility and improve level of service 70m drift construction 70m drift construction	Length of drift constructed	Improved accessibility and level of service 70m drift constructed 70m drift constructed
Road Maintenance of Mbitini / Voo Road Junction - Kinakoni Market	To provide accessibility and improve level of service 8.8km road widening and grading, 100m drift, 300m slab	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 8.8 km road widened and graded, 300m slab

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
	construction, 56m Culverts installation		constructed, 56m culverts done
Repair Works Mui River Drift	To provide connectivity and improve level of service 30m drift construction	Length of drift constructed	Improved accessibility and level of service 30m drift constructed
Road Maintenance of Kttc - Kitui School- Bypass Manyenyoni	To improve level of service 3km road grading and bush clearing, 2.5km gravelling, 32m Culverts installation	Length of road bush cleared and graded. Concrete slab constructed	To provide accessibility and improve level of service 3km road bush cleared and graded, 2.5km of road graveled, 32m Culverts installations done
Improvement Of Kamuru - Kaningo	To provide accessibility and improve level of service 12km bush clearing and grading, 30m drift construction	Length of road bush cleared and graded; length of drift done	To provide accessibility and improve level of service 12km bush clearing and grading, 30m drift construction
Maintenance Of Inyuu - Chief's Office – Kitho market – Katumbu Market – Kanduti market	To provide accessibility and improve level of service 21.2km road widening and grading, 400m slab construction, 172m Culverts installation	Length of road opened and graded. Concrete slab constructed	To provide accessibility and improve level of service 21.2 km road widened and graded, 400m slab constructed, 172m culverts done
Renovation works at the CECM's and Chief officers' offices blocks	To improve working Environment	No. of beneficiaries benefiting from the office environment	20 beneficiaries benefiting from the office environment
Construction of Ablution blocks for Males, Females and PWDS	To facilitate basic services in a working environment	No. of beneficiaries benefiting from the basic services	50 beneficiaries benefiting from the basic services
<b>6. Ministry of Health and Sanitation</b>			
Completion of Construction of perimeter wall and chain link Fencing at Mwingi level IV hospital	Enhance security in the facility	% of fence done	Fully fenced facility
Completion of Installation of integrated health management information	Enhance revenue collection and	% of hospitals automated	All the 14 hospitals automated

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
system (IHMIS) in all 14 Hospitals	efficiency in service delivery		
Equipment for 7 Maternity, theatre and newborn Units (Mutitu, Mutomo, Kauwi, Kanyangi, Ikutha, Kyuso and Katulani)	Minimize maternal and neonatal deaths	No. maternity Units and NBUs done	7 Maternity, theatre and newborn Units equipped
Equipment for Mwingi Surgical ward	Enhance service delivery	No. of wards equipped	Mwingi Surgical ward equipped
Electrical works for installation of solar energy flood lights 5no. at CHMT	Enhance security in the facility	No. Of flood lights installed	5 no. CHMT flood lights installed
Procurement of ICU equipment at KCRH	Enhance service delivery	No. of equipment procured	Icu equipment procured
Refurbishment of CHMT admin block	Enhance service delivery	No. of blocks renovated	CHMT admin block refurbished
chain link fencing and sentry at CHMT	Enhance security in the facility	No.pof facilities fenced and sentry house constructed	chain link fencing and sentry house done at CHMT
Alteration works of Laboratory At Kitui County Referral Hospital	Enhance service delivery	No. of laboratories renovated	Laboratory At Kitui County Referral Hospital reroofed
Supply & Installation Of A 1250 Main Panel And 600 Distribution Panel For KCRH	Enhance service delivery	No. of panels supplied and installed	1250 Main Panel And 600 Distribution Panel For KCRH supplied and installed
Oxygen piping at KCRH	Enhance service delivery	% of oxygen piping done	Oxygen piping done at KCRH
Renovation of Kabati mobile clinic at Zombe Mwitika	Enhance service delivery	No. of facilities renovated	kabati mobile clinic at zombe Mwitika renovated
Renovation Of Maternity Wing And Installation Of Water Tanks At Nguni Dispensary	Enhance maternal services	No. of maternity wings renovated	Maternity Wing renovated and Installation Of Water Tanks done at Nguni Dispensary
Completion of Maternity Ward at Kyuso Level IV Hospital	Enhance maternal services	No. of maternity wards completed	Completion of Maternity Ward at Kyuso Level IV Hospital
ICT works at new OPD at KCRH	Enhance service delivery	% of ICT works done at new OPD at KCRH	ICT works done at new OPD at KCRH

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New OPD Internal renovations at KCRH	Enhance service delivery	% of renovations done	renovations done at new opd at KCRH
Conversion of amenity ward to ICU at KCRH	Enhance service delivery	No. of ICUs established	Amenity ward converted to ICU at KCRH
Construction of walkway connecting the main hospital to the new OPD at KCRH	Enhance service delivery	No. of walkways constructed	walkway constructed at KCRH
Fencing and gate/construction of a waiting bay at Thaana Nzau dispensary	Enhance service delivery	No. facilities fenced	Thaana Nzau dispensary fenced, gated and waiting bay constructed
Roofing of blood satellite at KCRH	Enhance service delivery	No. of blood satellites roofed	blood satellite at KCRH roofed
Transportation and Installation of KCRH Container at Kangalu Dispensary	Enhance service delivery	No. of containers installed	Container a installed at Kangalu Dispensary
Completion of OPD at Zombe hospital	Enhance service delivery	No. of OPDs completed	OPD at Zombe hospital completed
Infrastructural/Renovation works at MCH Block to convert it to cancer Centre	Enhance specialized services	% of renovations done	MCH Block to converted to cancer Centre
Renovation works at Malalani Health center	Enhance service delivery	% of renovations done	Malalani Health center renovated
Completion of stalled (CDF) mortuary at Thitani Health Center	Better preservation of bodies	no. of mortuaries completed	mortuary at Thitani Health Center completed
Proposed completion of mortuary block Kitui County Referral Hospital	Better preservation of bodies	no. of mortuaries completed	mortuary block Kitui County Referral Hospital completed
Completion of OPD at Mutomo hospital	Enhance service delivery	No. of OPDs completed	OPD at Mutomo hospital completed
Equipping and furnishing of new Outpatient Department (OPD)/ casualty Department for Kitui County referral hospital	Enhance healthcare delivery in the facility	No. OPD blocks equipped	New OPD block equipped
Completion of Construction of a medical store at Kitui County Referral Hospital and Mwingi level IV hospital (for buffer stock for the county to avoid drug	Minimise stock outs	% of works done	Medical Stores at KCRH and mwingi level Iv hospital completed

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stock-outs in the implementation of UHC)			
Completion of Construction of a maternity and newborn unit at Mwingi Level IV hospital	enhance healthcare delivery in the facility	% of works done	Fully Constructed ward
Completion of Construction of 7 classrooms and Ablution block at Mwingi MTC	enhance training capacity in the county on health matters	No of Classrooms done	7 classrooms done
Construction an Intensive care Unit (ICU) at Kitui County Referral Hospital and Mwingi Hospital	minimize referrals in the County	% of works done	Fully functional ICU
Completion of stalled Maternity/ pediatric ward at KCRH	minimize maternal and neonatal deaths	% of works done	Revive the stalled project
Completion of stalled construction of Kitui County referral hospital Amenity/ Surgical Ward	Increase capacity of the facility on emergency cases and amenity services	% of works done	Revive the stalled project
Preparation of a Master plan for KCRH	Enhance proper planning in the facility	A well-planned development	A master plan for the facility
Completion of blood satellite bank at KCRH	increase blood supply in the County	% of works done	a functional blood bank in the County
Construction of Sewerage system for KCRH	improve sanitation conditions of the facility	% of works done	a sewerage system connected to the main sewer
Completion of mortuaries in KCRH and Mwingi level IV hospitals	Better preservation of bodies	% of works done	modern Mortuary at KCRH and mwingi level Iv hospital
Construction and equipping of a Trauma; psychiatric center and a cancer treatment center at KCRH	Enhance capacity to handle Trauma; Psychiatric and cancer patients	% of works done	A block with trauma; psychiatric center and a cancer treatment center wing at KCRH
Expansion of 12 hospitals to enable them attain Level IV status (Tseikuru, Kyuso, Nuu, Migwani, Kauwi, Katulani, Kanyangi, Mutitu, Zombe, Ikanga, Mutomo and Ikutha)	enhance healthcare delivery in the facilities	% of works done	12 hospitals expanded to attain Level IV status

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Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
Renovations of 64 health facilities, (Renovations and completion of uncompleted blocks), connecting 18 facilities with electricity and additional 46 facilities with water tanks; completion of Mukame dispensary OPD; expansion of wanzua Dispensary; Completion of maternity at Tulia Dispensary; Upgrading of Kivani Kwavonza dispensaries	enhance access to healthcare delivery in the County	% of works done	primary healthcare facilities renovated
Construction of staff quarters in 10 health centers (Kanyunga; Kauma; Kyangunga; Malalani; Kaumu; Kisasi; Mbitini; Mutha; Kaningo; Thitani	Improve welfare conditions of the staff	% of works done	staff quarters in 10 health centers constructed
Purchase of the following laboratory equipment for the 14 Hospitals: a Blood bank freezer; a Blood bank refrigerator; 10 Blood donor couches, a Plasma extractor; Plasma thawing bath; Plasma agitator with incubator; Refrigerated centrifuge; tube sealer; 1,000 Ziplo bags and 100 Cool boxes; Equipping Laboratory Units in 12 hospitals with: Automated biochemistry analyzer, Automated hematology analyzer, Analytical balance, Electrolyte analyzer, Laboratory incubator and a Microscope. The facilities are: Tseikuru, Kyuso, Nuu, Migwani, Kauwi, Katulani, Kanyangi, Mutitu, Zombe, Ikanga, Mutomo and Ikutha;	Improve diagnostic services in the facilities	% of works done	lab department in all the hospitals equipped
Establishment (construction and equipping) of Kangaroo	minimize neonatal deaths	% of works done	Kangaroo Mother care rooms in

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Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
Mother rooms in all the 14 hospitals			hospitals established
Strengthen Cold chain system in the county through procurement of 50 KEPI fridges; 100 solar batteries; 37,000 solo shots and 300 vaccine carriers for distribution in all the 40 wards.	increase immunization coverage in the county	% of works done	Strengthen Cold chain system in the county
Construction of Modern Health Records and Information Department in all the KCRH and mwingi Hospital and equipping the offices with desktops for data entry	Improve workplace environment	% of works done	Health records and Information Office constructed
Relocation of a gate and fence and other buildings affected by the Kibwenzi-Kitui highway)	enhance healthcare services in the facility	% of works done	Gate and stone fence relocated
Construction and equipping of model health center at Voo and Nguni	enhance healthcare services in the County	% of works done	model health centers in Nguni and Voo constructed
Purchase of medical equipment for rehabilitation departments in KCRH and Mwingi Level IV Hospital (Including Orthopedic beds)	improve rehabilitative services in the County	No. facilities equipped with rehabilitative equipment	Rehabilitative departments KCRH and Mwingi level iv hospital equipped
Construction of a modern kitchen at KCRH	Improve nutritional status in the facility	% of works done	modern kitchen at KCRH constructed
<b>7. Ministry of Trade, MSMEs, Innovation &amp; Cooperatives</b>			
Installation of solar energy street lights (4 NO. Posts) at wii market in mulango ward.	Create enabling and conducive environment for business	No of solar energy street lights installed	Complete
Construction of 4 door pit latrine with urinal at wii market in mulango ward	Create enabling and conducive environment for business	No of 4-door pit latrines constructed	Complete
construction 4 door pit latrine with urinal at kamaembe market	Create enabling and conducive environment for business	No of 4-door pit latrines constructed	Complete

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
construction of a twin market shed at thaana ward	Create enabling and conducive environment for business	No of twin market sheds constructed	Complete
Construction of a twin market at kamaembe	Create enabling and conducive environment for business	No of twin market sheds constructed	Complete
construction of a twin market shed at Wii market	Create enabling and conducive environment for business	No of twin market sheds constructed	Complete
Installation of solar flood lights at Thaana Nzau	Create enabling and conducive environment for business	No of solar flood street lights installed	Complete
construction of one door pit latrine with urinal at Thaana nzau mkt	Create enabling and conducive environment for business	No of one door pit latrines constructed	Complete
Demolition Works at migwani modern mkt	Create enabling and conducive environment for business	% of demolition works done	Complete
construction of 4 door pit latrines with urinal at Kalamba Muyo mkt	Create enabling and conducive environment for business	No of 4- door pit latrines constructed	Complete
Refurbishment of mwingi livestock mkt	Create enabling and conducive environment for business		Complete
construction of one 4 door pit latrine with urinal at Maai mkt mwingi central	Create enabling and conducive environment for business	No of 4- door pit latrines constructed	Complete
Construction of 4 door pit latrine with urinal at mutomo livestock yard mkt	Create enabling and conducive environment for business	No of 4- door pit latrines constructed	Complete
Construction of 4 door pit latrine with urinal at kwa kilui mkt	Create enabling and conducive environment for business	No of 4- door pit latrines constructed	Complete
Construction of 4 door pit latrine with urinal at migwani produce mkt	Create enabling and conducive	No of 4- door pit latrines constructed	Complete

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
	environment for business		
Installation of solar energy street lights for Itiva Nzou Nzou & Tulanduli kamuwongo	Create enabling and conducive environment for business	No of solar energy streetlights installed	Complete
Installation of solar energy street lights for ndiini mutomo, kitoani kanyangi ward, maliku mkt & syongila	Create enabling and conducive environment for business	No of solar energy streetlights installed	Complete
Installation of solar energy street lights for kyandoa & lundi mkts	Create enabling and conducive environment for business	No of solar energy streetlights installed	Complete
Repair of solar energy street lights for mathima, wikithuki, kanziku, maani, kyatune, nzalae, kathivo, kalooni, kamulaani& katse mkts	Create enabling and conducive environment for business	No of solar energy streetlights repaired	Complete
Repair of solar energy street lights for kandiwa katakana, kwa ukungu museva, mulango	Create enabling and conducive environment for business	No of solar energy streetlights repaired	Complete
construction of twin mkt shed at Kalamba Muyo mkt mumoni ward	Create enabling and conducive environment for business	No of twin market sheds constructed	Complete
Construction of fresh produce store for modern mkt at mathuki shopping Centre	Create enabling and conducive environment for business	No of fresh produce stores constructed	Complete
Construction of twin mkt shed at itiva nzou kyuso ward	Create enabling and conducive environment for business	No of twin market sheds constructed	Complete
Construction of Twin Market Shed at Maliku	Create enabling and conducive environment for business	No of twin market sheds constructed	Complete
<b>8. Ministry of Energy, Environment, Forestry, Natural &amp; Mineral Resources.</b>			
General Administration and support services	County HQ	Improved Service Delivery	Amount of allocation on PE & OM

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<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
Policies and regulations	County wide	2 policies developed	No. of policies developed
Tree growing and forest conservation	County wide	100,000 tree seedlings planted	No. of tree seedlings planted; No. of ha under forest cover; No. of beneficiaries
Climate Change Adaptation & Mitigation	County wide	Establish 5 ward climate change planning teams	No. of Ward Climate Change Planning Teams formed; No. of community trainings conducted
Catchments and Ecosystems Rehabilitation	Kitui West & Mwingi West	2 catchments	No. of people trained; No. meetings held; No. of Sub – Catchment Management Pans reviewed
Environmental educated and awareness	County wide	Establish 10 environmental clubs and commemorate 3 environmental events	No. of schools trained; No. of pupils/students participated in school environmental club activities; No. of environmental events commemorated
Sustainable waste management	County wide	Do 5 clean up exercises in major market centers; Institute 3 waste segregation centers	Quantity of recyclable waste segregated; No. of people trained; No. of market centers cleaned
Rural electrification of institutions and households in partnership with REREC and Kenya Power	County wide	10,000	Number of households and institutions connected
Installation of Solar Security Lights	County wide	500	Number of security lights installed
Installation of Solar Powered Water Pumps	County wide	100	Number of solar powered water pumps

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Establishment of Woodlots for Fuel	County wide	8	Number of woodlots established
Establishment of 8 Sub County energy centers	County wide	8	Number of energy centers established
Promotion of modern Technology kilns and Briquetting Technology	County wide	5	Number of Kilns and Briquetting
Establishment of mineral testing and gemology laboratory	Kitui County	1	Number of laboratories established
Establishment of research centers within mining cottage industries e.g., small quarries, ballast, brick making, gemstones Tambling/beading	County wide	8	Number of research centers established
Awareness creation and capacity building	County wide	County wide	Number of community awareness material developed, Number of beneficiaries
<b>9. Ministry of Agriculture &amp; Livestock</b>			
<b>ASDSP</b>			
Enhancing technology adoption	40 wards	To develop sustainable priority value chains for improved income and food and nutrition security	No of Value chain actors (VCAs) reached with technologies
Procure grain threshers	40 wards		No of threshers
Procure Ndengu cleaning machines	40 wards		No of Ndengu cleaning machine
Procure feed formulation machines	40 wards		No of animal feed formulation machine
<b>Improving Capacity of ATC</b>			
Support ATC nursery	County HQs	To propagate seedlings and sell to farmers	Number of seedlings raised
<b>Livestock resource development</b>			
Pasture establishment and rehabilitation of range lands	40 wards	Increase livestock feeds	No. of tones of pasture seeds procured

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Livestock breed improvement and management - Purchase of semen & hormones	40 wards	To increase access to safe water and reduce distances to water points	No. of hormone, semen procured
Livestock breed improvement and management - Purchase of liquid nitrogen	40 wards	To increase access to safe water and reduce distances to water points	No. of liters of liquid nitrogen procured
Improving staff welfare - Construction of Office at Livestock headquarters	Township	To improve working office environment	No. of office block constructed
Livestock disease management and control - Procure livestock vaccines and sera	40 wards	To improve livestock production and productivity	No. of doses of vaccine procured and in use
	<b>Total</b>		
<b>2.2.12 Ministry of Lands and Physical Planning</b>			
<b>Project Name</b>	<b>Objective/purpose</b>	<b>Performance indicator</b>	<b>Output</b>
Construction of a 4-door pit latrine in Mutomo town administration	Clean and healthy environment	No of Latrines Constructed	constructed 4 door pit latrines
Prepare an urban areas inventory	Smooth management and ranking of the urban areas.	No. of urban inventory prepared	An urban areas inventory
Maintenance of 5 streetlights at mutomo town	well lite market and enhanced urban Security	No. of Streetlights maintained	Repaired streetlights
Renovation of Mutomo Modern market gate and washrooms	Traders Security	No. of markets renovated	Renovated Mutomo Modern Market
Renovation and repairs of the ministry's car park	office tidiness and vehicle order	No. of car parks repaired.	Renovated ministry's Car Park
Review and finalization of Kabati Local Physical and Land Use Development Plans	To provide a basis for expansion and future development of physical and social infrastructure like roads, schools	No. of plans prepared	Approved Local Physical and Land Use Development Plans
Preparation of 8 georeferenced market layout plans	To have timely and up to date data for making key planning decisions and resolving related land disputes as well	No. of layouts prepared	Geo-referenced market layouts

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	as providing a basis for preparation of future physical development plans		
Digitization of Planning Records, and geo-referencing of key county government facilities, including tourism health facilities, ECD centers, etc.	To have an up-to-date record for key decision making and enhanced Service Delivery and Plan Records Management.	No of assets georeferenced	Georeferenced assets register
Validation of prepared market layout plans	To have timely and up to date data for making key planning decisions and resolving related land disputes as well as providing a basis for preparation of future physical development plans	No. of market layouts validated	Validated market layout
Plot verification exercise and	To have an up-to-date record that tally with the ground status	No. of plots verified	Plot verification record
Land clinics at Mutomo	To promote and educate the public on the role of the county ministry of land in land management and administration.	No. of land clinics conducted	Citizen informed on land matters
Land titling and adjudication at Mwakini.	To have plot owners furnished with clear land ownership documents which shall increase the utility of the plots.	No. of projects supported	Ownership documents
<b>10. County Assembly Service Board</b>			
Construction of Modern office block	To provide Members and staff of County Assembly a conducive working environment	Completed offices	All the staff and MCAs comfortably being accommodated in the Modern office block
Training and Development	To provide Members and Staff of County Assembly with the necessary legislative skills.	Number of Seminars and workshops organized or attended	Staff and members trained

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Purchase of office equipment	To ease duty performance staff	Number of office equipment purchased	Items purchased
Construction of Speakers Residence	Enhance Speaker's performance through providing a residence house	Completed Speakers Residence	Acquire land and construct a residence for Speaker
Installation of a lift in the chamber	To enable ease of access to the chamber by all the members	Installed and working lift	Ease of access to the chamber by all
Construction of a recreational facility	Ease of duty performance by staff and Members of County Assembly	Completed recreational facility	An operational recreational facility
Construction of Ward Offices	Provide Members with conducive working environment to be able to serve the electorate	Completed Ward offices	Ward offices in the Wards
Putting up parking space for Members	Provide members with a conducive working environment	Completed car park	Constructed car park
Car loans and mortgages for Members	Improve oversight and representation	Loans advanced to Members	Replenished fund account
Recurrent expenditure	Improved oversight, representation and legislation	Amount of PE and O&M paid	Numbers of legislations and reports produced by the Assembly
<b>11. Kitui Municipality</b>			
Construction of walkways from Total Petrol Station To Magunas-250M	To improve accessibility and connectivity	No. of KM of Walkways constructed	Walkways constructed
Upgrading to Bitumen Standards of St. Ursula Girls High School Tungutu - Ithookwe Showground Road-500M	To improve accessibility and connectivity	No. of KM of Road upgraded to Bitumen Standard	Bitumen Standards Roads Constructed
Maintenance of Ginnery Road Jct/B7-Resort Loop Junction-1.5KM	To improve accessibility and connectivity	No. of KM of Road Maintained	Road Maintained
storm water drainage improvement works at Kalundu market entrance next to public toilets B7 Road - Riverside Hotel-375M	To Enhance Liquid Waste Management	No. of KM of Storm Water Drainage	Storm Water Drainage improved
Grading Maintenance of AMS-Car parking and Manyenyoni-Majengo Road	Improved Connectivity	No. of KM of Road graded and maintained	Road Graded and Maintained

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New works for improvement to Bitumen Standards of Tungutu-Ithookwe Showground-Phase1	To Enhance Drainage and mobility	No. of KM of Drainage and Cabro paved walkway	Drainage and Cabro paved walkway
Road repair and recarpeting from Kasue Pharmacy - Kanda Supermarket	To improve accessibility and connectivity	No. of KM of Road repair and recarpeting	Road repair and recarpeting
Improvement of parking at Kitui taxi stage to Jubilee bliss medical care opposite Mambo Travelers hotel	To improve Revenue for Municipality	No. of KM of parking	Increased Revenue and Parking
Improvement of Walkway - Riverside Hotel Kalundu Market Road Junction	To improve accessibility and connectivity	No. of KM of Walkways constructed	Improved Walkways
Construction of walkways from Cathedral to Total Petrol Station	To improve accessibility and connectivity	No. of KM of Walkways constructed	Improved Walkways
Supply and Delivery of Fabricated Six (6nos.) Skip Bins	Improved Solid Waste Management	No. of Skip Bins	Skip Bins
Supply and Delivery of One (1 No.) Skip Loader	Improved Solid Waste Management	No. of Skip Loader	Skip Loader
Repair and Reconstruction of Lake Oil –Jubilee College Road-200M	To improve accessibility and connectivity	No. of KM of Road Repair and Reconstruction	Road Repair and Reconstruction
Proposed Construction of 3-Door Ablution Block at Kitui Public Park	To enhance Sewerage /Liquid waste Management	No. of Ablution Block	Ablution Block constructed
<b>12. Mwingi Town Administration</b>			
Upgrading of Road along Bethel Academy-Kathonzweni Secondary (ventilated slab and approaches)	To improve town connectivity	No. of ventilated slab and approaches constructed	Enhanced commercial activities and efficient mobility within the town and its environs.
Construction of office kitchen, renovations of offices and water connectivity	To have an operational office kitchen, renovated office and adequate water supply	No. of office kitchens constructed	Enhanced health and sanitation for productive workforce
Drainage Works along Ideal Palace – Kathonzweni Road	To construct a stone-pitched open drainage in the town	No. of kms of drainage channel constructed/ redesigned	Enhanced commercial activities and efficient mobility within the town and its environs.

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Proposed Construction of perimeter wall at dumpsite	To construct a wall around the Mwingi Ngwatano Dumpsite	No. of Meters of dumpsite wall constructed	Improved solid waste and environmental management
Upgrading of road along pinnacle to level IV hospital mortuary	To construct a connectivity slab for Level IV hospital mortuary accessibility	No. of connectivity slabs constructed	Enhanced accessibility of Level IV hospital mortuary
Repair and maintenance of various streetlights	To improve night security in the municipality	No. of street light poles repaired and maintained	Enhanced security at night hence reduced crime as well as improved government image and aesthetic value
Borehole drilling and solar equipping at Mwingi slaughterhouse	To enable constant water supply at the slaughterhouse	No. of boreholes drilled and equipped with solar	Enhances sanitation, service delivery as well as improved government image
Purchase of Dump Truck	To increase the number of garbage collection vehicles	No. of dump trucks purchased	Efficiency in solid waste management and clean environment
Proposed grading of various roads in Mwingi municipality	To improve town backstreet and feeder roads	No. of km of roads graded	Enhanced commercial activities and efficient mobility within the town and its environs.
Proposed installation and repair of street lighting - Mwingi level 4 hospital junction to Kalisasi town	To improve night security in the municipality	No. of street light poles repaired and maintained	Enhanced security at night hence reduced crime as well as improved government image and aesthetic value
Proposed Open drainage along Musila garden-Slaughter house road	To construct a stone-pitched open drainage in the town	No. of kms of drainage channel constructed/ redesigned	Enhanced commercial activities and efficient mobility within the town and its environs.
Proposed Open drainage at pinnacle to level iv mortuary gate road	To construct a stone-pitched open drainage in the town	No. of kms of drainage channel constructed/ redesigned	Enhanced commercial activities and efficient mobility

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			within the town as well as level IV hospital mortuary accessibility
Proposed construction of sentry house and gate at slaughterhouse	To secure public facility	No. of sentry houses constructed, and gates installed	Enhanced security at Mwingi slaughterhouse as well as improved government image

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

The County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

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

The County Government has prepared a strategic plan, the Kitui County Integrated Development Plan (CIDP) that incorporates a 10-year plan for the County's flagship projects and plans.

