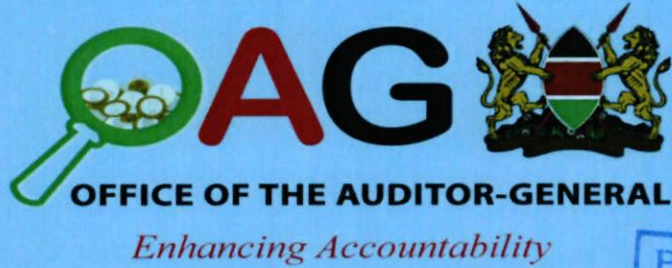


REPUBLIC OF KENYA

Scanned
8/2/22



PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MAKUENI

FOR THE YEAR ENDED
30 JUNE, 2020

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE



GOVERNMENT OF MAKUENI COUNTY
(THE COUNTY EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

TABLE OF CONTENTS

TABLE OF CONTENTS.....	i
1. KEY ENTITY INFORMATION AND MANAGEMENT.....	ii
2. FOREWARD BY THE CEC.....	x
3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.....	xiii
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	xvi
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	xx
6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (Government of Makeni County).....	xxi
7. FINANCIAL STATEMENTS.....	1
7.1. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
7.2. STATEMENT OF ASSETS AND LIABILITIES.....	2
7.3. STATEMENT OF CASH FLOWS.....	3
7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	4
7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	5
7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	6
7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	7
7.8. SIGNIFICANT ACCOUNTING POLICIES.....	12
7.9. OTHER IMPORTANT DISCLOSURES.....	27
ANNEXES.....	32
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	33
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES.....	41
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	42
ANNEX 5 – INTER-ENTITY TRANSFERS.....	43
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT.....	44

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

A prosperous value based County with high quality of life.

Mission

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

Core Values

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

b) Key Management

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

No.	Name	Designation	Date of holding
1.	H.E. Kivutha Kibwana	Governor	21.08.2017
2.	H.E. Adelina Mwau	Deputy Governor	21.08.2017
3.	Benjamin Mutie	County Secretary	17.04.2020
4.	Mary Kimanzi	CEC, Finance and Socio- Economic Planning	19.10.2017
5.	Joshua W. Wambua	CEC, Devolution, County Administration, Public Service & Youth	19.02.2020
6.	Rosemary Maundu	CEC, Water & Sanitation	19.02.2020
7.	Philip Ndambuki	CEC, Roads, Transport, Energy & Public Works	19.02.2020
8.	Dr. Naomi Makau	CEC, Education, Sports & ICT	19.02.2020
9.	Dr. Andrew Mutava Mulwa	CEC, Health Services	19.10.2017
10.	Eng. Sebastian Kyoni	CEC, Trade, Industry, Tourism & Co-operative Development.	17.10.2018

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)**Reports and Financial Statements****For the year ended June 30, 2020**

11.	Robert Kisyula	CEC, Agriculture, Irrigation, Fisheries & Livestock Development	19.02.2020
12.	Lawrence Nzung'a	CEC, Gender, Children, Culture & Social Services	19.02.2020
13.	Julius Kaloi	CEC, Lands, Urban Development, Environment & Climate Change	17.10.2018

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name	CPA Reg. No.
1.	CEC- Finance & Socio Economic Planning	CPA Mary Kimanzi	7333
2.	Chief Officer- Finance Services	CPA Justus Suka	16463
3.	Ag. Director- Financial Accounting Services	CPA Kennedy Muthama	19022
4.	Principal Financial Reporting Officer	CPA Bridgid Kibone	9733

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were;

- Makueni County Assembly;
- Controller of Budget;
- National Treasury;
- Commission on Revenue Allocation; and
- Makueni County Audit Committee;

e) Entity Headquarters

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

f) Entity Contacts

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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

g) Entity Bankers

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

h) Independent Auditors

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

i) Principal Legal Adviser

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

GOVERNMENT OF MAKUENI COUNTY (*COUNTY EXECUTIVE*)

Reports and Financial Statements

For the year ended June 30, 2020

KEY MANAGEMENT

The County Executive team during the financial year consisted of;

H.E. Prof. Kivutha Kibwana - Governor

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

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

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



H.E. Adelina Mwau – Deputy Governor.



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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Benjamin M. Mutie - County Secretary

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

He has previously served as Chairperson, Makueni County Public Service Board; Director of Programmes at Kenya Institute of Social Work and has also worked with several Community Based Development Organizations in Kenya and within the Eastern African Region as a Trainer and a Consultant.

He is a Board Member, Peer Counselors Association; Member, Professional Trainers Association of Kenya; Corporate Member, Kenya Institute of Management and is a published author.



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

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

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

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

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



GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020



Rosemary Maundu- CEC, Water & Sanitation

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

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

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

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

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



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



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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Dr. Andrew Mutava Mulwa- CEC, Health Services

Dr. Mulwa is a medical doctor and holds a Bachelor of Medicine and Bachelor of Surgery (MBChB) degree from the University of Nairobi. He is currently a Master of Science student in Strategic Management at the Jomo Kenyatta University of Agriculture and Technology. He is a Trainer of Trainers in various aspects of health service delivery including; Community Health Strategy, Integrated Management of Acute Malnutrition, Emergency Preparedness and Disaster Management. He has attended senior International management course Decentralization offered at the prestigious Harvard School of Public Health, Boston, Massachusetts, USA. He was the pioneer graduate of an executive course offered by the University of Edinburg/ Worldbank in New Delhi, India.



Eng. Sebastian Kyoni - CEC, Trade, Industry, Tourism & Co-operative Development.

Eng. Kyoni holds a Bachelor of Science Degree in Electrical and Electronics Engineering from Jomo Kenyatta University of Agriculture and Technology (JKUAT). He is a Registered Engineer with extensive Post Graduate training and experience in Engineering Design, Construction and Project Management.



Robert Kisyula- CEC, Agriculture, Irrigation, Fisheries & Livestock Development.

Bob Kisyula has M.Sc. in Management and Organizational Development from United States International University (USIU) Nairobi, and holds a B.Sc. in Agriculture (Horticulture) from Egerton University. Prior to appointment as County Executive Committee Member for Water, Irrigation, Environment & Climate Change, he was the County Executive Committee Member for Devolution and Public Service since August 2016.



GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Lawrence Nzung'a- CEC, Gender, Children, Culture & Social Services



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

Julius Kaloi - CEC, Lands, Urban Development, Environment & Climate Change

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



GOVERNMENT OF MAKUENI COUNTY (*COUNTY EXECUTIVE*)
Reports and Financial Statements
For the year ended June 30, 2020

2. FOREWARD BY THE CEC

It is my pleasure to present the Government of Makueni County Executive Financial Statements for the Financial Year ended 30th June, 2020. The Financial Statements present the financial performance of the County Government over the financial year 2019/20.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector Accounting Standards Board. The law requires that these Statements are submitted to the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within three months after the end of each Financial Year. The attached Financial Statements which have been prepared in line with the requirements of the (PFMA),2012, present a true and fair view of the state of affairs of the Government of Makueni County for the twelve-month period ending June 30th, 2020.

County Governments' Financing

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

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

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

Financial Performance

a) Revenue

In the year ended 30th June, 2020, the County had projected revenues of Kshs 11,186,278,572 consisting of Kshs 655,235,126 from own sources and County funds, Kshs. 7,406,100,000 from the Exchequer, Kshs. 1,387,288,655 from Development partners and Kshs 1,737,654,791 from the reallocation budget.

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

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

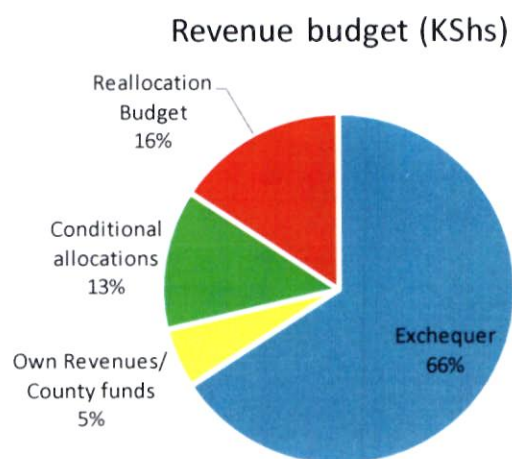


Figure 1: Government of Makueni County revenue sources in FY 2019/2020

Out of the projected revenue, the County was able to realise KShs 9,556,519,636 in actual revenues, representing 85% performance. The difference in the budget was due to under collection in the donor funds, own source revenue and other revenues as presented below:

Table 1: Revenue performance in FY 2019/2020

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation
Exchequer	7,254,000,000.00	6,769,175,400.00	93%
Own Revenues/ County funds	655,235,126	465,939,456.00	71%
Conditional allocations	1,423,317,262.00	921,098,681.00	65%
Reallocation Budget	1,737,654,790.72	1,400,306,099.00	81%
Total	11,186,278,572.72	9,556,519,636.00	85%

b) Payments

The total expenditure for the financial year 2019/2020 amounted to Kshs 8,591,014,554 out of which Kshs 1,501,460,426 was spent on acquisition of Assets, Kshs 2,806,188,167 on use of goods and services, Kshs 3,409,529,862 on Personnel emoluments, Kshs 250,000 on Finance costs, Kshs. 766,309,138 on transfers to the County Assembly and Kshs. 107,276,961 on grants and transfers.

c) Cash flows

The County encountered some liquidity challenges due to some delays in exchequer releases. By the end of the year the County was yet to receive the last tranche of Kshs. 636,924,600. The cash and cash equivalents decreased from KShs 1,400,306,099 as at 30th June 2019 to KShs 972,496,995 as at 30th June 2020.

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

c) Pending bills

The accounts payables at the close of FY 2019/2020 was Kshs 274.8 million compared to Kshs 8.5 m in FY2018/19. The County endeavors to pay suppliers timely and also ensures that all procurements are supported by a budget. This ensures timely payments as obligations fall due. The outstanding payments remained at the closure of financial year due to non-remittance of the last tranche of exchequer release

f) Fixed assets

During the FY 2019/20 the fixed assets increased from Kshs 4,476,027,831 to Kshs 5,977,488,256. The county Government also inherited some assets from the defunct local authorities amounting to Kshs 669,255,500.00 as per the CALC report dated June 2017. The County is in the process of automating the Asset Register.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee Member. For seamless service delivery, all departments have to work together towards achieving operational efficiency

Own Source Revenue

The County's revenue collection decreased from Kshs 511m in FY2018/19 to Kshs 466 in the Financial Year ending 30th June 2020. This was due to the effects of COVID-19 pandemic which led to:

- i. Closure of open air markets which affected both market entrance and livestock collection.
- ii. Curfew hours affected the time for business in Liquor, wholesalers and retail market.
- iii. Closure of all eateries and restaurants due to social distance rule really affected the hotel industry.
- iv. Building/construction development was also adversely affected since the curfew could only allow transportation of food stuff commodities only

We will continue to explore ways of enhancing revenue collection to make sure that it is improved.

Conclusion

The County Government made good progress in project/programme implementation during the Financial Year. We have also embarked on document digitization which will ensure ease of retrieval of information going forward.

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

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



**Mary Kimanzi- CEC, Finance and Socio Economic Planning and Head of County Treasury
Government of Makeni County**

GOVERNMENT OF MAKUENI COUNTY (*COUNTY EXECUTIVE*)

Reports and Financial Statements

For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each County Government entity. 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.

