

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KITUI

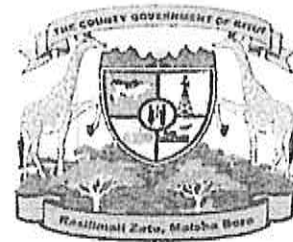
FOR THE YEAR ENDED

30 JUNE, 2024

Revised 30th June 2024



13 DEC 2024



COUNTY GOVERNMENT OF KITUI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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(This list is an indication of acronyms and key terms; the County should include all from the annual report and financial statements prepared)

2. Key Entity Information And Management

a) Background information

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

	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Water & Irrigation	Enabling development of effective and efficient water and irrigation solutions
4.	Education, Training & Skills Development	Promoting quality education, training access, and enhancing relevant training and skills development programs for sustainable livelihoods.
5.	Roads, Public Works & Transport	Establishing effective and efficiently functional structures, systems and synergies towards sustainable infrastructural development on roads and public works; and management of transport.
6.	Health & Sanitation	Providing accessible, affordable, quality health care services to all through strengthening health systems, scaling up health interventions, partnership, and innovation and empowering communities to foster sustainable social and economic growth.
7.	Trade, Industry, MSMEs, Innovation & Cooperatives	Providing an enabling business environment through appropriate incentives, innovation and support to promote trade, Industry and viable cooperative for job and wealth creation.
8.	Energy, Environment, Forestry, Natural & Mineral Resources	Improving the livelihoods of Kitui people through environmental management, provision of varied and reliable sources of affordable energy and increased levels of mineral investments in a sustainably managed environment.
9.	Culture, Gender, Youth, ICT, Sports & Social Services	Developing sustainable social cultural product, gender mainstreaming, Youth empowerment, promotion of e-government services, sustainable sports program and provision of social services using innovative information communication technologies through sound policy formulation and implementation

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No.	Department	Major Responsibility
10.	Lands, Housing and Urban Development	Ensuring sustainable land management, promote decent housing and facilitate effective urbanization.
11.	Office of the Governor	Providing effective county services and enabling environment for inclusive and sustainable social – economic and improved livelihoods for all.
12.	Office of the Deputy Governor	Developing and market tourism products, coordinate performance management, disaster risk reduction and emergency services through formulation and implementation of programs for sustainable livelihoods.

b) Key Management

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

No.	Name	Designation
1.	H.E Dr Julius Malombe	Office of the Governor
2.	H.E Augustine Kanani Wambua	Office of the Deputy Governor
3.	Agnes Mulewa	Ag. County Secretary
4.	Peter Gitonga Nkunda	CECM -Ministry of Water & Irrigation
5.	Joyce Titus	CECM -Ministry of Education, Training & Skills Development
6.	Reuben Mulwa Itiko	CECM -Ministry of Roads, Public Works & Transport
7.	Ruth Koki Mwanzia	CECM -Ministry of Health & Sanitation
8.	Rose Mawia Mutuku	CECM -Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives
9.	Richard John Mwendandu	CECM -Ministry of Energy, Environment, Forestry, Natural & Mineral Resources
10	Phoebe Ndunyu Musembi	CECM -Ministry of Culture, Gender, Youth, ICT, Sports & Social Services
11	Peter Mwikya Kilónzo	CECM -Ministry of Finance, Economic Planning & Revenue Management
12	Dr. CPA Stephene Mbaya Kimwele	CECM -Ministry of Agriculture & Livestock
13	Fredrick Kisong'e Kimanga	CECM -Ministry of Lands, Housing and Urban Development

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c) Fiduciary Management

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

No	Designation	Name
1.	CECM Finance, Economic Planning and Revenue Management	Peter Mwikya Kilonzo
2	Clerk of the County Assembly	Elijah M. Mutambuki
3.	Chief Officer – Finance, Revenue Management & Accounting	John Makau Kimwele
4.	Chief Officer – Budgeting and Economic Planning	Patrick Masila Munuve
5.	Accountant General	Joel Mwinzi Muyanga
6.	Chief Officer – Performance Contracting, Disaster & Management	Franciscah Kanza Kyui
7.	Chief Officer – Public Health and Sanitation	Lynn Kitwan
8.	Chief Officer – Medical Services	Dr.Musyoka Wambua
9.	Chief Officer – Drugs and Medical Supplies	Aggrey Kinyalili Kamba
10.	Chief Officer – Trade, Industry, MSMEs & County EIZs	Michael Mutisya Kalii
11.	Chief Officer – Cooperatives & Citizen Group Economic Empowerment Initiative	Paul Ngei Monyi
12.	Chief Officer – Environment and forestry	David Soi Masai
13.	Chief Officer– Energy, Minerals & Natural Resource .	Henry Ngilu Nyamai
14.	Chief Officer – Transport and Boda-boda Sector	Peter Ketonya Musya
15.	Chief Officer– Urban Development	Evans Mutemi Mutua
16.	Chief Officer – Land & Housing	Stephen Makau Musili
17.	Chief Officer_ Roads & Public works	Benjamin Kithee Chamia
18.	Chief Officer – Youth, Sports, ICT & Initiative	Nason Kang'alya Kilonzo
19.	Chief Officer – Culture, Gender & Social Services	Nelly Kavuu Mutisya
20.	Chief Officer – Water	Nathan Kasamba Vungo
21.	Chief Officer– Irrigation	Bretta M wangangi
22.	Chief Officer– Agriculture & Fisheries	Gladys Mami Wambua
23.	Chief Officer– Livestock Development & Apiculture	Jonathan Kyambi Nzau
24.	Chief Officer – Basic Education, ECDE & Childcare Facilities	Pauline Kikele Mwalali
25	Chief Officer – Polytechnics, Vocational Centres & Home Craft Centres	Kennedy Mwendwa

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No	Designation	Name
26.	Chief Officer – Governor’s Service Delivery	Kamunda John
27.	Chief Officer– Public Service & General Administration	Agnes Kawila Mulewa
28.	Chief Officer_ Decentralized Units, SEKEB & Inter-Governmental Relations	Stephen Kitonga Salee
29.	Chief Officer –Tourism, Hospitality & Game Reserves	Ferdinand Kathenge
30.	Kitui Municipal Manager	Job Muisyo
31	Mwingi Municipal Manager	Alex Mutemi
32	County Public Service Board Secretary	Winfred Ngesu

d) Fiduciary Oversight Arrangements

- **Audit Committee** - promote the integrity and quality of internal and external reports by providing a high level of assurance and check. The audit committee also foster and promotes a more effective and efficient audit process by providing an independent review of the internal audit annual work plan and reports.
- **Kitui County Assembly County and its oversight Committees** - Investigate inquire into and report on all matters related to the budget and County budget policy statement. The committee also reviews the County budget estimates and make recommendations to the County Assembly.
- **County Assembly of Kitui** - The Constitution confers the County’s legislative authority to the County Assembly. The County Assembly make laws that are necessary to ensure county governments perform their functions under the Fourth Schedule of the constitution. A County Assembly exercises oversight on the County executive committee. County Assembly receives and approves development plans and policies that affect the management and exploitation of the County’s resources. Kitui county executive committee members and Chief officers were vetted and approved by the County Assembly. The Assembly provide a platform for public participation in the execution of specified business.

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

e) County Executive Headquarters

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

f) County Executive Contacts

Telephone: 044-4422041, 044-4422304

E-mail: info@kitui.go.ke

Website: www.kitui.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. The Commercial Banks

Kenya Commercial Bank

Kitui Branch

P. O. Box 683- 90200

KITUI, KENYA

3. Cooperative Bank of Kenya

Kitui Branch

P. O. Box 11431-90200

KITUI, KENYA

h) Independent Auditor

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

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

e) County Solicitor

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



3. Governance Statement

Kitui County is constituted as per the Constitution of Kenya, 2010. The County is headed by H.E. The Governor Dr. Julius Malombe. He is responsible for the general policy and strategic direction of the County.





Kitui County is made up of a County Assembly, County Executive and fourteen (14) County Government Entities (Level IV Hospitals). The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECM). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

3.1 The County Executive





A) Membership of the Cabinet/ County Executive Governance Structures

Position	Name	Portrait
His Excellency, The Governor – Kitui County	Dr. Julius Malombe	
His Excellency, The Deputy Governor – Kitui County	Mr. Augustine Kanani Wambua	




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Position	Name	Portrait
CECM – Ministry of Water and irrigation	Mr. Peter Nkunda	
CECM - Ministry of Education, Training, and Skills Development	Mrs. Joyce Titus	
CECM - Ministry of Roads, Public Works, and Transport	Eng. Reuben Mulwa Itiko	
CECM - Ministry of Health and Sanitation	Mrs. Ruth Koki Mwanzia	

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Position	Name	Portrait
CECM - Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives (MTIMIC)	Mrs. Rose Mawia Mutuku	
CECM - Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	Richard John Mwendandu	
CECM - Ministry of Culture, Gender, Youth, ICT, Sports and Social Services	Phoebe Ndunyu Mutemi	
CECM - Ministry of Finance, Economic Planning, and Revenue Management	Peter Mwikya Kilonzo	

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Position	Name	Portrait
CECM - Ministry of Agriculture and Livestock	Stephen Mbaya Kimwele	
CECM - Ministry of Lands, Housing, and Urban Development	Fredrick Kisong'e Kimanga	
Ag. County Secretary	Agnes Kawila Mulewa	

B) Public Participation

Public participation is about the involvement of those who may be affected by or interested in a decision through formal or informal channels. The purpose of public participation is to enable participants to be heard in decision-making processes. Public participation entails empowering the people to involve themselves actively and effectively in creating structures, systems, policies, laws and programmes that serve the interests of all as well as effectively implementing and contributing to the development process and sharing benefits equally.

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

County government adheres to public participation guideline whenever there are public policies. This includes stakeholders mapping, timely circulation of policy documents through website, meaningful stakeholders input through appropriate venue, time and facilitation, keeping of records,

ensuring diverse representation of the participants, undertaking policy validation before approval, adoption and publication of the policy.

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

Communication Channels: The county uses multiple communication platforms to inform stakeholders of public participation opportunities. These include newspaper advertisements and Radio announcements through local stations.

Policies on Engagement and Whistleblowing: The county promotes inclusivity by providing suggestion boxes at various points where stakeholders can submit suggestions, compliments, or whistleblowing information. This system ensures a level of transparency and stakeholder engagement, creating a direct communication channel for both public input and reporting unethical conduct. The combination of structured participation, diverse communication platforms, and avenues for feedback ensures Kitui County's stakeholders are well-informed and engaged in decision-making processes.

C) Safeguards against Unethical Conduct and Corruption

County Government of Kitui relies on constitutional and legal framework, institutional safeguards, public participation and citizen participation, internal audit and financial management controls, oversight and reporting, and code of conduct for public officers.

1. Constitutional and Legal Frameworks

- The Constitution of Kenya (2010): Chapter 6 on leadership and Integrity establishes the principles of good governance, integrity, transparency, and accountability that public officers (especially county public officers) must adhere.
- The Leadership and Integrity Act (2012): Guides ethical behaviour for public officers and establishes clear standards for accountability, including conflict of interest, asset declarations, and gifts policies.
- The Anti-Corruption and Economic Crimes Act (2003): Provides a legal basis for combating corruption by criminalizing corruption-related activities such as bribery, embezzlement, and abuse of office.
- The Public Officer Ethics Act (2003): Requires public officials to uphold integrity and ethics in the performance of their duties and provides for financial disclosures to prevent conflicts of interest.