The formulation process saw to it that consultative stakeholder meetings were held. Views and proposals were collected from both private and public stakeholders and the same incorporated in the plan.

Numerous research initiatives were conducted on preparation of strategic plans to ensure compliance to both local and international standards. The plans and flagship projects constituted in the plan were researched on their viability and need in the County to ensure relevance. As a result, white elephants have been avoided by the County.

The strategic plan is in tandem with the National Government's blueprints. The provided guidelines by the National Government are adhered to ensure harmony in realization of the devolution dream.

### **2. Environmental performance**

In a bid to preserve the environment, The County Ministry of Environment and Natural Resources formulated a charcoal policy to curb the burning and selling of the charcoal in the County. This was a measure to the diminishing forest cover and the disappearance of indigenous trees from the County vegetation. This has been instrumental in regulating the charcoal business in the County.

Considering the dry conditions of the County, an environmental policy was formulated to give guidelines on how to preserve and increase the County tree cover. Waste disposal has also been regulated by setting aside specific dumping sites for all the County waste. Regular cleaning is also done to the County markets to ensure a clean environment.

### **3. Employee welfare**

The County Public Service Board oversees recruitment of the County employees. Recruitment is determined by the need for more employees and availability of funds. Regular training of staff at Kenya school of government is offered to the employees to keep their skills up to par with the dynamic job environment. The County has also embraced performance contracting to ensure employees adhere to different timelines and reward the best performing personnel.

**4. Marketplace practices**

County Ministry of Trade has been instrumental in maintaining the County markets through ensuring proper sanitation by construction and maintenance of toilets, recruitment of market cleaners to ensure cleanliness. During tough economic times, the County Government gives tax holiday to the small traders, especially those occupying the market stalls.

The organisation should outline its efforts to:

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

To comply with the existing laws (PFM Act 2012, PPAD Act 2015 and other laws)

The County government issues quotation to the required suppliers for procurement threshold below open tender. Where the amount being procured is above quotations, the County advertises as required by law.

When the merchants deliver their supplies or have done the works, they deliver invoices to the accounting officer who prepares a payment voucher. Once the voucher is approved by the accounting officer and delivered to the County Treasury, the payment process is followed.

The merchants can trace the position of their payments by making enquiries to the accountant of the specific department or any accountant who can check the progress from the IFMIS and update the merchant. Merchants are also advised probably when they can be paid.

**b) Responsible ethical practices**

When the merchants deliver their supplies or have done the works, they deliver invoices to the accounting officer who prepares a payment voucher. Once the voucher is approved by the accounting officer and delivered to the County Treasury, the payment process is followed. The payment is processed through the IFMIS system, and the Merchants can get their funds in due time.

**c) Stewardship of goods and services**

Product Stewardship is an environmental management strategy that means whoever designs, produces, sells, or uses a product takes responsibility for minimizing the product's environmental impact throughout all stages of the products' life cycle, including end of life management. The greatest responsibility lies with whoever has the most ability to affect the full life cycle environmental impacts of the product. This is most often the producer of the product, though all within the product chain of commerce have roles.

Though the County does not engage very much in marketing, it is the duty of the County to ensure that those who want to market their produce comply with existing laws. The revenue department of the Ministry of Finance, Economic planning and Revenue management is licensing of signboards and billboards as well as other advertisements in the County.

**5. Community Engagements**

The County's main agenda is service to its people. These people consist of the community. The County's plans are to the benefit of the community. Various consultative forums are held, and the community invited to give their views. The entire planning budget take into consideration the community proposals and priority are given to their ranking of the projects they propose. County Ministry of Agriculture and livestock has been providing free seeds and pesticides to community farmers to promote agriculture-both subsistence and commercial.

**6. Others**

The Counties exist to provide services to the citizens which are not charged fees. The County therefore provides various services to the citizens for free, which the corporate world would call corporate social responsibility.

During the period under review, the county government offered bursaries to secondary school children as well as colleges. Though Counties are only required to look after Early Childhood Development and Education (ECDE), education is important to the development of the county and thus the leadership of the County found it worthwhile to invest in post ECDE education.

**County Government of Kitui**

**County Executive - (Kitui County Executive)**

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

**7. Statement of Management Responsibilities**

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

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

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

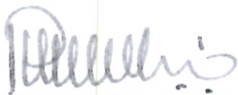
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2023.



.....  
**County Executive Committee Member – Finance, Economic Planning & Revenue Management**

**COUNTY MINISTER**  
MINISTRY OF FINANCE & ECONOMIC PLANNING  
Sign:.....  
21 DEC 2023  
COUNTY GOVERNMENT OF KITUI  
P. O. Box 35 – 90200,  
KITUI

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Kitui set out on pages 1 to 47 which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts; combined, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kitui as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Financial Statements**

#### **1.1 Variances Between Financial Statements and the IFMIS Figures**

Comparison between the financial statements and the IFMIS trial balance revealed the following variances:

<b>Item</b>	<b>Financial Statements (Kshs.)</b>	<b>IFMIS Balances (Kshs.)</b>	<b>Variances (Kshs.)</b>
Compensation of Employees	4,729,926,122	4,036,516,562	693,409,560
Use of Goods and Services	1,803,378,273	2,175,959,747	(372,581,474)
Transfers to Other Government Entities	1,029,936,698	485,861,615	5444,075,083
Other Grants and Transfers	959,816,713	16,480,740	943,335,973
Social Security Benefits	-	129,552,376	(129,552,376)
Acquisition of Assets	1,801,398,676	1,605,700,233	195,698,443
Bank Balances	2,075,979,877	-	2,075,979,877
Outstanding Imprests and Advances	7,187,093	5,936,383	1,250,710
Deposits and Retentions	87,465,194	50,819,640	36,645,554
Fund Balance Brought Forward	330,957,157	-	330,957,157
Prior Year Adjustments	(317,281,440)	-	(317,281,440)
Surplus/Deficit for the Year	1,982,363,143	-	1,982,363,143
Transfers from the CRF	11,225,488,047	12,255,424,745	(1,029,936,698)

The variances have not been explained or reconciled.

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

## **1.2. Misclassification of Expenditure**

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,801,398,676 which includes construction and civil works expenditure of Kshs.782,448,955. Included in the construction and civil works amount is Kshs.15,590,746 being electricity bills paid as subsidy for two water companies. The expenditure relates to subsidies and was erroneously charged to construction and civil works.

In the circumstances, the acquisition of assets amount totalling Kshs.1,801,398,676 is overstated by Kshs.15,590,746.

## **1.3. Unsupported Expenditure**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services totalling Kshs.1,803,378,273, however, the following observations were noted;

### **1.3.1 Specialized Materials**

Included in the expenditure is Kshs.417,472,683 for specialized materials and services which includes Kshs.3,525,000 for purchase of vaccines paid vide IFMIS Payment voucher number 47981 dated 30 June, 2023. The payment voucher was however partially supported by invoices and delivery notes for items totaling Kshs.372,000 delivered on 31 January, 2022 resulting to unsupported amount of Kshs.3,153,000.

### **1.3.2 Routine Maintenance**

Included in the expenditure and as disclosed in Note 4 to the financial statements is Kshs.55,746,852 for routine maintenance of motor vehicles and other transport equipment. Review of motor vehicles records revealed the following issues:

- i. Efficiency analysis reports for serviced County motor vehicles were not provided for audit review. It was therefore not possible to identify the unserviceable vehicles which were not cost effective to maintain.
- ii. No record of work done was posted in motor vehicle logbooks and work tickets.
- iii. An expenditure of Kshs.2,574,106 was not supported with user requisitions and motor vehicle service pre-inspection and post inspection certificates.

In the circumstances, the accuracy and validity of routine maintenance of motor vehicles and other transport equipment totalling Kshs.55,746,852 could not be confirmed.

## **1.4. Inaccuracies in Cash and Bank Balance**

The statement of assets and liabilities and as disclosed in Note 13 A and B to the financial statements reflects cash and cash equivalents balance totalling Kshs.2,076,316,961 being balances held in various bank accounts and cash in hand as at 30 June, 2023. Review of cashbooks, bank statements and bank reconciliation statements revealed the following anomalies;

- i. The bank reconciliation statements for KCB revenue collection account reflects reconciled cashbook balance of Kshs.11,704,438 while Note 13 A to the financial statements reflects a balance of Kshs.299,678 resulting to a variance of Kshs.11,404,760.
- ii. The cashbooks for KCB revenue collection account for the month of June 2023 was not provided for audit review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,076,316,961 as at 30 June, 2023 could not be confirmed.

### **1.5 Unconfirmed Compensation of Employees**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.4,729,926,122. The County Executive operates three payroll systems namely, a manual (Excel format) payroll system, the ECDE Payroll (Excel Format) and the Integrated Personnel and Payroll Database (IPPD) system. Review of data from the three systems revealed that an amount of Kshs.684,515,368 was reported through the two manual payroll systems while Kshs.4,039,477,433 was paid through the IPPD system, both totalling to Kshs.4,723,992,802. Therefore, the amount reported in the three systems differs with the financial statements amount by Kshs.5,933,320.

In the circumstances, the expenditure of Kshs.4,729,926,122 on personnel emoluments could not be confirmed.

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

Annexes 2, 3 and 4 to the financial statements under other important disclosures reflects outstanding pending bills balance of Kshs.766,771,377, with some dating back to the financial year 2015/2016. The balance comprises of accounts payables, staff payables and other pending payables of Kshs.749,737,343, Kshs.11,474,674 and Kshs.5,559,360 respectively. Further, review of pending bills records revealed the following anomalies;

### **2.1 Misstated Payments for Pending Accounts Payables**

Note 20(1) under other important disclosures reflects pending account payable paid during the financial year under review of Kshs.786,969,581. However, schedules provided showed that pending accounts payables totaling Kshs.849,225,572 were settled during the year under review, resulting to unexplained variance of Kshs.62,255,991.

### **2.2 Inaccurate Opening Balance**

The financial statements reflect opening balances for pending bills of Kshs.1,537,738,958 against accounts payables, staff payables and other payables balances of Kshs.1,529,530,238, Kshs.6,539,760 and Kshs.1,668,960 respectively while the audited financial statements for prior year reflects a balance of Kshs.1,829,392,067 resulting to unexplained variance of Kshs.291,653,109.

### **2.3 Failure to Settle Pending Bills**

Review of the schedules provided revealed that out of total validated pending bills of Kshs.1,431,226,010 as per Pending Bills Review Committee Report (PBRC), bills totaling Kshs.766,771,377 were outstanding as at 30 June, 2023. Out of the amount, pending bills relating to court decrees and arbitral awards amounted to Kshs.533,631,481. In addition, interests arising from suits due to delayed payments amounted to Kshs.64,012,513 after negotiations, while the legal costs amounted to Kshs.11,040,306.

According to PBRC report, court decrees and arbitral awards were to be granted first priority in order to avoid interest accruals and other nugatory costs. However, only Kshs.124,860,118.98 or 23% was paid during the year, leaving a balance of Kshs.408,771,362 unsettled.

### **2.4 Ineligible Pending Bills**

The PBRC report further noted that bills amounting to Kshs.1,129,492,629 or 44% of the bills reviewed totaling Kshs.2,560,718,638 were ineligible and hence not payable. Management has not explained further action taken on the matter.

In the circumstances, the accuracy and completeness of pending bills totalling Kshs.766,771,377 reported in the financial statements could not be confirmed.

### **3. Unbanked Revenues**

The statement of assets and liabilities and as disclosed in Note 13 A and B to the financial statements reflects cash and cash equivalents balance of Kshs.2,076,316,961. Review of revenue records revealed receipts totalling Kshs.11,395,086 recorded in the cashbook but not in the bank statements as at 30 June, 2023. Further, the cashier analysis indicated that revenues un-surrendered by the collection officers amounted to Kshs.883,741, some holding up to Kshs.562,000.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.2,076,316,961 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts; combined, reflects final expenditure budget and actual on comparable basis of Kshs.12,306,052,565 and

Kshs.10,392,571,731 respectively resulting to an under-expenditure of Kshs.1,913,480,834 or 16% of the budget.

The under-expenditure affected implementation of the planned activities and programs and impacted negatively on service delivery to the residents of Kitui County.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved all the issues or given any explanation for failure to implement the recommendations.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets totalling Kshs.1,801,398,676, which includes expenditure on research, studies, project preparation, design, and supervision of Kshs.190,612,811. The expenditure includes Kshs.3,000,000 irregularly paid to Council of Governors contrary to Section 37 of the Intergovernmental Relations Act, 2012, which states that, the operational costs of the Council shall be funded from the allocation of the National Government.

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

## **2. Non-Compliance with the Fiscal Responsibility Principle on Development Expenditure**

The statement of receipts and payments reflects total expenditure of Kshs.10,392,571,731 comprising of recurrent and development expenditures of Kshs.8,171,665,686 and Kshs.2,220,906,045 respectively. The development expenditure accounted for 21% of the total expenditure which was below the 30% threshold stipulated by Section 25(1) (g) of the Public Finance Management (County Governments) Regulations, 2015. The under-funding of development expenditure might have affected implementation of development projects in the County.

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

## **3. Land Without Title Deeds**

Kitui County Executive under the Ministry of Sports and Culture acquired two parcels of land measuring seven (7) acres each in the financial year 2022/2023 at a cost of Kshs.2,600,000 and Kshs.5,800,000 for construction of stadium in Mutomo and Mwingi respectively. However, Management had not obtained the title deeds for the two parcels of land. Further, the land had not been secured with a fence to check on encroachment contrary to the provisions of Section 153 (1) (a) and (b) of the Public Finance Management Act, 2012, which stipulates that the Accounting Officer for a County Government entity is responsible for Management of the entity's assets and liabilities, and shall manage those assets in such a way as to ensure that the County Government entity achieves value for money in acquiring, using or disposing of those assets.

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

## **4. Irregularities in Legal Expenses**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,803,378,273, which includes other operating expenses of Kshs.289,230,529. Included in other operating expenses are legal expenses totalling Kshs.25,342,454 incurred on hire of various legal firms. However, scrutiny of documents revealed that the County legal office engaged the services of several consultants to render legal services without the approval of the County Executive Committee. This was contrary to Section 16. (1) of the County Attorney Act of 2020 which states that a department or public entity established within a county executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.

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

## **5. Irregular Public Participation after Approval of Budget**

Review of the budget making process, approved budget for the financial year 2022/2023 and County Level Infrastructure Development Programme (CLIDP) documents revealed that the County prepared and submitted development budget estimates of Kshs.765,576,469 to the County Assembly and the same was approved in June, 2022.

The public participation was however, conducted on 16 and 17 January, 2023 which was after the approval of the budget. This was contrary to Section (2) of the Public Finance Management Act of 2012, which requires County Executive Committee member for finance to ensure that there is public participation in the budget process.

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

## **6. Irregular Funding of National Government Functions**

The Office of the Governor awarded contract number CGOKTI/GVN/Q023/2021-2022 on 30 November, 2021 for procurement of the proposed gate and renovations at Kisasi Boys secondary school at a contract sum of Kshs.3,192,000. The project however, falls under the National Government functions as per fourth schedule of the Constitution of Kenya, 2010, which describes the functions of the National Government to include Universities, tertiary educational institutions, other institutions of research and higher learning and primary schools, secondary schools and special education institutions.

Funding of the project was contrary to the prescription of the Constitution and affected implementation of planned programmes for the County.

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

## **7. Payment for Incomplete Project**

The County Government awarded a contract for construction of an eight (8) door pit latrines at Kitui Stadium at a contract sum of Kshs.1,748,126 vide a contract dated 24 March, 2023. The contractor was paid vide Payment Voucher No.46141 dated 3 May, 2023. However, though the structure is complete, electrical works and sanitary fittings installation works valued at Kshs.207,996 remains incomplete.

Management explained that the electrical and sanitary fittings were vandalized during the defect liability period. The retention money has not been paid to the contractor, Management has not explained measures being taken to address the matter and ensure residents fully benefit from the project.

In the circumstances, the residents of Kitui County may not get value for money invested in the project.

## **8. Vandalized Completed Projects and Failure to Erect Signages**

Review of documents on implementation of projects and inspection of the projects revealed that three projects; construction of chain link fence and two door pit latrines at Mutha Community playground; construction of chain link fence, gate and goal posts at Kanzanzu Primary School and construction of Chain link fence, gate, football and volleyball goals at Katuuni Secondary (Ngomeni), implemented during the year at a total cost of Kshs.5,129,696.74 had been vandalized.

Further, the projects undertaken at Kanzanzu and Mukameni Primary Schools, and Katuuni Secondary (Ngomeni) lacked signages for purpose of identification. Management therefore acted contrary to provisions of Section 151(2) of the Public Procurement Assets

and Disposal Act, 2015, which requires contract implementation to be monitored to ensure that all delivery or performance obligations are met and the contractor acts in accordance with the provisions of the contract.

In the circumstances, the County residents did not achieve value for money invested in the projects.

## **9. Stalled Projects**

Review of project documents and physical site visits revealed that projects detailed below had stalled, while others were completed but not operational. The residents are therefore yet to benefit and realize value for money for the expenditures incurred.

### **9.1 Water Projects**

As reported in the previous year, the project for construction of sump well and pump house at Nzeeu river and rehabilitation of Mukameni pipeline was awarded to a contractor at contract sum of Kshs.11,044,422 vide a contract agreement signed on 1 January, 2022. As at the time the project was abandoned, it was estimated to be at fifty five percent (55%) completion level and the contractor had been paid Kshs.5,081,026, about 46% of the contract sum. Review of the project records revealed that the contractor had requested for extension of contract period, but approval had not been given.

Further, the County Government awarded a contract for construction of elevated steel water tank at Muuani, and pipeline extension to other areas (water distribution) to a contractor at a contract sum of Kshs.5,640,230. The contract agreement was signed on 1 January, 2022, and as at the time the project was abandoned, it was estimated to be at eighty-five percent (85%) level of completion, the contractor had been paid Kshs.4,809,755 or 85% of the contract sum.

Physical verification of the projects on 8 August, 2023 revealed that no further works had been undertaken for both projects and no correspondences were provided on measures being taken to fast track the completion of the projects

### **9.2. Department of Health**

As reported in the previous year and further review of records and project verification exercise conducted for the department of health, projects funded at approximately Kshs.573,553,514 are still incomplete. The contractors had also abandoned the sites. The project files show that the projects were started in 2017 and some of the contracts' periods had expired. Further, it was noted that some of the projects have been budgeted for completion during 2023/2024 financial year, but no documents were provided to confirm progress made.

### **9.3. Kitui Municipality (Kithomboani Modern Market)**

The County Government signed a contract on 27 May, 2019 for the proposed Construction of Kithomboani modern market in Kitui town at a contract sum of Kshs.351,585,554.50. The project commenced on 25 June, 2019 for a contract period of one twenty (120) weeks with an expected completion date of 6 September, 2021. As at

the time of audit in August, 2023, the Contractor had been paid Kshs.87,599,412 or 25% of the contract sum while the value of work certified, as per interim payment certificate number 13 dated 1 February, 2022, was Kshs.216,251,012 or 65.5%. The project had stalled and the contractor had abandoned the site. There was no evidence of approval of extension of the contract period.

#### **9.4. Land Infrastructure and Urban Development (LIUD) Headquarters**

The County Government contracted a firm for the construction of LIUD Headquarters at a contract sum of Kshs.64,880,916 on 2 December, 2016. The contract period was twelve (12) months with a completion date of 2 December, 2017. Site inspection report dated 10 May, 2023, indicates that the project was at seven percent (7%) completion level. The value of work certified was Kshs.5,701,156 as per interim payment certificate No.1 of 15 December, 2017. The interim certificate amount was paid on 2 June, 2023 vide payment voucher number 47353.

In the circumstances, the residents of Kitui County have been denied benefits that would accrue from the completed projects and value for money invested had not been realized.

#### **10. Lack of an Updated Assets Register**

The County through the Office of the Governor and the Ministry of Trade, Cooperatives and Investments procured assets worth Kshs.18,141,020.10 and Kshs.5,613,142.70 respectively, both totaling Kshs.23,754,143. The assets included motor vehicles, computers and office furniture, which were not recorded in the assets register contrary to Regulation 136 (1) of the Public Finance Management (County Government) Regulations, 2015, which requires the Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession.

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

#### **11. Non-adherence to Expenditure Threshold on Personnel Emolument**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.4,729,926,122 which is equivalent to 38% of the total receipts of Kshs.12,374,934,873 for the year. The expenditure exceeded the threshold of 35% as prescribed under Section 25(1)(a) and 25(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

#### **12. Staff on Probation for More than 6 Months**

Review of employees' records revealed that five hundred and seventy- seven (577) officers had been on probation for more than six (6) months out of which 234 officers had been on probation for more than 3 years without confirmation. This is contrary to Section 42(2) of the Employment Act, 2007 which states that a probation period shall not be more than six months but may be extended for a further period of not more than six months with the agreement of the employee.

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

### **13. Non-Compliance with Law on Ethnic Diversity**

Review of the County Government master roll and other staff records indicated that out of 4,695 employees of the County Government, 4,205 employees or 89.5% of the establishment were from the dominant ethnic community in the County. In addition, the County Executive recruited 65 employees during the year under review, of whom 64 or 98% were from the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community. The County Executive is yet to attain the prescribed threshold for ethnic diversity in employment.

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

### **14. Irregular Engagement of Casuals**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees totalling Kshs.4,729,926,122. Review of ledger schedules revealed that the amount includes Kshs.301,152,729 and Kshs.101,150,584 paid to teachers and other casuals respectively. The HR Records and IFMIS payment details indicated that casuals were engaged at the departmental level. However, the numbers of casuals engaged could not be confirmed as there were no requisitions raised. In addition, copies of the contract agreements, details of the tasks for which some of employees were paid, job descriptions of some of employees and the monthly muster rolls were not provided for audit review.

Further, no evidence was provided to confirm that the County Public Service Board had authorized the departments to engage the casuals, thereby raising doubt on the integrity of hiring the process.

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

### **15. Non-Compliance with the One Third Basic Salary Rule**

Review of IPPD payroll data revealed that ninety-seven (97) employees were receiving net salaries that were less than 1/3 of their basic pay, with some getting net salaries of below one hundred Kenya shillings (Kshs.100). The employees were exposed to pecuniary embarrassment due to meagre earnings and Management is in contravention of Section C.1 (3) of Public Service Commission -Human Resource Policies and Procedures Manual for the Public Service (2016), which gives guidance on the amount an employer is allowed to deduct from an employees' wage or salary.

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

## **16. Lack of Approved Human Resource Manuals and Policies**

Review of the human resources records revealed that the County lacked approved key policy manuals for Human Resource Management. The policies include customized scheme of service, career progression guidelines, casuals engagement policy, HR development policy and staff establishment. As a result, confirmation of the appropriateness of the current staffing level that would enhance achievement of the County's strategic objectives was not possible. This was contrary to Section 3.1 of the Kitui County Human Resource Policies and Procedures Manual for the Public Service of May, 2018 which requires every Ministry/State Department to prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans.

Further, the County Executive did not have an annual recruitment plan for the period under review and it was not clear what guided the recruitments and appointment of the 65 officers during the year.

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

## **17. Non-Compliance with Deduction and Remittance of Statutory Dues**

Review of payroll records revealed failure to deduct and remit various taxes to KRA. Demand letters dated 24 November, 2022 from the Kenya Revenue Authority shows that an amount totaling Kshs.614,904,696.24 which comprised of Pay as You Earn (PAYE), Value Added Tax (VAT) and Withholding Tax of Kshs.151,557,932.39, Kshs.19,026,933.40 and Kshs.444,319,830.45 respectively was owed by the County Government, some dating back to 2018. The delay in remittance of tax to KRA was contrary to Section 37(1) of the Income Tax Act that requires an employer who pays emoluments to an employee to deduct and account for tax thereon, to such extent and in such manner as may be prescribed.

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

## **18. Failure to Submit Financial Statements for Kitui Municipality**

Review of County records revealed that Government of Kitui County established Kitui Municipality through a charter dated and approved on 29 June, 2018. However, the Municipality failed to submit financial statements for 2019/2020, 2020/2021, 2021/2022 and 2022/2023 financial years for audit contrary to provisions of Section 46(1) and (2) of the Urban Areas and Cities (amendment) Act, 2019, which requires the board or town committee to cause to be kept all proper books and records of account of its income, expenditure, assets and liabilities, and to submit the financial statements to the County Executive Committee member for transmission to the Auditor – General.

Further, it was noted that during the year under review, Kitui Municipality had an approved budget of Kshs.194,274,934 and incurred an expenditure totalling Kshs.151,981,621 which was reported under the County Government. Management of Kitui Municipality therefore failed to comply with section 46 (2) of The Urban Areas and Cities (amendment) Act, 2019.

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

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters 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**

#### **1. Internal Audit Function**

Review of the governance structure of County Executive revealed that there was no audit committee and the head of internal audit reports directly to the Accounting Officer. This was contrary to Section 155(5) of the Public Finance Management Act, 2012 which provides for establishment of an audit committee. Lack of the Audit Committee means the operational independence of the Internal audit unit is not guaranteed. Further, the internal audit function is not adequately staffed and there are no internal auditors attached to the various departments.

In the circumstances, the internal controls and overall governance are weak.

#### **2. Revenue Collection Management**

Review of records relating to collection and management of revenue revealed following anomalies:

##### **2.1. Non-Collection of Revenue Arrears**

Review of the County's electronic revenue collection system records for land rates (LAIFOMS) revealed that Management did not collect outstanding property rates totaling Kshs.799,878,240 owed to the County. This was an increase of Kshs.179,134,460 from the outstanding balance of Kshs.620,743,780 as at 30 June, 2022. Management had not demonstrated measures instituted to recover the long outstanding rates.

In the circumstances, Management did not achieve its revenue collection targets and this may have hampered service delivery to the residents of Kitui County.