Strategic Development Objectives

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

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

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

The specific objectives during the plan period are:

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

Progress on Attainment of Strategic Development Objectives

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

Department	Objective	Outcome	Indicator	Performance
Thematic Area: Water Resource Management				
Objective: To increase availability and access to water				
Water	To increase availability and access to safe water within 2 kms	Improved access to clean and safe water	HHs with access to potable water	93,931
	To improve sanitation services in the county	Increased access to sanitation	% of HHs with access to improved sanitation	85.3%
		Improved sanitation in urban areas	Quantity of solid waste (tons) collected in urban areas	102.2
	To promote climate change resilience building and increase forest cover	Increased forest cover and ecosystem management	% forest cover	15%

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
Thematic Area 2: Socio-Economic Development				
Objective:				
1. To enhance quality health care for all				
2. To economically empower youth, women and PWD				
Health Services	To enhance access to preventive and promotive services	Improved maternal health	% of deliveries conducted by skilled personnel	72%
		Strengthened community health strategy	No. of established community health units	40
		Reduced HIV prevalence	% of HIV positive clients linked to care	93%
		Child nutrition & Immunization	Proportion of children under 5 fully immunized	93%
	To provide effective and efficient curative and rehabilitative services	Effective and efficient curative and rehabilitative health care services to county residents	Average length of stay in hospital	5 days
		Increased medical insurance coverage	No. of HHs under Makueni Care Programme	91,059
Education	To enhance access to quality pre-primary education	Increased access to ECD	Gross enrolment for ECDE	Total – 119.4% Boys – 115.1% Girls – 123.9%
	To enhance access to quality education and vocational training	Increased access and equity of students in tertiary education	Enrolment in CTTIS	Total – 4,589 Male – 2,497 Female – 2,110
Gender	To reduce economic and social deprivation among the vulnerable population	Improved social protection and livelihood of vulnerable groups	Dependency rate	78.5%
		Increased access and utilization of special interest funds for women, youth and PWDs	Total uptake of empowerment funds (Tetheka, Elderly cash transfer, PWD cash transfer, Uwezo fund)	Kshs 1,115,931,000
		Increased productive participation of women, youth and PWD in development	Participation in economic activities by men and women	Male – 70.9% Female – 54.7%
Thematic Area: Lands and Urbanization				
Objective: To secure land tenure and urbanization				
Lands and urban development	To increase security of tenure through land survey	Enhanced land security and utilization	No. of land title deeds registered and issued	5,009
	To improve urban planning and infrastructural development	Improved county planning	No. of urban plans approved	23
Thematic Area: Community Economic Empowerment				
Objective: To increase agricultural productivity, value addition and commercialization				
Agriculture	To improve livestock and crop productivity		Quantity of milk produced	28,744,926 litres

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
		Increased value of livestock and livestock production	Quantity of beef produced	5,198,072 Kgs
			% of HHs owning livestock	81.6%
			No. of poultry traded	1,207,155 birds
		Increased agricultural productivity	HHs growing green grams	69,800 – 36.1% of farm households
			No. of HHs with commercial farming	7,587
Trade	To enhance ease of doing business	Enhanced fair trade practices for traders	No. of weights and measures equipment inspected and verified	4,885
	To increase industrial growth in the county through promotion of industries	Increased employment opportunities and contribution to county economy	Special economic zone established	1 feasibility study done
	To revitalize the cooperative movement	Improved resource mobilization for investment in the county	No. of new cooperatives established	32
Thematic Area: Enablers				
Objective: To strengthen the institutional capacity and capability for effective service delivery				
Macro	To accelerate economic growth	Reduced poverty levels	% of HHs below poverty level	34.8%
		Increased revenue mobilization for development	Ratio of own source revenue to total county revenues	5%
		Improved performance of County economy	% Gross County Product contribution to national GDP	1.4%
Road, Energy and Transport	To increase access to energy	Improved access to reliable energy	% of HHs using electricity for lighting	20.4%
			% of HHs using solar for lighting	44%
	To enhance road network connectivity	Enhanced road network across the county	Kms of road graded	2,513
			Kms of road gravelled	432
		Kms of roads opened	533.9	

-This data and information provided here should be verifiable against the CIDP

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

1. Sustainability Strategy and Profile

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



Governor share light moments with pupils of Miangeni ECDE in Mavindini Ward after opening classroom

2. Environmental Performance

The County is committed to environmental conservation and sustainability. The county has prepared an environment and climate change policy in addition to the Climate Change Fund Regulations, 2015 that established the Makueni County Climate Change Fund Board responsible for mainstreaming climate change in county development processes. There is also established ward climate change committees.

3. Employee Welfare

The county has established a county performance management system with elaborate mechanisms for tracking results and improving performance. This is through performance contracting process, which is cascaded through Staff Performance Appraisals (SPAs). The county is committed to continuously improving the skills and capacities of the staff through periodical training and capacity building sessions. During the Corona Virus Disease (COVID)-19 pandemic, the county adhered to measures provided by the Ministry of Health, which included working remotely at home and provision of sanitizers and handwashing facilities to the staff and community members. The

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

county has a comprehensive medical insurance service to cater for the welfare of the families and constructed offices at the Sub County level to provide secure and conducive environment for service delivery.



Kibwezi East Sub County Offices

4. Market Place Practices

The county has made efforts to promote fair practices in the following ways:

a) Responsible Competition Practice

The county has adopted open contracting in the procurement process as well as adopting e-procurement process. This has greatly enhanced openness and transparency in conducting procurement. In promoting fair competition and trade in market places, the county introduced measures to safeguard small-scale traders and business enterprises from unfair competition by structuring the working hours with wholesalers operating from early morning to mid-morning and the retailers operating in the afternoon through evening. This has ensured that small businesses are protected from wholesalers who compete with the retailers.



Ikalyoni Market Shed under construction in Kee Ward

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

b) Responsible Supply Chain and Supplier Relations

The county has established a county Pending Bills Committee and has ensured that all payments due are promptly paid. To date, the county does not have pending bills and this has provided confidence to suppliers and contractors that they will be paid upon completion of works or delivery of goods and services. In addition to ensure efficiency and effectiveness in payment process, a Central Invoice Registry has been operationalized.

c) Responsible Marketing and Advertisement

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

d) Product Stewardship

The county during the year, implemented consumer protection programme whose objective is to safeguard the business owners and promote fair trade practices. The county through the Department of Trade, Industry, Marketing, Tourism and Cooperative inspected and verified 4,885 weights and measures equipment. Additionally, the county has promoted quality products from Makueni Fruit Processing Plant with acquisition of additional equipment to process ready to drink juice.

5. Community Engagements-

The county has an elaborate public participation framework that guides participatory development initiative in the county. To strengthen community engagement and empowerment the county has the following innovations.

- a. Community led development. The community members are involved in identification of needs during planning stage through prioritization during the annual participatory budgeting process. In addition, the community members are involved in project implementation through Project Management Committees (PMCs). The PMCs provide oversight in the implementation of the projects.
- b. Village cluster development initiative. The county has identified Village Clusters as the basic planning unit through which the county drives community local economic development. There are currently 377 Village Clusters and each of the Village Clusters have prepared Village Cluster Action Plans, which provide a development-guiding framework.
- c. Community volunteerism in development. Volunteerism has a huge potential to promote ownership of development, gender equality, inclusive participation and sustainability. The county has rolled out a community volunteerism programme; these are Community Health Workers, Community Animal Health Workers, Community Extension Volunteers, Community Road Inspectors, Ward Revenue Champions and Community Water Volunteers.

During COVID-19 pandemic, the county partnered with the National Government through the County Emergency Response Committee and supported alleviation of the effects of the pandemic, the county supported 1,647 Mau Mau veterans, 1,200 households and 900 elderly people with food items such as maize flour and cooking oil as well as non food items such as water tanks and blankets.

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020



Distribution of food and non-food items to vulnerable groups during COVID-19 pandemic

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

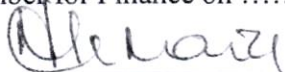
The County Executive Committee (CEC) Member for Finance of the County Government is responsible for the preparation and presentation of the County Government's Financial Statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the Financial Year ended on June 30, 2020. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC Member for Finance accepts responsibility for the County Government'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 Government's Financial Statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its Financial Statements as well as the adequacy of the systems of internal financial control.

The CEC Member for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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

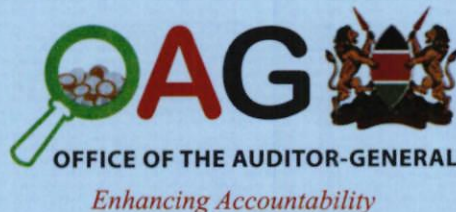
The County Government's Financial Statements were approved and signed by the CEC Member for Finance on 21.12 , 2020.



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MAKUENI FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Makueni set out on pages 1 to 31, which comprise the statement of assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and the summary statement of appropriation; recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Makueni as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Balances

The following balances reflected in the financial statements differ with those reflected in the Integrated Financial Management Information Systems (IFMIS) trial balance as at 30 June, 2020 by a net credit balance of Kshs.19,861,508,968, as shown in the Appendix to this report.

As a result, the accuracy and completeness of the financial statements has not been confirmed.

2. Land Without Ownership Documents

The statement of receipts and payments reflects acquisition of assets payments totalling Kshs.1,501,460,426 as further disclosed in Note 9 to the financial statements. Included

in the balance is Kshs.2,500,000 paid for purchase of two (2) acres of land in June, 2020. However, the need identified for the land was not disclosed and further the valuation report relied upon to make the purchase and the title deed transferred to the County Government were not presented for audit. In the absence of this information, value for money on the price paid for the land and its ownership and intended use by the County Government could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 reflects final receipts budget and actual on comparable basis totalling Kshs.11,186,278,572 and Kshs.9,556,519,636 respectively, resulting to an under-funding of Kshs.1,629,758,936 or 15% of the budget. Similarly, the County Executive spent Kshs.8,591,014,554 against an approved budget of Kshs.11,186,278,572 resulting to an under-expenditure of Kshs.2,595,264,018 or 23% of the budget. The shortfall of revenue was the main cause of the under-expenditure which in turn constrained delivery of planned services.

2. Unresolved Prior Year Audit Matters

Note 7 to the financial statements indicates that two issues raised in the report for the previous year were resolved in the year under review. The Note, however, does not provide information on the progress attained in resolving several other issues highlighted in the report.

Consequently, the disclosures on follow-up of previous years issues are incomplete and do not conform to the reporting requirements set by the Public Sector Accounting Standards Board.

3. Delayed Exchequer Receipts

Revenue records indicated that the Exchequer receipts totaling Kshs.666,549,000 were received on 24 June, 2020, only one week to the end of the financial year under review on 30 June, 2020.

In view of the delay, the programmes and activities that the funds were extracted to finance were not implemented in due time.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregularities in Operations of Makueni County Fruit Development and Marketing Authority

Records examined indicated that the County Executive established an agro-processing entity namely, Makueni County Fruit Development and Marketing Authority, in July, 2017 and appointed the Board of Directors and Managing Director in January, and August, 2018 respectively.

However, audit review of the operations of the Authority revealed the following unsatisfactory matters:

1.1 Lack of Operational Autonomy

Examination of the Authority's financial records for the year under review indicated that, despite the Authority being established as a separate County entity, it was not granted sufficient autonomy by the County Executive. For example, the Authority's budget totalling Kshs.72,941,000 in the year under review was spent through the Ministry of Agriculture. As a result, the Management of the Authority did not have sufficient autonomy in implementing the budget and may, therefore, not be solely accountable for the results attained from the Authority's operations.

1.2 Failure to Submit Financial Statements for Audit

The Authority did not prepare and submit financial statements to the Auditor-General for audit as required by Section 19(1-3) of the Makueni County Fruit Development and Marketing Authority Act, 2017 and Sections 81(4)(a) and 185 of the Public Finance Management Act, 2012.

Consequently, the nature and extent of the operations of the Authority during the year under review, and its financial position as at 30 June, 2020, see could not be confirmed.

1.3 Misrepresented Bank Accounts

The legal name of the Authority defined in the enabling Act is 'Makueni County Fruit Development and Marketing Authority'. However, the bank account operated by the Authority is registered in name of 'Makueni Fruit Processing Plant'. Management did not

provide an explanation for the anomaly in the bank account name. Consequently, the legal relationship between the two entities on one hand, and between 'Makueni Fruit Processing Plant' and the County Government on the other, has not been confirmed.

1.4 Non-Official Bank Signatories

In addition, two signatories to the Authority's bank account were not employees or officials of the County Executive despite the Authority's expenditures and revenues being public resources entrusted to the County Government. Further, the minutes of the Board of Directors meeting that authorized the opening of the bank account and nominated its signatories were not provided for audit review. Therefore, Management of the Authority has breached the law on accountable management of public resources.

2. Implementation of Projects

2.1 Stalled and Unutilized Projects

Review of records on development vote spending indicated that the County Government implemented thirty-one (31) projects valued at Kshs.63,073,334 during the year under review. However, twenty-nine (29) projects executed to completion at an aggregate cost of Kshs.55,276,523 were not commissioned for use by residents. Further, two (2) projects on which a total of Kshs.7,796,811 had been spent as at 30 June, 2020, had stalled.

No adequate explanation was provided by Management for the delay in commissioning the projects. As a result of the delay, the public services that the projects were expected to provide were not realized.