2. Institutional Safeguards

- Ethics and Anti-Corruption Commission (EACC): A constitutional body mandated to investigate corruption cases and promote ethical conduct within both the national and county governments.

- **County Public Service Boards:** Each county has a Public Service Board responsible for ensuring transparency in recruitment, promotions, and human resource management, reducing nepotism and favouritism.
- **Office of the Auditor-General:** Audits County expenditures and publishes audit reports to highlight any misappropriations or misuse of public funds.
- **Office of the Controller of Budget:** Oversees the implementation of county budgets to ensure that funds are utilized for their intended purposes and prevent financial mismanagement.

3. Public Participation and Citizen Engagement

- **Public Participation:** Counties are required by law to engage citizens in decision-making processes, particularly in the budgeting and policy development stages. Public participation acts as a check against unethical conduct by holding leaders accountable for their actions.
- **County Assemblies:** Elected representatives at the county assembly level act as watchdogs over the executive branch, reviewing policies and budgets to ensure they align with public interests.
- **Suggestion Boxes and Whistleblowing Mechanisms:** Counties often provide anonymous channels for citizens to report corruption and unethical conduct, allowing for whistleblowing without fear of reprisal.

4. Internal Audit and Financial Management Controls

- **Internal Audits:** Counties are required to have internal audit departments that regularly review financial records and processes to ensure compliance with laws and prevent fraudulent activities.
- **Integrated Financial Management Information System (IFMIS):** A government-wide system used for budgeting, procurement, and expenditure tracking, which helps reduce the risk of manipulation and fraud in county finances.

5. Oversight and Reporting

- **Senate and County Assemblies:** The Senate plays an oversight role in managing county resources, and county assemblies are responsible for ensuring the ethical conduct of county executives.
- **Regular Reports and Transparency:** County governments are required to publish financial reports, budget implementation reports, and development progress reports for public scrutiny.

6. Code of Conduct for Public Officers

- **County Codes of Ethics:** Each county must adopt a code of conduct for its officers to provide clear guidelines on expected behaviour, conflicts of interest, and personal financial disclosure.
- **Training on Ethics and Integrity:** Counties provide regular training for public officers to emphasize ethical behaviour and instil a culture of integrity within public service.

4. Formal processes to assess changes in the internal and external Environments

Kitui County assesses risks that may arise from changes in both the internal and external environments:

- Internally, changes in financial management practices, staffing, or operational procedures are reviewed through internal audits and financial controls like IFMIS to assess their potential impact on county functions.
- Externally, risks such as changes in national fiscal policies, economic fluctuations, or environmental challenges (e.g., drought, climate change) are also assessed through regular reporting and feedback mechanisms.

The County Executive, along with its departments, is tasked with continually monitoring these changes to ensure any emerging risks are identified and managed appropriately.

5. Identifying and analysing risks during the period

In each fiscal period, Kitui County, through its internal audit department and the use of IFMIS, identifies and analyses various risks. These risks may include delays in project implementation, procurement fraud or irregularities and mismanagement of public funds.

Once risks are identified, they are reported to the County Assembly and relevant committees for further deliberation and decision-making on how to manage them. Management strategies could include strengthening oversight, improving compliance, or implementing new technologies to reduce risk exposure.

F) Audit Committee – Appointment and Membership, and its Charter

In Kitui County, the Audit Committee is established in compliance with Section 155(5) of the Public Finance Management (PFM) Act, 2012, and Regulation 167(7) of the Public Finance Management (County Governments) Regulations, 2015. The committee plays a critical role in overseeing financial integrity, risk management, and internal control systems within the county government. The committee composes of four competitively sourced members, governor's nominee, County Treasury nominee and the head of internal audit as secretary.

The Audit Committee operates according to its charter, which is derived from the Public Finance Management Act, 2012 and follows guidelines issued by the Accounting Standards Board. Key operational elements include:

1. **Governance and Accountability:** The committee reviews the governance mechanisms of the county government entity, ensuring transparency and accountability in the management of finances and assets.
2. **Internal Auditing:** The committee conducts risk-based, value-for-money, and systems audits, focusing on strengthening internal control mechanisms to support the achievement of the county's strategic objectives.
3. **Asset Verification and Protection:** The committee verifies the existence of county assets and ensures appropriate safeguards are in place for their protection.

4. **Compliance and Good Practices:** The committee provides assurance that the county government follows appropriate policies, procedures, and business practices, enhancing internal control and governance.
5. **Evaluation of Information for Decision-Making:** The committee evaluates the reliability and adequacy of information available to county management, helping guide decision-making processes related to county operations and financial management

G) Disclosure of Compliance

Kitui County identifies and discloses its compliance with these laws and regulations through its Annual financial reports, which are reviewed by the Audit Committee. The following elements are disclosed as part of this compliance process:

Compliance Reports: The Audit Committee prepares reports outlining the county's compliance with the PFM Act, County Government Regulations, and other relevant statutory frameworks. These reports are submitted to the County Assembly for deliberation and to other relevant offices such as the Office of the Auditor-General and Controller of Budget. Compliance reports are reviewed and discussed at relevant levels, including:

County Assembly: The reports are submitted for review by the County Assembly's Public Accounts Committee (PAC) to ensure that the county adheres to financial and operational regulations.

County Executive: The Audit Committee, chaired by the governor, discusses compliance and audit findings internally to address any weaknesses or areas for improvement.

External Reporting: In cases of non-compliance, the relevant oversight bodies, such as the Ethics and Anti-Corruption Commission (EACC) or the Auditor-General, are notified for further investigation and action.

H) Governance issues and additional committees in Kitui County

In addition to the Audit Committee, Kitui County has other governance structures and committees that address specific issues affecting the county. These committees play critical roles in ensuring transparency, stakeholder engagement, and proper management of resources. One significant committee that requires disclosure is the Kitui County Sand Harvesting and Management Taskforce. This taskforce is an essential governance body established to address the challenges related to sand harvesting, a major environmental and economic issue in Kitui County. The committee's formation aims to regulate sand extraction activities to prevent environmental degradation, ensure sustainable use of natural resources, and manage conflicts related to sand harvesting.

4. Foreword by the CECM Finance and Economic Planning

a) Functions of the County Government as per the County Government Act

As per County Governments Act, 2012, County Government of Kitui has the following functions.

- i) **Legislation and Executive Powers** – Kitui County enacts laws and implements policies to address local issues such as land use, water resources, and environmental conservation, with a focus on agriculture and natural resource management.
- ii) **Health Services** – The county manages health facilities, clean water provision, maternal healthcare, and disease prevention, targeting rural health challenges like malaria and waterborne diseases.
- iii) **Agriculture, Livestock, and Fisheries** – Kitui supports food security through drought-resistant crops, livestock farming, disease control, and sustainable fisheries in local rivers and dams.
- iv) **County Transport and Infrastructure** – Kitui County maintains and improves roads, enhances transport connectivity, and provides street lighting in urban centres like Kitui Town.
- v) **Trade and Regulation** – The county promotes local trade by licensing businesses, supporting markets, and developing value addition industries to enhance regional trade.
- vi) **Water, Sanitation, and Public Works** – Kitui focuses on sustainable water management through dams, boreholes, sanitation improvement, and irrigation systems to boost agriculture.
- vii) **Education and Childcare Facilities** – The county manages ECDE centres and polytechnics, expanding access to early education and vocational training to align with economic needs.
- viii) **County Planning and Development** – Kitui develops balanced land use policies, affordable housing, and sustainable urban planning to accommodate population growth in towns.
- ix) **Cultural and Community Services** – The county preserves Kamba culture, develops public amenities, and supports local arts and festivals to boost cultural tourism.
- x) **Public Participation** – Kitui encourages citizen participation in governance through forums that involve residents in decision-making on development and budget matters.
- xi) **Environmental Protection and Natural Resources** – The county prioritizes conservation of forests, management of sand harvesting, and afforestation to combat desertification and protect water catchment areas.

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b) Budget Performance against Actual Targets
Analysis of Revenues

During the financial year under review July 2023 to June 2024, the County Government of Kitui had a total of budget of **Kshs 14,257.14 million**, comprising of **Kshs 10,829.49 million** being equitable share; **Kshs 830.45 million** from conditional grants, **Kshs 585 million** local revenues and a revote of **Kshs 2,012.21 million**. Budget for county executive amounted to **Kshs 12,847.27 million** while **1,409.87 million** relate to County Assembly. Executive recurrent budget was **Kshs 7,700.84 million** while development budget was **Kshs 5,146.42 million**.

The County received Equitable share amounting to **9,963.13 million**, grants and donor funds **Kshs 571.25 million** while local revenues amounted to **Kshs 517.05 million** and **Kshs 2,012.21 million** being amount brought forward as revote. Equitable share of **Kshs 866.36 million** which is June 2024 disbursement was not received during the year. Amount received as donor funds accounted for 68% of the total budget for grants while **Kshs 257.55 million (32%)** was not received. These were grants for fertilizer subsidy, de-risking and value enhancement drive and Livestock Value Chain Support Projects which were not received during the year.

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

Revenue Streams	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023-2024
Equitable share	8,652	8,729	8,830	9,589	10,393	10,393	10,829
Local Revenue	528	760	600	600	800	420	585
Conditional grants	744	1,005	1,599	831	967	374	830
Revote	1,318	1,193	765	818	307	1,118	2,012
Total	11,243	11,688	11,795	11,839	12,468	12,305	14,257

Source: Kitui County Treasury

An analysis of the composition of County revenue reveals that the equitable share accounts for about 75.95% of total revenue while grants accounted for 5.82%, local revenues accounted for 4.10% and revote brought forward accounted for 14.11% of the Budget. Both local and foreign grants have grown over time to replace a portion of equitable share, reducing its percentage from over 90% at the inception devolution in 2013 to about 75.95% in 2023-2024 financial years. Over the years, conditional grants from National Government and National Government entities have also grown in numerical terms as well as a percentage of the overall budget.

Analysis of Expenditure

During the period under review, overall expenditure for the year was **Kshs. 12,452.74 million** comprising of **Kshs.8,460.78 million** recurrent expenditures and **Kshs. 3,991.96 million** being development expenditure. Included in the overall expenditure is **Kshs 1,024.02 million** being transfers to County Assembly over the period. This is amount comprise of **Kshs 997.82 million** being recurrent expenditure and **Kshs 26.20 million** being development expenditure.

Table 2: Expenditure by Economic Classification (Kshs)

Nature of Expenditure	2023-2024	2022-2023	% Change
Compensation of Employees	5,002,692,126	4,729,926,122	5.77
Use of goods and services	1,832,724,476	1,804,028,073	1.59
Subsidies	56,999,999	66,999,999	-14.93
Transfer to other County government entities	1,047,235,986	1,029,936,698	1.68
Other Grants and transfers	980,626,159	959,816,713	2.17
Other Payments	-	1,115,250	-
Acquisition of Assets	3,532,457,674	1,800,748,876	92.17
Totals	12,452,736,420	10,392,571,731	19.82

A trend wise analysis of the actual expenditure per item classification as a proportion of the total expenditure reveal that of all the major items selected, employee compensation has increased by 5.77% and acquisition of assets have increased by 92.17%. Major decline has been recorded on Subsidies and transfer to county entities which have declined by 14.93% and 0.57% respectively. Overall expenditure has increased by 19.82% compared to previous period.