## **2.2. Use of Parallel Systems for Revenue Collections**

Review of revenue records and revenue collection systems indicated that the County Government used Zizi, LAIFOMS and Millensys Systems to collect revenue. Revenues totalling Kshs.160,026,138 and Kshs.30,819,350 were collected through Zizi and LAFOMs respectively. Management explained that the LAIFOMS system was exclusively for collection of land rates. However, review of the system reports confirmed that revenue for other streams was also collected through the LAIFOMS system during down times of Zizi system. Further, Millensys Health Management Information System was used to collect revenue from the County health facilities.

In the circumstances, it is not clear how Management reconciled revenues from the three systems since they are not linked, for efficient and effective management of revenue receipts.

## **2.3 Lack of Land and Property Valuation Roll**

Review of records on own generated revenue revealed that the County lacked a valuation roll. As a result, the validity and correctness of land and property rates charged could not be confirmed. The property prices in the County could also not be confirmed without County master roll. The own generated revenue amount could therefore be misstated.

In the circumstances, own generated revenue target may not be achieved.

## **2.4. Lack of Information Communication Technology (ICT) Policy**

Review of Kitui County Executive's ICT environment revealed that the entity had a draft ICT policy developed in 2018. The policy had not been approved for implementation to enable Management of business processes for the delivery of services to the public in an effective and efficient manner. Lack of automated system and ICT Policy might have led to loss of data confidentiality and inaccuracies in data processed.

In the circumstances, there was no data reliability and transparency and effectiveness in operations.

## **2.5. Lack of Risk Management Policy and a Disaster Recovery Plan**

Review of records and Information provided by Management revealed that the County Government lacks a risk management policy. As a result there was no risk assessment carried out during the year under review. Further, the County Government did not have a disaster recovery and business continuity plans contrary to provisions of Section 158(b)(1) of the Public Finance Management (County Governments) Regulations, 2015.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all

material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

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

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

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

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

  
FCPA Nancy Gathungu CBS  
AUDITOR-GENERAL

Nairobi

09 February, 2024

**County Government of Kitui**  
**County Executive - (Kitui County Executive)**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

**9. Statement of Receipts and Payments for the year ended 30th June 2023**

		2022- 2023	2021 - 2022
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	11,225,488,047	9,562,452,779
Miscellaneous receipts	2	1,149,446,827	1,417,959,108
<b>Total receipts</b>		<b>12,374,934,874</b>	<b>10,980,411,887</b>
<b>Payments</b>			
Compensation of employees	3	4,729,926,122	4,325,180,836
Use of goods and services	4	1,803,378,273	1,961,942,463
Subsidies	5	66,999,999	50,000,000
Transfers to other government entities	6	1,029,936,698	916,548,462
Other grants and transfers	7	959,816,713	672,174,541
Social security benefits	8	-	-
Acquisition of assets	9	1,801,398,676	2,737,376,630
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	1,115,250	-
<b>Total payments</b>		<b>10,392,571,731</b>	<b>10,663,222,932</b>
<b>Surplus/deficit*</b>		<b>1,982,363,143</b>	<b>317,188,955</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 21/12 2023 and signed by:

.....  


**Name: John Makau Kimwele**  
**Chief Officer – Finance, Revenue Mgt & Accounting**

.....  


**Name: Joel Muyanga**  
**Head of Accounting Services**  
**ICPAK M/No 17969**

**County Government of Kitui**  
**County Executive - (Kitui County Executive)**  
**Annual Report and Financial Statements for the year ended June 30, 2023**


**10. Statement of Assets and Liabilities as at 30th June 2023**

		2022- 2023	2021 - 2022
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	2,075,979,877	331,291,587
Cash balances	13B	337,084	-
<b>Total cash and cash equivalents</b>		<b>2,076,316,961</b>	<b>331,291,587</b>
Outstanding imprests and advances	14	7,187,093	13,675,717
<b>Total financial assets</b>		<b>2,083,504,054</b>	<b>344,967,304</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	87,465,194	14,010,147
<b>Net financial assets</b>		<b>1,996,038,860</b>	<b>330,957,157</b>
<b>Represented by</b>			
Fund balance b/fwd.	16	330,957,157	860,015,254
Prior year adjustments	17	(317,281,440)	(846,247,052)
Surplus/deficit for the year		1,982,363,143	317,188,955
<b>Net financial position</b>		<b>1,996,038,860</b>	<b>330,957,157</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 21/12/2023 and signed by:

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**Name: John Makau Kimwele**  
**Chief Officer – Finance, Revenue Mgt & Accounting**

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**Name: Joel Muyanga**  
**Head of Accounting Services**  
**ICPAK M/No 17969**

*County Government of Kitui*  
*County Executive - (Kitui County Executive)*  
**Annual Report and Financial Statements for the year ended June 30, 2023**


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

		2022- 2023	2021 - 2022
	Notes	Kshs	Kshs
Transfers from the CRF	1	11,225,488,047	9,562,452,779
Miscellaneous receipts	2	1,149,446,827	1,417,959,108
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(4,729,926,122)	(4,325,180,836)
Use of goods and services	4	(1,803,378,273)	(1,961,942,463)
Subsidies	5	(66,999,999)	(50,000,000)
Transfers to Other Government Units	6	(1,029,936,698)	(916,548,462)
Other grants and transfers	7	(959,816,713)	(672,174,541)
Social Security Benefits	8	-	-
Finance Costs, including Loan Interest	10	-	-
Other Payments	12	(1,115,250)	-
<b>Adjusted for:</b>			
Prior year Adjustments	17	(317,281,440)	(846,247,052)
Decrease/(increase) in outstanding Imprests & advances	18	6,488,624	92,485
Increase/(decrease) in deposits and retentions	19	73,455,047	(212,874,152)
Net cash flows from operating activities		<b>3,546,424,050</b>	<b>1,995,536,866</b>
<b>Cashflow from Investing Activities</b>			
Acquisition of Assets	9	(1,801,398,676)	(2,737,376,630)
Net cash flows from investing activities			
		<b>(1,801,398,676)</b>	<b>(2,737,376,630)</b>
<b>Cashflow from Financing Activities</b>			
Repayment of principal on Domestic and Foreign borrowing	11	-	-
Net cash flow from financing activities		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,745,025,374</b>	<b>(741,839,764)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>331,291,587</b>	<b>1,073,131,352</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,076,316,962</b>	<b>331,291,587</b>

**County Government of Kitui**  
**County Executive - (Kitui County Executive)**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

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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 21/12 2023 and signed by:

.....  


**Name: John Makau Kimwele**  
**Chief Officer Finance, Revenue Mgt & Accounting**

.....  


**Name: Joel Muyanga**  
**Head of Accounting Services**  
**ICPAK M/No: 17969**

*County Government of Kitui*  
*County Executive - (Kitui County Executive)*  
*Annual Report and Financial Statements for the year ended June 30, 2023*

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

Receipt/Expense Item	Original Budget 2022-2023	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	10,393,970,413	(0)	10,393,970,413	11,225,488,046	(831,517,633)	108%
Other receipts	1,105,225,111	(311,144,602)	794,080,509	832,165,387	(38,084,878)	105%
Opening balance for Non-refundable	-	1,118,001,643	1,118,001,643	317,281,440	800,720,203	28%
<b>Total</b>	<b>11,499,195,524</b>	<b>806,857,041</b>	<b>12,306,052,565</b>	<b>12,374,934,873</b>	<b>(68,882,308)</b>	<b>101%</b>
<b>Payments</b>						
Compensation of employees	5,075,409,371	115,997,576	5,191,406,947	4,729,926,122	461,480,825	91%
Use of goods and services	2,499,112,035	88,543,098	2,587,655,133	1,803,378,273	784,276,860	70%
Subsidies	40,000,000	27,000,000	67,000,000	66,999,999	1	100%
Transfers to other government units	-	-	-	1,029,936,698	(1,029,936,698)	-
Other grants and transfers	806,484,063	232,052,341	1,038,536,404	959,816,713	78,719,691	92%
Social security benefits	27,043,310	136,399,665	163,442,975	-	163,442,975	0%
Acquisition of Non-Financial assets	2,911,146,745	88,443,361	2,999,590,106	1,801,398,676	1,198,191,430	60%
Acquisition of Financial assets	130,000,000	123,000,000	253,000,000	-	253,000,000	-
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	10,000,000	(4,579,000)	5,421,000	1,115,250	4,305,750	21%
<b>Total</b>	<b>11,499,195,524</b>	<b>806,857,041</b>	<b>12,306,052,565</b>	<b>10,392,571,731</b>	<b>1,913,480,834</b>	<b>84%</b>
<b>Surplus/(Deficit)</b>	-	-	-	<b>1,982,363,142</b>	<b>(1,982,363,142)</b>	

**County Government of Kitui**  
**County Executive - (Kitui County Executive)**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

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- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year.*
- *During the year the County received equitable share for the month of June 2022 amounting to **Kshs 831,517,634** leading to overutilization of 108% and revenue collection surpassed targets.*
- *Overall budget utilization was 84% due to change in the government and new Cabinet members and chief officers were sworn in the month of February 2023 therefore there was delay in implementation of the budgets.*
- *Transfers to other Government units represent transfers to County Assembly whose budget is included in specific budget line and not transfers.*
- *Acquisition of financial assets relate to loans to members of County Assembly thus there is no expenditure on County Executive.*

The County Executive's financial statements were approved on 21/12/2023 and signed by:



.....

**Name: John Makau Kimwele**  
**Chief Officer Finance, Revenue Mgt & Accounting**



.....

**Name: Joel Muyanga**  
**Head of Accounting Services**  
**ICPAK M/No: 17969**

*County Government of Kitui*  
*County Executive - (Kitui County Executive)*  
*Annual Report and Financial Statements for the year ended June 30, 2023*

**10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023**

Receipt/expense item	Original Budget 2022-2023	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	7,500,475,139	742,427,465	8,242,902,604	8,285,495,225	(42,592,621)	100.52
Other receipts	600,000,000	(180,000,000)	420,000,000	462,592,621	(42,592,621)	110.14
Opening balance for Non-refundable A/Cs	-	-	-	-	-	-
<b>Total</b>	<b>8,100,475,139</b>	<b>562,427,465</b>	<b>8,662,902,604</b>	<b>8,748,087,846</b>	<b>(85,185,242)</b>	<b>100.98</b>
<b>Payments</b>						
Compensation of employees	5,075,409,371	115,997,576	5,191,406,947	4,729,926,122	461,480,825	91.11
Use of goods and services	2,282,496,987	77,648,674	2,360,145,661	1,747,659,419	612,486,242	74.05
Subsidies	-	-	-	-	-	-
Transfers to other government units	-	-	-	1,029,936,698	(1,029,936,698)	-
Other grants and transfers	414,074,000	93,971,576	508,045,576	482,639,196	25,406,380	95.00
Social security benefits	27,043,310	136,399,665	163,442,975	-	163,442,975	-
Acquisition of Non-Financial Assets	171,451,471	15,409,974	186,861,445	181,504,252	5,357,193	97.13
Acquisition of Financial Assets	130,000,000	123,000,000	253,000,000	-	253,000,000	-
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
<b>Total</b>	<b>8,100,475,139</b>	<b>562,427,465</b>	<b>8,662,902,604</b>	<b>8,171,665,686</b>	<b>491,236,918</b>	<b>94.33</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>576,422,161</b>	<b>(576,422,161)</b>	

**County Government of Kitui**  
**County Executive - (Kitui County Executive)**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

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- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year.*
- *During the year revenue collection surpassed targets of **Kshs 420million to Kshs 462 million.***
- *Transfers to other Government units represent transfers to County Assembly whose budget is included in specific budget line and not transfers.*
- *Acquisition of financial assets relate to loans to members of County Assembly thus there is no expenditure on this budget item on County Executive*

The County Executive's financial statements were approved on 21/12/2023 and signed by

.....

**Name: John Makau Kimwele**  
**Chief Officer Finance, Revenue Mgt & Accounting**

.....

**Name: Joel Muyanga**  
**Head of Accounting Services**  
**ICPAK M/No: 17969**

*County Government of Kitui*  
*County Executive - (Kitui County Executive)*  
*Annual Report and Financial Statements for the year ended June 30, 2023*

**10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023**

Receipt/expense item	Original Budget 2022-2023	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	2,893,495,274	(742,427,465)	2,151,067,809	2,939,992,821	(788,925,012)	136.68
Other receipts	505,225,111	(131,144,602)	374,080,509	369,572,766	4,507,743	99
Opening balance for Non-refundable		1,118,001,643	1,118,001,643	317,281,440	800,720,203	28
<b>Total</b>	<b>3,398,720,385</b>	<b>244,429,576</b>	<b>3,643,149,961</b>	<b>3,626,847,026</b>	<b>16,302,935</b>	<b>100</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	216,615,048	10,894,424	227,509,472	55,718,854	171,790,618	24
Subsidies	40,000,000	27,000,000	67,000,000	66,999,999	1	100
Transfers to other government units	-	-	-	-	-	-
Other grants and transfers	392,410,063	138,080,765	530,490,828	477,177,517	53,313,311	90
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,739,695,274	73,033,387	2,812,728,661	1,619,894,424	1,192,834,237	58
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	10,000,000	(4,579,000)	5,421,000	1,115,250	4,305,750	21
<b>Totals</b>	<b>3,398,720,385</b>	<b>244,429,576</b>	<b>3,643,149,961</b>	<b>2,220,906,045</b>	<b>1,422,243,916</b>	<b>61</b>
<b>Surplus/(deficit)</b>	-	-	-	<b>1,405,940,982</b>	<b>(1,405,940,982)</b>	

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- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year.*
- *Overall development budget utilization was 61% due to change in the government as the new Cabinet members and chief officers were sworn in the month of February 2023 therefore there was delay in implementation of the budgets.*
- *Included in the budget of use of goods and services is donor fund Kenya Devolution Support Program which is a conditional grant which has not been spend.*

The County Executive's financial statements were approved on 21/12 2023 and signed by:

.....

**Name: John Makau Kimwele**  
**Chief Officer Finance, Revenue Mgt & Accounting**

.....

**Name: Joel Muyanga**  
**Head of Accounting Services**  
**ICPAK M/No: 17969**

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

Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
			KShs	KShs	KShs	KShs	KShs	
101003710		<b>General Administration and support services</b>	679,277,755	34,020,478	713,298,233	616,919,331	96,378,902	14
	101013710	Administration Planning Support Services	679,277,755	34,020,478	713,298,233	616,919,331	96,378,902	
102003710		<b>Crop Development and Management</b>	355,697,781	54,328,296	410,026,077	319,403,437	90,622,640	22
	102013710	Land and Crops Development	355,697,781	54,328,296	410,026,077	319,403,437	90,622,640	
103003710		<b>Agribusiness and Information Management</b>	110,220,652	103,287,136	213,507,788	161,640,250	51,867,538	24
	103013710	Agribusiness and Market Development	24,410,262	-16,529,860	7,880,402	7,610,021	270,381	
	103023710	Agriculture and Livestock Extension and Training	85,810,390	119,816,996	205,627,386	154,030,229	51,597,157	
104003710		<b>Irrigation and Drainage Infrastructure</b>	12,833,763	120,184,738	133,018,501	4,832,467	128,186,034	96
	104013710	Promotion of Irrigation and Drainage Development and Management	12,833,763	120,184,738	133,018,501	4,832,467	128,186,034	
105003710			9,987,031	-7,720,255	2,266,776	1,806,100	460,676	20
	105013710		9,987,031	-7,720,255	2,266,776	1,806,100	460,676	
106003710			37,868,255	-8,588,969	29,279,286	29,646,130	-366,844	-1
	106023710		37,868,255	-8,588,969	29,279,286	29,646,130	-366,844	
107003710		<b>Housing Development and Human Settlement</b>	70,787,876	-50,831,881	19,955,995	6,717,993	13,238,002	66

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Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
	107013710	Housing Development	70,787,876	-50,831,881	19,955,995	6,717,993	13,238,002	
<b>108003710</b>			<b>71,950,000</b>	<b>-42,691,889</b>	<b>29,258,111</b>	<b>17,954,419</b>	<b>11,303,692</b>	<b>39</b>
	108023710		71,950,000	-42,691,889	29,258,111	17,954,419	11,303,692	
<b>109003710</b>		<b>Government building</b>	<b>60,916,877</b>	<b>-30,976,862</b>	<b>29,940,015</b>	<b>28,977,018</b>	<b>962,997</b>	<b>3</b>
	109013710	Stalled and New Government Building	60,916,877	-30,976,862	29,940,015	28,977,018	962,997	
<b>110003710</b>		<b>Road Transport</b>	<b>773,838,026</b>	<b>-145,092,796</b>	<b>628,745,230</b>	<b>503,736,829</b>	<b>125,008,401</b>	<b>20</b>
	110013710	Construction of Roads and Bridges	773,838,026	-145,092,796	628,745,230	503,736,829	125,008,401	
<b>111003710</b>		<b>Water Resources Management</b>	<b>454,035,011</b>	<b>-137,815,520</b>	<b>316,219,491</b>	<b>208,739,078</b>	<b>107,480,413</b>	<b>34</b>
	111013710	Water Storage and Flood Control	381,298,816	-226,395,439	154,903,377	93,266,727	61,636,651	
	111023710	Water Supply and Flood Control	72,736,195	88,579,919	161,316,114	115,472,352	45,843,762	
<b>201003710</b>		<b>General Administration and support services</b>	<b>103,392,128</b>	<b>18,993,329</b>	<b>122,385,457</b>	<b>103,459,595</b>	<b>18,925,862</b>	<b>15</b>
	201013710	General Administration and Support Services	103,392,128	18,993,329	122,385,457	103,459,595	18,925,862	
<b>203003710</b>		<b>Transport Services</b>	<b>50,544,135</b>	<b>-31,375,709</b>	<b>19,168,426</b>	<b>27,629,915</b>	<b>-8,461,489</b>	<b>-44</b>
	203013710	Transport System Management	50,544,135	-31,375,709	19,168,426	27,629,915	-8,461,489	
<b>207003710</b>		<b>Urban and metropolintan development</b>	<b>142,461,145</b>	<b>-36,258,925</b>	<b>106,202,220</b>	<b>106,776,882</b>	<b>-574,662</b>	<b>-1</b>
	207013710	Metropolitan Planning and Infrastructure Development	80,335,230	-7,658,885	72,676,345	73,013,923	-337,578	
	207023710	Safety and Emergency	29,123,791	-9,814,156	19,309,635	21,092,873	-1,783,238	
	207033710	Urban Market Development	33,002,124	-18,785,884	14,216,240	12,670,086	1,546,154	
<b>209003710</b>		<b>Kenya Urban Support Program</b>	<b>64,000,000</b>	<b>-3,345,772</b>	<b>60,654,228</b>	<b>34,306,931</b>	<b>26,347,297</b>	<b>43</b>

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Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
	209013710	Kenya Urban Support Program	64,000,000	-3,345,772	60,654,228	34,306,931	26,347,297	
<b>301000000</b>		<b>General Administration Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	301019999	General Administration Planning and Support Services	0	0	0	0	0	
<b>301003710</b>		<b>General administration planning and support services</b>	<b>311,793,077</b>	<b>-9,552,090</b>	<b>302,240,987</b>	<b>215,456,620</b>	<b>86,784,367</b>	<b>29</b>
	301013710	General Administration Planning and Support Services	311,793,077	-9,552,090	302,240,987	215,456,620	86,784,367	
<b>303003710</b>		<b>Trade Development and promotion</b>	<b>9,116,675</b>	<b>-3,406,503</b>	<b>5,710,172</b>	<b>6,557,064</b>	<b>-846,892</b>	<b>-15</b>
	303013710	Domestic Trade Development	0	0	0	0	0	
	303023710	Fair Trade and Consumer Protection	9,116,675	-3,406,503	5,710,172	6,557,064	-846,892	
<b>304003710</b>		<b>Co-operative Development and Management</b>	<b>32,000,000</b>	<b>12,059,466</b>	<b>44,059,466</b>	<b>24,354,761</b>	<b>19,704,705</b>	<b>45</b>
	304013710	Governance and Accountability	17,000,000	18,963,167	35,963,167	15,425,768	20,537,399	
	304023710	Marketing, Value Addition and Research	15,000,000	-6,903,701	8,096,299	8,928,993	-832,694	
<b>305003710</b>		<b>Tourism Development and Marketing</b>	<b>25,048,019</b>	<b>-23,348,894</b>	<b>1,699,125</b>	<b>4,062,347</b>	<b>-2,363,222</b>	<b>-139</b>
	305013710	Tourism Promotion and Marketing	8,259,253	-7,832,165	427,088	1,683,617	-1,256,529	
	305033710	Tourism Infrastructure Development	16,788,766	-15,516,729	1,272,037	2,378,730	-1,106,693	
<b>306003710</b>		<b>Sports</b>	<b>66,788,319</b>	<b>-2,804,272</b>	<b>63,984,047</b>	<b>39,720,275</b>	<b>24,263,772</b>	<b>38</b>
	306013710	Sport Training & Competition	25,578,522	-13,348,522	12,230,000	12,015,400	214,600	

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Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
	306023710	Development & Mgt of Sport Facilities	41,209,797	10,544,250	51,754,047	27,704,875	24,049,172	
<b>307003710</b>		<b>Culture</b>	<b>52,114,510</b>	<b>-3,771,847</b>	<b>48,342,663</b>	<b>38,280,725</b>	<b>10,061,938</b>	<b>21</b>
	307013710	Conservation of Heritage	24,498,383	10,114,500	34,612,883	23,744,537	10,868,346	
	307023710	Gender & Social Economic Empowerment	27,616,127	-13,886,347	13,729,780	14,536,188	-806,408	
<b>308003710</b>		<b>Social Development &amp; Children Services</b>	<b>13,047,297</b>	<b>15,271,164</b>	<b>28,318,461</b>	<b>8,105,162</b>	<b>20,213,299</b>	<b>71</b>
	308013710	Community Mobilization & Development	10,187,297	15,821,164	26,008,461	5,806,411	20,202,050	
	308023710	Child Community Support Service	2,860,000	-550,000	2,310,000	2,298,751	11,249	
<b>401003710</b>		<b>General Administration Planning and Support Services</b>	<b>195,992,140</b>	<b>964,582,071</b>	<b>1,160,574,211</b>	<b>804,044,534</b>	<b>356,529,677</b>	<b>31</b>
	401013710	Human Resource Management	120,445,930	953,774,949	1,074,220,879	731,354,293	342,866,586	
	401023710	Health Policy, Planning and Financing	70,702,129	13,229,403	83,931,532	70,848,741	13,082,791	
	401033710	Health Standards and Quality Assurance	4,844,081	-2,422,281	2,421,800	1,841,500	580,300	
<b>402003710</b>		<b>Curative Health Services</b>	<b>3,093,087,823</b>	<b>-1,309,674,956</b>	<b>1,783,412,867</b>	<b>1,320,495,384</b>	<b>462,917,483</b>	<b>26</b>
	402013710	Forensic and Diagnostics	2,744,287,823	-1,348,174,956	1,396,112,867	1,022,597,106	373,515,761	
	402023710	Referral Services	8,800,000	-500,000	8,300,000	10,851,127	-2,551,127	
	402033710	Specialized Services (Cost Sharing Program)	340,000,000	39,000,000	379,000,000	287,047,151	91,952,849	
<b>403003710</b>		<b>Preventive and Promotive Health services.</b>	<b>151,546,806</b>	<b>487,427,117</b>	<b>638,973,923</b>	<b>600,381,866</b>	<b>38,592,057</b>	<b>6</b>
	403013710	Communicable Disease Control	5,501,686	-664,095	4,837,591	4,403,948	433,643	
	403023710	Non-communicable Disease Prevention and Control	141,895,120	489,286,212	631,181,332	593,543,918	37,637,414	

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Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
	40303710	Health Promotion (HIV/AIDS)	4,150,000	-1,195,000	2,955,000	2,434,000	521,000	
<b>404003710</b>		<b>Maternal and Child Health</b>	<b>44,408,094</b>	<b>37,249,576</b>	<b>81,657,670</b>	<b>75,167,578</b>	<b>6,490,092</b>	<b>8</b>
	404013710	Family Planning Services	3,677,301	-1,585,169	2,092,132	1,585,557	506,575	
	404023710	Maternity and Mobile Health Clinic Services	37,668,000	22,768,134	60,436,134	53,136,908	7,299,226	
	404033710	Immunization	3,062,793	16,000,000	19,062,793	20,231,592	-1,168,799	
	404043710	Free Primary Healthcare	0	66,611	66,611	213,521	-146,910	
<b>501003710</b>		<b>General Administration Planning and Support Services</b>	<b>151,998,548</b>	<b>83,500,452</b>	<b>235,499,000</b>	<b>229,005,519</b>	<b>6,493,481</b>	<b>3</b>
	501013710	General Administration Planning and Support Services	151,998,548	83,500,452	235,499,000	229,005,519	6,493,481	
<b>502003710</b>		<b>Primary</b>	<b>406,790,000</b>	<b>-18,260,331</b>	<b>388,529,669</b>	<b>349,650,213</b>	<b>38,879,456</b>	<b>10</b>
	502013710	Early Childhood Development	406,790,000	-18,260,331	388,529,669	349,650,213	38,879,456	
<b>503003710</b>		<b>training and youth development</b>	<b>19,910,000</b>	<b>9,152,094</b>	<b>29,062,094</b>	<b>27,065,260</b>	<b>1,996,834</b>	<b>7</b>
	503013710	Revitalization of Youth Polytechnics	19,910,000	9,152,094	29,062,094	27,065,260	1,996,834	
<b>504003710</b>		<b>Quality Assurance and Standards</b>	<b>1,000,000</b>	<b>-1,000,000</b>	<b>0</b>	<b>1,409,600</b>	<b>-1,409,600</b>	
	504013710	Examination and Certification	1,000,000	-1,000,000	0	1,409,600	-1,409,600	
<b>505003710</b>		<b>ICT Infrastructure Development</b>	<b>13,300,000</b>	<b>-3,916,710</b>	<b>9,383,290</b>	<b>5,619,736</b>	<b>3,763,554</b>	<b>40</b>
	505013710	ICT Infrastructure Connectivity	13,300,000	-3,916,710	9,383,290	5,619,736	3,763,554	
<b>506003710</b>		<b>Youth Training &amp; Development</b>	<b>33,354,000</b>	<b>-14,254,133</b>	<b>19,099,867</b>	<b>19,760,560</b>	<b>-660,693</b>	<b>-3</b>
	506013710	Youth Development Services	33,354,000	-14,254,133	19,099,867	19,760,560	-660,693	