2.2 Delayed Implementation of Early Childhood Education Project

Procurement records indicated that a tender for construction of two(2) classroom blocks, an office, three (3) door pit latrine and installation of a 5,000-litre plastic water tank at Katumini Early Childhood Education (ECDC) Centre was awarded in February, 2020 at a contract sum of Kshs.3,203,433. Although the project was to be implemented in 90 days to 18 May, 2020, it had, however, not been completed by the time of audit inspection in November, 2020. Further, only one Interim Certificate valued at Kshs.2,698,959, had been issued by the contractor.

In view of the delay, the objectives of the project were not attained.

3. Compensation of Employees

3.1 Limit on Personnel Emoluments Expenditure Not Observed

The statement of receipts and payments reflects compensation of employees expenditure totalling Kshs.3,409,529,862 as further disclosed in Note 5 to the financial statements. The expenditure was equivalent to 41.8% of the total receipts for the year, net of returned CRF Issues totalling Kshs.8,156,213,537. The spending exceeded the threshold of 35% prescribed in Section 25(1)(a) and 25(b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstance, Management breached the law on fiscal responsibility. Further, the excessive spending on personnel emoluments took away limited resources needed to finance development projects and provide essential services.

3.2 Non-Compliance with Law on Ethnic Diversity in Employment

Review of the staff records indicated that 3,299 employees or 92% of the establishment of 3,589 staff were from the dominant ethnic community in the County. Section 7(2) of the National Cohesion and Integration Act, 2008 prescribes that no public establishment shall have more than one third (1/3) of its employees from the same ethnic community.

Consequently, the County Executive is yet to attain the prescribed threshold for ethnic diversity in employment.

4. Irregular Payment to the Council of Governors

Examination of records on payments made for goods and services indicated that a sum of Kshs.4,700,000 was paid to the Council of Governors as contribution to offsetting the Council's expenses. The payment was made contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational costs of the Council shall be funded from the budget of the National Government.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall 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

Lack of Disaster Recovery and Business Continuity Plan

Regulation 158 of the Public Finance Management Act (County Governments) Regulations, 2015 requires every Accounting Officer to develop risk management strategies that support robust business operations. However, as in previous years, Management did not have an approved Disaster Recovery and Business Continuity Plan for the County Government's operations.

As a result, service delivery by the County Executive is likely to be disrupted on occurrence of unfavorable events that may affect the County Government's operational systems.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

25 October, 2021

Appendix

Differences between Financial Statements and Integrated Financial Management System Balances

Item Description	Financial Statements (Kshs.)	IFMIS Balances (Kshs.)	Variances (Kshs.)
Transfers to Other Governments Units	766,309,138	0	766,309,138
Bank Balances	972,496,995	(26,832,324,586)	27,804,821,581
Cash Balances	0	38,131,479,532	(38,131,479,532)
Accounts Receivables- Outstanding Imprests and Clearance Accounts	0	(12,745,578)	12,745,578
Accounts Payables	167,769,867	13,827,067,818	(13,659,297,951)
Fund Balance Brought Forward	1,239,528,145	(2,624,809,894)	3,864,338,039
Prior Year Adjustments	(1,400,306,099)	0	(1,400,306,099)
Surplus/Deficit for the Year	965,505,082	84,144,804	881,360,278
Total	2,711,303,128	22,572,812,096	(19,861,508,968)

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	7,570,559,081	7,826,400,064
Transfer from Other Government Entities	2	119,715,000	187,668,767
County Own Generated Receipts	3	465,939,456	511,702,072
Returned CRF issues	4	1,400,306,099	1,487,811,158
TOTAL RECEIPTS		9,556,519,636	10,013,582,061
PAYMENTS			
Compensation of Employees	5	3,409,529,862	3,240,640,048
Use of goods and services	6	2,806,188,167	3,493,607,944
Transfers to Other Government Units	7	766,309,138	825,156,273
Other grants and transfers	8	107,276,961	71,745,211
Acquisition of Assets	9	1,501,460,426	977,698,540
Finance Costs, including Loan Interest	10	250,000	-
TOTAL PAYMENTS		8,591,014,554	8,608,848,017
SURPLUS/DEFICIT		965,505,082	1,404,734,044

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21.12 2020 and signed by:



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



Head of Treasury: Ag. Director
 Name: Kennedy Muthama
 ICPAK Member Number: 19022

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

7.2. STATEMENT OF ASSETS AND LIABILITIES

		2019-2020	2018-2019
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11	972,496,995	1,400,306,099
Total Cash and cash equivalent		972,496,995	1,400,306,099
Accounts receivables – Outstanding Imprests	12	-	1,880,210
TOTAL FINANCIAL ASSETS		972,496,995	1,402,186,309
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	13	167,769,867	162,658,164
NET FINANCIAL ASSETS		804,727,128	1,239,528,145
REPRESENTED BY			
Fund balance b/fwd	14	1,239,528,145	1,322,605,259
Prior year adjustments	15	-1,400,306,099	-1,487,811,158
Surplus/Deficit for the year		965,505,082	1,404,734,044
NET FINANCIAL POSITION		804,727,128	1,239,528,145

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21.12 2020 and signed by:



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



Head of Treasury: Ag. Director
Name: Kennedy Muthama
ICPAK Member Number: 19022

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	7,570,559,081	7,826,400,064
Transfer from Other Government Entities	2	119,715,000	187,668,767
County Own Generated Receipts	3	465,939,456	511,702,072
Returned CRF issues	4	1,400,306,099	1,487,811,158
Payments for operating expenses			
Compensation of Employees	5	-3,409,529,862	-3,240,640,048
Use of goods and services	6	-2,806,188,167	-3,493,607,944
Transfers to Other Government Units	7	-766,309,138	-825,156,273
Other grants and transfers	8	-107,276,961	-71,745,211
Finance Costs, including Loan Interest	10	-250,000	-
Adjusted for:			
Changes in receivables	16	1,880,210	14,730,250
Changes in payables	17	5,111,703	61,955,273
Bank Balance B/Fwd	15	-1,400,306,599	-1,487,811,158
Net cash flow from operating activities		1,073,651,321	971,306,949
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	-1,501,460,426	-977,698,540
Net cash flows from Investing Activities		-1,501,460,426	-977,698,540
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at BEGINNING of the year		1,400,306,099	1,406,697,690
Cash and cash equivalents at END of the year		972,496,995	1,400,306,099

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21.12 2020 and signed by:



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



Head of Treasury: Ag. Director
 Name: Kennedy Muthama
 ICPAK Member Number: 19022

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,254,000,000	152,100,000	7,406,100,000	6,769,175,400	636,924,600	91%
Proceeds from Domestic and Foreign Grants	1,423,317,262	(36,028,607)	1,387,288,655	801,383,681	585,904,974	58%
Transfers from other Government entities	-	-	-	119,715,000	(119,715,000)	0%
County Own Generated receipts	609,000,000	46,235,126	655,235,126	465,939,456	189,295,670	71%
Return issues to CRF	-	1,737,654,791	1,737,654,791	1,400,306,099	337,348,692	81%
TOTAL	9,286,317,262	1,899,961,310	11,186,278,572	9,556,519,636	1,629,758,936	85%
PAYMENTS						
Compensation of Employees	3,417,075,115	100,000	3,417,175,115	3,409,529,862	7,645,253	100%
Use of goods and services	3,503,180,533	618,517,462	4,121,697,995	2,806,188,167	1,315,509,828	68%
Transfers to Other Government Units	846,000,000	(20,772,087)	825,227,913	766,309,138	58,918,775	93%
Other grants and transfers	81,000,000	49,763,064	130,763,064	107,276,961	23,486,103	82%
Acquisition of Assets	1,437,561,614	1,252,352,871	2,689,914,485	1,501,460,426	1,188,454,059	56%
Finance Costs, including Loan Interest	1,500,000	-	1,500,000	250,000	1,250,000	17%
TOTAL	9,286,317,262	1,899,961,310	11,186,278,572	8,591,014,554	2,595,264,018	77%

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

The entity financial statements were approved on 21.12. 2020 and signed by:



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



Head of Treasury: Ag. Director
Name: Kennedy Muthama
ICPAK Member Number: 19022


GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020


7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,435,791,813	200,140,168	5,635,931,981	5,378,258,408	257,673,573	95%
Proceeds from Domestic and Foreign Grants	-	5,000,000	5,000,000	-	5,000,000	0%
County Own Generated receipts	550,000,000	63,631,126	613,631,126	465,939,456	147,691,670	76%
Return CRF issues	-	124,555,130	124,555,130	124,555,130	-	100%
TOTAL	5,985,791,813	393,326,425	6,379,118,238	5,968,752,994	410,365,243	94%
PAYMENTS						
Compensation of Employees	3,417,075,115	100,000	3,417,175,115	3,409,529,862	7,645,253	100%
Use of goods and services	1,675,380,491	286,585,552	1,961,966,043	1,590,504,269	371,461,774	81%
Transfers to Other Government Units	746,360,207	(42,375,377)	703,984,830	703,974,449	10,381	100%
Other grants and transfers	77,500,000	53,263,064	130,763,064	107,276,961	23,486,103	82%
Acquisition of Assets	67,976,000	95,753,186	163,729,186	137,541,501	26,187,685	84%
Finance Costs, including Loan Interest	1,500,000	-	1,500,000	250,000	1,250,000	17%
TOTAL	5,985,791,813	393,326,425	6,379,118,238	5,949,077,042	430,041,196	93%

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

The entity financial statements were approved on 21.12. 2020 and signed by:


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


 Head of Treasury: Ag. Director
 Name: Kennedy Muthama
 ICPAK Member Number: 19022

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,818,208,187	(48,040,168)	1,770,168,019	1,390,916,992	379,251,027	79%
Proceeds from Domestic and Foreign Grants	1,423,317,262	(41,028,607)	1,382,288,655	801,383,681	580,904,974	58%
Transfers from other Government entities	-	-	-	119,715,000	(119,715,000)	0%
County Own Generated receipts	59,000,000	(17,396,000)	41,604,000	-	41,604,000	0%
Return CRF issues	-	1,613,099,660	1,613,099,660	1,275,750,969	337,348,692	79%
TOTAL	3,300,525,449	1,506,634,885	4,807,160,334	3,587,766,641	1,219,393,693	75%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	1,827,800,042	331,931,910	2,159,731,952	1,215,683,899	,944,048,053	56%
Transfers to Other Government Units	99,639,793	21,603,290	121,243,083	62,334,689	58,908,394	51%
Other grants and transfers	3,500,000	(3,500,000)	-	-	-	-
Acquisition of Assets	1,369,585,614	1,156,599,685	2,526,185,299	1,363,918,925	1,162,266,374	54%
Finance Costs, including Loan Interest	-	-	-	-	-	-
TOTALS	3,300,525,449	1,506,634,885	4,807,160,334	2,641,937,512	2,165,222,822	55%

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

The entity financial statements were approved on 21.12.2020 and signed by:



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



Head of Treasury: Ag. Director
Name: Kennedy Muthama
ICPAK Member Number: 19022

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

FY 2019/20 Programme performance

Department	Programme/ Sub Programme	Budget Estimates FY 2019/20	Variance	Revised Budget Estimates FY 2019/20	Actuals	Balance	Implementation status
Agriculture, Livestock & Fisheries	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	259,188,411.79	126,192,858.93	385,381,270.73	308,683,483.42	76,697,787.31	80%
	Programme 2: Land, Crop development & productivity						
	SP2. 1 Land, Crop development & productivity	373,931,348.20	151,320,269.03	525,251,617.23	297,725,579.70	227,526,037.53	57%
	P3; Agribusiness and information management						
	SP3. 1 Agribusiness and information management	79,180,747.00	19,626,386.77	98,807,133.77	79,394,028.73	19,413,105.04	80%
	Programme 4: Livestock Production, Management and Development						
SP4. 1 Livestock Production, Management and Development	51,028,370.25	35,499,517.95	86,527,888.20	61,536,878.15	24,991,010.05	71%	
	Total Budget	763,328,877.24	332,639,032.68	1,095,967,909.93	747,339,970.00	348,627,939.93	68%
Transport & Infrastructure	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	137,216,861.38	30,642,977.05	167,859,838.43	115,806,464.97	52,053,373.46	69%
	Programme 2: Road transport						
	SP2. 1 Road transport	470,362,800.00	301,283,008.08	771,645,808.08	654,218,656.03	117,427,152.05	85%
	P3; Infrastructure development						
	SP3. 1 Infrastructure development	15,000,000.00	55,709,671.40	70,709,671.40	56,640,014.65	14,069,656.75	80%
	Programme 2: Energy Infrastructure & development						
SP4. 1 Energy Infrastructure & development	13,500,000.00	6,232,926.00	19,732,926.00	12,820,484.15	6,912,441.85	65%	
	Total Budget	636,079,661.38	393,868,582.53	1,029,948,243.91	839,485,619.80	190,462,624.11	82%
Trade, Industry & Cooperatives	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	41,245,883.27	5,433,137.70	46,679,020.97	46,009,628.45	669,392.52	99%
	Programme 2: Trade development & promotion						
	SP2.4; Trade marketing & promotion	31,034,973.00	2,208,067.60	33,243,040.60	12,051,472.90	21,191,567.70	36%