Table 3: Budget and Expenditure Analysis (Kshs)

The table below shows analyses of the budget and expenditure trends for the last five years. Recurrent absorption has been above 90% over the years from 2018-2019 to 2023-2024. However, development expenditure has been inconsistent in its growth trajectory, raising to the highest level of 76 % in 2018-2019 financial year and slowing down to the lowest level of 59% in 2019-2020 financial year. Development absorption has increased from 64% in 2021-2022 to 73% in the current year.

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Overall absorption has slightly increased over the year with highest being recorded at 91% in the year 2020-2021. The expenditure for the financial year 2023-2024 increased by 3% compared to the previous period.

Year	Budget			Expenditure			Absorption		
	Rec	Dev	Total	Rec	Dev	Total	% Rec	% Dev	% Total
2018-19	7,059,912,886	4,628,759,560	11,688,672,446	6,841,967,785	3,560,314,816	10,402,282,601	96	76	89
2019-20	7,404,757,789	4,390,491,174	11,795,248,963	7,296,712,134	2,618,124,253	9,914,836,387	98	59	84
2020-21	7,434,460,682	4,405,349,937	11,839,810,619	7,434,165,298	3,366,196,235	10,814,990,363	98	75	91
2021-22	8,327,233,899	4,141,508,662	12,468,742,561	7,983,188,823	2,677,015,513	10,660,204,336	95	64	85
2022-23	8,662,902,604	3,643,149,961	12,306,052,565	8,170,096,417	2,222,475,314	10,392,571,731	94	61	84
2023-24	8,881,658,966	5,375,479,747	14,257,138,713	8,460,776,152	3,991,960,268	12,452,736,420	95	73	87

c) Physical Progress Based on Outputs, Outcomes, and Impacts

Since its inception, Kitui County has made strides in realising physical progress. Each year, the country has invested heavily on infrastructural development to support transportation, access to health, water, food, and education provision. The FY2023/2024 expenditure on infrastructure demonstrates these commitments.

d) County Flagship Projects

Kitui County has made significant strides in implementing its flagship projects. These initiatives have the potential to improve the lives of residents, enhance the county's development, and address key challenges. Some of notable flagship projects include.

S/N	Key Flagship Projects 2022 - 2027 CIDP	Department	Status	Management Comment
1.	Provision of water and improvement of food harvest	Water & Irrigation	Ongoing	Kangu Kangu Storm Water Project: The completion and operation of this project is a vital step towards addressing the challenges posed by flooding in Kitui South and Kitui Rural sub-counties. It will improve infrastructure, reduce property damage, and enhance the overall quality of life for residents
2.	Provision of health services	Heath & Sanitation	Ongoing	Renal Unit, KCRH: The completion and operationalization of the Renal Unit at Kitui County Referral Hospital (KCRH) is a significant achievement. This facility provides essential renal care services to the local population, reducing the need for patients to travel long distances for treatment Nzamba Kitonga Kitui Memorial Hospital (Ndooa, Mutitu): The progress made on the completion and expansion of this hospital is commendable. It will significantly improve healthcare access and quality in the Ndooa and Mutitu areas, reducing the burden on KCRH. KCRH and Mwingi Level 4 Hospital Upgrading: The ongoing process of upgrading these hospitals to Level IV status is a strategic move to enhance healthcare services in the county. It will improve the capacity of these facilities to handle complex cases and provide specialized care
3.	Provision of Education and skills development	Education, Training, and skills Development	Ongoing	Kinyongongo Digital Centre: This project has the potential to bridge the digital divide and promote economic development. By providing access to technology and digital skills, it can empower individuals and communities. The program is operational and is providing bursaries to the needy students and improving ECDE Centres in the County. Access to education has been enhanced.

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S/N	Key Flagship Projects 2022 - 2027 CIDP	Department	Status	Management Comment
4.	Urban Development	Lands, Housing and Urban Development	Ongoing	The program aims at establishment of refuse collection and re-cycling centres and improving water and sanitation services in each sub-County headquarter and municipalities.
5.	Construction of roads and improvement of road network	Roads Public Works and Transport	Ongoing	The program is for slabbing, culverting roads and walkways in major towns to increase accessibility and create conducive environment for business.
6.	Cooperative Societies	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	Ongoing	The program facilitates registration of cooperatives per sector and help in training and strengthening of cooperative societies through enforcing self-regulations in the administrative guidelines and application of information technology. Kitui Industrial and Aggregation Center (Kanyonyoo): While still in its early stages, this project holds promise for promoting industrialization and agricultural development in the county. It can create jobs, attract investment, and improve local livelihoods.
7.	Improving Tourism and Hospitality in the County	Office of the Governor	Ongoing	The program includes refinement and marketing of a robust and sustainable tourism circuit connecting Kitui county with coastal region and Mount Kenya region
8.	Improving Boda Boda sector	Roads Public Works and Transport	Ongoing	The program involves establishment of division within the ministry responsible for transport headed and staffed by officers who appreciate the sector and are passionate in the promotion, empowerment and development of the persons operating within the sector.
9.	Protection against gender-based violence	Ministry of culture, gender and sports	Ongoing	GBV Rescue Centre: The construction of this centre is a crucial initiative to address the pressing issue of gender-based violence in the county. It will provide a safe and supportive environment for survivors and contribute to creating a more equitable society.

e) Comment on Value-for-Money Achievements

The County Government of Kitui has demonstrated notable value-for-money achievements in its flagship projects, particularly in the healthcare sector. The completion of the Renal Unit at Kitui County Referral Hospital (KCRH) and the expansion of Nzamba Kitonga Kitui Memorial Hospital have enhanced access to critical health services, reducing the need for costly travel and providing timely care to residents. Additionally, the Kangu Kangu Storm Water Project has improved water security, thus offering long-term economic benefits to the dry areas of Kitui South and Kitui Rural sub-counties. The ongoing upgrading of KCRH and Mwingi Level 4 Hospital reflects efficient resource allocation, strengthening the county's capacity to handle specialized healthcare cases. Furthermore, the Kinyongongo Digital Centre and the Kitui Industrial and Aggregation Centre

highlight the county's focus on sustainable development, promoting digital inclusion, industrial growth, and job creation, which ensures optimal use of public funds for impactful outcomes.

f) Implementation Challenges of Strategic Objectives and County's Future Outlook

Kitui County faced numerous challenges in implementing its strategic objectives, which include the following:

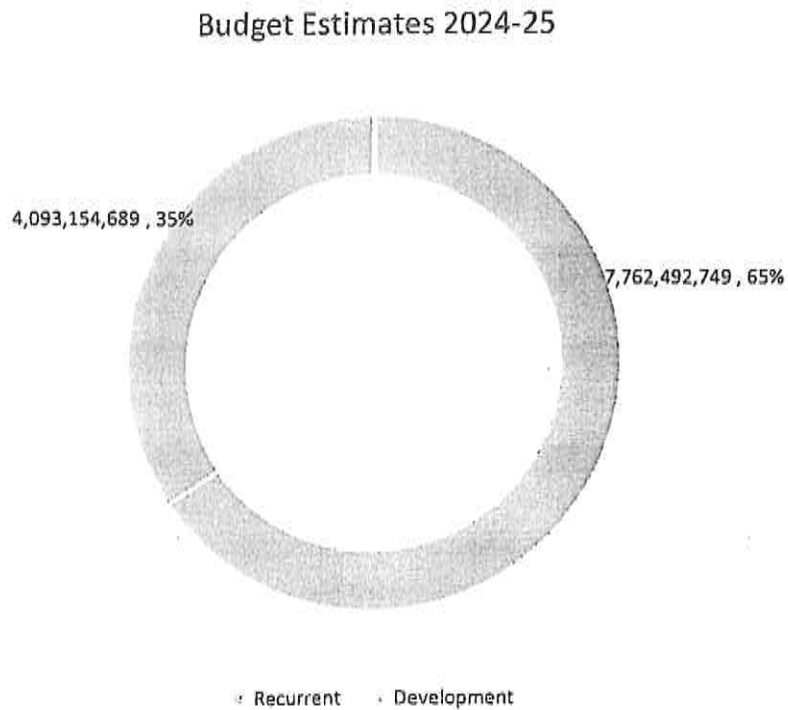
1. Resource Constraints – Insufficient financial, human, and material resources hindered the county's ability to effectively implement planned projects.
2. Insecurity in Border Areas – Insecurity in regions bordering Garissa and Tana River disrupted project activities, causing delays.
3. Contractor-Related Delays and Substandard Work – Slow performance and poor workmanship by some contractors delayed the completion of projects and required rework in some cases.
4. Lack of Cooperation by Some Communities – Resistance or lack of support from local communities negatively impacted the progress of certain initiatives.
5. Natural Obstacles – Heavy rains and other adverse weather conditions disrupted project schedules and caused delays.
6. Delay in Resource Mobilization – The delayed availability of funds impacted the timely execution of projects, leading to slower progress than anticipated.

Future Outlook

The successfulness of programs, policies, and projects outlined in CIDP (2023-2027) and the ADP 2024/2025, will depend on resource mobilization, risk mitigation strategies, and effective implementation of programmes and projects. In the ADP 2024/2025, Kitui County's strategic objectives will focus on overcoming these challenges by improving resource mobilization and strengthening cooperation with contractors and communities. Projects that align with the county's strategic plan include further upgrades to healthcare facilities, expansion of water management systems, and the completion of infrastructure projects, including roads and street lighting. With increased attention on agriculture, the county also aims to improve food security by supporting sustainable farming practices and enhancing trade opportunities through industrial hubs like the Kitui Industrial and Aggregation Centre.

The overall County budget for both executive and County Assembly is **Kshs 12.956 billion** comprising of **Kshs 11.855 billion** for the County executive and **Kshs 1.100 billion** for Kitui County Assembly. The budget is broken down into **Kshs 4.093 billion** development and **Kshs 7.762 billion** recurrent expenditure respectively.

Figure 1: breakdown of county development vs recurrent 2024 – 2025 budget



Source: Kitui County Treasury 2024

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Ministerial Allocation 2024-2025 FY

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

Table 1: Ministerial Allocation (Kshs)

VOTE CODE TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
Office of the Governor	1,145,178,439	887,755,163	2,032,933,603
Office of the Deputy Governor	152,905,306	41,502,808	194,408,114
Ministry of Water & Irrigation	145,423,247	569,780,836	715,204,083
Ministry of Education, Training & Skills Development	956,467,773	86,957,493	1,043,425,266
Ministry of Roads, Public Works & Transport	214,290,323	730,084,582	944,374,905
Ministry of Health & Sanitation	3,653,497,433	198,674,729	3,852,172,162
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	191,891,944	531,349,631	723,241,575
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	126,041,344	173,509,734	299,551,078
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	137,730,924	68,560,406	206,291,330
Ministry of Finance, Economic Planning & Revenue Management	373,686,139	63,125,000	436,811,139
County Public Service Board	66,866,658	10,000,000	76,866,658
County Assembly Service Board	1,062,587,992	38,042,008	1,100,630,000
Kitui Municipality	80,196,569	85,461,711	165,658,280
Mwingi Town Administration	63,071,759	29,819,000	92,890,759
Ministry of Agriculture & Livestock	367,669,257	342,629,871	710,299,128
Ministry of Lands, Housing and Urban Development	87,575,634	273,943,725	361,519,359
Total Voted Expenditure Kshs	8,825,080,741	4,131,196,697	12,956,277,438

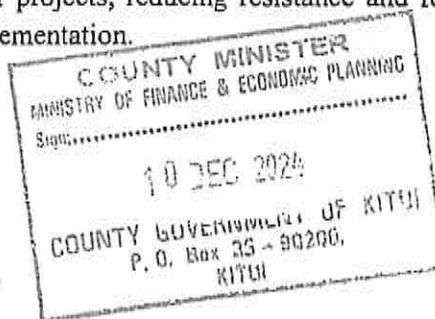
Source: Kitui County Treasury 2024

g) County Executive – Key Risk Management Strategies

1. The county is working to establish more efficient and timely resource mobilization mechanisms to ensure the availability of financial resources when needed, minimizing delays in project execution.
2. To address insecurity in border regions, particularly those near Garissa and Tana River, the county is collaborating with the National government’s agencies to equip and operationalize police posts at the cutlines in Mandongoi, Imuumba, Twambui, and Konakaliti to improve safety.
3. The County Executive has prioritized stricter oversight and monitoring of contractors. This includes enforcing standards to ensure timely project completion and high-quality work, reducing the risks of delays or substandard performance.
4. The county promotes stronger community involvement through public participations at ward levels and awareness campaigns through local radios and newspapers. This approach helps build local support for projects, reducing resistance and fostering a collaborative environment for project implementation.