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701000000		<b>General Administration Planning and Support Services</b>	0	0	0	0	0	
	701019999	General Administration Planning and Support Services	0	0	0	0	0	
701003710			<b>1,669,241,181</b>	<b>418,724,669</b>	<b>2,087,965,850</b>	<b>1,789,965,259</b>	<b>298,000,591</b>	<b>14</b>
	701013710	Administrative Support Services	1,669,241,181	418,724,669	2,087,965,850	1,789,965,259	298,000,591	
702003710			<b>71,300,000</b>	<b>62,067,262</b>	<b>133,367,262</b>	<b>104,968,770</b>	<b>28,398,492</b>	<b>21</b>
	702013710	Social Assistance to Vulnerable Groups	71,300,000	62,067,262	133,367,262	104,968,770	28,398,492	
703003710			<b>106,458,775</b>	<b>-83,746,902</b>	<b>22,711,873</b>	<b>30,480,135</b>	<b>-7,768,262</b>	<b>-34</b>
	703013710	Management of Cabinet Affairs	106,458,775	-83,746,902	22,711,873	30,480,135	-7,768,262	
704003710			<b>104,504,000</b>	<b>-42,989,350</b>	<b>61,514,650</b>	<b>64,182,857</b>	<b>-2,668,207</b>	<b>-4</b>
	704013710	Supply Chain Management Services	9,060,000	-2,850,000	6,210,000	7,608,348	-1,398,348	
	704023710	Manifesto Implementation Unit	95,444,000	-40,139,350	55,304,650	56,574,510	-1,269,860	
705003710			<b>156,168,009</b>	<b>25,224,172</b>	<b>181,392,181</b>	<b>102,623,592</b>	<b>78,768,589</b>	<b>43</b>
	705013710	Planning and Field Administration Services	156,168,009	25,224,172	181,392,181	102,623,592	78,768,589	
706003710			<b>158,393,669</b>	<b>-81,298,893</b>	<b>77,094,776</b>	<b>77,083,214</b>	<b>11,563</b>	<b>0</b>
	706013710	Management of Devolution Affairs	158,393,669	-81,298,893	77,094,776	77,083,214	11,563	
707003710			<b>19,187,246</b>	<b>2,643,518</b>	<b>21,830,764</b>	<b>19,315,235</b>	<b>2,515,529</b>	<b>12</b>
	707013710	County Intergrated Monitoring and Evaluation	19,187,246	2,643,518	21,830,764	19,315,235	2,515,529	
710003710			<b>61,098,885</b>	<b>-7,691,218</b>	<b>53,407,667</b>	<b>60,136,598</b>	<b>-6,728,931</b>	<b>-13</b>

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Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
	710013710	Economic Planning coordination Services	46,898,885	-4,416,218	42,482,667	48,637,315	-6,154,648	
	710023710	Monitoring and Evaluation	14,200,000	-3,275,000	10,925,000	11,499,283	-574,283	
<b>712003710</b>			<b>137,999,029</b>	<b>-37,586,641</b>	<b>100,412,388</b>	<b>94,869,661</b>	<b>5,542,727</b>	<b>6</b>
	712013710	Resource Mobilization	76,932,552	-22,219,157	54,713,395	47,660,665	7,052,731	
	712023710	Budget Formulation Coordination and Management	19,340,000	-4,823,449	14,516,551	15,166,318	-649,767	
	712033710	Audit Services	14,240,000	-2,723,449	11,516,551	11,413,025	103,526	
	712043710	Accounting Services	0	0	0	0	0	
	712053710	Financial Services	27,486,477	-7,820,586	19,665,891	20,629,653	-963,762	
<b>713003710</b>			<b>32,131,200</b>	<b>-10,839,590</b>	<b>21,291,610</b>	<b>23,886,876</b>	<b>-2,595,266</b>	<b>-12</b>
	713013710	Human Resource Management	18,385,000	-8,226,200	10,158,800	12,361,907	-2,203,107	
	713023710	Human Resource Development	13,746,200	-2,613,390	11,132,810	11,524,970	-392,160	
<b>714003710</b>			<b>9,760,000</b>	<b>-4,804,560</b>	<b>4,955,440</b>	<b>773,918,968</b>	<b>-768,963,528</b>	<b>-15,518</b>
	714013710	Ethics, Governance and County Value	9,760,000	-4,804,560	4,955,440	773,918,968	-768,963,528	
<b>717003710</b>		<b>Public Service Delivery Mgt &amp; Communication</b>	<b>0</b>	<b>114,047,691</b>	<b>114,047,691</b>	<b>73,588,538</b>	<b>40,459,153</b>	<b>35</b>
	717023710	Chief of Staff Services	0	42,526,692	42,526,692	33,780,446	8,746,246	
	717033710	County Attorney Services	0	71,520,999	71,520,999	39,808,093	31,712,906	
<b>1001003710</b>			<b>55,622,781</b>	<b>45,459,061</b>	<b>101,081,842</b>	<b>85,698,629</b>	<b>15,383,213</b>	<b>15</b>
	1001013710	General Administration Planning and Support Services	55,622,781	45,459,061	101,081,842	85,698,629	15,383,213	

**County Government of Kitui**  
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Program	Sub Program	Description	Original Budget 2022-2023	Adjustments 2022-2023	Final Budget 2022-2023	Actual 2022-2023	Budget utilization difference 2022-2023	% Budget utilization
<b>1002003710</b>			<b>17,547,107</b>	<b>-7,250,419</b>	<b>10,296,688</b>	<b>11,528,010</b>	<b>-1,231,322</b>	<b>-12</b>
	1002013710	Catchment Rehabilitation and Conservation	17,547,107	-7,250,419	10,296,688	11,528,010	-1,231,322	-12
<b>1003003710</b>			<b>82,731,053</b>	<b>-28,454,523</b>	<b>54,276,530</b>	<b>53,810,697</b>	<b>465,833</b>	<b>1</b>
	1003013710	General Administration Planning and Support Services	14,023,923	25,644,494	39,668,417	30,122,035	9,546,382	
	1003023710	Wildlife Conservation & Security	48,230,499	-37,664,379	10,566,120	18,765,515	-8,199,395	
	1003043710		20,476,631	-16,434,638	4,041,993	4,923,147	-881,154	
<b>1004003710</b>			<b>3,413,867</b>	<b>-2,219,003</b>	<b>1,194,864</b>	<b>1,193,278</b>	<b>1,586</b>	<b>0</b>
	1004013710	Water Resources Conservation and Protection	3,413,867	-2,219,003	1,194,864	1,193,278	1,586	
<b>1005003710</b>			<b>10,602,105</b>	<b>-5,853,735</b>	<b>4,748,370</b>	<b>6,171,237</b>	<b>-1,422,867</b>	<b>-30</b>
	1005013710	Rural Electrification Programme	10,602,105	-5,853,735	4,748,370	6,171,237	-1,422,867	
<b>1006003710</b>			<b>29,502,448</b>	<b>15,484,427</b>	<b>44,986,875</b>	<b>42,010,816</b>	<b>2,976,059</b>	<b>7</b>
	1006013710	Alternative Energy Technologies	29,502,448	15,484,427	44,986,875	42,010,816	2,976,059	
<b>1007003710</b>			<b>3,995,985</b>	<b>-1,986,213</b>	<b>2,009,772</b>	<b>2,416,200</b>	<b>-406,428</b>	<b>-20</b>
	1007013710	Coal Mining Exploration and Mining	3,995,985	-1,986,213	2,009,772	2,116,200	-106,428	
	1007023710	Mining Policy Development and Coordination	0	0	0	300,000	-300,000	
<b>1008003710</b>			<b>3,067,527</b>	<b>46,980</b>	<b>3,114,507</b>	<b>3,102,883</b>	<b>11,624</b>	<b>0</b>
	1008013710	Mineral Resources Development	3,067,527	46,980	3,114,507	3,102,883	11,624	

**County Government of Kitui**

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<b>Program</b>	<b>Sub Program</b>	<b>Description</b>	<b>Original Budget 2022-2023</b>	<b>Adjustments 2022-2023</b>	<b>Final Budget 2022-2023</b>	<b>Actual 2022-2023</b>	<b>Budget utilization difference 2022-2023</b>	<b>% Budget utilization</b>
		<b>County Executive</b>	<b>10,351,830,610</b>	<b>424,344,336</b>	<b>10,776,174,946</b>	<b>9,362,635,033</b>	<b>1,413,539,913</b>	<b>13</b>
		<b>County Assembly</b>	<b>1,147,364,914</b>	<b>382,512,705</b>	<b>1,529,877,619</b>	<b>1,029,936,698</b>	<b>499,940,921</b>	<b>33</b>
			<b>11,499,195,524</b>	<b>806,857,041</b>	<b>12,306,052,565</b>	<b>10,392,571,731</b>	<b>1,913,480,834</b>	<b>16</b>

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

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

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

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

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

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

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

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

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

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

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

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

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**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. (if applicable).

**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.

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As of 30<sup>th</sup> June 2023, this amounted to **Kshs 87,465,194** compared to **Kshs 14,010,147** in prior period as indicated on **note 15**. There were no other restrictions on cash during the year.

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

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

### **Significant Accounting Policies (Continued)**

#### **l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 9 and Annex 7 of this financial statement is a register of the contingent liabilities in the year.

#### **m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 25<sup>th</sup> May 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There were 2 supplementary budgets passed in the year. 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.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

**r) Related Party Transactions**

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

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

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

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**15. Notes to the Financial Statements**

**1. Transfer from the CRF**

	2022-2023	2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,715,005,119	1,715,005,118
Total exchequer releases for quarter 2	1,715,005,119	2,598,492,603
Total exchequer releases for quarter 3	2,546,522,751	1,715,005,118
Total exchequer releases for quarter 4	5,248,955,058	3,533,949,940
<b>Total</b>	<b>11,225,488,047</b>	<b>9,562,452,779</b>

*(Kshs 831,517,634 being equitable share for 2021-2022 was received on 26<sup>th</sup> July 2022 therefore equitable share was over and above the budget of Kshs 10,393,970,413)*

**2. Miscellaneous Receipts**

	2022-2023	2021-2022
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts	1,149,446,827	1,417,959,108
<b>Total</b>	<b>1,149,446,827</b>	<b>1,417,959,108</b>

*(Other receipts include County own source revenues of Kshs 462,592,692, donor funds Kshs 369,572,766 and returned CRF issues of Kshs 317,281,440. Excluded from own source revenues is an amount of Kshs 11,395,086 which is money collected but not remitted by Collectors. Recovery process is ongoing to recover this amount).*

**3. Compensation of Employees**

	2022-2023	2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	4,200,026,313	3,854,586,260
Basic wages of temporary employees	529,899,809	463,361,562
Personal allowances paid as part of salary	-	4,393,935
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	2,839,080
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>4,729,926,122</b>	<b>4,325,180,836</b>

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(Salaries for permanent employees during the year was Kshs 4,098,802,228.49 while that of casual employees is Kshs 529,899,809.25. Included in the payroll is Kshs 101,515,251.85 which relates to tax arrears)

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

**4. Use of Goods and Services**

	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	25,270,917	30,745,674
Communication, supplies and services	27,963,022	35,226,786
Domestic travel and subsistence	297,353,606	267,863,901
Foreign travel and subsistence	4,819,488	13,521,728
Printing, advertising and information supplies & services	46,597,190	165,456,114
Rent and Rates	27,683,461	105,827,394
Training expenses	183,477,766	295,861,194
Hospitality supplies and services	96,711,166	90,489,720
Insurance costs	154,544,114	145,348,748
Specialized materials and services	417,472,683	341,042,089
Office and general supplies and services	47,895,865	86,783,438
Fuel, oil and lubricants	91,739,320	94,934,992
Other operating expenses (including bank charges)	289,230,529	182,901,364
Routine maintenance – vehicles and other transport equipment	55,746,852	52,283,765
Routine maintenance – other assets	36,872,295	53,655,556
<b>Total</b>	<b>1,803,378,273</b>	<b>1,961,942,463</b>

**5. Subsidies**

	2022-2023	2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations		
<b>Water companies</b>	66,999,999	50,000,000
Kitui Water and Sewerage Co. Ltd	-	-
Kiambere-Mwingi Water and Sewerage Co. Ltd		
Subsidies to Private Enterprises		
See List Attached	-	-
(Insert Name)	-	-
<b>Total</b>	<b>66,999,999</b>	<b>50,000,000</b>

**County Government of Kitui**  
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*(Subsidies relates to Kenya power expenses paid by the County on behalf of water companies in order to provide essential services to the community. The amount has increased from previous year as the power bills have increased due to fuel components)*

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

**6. Transfer to other Government entities**

	2022-2023	2021-2022
Description	Kshs	Kshs
<b>Transfers to County government entities</b>		
See attached list (County Assembly)	1,029,936,698	916,548,462
<b>Transfers to other counties</b>		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
<b>Transfers to national government entities</b>		
Transfer to the council of governors	-	-
Transfer to	-	-
<b>Total</b>	<b>1,029,936,698</b>	<b>916,548,462</b>

*(The transfers reported here relate to County assembly and they have increased from the previous period as the budget for County Assembly was also increased)*

**7. Other Grants and Transfers**

	2022-2023	2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	86,193,095	46,943,795
Emergency relief and refugee assistance	-	-
Transfers to Level IV Hospitals	417,330,059	358,935,045
Other Current Transfers, Grants and Subsidies	65,237,937	194,531,675
Other Capital Grants and Transfers	391,055,622	71,764,026
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	<b>959,816,713</b>	<b>672,174,541</b>

*(Scholarship and other educational benefits is a program that supports needy and bright students by disbursing bursaries to various schools and colleges while other capital grants and transfers is donor program which supports farmers to grow drought resistant crops like sorghum in order to boost their economic activities. Transfer to County level IV Hospital is also captured under this note. Hospitals are Self-reporting entities.)*

**8. Social Security Benefits**

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

*County Government of Kitui*  
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**Notes to the Financial Statements (Continued)**

**9. Acquisition of Assets**

<b>Non- financial assets</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	-	-
Construction of buildings	75,126,120	139,066,205
Refurbishment of buildings	93,301	2,079,316
Construction of roads	487,034,778	548,415,075
Construction and civil works	782,448,955	1,541,289,362
Overhaul and refurbishment of construction & civil works	17,387,712	6,245,768
Purchase of vehicles and other transport equipment	30,448,983	29,297,422
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	56,583,988	58,470,519
Purchase of specialized plant, equipment and machinery	51,934,473	115,796,210
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	51,148,326	13,125,470
Research, studies, project preparation, design & supervision	190,612,811	184,074,323
Rehabilitation of civil works	48,318,830	37,688,959
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	10,260,400	1,828,000
Acquisition of intangible assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,801,398,676</b>	<b>2,677,376,630</b>
<b>Financial assets</b>		
Domestic public non-financial enterprises	-	60,000,000
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>1,801,398,676</b>	<b>2,737,376,630</b>

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

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

	2022-2023	2021-2022
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
<b>Total</b>	-	-

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

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

*(There was no borrowing in the financial year)*

**12. Other Payments**

	2022-2023	2021-2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	1,115,250	-
Other payments ( <i>specify/breakdown</i> )	-	-
<b>Total</b>	<b>1,115,250</b>	-

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

**13. Cash and Bank Balances**

**13A. Bank Balances**

Account Name	Account No.	Name of Bank	Indicated whether Recurrent or Development	2022 - 2023	2021 - 2022
Kitui County Revenue Fund Account	1000171111	CBK	Revenue	1,630,559,871	64,737,114
Kitui County Recurrent Account	1000170654	CBK	Recurrent	45,176	1,194
Kitui County Development Account	1000170638	CBK	Development	18,675,075	145,518
Kitui County Deposit Account	1000217127	CBK	Deposit	87,465,194	14,010,147
Kitui County Transforming Health System for Universal Care Account	1000334142	CBK	Donor-Development	1,604,834	12,350,092
Kitui County National Agricultural Rural Inclusive Growth Project Account	1000366998	CBK	Development	5	5
Kitui Devolution Support Program Account	1000371064	CBK	Development	139,956,716	142,067,781
Kitui County Roads Maintenance Fuel Levy Account	1000353651	CBK	Development	8,927,720	8,927,720
Kitui County Kenya Urban Support Program Account (KUSP)	1000380799	CBK	Development	2,646	46
Kitui County Kenya Urban Support Program Account (KUSP)	1261784723	KCB	Recurrent	309,460	4,270
Kitui County ASAL Livestock Account (ASAL)	1000374608	CBK	Development	386	386
Kitui County Village Polytechnics Grant Account	1000367008	CBK	Donor Dev	362,908	362,908
Agricultural Sector Development Support Program Account (ASDSP)	1000367016	CBK	Development	-	-
Kitui County Standing Government Imprest Account	1140752995	KCB - Kitui	Recurrent	-	-
Kitui County Pro-poor programme Account	1149645113	KCB - Kitui	Recurrent	248,486	1,771,325
Kitui County Revenue Collection Account	1140752855	KCB - Kitui	Revenue	299,678	6,431,646

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Account Name	Account No.	Name of Bank	Indicated whether Recurrent or Development	2022 - 2023	2021 - 2022
Kitui County National Agricultural Rural Inclusive Growth Project Account	01141810573100	Coop Bank - Kitui	Donor Dev	38,669,468	7,500,723
Agricultural Sector Development Support Program Account (ASDSP)	01141810584600	Coop Bank - Kitui	Development	486,990	14,446,550
KCEP-CRAL Account	01141302244400	Coop Bank - Kitui	Donor Dev	3,658,090	3,772,473
Kitui County Health Insurance	01141810632201	Coop Bank - Kitui	Recurrent	105	1,199,066
Kitui County Health Insurance Cover	01141810632200	COOP-Kitui	Revenue	1,168,340	105
COVID-19 ACCOUNT	1000455543	CBK	Recurrent	39,475,434	39,475,434
Emergency Locust Response Project	01141811642100	COOP-Kitui	Development	25,139,081	14,087,086
Kitui County Result Based	1000297247	CBK	Development		-
Kitui County Devolution Support Program	1000371021	CBK	Development		-
Kitui County Locust Response	1000506528	CBK	Development	7,644	-
Kitui County Primary Health Care	1000565772	CBK	Development	704,583	-
Kitui County Climate Change	1000570571	CBK	Development	11,019,260	-
Kitui County National Agricultural Value Chain Development Project Account	1100016824001	Coop Bank -Kitui	Development	67,192,729	
Kitui County National Agricultural Value Chain Development Project Account	1000711922	CBK	Development		
<b>Total</b>				<b>2,075,979,877</b>	<b>331,291,587</b>

*(The amounts indicated are the balances based on cash book and bank reconciliation statements prepared for each account held by the County. Bank balances for self-reporting entities and their revenue collection accounts are not included here)*

**13 B Cash in Hand**

	2022-2023	2021-2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	337,084	
Cash in hand – Held in Foreign Currency	-	
<b>Total</b>	<b>337,084</b>	<b>-</b>

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Cash in hand should also be analysed as follows:

	2022-2023	2021-2022
	Kshs	Kshs
Location 1	337,084	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>337,084</b>	<b>-</b>

**14. Outstanding imprests and advances**

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	7,187,093	13,675,717
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	<b>7,187,093</b>	<b>13,675,717</b>

[break down of the outstanding imprests is under annex 5]

Breakdown of Imprest and Salary Advance per Department	2022-2023	2021-2022
	Kshs	Kshs
Office Of the Governor	-	3,669,676
Ministry of Finance, Economic Planning & Revenue Mgt	-	308,000
Ministry of Agriculture and Livestock and Fisheries	329,500	-
Ministry of Water and Irrigation	-	5,631,400
Ministry of Culture, Gender, Youth, ICT, Sports, and Social Services	1,673,750	646,760
Ministry of Trade, Industry, MSMEs, Innovations and Cooperatives	-	390,600
Ministry of Health and Sanitation	1,215,410	-
Ministry of Roads Public Works and Transport	1,019,363	576,381
Ministry of Education, Training and Skills Development	-	1,089,000
Lands, Housing and Urban Development	2,849,070	1,363,900
Kitui Municipality	100,000	-
<b>Sub-Total</b>	<b>7,187,093</b>	<b>13,675,717</b>
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>7,187,093</b>	<b>13,675,717</b>

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	87,465,194		14,010,147	
Retention Monies	-		-	
<b>Total</b>	<b>87,465,194</b>		<b>14,010,147</b>	
<b>Ageing analysis for</b>	-		-	
<b>Ageing analysis: (deposits and retentions)</b>	<b>2022-2023</b>	<b>% of the Total</b>	<b>2021-2022</b>	<b>% of the Total</b>
Under one year	87,465,194	100%	14,010,147	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total (tie to above total)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Retention monies are amounts deducted from contractors to cushion the County against defects which can be corrected after completion of work. The amount is payable after liability period is over usually six months.)

16. Fund Balance Brought Forward

	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	331,291,587		1,073,131,351	
Cash in Hand	-		-	
Outstanding Imprests and Advances	13,675,717		13,768,202	
Third party deposits and retention	-14,010,147		-226,884,299	
<b>Total</b>	<b>330,957,157</b>		<b>860,015,254</b>	

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

**17. Prior Year Adjustments**

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

	Balance b/f from Previous FY as per audited financial statements 2021- 2022	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY 2019-2020
Description of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others CRF Returned Issues	(846,247,052)	(317,281,440)	(528,965,612)
<b>Total</b>	<b>(846,247,052)</b>	<b>(317,281,440)</b>	<b>(528,965,612)</b>

*(Prior year adjustments relate to changes in the reporting template which required the executive to account for returned county revenue funds unspent at the end of the year. The CRF issues are included in the receipts and in the statements of Assets and liabilities)*

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

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

	2022-2023	2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	13,675,717	13,768,202
Imprest and Advances as at 30 <sup>th</sup> June (B)	7,187,093	13,675,717
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>6,488,624</b>	<b>-92,485</b>

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

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	14,010,147	226,884,299
Deposits and Retention as at 30 <sup>th</sup> June (B)	87,465,194	14,010,147
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>73,455,047</b>	<b>212,874,152</b>

**20. Other Important Disclosures**

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

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	451,086,731	-	108,345,315	342,741,416
Construction of Civil Works	808,189,998	-	565,691,829	242,498,169
Supply of Goods	151,629,879	-	46,832,778	104,797,102
Supply of Services	118,623,630	7,176,686.00	66,099,659	59,700,656
<b>Total</b>	<b>1,529,530,238</b>	<b>7,176,686.00</b>	<b>786,969,581</b>	<b>749,737,343</b>

*(Kshs 1,529,530,238.07 is the amount for claims cleared as per pending bills review committee report 2023 and amount of Kshs 91,530,710.00 has been included as such bills were subject to revaluation and were revalued and paid during the year)*

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

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	5,921,280.00	1,314,260.00	5,921,280.00	1,314,260.00
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	618,480.00	10,160,414.00	618,480.00	10,160,414.00
<b>Total</b>	<b>6,539,760.00</b>	<b>11,474,674.00</b>	<b>6,539,760.00</b>	<b>11,474,674.00</b>

**3. Other Pending Payables (See Annex 4)**

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	1,668,960.00	1,049,540.00	-	2,718,500.00
Amounts due to County Government Entities	-	2,840,860.00	-	2,840,860.00
Amounts due to Third Parties	-	-	-	-
<b>Total</b>	<b>1,668,960.00</b>	<b>3,890,400.00</b>	<b>-</b>	<b>5,559,360.00</b>

*(Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County)*

**Other Important Disclosures**

**4. External Assistance**

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received as Loans	-	-

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External Assistance received as Grants	-	-
<b>Total</b>	-	-

*(There were no loans relating to external assistance)*

**b) Undrawn external assistance**

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

*(There were no donor agreements for undrawn external assistance)*

**Other Important Disclosures**

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

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

*(There was no external assistance)*

**d) Non-monetary external assistance**

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

**Other Important Disclosures**

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

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

*(There was no external assistance)*

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

*(This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive)*

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

*(There was no external assistance)*

**Other Important Disclosures**

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

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

**5.1 Classification by Source**

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

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

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

**Other Important Disclosures**

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	105,028,739	75,275,800
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities- County Assembly	1,029,936,698	916,548,462
Transfers to Health Facilities	417,330,059	358,935,045
Transfers to Non-Reporting Entities E.G Schools and Welfare	-	-
Transfers to Kitui Empowerment Fund		60,000,000
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf of County Water Service Providers	66,999,999	50,000,000
<b>Total Transfers to Related Parties</b>	<b>1,619,295,495</b>	<b>1,460,759,307</b>
<b><u>Transfers from Related Parties</u></b>		
Transfers From the CRF	11,225,488,047	9,562,452,779
Transfers From National Government MDAs	369,572,766	212,492,814
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
<b>Total Transfers from Related Parties</b>	<b>11,595,060,813</b>	<b>9,774,945,593</b>

**Other Important Disclosures**

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

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kitui County Textile Company	2019	Kitui Municipality	Benard Jackson
Kitui Water and Sewerage Co. Ltd	2013	Kitui Municipality	June Kavyati
Kitui County Empowerment Fund	2018	Kitui Municipality	Dorothy Mumangi
Kiambere-Mwingi Water and Sewerage Co. Ltd	2013	Mwingi Town	Paul Kinuba

**8. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment and none for the previous financial year.

**9. Contingent Liabilities**

Contingent Liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
<b>Total</b>	-	-