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Education & ICT	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	258,711,534.53	12,688,071.31	271,399,605.84	266,895,180.41	4,504,425.43	98%
	Programme 2: Early childhood education						
	SP1. 1 Early childhood education	96,056,629.29	55,014,640.69	151,071,269.98	79,939,021.37	71,132,248.61	53%
	Programme 3: Technical training & non formal education						
	SP1. 1 Technical training & non formal education	93,739,927.29	26,644,687.91	120,384,615.20	74,011,834.60	46,372,780.60	61%
	Programme 4: Support to education						
	SP1. 1 Support to education	57,326,629.29	6,467,974.29	63,794,603.58	54,001,832.56	9,792,771.02	85%
	Programme 5: ICT Infrastructure & Systems Development						
	SP3. 1 ICT Infrastructure & Systems Development	38,742,832.79	(720,869.76)	38,021,963.02	19,840,604.44	18,181,358.58	52%
	Programme 6: Youth Development support & Empowerment						
	SP6. 1 Youth Development	97,667,629.29	(93,981,234.22)	3,686,395.06	2,290,541.46	1,395,853.60	62%
	Programme 7: Sports Development						
SP7. 1 Sports Development	27,893,123.57	68,279,117.20	96,172,240.77	74,055,643.56	22,116,597.21	77%	
Total Budget	670,138,306.03	74,392,387.42	744,530,693.45	571,034,658.40	173,496,035.05	77%	
Health	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	2,728,257,160.07	334,101,730.13	3,062,358,890.20	2,758,109,128.55	304,249,761.65	90%
	Programme 2: Curative health care services						
	SP2. 1 Curative health care services	451,174,893.33	(140,341,560.00)	310,833,333.33	259,651,194.27	51,182,139.07	84%
	Programme 3: Preventive and promotive health care services						
	SP3. 1 Preventive and promotive health care services	152,294,365.33	(81,632,183.40)	70,662,181.93	31,729,836.20	38,932,345.73	45%
Total Expenditure of Vote	3,331,726,418.73	112,127,986.73	3,443,854,405.47	3,049,490,159.02	394,364,246.45	89%	
Youth, Gender & Social Services	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	70,234,919.11	(6,344,870.00)	63,890,049.11	63,272,666.50	617,382.61	99%
	Programme 2: Gender & Social Development						
	SP2. 1 Gender & Social Development	92,655,676.30	21,752,188.08	114,407,864.38	86,160,321.49	28,247,542.90	75%
Total Budget	162,890,595.41	15,407,318.08	178,297,913.49	149,432,987.98	28,864,925.51	84%	

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Economic Planning	Programme 2: Public financial management						
	SP2.1 Accounting services	7,906,000.00	11,050,000.00	18,956,000.00	15,060,165.80	3,895,834.20	79%
	SP2.2; Budget formulation, coordination and management	45,906,000.00	22,063,690.59	67,969,690.59	65,067,182.60	2,902,507.99	96%
	SP2.3; Internal audit services	9,406,000.00	7,300,000.00	16,706,000.00	11,520,427.85	5,185,572.15	69%
	SP2.4; Resource mobilisation	57,406,000.00	(200,000.00)	57,206,000.00	46,858,165.00	10,347,835.00	82%
	SP2.5; Supply chain management services	8,406,000.00	3,300,000.00	11,706,000.00	10,079,769.60	1,626,230.40	86%
	SP2.6: Economic planning	23,906,000.00	17,300,000.00	41,206,000.00	26,079,858.00	15,126,142.00	63%
	Total Budget	826,681,750.84	186,412,184.64	1,013,093,935.48	557,555,874.26	455,538,061.23	55%
County Assembly	Legislation & Oversight	846,000,000.00	(20,772,087.20)	825,227,912.80	766,309,138.00	58,918,774.80	93%
	Political & Governance Pillar	2,595,480,015.85	315,763,920.28	2,911,243,936.13	2,348,638,843.64	562,605,092.49	81%
	TOTAL COUNTY BUDGET	9,286,317,262.00	1,899,961,309.72	11,186,278,571.72	8,591,014,554.00	2,595,264,017.72	77%

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

Compensation of employees

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

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.

Interest on borrowing

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

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.

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the County 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 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.

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 167,769,867 compared to KShs 162,658,164 in prior period as indicated in Note 13.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 at the end of the year. Pending bill 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.

9. 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 Entity 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Contingent Assets

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

10. 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'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 September 15th, 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were three supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. Errors

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

14. Related party transactions

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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	1,288,661,400	714,748,349
Total Exchequer Releases for quarter 2	1,440,088,866	1,997,327,723
Total Exchequer Releases for quarter 3	2,920,031,977	2,003,946,280
Total Exchequer Releases for quarter 4	1,921,776,838	3,110,377,713
Total	7,570,559,081	7,826,400,064

*The above comprises transfers from the Exchequer from CARA, comprising of equitable share, and donor funds released through the exchequer. Exchequer releases are as follows:
(The totals of A. and B below should equal the total exchequer releases).*

1A. Equitable share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	1,288,661,400	369,278,463
Total Equitable Share for quarter 2	1,333,098,000	1,840,339,537
Total Equitable Share for quarter 3	2,703,226,500	1,960,145,000
Total Equitable Share for quarter 4	1,444,189,500	2,958,037,000
Total	6,769,175,400	7,127,800,000

1B: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	29,226,250	22,882,500
World Bank – THUSCP	84,293,539	51,160,924
National Agricultural & Rural Inclusive Growth Project (NARIGP)	243,315,576	50,078,476
Kenya Devolution Support Programme	30,000,000	296,651,733
Youth Polytechnic support grant	60,333,298	23,835,350
Abolishment of user fees in health centres and dispensaries	19,435,760	19,435,760
Kenya Urban Support Programme	106,259,583	177,461,600

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Agriculture Sector Development Support Project (ASDSP)	18,292,613	8,275,568
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Allocation Instruments for Devolution Advice & Support (IDEAS)	-	48,818,153
Conditional Allocation from Road Maintenance Fuel Levy Fund	210,227,063	187,668,767
Total	801,383,681	886,268,831

- *DANIDA: The projects objective is to improve utilization and quality of primary health care services with a focus on reproductive, maternal, new-born, child, and adolescent health services.*
- *KDSP- Kenya Devolution Support Programme: This is a World Bank project aimed at strengthening capacity of core county institutions to improve delivery of devolved services at county level.*
- *NARIGP: National Agricultural and Rural Inclusive Growth Project- The purpose of the grant is to increase agricultural productivity and profitability of targeted rural communities in selected counties, and to provide immediate and effective response in case of crisis or emergency.*
- *Conditional Allocations for Development of Youth Polytechnics: Meant to support county governments in equipping Technical and Vocational Centres and capitation of student fees.*
- *Conditional Allocations for Compensation for User Fees Foregone: It enhances the Government policy of not charging user fees in public health facilities.*
- *Conditional Allocation from Road Maintenance Fuel Levy Fund: This allocation is meant to further enhance County Governments' capacity to repair and maintenance of county roads*

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
Ministry of Health- COVID-19 Funds	119,715,000	187,668,767
TOTAL	119,715,000	187,668,767

3. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Parking Fees	25,196,715	28,413,300
Plot Rates/Rent	7,069,541	8,676,341
Single Business Permits	91,776,870	127,090,700
Plans Inspection	15,059,624	14,352,228
Public Health services	10,755,150	14,732,850
Advertising (Billboards)	11,500,326	4,427,008
Market Fees	25,305,958	40,028,985
Rent (County Houses, Market stalls, County commercial buildings)	1,356,900	1,705,460
Agricultural Produce cess	13,957,232	19,851,860
Fines, penalties and forfeiture	2,047,361	4,331,012
Hospital Fees	181,057,471	98,057,113
Licences/LIQOUR	11,854,728	47,673,170
Other Revenues	69,001,580	102,362,045
Total	465,939,456	511,702,072

-There is a decline of a forty-five million shillings as compared to the previous financial year.

4. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs	KShs
Equitable Share	1,400,306,099	1,487,811,157.97
	-	-
Total	1,400,306,099	1,487,811,157.97

(These is the reallocation budget from the previous financial years)

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

5. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	3,409,514,672	3,236,882,251
Basic wages of temporary employees	15,190	2,307,599
Personal allowances paid as part of salary	-	1,450,199
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,409,529,862	3,240,640,048

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

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

-The County also hired a number of new personnel

6. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	33,787,404	33,792,305
Communication, supplies and services	13,640,418	8,179,774
Domestic travel and subsistence	97,287,605	105,136,371
Foreign travel and subsistence	12,808,844	21,245,141
Printing, advertising and information supplies & services	12,832,513	27,507,698
Rentals of produced assets	2,689,000	5,838,560
Training expenses	26,840,924	42,165,295
Hospitality supplies and services	33,444,184	42,149,251
Insurance costs	254,730,782	151,988,965
Specialized materials and services	254,802,160	315,226,280
Office and general supplies and services	23,949,888	26,824,219
Other operating expenses	1,875,999,273	2,564,473,876
Refined Fuel	60,490,491	58,751,741
Routine maintenance – vehicles and other transport equipment	58,455,440	65,863,579
Routine maintenance – other assets	44,429,240	24,464,889
Total	2,806,188,167	3,493,607,944

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
County Assembly	766,309,138	823,662,413
ENE Microfinance	-	1,493,860
	-	
TOTAL	766,309,138	825,156,273

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

8. OTHER GRANTS AND PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	47,001,140	4,837,665.00
Emergency relief and refugee assistance	60,275,821	66,907,546
Total	107,276,961	71,745,211

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

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

9. ACQUISITION OF ASSETS

Non- Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	321,297,426	243,798,150
Refurbishment of Buildings	18,890,811	-
Construction of Roads	437,290,648	313,108,335
Construction and Civil Works	522,147,900	76,910,239
Overhaul and Refurbishment of Construction and Civil Works	-	92,516,354
Purchase of Vehicles and Other Transport Equipment	31,083,707	38,423,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	496,886
Purchase of Office Furniture and General Equipment	12,345,734	15,885,677
Purchase of ICT Equipment	-	22,619,900
Purchase of Specialized Plant, Equipment and Machinery	82,153,056	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	13,630,444	-

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	10,120,700	1,840,000
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	2,500,000	5,100,000
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	1,451,423,426	810,698,540
Financial Assets		
Domestic Public Non-Financial Enterprises	50,000,000	167,000,000
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,501,460,426	977,698,540

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

10. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 – 2020	2018 - 2019
	KShs	KShs
Bank Charges	250,000	-
Other payments	-	-
	250,000	-

11. CASH AND BANK BALANCES

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	2019 - 2020	2018 - 2019
		KShs	KShs
Central Bank of Kenya-1000170937	Revenue Ac	166,805,840	980,492,177
Central Bank of Kenya-1000170557	Recurrent Ac	582	2,159,236
Central Bank of Kenya-1000170573	Development Ac	3,871	34,066,454
Central Bank of Kenya-1000251697	Makueni County Road Maint. Fund	63,151,909	108,785,844
Central Bank of Kenya-1000333464	Makueni County Spec. Purpose Ac	10,774,241	55,056
Central Bank of Kenya-1000365471	Makueni County Agr Rural Growth I P	-	1,897,310
Central Bank of Kenya-1000372125	Makueni County KDSP	348,012,413	32,044,113
Central Bank of Kenya-1000365487	Makueni County Agricultural Sector Development Support Programme II	12,000,090	90
Central Bank of Kenya-1000372117	Makueni County Urban Development Grants	106,872,610	60,849,992