Peter Mwikya Kilonzo
CECM Finance, Economic Planning and Revenue Management
County Government of Kitui



5. Statement of Performance against County Predetermined Objectives

Strategic Development Objectives

The County's 2023-2027 CIDP has identified 16 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 Vision 2030, SDGs, and the MTP III. The strategic objectives are a synthesized product of the planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the 2023-2027 County's CIDP are to:

1. Expand road networks, enhance connectivity, and improve public transport services, including support for the Boda Boda sector.
 2. Strengthen curative, rehabilitative, and preventive healthcare services, including healthcare infrastructure and Universal Health Coverage.
 3. Foster economic empowerment, innovation, and investment climate, supporting MSMEs, cooperatives, and value addition.
 4. Implement environmental conservation initiatives, enhance climate change adaptation, and promote sustainable use of natural resources.
 5. Empower youth and vulnerable groups through skills training, employment creation, and cultural heritage promotion.
 6. Ensure effective governance, economic planning, and resource mobilization while enhancing transparency and accountability.
 7. Improve infrastructure and public works services, including better road connectivity and transport management.
 8. Upgrade healthcare facilities, adopt modern technologies, and strengthen healthcare workforce development.
 9. Enhance public health through disease prevention, sanitation, vaccination, and health promotion campaigns.
 10. Increase access to water and irrigation, developing sustainable water supply systems for domestic and agricultural use.
 11. Strengthen disaster management and emergency response through improved preparedness, policies, and public awareness.
 12. Promote tourism development with a focus on eco-tourism, community participation, and enhanced tourism linkages.
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13. Support business development, fair trade, and economic empowerment by improving the business environment and fostering innovation.
14. Advance environmental conservation efforts, including waste management, forest cover increase, and renewable energy adoption.
15. Improve education standards through enhanced Early Childhood Development and Education (ECDE), vocational training, and skills development.
16. Enhance public service delivery through capacity building, performance management, and inter-departmental collaboration for efficient governance.

Below we present the progress made in attaining the objectives of the 2023-2027 CIDP for Kitui County.

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Office of the Governor

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Promote equitable development across the county's 40 Wards	Equitable infrastructure development across all wards	391 projects implemented against a target of 310 under the CLIDP	Overperformance: Additional 81 projects completed/ongoing due to increased community needs and available funding.
2	Support vulnerable groups through the National Social Safety Net	Improved access to education for financially disadvantaged learners	0 beneficiaries against a target of 3,000 under the Pro-Poor Support Program	Underperformance: Program is ongoing, but no beneficiaries have been recorded yet due to delays in fund disbursement or verification of beneficiaries.
3	Strengthen governance and service delivery through infrastructure	Improved service delivery in the Governor's office	Installation of lift in the Governor's Administration Block is ongoing (0 lifts installed against a target of 1)	Ongoing: Delays in procurement or installation processes have caused slower progress.
4	Decentralize service delivery through Ward Administration Offices	Completion of Ward Administration Offices to enhance local governance	9 Ward Offices completed (Mulango, Township, Zombe/Mwitika, Ikanga/Kyatune, Mutomo/Kibwea, Mwingi Central, Ngomeni, Kyome/Thaana, Yatta/Kwa Vonza); 4 ongoing (Mutitu/Kaliku, Mumoni, Mutonguni, Mutitu/Kaliku)	Ongoing: Some offices still under construction due to procurement delays or funding issues.
5	Improve security infrastructure through police station development	Completion of police station blocks at key locations	4 police station blocks completed (Konakaliti, Mandongoi, Twambui, Imuumba – 88% complete)	Ongoing: Imuumba station block near completion (88%); construction delayed due to logistical issues or resource constraints.

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6	Provide housing for junior staff and Deputy O.C.S in police stations	Improved living conditions for police staff at key stations	5 Junior Staff Quarters A completed (Konakaliti, Mandongoi, Imuumba, Twambui, Katumba), 1 Deputy O.C.S Quarters completed at Twambui	Complete: All targets achieved.
7	Improve sanitation infrastructure in police stations	Pit latrines installed at police stations to enhance hygiene	3 pit latrines completed (Konakaliti, Mandongoi, Twambui, Katumba); 1 ongoing at Imuumba (40% complete)	Ongoing: Imuumba pit latrine at 40% due to delays in construction.
8	Enhance security through lighting installations	Solar lighting installed at police stations for better security	3 solar lights installed (Konakaliti, Mandongoi, Twambui); 1 ongoing at Imuumba (20% complete)	Ongoing: Imuumba installation delayed due to logistical or procurement issues.
9	Improve administration facilities	Completion of administrative blocks at Katumba and police stations	Administration Block at Katumba completed	Complete: Target met.
10	Strengthen governance through secure infrastructure	Chain link fencing and sentry posts installed at police stations for security	Chain link fencing and sentry posts completed at Konakaliti, Mandongoi	Complete: Targets met.

Office of the Deputy Governor

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Enhance disaster and emergency response infrastructure	Improved emergency response infrastructure	1 three-room office block, 1 four-door modern toilet, 1 call centre room, chain link fence with gate and security room constructed at the emergency response centre, all in Township Ward	All targets met.

2	Improve sanitation in schools and public facilities	Improved sanitation through pit latrine construction	1 four-door pit latrine under construction at Itinda Primary School (Mumoni Ward), 1 three-door pit latrine and 1 four-door pit latrine under construction at Migwani AIC Special School for MH and PH	Ongoing: Construction in progress due to delays in logistics or contractor schedules.
3	Promote eco-tourism and enhance tourism infrastructure	Enhanced eco-tourism through improved tourist facilities	15 benches and waste bins installed at Kalundu EcoPark (Majengo, Kitui Township), 10 snake cages and habitat constructed at Mutomo Reptile Park, 1 snake pit constructed, 1 gate renovated, 4-pit latrine constructed at Mutomo Reptile Park	All set targets achieved for tourism infrastructure improvements.
4	Renovate and upgrade tourism facilities and infrastructure	Improved visitor experience and safety at tourism sites	Kaluu View Point renovation complete, Masyungwa Entrance Gate renovated, Kalalani Rangers' Base renovated (South Kitui National Reserve), Yanzuu Retreat Centre touristic latrines not implemented, Kalalani borehole solarised	Underperformance at Yanzuu due to lack of implementation, possibly because of funding issues or project prioritization.
5	Improve hotel and accommodation capacity data collection and reporting	Updated data on hotel capacity in the county	1 report on hotel capacity completed and submitted	Target met.
6	Strengthen tourism resources in Mwingi North Reserve (MNR) and South Kitui Reserve	Improved water resources and entry facilities for MNR and SKNR	1 borehole drilled and equipped at Kaningo in Mwingi North Reserve (MNR), Masyungwa Entrance Gate in MNR renovated	Targets achieved, boosting infrastructure for reserves.
7	Strengthen partnerships for wildlife conservation	Collaboration with key partners (KWS) to enhance conservation efforts	1 Memorandum of Understanding (MOU) signed with KWS	Partnership formalized with the signing of MOU.

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Ministry of Water and Irrigation

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Improve access to water for domestic and agricultural use	Enhanced water availability through borehole drilling, pipeline extensions, and dam construction	Drilled and equipped 11 out of 25 boreholes (4 completed, 7 drilled but not equipped, 14 not initiated), constructed 52.5 km of pipeline extensions (37.5 km beyond target), desilted/constructed 18 earth dams (3 beyond the target)	Underperformance on boreholes due to logistical challenges; overperformance on pipeline extensions and earth dams attributed to additional resources.
2	Enhance flood control and water storage	Increased water storage capacity through construction of sump wells and sand dams	8 sump wells completed as per target, 120 sand dams constructed (target achieved)	Targets fully achieved for both sump wells and sand dams.
3	Maintain and rehabilitate existing water infrastructure	Improved functionality of existing water infrastructure	64 boreholes repaired/rehabilitated (24 more than the target)	Overperformance due to increased demand for water repairs.
4	Support water service providers (WSPs)	Strengthened capacity of water service providers	2 WSPs (KITWASCO, KIMWASCO) supported as targeted	Targets met.
5	Promote irrigation and farm water resource development	Improved irrigation infrastructure for agricultural productivity	26 cluster irrigation schemes completed, 8 on-farm ponds constructed (targets met), solarisation completed for 7 out of 12 irrigation projects (5 not initiated)	Delay in solarisation attributed to budget constraints or prioritization issues.

Ministry of Education, Training, and Skills Development

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Improve infrastructure for Early Childhood Development Education (ECDE)	Enhanced learning environment for ECDE children	Construction of 40 ECDE classrooms (ongoing)	Project ongoing; no delays reported.

2	Improve infrastructure for Early Childhood Development Education (ECDE)	Enhanced play and recreation facilities for ECDE children	Procurement of 3,330 outdoor play equipment (ongoing)	Project ongoing as per plan.
3	Improve infrastructure for Early Childhood Development Education (ECDE)	Improved access to water in ECDE centres	40 water tanks (10,000 litres) procured and installed (ongoing)	Some tanks still being installed, attributed to logistical delays.
4	Improve infrastructure for Early Childhood Development Education (ECDE)	Enhanced learning resources for ECDE children	Procurement of assorted teaching and learning materials (language activity books, chalk, charts, modelling clay) (complete)	All learning materials procured and delivered.
5	Build the capacity of ECDE teachers	Improved quality of early childhood education	1,685 ECDE teachers trained on CBC (competency-based curriculum) (complete)	Target achieved for teacher training.
6	Monitor and evaluate ECDE programs under the CBC curriculum	Enhanced supervision and monitoring of ECDE programs	1 Monitoring and Evaluation (M&E) report completed	M&E process completed as planned.
7	Revitalize Youth Polytechnics through infrastructure development	Improved infrastructure in VTCs	Renovation of 7 VTCs completed, 4 ongoing, and 1 not initiated (12 VTCs targeted)	Delays in renovation attributed to resource allocation issues.
8	Revitalize Youth Polytechnics through construction of new buildings	Improved infrastructure in VTCs	Construction of new buildings in VTCs (same 12 VTCs targeted for renovation)	Ongoing, completion expected soon for remaining VTCs.
9	Equip VTCs with necessary tools and equipment	Enhanced learning resources in VTCs	28 public VTCs supplied with tools and equipment (complete)	Tools and equipment supplied to all targeted VTCs.
10	Improve ICT infrastructure in	Enhanced digital learning in VTCs	2 ICT classrooms completed out of 3 targeted (1 ongoing)	Delays in one classroom due to contractor issues.