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Progress On Follow Up on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Variances between Financial Statement and the IFMIS Balances	The county government balances are as presented in our financial statements. However, the notes from IFMIS are subject to errors since the county has not yet fully transited to auto reconciliation and some entries may lack contra entries thus the differences. As you are aware, IFMIS is managed and cleaned up by the National Treasury. The County will be contacting them to assist in clean up and harmonize the IFMIS figures with our receipts and payments.	Not resolved	9 Months upto June 2023
1	Budgetary Control and Performance	The County government did not receive Equitable Share amounting to Kshs 831,517,634 for the month of June 2022, in addition Own source revenue performance was below 50%. The delayed exchequer issues and under performance of own source revenue led to under absorption of budgets as payments to suppliers and contractors were not paid before closure of the year.	Not resolved	9 Months upto June 2023
2	Revenue Under collection	The revenue targets though appearing as highly unattainable, have always been set against streams that are perceived as capable of positive performance. However, the interplay of various macroeconomic variables including extensive drought, the electioneering cycle, and other systemic factors such as break-down of revenue generating assets and intermittent lower than anticipated performance of County Investments such as the County Crusher decimate the County's optimal revenue collection capability. In order to reduce the persistent revenue collection shortfall, the revenue target for FY 2022/23 has been reviewed downwards to Kshs 420,000,000 and adjusted slightly upwards to Kshs. 450,000,000 for FY 2023/24. We are also continuously adopting measures to enhance revenue collection.	Not resolved	9 Months upto June 2023
1	Bank Reconciliation (FO 30) Reports	The County executive has not yet fully moved to auto-reconciliation due to technical support issues which should be offered from the IFMIS department at the National treasury. As a result, we are not in position to generate FO 30 bank reconciliation statements at the moment as required. However, the management has written to the director of IFMIS in relation to this issue and	Not resolve	9 Months upto June 2023

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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)
		we trust that it shall be resolved once and for all in due course		
6	Stalled Projects	The Projects were fraught with court cases after the 2017 election since they were inherited from the previous government of 2013-2017. This was the main reason why they stalled for long, as they could not be implemented while there were active court cases. Court cases have since been resolved and a way forward given for the project to proceed. Some of the projects have been allocated budget in the 2023/2024.	Not resolved	9 Months upto June 2023
19.	Delay in Completion of Kithomboani Modern Market	The Contractor through a letter expressed unforeseen interruptions due to delayed payment after requesting for payment. The contractor requested for extension of Contract and committed to finish the project on time upon payment of pending invoices. The supervising consultant found the reasons valid and period reasonable, thus, granted the extension. To date, the payment has not been made due to lack of funds and since Kitui County is not the only county with such stalled project, the matter was raised during Lands, Housing and Urban Development committee consultative meeting with Cabinet Secretary Ministry of Lands, Public Works, Housing and Urban Development. One of the resolutions was that an inventory of all Multi-year projects funded by Kenya Urban Support Program be shared by Council of Governors to the Ministry for consideration in funding or be allowed to be the first charge upon commencement of KUSP 2.	Not resolved	9 Months upto June 2023
25	Failure to prepare and Submit Account for Receiver of Revenue	Financial Statements were submitted on 3rd March 2023. We commit to ensuring timely preparation and presentation for Audit as is within the provisions of the Regulation 101(4) of the Public Finance Management (County Governments) Regulations, 2015	Not resolved	One-month upto September 2023
27	Lack of Risk Management Policy and Disaster Recovery Plan	The Department of Performance Contracting, Disaster and Emergency Services, was established by the current regime in the month of February 2023. The department has started initiatives in ensuring a well-coordinated approach on matters of Disaster Risk Management. The department has trained Senior County Officers on Disaster Management, and the County is in the process of developing a Policy on Disaster Risk Management	Not resolved	9 Months upto June 2023

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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)
		and Emergency Response. The Policy will include an elaborate structure of Disaster Recovery Plan and Business Continuity Plan.		
2(ii)	Lack of land and property Valuation Roll	The County Government has a land and property valuation roll that it inherited from the defunct Municipal Council. The preparation of a current land valuation roll is ongoing with the contract awarded to an independent contractor in the 2021/2022 Financial year and currently ongoing.	Not resolved	9 Months upto June 2023
10.	Public Participation	The County Government of Kitui held a public participation on the Kitui County Fiscal Strategy Paper (CFSP) on 5th February 2021, the same was deliberated and passed by the County Executive Committee on 26th February 2021 and thereafter submitted to the County Assembly the same day. The Kitui CFSP for FY 2021/2022 had a proposed block budget for Community Level Infrastructure Development Programme (CLIDP) of KShs. 750,000,000 which was seconded by the public during the aforementioned public participation. The approved budget for FY 2021/2022 was also subjected to public participation and CLIDP budget allocation for FY 2021/2022 was agreed by the public. The actual approved budget of KShs. 824,500,000 was for FY 2021/2022 CLIDP budget of KShs. 750,000,000 and KShs. 74,500,000 for pending bills related to CLIDP for the previous financial years.	Not resolved	9 Months upto June 2023
5	Lack of Approved Staff Establishment	The County government of Kitui, through the committee established by the gazette notice No. 8414 of 11th November 2022 undertake staff audit and rationalization, has embarked on an exercise to determine the required staffing levels and the appropriate staff establishment for the county. The report will culminate in the establishment of a county authorized staff establishment that will be the basis of all future recruitment and staff management.	Not resolved	9 Months upto June 2023

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**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from the final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for the implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



.....  
County Executive Committee Member  
Finance, Economic Planning and Revenue Management



Date

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16. Annexes

**Annex 1 – Analysis of Transfers From the CRF**

<b>Period 20xx</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	1,715,005,119	1,715,005,119	2,546,522,751	5,248,955,058	11,225,488,047
Level 5 Hospitals	-	-	-	-	-
DANIDA – Primary Healthcare	-	-	-	28,405,688	28,405,688
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	152,423,007	17,052,216	169,475,223
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Climate Change Fund	-	-	11,000,000	11,000,000	22,000,000
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	-	-	11,636,683	-	11,636,683
Emergency Response Locust Project	-	-	27,584,885	40,937,643	68,522,528
Kitui County National Agricultural Value Chain Development Project	-	-	-	67,192,729	67,192,729
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
<b>Total</b>	<b>1,715,005,119</b>	<b>1,715,005,119</b>	<b>2,749,167,326</b>	<b>5,415,883,249</b>	<b>11,595,060,813</b>

*(The above comprises transfers from the Exchequer based on CARA, comprising of equitable share and donor funds)*

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

Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
				<b>A</b>	<b>B</b>	<b>C</b>	<b>D=A+B-C</b>	
<b>Construction Of Buildings</b>								
Jonix Contractors Co. Ltd	1296931	Construction of Blds	18,162	18,162		-	18,162	Payable
Lead Serve Enterprises	1121896	Construction of Blds	28,090	28,090		-	28,090	Payable
Nziani Building	16-17	Construction of Blds	29,000	29,000		-	29,000	Payable
Kabati Silver Enterprises	2017-2018	Construction of Blds	29,139	29,139		-	29,139	Payable
Shambiki Gen. Contractor	2020-2021	Construction of Blds	29,293	29,293		-	29,293	Payable
Wintex	2020-2021	Construction of Blds	56,135	56,135		-	56,135	Payable
Nikomus Enterprises	2019-2020	Construction of Blds	70,000	70,000		-	70,000	Payable
Kabati Silver Enterprises	2021-2022	Construction of Blds	81,900	81,900		-	81,900	Payable
Wilsyo	2016-2017	Construction of Blds	84,855	84,855		-	84,855	Payable
Pg Digital Solution	2016-2017	Construction of Blds	85,045	85,045		-	85,045	Payable
Ngura Building	2017-2018	Construction of Blds	90,080	90,080		-	90,080	Payable
Florian Enterprises	2017-2018	Construction of Blds	98,442	98,442		-	98,442	Payable
Greenfar Investment	2019-2020	Construction of Blds	99,900	99,900		-	99,900	Payable
Markangel Co.Ltd	2021-2022	Construction of Blds	107,700	107,700		107,700	-	Payable
Chancellor House Ltd	LSO NO.282	Construction of Blds	115,218	115,218		-	115,218	Payable
Mujabacajo Construction	2011	Construction of Blds	150,000	150,000		-	150,000	Payable
Nima Constructors	2016-2017	Construction of Blds	150,000	150,000		-	150,000	Payable

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Mtoria Agency	2019-2020	Construction of Blds	180,000	180,000		-	180,000	Payable
Ngwae Company Ltd	2016-2017	Construction of Blds	180,110	180,110		-	180,110	Payable
Kandu Construction A	2020-2021	Construction of Blds	195,900	195,900		-	195,900	Payable
Katethya Construction	2016-2017	Construction of Blds	242,450	242,450		242,450	-	Payable
Mui Wambua Builders	LSO NO.396	Construction of Blds	261,475	261,475		-	261,475	Payable
Mwimuka Ltd	2016-2017	Construction of Blds	283,440	283,440		283,440	-	Payable
Pg Digital Solution	2017-2018	Construction of Blds	300,200	300,200		-	300,200	Payable
Katikoni Wendo	NO.1211	Construction of Blds	306,304	306,304		-	306,304	Payable
Tusmus Building	2020-2021	Construction of Blds	307,444	307,444		307,444	-	Payable
Wintex	2015-2016	Construction of Blds	318,350	318,350		318,350	-	Payable
Faset Systems	LPO2094	Construction of Blds	327,053	327,053		-	327,053	Payable
Wakilumi Contractors	2021-2022	Construction of Blds	411,232	411,232		411,232	-	Payable
Kwakivui	2019-2020	Construction of Blds	421,300	421,300		421,300	-	Payable
Susgam Ltd	P.O NO.1250	Construction of Blds	431,520	431,520		431,520	-	Payable
Cycate Kenya Ltd	2016-2017	Construction of Blds	452,145	452,145		452,145	-	Payable
Abron Engineering	LSO 1195	Construction of Blds	468,589	468,589		304,940	163,649	Payable
Tamike Consultancy	LSO.1475	Construction of Blds	499,845	499,845		499,845	-	Payable
Kavuoni	LSO1168	Construction of Blds	520,320	520,320		520,320	-	Payable
Superfix Contractors	2020-2021	Construction of Blds	525,561	525,561		525,561	-	Payable
Denymah Agencies Ltd	2021-2021	Construction of Blds	528,962	528,962		528,962	-	Payable
Kontecs Ventures	2021-2022	Construction of Blds	528,980	528,980		528,980	-	Payable

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Katreco Company	2017-2018	Construction of Blds	547,116	547,116		547,116	-	Payable
Winmark Printers Ltd	P.O NO.978	Construction of Blds	572,808	572,808		-	572,808	Payable
Dwakervi Digital	LPO 1445	Construction of Blds	637,900	637,900		-	637,900	Payable
Algrasons Success	1317	Construction of Blds	670,290	670,290		670,290	-	Payable
Kamu Chemist Limited	LPO .1858	Construction of Blds	685,300	685,300		-	685,300	Payable
Zollo Complex	3669482	Construction of Blds	745,380	745,380		745,380	-	Payable
Zollo Complex	LSO 1864	Construction of Blds	745,380	745,380		745,380	-	Payable
Jomorin Company Ltd	2020-2021	Construction of Blds	745,500	745,500		745,200	300	Payable
Kaweewamiliko	434	Construction of Blds	783,075	783,075		783,075	-	Payable
Mwakiki Ventures	LPO NO.327	Construction of Blds	841,425	841,425		841,425	-	Payable
Mumamu Contractors Ltd	2021-2022	Construction of Blds	843,500	843,500		843,500	-	Payable
Mumondilis Limited	430	Construction of Blds	845,000	845,000		845,000	-	Payable
Fatelimwafrika Contrac	2021-2022	Construction of Blds	847,000	847,000		847,000	-	Payable
Savvanna Enterprises	2021-2022	Construction of Blds	848,000	848,000		848,000	-	Payable
Lomut Kenya Ltd	2021-2022	Construction of Blds	848,250	848,250		848,250	-	Payable
Moonlight General	2021-2022	Construction of Blds	869,060	869,060		869,060	-	Payable
Kefla Engineering	2020-2021	Construction of Blds	869,560	869,560		-	869,560	Payable
Kamu Chemist Limited	2016-2017	Construction of Blds	882,842	882,842		-	882,842	Payable
Nziani Building	2018-2019	Construction of Blds	899,999	899,999		-	899,999	Payable
Artic Builder & General	2020-2021	Construction of Blds	928,820	928,820		928,820	-	Payable
Headcord Contractors	2016-2017	Construction of Blds	933,750	933,750		933,750	-	Payable

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Zykimu General	2019-2020	Construction of Blds	971,210	971,210		-	971,210	Payable
Justoallore Ventures	LSO NO.190	Construction of Blds	972,530	972,530		972,530	-	Payable
Global Contractors	2018-2019	Construction of Blds	995,200	995,200		995,200	-	Payable
Gemu Quality	2020-2021	Construction of Blds	998,520	998,520		998,520	-	Payable
Jomwo Contractors	2020-2021	Construction of Blds	1,019,020	1,019,020		1,019,020	-	Payable
Superfix Contractors	LSO 1226	Construction of Blds	1,095,000	1,095,000		1,095,000	-	Payable
Jumucha Enterprises	2021-2022	Construction of Blds	1,096,040	1,096,040		1,096,040	-	Payable
Berach Contractors	2021-2022	Construction of Blds	1,106,500	1,106,500		1,106,500	-	Payable
Katheu Cleaners Ltd	2020-2021	Construction of Blds	1,126,341	1,126,341		1,126,341	-	Payable
Kefla Engineering	2020-2021	Construction of Blds	1,133,550	1,133,550		1,133,550	-	Payable
Mine Yard Ltd	2021-2022	Construction of Blds	1,151,110	1,151,110		1,151,110	-	Payable
Colpen Company Ltd	LPO N. 345	Construction of Blds	1,188,730	1,188,730		-	1,188,730	Payable
Amegus Enterprises Co.	LPO NO.264	Construction of Blds	1,190,110	1,190,110		1,190,110	-	Payable
Sealink Enterprises	LPO NO 264	Construction of Blds	1,190,590	1,190,590		1,190,590	-	Payable
Sealink Enterprises Limi	2021-2022	Construction of Blds	1,190,590	1,190,590		1,190,590	-	Payable
County Target Ltd	2021-2022	Construction of Blds	1,194,450	1,194,450		1,194,450	-	Payable
Katreco Company	2020-2021	Construction of Blds	1,196,800	1,196,800		1,196,800	-	Payable
Repem Builders	2021-2022	Construction of Blds	1,197,000	1,197,000		1,197,000	-	Payable
Musuwakuuli Contractors	2021-2022	Construction of Blds	1,198,000	1,198,000		1,198,000	-	Payable
Wakongo General Supp	2121-2022	Construction of Blds	1,198,000	1,198,000		1,198,000	-	Payable
Kaydee Supplies	2020-2021	Construction of Blds	1,198,050	1,198,050		1,198,050	-	Payable

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Headcord Contractors	2021-2022	Construction of Blds	1,198,314	1,198,314		806,434	391,880	Payable
Mulenic Circle Ltd	2021-2022	Construction of Blds	1,198,470	1,198,470		1,198,470	-	Payable
Mulytonic Traders	2020-2021	Construction of Blds	1,198,500	1,198,500		1,198,500	-	Payable
Trevian Investments	2021-2022	Construction of Blds	1,198,710	1,198,710		1,198,710	-	Payable
Kaydee Supplies	LPO NO 358	Construction of Blds	1,198,720	1,198,720		1,198,720	-	Payable
Jonix Contractors Co. Ltd	2021-2022	Construction of Blds	1,198,993	1,198,993		1,198,993	-	Payable
Mark Angel Co. Ltd	2021-2022	Construction of Blds	1,199,165	1,199,165		1,199,165	-	Payable
Mulytonic Traders	2021-2022	Construction of Blds	1,199,250	1,199,250		1,199,250	-	Payable
Nzomac Ltd	2021-2022	Construction of Blds	1,199,400	1,199,400		1,199,400	-	Payable
Winmark Printers Ltd	2021-2022	Construction of Blds	1,199,470	1,199,470		1,199,470	-	Payable
Lasermax Kenya Ltd	2021-2022	Construction of Blds	1,199,470	1,199,470		1,199,470	-	Payable
Androndaa Supplies	1305-0007	Construction of Blds	1,199,500	1,199,500		1,199,500	-	Payable
Thua Enterprises Ltd	2020-2021	Construction of Blds	1,200,000	1,200,000		1,200,000	-	Payable
Kaytonic Ltd	LSO 2141	Construction of Blds	1,200,400	1,200,400		1,200,400	-	Payable
Kanza Contractors Limited	LSO 1422	Construction of Blds	1,202,800	1,202,800		1,202,800	-	Payable
Fuelslink	2021-2022	Construction of Blds	1,204,640	1,204,640		1,204,640	-	Payable
Ruthimu Enterprises	2020-2021	Construction of Blds	1,225,655	1,225,655		1,225,655	-	Payable
Bogra Contractors	2021-2022	Construction of Blds	1,255,320	1,255,320		1,255,320	-	Payable
Kabati Silver Enterprises	2019-2020	Construction of Blds	1,306,060	1,306,060		1,306,060	-	Payable
Marico Joy Distributors	LSO NO.2113	Construction of Blds	1,461,045	1,461,045		-	1,461,045	Payable

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Jum Enterprises	2020-2021	Construction of Blds	1,461,304	1,461,304		1,461,304	-	Payable
Glosa	2021-2022	Construction of Blds	1,466,998	1,466,998		1,466,998	-	Payable
Vanrich Gen. Merchants	2020-2021	Construction of Blds	1,492,541	1,492,541		1,492,541	-	Payable
Kaytonic Ltd	2015-1016	Construction of Blds	1,540,603	1,540,603		1,540,603	-	Payable
Astique Ventures Ltd	LPO 252	Construction of Blds	1,718,326	1,718,326		-	1,718,326	Payable
Rhopeny Limited	Arbitration	Construction of Blds	1,748,127	1,748,127		1,748,127	-	Payable
Ardisun Contractors		Construction of Blds	22,610,133	22,610,133		22,610,133	-	Payable
Fairplan Systems Limited	LPO NO.233	Construction of Blds	60,270,932	60,270,932		-	60,270,932	Payable
Faith Mawia Mutinda Estate Of Kyalo Musyoka (Deceased) Vs Kitui County	EOO1 of 2022	Construction of Blds	3,920,160	3,920,160		-	3,920,160	Payable
Glenrock Company	/2021-2022	Construction of Blds	29,330,000	29,330,000		-	29,330,000	Payable
Mumamu Contractora	LSO NO.381	Construction of Blds	3,497,490	3,497,490		3,496,626	864	Payable
Palace Management	2 of 2019	Construction of Blds	4,849,559	4,849,559		-	4,849,559	Payable
Rene Industries Ltd	163 of 2018	Construction of Blds	230,960,050	230,960,050		-	230,960,050	Payable
Saken Gen. Supplies	2021-2022	Construction of Blds	4,992,063	4,992,063		4,992,063	-	Payable
Sealink Enterprises Lim		Construction of B	1,871,971	1,871,971		1,871,971	-	Payable
Mwalewa Stores	2017	Construction of B	5,701,157	5,701,157		5,701,157	-	Payable
			<b>451,086,731</b>	<b>451,086,731</b>	<b>-</b>	<b>108,345,315</b>	<b>342,741,416</b>	

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Rhaboni And Anason	678	Civil works	38,499	38,499		-	38,499	Payable
Okajomwe Enterprises	P.O NO.469	Civil works	50,540	50,540		50,540	-	Payable
Ronsing Solutions	LSO NO.193	Civil works	108,200	108,200		-	108,200	Payable
Jackmer Contractor	2021-2022	Civil works	123,007	123,007		-	123,007	Payable
One Rhino	LSO.1246059	Civil works	178,472	178,472		178,472	-	Payable
Fejas Builders	2019-2020	Civil works	180,602	180,602		-	180,602	Payable
Abbish Investments	LPO NO 1926	Civil works	181,289	181,289		-	181,289	Payable
Glatel Contractors	2021-2022	Civil works	190,236	190,236		-	190,236	Payable
Ancotech Builders Ltd	2020-2021	Civil works	192,563	192,563		-	192,563	Payable
Sentryspace Designs Ltd	2021-2022	Civil works	199,444	199,444		-	199,444	Payable
Artic Builder & Genera	2018-2019	Civil works	199,561	199,561		-	199,561	Payable
Glatel Contractors	2021-2022	Civil works	235,321	235,321		-	235,321	Payable
Kiluiya General Supplies	2019-2020	Civil works	253,200	253,200		253,200	-	Payable
Mwandai Investment	2019-2020	Civil works	298,188	298,188		-	298,188	Payable
Danro Enterprises	LPO NO.13	Civil works	299,590	299,590		-	299,590	Payable
Thelim Designers	LSO NO.6	Civil works	300,000	300,000		-	300,000	Payable
Tamike Consultancy	2020-2021	Civil works	323,830	323,830		323,830	-	Payable
Daje Enterprises Ltd	1121896	Civil works	330,865	330,865		-	330,865	Payable
Tutuh Contractors	1294212	Civil works	364,715	364,715		-	364,715	Payable
Young Rays	2019-2020	Civil works	367,950	367,950		367,950	-	Payable
Facet Systems	2015-2016	Civil works	374,202	374,202		-	374,202	Payable

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Androndaa Supplies	2021-2022	Civil works	384,106	384,106		384,106	-	Payable
Fredjos Digital	2019/2020	Civil works	393,679	393,679		-	393,679	Payable
Jubeka Enterprises	2015-2016	Civil works	415,381	415,381		-	415,381	Payable
Headcord Contractors	LSO NO.1094	Civil works	459,435	459,435		459,435	-	Payable
Merluma Company Limited	1781	Civil works	487,362	487,362		-	487,362	Payable
Kyendekiseo	2021-2022	Civil works	498,999	498,999		498,999	-	Payable
Mwatshi Construction	2015-2016	Civil works	516,640	516,640		-	516,640	Payable
Siliwaki Suppliers	2020-2021	Civil works	534,945	534,945		168,903	366,042	Payable
Mwalo International	2019-2020	Civil works	559,250	559,250		559,250	-	Payable
Mumondilis Limited	2021-2022	Civil works	610,973	610,973		610,473	500	Payable
Mvumilivu Ventures	LSO1224562	Civil works	627,537	627,537		627,537	-	Payable
Clanicfay Investment	2021-2022	Civil works	698,177	698,177		-	698,177	Payable
Mine Yard Ltd	2020-2021	Civil works	731,726	731,726		-	731,726	Payable
Wawika Construction Ltd	2021-2022	Civil works	748,555	748,555		748,555	-	Payable
Aleshabe Investors Ltd	2015-2016	Civil works	758,835	758,835		-	758,835	Payable
Mk Siley	2021-2022	Civil works	766,905	766,905		766,882	23	Payable
Quality Care	LSO NO.1448	Civil works	771,715	771,715		-	771,715	Payable
Jumucha Enterprises	2021-2022	Civil works	771,950	771,950		771,950	-	Payable
Wamurwawa Investment	2021-2022	Civil works	822,100	822,100		-	822,100	Payable
Bromula Contractors	2021-2022	Civil works	822,480	822,480		822,480	-	Payable

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Muathe Innovators	2021-2022	Civil works	850,000	850,000		850,000	-	Payable
Lainspot Enterprises	2020-2021	Civil works	850,000	850,000		850,000	-	Payable
Royal Contractors	2015-2016	Civil works	864,389	864,389		449,897	414,492	Payable
Katethya Investments	2021	Civil works	870,350	870,350		870,350	-	Payable
Jonix Contractors Co. Ltd	LSO NO.1479	Civil works	879,100	879,100		879,100	-	Payable
Munlex Company Ltd	2016-2017	Civil works	907,707	907,707		-	907,707	Payable
Hifyles Investments	2020-2021	Civil works	911,683	911,683		911,683	-	Payable
Fesikom Limited	2020-2021	Civil works	915,412	915,412		915,412	-	Payable
Saliwaki	2020-2021	Civil works	917,140	917,140		917,140	-	Payable
Eggi Limited	2020-2021	Civil works	917,276	917,276		917,276	-	Payable
Kasy Ventures	LSO NO.958	Civil works	984,550	984,550		984,550	-	Payable
Civiltech Energy Solutions	2020-2021	Civil works	1,002,122	1,002,122		1,002,120	2	Payable
Isimule Contractors	2021-2022	Civil works	1,078,595	1,078,595		1,078,545	50	Payable
Musuewakyuli Contractors	2021-2022	Civil works	1,087,956	1,087,956		1,087,384	572	Payable
Judesa Supplies	LSO NO.634	Civil works	1,141,600	1,141,600		1,141,600	-	Payable
Sherine Construction Ltd	2015-2016	Civil works	1,177,672	1,177,672		1,177,630	42	Payable
Kyedafe Enterprises	LSO NO.2185	Civil works	1,186,250	1,186,250		1,186,250	-	Payable
Marki General Supplies L		Civil works	1,192,110	1,192,110		-	1,192,110	Payable
Bailandos Ventures	P.O NO.1427	Civil works	1,199,520	1,199,520		1,199,520	-	Payable
Hifyles Investments	LSO NO.1486	Civil works	1,199,600	1,199,600		1,199,600	-	Payable
Fatelimwafrica	2019-2020	Civil works	1,212,335	1,212,335		-	1,212,335	Payable

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Rainbow Life Ltd		Civil works	1,227,100	1,227,100		1,227,100	-	Payable
Nzeve Isu Supplies	2021-2022	Civil works	1,262,590	1,262,590		-	1,262,590	Payable
June Engineering	2015-2016	Civil works	1,294,968	1,294,968		1,292,888	2,080	Payable
Nestac 48b	2015-2016	Civil works	1,303,946	1,303,946		-	1,303,946	Payable
Mumamu Contractors Ltd	2021-2022	Civil works	1,313,580	1,313,580		1,313,580	-	Payable
Kangama Builders	2014-2015	Civil works	1,352,322	1,352,322		1,352,322	-	Payable
Nzungululu Contractors	LPO NO.2121	Civil works	1,368,200	1,368,200		-	1,368,200	Payable
Hildom Investments	2015-2016	Civil works	1,395,198	1,395,198		1,287,967	107,231	Payable
Hildom Investments	2015-2016	Civil works	1,395,198	1,395,198		1,287,967	107,231	Payable
Pagoa Contractors	1986	Civil works	1,409,484	1,409,484		1,409,484	-	Payable
Happy Tunes Traders	LSO NO.2151	Civil works	1,419,400	1,419,400		1,419,400	-	Payable
Liamucha Enterprises	2021-2022	Civil works	1,430,300	1,430,300		1,430,000	300	Payable
Vanrich Gen. Merchants	2021-2022	Civil works	1,434,903	1,434,903		-	1,434,903	Payable
Mumandu Contractors	LPO NO.107	Civil works	1,445,000	1,445,000		1,444,664	336	Payable
Moonlight Gener	2021-2022	Civil works	1,461,320	1,461,320		1,461,320	-	Payable
Elishek	2015-2016	Civil works	1,479,334	1,479,334		-	1,479,334	Payable
Kangama Builders	2015-2016	Civil works	1,500,399	1,500,399		-	1,500,399	Payable
Gloscha	2021-2022	Civil works	1,501,785	1,501,785		1,501,785	-	Payable
Chamue Agencies	2021-2022	Civil works	1,510,262	1,510,262		-	1,510,262	Payable
Glogra	2021-2022	Civil works	1,510,900	1,510,900		1,510,900	-	Payable
Maticon Ltd	2020-2021	Civil works	1,542,200	1,542,200		1,542,200	-	Payable