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Central Bank of Kenya-1000367407	Makueni County Village Poly Proj.	30,166,750	-
Kenya Commercial Bank-1140751719	Revenue Ac	1,683,081	9,664,175
Central Bank of Kenya-1000372109	Makueni County Urban Institutional Grants	32,978,697	-
Central Bank of Kenya-1000446056	Makueni County Nutrition Proj Ac	3,000,000	-
Kenya Commercial Bank-1140751042	Operations Ac	2,092,704	455,369
Kenya Commercial Bank-1147187010	Development Ac	-	-
Kenya Commercial Bank-1143804953	Liquor Ac	166,000	306,400
Kenya Commercial Bank-1162295899	Makueni sub county imprest a/c	542	745
Kenya Commercial Bank-1163197033	Kibwezi W. Sub County Ac	9,167	12,056
Kenya Commercial Bank-1162794070	Kaiti Sub County Imprest Ac	23	740
Kenya Commercial Bank-1201095395	Kibwezi E. Sub County Ac	704	668
Kenya Commercial Bank-1162744774	Kilome Sub County Ac	199	524
CBK Retention Ac	Deposit Ac	167,769,867	162,658,164
Kenya Commercial Bank-1198480068	Mbooni Sub County Ac	662	4,257
Kenya Commercial Bank-1168389127	Directorate of Co-operatives	296,034	298,899
Kenya Commercial Bank-1169183565	Demonstration Revenue Ac	610,283	50,000
Kenya Commercial Bank-1169182968	Demonstration Operation Ac	842,801	384,568
Co-operative Bank Of Kenya Ltd.- 01141540363600	Makueni County Animal Protection Grant	96	576
Co-operative Bank Of Kenya Ltd.- 01141539338600	MOA Revenue Ac	9,040	732,935
Co-operative Bank Of Kenya Ltd.- 01141539156001	Donor Ac	66,353	67,313
Department of Health Services Accounts	Annex 7	25,182,436	5,318,439
Total		972,496,995	1,400,306,099

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

12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	0	1,880,210
Clearance accounts	-	-
Total	0	1,880,210

13. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Deposits	167,769,867	162,658,164
Retention monies	-	-
Total	167,769,867	162,658,164

14. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	1,400,306,099	1,406,697,690
Accounts Receivables	1,880,210	16,610,460
Accounts Payables	(162,658,164)	(100,702,891)
Total	1,239,528,145	1,322,605,259

15. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	1,400,036,099	-	1,487,811,157.97
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
	1,400,036,099	-	1,487,811,157.97

-This is the reallocation budget FY2018/19

16. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	1,880,210	16,610,460.00
Imprest issued during the year (B)	728,152,757	-
Imprest surrendered during the Year (C)	730,032,967	-
Outstanding Imprest as at 30 th June, 2020 D= A+B-C	0	1,880,210
Net changes in account receivables E= A-D	1,880,210	14,730,250.00

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

17. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	162,658,163.95	100,702,891.25
Deposit and Retentions held during the year (B)	126,543,052.35	142,554,987.95
Deposit and Retentions paid during the Year (C)	121,431,349.35	80,599,715.25
Deposit and Retentions as at 30 June 2020 D= A+B-C	167,769,866.95	162,658,163.95
Net changes in account payables E= D-A	5,111,703.00	61,955,272.70

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

7.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	6,993,968	34,286,551.50	6,993,968	34,286,551.50
Construction of civil works	-	164,161,856.10	-	164,161,856.10
Supply of goods	196,000.00	48,334,849.70	196,000.00	48,334,849.70
Supply of services	1,270,000.00	25,935,860.11	1,270,000.00	25,935,860.11
Total	8,459,968.00	272,719,117.41	8,459,968.00	272,719,117.41

2. PENDING STAFF PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	2,047,515.00	-	2,047,515.00
Total	-	2,047,515.00	-	2,047,515.00

3. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)**Reports and Financial Statements****For the year ended June 30, 2020**

	20xx- 20xx	20xx- 20xx
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfer to the County Assembly	766,309,138.00	823,662,413
Total Transfers to related parties	766,309,138.00	823,662,413
<u>Transfers from related parties</u>		
Transfers from the Exchequer	6,769,175,400.00	7,127,800,000
Conditional Additional Allocations to County Governments	801,383,680.60	886,268,831.40
Transfers from National Government	119,715,000	-
Total Transfers from related parties	7,690,274,081	8,014,068,831.40

4. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

5. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
Kenya Commercial Bank 1140751719	1,683,081	-	1,683,081	9,664,174.50
Kenya Commercial Bank 1143804953	166,000.45	-	166,000.45	306,400.00
Kenya Commercial Bank 1169183565	610,283	-	610,283	50,000.00
Kenya Commercial Bank 1168389127	296,034	-	296,034	298,899.00
Total	2,755,398.45	-	2,755,398.45	10,319,473.50

6. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Failure to Meet Targets in County Executive's Own Generated Receipts	The county treasury has put in place various strategies to improve revenue collection during the 2018/19 financial year	Chief Officer – Planning, Budget and Revenue	Not Resolved	
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Stalled/Projects Not Started	26 projects which were either not started or stalled for various unexplained reasons.	Various Chief Officers	Not Resolved	
2.0	Budget Implementation The absorption was 79%	The under expenditure resulted from late submission of invoices from suppliers, IFMS system down time making it not possible to clear all the payments by 30th June, 2018	County Secretary	Not Resolved	
3.0	Failure to Prepare a Performance Report	The County Governments has been preparing and submitting quarterly performance reports to Controller of Budget, National treasury, Commission on Revenue Allocation and County Assembly.	Chief Officer-Financial Services	Not Resolved	
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
1	Lack of Risk Management Policy	The County Government has already noted the need to have a Risk Management Policy and developed a draft risk management policy	County Secretary	Not Resolved	
2	Disaster Recovery Plan	The auditors' recommendations have been noted and the County Government shall	County Secretary	Not Resolved	

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		endeavor to have a Disaster Recovery Plan in place in the course of 2018/19 financial year.			

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 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 entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign..... 

Date..... 21.12.2020

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Health Sector Support Project (HSSP)- Universal Care	Youth Polytechnic support grant	USER FEES	KUSP	RMFL	KDSP	ASDSP	NAGPIP	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	1,288,661,400										1,288,661,400
Exchequer Releases for quarter 2	1,333,098,000	10,640,625					52,556,766			43,793,475	1,440,088,866
Exchequer Releases for quarter 3	2,703,226,500		84,293,539	30,166,649			52,556,766		10,775,568	123,306,495	2,920,031,978
Exchequer Releases for quarter 4	1,444,189,500	18,585,625		30,166,649	19,435,760	106,259,583	105,113,531	30,000,000	7,517,045	76,215,607	1,921,776,839
Total	6,769,175,400	29,226,250	84,293,539	60,333,298	19,435,760	106,259,583	210,227,063	30,000,000	18,292,613	243,315,577	7,570,559,083

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	A	B	C	d=a-c		
Construction of buildings						
Patswift Investments	1,480,131	17-Jan-20	-	1,480,131		
Rosepal Investment Limited	3,198,244	19-Feb-20	-	3,198,244		
Amakol Ventures	1,805,475	24-Feb-20	-	1,805,475		
Ngamuta Building Contractors Ltd	1,092,984	03-Mar-20	-	1,092,984		
Sarall Company Ltd	1,159,559	14-Apr-20	-	1,159,559		
Eclipse Agencies Limited	3,100,950	14-Apr-20	-	3,100,950		
Billcom Solutions Limited	1,778,519	14-Apr-20	-	1,778,519		
Kilome Maternity And Nursing Home L	3,043,279	15-Apr-20	-	3,043,279		
Felcon Enterprises Limited	2,743,010	21-Apr-20	-	2,743,010		
Fesapy Enterprise	177,000	21-Apr-20	-	177,000		
Miccals Contractors Limited	2,038,030	22-Apr-20	-	2,038,030		
Eledeva Building Contractors Limite	2,296,835	20-May-20	-	2,296,835		
Mara Hiyo Company Limited	564,370	11-Jun-20	-	564,370		
Sedrian Enterprises Limired	831,504	30-Jun-20	-	831,504		
Has Construction	780,000	29-Apr-20	-	780,000		
Elima Winners Company Ltd	1,030,410	03-May-20	-	1,030,410		
Mue Trading	574,028	29-Apr-20	-	574,028		
Emuscom Enterprise	375,000	03-May-20	-	375,000		
Maridadi Glass And Hardware	974,096	30-Mar-20	-	974,096		
Wayshan Ltd	1,415,258	25-May-20	-	1,415,258		
Rigel Kent Company Ltd	950,000	19-Feb-20	-	950,000		
Kifaru Cororation Limited	1,233,472	05-Apr-19	-	1,233,472		
Jans Wyn Investments Company	201,398	03-May-20	-	201,398		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

**Reports and Financial Statements
For the year ended June 30, 2020**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Ngamuta Building Contractors Limited	1,443,000	30-Mar-20	-	1,443,000		
Sub-Total	34,286,551.50			34,286,551.50	6,993,968	
Construction of civil works						
Panfram Ltd	947,390	30-Mar-20	-	947,390		
Amakol Ventures	4,214,140	30-Mar-20	-	4,214,140		
Emace Services Ltd	978,440	14-Apr-20	-	978,440		
Cloudeed & Technologies	140,103	26-06-2020	-	140,103		
Mumbiline Construction Works Limited	911,188	28-Apr-20	-	911,188		
Emusecom Enterprise	480,000	11-May-20	-	480,000		
Emusecom Enterprise	331,000	11-Jun-20	-	331,000		
Becquerel Radiators Limited 259	1,452,600	03-Nov-20	-	1,452,600		
Amakol Ventures	335,684	04-Mar-20	-	335,684		
Draimler Company Limited 263	3,887,144	03-Nov-20	-	3,887,144		
Easytrac Limited	4,887,850	03-Dec-20	-	4,887,850		
Fajani General Service Limited	1,362,722	25/02/2020	-	1,362,722		
Jadveck General Agencies Ltd	1,588,000	28/6/2019	-	1,588,000		
Jand Co. Limited	3,046,609	03-Nov-20	-	3,046,609		
Kelon Investments Limited	3,573,809	15/04/2020	-	3,573,809		
Kelon Investments Limited	3,573,809	15/04/2020	-	3,573,809		
Kimasha Building And Construction Company Limited	868,315	27/05/2020	-	868,315		
Memtech Electrical Services Limited	100,568	16/01/2020	-	100,568		
Mosmat General Machamis Co. Limited	461,700	19/03/2020	-	461,700		
Mosmat General Merchants Co. Ltd	769,500	23/03/2020	-	769,500		
Mosmat General Merchants Co. Ltd	975,840	23/3/2020	-	975,840		
Ndaisi General Merchants Co. Limited	513,000	06-Jun-20	-	513,000		
Nemric Company Limited	6,317,475	15/04/2020	-	6,317,475		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

**Reports and Financial Statements
For the year ended June 30, 2020**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Saflos Investment Company Ltd	639,608	05-Jul-20	-	639,608		
Vista Eight Agencies Limited	1,816,362	06-Mar-20	-	1,816,362		
Widescope Construction Limited	2,760,246	03-May-20	-	2,760,246		
Zote Wote Services Limited	176,130	11-Nov-19	-	176,130		
Zote Wote Services Limited	2,367,837	05-Dec-20	-	2,367,837		
Saflos Investment Company Ltd	493,000	06-Mar-20	-	493,000		
Sarall Company Limited	844,080	26-06-2020	-	844,080		
Damwotech Engineering Co Ltd	1,698,655	10.6.2020	-	1,698,655		
Mumbe Construction Company Ltd	6,934,591	02-Jun-20	-	6,934,591		
Cimo Contractors And Engineering Solutions	360,000	16-Apr-20	-	360,000		
Brett Trading Agencies	1,866,750	14-Apr-20	-	1,866,750		
System Star Guru Investments	419,720	28-Jan-20	-	419,720		
Sebewa Constructors Ltd	1,048,197	10-Jun-20	-	1,048,197		
Cycrose Enterprises	3,084,120	30.06.2020	-	3,084,120		
Vemco Enterprises Ltd	1,195,535	30.06.2020	-	1,195,535		
Mara Hiyo Company Ltd	1,357,750	27.05.2020	-	1,357,750		
Miliki Development Company Ltd	2,032,090	24/4/2020	-	2,032,090		
Easytrac Limited	1,456,835	10-Jun-20	-	1,456,835		
Tripac Office Solution	3,781,250	30.06.2020	-	3,781,250		
Evolia Agencies Ltd	1,946,875	30.06.2020	-	1,946,875		
Vijay Limited	2,000,000	27.05.2020	-	2,000,000		
Jubeka Enterprises Ltd	436,250	19/6/2020	-	436,250		
Cyroti Building And Contruction Limited	1,657,882	30/3/2020	-	1,657,882		
Trifix Contractors And General Supplies Limited	2,588,825	15/5/2020	-	2,588,825		
Timelines Engineering And Construction Ltd	1,977,500	06-Apr-20	-	1,977,500		
Skai Kenya Ltd	715,739	13/10/2019	-	715,739		
Munlex Company Limited	1,705,000	15/5/2020	-	1,705,000		
Duncol Entrepreneurs Limited	1,719,870	19/6/2020	-	1,719,870		
World System Engineering Works Ltd	5,090,457	30/3/2020	-	5,090,457		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