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	Youth Polytechnics			
11	Equip ICT classrooms in VTCs	Improved digital learning facilities	4 VTCs supplied with ICT tools (complete)	All ICT tools supplied to the targeted VTCs.

Ministry of Roads, Public Works, and Transport

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Improve road infrastructure for enhanced service delivery	Improved road service on multiple roads: Kinakoni-Imali-Kiangini-Kivwauni Road, Mutune Shopping Centre to Mutendea Primary School, Nzambani Police Station to Kateke Primary School, Kwa Mbuvi-Mwangeni Road	- Kinakoni-Imali-Kiangini-Kivwauni Road: 1.2 km graded, murramed, and 7m culverts installed (complete). - Mutune Shopping Centre to Mutendea Primary: 2.7 km graded, 2 km gravelled, and 43m culverts installed (complete). - Nzambani Police Station to Kateke Primary: 3 km graded, 2 km gravelled, and 12m culverts installed (complete). - Kwa Mbuvi-Mwangeni Road: 7.2 km graded and 1 km gravelled (complete).	All targets achieved, with minor overachievement on grading for Kwa Mbuvi-Mwangeni Road (additional 2.9 km graded).
2	Improve road infrastructure through drift and gravel construction	Enhanced connectivity through road drifts and gravelling: Nzianzuni Drift along Kaveta-Ilooi Road, Syombuku-Kwa Isika Road	- Nzianzuni Drift: 45m drift and 700m of gravelling completed. - Syombuku-Kwa Isika Road: 60m drift constructed, 2.1 km road graded, 2 km opened, and 26m culverts installed (complete).	All projects completed on time.
3	Upgrade roads to bitumen standard	Improved road surface for Tungutu Ithookwe Showground exit road	550m of road upgraded to bitumen standard and 550m walkways constructed (complete).	Target achieved.
4	Repair critical road infrastructure through gabion installation	Strengthened road structures along Katse - Musosya Road	Drift repaired and 1 gabion installed at R. Katse along Katse - Musosya Road (complete).	Target achieved.
5	Grading and dozing of roads through in-house programs	Length of roads graded and dozed: 2,800 km grading and 400 km dozing	- 1,116.1 km graded out of 2,800 km (ongoing). - 259.15 km opened through dozing out of 400 km (ongoing).	Significant progress made but project is still ongoing with remaining kilometers to be completed.
6	Capacity building for local contractors	Local contractors trained in road construction and maintenance	4,000 contractors trained (complete).	Target achieved, no delays reported.

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7	Enhance road construction capacity through procurement of machinery	Increased capacity for road construction with procurement of key machinery	- 2 wheeled loaders procured and delivered (complete). - Prime mover with low-bed trailer procured and delivered (complete).	Machinery procurement completed as planned.
8	Improve transport management with new utility vehicle procurement	Utility vehicle procured for road construction and maintenance	1 utility vehicle procured and delivered (complete).	Target achieved.
9	Enhance road safety for Boda Boda riders through training and licensing	Boda Boda riders trained on road safety and issued Smart licenses	444 Boda Boda riders trained and issued licenses (ongoing).	Ongoing as planned.
10	Improve infrastructure for Boda Boda riders with the construction of sheds	Boda Boda sheds constructed in various locations	27 Boda Boda sheds constructed (ongoing).	Ongoing as planned.

Ministry of Health and Sanitation

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Strengthen health infrastructure and services	Completion of fencing for Mwingi Level IV Hospital and Kitui County Referral Hospital (KCRH)	- 85% of the perimeter wall and chain-link fence completed at Mwingi Level IV Hospital and KCRH.	Project ongoing, expected to be completed soon.
2	Equip maternal and newborn health units in key hospitals	2 Maternity, theatre, and newborn units equipped at Kyuso and Katulani hospitals	Not initiated.	Delayed initiation, no progress made.
3	Strengthen drug supply chain and prevent stock-outs	Medical stores completed for buffer stock at Mwingi Level IV Hospital and KCRH	Medical stores construction completed at both facilities.	Target achieved, complete.
4	Improve maternal and newborn health infrastructure	Maternity and newborn unit construction at Mwingi Level IV Hospital	Construction ongoing.	Project in progress.

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5	Enhance training and development of medical personnel	7 Classrooms and Ablution Block at Mwingi Medical Training College (MTC)	Not initiated.	Delayed initiation, no progress made.
6	Improve emergency care services	Intensive Care Unit (ICU) constructed at Mwingi Hospital	Not completed.	Delays in construction.
7	Improve paediatric and maternity services	Completion of maternity and paediatric wards at KCRH	Not completed.	Delays in construction.
8	Enhance surgical capacity	Completion of Kitui County Referral Hospital (KCRH) Amenity/Surgical Ward	Not completed.	Delays in construction.
9	Plan and design future hospital upgrades	Master Plans for KCRH and Mwingi Level IV Hospital	Not initiated for both hospitals.	No progress on planning yet.
10	Improve sanitation systems in major hospitals	Sewerage systems for KCRH and Mwingi Level IV Hospital	Not initiated for both hospitals.	No progress made.
11	Strengthen mortuary services	Mortuaries completed at KCRH and Mwingi Level IV hospitals	Ongoing.	Project progressing.
12	Develop specialized health centers	Trauma, Psychiatric, and Cancer Treatment Centre constructed and equipped at KCRH	Complete.	Target achieved.
13	Upgrade health facilities to Level IV status	Expansion of 12 hospitals to Level IV status (Tseikuru, Kyuso, Nu, Migwani, Kauwi, Katulani, Kanyangi, Mutitu, Zombe, Ikanga, Mutomo, Ikutha)	6 hospitals completed (Tseikuru, Kauwi, Mutitu, Kanyangi, Tharaka, Mutomo).	Target halfway completed.
14	Renovate and expand health facilities	Renovations of 8 health facilities completed	Completed for Kisasi, Yatta, Mbitini, Kalisasi, Miambani Health Centers, and Kawala, Kakithya, Kyandui dispensaries. New facilities constructed at Kanguu, Kyamatu, and Kitoo.	Target achieved, complete.

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15	Improve care for preterm infants	Kangaroo Mother rooms constructed in 13 Level IV hospitals	Not yet initiated.	No progress made.
16	Strengthen cold chain for vaccines	Cold chain systems strengthened through procurement of KEPI fridges, solar batteries, solo shots, and vaccine carriers	Not yet initiated.	No progress made.
17	Equip laboratories in 14 hospitals	Laboratories equipped in 4 hospitals (Ikutha, Mutitu, Migwani, Tseikuru)	Complete for 4 hospitals.	Target partially completed.
18	Improve medical records management	Modern Health Records and Information Department constructed and equipped at Mwingi Hospital	Not initiated.	Delayed initiation.
19	Construct and equip model health centers	Model health center construction and equipping at Voo, Nguni, and Kanguu-Chuluni	Not initiated.	Delayed initiation.
20	Improve rehabilitation services	Rehabilitation equipment purchased for KCRH and Mwingi Level IV Hospital (including Orthopaedic beds)	Complete.	Target achieved.
21	Improve hospital infrastructure	Fencing, Gate, and Elevated Water Tank installed at Nzamba Kitonga Memorial Hospital	Ongoing.	Project in progress.
22	Strengthen blood services	Blood Satellite completed at Kitui County Referral Hospital	Complete.	Target achieved.
23	Establish renal care services	Construction of South Eastern Kenya Renal Centre at Kitui County Referral Hospital	75% complete.	Ongoing.
24	Equip bio-medical engineering department	Bio-medical engineering working tools procured	Delivered.	Target achieved.

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25	Improve outpatient care services	New outpatient/casualty department equipped at Kitui County Referral Hospital	Complete.	Target achieved.
26	Provide sustainable energy to health facilities	Solar systems installed in 6 health facilities (Kaumu, Kamuwongo, Kwa Vonza, Kiviu, Yalatani, Nduvani Dispensaries)	Complete.	Target achieved.
27	Improve transportation of medical supplies	Oxygen-transporting van purchased	Ongoing.	Procurement in progress.
28	Enhance surgical services at Mwingi Hospital	Surgical/amenity ward equipped at Mwingi Level IV Hospital	Complete.	Target achieved.
29	Improve sanitation and hygiene at health facilities	Facelift and construction of a 2-door pit latrine at Kathini Dispensary	Complete.	Target achieved.

Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Enhance market infrastructure	Market sheds constructed	Construction of 42 market sheds across multiple locations, including Waita, Syomikuku, Muselele, and others. All complete.	On track; effective project management.
2	Improve security in trade areas	Solar-powered street lights installed	18 market centers received solar street light installations. All completed.	Timely delivery due to availability of solar systems.
3	Strengthen cooperative governance	Revival and supervision of cooperative societies	Training sessions, audits, general meetings, and elections held across all targeted cooperatives.	Cooperative awareness initiatives were well received by stakeholders.
4	Expand sanitation infrastructure in markets	Pit latrines constructed	Construction of 4-door pit latrines at Katutu, Tseikuru, Iiani, and other markets. All completed.	Smooth project implementation due to favorable conditions.

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5	Enhance water supply in market centers	Water tanks installed	Water tanks and bases installed at Katwala market. Completed.	Successful coordination with suppliers.
6	Strengthen trade and investment	Kitui County Aggregation and Industrial Park (K-CAIP) establishment	Ongoing project with site preparation and environmental assessments completed.	Progressing as scheduled.
7	Enhance branding and marketing of Kitui county	Branding and signage installations	Multiple branding activities, including signage installations at 3 border points. All completed.	Enhanced visibility contributing to increased investor interest.

Ministry of Energy, Environment, Forestry, Natural & Mineral Resources

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Climate Change Adaptation and Mitigation	Build resilience among rural communities across all wards	Ongoing resilience actions and programs execution	Progress is ongoing, aiming to enhance resilience among rural communities.
2	Rural Electrification of institutions and households	Households and institutions connected to electricity	Some households connected	Ongoing due to the partnership with REREC and Kenya Power.
3	Installation of Solar Security Lights	Security lights installed	Security lights installed in various locations	Target achieved, installation complete.
4	Installation of Solar Powered Water Pumps	Solar powered water pumps installed	Solar powered water pumps installed	Target achieved, installation complete.
5	Establishment of Woodlots for Fuel	Woodlots established	Woodlots established	Target achieved, complete.
6	Promotion of modern technology kilns and Briquetting	Kilns and briquetting technology promoted	Kilns and briquetting technology promoted	Target achieved, complete.
7	Establishment of Mineral Testing and Gemmology Laboratory	Mineral testing laboratories established	Ongoing establishment of mineral testing and gemmology laboratory	Ongoing, the laboratory establishment is still in progress.