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Great And Gorss Holdings	1316	Civil works	1,564,940	1,564,940		1,564,940	-	Payable
Brighteneye	2020-2021	Civil works	1,570,427	1,570,427		-	1,570,427	Payable
Mwitikili Contractors Ltd	2021-2022	Civil works	1,603,700	1,603,700		1,603,700	-	Payable
Mwimuka Ltd	LPO 1935	Civil works	1,622,413	1,622,413		1,622,413	-	Payable
Motouly Works	2017-2018	Civil works	1,668,834	1,668,834		400,000	1,268,834	Payable
Vuju Twins	2021-2022	Civil works	1,676,500	1,676,500		1,676,500	-	Payable
Fk Concepts Company Ltd	2020-2021	Civil works	1,685,040	1,685,040		1,685,040	-	Payable
Mwana Milai	2021-2022	Civil works	1,701,000	1,701,000		-	1,701,000	Payable
Vanrich Gen. Merchants	2021-2022	Civil works	1,706,863	1,706,863		1,706,863	-	Payable
Winben Suppliers	2021-2022	Civil works	1,709,245	1,709,245		1,709,245	-	Payable
Bailandos Ventures	2020-2021	Civil works	1,718,717	1,718,717		1,718,717	-	Payable
Mwandai Investment	2021-2022	Civil works	1,724,616	1,724,616		1,724,616	-	Payable
Musuwakuuli Contractors	LPO NO.1973	Civil works	1,727,240	1,727,240		-	1,727,240	Payable
Pjamal	2020-2022	Civil works	1,734,756	1,734,756		1,734,756	-	Payable
Eggi Limited	2020-2021	Civil works	1,754,574	1,754,574		1,754,574	-	Payable
Dwacellia Agencies Ltd	1379	Civil works	1,755,428	1,755,428		1,755,428	-	Payable
Fesikom Limited	2020-2021	Civil works	1,759,001	1,759,001		-	1,759,001	Payable
Fratamu Best Enterprise	2021-2022	Civil works	1,764,880	1,764,880		1,764,880	-	Payable
Joskem Builders	2021-2022	Civil works	1,765,387	1,765,387		-	1,765,387	Payable
Winben Suppliers	2021-2022	Civil works	1,767,543	1,767,543		1,767,543	-	Payable
Rajoh Networks	2021-2022	Civil works	1,767,550	1,767,550		1,767,550	-	Payable

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Rajoh Networks	2021-2022	Civil works	1,770,740	1,770,740		1,770,740	-	Payable
Raceron	1987	Civil works	1,774,081	1,774,081		1,774,081	-	Payable
Cash And Carry General	2020-2021	Civil works	1,774,879	1,774,879		1,774,879	-	Payable
Kwakivui	2021-2022	Civil works	1,798,685	1,798,685		1,798,685	-	Payable
Daje Enterprises Ltd	LSO.0972930	Civil works	1,800,000	1,800,000		883,980	916,020	Payable
Mulenic Circle Ltd	2021-2022	Civil works	1,800,000	1,800,000		1,800,000	-	Payable
Peter Uplift Contractors	2021-2022	Civil works	1,800,267	1,800,267		-	1,800,267	Payable
Raceron Co Ltd	2021-2022	Civil works	1,809,385	1,809,385		1,809,385	-	Payable
Vaniki Events	2020-2021	Civil works	1,819,229	1,819,229		1,819,229	-	Payable
Muhlaz Capital Ltd	2021-2022	Civil works	1,820,000	1,820,000		1,820,000	-	Payable
Global Contractors	2021-2022	Civil works	1,827,080	1,827,080		1,827,080	-	Payable
Kaydee Supplies	208	Civil works	1,827,602	1,827,602		1,827,602	-	Payable
Hiwin Ltd	2020-2021	Civil works	1,832,065	1,832,065		1,832,065	-	Payable
Golden Enterprises	2015-2016	Civil works	1,834,095	1,834,095		-	1,834,095	Payable
Mbeenzei Contractors	2021-2022	Civil works	1,835,020	1,835,020		1,835,020	-	Payable
Payment For Legal Fees For MCM Advocates For Preparation Of Kitui County Empowerment Fund Bill, 2018 & Kitui County Investment Corporation Bill	CGOKTI/491/ 2015-2016	Civil works	2,700,000	2,700,000		2,700,000	-	Payable

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Afriserve Intervention	2020-2021	Civil works	7,498,582	7,498,582		7,498,582	-	Payable
Androndaa Supplies	2021-2022	Civil works	1,940,344	1,940,344		1,940,344	-	Payable
Androndaa Supplies	2021-2022	Civil works	1,940,550	1,940,550		1,940,550	-	Payable
Benchmark Management	2015-2016	Civil works	9,278,492	9,278,492		-	9,278,492	Payable
Carotox Supplies	2015-2016	Civil works	14,649,784	14,649,784		7,941,135	6,708,649	Payable
Cash And Carry General	6/21/2023	Civil works	4,878,651	4,878,651		4,878,651	-	Payable
Chambalili Trading	2015-2016	Civil works	12,301,530	12,301,530		11,673,022	628,508	Payable
Charity Syomiti		Civil works	10,854,000	10,854,000		-	10,854,000	Payable
Civiltech Energy Solutions	2020-2021	Civil works	1,875,511	1,875,511		1,875,511	-	Payable
Comtrack Africa Ltd	LPO NO.93	Civil works	1,907,374	1,907,374		-	1,907,374	Payable
Crystal Supplies E.A Ltd	2021-2022	Civil works	1,912,888	1,912,888		1,468,000	444,888	Payable
Danvin	2021-2022	Civil works	1,846,460	1,846,460		1,846,460	-	Payable
Diasco Limited	2015-2016	Civil works	3,027,981	3,027,981		-	3,027,981	Payable
Dorjan General	2020-2021	Civil works	4,980,681	4,980,681		-	4,980,681	Payable
Dunhill Works Ltd	2015-2016	Civil works	10,336,373	10,336,373		9,808,798	527,575	Payable
Dwacellia Agencies Ltd	2015-2016	Civil works	7,592,200	7,592,200		7,592,200	-	Payable
Emico Mechanical		Civil works	3,655,600	3,655,600		3,655,600	-	Payable
Emico Mechanical Con		Civil works	4,125,000	4,125,000		4,125,000	-	Payable
End Engineering	2015-2016	Civil works	8,827,220	8,827,220		6,539,818	2,287,402	Payable
Evamat Smart Ltd	2015-2016	Civil works	3,498,600	3,498,600		3,498,600	-	Payable
Fexcom Holding Ltd	2021-2022	Civil works	1,900,192	1,900,192		-	1,900,192	Payable

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Global Constructors	LSO NO.29	Civil works	3,192,000	3,192,000		3,192,000	-	Payable
Global Constructors	2021-2022	Civil works	2,316,280	2,316,280		2,316,280	-	Payable
Gobol Engineering	2015-2016	Civil works	8,730,153	8,730,153		-	8,730,153	Payable
Great And Gorss Holdings	2021-2021	Civil works	4,592,751	4,592,751		4,592,751	-	Payable
Jackdox Oasis Limited	2020-2021	Civil works	1,892,743	1,892,743		1,892,743	-	Payable
Jackdox Oasis Limited	LPO NO.2091	Civil works	1,892,743	1,892,743		1,892,743	-	Payable
Jadotra Company		Civil works	16,925,593	16,925,593		1,815,448	15,110,145	Payable
Japhil Limited	LPO 2104	Civil works	1,977,925	1,977,925		1,977,925	-	Payable
Japhil Limited	2015-2016	Civil works	3,955,150	3,955,150		3,955,150	-	Payable
Jemu Agencies Ltd		Civil works	18,223,427	18,223,427		-	18,223,427	Payable
Jescab Agencies Ltd	2021-2022	Civil works	1,941,457	1,941,457		1,941,457	-	Payable
Jevisa Ltd	2015-2016	Civil works	3,646,158	3,646,158		3,646,158	-	Payable
Jodimic Kenya	2021-2022	Civil works	1,940,938	1,940,938		1,940,938	-	Payable
Jomeg Contractors Ltd	2021-2022	Civil works	2,136,690	2,136,690		2,135,381	1,309	Payable
Jonesa Enterprises Ltd	LPO 708	Civil works	4,965,798	4,965,798		-	4,965,798	Payable
Jowmime Enterprise	2015-2016	Civil works	5,184,527	5,184,527		5,184,527	-	Payable
Julimusyi Enterprises	LPO NO.1786	Civil works	2,196,200	2,196,200		-	2,196,200	Payable
Jumukanda Contractors	2021-2022	Civil works	1,877,634	1,877,634		1,877,634	-	Payable
Kadena Construction	LPO NO.115	Civil works	1,869,345	1,869,345		1,869,345	-	Payable
Kangama Builders		Civil works	14,162,898	14,162,898		14,162,898	-	Payable
Katungate Contractors		Civil works	27,698,510	27,698,510		27,698,510	-	Payable

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Keffa Engineering	2021-2022	Civil works	2,319,860	2,319,860		2,319,860	-	Payable
Kenrich General	2021-2022	Civil works	2,411,991	2,411,991		-	2,411,991	Payable
Kikotoni Contractors	2015-2016	Civil works	4,699,508	4,699,508		-	4,699,508	Payable
Kisbit Limited	2021-2022	Civil works	1,864,820	1,864,820		1,864,820	-	Payable
Kivui General Supplies	2015-2016	Civil works	8,675,451	8,675,451		8,675,451	-	Payable
Konza Works C	Civil suit 1 of 2019	Civil works	22,260,330	22,260,330		18,204,912	4,055,418	Payable
Landi Investment	2015-2016	Civil works	13,759,551	13,759,551		11,614,642	2,144,909	Payable
Liamucha Enterprises	2021-2022	Civil works	1,844,500	1,844,500		1,844,500	-	Payable
Lynmusi Enterprises	2021-2022	Civil works	1,858,527	1,858,527		-	1,858,527	Payable
Mafremumu Contractors	2020-2021	Civil works	1,890,100	1,890,100		1,890,017	83	Payable
Mafremumu Contractors	2021-2022	Civil works	1,957,500	1,957,500		1,957,500	-	Payable
Mamro Solutions Ltd	2021-2022	Civil works	1,919,994	1,919,994		1,919,994	-	Payable
Markwell Ltd	2021-2022	Civil works	7,020,000	7,020,000		5,620,200	1,399,800	Payable
Mbeenzei Contractors	LSO NO.1888	Civil works	1,880,200	1,880,200		1,880,200	-	Payable
Mbeenzei Contractors	2020-2021	Civil works	1,884,420	1,884,420		1,884,420	-	Payable
Mbeenzei Contractors	2021-2022	Civil works	1,963,252	1,963,252		1,960,594	2,658	Payable
Metarock Company Ltd	2021-2022	Civil works	1,917,606	1,917,606		-	1,917,606	Payable
Miambani Valley General		Civil works	6,575,866	6,575,866		6,575,866	-	Payable
Mountain View General	2020-2021	Civil works	9,124,161	9,124,161		9,124,161	-	Payable
Mountainview General	2020-2021	Civil works	1,981,808	1,981,808		1,981,808	-	Payable

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Muenjo	2021-2022	Civil works	1,913,330	1,913,330		1,913,330	-	Payable
Mulenic Circle Ltd	2021-2022	Civil works	1,991,843	1,991,843		-	1,991,843	Payable
Mumamu Contractors Ltd	2021-2022	Civil works	1,913,275	1,913,275		-	1,913,275	Payable
Mumbe Construction	2015-2016	Civil works	5,253,187	5,253,187		5,243,187	10,000	Payable
Mumondilis Limited	2021-2022	Civil works	1,895,111	1,895,111		1,895,111	-	Payable
Mumondilis Limited		Civil works	4,701,756	4,701,756		4,701,756	-	Payable
Mutindi General	LSO 1276837	Civil works	8,120,464	8,120,464		8,120,464	-	Payable
Mvule Engineering	2021-2022	Civil works	1,992,795	1,992,795		1,992,795	-	Payable
Mvumilivu Ventures	2014-2015	Civil works	8,728,907	8,728,907		-	8,728,907	Payable
Mwatshi Construction	2015-2016	Civil works	5,180,284	5,180,284		5,180,284	-	Payable
Mwingi Busara		Civil works	5,280,436	5,280,436		5,280,436	-	Payable
Mwitikili Contractors Ltd	LSO NO.2177	Civil works	1,993,034	1,993,034		1,993,034	-	Payable
Nasicom Logistics		Civil works	10,545,801	10,545,801		5,907,880	4,637,921	Payable
Ndamuma Consruction	2021-2022	Civil works	3,773,537	3,773,537		-	3,773,537	Payable
Neatklin Agency		Civil works	1,997,106	1,997,106		1,997,106	-	Payable
Original King'ang'i	2015-2016	Civil works	5,028,165	5,028,165		-	5,028,165	Payable
Pagoa Construction	2021-2022	Civil works	1,933,929	1,933,929		1,933,929	-	Payable
Pagoa Construction		Civil works	2,970,218	2,970,218			2,970,218	Payable
Pagoa Contractors	2021-2022	Civil works	1,854,655	1,854,655		1,854,655	-	Payable
Powerpump Technical Company Limited	Civil suit 1 of 2019	Civil works	27,687,558	27,687,558			27,687,558	Payable

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Purisa Company Limited	2020-2021	Civil works	1,890,273	1,890,273		1,890,273	-	Payable
Racdamui City		Civil works	9,442,323	9,442,323		8,485,201	957,123	Payable
Raceron	2021-2022	Civil works	1,955,638	1,955,638		1,955,638	-	Payable
Ramude	2021-2022	Civil works	1,850,700	1,850,700		1,850,700	-	Payable
Rhojo Works	2021-2022	Civil works	1,985,920	1,985,920		1,985,920	-	Payable
Rhojo Works	2015-2016	Civil works	7,183,886	7,183,886		7,183,885	1	Payable
Saken Gen. Supplies	LPO NO.1406	Civil works	1,981,870	1,981,870		1,981,870	-	Payable
Sania Investments	2021-2022	Civil works	3,193,869	3,193,869		-	3,193,869	Payable
Save Commodities	015-2016	Civil works	3,800,005	3,800,005		2,452,200	1,347,805	Payable
Sayani Ventures	2021-2022	Civil works	1,987,000	1,987,000		1,987,000	-	Payable
Semeha Engineering	2015-2016	Civil works	8,918,324	8,918,324		8,918,324	-	Payable
Shatit Enterprises		Civil works	15,056,314	15,056,314		-	15,056,314	Payable
Signature Infrastructure	LSO 1246090	Civil works	2,561,609	2,561,609		-	2,561,609	Payable
Siwaluk Two Ventures	2021-2022	Civil works	1,995,000	1,995,000		1,995,000	-	Payable
Syano Road & Bridge		Civil works	20,881,740	20,881,740		15,214,502	5,667,238	Payable
Taigrine Ventures	P.O NO.2263	Civil works	3,581,100	3,581,100		3,581,100	-	Payable
Taraji Company Ltd	2015-2016	Civil works	4,818,000	4,818,000		4,395,972	422,028	Payable
Three Ranks Ltd		Civil works	8,980,966	8,980,966		8,980,966	-	Payable
Vamiki Events		Civil works	6,570,685	6,570,685		-	6,570,685	Payable
Vuju Twins	LPO NO.2152	Civil works	1,975,300	1,975,300		1,975,300	-	Payable
Vulmatt	2021-2022	Civil works	1,930,603	1,930,603		1,930,603	-	Payable

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Vulmatt	2021-2022	Civil works	1,936,620	1,936,620		1,936,620	-	Payable
Vulmatt	2021-2022	Civil works	1,938,320	1,938,320		1,936,620	1,700	Payable
Wakilumi Contracto	2021-2022	Civil works	1,961,019	1,961,019		1,961,019	-	Payable
Wamwengi Enterprises	2021-2022	Civil works	1,844,500	1,844,500		1,844,500	-	Payable
Wamwengi Enterprises	2021-2022	Civil works	1,844,500	1,844,500		1,844,500	-	Payable
Watema	105 of 2020	Civil works	16,083,852	16,083,852		16,083,852	-	Payable
Western Holdings Ltd		Civil works	5,662,666	5,662,666		5,662,656	10	Payable
Wika Ltd	2020-2021	Civil works	1,990,239	1,990,239		-	1,990,239	Payable
Royce Building		Civil works	5,775,251	5,775,251		5,775,251	-	Payable
Jubeka Enterprise		Civil works	6,514,369	6,514,369		6,514,369	-	Payable
Malulani Investment		Civil works	9,844,248	9,844,248		9,844,248	-	Payable
Mosline Enterprises		Civil works	7,996,112	7,996,112		7,996,112	-	Payable
County Contractors		Civil works	7,354,672	7,354,672		7,354,672	-	Payable
Cherry Construction Ltd		Civil works	1,998,028	1,998,028		1,998,028	-	Payable
Kwamwando Enterprises		Civil works	7,628,160	7,628,160		7,628,160	-	Payable
Kyangonza Construction		Civil works	7,366,400	7,366,400		7,366,400	-	Payable
Mvumilivu Ventures		Civil works	21,551,590	21,551,590		21,551,590	-	Payable
			<b>808,189,998</b>	<b>808,189,998</b>		<b>565,691,829</b>	<b>242,498,169</b>	
Kimanthi & Associates	12/10/2021	Goods	3,016,000	3,016,000		3,016,000	-	Payable
Kimanthi & Associates	23/09/2021	Goods	3,480,000	3,480,000		3,480,000	-	Payable

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Mwingi Cate	2021-2022	Goods	1,530	1,530		-	1,530	Payable
Timolyen Enterprises Ltd	3914435	Goods	5,000	5,000		-	5,000	Payable
Glory Bookshop & Stat		Goods	5,850	5,850		-	5,850	Payable
Beatrix Products		Goods	9,000	9,000		-	9,000	Payable
County Chemicals		Goods	9,900	9,900		-	9,900	Payable
Alphetec General Supplies		Goods	10,000	10,000		-	10,000	Payable
Kintusugi Enterprises		Goods	10,000	10,000		-	10,000	Payable
Amianto Global	3916337	Goods	10,000	10,000		-	10,000	Payable
Sunkar H/Ware	3916346	Goods	10,750	10,750		-	10,750	Payable
Belea Pharmacy		Goods	11,000	11,000		-	11,000	Payable
Timolyen Enterprises Ltd		Goods	11,000	11,000		-	11,000	Payable
Glory Bookshop		Goods	11,000	11,000		-	11,000	Payable
Glory Bookshop		Goods	12,000	12,000		-	12,000	Payable
Timolyen Enterprises Ltd		Goods	12,250	12,250		-	12,250	Payable
Haifa Innovations		Goods	13,020	13,020		-	13,020	Payable
Philsamdo Traders	2021-2022	Goods	13,750	13,750		-	13,750	Payable
Amianto Global	3336483	Goods	15,000	15,000		-	15,000	Payable
Amianto Global	3801299	Goods	15,000	15,000		-	15,000	Payable
Glory Bookshop		Goods	15,300	15,300		-	15,300	Payable
Sunkar H/Ware	3916328	Goods	16,700	16,700		-	16,700	Payable
Mwingi Cate	2021-2022	Goods	17,040	17,040		-	17,040	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Jads Diagnostics		Goods	17,180	17,180		-	17,180	Payable
Timolyen Enterprises Ltd		Goods	17,500	17,500		-	17,500	Payable
Timolyen Enterprises Ltd		Goods	18,050	18,050		-	18,050	Payable
Sunkar H/Ware	3336415/6	Goods	19,000	19,000		-	19,000	Payable
Mwingi Cate	2021-2022	Goods	19,053	19,053		-	19,053	Payable
Rycedental Supplies	18-19	Goods	19,700	19,700		-	19,700	Payable
Voltage Smart Systems	2018-2019	Goods	20,000	20,000		-	20,000	Payable
Beatrix Products		Goods	22,300	22,300		-	22,300	Payable
Timolyen Enterprises Ltd		Goods	22,500	22,500		-	22,500	Payable
Mwingi Cate		Goods	23,050	23,050		-	23,050	Payable
Jads Diagnostics		Goods	23,350	23,350		-	23,350	Payable
Sunkar H/Ware	3336414	Goods	23,800	23,800		-	23,800	Payable
Glory Bookshop		Goods	23,880	23,880		-	23,880	Payable
Timolyen Enterprises Ltd		Goods	24,000	24,000		-	24,000	Payable
Voltage Smart Systems		Goods	24,244	24,244		-	24,244	Payable
Sunkar H/Ware	3916329/30	Goods	24,350	24,350		-	24,350	Payable
Sunkar H/Ware	3336412	Goods	25,862	25,862		-	25,862	Payable
Royal Kamati Investments		Goods	25,920	25,920		-	25,920	Payable
Masha Allah Hardware	3916341	Goods	27,000	27,000		-	27,000	Payable
Sunkar H/Ware	3336417	Goods	27,440	27,440		-	27,440	Payable
Voltage Smart Systems		Goods	28,000	28,000		-	28,000	Payable

**County Government of Kitui**

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Crown H/Care	3517038	Goods	30,385	30,385		-	30,385	Payable
Hope Merchants		Goods	30,400	30,400		-	30,400	Payable
Goldmax		Goods	30,900	30,900		-	30,900	Payable
Haifa Innovations		Goods	30,920	30,920		-	30,920	Payable
Faram E.A Ltd		Goods	31,200	31,200		-	31,200	Payable
Giwambua Butchery Ltd		Goods	31,350	31,350		-	31,350	Payable
Timolyen Enterprises Ltd		Goods	31,500	31,500		-	31,500	Payable
Masha Allah Hardware	2020-2021	Goods	31,500	31,500		-	31,500	Payable
Timolyen Enterprises Ltd		Goods	32,200	32,200		-	32,200	Payable
Mwingi Cate	2021-2022	Goods	32,456	32,456		-	32,456	Payable
Timolyen Enterprises Ltd		Goods	32,800	32,800		-	32,800	Payable
Timolyn Enterprise	3336428	Goods	33,050	33,050		-	33,050	Payable
Glory Bookshop	3336430	Goods	33,350	33,350		-	33,350	Payable
Philsamdo Traders	18-19	Goods	33,500	33,500		-	33,500	Payable
Saluwomen Garissa Stage		Goods	33,870	33,870		-	33,870	Payable
Glory Bookshop		Goods	34,120	34,120		-	34,120	Payable
Munii Pharmacy		Goods	34,200	34,200		-	34,200	Payable
Rycedental Supplies		Goods	34,400	34,400		-	34,400	Payable
County Chemicals	20-21	Goods	34,450	34,450		-	34,450	Payable
Voltage Smart Systems		Goods	35,000	35,000		-	35,000	Payable
Woodly Global Solutions		Goods	35,000	35,000		-	35,000	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Young Rays Solutions	3909117	Goods	35,050	35,050		-	35,050	Payable
Mwingi Cate	2021-2022	Goods	35,509	35,509		-	35,509	Payable
Beatrix Products		Goods	36,000	36,000		-	36,000	Payable
Saluwomen Garissa Stage	3916320	Goods	36,270	36,270		-	36,270	Payable
Jads Diagnostics		Goods	37,500	37,500		-	37,500	Payable
Mediplus Agencies		Goods	37,800	37,800		-	37,800	Payable
Sunkar H/Ware	3916331/2	Goods	38,200	38,200		-	38,200	Payable
Royal Kamati Investments		Goods	38,500	38,500		-	38,500	Payable
Crown H/Care	3914256	Goods	38,664	38,664		-	38,664	Payable
Timolyen Enterprises Ltd		Goods	39,000	39,000		-	39,000	Payable
Mutonguni Highway	-	Goods	40,000	40,000		-	40,000	Payable
Timolyen Enterprises Ltd		Goods	41,000	41,000		-	41,000	Payable
Bioscan Diagnostics E.A		Goods	41,000	41,000		-	41,000	Payable
Rycedental Supplies		Goods	41,200	41,200		-	41,200	Payable
Giwambua Butchery Ltd		Goods	42,050	42,050		-	42,050	Payable
Giwambua Butchery Ltd		Goods	42,300	42,300		-	42,300	Payable
Timolyn Enterprise	3916335	Goods	42,400	42,400		-	42,400	Payable
Giwambua Butchery Ltd		Goods	42,485	42,485		-	42,485	Payable
Giwambua Butchery Ltd		Goods	43,050	43,050		-	43,050	Payable
County Chemicals		Goods	43,500	43,500		-	43,500	Payable
Woodly Global Solutions		Goods	44,000	44,000		-	44,000	Payable