**Reports and Financial Statements
For the year ended June 30, 2020**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Centura Limited	14,871,956	15/5/2020	-	14,871,956		
Quatro House Limited	1,489,300	27.02.2020	-	1,489,300		
Amakol Ventures Limited	825,150	15-Apr-20	-	825,150		
Nemric Company Limited	1,570,500	21-Apr-20	-	1,570,500		
Endtime Constreuction Limited	552,733	21-Apr-20	-	552,733		
Lyston Enterprises Ltd	671,500	22-Apr-20	-	671,500		
Invegus Consultant Limited	1,579,775	20-May-20	-	1,579,775		
Kifaru Coporation Limited	4,370,850	11-Jun-20	-	4,370,850		
Mamofa Construction Company	5,550,736	30-Jun-20	-	5,550,736		
Calna Investment Ltd	2,614,590	29-Apr-20	-	2,614,590		
Emmanuel Ict Training Centre	792,210	03-May-20	-	792,210		
Kifaru Coporation Limited	1,470,580	29-Apr-20	-	1,470,580		
Milena Investments	2,023,500	03-May-20	-	2,023,500		
Vijay Limited	3,417,650	30-Mar-20	-	3,417,650		
Triple AAA Constnuction Company Limited	1,012,799	25-May-20	-	1,012,799		
Emmanuel Ict Training Centre	988,000	19-Feb-20	-	988,000		
Kanini Kaseo Wholesaler Company Limited	4,014,234	05-Apr-19	-	4,014,234		
Manchester Constructors Limited	2,109,100	03-May-20	-	2,109,100		
Glogra General Suppliers And Contractors	1,566,000	30-Mar-20	-	1,566,000		
Sarall Company Limited	1,442,594	11-Jun-20	-	1,442,594		
Brescia Venture Limited	3,525,789	30-Jun-20	-	3,525,789		
Easytrac Limited	1,370,700	29-Apr-20	-	1,370,700		
Sebewa Constructors Ltd	1,681,180	30-Mar-20	-	1,681,180		
Tripac Office Solution	3,390,000	14-Apr-20	-	3,390,000		
Kimamo Engineering Ltd	560,060	26-06-2020	-	560,060		
Swiss Atlantic Banker Investments	364,000	28-Apr-20	-	364,000		
Samtech Building Contractors EA Ltd	729,750	11-May-20	-	729,750		
Nashel Trading Company Limited	1,273,650	11-Jun-20	-	1,273,650		
Restford Enterprises Ltd	1,429,650	05-May-20	-	1,429,650		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Felcon Enterprises Ltd	1,015,280	05-May-20	-	1,015,280		
Sub-Total	164,161,856.10		-	164,161,856.10		
Supply of goods						
Cmc Motors Group Limited	752,600	04-Jan-20	-	752,600		
Jankal Enterprises Limited	740,000	05-Apr-20	-	740,000		
Kibo Agrovet Limited Liability Part	804,720	06-Apr-20	-	804,720		
Kitise Poultry Producers Limited	285,600	05-May-20	-	285,600		
Kitise Poultry Producers Limited	175,440	05-May-20	-	175,440		
Blue Dot Ventures	331,640	06-May-20	-	331,640		
Kitise Poultry Producers Limited	816,000	05-Jun-20	-	816,000		
Kensbury Suppliers	440,500	06-Sep-20	-	440,500		
Office Pro Merchants	219,998	06-Sep-20	-	219,998		
Phetrocom Contractors	194,005	14/5/2020	-	194,005		
Mantrac Kenya Limited	9,028,000	15/6/2020	-	9,028,000		
Kenya Veterinary Vaccines Production	1,110,000	23/6/2020	-	1,110,000		
Kenya Animal Genetic Resources Cent	250,000	25/6/2020	-	250,000		
Dadam Investments Limited	325,500	26/6/2020	-	325,500		
Kitise Poultry Producers Limited	858,000	23/6/2020	-	858,000		
Wasalink Engineering Limited	574,674	02-Feb-20	-	574,674		
Elite Express Suppliers	476,764	02-Feb-20	-	476,764		
Ramrom Technologies	369,540	30-Mar-20	-	369,540		
Hafisoft Global Investments Limited	125,660	21-Apr-20	-	125,660		
Chitra General Supplied	129,500	03-Jun-20	-	129,500		
Mohwa Enterprises	577,000	23-Jun-20	-	577,000		
Pillarstone Developers Limited	1,999,840	24-Jun-20	-	1,999,840		
Planet Telesourse Ventures	2,093,000	20-05-2020	-	2,093,000		
Emuscom Entrprises	150,000	20-05-2020	-	150,000		
Dreamer Ict	405,900	26-06-2020	-	405,900		
Kiteta Machards	74,000	26-06-2020	-	74,000		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Upperland Petrol Station	200,000	10.6.2020	-	200,000		
Facelight Communication Limited	223,960	02-Jun-20	-	223,960		
Isuzu East Africa	6,424,000	16-Apr-20	-	6,424,000		
Mission For Essential Drugs And Supplies	2,220,831	14-Apr-20	-	2,220,831		
Kenya Medical Supplies Authority	3,360,028	28-Jan-20	-	3,360,028		
Hikmus Investments	575,000	10-Jun-20	-	575,000		
Fainest Enterprises	56,400	30.06.2020	-	56,400		
Swival Ventures Ltd	169,000	30.06.2020	-	169,000		
Goldedge Suppliers	191,770	27.05.2020	-	191,770		
Jaykens East Africa Ltd	97,500	24/4/2020	-	97,500		
Upperland Petrol Station	608,880	10-Jun-20	-	608,880		
Isuzu East Africa Limited	5,000,000	30.06.2020	-	5,000,000		
Isuzu East Africa Limited	4,900,000	30.06.2020	-	4,900,000		
Olvic Company Limited	999,600	27.05.2020	-	999,600		
Sub-Total	48,334,849.70			48,334,849.70	196,000	
Supply of services						
Challa Communications Limited	323,550	06-Apr-20	-	323,550		
Challa Communications Limited	1,489,912	06-Apr-20	-	1,489,912		
Airport View Plaza Ltd	45,000	13/10/2019	-	45,000		
Uteli Enterprises	165,000	15/5/2020	-	165,000		
Lau Guesthouse	84,026	19/6/2020	-	84,026		
Simba Corporation Limited	121,481	30/3/2020	-	121,481		
Kenya School Of Government	684,000	15/5/2020	-	684,000		
Dapal Motors	89,322	27.02.2020	-	89,322		
Kig Enterprises	3,120,000	16-Mar-20	-	3,120,000		
Airtel Networks Kenya Limited	1,768,884	16-Mar-20	-	1,768,884		
Softcom Business Solutions Limited	1,296,625	23-Mar-20	-	1,296,625		
Safaricom Limited	5,054,695	10-Jun-20	-	5,054,695		
Eandm Technologies House Ltd	2,160,000	03-Mar-20	-	2,160,000		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Patswift Investment	36,730	20-05-2020	-	36,730		
Isuzu East Africa	99,915	20.3.2020	-	99,915		
Kamboni Auto Garage	79,500	26.6.2020	-	79,500		
Isuzu East Africa	49,127	17/12.2020	-	49,127		
Captain Garage	50,000	20.6.2020	-	50,000		
Vista Eight Agencies	250,000	20.1.2020	-	250,000		
Kaloki Iliia & Associates	500,000	10.6.2020	-	500,000		
Kusyombunguo Guest House	336,000	24-Jun-20	-	336,000		
Crystal Supplies E.A Ltd	83,520	25-Jun-20	-	83,520		
Kadan Building And Civil Engineering Contractors	784,070	25-May-20	-	784,070		
Eurohub East Africa Limited	1,100,000	16-Dec-19	-	1,100,000		
Gad Architects And Urbn Designers Ltd	800,000	08-Jan-20	-	800,000		
Damaris Kalondu	3,720	30.06.2020	-	3,720		
Nicodemus Muteti	7,100	30.06.2020	-	7,100		
Wote Water And Sewerage Co. Ltd	7,200	24.05.2020	-	7,200		
Kelvian Hotel	20,200	28.02.2020	-	20,200		
Afriqve Vison Supplies	21,055	29.05.2020	-	21,055		
Lullaby Joints Trading Co.Ltd	23,500	01.04.2020	-	23,500		
Lullaby Joints Trading Co.Ltd	35,000	16.06.2020	-	35,000		
Marco Security	40,500	01.06.2020	-	40,500		
Marco Security	40,500	01-05.2020	-	40,500		
Simba Corporation	45,295	19.05.2020	-	45,295		
Upperland P Station	45,400	23.06.2020	-	45,400		
Skyox Limited	58,400	30.06.2020	-	58,400		
Elford Merchants	61,730	19.05.2020	-	61,730		
Jadveck General Agencies Ltd	62,000	30.06.2020	-	62,000		
Subaru Kenya	72,106	26.05.2020	-	72,106		
Wote Service Station	82,400	26.06.2020	-	82,400		
The Standard Group	86,640	06.04.2020	-	86,640		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Subaru Kenya	100,000	29.05.2020	-	100,000		
Lullaby Joins Trading Co.Ltd	109,800	16.06.2020	-	109,800		
Upperland P Station	113,500	24.06.2020	-	113,500		
Subaru Kenya	116,856	15.05.2020	-	116,856		
Upperland P Station	119,200	11.05.2020	-	119,200		
Kelvian Hotel	139,300	07.11.2019	-	139,300		
Simba Corporation	161,871	25.03.2020	-	161,871		
Hotel Le Panda	172,840	14.05.2020	-	172,840		
Hotel Le Panda	184,570	18.06.2020	-	184,570		
Hotel Le Panda	193,800	04.05.2020	-	193,800		
The Standard Group	288,819	15.05.2020	-	288,819		
County Public Service Board Forum	300,000	16.03.2020	-	300,000		
Elford Merchants	379,170	18.06.2020	-	379,170		
Orion Contractor Limited 366	435,980	06-Feb-20	-	435,980		
The Kenya Power And Lighting Company Limited	1,516,896	14.05.2020	-	1,516,896		
Benmaly Auto Garage	35,000	18.06.2020	-	35,000		
Mantrac Kenya Ltd	205,552	04.05.2020	-	205,552		
CMC Motors Group Ltd	78,603	15.05.2020	-	78,603		
Sub-Total	25,935,860.11		-	25,935,860.11	1,270,000	
Grand Total	272,719,117.41		-	272,719,117.41	8,459,968	

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Others (specify)		a	b	c	d=a-c		
Augustus M Mutua		3,500	30.06.2020		3,500		
Nicodemus Muteti		5,815	12.06.2020		5,815		
Sundry Payees		46,200	30.06.2020		46,200		
Sundry Payees		110,000	30.06.2020		110,000		
Sundry Payees		159,000	30.06.2020		159,000		
Sundry Payees		240,000	30.06.2020		240,000		
Sundry Payees		250,000	12.06.2020		250,000		
Sundry Payees		438,000	30.06.2020		438,000		
Sundry Payees		795,000	30.06.2020		795,000		
Grand Total		2,047,515			2,047,515		
Sub-Total		2,047,515			2,047,515		

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost e/f (KShs) 2019/2020
Land	693,890,695	2,500,000	-	-	696,390,695
Buildings and structures	571,556,163	340,188,237	-	-	911,744,400
Transport equipment	250,717,677	31,083,707	-	-	281,801,384
Office equipment, furniture and fittings	302,448,505	12,345,734	-	-	314,794,239
ICT Equipment	69,962,472	-	-	-	69,962,472
Machinery and Equipment	300,178,007	95,783,500	-	-	395,961,507
Heritage and cultural assets	-	-	-	-	-
Biological assets	8,013,360	-	-	-	8,013,360
Intangible assets	190,098,033	60,120,700	-	-	250,218,733
Infrastructure assets- Roads, Rails	2,089,162,918	959,438,548	-	-	3,048,601,466
Work in progress	-	-	-	-	-
Total	4,476,027,831	1,501,460,426	-	-	5,977,488,256


Note: Intangible Assets during the Financial includes Ksh 50,000,000 for Car Loan and Mortgage Fund which is a financial assets and Ksh 10,120,700 for Research and Feasibility Studies.