Ministry of Culture, Gender, Youth, ICT, Sports and Social Services

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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Hosting Cultural Day	1 cultural day held	0 cultural days held as of August 30, 2024	Not implemented.
2	Operationalization of Mwitika Social Hall	Mwitika Social Hall operationalized	Ongoing operationalization of the social hall	Progress ongoing.
3	Equip Mwingi and Kyoani Resource with overhead tank and storm water control	Resource equipped with water control measures	Water control systems installed, project completed	Completed.
4	Construction of tuck shop at Kitui Public Park	Tuck shop constructed	Ongoing construction of the tuck shop	Ongoing.
5	Participation in Kenya Music and Cultural Festival	Participation in 1 cultural festival	Participated in the Kenya Music and Cultural Festival	Completed.
6	Participation in the Kitui County Agricultural Show	Participation in the County Agricultural Show	Participated in the show	Completed.
7	Artists and Traditional Groups Recording	1 recording event held	Event successfully held	Done.
8	Feasibility studies on Ngomeni rock and Mukenyeke shrine	Feasibility study conducted	Feasibility study completed	Completed.
9	Operationalize County Gender Policy	Gender policy operationalized	Gender policy operationalized	Done.
10	National celebrations (Disability, Women, Int. Day, African Child, 16 Days of Activism)	National celebrations held	All celebrations completed	Done.
11	Collaboration on GBV violations and justice enhancement for survivors	Collaborations established	Public-private partnerships completed	Completed.
12	Gender-Based Violence (GBV) Rescue Centre fencing.	Fencing of GBV Rescue Centre	Ongoing fencing works	In progress.
13	GBV Sensitization Programs	GBV programs conducted	Sensitization programs in progress	Ongoing.
14	Youth sensitization and awareness creation	Sensitization and awareness conducted	Not conducted as of August 2024 due to delayed funds	Delayed due to funding.

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15	Access to Government Procurement Opportunities (AGPO) sensitization	8 sensitization forums held	8 forums held	Completed.
16	Youth Development Benchmarking	1 benchmarking visit conducted	Not conducted due to funding delay	Delayed.
17	Partnerships with stakeholders	1 forum on partnerships held	Not conducted, postponed due to unsigned memorandum	Delayed.
18	Kitui County Youth Day	Youth day event held	Not conducted due to further consultations and funding delays	Delayed.
19	Establish ICT Hub for mentorship and innovation	Feasibility study on ICT Hub conducted	Not conducted due to lack of budget allocation	Not done.
20	Purchase of ICT networking and communications equipment	4 ICT centres equipped with networking and communication systems	Not completed due to lack of development budget	Not done.
21	ICT equipment maintenance	ICT equipment serviced	Not done as of August 2024	Ongoing to ensure county ICT infrastructure operates seamlessly.
22	ICT networking and communications	WIFI installed in ICT centres	Not completed due to budget constraints	Not done.
23	Website design and development	County Ministries and job application portals live	Website in place, additional modules to be added	Completed. Additional features to be added.
24	Levelling and installation of playground facilities in various schools	Playgrounds completed and in use	Progress made in Vutu, Mukameni, Ithumula, and Kathungu schools	Ongoing for some, completed for others.
25	Development of Kitui Stadium	Kitui Stadium developed and in use	Ongoing works	Work in progress.
26	Sports Talent Development – KYISA Games	Participation in KYISA games	Participation completed	Completed.
27	Specialized Materials – Sports equipment	Sports equipment procured	Sports equipment procured and distributed	Completed.
28	Training of referees and coaches	Referees and coaches trained	Trainings completed	Completed.

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29	Anti-Doping Agency of Kenya (ADAK)	Coaches, referees, and athletes sensitized	Sensitization completed	Completed.
30	Kenya Volleyball Federation (KVF) tournament	Participation in KVF tournament	Participation completed	Completed.
31	Development of Ultra-modern stadium in Kivou and Kyoani	Contracts completed for land acquisition	Contracts for land acquisition signed	Completed.
32	Support to CCCIs	9 CCCIs supported	9 CCCIs supported with items	Completed.
33	Supply PWDs with assistive devices	Assistive devices issued to PWDs	Devices issued	Completed.
34	AGPO trainings to Women, youth, and Groups	8 AGPO trainings conducted	AGPO trainings completed	Completed.

Ministry of Finance, Economic Planning, and Budgeting

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Preparation of County Annual Development Plan (CADP) 2024/25	1 CADP prepared	CADP for FY 2024/25 prepared and completed	Complete for year 1 of the five years period of CIDP.
2	County Annual Budget Estimates FY 2024/25	2 budget estimates reports prepared	Budget estimates reports completed	Complete for year 1 of the five years period of CIDP.
3	Compilation of County Budget Review and Outlook Paper (CBROP) 2022/23	1 CBROP compiled and prepared	CBROP for FY 2022/23 prepared and completed	Complete for year 1 of the five years period of CIDP.
4	Preparation of Budget Implementation Report (BIR) Q1	5 Budget Implementation Reports prepared	All 5 BIRs prepared and completed	Complete for year 1 of the five years period of CIDP.
5	Monitoring and Evaluation (M&E) Report Q1-Q4	4 M&E reports consolidated	All 4 M&E reports for Q1 to Q4 completed	Complete for year 1 of the five years period of CIDP.
6	Preparation of County Indicator Handbook	1 County Indicator Handbook prepared	County Indicator Handbook completed	Complete for year 1 of the five years period of CIDP.
7	Compilation of County Statistical Abstract 2022	1 County Statistical Abstract prepared	Statistical Abstract for 2022 prepared and completed	Complete for year 1 of the five years period of CIDP.
8	Organization of County Budget & Economic Forum (CBEF)	1 CBEF meeting held	CBEF meeting conducted and completed	Complete for year 1 of the five years period of CIDP.

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9	Automation of revenue systems	1 revenue automation system purchased and in use	Revenue system successfully automated and operational	Complete for year 1 of the five years period of CIDP.
10	Production of Audit Report for FY 2023/24	1 Audit report produced	Audit report for FY 2023/24 completed	Complete for year 1 of the five years period of CIDP.
11	Preparation of Annual Financial Report FY 2023/24	5 financial reports (4 quarterly and 1 annual) prepared	All financial reports for FY 2023/24 prepared and completed	Complete for year 1 of the five years period of CIDP.
12	Preparation of Quarter 1 Financial Report FY 2023/24	5 financial reports (4 quarterly and 1 annual) prepared	Q1 financial report prepared and completed	Complete for year 1 of the five years period of CIDP.

Ministry of Agriculture and Livestock

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Crops Development and Management	Drought-tolerant crop seeds issued	171.4 metric tons issued	Certified seeds procured for year 1 of five years of CIDP
2	Agribusiness and Market Development	Kitui County Farmer Profiling	229,076 farmers profiled	All targeted farmers profiled for year 1 of five years of CIDP
3	Crops Development and Management	Supporting Community Micro-projects	270 micro projects funded	Supported community-driven projects
4	Crops Development and Management	Support for Producer Organizations (POs)	1 PO supported	Supported the targeted Pos for year 1 of five years of CIDP
5	Crops Development and Management	Hybridization of Masavi Community Borehole	1 borehole hybridized	Borehole hybridization completed for year 1 of five years of CIDP
6	Agribusiness and Market Development	Subsidized tractor ploughing services	4000 acres ploughed	Acres ploughed as targeted for year 1 of five years of CIDP
7	Agribusiness and Market Development	Procurement of disc ploughs	8 disc ploughs procured	Disc ploughs procured and distributed for year 1 of five years of CIDP

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8	Agricultural Information Management (Extension Services)	Hosting Kitui Agriculture Show and Trade Fair	30,440 farmers reached	Successful show participants engagement for year 1 of five years of CIDP
9	Agricultural Information Management (Extension Services)	Show Infrastructure Development (Masonry Front Fence with Ticketing Offices)	Masonry front fence with ticketing offices constructed	Infrastructure completed as planned for year 1 of five years of CIDP
10	Agricultural Information Management (Extension Services)	Show Infrastructure Development (Livestock Holding Lines)	1 livestock holding line developed	Holding lines developed as targeted for year 1 of five years of CIDP
11	Agricultural Information Management (Extension Services)	Show Infrastructure Development (Borehole Solarization)	Borehole solarization done	Borehole solarization successfully completed for year 1 of five years of CIDP
12	Agricultural Information Management (Extension Services)	Construction of Kitui East Office	1 office constructed	Office construction completed for year 1 of five years of CIDP
13	Agricultural Information Management (Extension Services)	Support ATC Nursery	30,000 seedlings propagated	Seedlings propagated and sold to farmers for year 1 of five years of CIDP
14	Livestock Production and Management	Improve livestock breeds through AI	1216 livestock breeds improved	Livestock breeds improved through AI
15	Livestock Production and Management	Poultry improvement (Provision of Incubators)	15 poultry breeds improved	Poultry breeds improved as planned for year 1 of five years of CIDP
16	Livestock Production and Management	Beekeeping improvements	Liquid nitrogen procured	Liquid nitrogen procured successfully for year 1 of five years of CIDP
17	Livestock Diseases Management and Control	Tick Control (Provision of Sprayer Pumps)	80 groups supported	Groups supported as targeted for year 1 of five years of CIDP

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18	Livestock Diseases Management and Control	Provision of Vaccination Services	377,525 livestock vaccinated	Livestock vaccination targets met for year 1 of five years of CIDP
19	Livestock Diseases Management and Control	Completion of Phase 2 - Livestock Office Block	Livestock office block constructed	Office construction completed for year 1 of five years of CIDP

Ministry of Lands, Housing, and Urban Development

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress	Remarks
1	Urban Development and Human Settlement	Installation of integrated solar energy street lights	49 streetlights installed (5+10+5+5+4+4+2+2+6+6)	Complete and Ongoing for some projects
2	Urban Development and Human Settlement	Repairs of solar energy street lights	52 streetlights repaired (multiple locations)	Complete
3	Urban Development and Human Settlement	Land scalping and greening	Urban areas greened	Ongoing
4	Urban Development and Human Settlement	Installation of paved cabros surface	Dustless urban spaces	Ongoing
5	Urban Development and Human Settlement	Installation of elevated water tank	1 water tank installed	Complete
6	Urban Development and Human Settlement	Gravelling of Acacia shadestock yard	Urban roads improved	Complete
7	Urban Development and Human Settlement	Consultancy services for County Urban Institutional Development Strategy (CUIDS)	1 CUIDS document completed	Complete
8	Land Information and Management	Preparation of Kanyangi Town Local Physical Development Plan	1 plan completed	Complete
9	Land Information and Management	Land adjudication for Mwakini Settlement Area	1 land parcel demarcated	Ongoing
10	Land Survey	Land clinic activities (Zombe, Kyuso, Kyambo)	3 activities held	Complete

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Kitui Municipality

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/ Progress	Remarks
1	Planning, Development Control, Transport and Infrastructure	Installation of cabros in various areas (Naivas Supermarket to Bliss Medical Care - 510 sqm, Around Cooperative Bank - 330 sqm, Near Kitui Referral Hospital Gate A)	1.175 sqm of cabros installed	Complete
2	Planning, Development Control, Transport and Infrastructure	Construction of drainage channels and related works (Magunas Supermarket to Kitui Prison - 70m, Jubilee College to Lake Oil Petrol Station Rd - 150m, Jordan Hospital to Kalundu River - 150m, Drainage works at St. John Paul II Institute - 105m, Desilting and repairs at Kunda Kindu, Bus Park, Jubilee College, Kalundu Market)	0.475 km of drainage channels constructed and repaired	Complete/Awarded
3	Planning, Development Control, Transport and Infrastructure	Construction of perimeter wall at Kalundu Market	1 perimeter wall constructed	Awarded
4	Planning, Development Control, Transport and Infrastructure	Installation of integrated solar energy streetlights in various areas (ATC-SEKU to	435 integrated solar streetlights installed	Complete