**County Government of Kitui**

**County Executive- (Kitui County Executive)**

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

<b>Supplier Of Goods Or Services</b>	<b>Date Invoiced/ Contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance At The Beginning Of The Year 2022-2023</b>	<b>Addition During The Year</b>	<b>Amount Paid During The Year</b>	<b>Outstanding Balance 2022-2023</b>	<b>Comments</b>
Giwambua Butchery Ltd		Goods	44,400	44,400		-	44,400	Payable
Young Rays Solutions	2020-2021	Goods	44,800	44,800		-	44,800	Payable
Viamed Services	2014-2015	Goods	45,000	45,000		-	45,000	Payable
Mwingi Cate		Goods	45,030	45,030		-	45,030	Payable
Giwambua Butchery Ltd		Goods	45,900	45,900		-	45,900	Payable
Hope Merchants		Goods	48,600	48,600		-	48,600	Payable
Crown H/Care	3517041	Goods	49,088	49,088		-	49,088	Payable
Alphetec General Supplies		Goods	49,970	49,970		-	49,970	Payable
Sentryspace Designs Ltd		Goods	50,000	50,000		-	50,000	Payable
Beatrix Products		Goods	50,000	50,000		-	50,000	Payable
Giwambua Butchery Ltd		Goods	50,750	50,750		-	50,750	Payable
Timolyen Enterprises Ltd		Goods	51,750	51,750		-	51,750	Payable
Giftrose Enterprises		Goods	52,000	52,000		-	52,000	Payable
Harbytech Tradewis	2018-2019	Goods	52,320	52,320		-	52,320	Payable
Kagla	2021-2022	Goods	54,000	54,000		-	54,000	Payable
Glory Bookshop	3336429	Goods	54,200	54,200		-	54,200	Payable
Masha Allah Hardware	3914478	Goods	55,040	55,040		-	55,040	Payable
Voltage Smart Systems		Goods	55,100	55,100		-	55,100	Payable
Giwambua Butchery Ltd		Goods	55,100	55,100		-	55,100	Payable
Emporium Achieve Company	3909411	Goods	56,000	56,000		-	56,000	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Zollo Complex		Goods	56,000	56,000		-	56,000	Payable
Philsamdo Traders		Goods	56,650	56,650		-	56,650	Payable
Faram E.A Ltd		Goods	56,712	56,712		-	56,712	Payable
Ptexventures Investment	2021-2022	Goods	57,750	57,750		-	57,750	Payable
Timolyen Enterprises Ltd	3914498	Goods	60,000	60,000		-	60,000	Payable
Timolyen Enterprises Ltd	3914413	Goods	60,000	60,000		-	60,000	Payable
Jads Diagnostics		Goods	60,280	60,280		-	60,280	Payable
Sunkar H/Ware	3336418	Goods	62,760	62,760		-	62,760	Payable
Besame		Goods	63,000	63,000		-	63,000	Payable
Hope Merchants		Goods	63,000	63,000		-	63,000	Payable
Bioscan Diagnostics E.A	2018-2019	Goods	64,000	64,000		-	64,000	Payable
Belky Const. Ltd		Goods	65,000	65,000		-	65,000	Payable
Giwambua Butchery Ltd		Goods	65,100	65,100		-	65,100	Payable
Sunkar H/Ware	3916347/8/9	Goods	67,050	67,050		-	67,050	Payable
Giwambua Butchery Ltd		Goods	67,200	67,200		-	67,200	Payable
Giwambua Butchery Ltd		Goods	67,500	67,500		-	67,500	Payable
Giwambua Butchery Ltd	3801081	Goods	67,800	67,800		-	67,800	Payable
Giwambua Butchery Ltd		Goods	68,100	68,100		-	68,100	Payable
Philsamdo Traders	-	Goods	68,250	68,250		-	68,250	Payable
Masha Allah Hardware	3916307/391	Goods	68,550	68,550		-	68,550	Payable
Belea Pharmacy	2021-2022	Goods	70,000	70,000		-	70,000	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Mutonguni Highway		Goods	70,550	70,550		-	70,550	Payable
Rycedental Supplies		Goods	70,600	70,600		-	70,600	Payable
Giwambua Butchery Ltd	3914463	Goods	71,700	71,700		-	71,700	Payable
Kintusugi Enterprises		Goods	72,000	72,000		-	72,000	Payable
Crown H/Care		Goods	72,000	72,000		-	72,000	Payable
Enh Suppliers		Goods	72,014	72,014		-	72,014	Payable
Giftrose Enterprises		Goods	72,800	72,800		-	72,800	Payable
Saluwomen Garissa Stage		Goods	73,200	73,200		-	73,200	Payable
Mwingi Cate	2021-2022	Goods	73,350	73,350		-	73,350	Payable
Kapkoson	3909395	Goods	73,600	73,600		-	73,600	Payable
Kapkoson	3909384	Goods	73,600	73,600		-	73,600	Payable
Giwambua Butchery Ltd	3916321	Goods	74,100	74,100		-	74,100	Payable
Alfa Works Enterprise		Goods	75,400	75,400		-	75,400	Payable
Jads Diagnostics		Goods	76,400	76,400		-	76,400	Payable
Timolyen Enterprises Ltd		Goods	77,000	77,000		-	77,000	Payable
Timolyen Enterprises Ltd		Goods	77,100	77,100		-	77,100	Payable
Crown H/Care	3914360	Goods	77,900	77,900		-	77,900	Payable
Goddynash Enterprises	3909422	Goods	78,400	78,400		-	78,400	Payable
Giwambua	3336431	Goods	78,600	78,600		-	78,600	Payable
Kapkoson		Goods	81,290	81,290		-	81,290	Payable
Jads Diagnostics		Goods	81,430	81,430		-	81,430	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Giftrose Enterprises		Goods	81,900	81,900		-	81,900	Payable
Young Rays Solutions	2019-2020	Goods	83,400	83,400		-	83,400	Payable
Rycedental Supplies		Goods	84,000	84,000		-	84,000	Payable
Crown H/Care	3914362	Goods	84,544	84,544		-	84,544	Payable
Jads Diagnostics		Goods	84,800	84,800		-	84,800	Payable
Kapkoson	3909390	Goods	86,190	86,190		-	86,190	Payable
Glory Bookshop		Goods	86,920	86,920		-	86,920	Payable
Masha Allah Hardware	3916309/08	Goods	87,950	87,950		-	87,950	Payable
Enh Suppliers		Goods	89,600	89,600		-	89,600	Payable
Mtoria Agencies	2020-2021	Goods	89,690	89,690		-	89,690	Payable
Hope Merchants		Goods	90,000	90,000		-	90,000	Payable
Faram E.A Ltd		Goods	91,000	91,000		-	91,000	Payable
Woodly Global Solutions		Goods	92,000	92,000		-	92,000	Payable
Jufesa Investment Ltd		Goods	94,300	94,300		-	94,300	Payable
Belky Const. Ltd		Goods	94,500	94,500		-	94,500	Payable
Sunkar H/Ware	3336460/1/2/	Goods	94,760	94,760		-	94,760	Payable
Crown H/Care		Goods	94,831	94,831		-	94,831	Payable
Pestlab Clensing Services		Goods	96,483	96,483		-	96,483	Payable
Alphetec General Supplies		Goods	97,500	97,500		-	97,500	Payable
Voltage Smart Systems		Goods	98,600	98,600		-	98,600	Payable
Goddynash Enterprises	P.O 3909418	Goods	99,000	99,000		-	99,000	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Alphetec General Supplies		Goods	99,500	99,500		-	99,500	Payable
Amianto Global	3801298	Goods	100,000	100,000		-	100,000	Payable
Enh Suppliers		Goods	100,800	100,800		-	100,800	Payable
Damakamba Investments		Goods	102,270	102,270		-	102,270	Payable
Alphetec General Supplies		Goods	103,000	103,000		-	103,000	Payable
Alphetec General Supplies		Goods	105,000	105,000		-	105,000	Payable
Crown H/Care	3517039	Goods	107,824	107,824		-	107,824	Payable
Timolyen Enterprises Ltd		Goods	111,500	111,500		-	111,500	Payable
Young Rays Solution		Goods	114,500	114,500		-	114,500	Payable
Alphetec General Supplies		Goods	116,500	116,500		-	116,500	Payable
Tillen Agencies		Goods	118,900	118,900		-	118,900	Payable
Civiltech Energy Solutions		Goods	120,000	120,000		-	120,000	Payable
Dorhill Ventures	3909373	Goods	120,000	120,000		-	120,000	Payable
Wisephy Off Outers		Goods	122,875	122,875		-	122,875	Payable
Philsamdo Traders	18-19	Goods	123,000	123,000		-	123,000	Payable
Midray Suppliers		Goods	123,800	123,800		-	123,800	Payable
Merapel Enterprise		Goods	124,000	124,000		-	124,000	Payable
Fedangelica Supplies		Goods	125,000	125,000		-	125,000	Payable
Felidae Company Ltd	P.O NO.827	Goods	126,000	126,000		123,860	2,140	Payable
Crown H/Care	3914361	Goods	126,300	126,300		-	126,300	Payable
Tillen Agencies		Goods	126,900	126,900		-	126,900	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Dorhill Ventures	3909397	Goods	128,000	128,000		-	128,000	Payable
Supreme General		Goods	130,000	130,000		-	130,000	Payable
Voltage Smart Systems		Goods	130,500	130,500		-	130,500	Payable
Mersued Enterprises		Goods	132,000	132,000		-	132,000	Payable
Young Rays Solutions	18-19	Goods	132,200	132,200		-	132,200	Payable
Bioscan Diagnostics		Goods	133,000	133,000		-	133,000	Payable
Fat Kit General		Goods	134,160	134,160		-	134,160	Payable
Damakamba Investments		Goods	135,000	135,000		-	135,000	Payable
Mersued Enterprises		Goods	135,000	135,000		-	135,000	Payable
Mersued Enterprises		Goods	135,000	135,000		-	135,000	Payable
Vinberry		Goods	136,880	136,880		-	136,880	Payable
Vinberry		Goods	136,880	136,880		-	136,880	Payable
Goddynash Enterprises	390930	Goods	137,100	137,100		-	137,100	Payable
Patenoh Enterprises		Goods	137,900	137,900		-	137,900	Payable
Philsamdo Traders	2018-2019	Goods	139,850	139,850		-	139,850	Payable
Philsamdo Trader	18-19	Goods	139,850	139,850		-	139,850	Payable
Tillen Agencies	18-19	Goods	140,000	140,000		-	140,000	Payable
Alphetec General Supplies		Goods	140,000	140,000		-	140,000	Payable
Alphetec General Supplies		Goods	140,700	140,700		-	140,700	Payable
Young Rays Solutions	2021-2022	Goods	141,500	141,500		-	141,500	Payable
Syuma Enterprises		Goods	145,020	145,020		-	145,020	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Doman Merchants	2021-2022	Goods	145,365	145,365		-	145,365	Payable
Philsamdo Traders	2020-2021	Goods	145,700	145,700		-	145,700	Payable
Patenoh Enterprises		Goods	149,100	149,100		-	149,100	Payable
Josane General Supplies		Goods	150,000	150,000		150,000	-	Payable
Voltage Smart Systems		Goods	150,000	150,000		-	150,000	Payable
Patenoh Enterprises		Goods	150,140	150,140		-	150,140	Payable
Patenoh Enterprises		Goods	150,140	150,140		-	150,140	Payable
Biofit Diagnostics	2021-2022	Goods	151,600	151,600		-	151,600	Payable
Biofit Diagnostics	2021-2022	Goods	151,600	151,600		-	151,600	Payable
Mersued Enterprises		Goods	153,000	153,000		-	153,000	Payable
Melica General		Goods	154,000	154,000		-	154,000	Payable
Kapkoson	3909376	Goods	155,500	155,500		-	155,500	Payable
Damakamba Investments		Goods	158,000	158,000		-	158,000	Payable
Mtoria Agencies	22-23	Goods	158,370	158,370		-	158,370	Payable
Mint Sights Company	55	Goods	158,500	158,500		-	158,500	Payable
Midray Suppliers		Goods	158,500	158,500		158,500	-	Payable
Philsamdo Traders	2021	Goods	159,100	159,100		-	159,100	Payable
Philsamdo Trader	18-19	Goods	159,100	159,100		-	159,100	Payable
Civiltech Energy Solutions Company Limited		Goods	160,000	160,000		-	160,000	Payable
Jads Diagnostics		Goods	160,000	160,000		-	160,000	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Sunkar H/Ware	3336422/27	Goods	160,700	160,700		-	160,700	Payable
Glory Bookshop		Goods	162,400	162,400		-	162,400	Payable
Ptexventures Investment	2021/2022	Goods	166,440	166,440		-	166,440	Payable
Biofit Diagnostics	2014-2015	Goods	166,700	166,700		-	166,700	Payable
Vicamel Investment	3336485	Goods	167,020	167,020		-	167,020	Payable
Timolyen Enterprises Ltd		Goods	168,000	168,000		-	168,000	Payable
Fat Kit General		Goods	171,210	171,210		-	171,210	Payable
Merapel Enterprise		Goods	172,000	172,000		-	172,000	Payable
Bioscan Diagnostics E.A		Goods	176,000	176,000		-	176,000	Payable
Maka Satellite		Goods	178,400	178,400		-	178,400	Payable
Klan Italic International	2021-2022	Goods	180,000	180,000		-	180,000	Payable
Mediplus Agencies	21-2022	Goods	180,000	180,000		-	180,000	Payable
Polivek Supplies	2020-2021	Goods	180,000	180,000		-	180,000	Payable
Crown H/Care		Goods	181,345	181,345		-	181,345	Payable
Jemitunes Solutions		Goods	182,350	182,350		-	182,350	Payable
Global Contractors		Goods	182,994	182,994		182,994	-	Payable
Faram E.A Ltd	2018-2020	Goods	185,136	185,136		-	185,136	Payable
Faram E.A Ltd	2018-2020	Goods	185,136	185,136		-	185,136	Payable
Mish Suppliers	2021-2022	Goods	189,600	189,600		-	189,600	Payable
Woodly Global Solutions		Goods	193,500	193,500		-	193,500	Payable
Abbish Investments		Goods	196,454	196,454		-	196,454	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Bhena Investments		Goods	196,500	196,500		-	196,500	Payable
Merapel Enterprise		Goods	197,000	197,000		-	197,000	Payable
Belky Const. Ltd	2021-2022	Goods	197,740	197,740		-	197,740	Payable
Young Rays Solutions		Goods	198,485	198,485		-	198,485	Payable
Seveson General		Goods	198,800	198,800		-	198,800	Payable
Kaswii Investments		Goods	199,525	199,525		-	199,525	Payable
Gladycarol General	2071	Goods	199,992	199,992		-	199,992	Payable
Alphetec General Supplies		Goods	200,500	200,500		-	200,500	Payable
Passpex Merchants Ltd	2015-2016	Goods	208,500	208,500		-	208,500	Payable
Patenoh Enterprises		Goods	209,000	209,000		-	209,000	Payable
Kapkoson	3909383	Goods	212,300	212,300		-	212,300	Payable
Epal Agencies		Goods	214,400	214,400		-	214,400	Payable
Belea Pharmacy		Goods	216,000	216,000		-	216,000	Payable
Naumatech Engineering		Goods	216,520	216,520		-	216,520	Payable
Mtoria Agencies	2015-2016	Goods	218,370	218,370		-	218,370	Payable
Kintusugi Enterprises		Goods	221,000	221,000		-	221,000	Payable
Johma & Allied	3909393	Goods	234,000	234,000		-	234,000	Payable
Ledon Builders Ltd	3909455	Goods	240,000	240,000		-	240,000	Payable
Midray Suppliers	3801268	Goods	240,000	240,000		-	240,000	Payable
Dots Commercial Services	1391	Goods	242,500	242,500		242,500	-	Payable
Patenoh Enterprises		Goods	243,300	243,300		-	243,300	Payable

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Rubenh Ventures Ltd	2019-2020	Goods	244,380	244,380		-	244,380	Payable
Tillen Agencies	2021-2022	Goods	244,700	244,700		-	244,700	Payable
Midray Suppliers		Goods	245,000	245,000		-	245,000	Payable
Arinel Contractors		Goods	248,000	248,000		-	248,000	Payable
Sentryspace Designs		Goods	248,815	248,815		-	248,815	Payable
Muli Drive Ltd		Goods	248,815	248,815		-	248,815	Payable
Sharobyte Printing		Goods	249,000	249,000		-	249,000	Payable
Mersued Enterprises		Goods	249,380	249,380		-	249,380	Payable
Mediplus Agencies		Goods	249,900	249,900		-	249,900	Payable
Zombe Petroleum Dealers	199	Goods	249,900	249,900		249,900	-	Payable
Amianto Global	3336444	Goods	250,000	250,000		-	250,000	Payable
Breanto Inter Co.		Goods	250,000	250,000		-	250,000	Payable
Amianto Global	3801297	Goods	260,000	260,000		-	260,000	Payable
Cecimutha Suppliers	3909456	Goods	266,000	266,000		-	266,000	Payable
Crown H/Care		Goods	266,200	266,200		-	266,200	Payable
Crisca Properties Ltd		Goods	269,400	269,400		-	269,400	Payable
Sunkar H/Ware	3336408/	Goods	274,000	274,000		-	274,000	Payable
Bioscan Diagnostics E.A	2018-2019	Goods	278,100	278,100		-	278,100	Payable
Karencottes Enterprises	2021-2022	Goods	280,000	280,000		-	280,000	Payable
Mtoria Agencies		Goods	281,970	281,970		-	281,970	Payable
Bioscan Diagnostics E.A		Goods	283,900	283,900		-	283,900	Payable

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Veteran Pharmaceuticals	3914465	Goods	285,990	285,990		-	285,990	Payable
Midray Suppliers	3909457	Goods	289,240	289,240		-	289,240	Payable
Polivek Supplies	2020-2021	Goods	290,800	290,800		-	290,800	Payable
Kaswii Investments		Goods	292,820	292,820		-	292,820	Payable
Woodly Global Solutions	3909458	Goods	298,000	298,000		-	298,000	Payable
Naumatech Engineering		Goods	300,000	300,000		-	300,000	Payable
Willdrop Water Company	3909459	Goods	302,000	302,000		-	302,000	Payable
Julimusyi Enterprises	3909386/ 3909385	Goods	304,100	304,100		-	304,100	Payable
Mish Suppliers	2021-2022	Goods	304,200	304,200		-	304,200	Payable
Mwingi Cate	2014-2015	Goods	307,043	307,043		-	307,043	Payable
Joab Investment Ltd		Goods	312,000	312,000		-	312,000	Payable
Naumatech Engineering		Goods	315,000	315,000		-	315,000	Payable
Okajomwe Enterprises		Goods	320,000	320,000		320,000	-	Payable
Kimanzi General Supplier		Goods	324,900	324,900		-	324,900	Payable
Julimusyi Enterprises	62	Goods	325,400	325,400		325,400	-	Payable
Royal Kamati Investments		Goods	325,900	325,900		-	325,900	Payable
Mish Suppliers	2021-2022	Goods	328,200	328,200		-	328,200	Payable
Amianto Global	3909453	Goods	333,500	333,500		-	333,500	Payable
Naumatech Engineering		Goods	336,600	336,600		-	336,600	Payable
Zero Q Ltd	18-19	Goods	338,900	338,900		-	338,900	Payable

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Enh Suppliers		Goods	339,200	339,200		-	339,200	Payable
Enh Suppliers		Goods	339,200	339,200		-	339,200	Payable
Enh Suppliers		Goods	339,200	339,200		-	339,200	Payable
Mint Sighters Company	183	Goods	341,398	341,398		341,398	-	Payable
Dharabtu Construction		Goods	341,835	341,835		341,835	-	Payable
Belky Const. Ltd		Goods	342,400	342,400		-	342,400	Payable
Trakim Solutions		Goods	345,240	345,240		-	345,240	Payable
Janbreka Company Ltd	1405	Goods	346,350	346,350		346,350	-	Payable
Voltage Smart Systems		Goods	348,500	348,500		-	348,500	Payable
Kaswii Investments		Goods	348,940	348,940		-	348,940	Payable
Polivek Supplies	2021-2022	Goods	350,000	350,000		-	350,000	Payable
Global Contractors		Goods	351,695	351,695		-	351,695	Payable
Monikithia		Goods	354,600	354,600		354,600	-	Payable
Midray Suppliers		Goods	358,100	358,100		-	358,100	Payable
Pareen Innovators	184	Goods	361,920	361,920		361,920	-	Payable
Doman Merchants	3914483	Goods	371,100	371,100		-	371,100	Payable
Vicamel Investment	3916338	Goods	371,100	371,100		-	371,100	Payable
Belky Const. Ltd		Goods	375,400	375,400		-	375,400	Payable
Mushedede Royale	237	Goods	375,400	375,400		375,400	-	Payable
Patenoh Enterprises		Goods	376,500	376,500		-	376,500	Payable
Joline Construction Co.		Goods	384,250	384,250		-	384,250	Payable

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Tedica	53	Goods	388,500	388,500		388,500	-	Payable
Hioki Powertronics	P.O NO.973	Goods	389,400	389,400		-	389,400	Payable
Justus Brian Stores		Goods	395,500	395,500		-	395,500	Payable
Janbreka Company Ltd	59	Goods	399,600	399,600		399,600	-	Payable
Civiltech Energy Solution		Goods	400,000	400,000		-	400,000	Payable
Mefra Kenya		Goods	402,750	402,750		-	402,750	Payable
Mefra Kenya		Goods	402,750	402,750		-	402,750	Payable
Romat Enterprises	335	Goods	402,950	402,950		402,950	-	Payable
Seveson General Merchan		Goods	410,800	410,800		-	410,800	Payable
Dyliam Contractors	193	Goods	410,980	410,980		323,441	87,539	Payable
Stancey Holding Ltd		Goods	417,680	417,680		417,680	-	Payable
Meg General Contractors	2018-2019	Goods	429,770	429,770		429,770	-	Payable
Lidam Solutions	444	Goods	432,150	432,150		432,150	-	Payable
Woodly Global Solutions		Goods	441,000	441,000		-	441,000	Payable
Ptexventures Investment		Goods	453,800	453,800		-	453,800	Payable
Ptexventures Investment		Goods	457,600	457,600		-	457,600	Payable
Datush Enterprises	388	Goods	459,540	459,540		459,540	-	Payable
Datush Enterprises	2014-2015	Goods	475,400	475,400		475,400	-	Payable
Naxton	223	Goods	476,666	476,666		-	476,666	Payable
Benkan Enterprises		Goods	482,543	482,543		-	482,543	Payable
Kimanzi General Supplier		Goods	485,900	485,900		-	485,900	Payable

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Ramwe Enterprises		Goods	493,080	493,080		-	493,080	Payable
Pelifas Investment Ltd		Goods	496,188	496,188		-	496,188	Payable
Teti Pharmacy Ltd	3909156	Goods	518,790	518,790		-	518,790	Payable
Midray Suppliers	2020-2021	Goods	533,500	533,500		-	533,500	Payable
Haydays Trading		Goods	537,086	537,086		537,086	-	Payable
Breanto Inter Co.	2020-2021	Goods	540,000	540,000		-	540,000	Payable
Golden Pehvine Invest		Goods	545,000	545,000		-	545,000	Payable
Rimytec		Goods	551,658	551,658		-	551,658	Payable
Teshmark Contractors		Goods	576,330	576,330		-	576,330	Payable
Jomax Group Limited	-	Goods	576,995	576,995		-	576,995	Payable
Jads Diagnostics		Goods	576,995	576,995		-	576,995	Payable
Ronsing Solutions	437	Goods	584,850	584,850		584,850	-	Payable
Bornjox	18-19	Goods	585,775	585,775		-	585,775	Payable
Global Talk Holding		Goods	586,200	586,200		586,200	-	Payable
Telton		Goods	590,400	590,400		590,400	-	Payable
Rubenh Ventures Ltd		Goods	602,000	602,000		-	602,000	Payable
Seveson General	2020-2021	Goods	602,100	602,100		-	602,100	Payable
Kyedafe Enterprises	733	Goods	605,555	605,555		-	605,555	Payable
Danvin Distributors		Goods	606,730	606,730		-	606,730	Payable
Cegra Enterprises		Goods	614,683	614,683		-	614,683	Payable
Wakilumi Contractors	282	Goods	614,900	614,900		614,900	-	Payable

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Wakilumi Contractors Lim	LPO .2154	Goods	614,900	614,900		614,900	-	Payable
Ndurubros Enterprises	57	Goods	623,260	623,260		623,260	-	Payable
Civiltech Energy Solutions		Goods	645,000	645,000		-	645,000	Payable
Justiel Limited		Goods	649,300	649,300		-	649,300	Payable
Polivek Supplies		Goods	657,750	657,750		-	657,750	Payable
Shalvinfidel Ventures Li		Goods	686,280	686,280		-	686,280	Payable
Katheu Cleaners	2020-2021	Goods	718,000	718,000		-	718,000	Payable
Teti Pharmacy Ltd	3909153	Goods	741,200	741,200		-	741,200	Payable
Nzungululu Contractors	199	Goods	747,750	747,750		747,750	-	Payable
Rainbow Life Ltd	1417	Goods	765,930	765,930		765,930	-	Payable
Beavmas Investments		Goods	783,920	783,920		-	783,920	Payable
Epal Agencies		Goods	790,800	790,800		-	790,800	Payable
Chrisom Investments	P.O.3669483	Goods	869,930	869,930		-	869,930	Payable
Yumbiz Enterprise		Goods	889,136	889,136		-	889,136	Payable
Mwiwano Supplies	178	Goods	904,800	904,800		904,800	-	Payable
Hope Merchants		Goods	907,200	907,200		-	907,200	Payable
Mumandu Contractors	LSO NO.181	Goods	997,900	997,900		997,900	-	Payable
Mint Sights Company Li	847	Goods	999,845	999,845		513,166	486,679	Payable
Diamed Engineering	2016-2017	Goods	1,003,000	1,003,000		-	1,003,000	Payable
Lidam Solutions	319	Goods	1,017,848	1,017,848		1,017,847	1	Payable
Lidam Solutions	449	Goods	1,029,900	1,029,900		1,029,898	2	Payable