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 5 – INTER-ENTITY TRANSFERS


Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	79,189,816	369,036,472	161,327,433	156,755,417	766,309,138	766,309,138	-	
	Total	79,189,816	369,036,472	161,327,433	156,755,417	766,309,138	766,309,138	-	

Director of Finance
 County Executive



 21/12/2020

Director of Finance
 County Assembly/fund/project



 21/12/2020

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 7- DEPARTMENT OF HEALTH SERVICES ACCOUNT

DEPARTMENT OF HEALTH ACCOUNT BALANCES				
CASH BOOK BALANCES AS AT 30th OF JUNE 2020				
NO.	ACCOUNT NAME	ACCOUNT NO.	BANK	AMOUNT
1	Emali Model H/c	1157832563	Wote	1,887,736.10
2	KAITI SUB COUNTY DEVELOPMENT ACC	1151066826	KCB WOTE	262,571.25
3	Athi Kamunyuni Dispensary	1157892442	Kibwezi	27,964.40
4	KILUNGU SUB-COUNTY HOSP. DEVT.	1151228028	KCB WOTE	746,045.95
5	Chandaria Mwanja Dispensary	1157885942	Kikima	59,786.05
6	MAKUENI COUNTY HEALTH MGT TEAM HSSF	1149981776	KCB WOTE	4,454.45
7	EBENEZER DISPENSARY	1157936504	WOTE	135,165.75
8	KIBWEZI EAST SUB CTYPUBLIC HEALTH	1149770791	KCB KIBWEZI	10,427.00
9	KILOME SUB-COUNTY P.HEALTH FIF	1153950405	KCB EMALI	5,163.50
10	GK PRISON WOTE DISPENSARY	1174712767	WOTE	106,643.70
11	MAKUENI COUNTY GOVERNMENT FAC IMPR FUND KAITI	1149340495	KCB-WOTE	19,585.50
12	Iiani Dispensary (KIBWEZI)	1158004869	Wote	217,566.40
13	KBZ SUB-COUNTY GOV.FIF COLL.AC	1152074407	KCB KIBWEZI	26,970.25
14	Iiani Dispensary (MBOONI)	1.14128E+12	Mbooni	168,228.61
15	MNK COUNTY GOV FAC MNK COUNTY GOV FAC IMPRV-MBOONI	1149364165	KCB WOTE	8,712.05
16	Iiani Dispensary (MAKUENI)	1157806155	Kikima	90,168.70
17	MAKUENI COUNTY GOVT FAC IMPRV-MKN	1148757414	KCB WOTE	6,392.90
18	Ikalyoni Dispensary	1157808018	Kikima	75,807.90
19	MAKUENI CTY KBZ SUB CTY HOSP RIII	1147265178	KCB KIBWEZI	29,465.50
20	Ilatu Dispensary	1151016381	Kibwezi	239,323.95
21	MAKUENI COUNTY HOSPITAL-RECURRENT	1146201982	KCB-WOTE	3,303.60
22	Itetani Dispensary	1147962677	Kibwezi	92,974.85
23	MATILIKU SUB-COUNTY HOSPITAL RIII	1147481083	KCB - EMALI	12,082.50
24	Itithini Dispensary	1157940383	Wote	70,229.05

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

25	SULTAN SUB-COUNTY HOSP R.111	1147172978	KCB EMALI	4,452.00
26	Itumbule Dispensary	1174694831	WOTE	81,382.00
27	KISAU SUB COUNTY HOSP RECURRENT	1159865299	KCB WOTE	7,741.90
28	Iuani H/C	1157947573	WOTE	36,676.00
29	KILUNGU SUB COUNTY RECCURENT	1162871113	KCB-WOTE	6,710.00
30	Ivingoni dispensary	1136158685	Wote	72,845.90
31	MAKINDU SUB COUNTY HOSPITAL RECURRENT	1147259151	KCB MAKINDU	40,140.55
32	Kaia Dispensary	1157998879	WOTE	62,214.50
33	MBOONI SUB-COUNTY RECURRENT ACCOUNT	1157798705	KCB WOTE	5,446.30
34	Kako Dispensary	1157946372	Kibwezi	68,267.65
35	TAWA SUB-COUNY HOSPITAL RECURRENT ACC.	1158226276	KCB MASII	19,562.90
36	Kakutha Dispensary	1158041470	WOTE	76,143.50
37	KAMBU MODEL HEALTH CENTRE	1139073907	KCB KIBWEZI	18,820.65
38	Kalawa H/C	1158407971	WOTE	6,363.55
39	HSSF MIN OF PUBLIC HEALTH \$ SANITATION	1124924892	KCB KIBWEZI	11,612.95
40	Kalawa H/C	1120984866	WOTE	260,514.70
41	MUKAA DISTRICT HSSF OPERATION A/C	1122655665	KCB EMALI	2,626.00
42	Kali Dispensary	1157948995	mbooni	9,741.75
43	KILUNGU DISTRICT HSSF OPERATION	1122455798	KCB-WOTE	39,031.30
44	Kali Dispensary	1127313754	mbooni	110,966.10
45	HSSF- DHMT MAKINDU	1127416057	KCB MAKINDU	51,720.60
46	Kaliani H/C	1158556373	WOTE	247,781.30
47	SCMOH MBOONI SUB-COUNTY	11434217500	CO-OP BANK WOTE BRANCH	18,305.35
48	Kalii Dispensary	1157877966	Kibwezi	74,589.70
49	MAKUENI DIST HSSF OPERATION	1122455925	KCB WOTE	9,177.80
50	kalima Dispensary	1158652526	Makindu	96,704.80
51	Kalimani Dispensary	1139153897	Emali	60,914.70
52	Kalulini H/c	1157858856	wote	179,135.65
53	KambiMawe Dispensary	1157874118	WOTE	184,918.15
54	Kambooo Dispensary	1157931731	wote	191,381.80
55	Kamuthini Dispensary	1157831893	Kibwezi	58,386.10

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

56	Kanyungu Dispensary	1157914551	wote	55,373.95
57	Kanzokea H/C	1157949061	mbooni	165,465.55
58	Kasemeini Dispensary	1174668423	WOTE	63,996.95
59	Kasikeu Dispensary	1157876366	WOTE	149,305.35
60	Kasikeu Dispensary	1157876366	WOTE	47,651.15
61	katangini dispensary	1157947417	Emali	93,874.90
62	Kathonzweni H/C	1157947204	Kibwezi	190,990.65
63	kathulumbi dispensary	1157945309	WOTE	172,945.00
64	Kathyaka Dispensary	1157860176	WOTE	81,202.70
65	KATILINI DISPENSARY	1169427308	kibwezi	110,050.70
66	Katulye Dispensary(nzau)	1158200668	Emali	147,105.80
67	Katulye Dispensary(kibwezi)	1157965911	wote	60,087.15
68	Kaunguni Dispensary	1157797880	wote	153,132.95
69	Kavata Nzou Dispensary	1157819737	wote	42,889.60
70	Kavata Nzou Dispensary	1157819737	WOTE	70,379.50
71	Kavete Dispensary	1145239390	WOTE	81,547.70
72	Kavuko Dispensary	1149754214	mtito andei	66,862.85
73	KAVUMBU DISPENSARY	1158046480	wote	106,931.50
74	Kavuthu H/Centre	1158048165	WOTE	194,042.95
75	Kavuthu H/Centre	112293187	wote	25,451.75
76	Kee Dispensary	1157871194	WOTE	15,605.25
77	Kiangini Dispensary	1113138270	WOTE	67,168.20
78	Kiaoni Dispensary	1157873758	Emali	83,499.90
79	Kiboko Dispensary (Makindu)	1158021216	Emali	232,768.00
80	Kikumini Dispensary(Makueni)	1158154674	WOTE	73,546.40
81	Kikumini H/C	1157881092	Emali	151,544.80
82	Kilala H/C	1157887767	Makindu	182,302.00
83	Kilili Dispensary	1157954286	WOTE	219,393.40
84	kilisa dispensary	1135436118	mtito andei	80,238.15
85	kinyambu dispensary	1145394671	kibwezi	62,215.70
86	Kisoi Munyai Memorial Disp	1179571711	kibwezi	140,986.00
87	KITENDE DISPENSARY	1154692868	kibwezi	51,293.70
88	Kiteng`ei Dispensary	1174792671	wote	285,013.00
89	Kithuki H/C	1157949738	Kibwezi	27,545.95
90	Kithuni Dispensary	1157936849	Makindu	72,149.95
91	Kithyululu Dispensary	1157859666	kikima	117,074.55
92	Kitise H/C	1157937551	WOTE	207,390.35
93	Kitonyoni Dispensary	1157948014	Emali	84,977.40
94	Kitundu (GOK) Dispensary	1157940870	Makindu	6,266.40
95	Kivani Dispensary	1217687939	WOTE	138,825.50
96	Kivani Dispensary	1157874398	WOTE	88,286.65
97	KWAKALUI DISPENSARY	1154297187	wote	58,565.65
98	Kwakavisi Dispensary	1158017677	Makindu	3,085.80
99	Kwakotoe Dispensary	1112130574	WOTE	76,298.10

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)

Reports and Financial Statements

For the year ended June 30, 2020

100	Kwaie Dispensary	1157874711	WOTE	207,608.75
101	KWA-MUTULA DISPENSARY	1174697741	WOTE	84,488.00
102	Kyaani Dispensary	1157872603	WOTE	1,861.00
103	kyaluna dispensary	1157937888	WOTE	95,408.65
104	Kyambeke Dispensary	1113138548	WOTE	104,031.00
105	Kyambeke Dispensary	1157819508	wote	328,343.20
106	Kyanganda Dispensary	1149355263	WOTE	58,841.15
107	Kyau Dispensary	1127558322	WOTE	67,900.00
108	Kyenzeneni Dispensary	1157821014	WOTE	83,177.25
109	Kyasini H/C	1157944477	WOTE	22,714.35
110	MAACUJI DISPENSARY	1174694459	WOTE	46,563.45
111	Mangala Dispensary	1157881947	WOTE	139,603.05
112	Manza Dispensary	1152088084	WOTE	60,438.70
113	Masokani Dispensary	11477961476	WOTE	179,652.20
114	Masongani H/C	1157832571	WOTE	143,275.45
115	Masumba Dispensary	1157938647	Emali	20,524.70
116	MAHANGUNI DISPENSARY	1174703032	Emali	93,072.70
117	Matutu Dispensary	1144463157	Emali	79,899.25
118	Mavindiri H/C	1158012896	WOTE	216,147.30
119	Mavindini H/C	1157931731	wote	574.25
120	MAVINDU DISPENSARY	1157888607	wote	106,129.35
121	Maviye Dispensary	1157823734	Makindu	163,747.95
122	mbavani dispensary	1158810741	makindu	3,204.00
123	Mbenuu H/Centre	1158317832	Wote	10,210.80
124	Mbiini Dispensary	1147823413	mbooni	67,518.70
125	MBITINI DISPENSARY	1174539275	WOTE	165,891.50
126	Mbuni Dispensary	1157938175	WOTE	101,933.60
127	Mbui-Nzau Dispensary	1174656956	WOTE	2,871.90
128	Mbuvo A/C (GOK) Dispensary	1152197797	WOTE	466,620.65
129	Mbuvo A/C (GOK) Dispensary	1157946178	WOTE	543,972.65
130	Miangeni Dispensary (MAKUENI)	1158205104	Kibwezi	88,303.45
131	Miangeni Dispensary (MBOONI)	1158008023	WOTE	96.55
132	Mithumoni Dispensary	1220350508	Mithumoni	71,752.00
133	Mumbuni Dispensary (Makueni)	1158345682	WOTE	955.60
134	Musalala Dispensary	1157821170	Emali	89,905.00
135	Mutembuku Dispensary	1157939791	Emali	81,931.35
136	Mutiluni Dispensary	1158009461	Makindu	86,796.50
137	Mutini Dispensary	1157819117	mbooni	52,192.85
138	Mutulani Dispensary	1158482973	EMALI	87,374.30
139	MUUSINI DISPENSARY	1143632435	kibwezi	77,956.30
140	Mwaani Dispensary	1157821294	Emali	156,286.00
141	Mwanyani Dispensary	1157881092	Emali	139,939.95
142	Mweini Dispensary	1157940994	WOTE	62,872.15
143	Ndalani Dispensary	1145677738	Wote	95,380.35