		<p>Bypass - 60 lamps, Kitui Prison to CPSB - 22 lamps, Ola Petrol Station to Slaughter - 10 lamps, Kitui Town CBD - 25 lamps, Konani Kwa Kalondu to KMTC - 12 lamps, Majengo Shopping Centre to Majengo Bridge - 30 lamps, BAT to Majengo Shopping Centre - 30 lamps, Kitui Law Courts to Nzeeu River - 28 lamps, Kitui Central Park to Kwa Ngindu Primary School - 40 lamps, Signal to Kitui Roundabout - 30 lamps, Mulutu Shopping Centre - 14 lamps, Wikililye Shopping Centre - 36 lamps, Matinyani Shopping Centre - 24 lamps, Museve Shopping Centre - 20 lamps, Mjini Street - 19 lamps)</p>		
5	Planning, Development Control, Transport and Infrastructure	Supply and delivery of fabricated skip bins (6nos. and 1no.)	7 skip bins delivered	Complete
6	Planning, Development Control, Transport and Infrastructure	Fabrication of parking shed for fire engine vehicle	1 parking shed fabricated	Complete

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7	Planning, Development Control, Transport, and Infrastructure	Renovation of public toilets (Kunda Kindu Stage, Kalundu Market, Kitui Bus Park)	3 public toilets renovated	Complete
8	Planning, Development Control, Transport, and Infrastructure	Pothole patching and road repairs (Kitui School to Ithookwe Showground, Naivas Supermarket to Ola Petrol Station - 225 sqm, Kitui Referral Hospital to Kitui Resort Hotel Rd)	1 km of potholes patched and roads repaired	Complete

Mwingi Municipality

S/N o.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Government Buildings (Stalled and New)	Construction of perimeter walls at dumpsite (Phase 1 & 2)	2 perimeter walls constructed	Complete
2	Urban and Metropolitan Development	Drainage channel construction/redesign (Mutunga Diagnostics to ACK, Mamro to Colonel Muithya building)	2 drainage channels constructed/redesigned	Complete
3	Government Buildings (Stalled and New)	Repair and maintenance of LED street lighting (Happy Zone to Stock Yard, Musila Gardens - Slaughter Bypass Area)	LED street light poles repaired and maintained	Complete

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4	General Administration, Planning, and Support Services	Repair and maintenance of 5 high masts in Mwingi Town	5 high masts repaired and maintained	Complete
5	Urban and Metropolitan Development	Cabro paving on roads (Post Bank, Total Petrol Station to Mosque, Mosque to Yumen, Yumen to Sukari)	4 roads with cabro works completed	Complete
6	Urban and Metropolitan Development	Road improvement from Cottage to Kwa Kaka through Kyanika Primary	1 road improved	Complete
7	Government Buildings (Stalled and New)	Renovations at Mwingi Slaughterhouse	1 slaughterhouse renovated	Complete
8	Urban Mobility and Transport	Provision of consultancy services for Integrated Urban Development Plan for Mwingi Municipality	1 Integrated Urban Development Plan prepared	Ongoing
9	Urban and Metropolitan Development	Installation of streetlights (various locations within Mwingi Municipality)	6 street lighting projects completed	Complete

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024
 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:

Office of the Governor

Objective	Outcome	Indicator	Performance
Promote equitable development across 40 Wards through the CLIDP	Equitable infrastructure development in all county wards	No. of Community Level Infrastructure Development Programme (CLIDP) projects implemented	In FY2023/2024, 391 Community Level Infrastructure Development Programme (CLIDP) projects implemented against a target of 310.

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Provide bursary support for learners from financially disadvantaged backgrounds	Increased access, transition, and retention of disadvantaged learners	No. of beneficiaries benefiting from the Pro-Poor program	In FY2023/2024, 0 beneficiaries recorded against a target of 3,000; the program is ongoing.
Complete the Governor's Administration Block	Improved operational efficiency for the Governor's Office	Lift installation	In FY2023/2024, 0 lifts installed against a target of 1; ongoing.
Complete Ward Administration Offices in the following Wards: Mulango, Township, Zombe/Mwitika, Ikanga/Kyatune, Mutomo/Kibwea, Mwingi Central, Ngomeni, Mutitu/Kaliku, Mumoni, Mutonguni, Kyome/Thaana, Yatta/Kwa Vonza.	Enhanced service delivery in respective wards	No. of Ward Administration Offices completed	In FY2023/2024, 9 Ward Offices completed; Mulango, Township, Zombe/Mwitika, Ikanga/Kyatune, Mutomo/Kibwea, Mwingi Central, Ngomeni, Kyome/Thaana, Yatta/Kwa Vonza (Complete). 4 Ward Offices (Mutitu/Kaliku, Mumoni, Mutonguni, Mutitu/Kaliku) are ongoing.
Construction of Police Station Blocks: Konakaliti, Mandongoi, Imuumba, Twambui	Improved security infrastructure at the respective locations	No. of police station blocks constructed	In FY2023/2024, 4 police station blocks completed at Konakaliti, Mandongoi, Twambui. 1 ongoing at Imuumba (88% complete).
Construction of Junior Staff Quarters A: Konakaliti, Mandongoi, Imuumba, Twambui, Katumba	Improved housing for junior staff at the respective locations	No. of Junior Staff Quarters constructed	In FY2023/2024, 5 Junior Staff Quarters completed at Konakaliti, Mandongoi, Imuumba, Twambui, Katumba.
Construction of Deputy O.C.S Staff Quarters at Twambui	Improved housing for Deputy O.C.S	No. of staff quarters constructed	In FY2023/2024, 1 Deputy O.C.S staff quarters completed at Twambui.
Chain link fencing and sentry post installations: Konakaliti, Mandongoi	Enhanced security at the respective locations	No. of chain link fences and sentry posts installed	Chain link fencing and sentry posts completed at Konakaliti, Mandongoi.
Construction of pit latrines at the following locations: Konakaliti Police Station, Mandongoi Police Station, Imuumba Police Station, Twambui Police Station, Katumba	Improved sanitation at the respective police stations	No. of pit latrines constructed	In FY2023/2024, 3 pit latrines completed at Konakaliti, Mandongoi, Twambui, Katumba. 1 ongoing at Imuumba (40% complete).
Installation of solar lighting: Konakaliti,	Improved security lighting at the respective locations	No. of solar lights installed	In FY2023/2024, 3 solar lights installed at Konakaliti, Mandongoi,

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Mandongoi, Imuumba, Twambui			Twambui. 1 ongoing at Imuumba (20% complete).
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Office of the Deputy Governor

Objective	Outcome	Indicator	Performance
To improve emergency response infrastructure by constructing an office block	Enhanced disaster and emergency service coordination in Township Ward	No. of office blocks constructed	In FY 2023/2024, 100% of the target (1 out of 1) office block was constructed in Township Ward.
To improve sanitation facilities at the emergency response center	Improved hygiene and sanitation at the emergency response center in Township Ward	No. of modern 4-door toilets constructed	In FY 2023/2024, 100% of the target (1 out of 1) modern toilet was completed in Township Ward.
To improve call center operations at the emergency response center	Enhanced communication services at the emergency response center	No. of call center rooms constructed	In FY 2023/2024, 100% of the target (1 out of 1) call center room was constructed in Township Ward.
To secure the emergency response center with fencing and security	Improved security for the emergency response center in Township Ward	No. of chain link fences and security rooms constructed	In FY 2023/2024, 100% of the target (1 out of 1) chain link fence and security room were completed.
To improve sanitation facilities at Itinda Primary School	Improved sanitation facilities for students at Itinda Primary School	No. of 4-door pit latrines constructed	In FY 2023/2024, the construction of the 4-door pit latrine is ongoing (0 out of 1) in Mumoni Ward.
To improve sanitation facilities at Migwani AIC Special School	Improved sanitation for students at Migwani AIC Special School	No. of pit latrines constructed	In FY 2023/2024, the construction of the 3-door and 4-door pit latrines is ongoing (0 out of 1).
To improve infrastructure at Kalundu EcoPark	Improved park amenities for visitors	No. of benches and waste bins installed	In FY 2023/2024, 100% of the target (15 out of 15) benches and waste bins were installed in Majengo, Kitui Township.
To enhance wildlife facilities at Mutomo Reptile Park	Improved snake habitat at Mutomo Reptile Park	No. of snake cages constructed	In FY 2023/2024, 100% of the target (10 out of 10) snake cages were constructed at Mutomo Reptile Park.
To enhance reptile housing facilities	Enhanced snake habitats at Mutomo Reptile Park	No. of snake habitats completed	In FY 2023/2024, 100% of the target (10 out of 10) snake habitats were completed at Mutomo Reptile Park.

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To improve infrastructure at Mutomo Reptile Park	Enhanced visitor facilities at Mutomo Reptile Park	No. of snake pits constructed	In FY 2023/2024, 100% of the target (1 out of 1) snake pit was completed at Mutomo Reptile Park.
To improve access control at Mutomo Reptile Park	Improved security at Mutomo Reptile Park	No. of gates renovated	In FY 2023/2024, 100% of the target (1 out of 1) gate was renovated at Mutomo Reptile Park.
To enhance sanitation at Mutomo Reptile Park	Improved sanitation for visitors at Mutomo Reptile Park	No. of pit latrines constructed	In FY 2023/2024, 100% of the target (1 out of 1) pit latrine was completed at Mutomo Reptile Park.
To improve tourism infrastructure at Kaluu View Point	Enhanced tourist experience at Kaluu View Point	No. of structures renovated	In FY 2023/2024, 100% of the target (1 out of 1) structure was renovated at Kaluu View Point.
To enhance sanitation facilities at Yanzuu Retreat Centre	Improved sanitation for visitors at Yanzuu Retreat Centre	No. of touristic latrines constructed	In FY 2023/2024, 0% (0 out of 1) touristic latrines constructed, project not implemented.
To update hotel capacity data	Improved tourism planning through updated hotel capacity data	No. of reports updated	In FY 2023/2024, 100% of the target (1 out of 1) report was completed.
To improve water supply in Mwingi North Reserve	Increased access to water for tourism and wildlife in Mwingi North Reserve	No. of boreholes drilled and equipped	In FY 2023/2024, 100% of the target (1 out of 1) borehole was drilled and equipped at Kaningo in Mwingi North Reserve.
To improve access to Mwingi National Reserve	Enhanced visitor access to Mwingi National Reserve	No. of gates renovated	In FY 2023/2024, 100% of the target (1 out of 1) gate was renovated at Masyungwa Entrance.
To improve ranger facilities at South Kitui National Reserve	Improved ranger housing and operational efficiency at South Kitui National Reserve	No. of structures renovated	In FY 2023/2024, 100% of the target (1 out of 1) structure was renovated at Kalalani Rangers' Base.
To improve water supply for wildlife and tourism at South Kitui National Reserve	Enhanced water access through solarized boreholes at South Kitui National Reserve	No. of boreholes solarized	In FY 2023/2024, 100% of the target (1 out of 1) borehole was solarized at Kalalani.
To enhance collaboration with Kenya Wildlife Service (KWS)	Improved wildlife management and conservation efforts through partnership with KWS	No. of Memorandums of Understanding (MoUs) signed	In FY 2023/2024, 100% of the target (1 out of 1) MoU was signed with KWS.