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Snow Pharmacy	971	Goods	1,032,840	1,032,840		1,032,840	-	Payable
Rainbow Life Ltd	2234	Goods	1,063,000	1,063,000		-	1,063,000	Payable
Mbakali Investments	915	Goods	1,148,000	1,148,000		1,148,000	-	Payable
Super Sports Solution Ltd		Goods	1,152,318	1,152,318		-	1,152,318	Payable
Janbreka Company Ltd	60	Goods	1,154,950	1,154,950		1,154,950	-	Payable
Robertle Ventures		Goods	1,214,700	1,214,700		-	1,214,700	Payable
Jomax Group Ltd	1408	Goods	1,225,714	1,225,714		1,225,714	-	Payable
Integrity Works		Goods	1,280,000	1,280,000		-	1,280,000	Payable
Mumondilis Limited	347	Goods	1,310,370	1,310,370		-	1,310,370	Payable
Jaykally Supplies		Goods	1,326,000	1,326,000		-	1,326,000	Payable
Homeshine Nice Products		Goods	1,379,800	1,379,800		-	1,379,800	Payable
Joanjesun Ventures	14	Goods	1,408,417	1,408,417		-	1,408,417	Payable
Kimmasters	2019-2020	Goods	1,500,628	1,500,628		1,500,628	-	Payable
Cyberbase Printers		Goods	1,511,599	1,511,599		1,511,599	-	Payable
Patime Enterprises		Goods	1,606,500	1,606,500		-	1,606,500	Payable
Janbreka Company Ltd	855	Goods	1,646,400	1,646,400		-	1,646,400	Payable
Katethya Investments	LSO N.1217	Goods	1,749,320	1,749,320		1,199,760	549,560	Payable
Oso General		Goods	1,765,536	1,765,536		-	1,765,536	Payable
Hope Merchants		Goods	1,800,000	1,800,000		-	1,800,000	Payable
Mvoi Pharmaceuticals		Goods	1,800,000	1,800,000		-	1,800,000	Payable
Morphy General Supplies		Goods	1,825,000	1,825,000		-	1,825,000	Payable

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Ruthimu Enterprises	LPO N.2176	Goods	1,840,050	1,840,050		-	1,840,050	Payable
Dojakem Chemist	1383	Goods	4,546,973	4,546,973		-	4,546,973	Payable
Jackdox Oasis Limited	2021-2022	Goods	2,427,720	2,427,720		-	2,427,720	Payable
Janbreka Company Ltd	348	Goods	2,141,200	2,141,200		-	2,141,200	Payable
Janzimwe Solution	6/18/2023	Goods	2,803,313	2,803,313		2,803,313	-	Payable
Kasco	1406	Goods	2,745,890	2,745,890		2,745,820	70	Payable
Katreco Company Limited		Goods	1,910,655	1,910,655		1,910,655	-	Payable
Mamaboy Investments Ltd	3669427/28/	Goods	1,912,220	1,912,220		-	1,912,220	Payable
Mumamu Contractors Ltd		Goods	2,196,000	2,196,000		-	2,196,000	Payable
Mvule Engineering	3669479/80	Goods	2,852,180	2,852,180		2,852,180	-	Payable
Pamwanzi Enterprises		Goods	2,453,000	2,453,000		-	2,453,000	Payable
Renah And Renard	2020-2021	Goods	3,520,114	3,520,114		3,518,744	1,370	Payable
Stevvikim General	12/24/2022	Goods	2,113,560	2,113,560		-	2,113,560	Payable
			<b>151,629,879</b>	<b>151,629,879</b>	<b>-</b>	<b>46,832,778</b>	<b>104,797,102</b>	
Mjm Law Llp		Services	-	-	2,463,871	2,463,871	-	Payable
Fn Wamalwa		Services	-	-	286,000	286,000	-	Payable
Emanuel Mwongela		Services	-	-	4,426,815	4,426,815	-	Payable

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Sandiga Auto Supplies	1595253	Services	4,500	4,500	-	-	4,500	Payable
Sandiga Auto Supplies	1595257	Services	16,500	16,500	-	-	16,500	Payable
Global Talk Holding	0453124	Services	18,900	18,900	-	-	18,900	Payable
Sandiga Auto Supplies	1595282	Services	20,500	20,500	-	-	20,500	Payable
Aldadas Ltd	2018-2019	Services	22,000	22,000	-	-	22,000	Payable
Yusuf Mavuya	1491334	Services	23,250	23,250	-	-	23,250	Payable
Yusuf Mavuya	1491335	Services	28,400	28,400	-	-	28,400	Payable
Yusuf Mavuya	1491337	Services	30,800	30,800	-	-	30,800	Payable
Yusuf Mavuya	1491336	Services	31,400	31,400	-	-	31,400	Payable
Yusuf Mavuya	1491339	Services	32,300	32,300	-	-	32,300	Payable
Yusuf Mavuya	1491340	Services	33,500	33,500	-	-	33,500	Payable
Festa House	3801101	Services	38,000	38,000	-	-	38,000	Payable
Sandiga Auto Supplie	1595258	Services	40,000	40,000	-	-	40,000	Payable
Global Talk Holding	0453125	Services	41,000	41,000	-	-	41,000	Payable
Sandiga Auto Supplies	1595090	Services	48,700	48,700	-	-	48,700	Payable
Festa House	3801406	Services	52,650	52,650	-	-	52,650	Payable
Sandiga Auto Supplies-	1595321	Services	54,000	54,000	-	-	54,000	Payable
Chemko Enterprises	1489591	Services	54,954	54,954	-	-	54,954	Payable
Kenas	0	Services	55,825	55,825	-	-	55,825	Payable
Umoja Mwingi Petrol St.	22	Services	67,995	67,995	-	67,995	-	Payable
K.M.L.T.T.B	0	Services	80,000	80,000	-	-	80,000	Payable

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Jomax Group Ltd	0453345	Services	100,000	100,000	-	-	100,000	Payable
Mwingi Cleaning	1897555	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1595156	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1897551	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1897554	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1595125	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1489886	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1489896	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1897553	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1595115	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1897552	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1897557	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1897556	Services	130,000	130,000	-	-	130,000	Payable
Mwingi Cleaning	1595106	Services	130,000	130,000	-	-	130,000	Payable
Global Dynamics	1472333	Services	145,000	145,000	-	-	145,000	Payable
Global Dynamics-	1472332	Services	150,000	150,000	-	-	150,000	Payable
Yusuf Mavuya	1489858/9	Services	161,500	161,500	-	161,500	-	Payable
Great Times Tour	842	Services	176,700	176,700	-	-	176,700	Payable
Emico Mechanical	796	Services	220,000	220,000	-	220,000	-	Payable
Emico Mechanical	796	Services	220,000	220,000	-	-	220,000	Payable
Emico Mechanical	797	Services	230,000	230,000	-	230,000	-	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Emico Mechanical	734	Services	230,000	230,000	-	230,000	-	Payable
Kitui County Government Public Service Board Vs Boniface Yohana Kimwele	12/7/2017	Services	232,000	232,000	-	232,000	-	Payable
Wispendy General	810	Services	252,000	252,000	-	-	252,000	Payable
Emico Mechanical	952	Services	262,000	262,000	-	262,000	-	Payable
Kitui County Government Public Service Board Vs Kenya County Government Workers Union	8/11/2016	Services	264,000	264,000	-	264,000	-	Payable
Breti Trading Agencies	1897567	Services	320,000	320,000	-	-	320,000	Payable
Julimusyi Enterprises	278	Services	349,250	349,250	-	349,250	-	Payable
Mr Mutua Mbatha	NO LPO	Services	360,000	360,000	-	360,000	-	Payable
Mr Mutua Mbatha	NO LPO	Services	360,000	360,000	-	360,000	-	Payable
Joshua Nyamai Mutembei (Fn Wamalwa Advocates)	Petition NO.6 of 2018	Services	388,960	388,960			388,960	Payable
Kinyua Musyoki & Co	267 of 2013	Services	413,709	413,709	-	-	413,709	Payable
Kitui County Government Vs Sammy Musau Wilson	20/12/2019	Services	440,252	440,252	-	440,252	-	Payable
Wina Investment	1491346	Services	485,000	485,000	-	-	485,000	Payable
Wina Investment-	1595128	Services	485,000	485,000	-	-	485,000	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Wina Investment-	148900	Services	485,000	485,000	-	-	485,000	Payable
Wina Investment-	1595118	Services	485,000	485,000	-	-	485,000	Payable
Obura Mbeche & Company Advoctes	29/9/2018	Services	622,842	622,842	-	-	622,842	Payable
Mwitikili Contractors Ltd	335	Services	707,630	707,630	-	707,630	-	Payable
Danro Enterprises	796	Services	720,000	720,000	-	-	720,000	Payable
Emico Mechanical Consultants	951	Services	727,000	727,000	-	727,000	-	Payable
Kitui County Government Vs Jackson Nthuku Mutiso	28/2/2022	Services	754,001	754,001	-	754,001	-	Payable
Dynasty Value Plus Ltd	2021-2022	Services	791,120	791,120	-	791,120	-	Payable
Nairobi Civil Appeal No. 331 Of 2019 (Formerly Kitui Misc No. 12 Of 2021) Kitui County Government Vs Kenya Agricultural And Livestock Research Organization (KARLO)	31/01/2019	Services	798,136	798,136	-	798,136	-	Payable
Prima Vera Tours Safaris	1598854	Services	812,400	812,400	-	-	812,400	Payable
Prima Vera Tours Safaris		Services	812,400	812,400	-	-	812,400	Payable
Kitui County Government Vs Isaac S Mutoka	3/10/2018	Services	928,000	928,000	-	928,000	-	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Payment For Legal Fees For MCM Advocates For Preparation Of Disaster Management Bill	12/11/2018	Services	1,000,000	1,000,000	-	1,000,000	-	Payable
Dots Commercial	200	Services	1,044,750	1,044,750	-	-	1,044,750	Payable
Emico Mechanical Consultants-4,782,206	950	Services	1,096,000	1,096,000	-	1,096,000	-	Payable
Emico Mechanical	949	Services	1,162,000	1,162,000	-	1,162,000	-	Payable
Kitui County Government Vs Kenya Nationalunion Of Nurses	3/8/2019	Services	1,269,297	1,269,297	-	1,269,297	-	Payable
Kitui -Mwingi Parkside	511	Services	1,302,000	1,302,000	-	-	1,302,000	Payable
Mbaluka & Co.	12/18/2018	Services	1,636,770	1,636,770	-	1,636,770	-	Payable
Mbaluka & Co.		Services	1,645,639	1,645,639		-	1,645,639	Payable
Concern		Services	2,014,025	2,014,025		1,724,100	289,925	Payable
Emjay Wakie Enterprises	E45 of 2021	Services	54,401,641	54,401,641	-	24,640,434	29,761,208	Payable
Kangama Builders	18 of 2020	Services	3,811,296	3,811,296	-	-	3,811,296	Payable
Katethya Investments	23/09/2021	Services	3,409,986	3,409,986	-	-	3,409,986	Payable
Logical Links		Services	3,111,658	3,111,658	-	3,111,658	-	Payable
Lyjos Enterprise Limited		Services	3,651,105	3,651,105	-	3,651,105	-	Payable
Ms Gt Investment	11/6/2018	Services	2,630,608	2,630,608	-	-	2,630,608	Payable
Primework	7-Jun-23	Services	2,352,348	2,352,348	-	-	2,352,348	Payable

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Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year 2022-2023	Addition During The Year	Amount Paid During The Year	Outstanding Balance 2022-2023	Comments
Rene	662	Services	3,961,707	3,961,707	-	-	3,961,707	Payable
Glogra General Supplies		Services	9,800,724	9,800,724		9,800,724	-	Payable
Kivumbini	2021-2022	Services	1,948,003	1,948,003		1,948,003	-	Payable
			<b>118,623,630</b>	<b>118,623,630</b>	<b>7,176,686</b>	<b>66,099,659</b>	<b>59,700,656</b>	
			<b>1,529,530,238</b>	<b>1,529,530,238</b>	<b>7,176,686</b>	<b>786,969,581</b>	<b>749,737,343</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 2022-23	Outstanding Balance Previous 2021-22	Comments
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Senior Management</b>							
Mr. Alfonse Kanunga	P		5,921,280	5,921,280		5,921,280	Payable
<b>Sub-Total</b>			<b>5,921,280</b>	<b>5,921,280</b>		<b>5,921,280</b>	<b>Payable</b>
<b>Middle Management</b>							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
<b>Sub-Total</b>							
<b>Others</b>							
Joyce Mwendwa			5,390	5,390		5,390	Payable
Patrick Kiusya			7,700	7,700		7,700	Payable
John Ngiti			9,360	9,360		9,360	Payable
Simon Wambua			3,990	3,990		3,990	Payable
Zipporah Katiwa			11,900	11,900		11,900	Payable
Oliver Muthama Muove			4,970	4,970		4,970	Payable
Vincent Ngei			10,150	10,150		10,150	Payable
Richard Mungola			7,020	7,020		7,020	Payable
Mary Mwendwa			88,400	88,400		88,400	Payable

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance 2022-23	Outstanding Balance Previous 2021-22	Comments
Mary Mwendwa			88,400	88,400		88,400	Payable
Roselyne Munyasya			180,800	180,800		180,800	Payable
Katui Musya			200,400	200,400		200,400	Payable
Patrick Kiteme		6/30/2023	29,400	-	29,400		Payable
Eric Kasamba		6/30/2023	36,400	-	36,400		Payable
Philomena Mwanzia		6/30/2023	49,000	-	49,000		Payable
Patrick N.Kiteme		6/30/2023	50,000	-	50,000		Payable
Mutati Ngwele		6/30/2023	56,700	-	56,700		Payable
Agnes Mulila		6/30/2023	77,000	-	77,000		Payable
Elijah Kimuli		6/30/2023	79,000	-	79,000		Payable
Hellen Mambo		6/30/2023	105,000	-	105,000		Payable
Martin Mwendwa		6/30/2023	238,000	-	238,000		Payable
Thomas Kioko		6/30/2023	267,774	-	267,774		Payable
Sammy Kasyimi		6/30/2023	602,000	-	602,000		Payable
Paul Katuta		6/30/2023	3,000	-	3,000		Payable
Juliet Mwendwa		6/30/2023	6,000	-	6,000		Payable
Josphat Kimwele		6/30/2023	6,100	-	6,100		Payable
Catherine Katungi		6/30/2023	10,500	-	10,500		Payable
Rhoda Wambua		6/30/2023	18,000	-	18,000		Payable
Rhoda Wambua		6/30/2023	18,000	-	18,000		Payable
Mutati Ngwele		6/30/2023	18,900	-	18,900		Payable
Purity Mati		6/30/2023	20,000	-	20,000		Payable

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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 2022-23</b>	<b>Outstanding Balance Previous 2021-22</b>	<b>Comments</b>
Alexander Nzomo Mwema		6/30/2023	21,100	-	21,100		Payable
Esther Kiore		6/30/2023	21,960	-	21,960		Payable
Daniel Munyongi		6/30/2023	22,000	-	22,000		Payable
Esther Kimanzi		6/30/2023	23,000	-	23,000		Payable
Bryan Mulu		6/30/2023	23,100	-	23,100		Payable
Godfrey Maithya		6/30/2023	23,850	-	23,850		Payable
Jacob Sawa		6/30/2023	28,800	-	28,800		Payable
Jacob Sawa		6/30/2023	30,500	-	30,500		Payable
Jacob Sawa		6/30/2023	32,300	-	32,300		Payable
Bryain Mulu		6/30/2023	34,300	-	34,300		Payable
Tom Ojwang		6/30/2023	36,000	-	36,000		Payable
Eric Kasamba		6/30/2023	39,000	-	39,000		Payable
Lawrence Ndolo		6/30/2023	39,000	-	39,000		Payable
Nancy Mulandi		6/30/2023	42,000	-	42,000		Payable
Emma Ngute		6/30/2023	43,500	-	43,500		Payable
George Mutua		6/30/2023	49,800	-	49,800		Payable
Charity Kilonzo		6/30/2023	50,400	-	50,400		Payable
Stanley Ngure		6/30/2023	50,400	-	50,400		Payable
Assumpta Musiva		6/30/2023	52,500	-	52,500		Payable
Issac Mwanzia		6/30/2023	54,900	-	54,900		Payable
Dr.Patrick Muthui		6/30/2023	62,000	-	62,000		Payable
Francis Kitoo		6/30/2023	67,500	-	67,500		Payable

**County Government of Kitui**

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-23	Outstanding Balance Previous 2021-22	Comments
Mutati Ngwele		6/30/2023	68,600	-	68,600		Payable
Francis Kitoo		6/30/2023	69,300	-	69,300		Payable
Catherine Wangui Kitengece		6/30/2023	79,000	-	79,000		Payable
Onesmus Malombe		6/30/2023	81,900	-	81,900		Payable
Patrick N. Kiteme		6/30/2023	88,200	-	88,200		Payable
Mutati Ngwele		6/30/2023	88,900	-	88,900		Payable
Issac Mwanzia		6/30/2023	91,000	-	91,000		Payable
Priscilla Muli		6/30/2023	92,600	-	92,600		Payable
Charles Mwendwa		6/30/2023	97,200	-	97,200		Payable
Brian Mbuvi		6/30/2023	99,000	-	99,000		Payable
Tryphena Musyoki		6/30/2023	105,000	-	105,000		Payable
Martin Mwengah		6/30/2023	112,000	-	112,000		Payable
Kaveke Kiima		6/30/2023	116,000	-	116,000		Payable
Remie Nzioki		6/30/2023	120,000	-	120,000		Payable
Daniel Malombe		6/30/2023	127,000	-	127,000		Payable
Martin Mwengah		6/30/2023	134,400	-	134,400		Payable
Grace Mawia		6/30/2023	140,000	-	140,000		Payable
Ken Mulinge		2022-2023	140,600	-	140,600		Payable
Vincent Muthui		2022-2023	161,000	-	161,000		Payable
Mohammed Abdi		6/30/2023	171,450	-	171,450		Payable
Johnny Kyuvi		6/30/2023	187,500	-	187,500		Payable
Tabitha Matenge		6/30/2023	204,000	-	204,000		Payable

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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 2022-23</b>	<b>Outstanding Balance Previous 2021-22</b>	<b>Comments</b>
Alice Mukunzu Ngesa		6/30/2023	229,750	-	229,750		Payable
Leonard Sheria Mbiu		6/30/2023	231,000	-	231,000		Payable
Martin Njiru		6/30/2023	231,000	-	231,000		Payable
Sammy Jacob		2022-2023	240,100	-	240,100		Payable
Celestina Mwamburi		6/30/2023	243,600	-	243,600		Payable
Valilian Matheka		6/30/2023	252,700	-	252,700		Payable
Boniface Kilonzo		6/30/2023	271,200	-	271,200		Payable
Jane Mbaluka		6/30/2023	311,260	-	311,260		Payable
Rachel Munuve		2022-2023	315,000	-	315,000		Payable
Ken Mulinge		2022-2023	320,000	-	320,000		Payable
Maureen Mwende		6/30/2023	323,400	-	323,400		Payable
Joyce Karimi		6/30/2023	347,000	-	347,000		Payable
Solomon Nyamai		6/30/2023	384,800	-	384,800		Payable
Bernadatte Mbaka		6/30/2023	406,000	-	406,000		Payable
Esther Mutemi		6/30/2023	506,500	-	506,500		Payable
Sammy Mwendwa		6/30/2023	737,600	-	737,600	5,390	Payable
<b>Sub-Total</b>			<b>17,004,004</b>	<b>6,539,760</b>	<b>10,464,244</b>	<b>6,539,760</b>	
<b>Grand Total</b>							

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**Annex 4 – Analysis Of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
			a	b	c=a-b		
<b>Amounts Due to National Govt Entities</b>							
FN Wamalwa Advocates	Labour Court	2018	388,960	-	388,960	388,960	Payable
Eastern and Southern Africa Management	Training fee	2019/2020	1,280,000	-	1,280,000	1,280,000	Payable
Kenya School of Government	Training fee	23-May-23	557,960	-	557,960		Payable
Institute of internal auditor	Training fee	7-Feb-23	80,000	-	80,000		Payable
Kenya School of Government	Training fee	6/16/2023	167,620	-	167,620		Payable
Kenya National Secretaries Association	Training fee	2/23/2023	103,600	-	103,600		Payable
Kenya School of Government	Training fee	9/5/2023	140,360	-	140,360		Payable
<b>Sub-Total</b>			<b>2,718,500</b>		<b>2,718,500</b>	<b>1,668,960</b>	
<b>Amounts Due to County Govt Entities</b>							
Kitui Agriculture Show Expenses	Catering Services	2022-2023	1,390,500	-	1,390,500		Payable
Kitui Agricultural Training Centre	Catering Services	3/5/2023	520,960	-	520,960		Payable
Kitui Agricultural Training Centre	Catering Services	6/19/2023	10,000	-	10,000		Payable
Kitui Agricultural Training Centre	Catering Services	5/22/2023	562,050	-	562,050		Payable
Kitui Agricultural Training Centre	Catering Services	5/9/2023	151,200	-	151,200		Payable
Kitui Agricultural Training Centre	Catering Services	6/12/2023	7,000	-	7,000		Payable
Kitui Agricultural Training Centre	Catering Services	5/8/2023	170,000	-	170,000		Payable
<b>Sub-Total</b>			<b>2,840,860</b>		<b>2,840,860</b>	-	
<b>Amounts Due to Third Parties</b>							
1.							

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
2.							
<b>Sub-Total</b>							
<b>Grand Total</b>			<b>5,559,360</b>	<b>-</b>	<b>5,559,360</b>	<b>1,668,960</b>	

**Annex 5 –Analysis of imprests and Advances**

**(a)Government Imprests**

Name of officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 2022-2023
		Kshs	Kshs	Kshs
MUTHEU NDAMBUKI	1-Feb-23	329,500.00		329,500.00
PHILIP MUTISO WAMBUA	31-May-23	105,000.00		105,000.00
GREGORY MATTHEW	16-Nov-22	77,200.00		77,200.00
TIMOTHY MUHOHO MUTEMI	21/11/2022	55,163.00		55,163.00
MARK MWANIKI MUTUA	31-Jan-23	28,400.00		28,400.00
ANDREW MUNYOKI KAVULU	13-Feb-23	136,000.00		136,000.00
JOSEPH MUTHAMA	13/04/2023	43,600.00		43,600.00
LOISE MULI MUTHENGI	31/05/2023	276,000.00		276,000.00
KEN MULINGE KIMWELE	31/05/2023	298,000.00		298,000.00
JOSEPH MUNYASYA	26-Oct-22	552,300.00		552,300.00
JESSICAH KATHINI	27-Oct-22	47,800.00		47,800.00

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Name of officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 2022-2023
		Kshs	Kshs	Kshs
NORAH MUENI NGEI	2-Nov-22	100,000.00		100,000.00
FELISTUS MUNZAA	8-Nov-22	470,400.00		470,400.00
HARRISON SAMMY MATUKU	26-Jan-23	11,800.00		11,800.00
MERVYNE MULI KOLAH	26-Jan-23	11,800.00		11,800.00
RAPHAEL MUNUVE MWANGANGI	20/02/2023	21,310.00		21,310.00
MAITHYA GODFREY ISSIKA	27-Jun-23	524,550.00		524,550.00
MAITHYA GODFREY	25-Nov-22	1,090,000.00		1,090,000.00
WILLIAM KIMOLI NYAMAI	17/04/2023	59,200.00		59,200.00
ANASTACIA KAWENDE MBAVATI	4-Oct-22	100,000.00		100,000.00
FARIDAH TIMINA MWAMBA	12-Apr-23	167,200.00		167,200.00
AMOS OTSIENO OCHIENG	12-Apr-23	181,200.00		181,200.00
GRACE NJAMBI KIBURIO	27-Apr-23	100,700.00		100,700.00
AMOS OTSIENO OCHIENG	3-May-23	168,200.00		168,200.00
PETER MUSYOKI MUTUNGA	3-May-23	216,200.00		216,200.00
DENNIS KITONGA MWOVE	18-May-23	158,900.00		158,900.00
KIGANKA GITUMA FRANKLIN	18-May-23	336,000.00		336,000.00
DAMIANO MUIRURI NJARAMBA	19-May-23	203,600.00		203,600.00
AMOS OTSIENO OCHIENG	12-Jun-23	131,500.00		131,500.00
KIGANKA GITUMA FRANKLIN	29-Jun-23	671,600.00		671,600.00
NATHAN KASAMBA	13-Oct-22	90,000.00		90,000.00
KIGANKA GITUMA	21-Nov-22	398,170.00		398,170.00
KIGANKA GITUMA	25-Nov-22	25,800.00		25,800.00

**County Government of Kitui  
 County Executive- (Kitui County Executive)  
 Annual Report and Financial Statements for the year ended June 30, 2023**

Name of officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance as at 2022-2023 Kshs
		7,187,093		7,187,093

*County Government of Kitui*

*County Executive- (Kitui County Executive)*

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

**Annex 6 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 2021-2022</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2022-2023</b>
Land	16,252,374	10,260,400	-	-	26,512,774
Buildings And Structures	14,620,654,681	75,219,421	-	-	14,695,874,102
Transport Equipment	433,314,175	30,448,983	-	-	463,763,158
Office Equipment, Furniture and Fittings	367,892,894	56,583,988	-	-	424,476,882
ICT Equipment	94,344,789		-	-	94,344,789
Machinery And Equipment	1,588,451,526	51,934,473	-	-	1,640,385,999
Heritage And Cultural Assets	170,418,751		-	-	170,418,751
Biological Assets	13,125,470	51,148,326	-	-	64,273,796
Intangible Assets	2,345,073,839	190,612,811	-	-	2,535,686,650
Infrastructure Assets- Roads, Rails	2,133,639,165	1,335,190,275	-	-	3,468,829,440
Work In Progress			-	-	-
<b>Total</b>	<b>21,783,167,664</b>	<b>1,801,398,676</b>	<b>-</b>	<b>-</b>	<b>23,584,566,340</b>

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	County Assembly	97,245,530	174,816,111	325,688,970	432,186,087	1,029,936,698	1,029,936,698	-	
2.	Kitui County Empowerment Fund	-	-	-	-	-	-		
3.	Project	-	-	-	-	-	-		
4.	Kitui Municipal Board	-	-	-	-	-	-		
5.	Mwingi Municipal Board	-	-	-	-	-	-		
6.	<b>Total</b>	<b>97,245,530</b>	<b>174,816,111</b>	<b>325,688,970</b>	<b>432,186,087</b>	<b>1,029,936,698</b>	<b>1,029,936,698</b>		

.....  
 Director of Finance  
 County Executive

.....  
 Director of Finance  
 County Assembly

**Annex 8 – Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

**Annex: 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Annex 10 Reporting on Disaster Expenditure**

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