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

144	Nduluku Dispensary	1218376031	Kibwezi	81,282.35
145	Nduluni Dispensary	1150324708	Emali	66,400.15
146	Ndumbi Dispensary	1.19585E+12	Makindu	96,049.00
147	Ndunguni Dispensary	1174674938	wote	56,474.55
148	ngai dispensary	1158054394	Makindu	5,505.90
149	Ngiini Dispensary	1158343310	Kibwezi	58,400.20
150	Ngiluni Dispensary (Kaiti)	1150309555	wote	55,224.45
151	Ngiluni Dispensary (Kibwezi)	1157935583	wote	57,915.90
152	Ngwata H/c	1157913482	Kibwezi	128,376.55
153	Ngwata H/c	1122263567	kibwezi	117,404.10
154	Nthangu Dispensary	1157945074	wote	501.00
155	Nthimbani Dispensary	1157937063	wote	73,964.85
156	Nthongoni H/c	1157908373	wote	543,407.00
157	Nthunguni Dispensary (Mtitio Andei)	1174747730	Kibwezi	53,744.75
158	NZEENI DISPENSARY	1174698306	EMALI	90,488.20
159	Nzeveni H/c	1158001916	Kibwezi	153,869.45
160	Nziu H/C	1157966276	Makindu	192,447.95
161	Nzoila Dispensary	1157876781	wote	64,300.95
162	Syumile Dispensary	1157814425	Wote	122,086.95
163	Tulimani Dispensary	1157957331	wote	134,270.95
164	Tulimani Dispensary	1130793818	wote	2,774.50
165	Tutini Dispensary	1157819923	Wote	396,562.90
166	Tutini Dispensary	117819923	WOTE	99,124.00
167	Ukia Dispensary	1157873189	wote	68,194.00
168	Upete Dispensary	1157965598	Emali	26,993.70
169	Upete Dispensary	1143632435	Emali	224,369.95
170	UTANGWA DISPENSARY	1157949223	wote	98,764.60
171	Utuneni Dispensary	1144343771	Wote	70,025.35
172	uviluni dispensary	1157948178	Wote	67,229.47
173	Vololo Dispensary	1157938965	EMALI	661.20
174	waia dispensary	1157938434	wote	62,214.50
175	waia dispensary	1157938434	Wote	3,209.50
176	Yekanga Dispensary	1157895824	EMALI	49,937.75
177	Yikivumbu Dispensary	1157801609	Makindu	55,049.00
178	Yimwaa Dispensary	1157820107	Wote	77,347.75
179	Yinthungu Dispensary	1152417177	Kibwezi	107,636.80
180	AP line emali disp	1177992469	Emali	85,144.00
181	Bosnia Dispensary	1209506297	WOTE	141,259.40
182	Enzai Dispensary	1220542873	Emali	61,854.05
183	Ikalaasa Dispensary	1218471530	WOTE	61,095.35
184	Itumbule Health centre	1158266294	Emali	109,667.40
185	Itumbule Health centre	1157876366	Emali	99,408.35
186	Ivinga Nzia Dispensary	1218375736	WOTE	46,517.55

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

187	Kai Dispensary	1208563297	MAKINDU	80,590.95
188	Kalanzeni Dispensary	1224192575	Emali	84,535.10
189	Kalungu Dispensary	1206921641	Makindu	89,812.75
190	Kanthuni Dispensary	1218384468	WOTE	54,580.15
191	Kaseveni Dispensary	1224544250	MASII	63,013.10
192	Kasanguni	1218040246	WOTE	65,180.85
193	Kathamboni Dispensary	1218488174	WOTE	53,112.20
194	Kathekani Dispensary	1217922571	MASII	87,992.85
195	Kathongo Dispensary	1218410815	WOTE	42,806.00
196	Kathuma Dispensary	1224240499	WOTE	52,529.10
197	Katulani	1222810859	WOTE	77,149.30
198	Kauti Dispensary	1218040637	WOTE	72,488.85
199	Kawala Dispensary	1206606037	WOTE	64,552.60
200	Kiima Kiu Dispensary	1157827691	EMALI	3,856.20
201	Kimeeni Dispensary	1224532333	WOTE	61,046.10
202	Kinyase Dispensary	1251902367	KIKIMA	40,168.00
203	Kinyau Dispensary	1182080723	WOTE	50,764.50
204	Kisayani Dispensary	1206968109	KIBWEZI	143,102.35
205	Kithoni Dispensary	1208547607	KIKIMA	53,870.10
206	Kitikyumu Dispensary	1209855216	WOTE	42,862.35
207	Kitivo Dispensary	1238881815	Emali	62,810.00
208	Kituluku Dispensary	1218030976	WOTE	54,985.60
209	Kivani Dispensary	1217687939	KIKIMA	139,077.50
210	Kwa Kakulu Dispensary	1220205850	Emali	66,366.75
211	Kwa Mukuta dispensary	1218031328	Emali	52,826.80
212	Kyang'a Dispensary	1218349204	WOTE	65,722.65
213	Kyase Dispensary	1206716541	WOTE	59,417.55
214	Kyeeko dispensary.	1206255951	WOTE	68,624.85
215	Kyumani Dispensary	1207375403	KIBWEZI	83,537.45
216	KYUMBE Dispensary	1125457112	WOTE	60,747.75
217	Lumu Dispensary	1200810716	Emali	85,319.85
218	Makasa Dispensary	1220217808	Emali	42,880.00
219	Malili Dispensary	1223878783	Emali	65,123.30
220	Mandoi Dispensary	1218468459	wote	66,482.70
221	Mangelete dispensary	1223689808	Mtito-Andei	50,602.65
222	Matheani Dispensary	1223129764	WOTE	69,850.90
223	Matiku Dispensary	1207296295	MAKINDU	100,095.30
224	Maviaume Dispensary	1209510928	WOTE	55,106.30
225	Mbukuni Dispensary	1200491238	Emali	59,529.85
226	Mbulutini Dispensary	1221410180	MAKINDU	135,004.10
227	Mikuyuni Dispensary	1206922680	KIBWEZI	103,932.05
228	Mituvu Dispensary	1218376031	KIKIMA	57,449.00
229	Miumoni Dispensary	1183483139	KIBWEZI	70,215.25
230	Mulata / Ng'oi/Kathaatu Dispensary	1218385472	WOTE	57,290.65

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

231	Mulenyu Dispensary	1206473051	WOTE	64,840.45
232	Mungyani Dispensary	1218461942	Emali	93,071.00
233	Muthingiini Disp.	1206282924	KIBWEZI	80,212.00
234	Muthungue Disp.	1205857583	KIBWEZI	82,647.25
235	Mutulani (Kaiti) Dispensary	1219249955	WOTE	84,417.70
236	Muua Dispensary	1148239154	EMALI	76,941.00
237	Mwalano Dispensary	1220549436	Emali	64,630.20
238	Mwana Dispensary	1217910417	WOTE	63,990.00
239	Mwasangombe dispensary	1206929464	Emali	45,083.65
240	Ndauni Dispensary	1224532570	WOTE	63,139.10
241	Ndovoini dispensary	1209508222	KIBWEZI	82,242.85
242	Nduumoni Dispensary	1218527080	WOTE	65,488.20
243	Nduuni Dispensary	1148108455	KIKIMA	68,818.05
244	Ngaakaa Dispensary	1175684414	MAKINDU	75,716.00
245	Ngalana Dispensary	1220548871	Emali	63,927.80
246	Ngomano Dispensary	1223551733	WOTE	111,473.10
247	Nthongoni Dispensary	1212163864	MAKINDU	53,538.50
248	Nyaani Dispensary	1209394227	EMALI	1,588.25
249	Nzouni Dispensary	1181860059	WOTE	76,234.05
250	Nzukini Disp.	1218031948	WOTE	49,712.80
251	Syathani Dispensary	1218065184	WOTE	61,971.80
252	Syotuvali Dispensary	1197725423	WOTE	70,783.75
253	Usungu dispensary	1206924233	MAKINDU	55,151.00
254	Utwiini Dispensary	1208595539	KIKIMA	67,249.80
255	Uvaani Dispensary	1218553464	KIKIMA	60,923.25
256	West Ngosini Dispensary	1218478454	WOTE	52,366.00
257	Yandue Dispensary	1208230735	WOTE	66,036.70
258	Yemulwa Dispensary	1206202483	WOTE	60,689.20
259	Yikiuuku Dispensary	1218475943	WOTE	90,880.65
260	Yikivuthi Disp.	1183478259	KIBWEZI	60,366.45
261	Kwa Kaluli Dispensary	1223784797	Emali	7,574.00
262	Kaiti Subcounty Market Cleaning Imprest Account	1152040359	Kaiti	5,007.40
263	Kibwezi East sub county Market Cleaning Imprest Account	1152054295	Kibwezi East	2,211.50
264	Kibwezi West Subcounty Market Cleaning Imprest Account	1152041266	Kibwezi West	9,810.50
265	Kilome Subcounty Market Cleaning Imprest Account	1152167863	Kilome	2,126.00
266	Makueni County Market Cleaning Imprest	1152024132	Makueni	2,563.50
267	Mbooni Subcounty Market Cleaning Imprest Account	1152033107	Mbooni	4,244.00

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

268	Kanzoken H C	1108243460	WOTE	166,257.10
	Total			25,182,436.38

ANNEX 9- TRIAL BALANCE
GOVERNMENT OF MAKUENI COUNTY,
TRIAL BALANCE
FOR THE YEAR ENDED 30TH JUNE, 2020

Vote	Current Period	
	Debit	Credit
	Kshs	Kshs
Basic Salaries - Permanent Employees	3,409,529,862.15	
Utilities, Supplies and Services	33,787,404.10	
Communication, Supplies and Services	13,640,418.40	
Domestic Travel and Subsistence, and Other Transportation Costs	97,287,604.85	
Foreign Travel and Subsistence, and other transportation costs	12,808,843.60	
Printing, Advertising and Information Supplies and Services	12,832,513.30	
Rentals of Produced Assets	2,689,000.00	
Training Expenses	26,840,924.40	
Hospitality Supplies and Services	33,444,184.05	
Insurance Costs	254,730,782.00	
Specialised Materials and Supp	254,802,159.80	
Office and General Supplies and Services	23,949,888.30	
Fuel Oil and Lubricants	60,490,491.20	
Other Operating Expenses	1,875,999,273.25	
Routine Maintenance – Vehicles	58,455,440.40	
Routine Maintenance - other assets	44,429,239.75	
Emergency Relief	60,275,820.60	
Scholarships	47,001,140.00	
Construction of Buildings	321,297,426.20	
Refurbishment of Buildings	18,890,810.55	
Construction of Roads	437,290,647.70	
Construction and Civil Works	522,147,900.05	
Purchase of Vehicles and Other Transport Equipment	31,083,706.90	
Purchase of Office Furniture and General Equipment	12,345,734.20	
Purchase of Specialised Plant, Equipment and Machinery	82,153,056.00	
Rehabilitation and Renovation of Plant, Machinery and Equip.	13,630,444.20	
Research, Studies, Project Preparation, Design & Supervision	10,120,700.00	
Acquisition of Land	2,500,000.00	
Domestic Public Non-Financial Enterprises	50,000,000.00	
Transfers to County Assembly	766,309,138.00	

GOVERNMENT OF MAKUENI COUNTY (COUNTY EXECUTIVE)
Reports and Financial Statements
For the year ended June 30, 2020

Bank Charges	250,000.00	
Balance C/D-Bank	972,496,994.65	
Receivables-Deposits B/F	162,658,163.95	
Exchequer Releases		7,570,559,080.60
Proceeds from Domestic and Foreign Grants		119,715,000.00
Own Generated Revenue		465,939,455.75
Balance B/D-Bank		1,400,306,098.92
Receivables-Outstanding Imprests B/F		1,880,210.00
Payables-Deposits C/F		167,769,866.95
Total	9,726,169,712.22	9,726,169,712.22

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

Prepared By:

PASCAL KITALO



Reviewed By:

KENNEDY MUTHAMA



Approved By:

JUSTW SOKA