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Ministry of Water and Irrigation

Objective	Outcome	Indicator	Performance
To increase water access by drilling and equipping boreholes	Improved access to clean and safe water across 25 wards	No. of boreholes drilled and equipped	In FY 2023/2024, 44% (11 out of 25) boreholes were completed. 4 boreholes were completed, 7 drilled but not equipped, and 14 yet to be initiated.
To expand pipeline infrastructure for better water distribution	Increased access to water supply through pipeline extensions	No. of pipeline extensions completed	In FY 2023/2024, 350% of the targeted 15km was completed (52.5km), with an additional 37.5km beyond target.
To increase flood control by constructing/desilting earth dams	Improved water storage and flood control through earth dams	No. of earth dams constructed or desilted	In FY 2023/2024, 120% of the target (18 out of 15 earth dams) was completed, with 3 additional earth dams constructed.
To enhance water supply with sump wells	Improved water supply by constructing sump wells in targeted areas	No. of sump wells constructed	In FY 2023/2024, 100% (8 out of 8) sump wells were constructed: 2 located in Makindu and Kibwezi wards.
To maintain borehole water supplies	Improved functionality of borehole water systems	No. of boreholes repaired or rehabilitated	In FY 2023/2024, 160% of the target (64 out of 40 boreholes) were repaired or rehabilitated.
To support Water Service Providers (WSPs)	Enhanced service delivery by water service providers	No. of Water Service Providers supported	In FY 2023/2024, 100% (2 out of 2) WSPs (KITWASCO, KIMWASCO) were supported.
To develop sand dams for irrigation and water storage	Improved farm irrigation and water storage	No. of sand dams constructed	In FY 2023/2024, 100% (120 out of 120) sand dams were constructed.
To enhance irrigation through cluster irrigation projects	Improved irrigation for small-scale farmers	No. of cluster irrigation projects established	In FY 2023/2024, 100% (26 out of 26) cluster irrigation projects were established.
To improve irrigation systems through solarization	Increased energy efficiency and water availability in irrigation projects	% of irrigation clusters solarized	In FY 2023/2024, 58% (7 out of 12) cluster irrigation projects were solarized, with 5 yet to be initiated.
To develop on-farm ponds for water storage	Improved on-farm water retention and usage	No. of on-farm ponds constructed	In FY 2023/2024, 100% (8 out of 8) on-farm ponds were constructed.

Ministry of Education, Training, and Skills Development

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Objective	Outcome	Indicator	Performance
To improve learning environments in primary schools by constructing classrooms and water tanks	Enhanced access to quality education	Number of ECDE Classrooms built	In FY 23/24, we constructed 26 ECDE classrooms in the following villages: Katwala, Kitooni, Waivumbu, Kathungu, Masimbini, Ivaini, Kaveta/Syongila, Kathungi, Kauma/Musosya, Mutonga, Mutomo, Kwa Kimweli, Yongo, Ekani/Simisi, Mwambui/Ikuusya, Ngungi, Mutyangome, Syomikuku, Muthungue, Ituramura, Ikaayuni, Mulangoni, Muthioni/Katoteni, Nzatani/Ilalambyu, Kiomo/Kyethani, Thokoa.
To improve learning environments in primary schools by constructing classrooms and water tanks	Enhanced access to quality education	Number of 10,000 litre water tanks installed	26 water tanks of 10,000 litres each were installed at the above ECDE classroom locations in FY 23/24.
To improve learning environments in primary schools by constructing classrooms and water tanks	Enhanced access to quality education	Number of ECDE learning materials provided	Learning materials were supplied to the ECDE centres constructed in FY 23/24, benefiting 40 children per site.
To renovate and upgrade Vocational Training Centres (VTCs)	Improved vocational skills development	Number of VTC workshops constructed	In FY 23/24, 7 workshops were built at Katse, Ngwani/Yongela, Kibwea, Kyambiti, Mui/Ngungi, Mutomo, and Mwingi Central.
To renovate and upgrade Vocational Training Centers (VTCs)	Improved vocational skills development	Number of VTC dormitories renovated	Renovation of a dormitory was completed at Mutonguni VTC, benefiting 30 trainees per year.
To renovate and upgrade Vocational Training Centers (VTCs)	Improved vocational skills development	Number of VTC ICT classrooms constructed	3 ICT classrooms were built at Ikutha, Mwingi Baptist, and Kauwi VTCs.

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To renovate and upgrade Vocational Training Centers (VTCs)	Improved vocational skills development	Number of VTC pit latrines constructed	4 pit latrines were built at Zombe, Syongila, Manyenyoni, and Kyambiti VTCs.
To renovate and upgrade Vocational Training Centers (VTCs)	Improved vocational skills development	Number of VTC workshops renovated	Renovation of workshops completed at Ithiani and Mui VTCs.
To renovate and upgrade Vocational Training Centres (VTCs)	Improved vocational skills development	Number of VTC learning tools provided	Tools provided to 53 VTCs to enhance practical learning, benefiting over 1,590 trainees per year.

Ministry of Roads, Public Works, and Transport

Objective	Outcome	Indicator	Performance
To improve and maintain road infrastructure for efficient transport of people, goods, and services.	Enhanced level of service on key roads.	% of targeted roads graded, gravelled, and culverts installed.	In FY 2023/2024, 100% of targeted roads were improved. Specific roads upgraded include Kinakoni-Imali-Kiangini-Kivwauni (1.2km graded and murramed), Nzianzuni Drift on Kaveta-Ilooi Road (45m drift and 700m gravelled), Mutune Shopping Centre to Mutendea Primary School (2.7km graded, 2km gravelled), and others.
To improve road connectivity and access to public facilities.	Enhanced road connectivity through construction of drifts and improved grading.	Length of road and drifts constructed.	In FY 2023/2024, enhanced connectivity with projects like the construction of a 60m drift on Syombuku-Kwa Isika Road and improved grading on various roads, such as the Kwa Mbuvi-Mwangeni Road (7.2km graded).
To increase accessibility by upgrading roads to bitumen standards.	Improved road standards and pedestrian safety.	Length of roads upgraded to bitumen and walkways constructed.	In FY 2023/2024, 550m of Tungutu Ithookwe showground exit road was upgraded to bitumen standards, and 550m walkways were constructed.
To maintain and open up roads for local use.	Increased number of passable roads.	Length of roads graded and dozed.	In FY 2023/2024, 1,116.1 km of roads were graded

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			and 259.15 km were opened under the in-house grading and dozing program.
To support local road construction capabilities.	Enhanced capacity of local contractors.	No. of local contractors trained.	In FY 2023/2024, 4,000 local contractors were trained.
To enhance the operational capacity of road maintenance and construction.	Improved efficiency in road maintenance through the acquisition of machinery.	No. of machinery and vehicles procured.	In FY 2023/2024, the following machinery was procured: 2 Wheeled Loaders, 1 Prime Mover with Low-bed Trailer, and 1 Utility Vehicle.
To promote road safety among Boda Boda riders.	Increased road safety and compliance among riders.	No. of riders trained and licensed.	In FY 2023/2024, 444 riders were trained and issued Smart driving licenses.
To provide shelter for Boda Boda riders.	Improved working conditions for Boda Boda operators.	No. of Boda Boda sheds constructed.	In FY 2023/2024, 27 Boda Boda sheds were constructed.

Ministry of Health and Sanitation

Objective	Outcome	Indicator	Performance
To enhance security at Mwingi Level IV Hospital and KCRH	Improved hospital security	% of perimeter wall and chain-link fencing completed	In FY 2023/24, 85% of the perimeter wall and chain-link fencing was completed at Mwingi Level IV Hospital and KCRH.
To equip maternity, theatre, and newborn units at Kyuso and Katulani hospitals	Improved maternal and newborn health services	No. of maternity, theatre, and newborn units equipped	Targeted to equip 2 units in FY 2023/24; however, these were not initiated as of August 2024.
To build a medical store at Mwingi Level IV Hospital and KCRH	Improved drug storage and buffer capacity	No. of medical stores completed	Completed the construction of 1 medical store at Mwingi Level IV Hospital and KCRH in FY 2023/24 to avoid drug stock-outs.
To build a maternity and newborn unit at Mwingi Level IV Hospital	Enhanced maternal and newborn care services	No. of maternity and newborn units completed	Construction of the maternity and newborn unit at Mwingi Level IV Hospital is ongoing as of August 2024.

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To construct classrooms and an ablution block at Mwingi Medical Training College	Improved learning environment for medical trainees	No. of classrooms and ablution block completed	Targeted 7 classrooms and 1 ablution block, but none were initiated in FY 2023/24.
To establish an Intensive Care Unit (ICU) at Mwingi Hospital	Enhanced critical care services	No. of ICU units completed	The construction of the ICU at Mwingi Hospital was not completed in FY 2023/24.
To complete the stalled maternity/paediatric ward at KCRH	Enhanced specialized maternal and child care	No. of maternity/paediatric wards completed	The completion of the maternity/paediatric ward at KCRH remains incomplete in FY 2023/24.
To complete stalled construction of the amenity/surgical ward at Kitui County Referral Hospital	Improved surgical services and patient amenities	No. of amenity/surgical wards completed	The completion of the amenity/surgical ward at KCRH is still pending in FY 2023/24.
To prepare a master plan for KCRH	Improved planning and development of health infrastructure	No. of master plans prepared	The preparation of the master plan for KCRH was not initiated in FY 2023/24.
To prepare a master plan for Mwingi Level IV Hospital	Enhanced health infrastructure planning	No. of master plans prepared	The preparation of the master plan for Mwingi Level IV Hospital was not initiated in FY 2023/24.
To construct a sewerage system for KCRH	Improved sanitation and waste management	No. of sewerage systems constructed	Construction of the sewerage system for KCRH was not initiated in FY 2023/24.
To construct a sewerage system for Mwingi Level IV Hospital	Enhanced hospital sanitation	No. of sewerage systems constructed	Construction of the sewerage system for Mwingi Level IV Hospital was not initiated in FY 2023/24.
To complete the mortuaries at KCRH and Mwingi Level IV Hospital	Improved mortuary services	No. of mortuaries completed	Completion of the mortuaries at KCRH and Mwingi Level IV Hospital is ongoing as of August 2024.
To construct and equip a trauma, psychiatric, and cancer treatment centre at KCRH	Enhanced specialized healthcare services	No. of trauma, psychiatric, and cancer treatment centres completed	Completed the construction and equipping of the trauma, psychiatric, and cancer treatment centre at KCRH in FY 2023/24.

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To expand 12 hospitals to attain Level IV status	Improved healthcare services and infrastructure	No. of hospitals expanded to Level IV	6 hospitals (Tseikuru, Kauwi, Mutitu, Kanyangi, Tharaka, Mutomo) were expanded to Level IV in FY 2023/24.
To renovate and complete uncompleted health facility blocks	Enhanced healthcare service delivery	No. of health facilities renovated	Completed renovations for 8 health facilities including Kisasi, Yatta, Mbitini, Kalisasi, Miambani Health Centers, Kawala, Kakithya, and Kyandui dispensaries in FY 2023/24.
To establish Kangaroo Mother Rooms in all 13 Level IV hospitals	Improved care for premature and low-birth-weight infants	No. of Kangaroo Mother Rooms established	Targeted to establish Kangaroo Mother Rooms in 13 hospitals, but none were initiated as of August 2024.
To strengthen the cold chain system through procurement of equipment	Improved vaccine storage and distribution	% of cold chain equipment procurement completed	No progress in the procurement of cold chain equipment in FY 2023/24.
To purchase laboratory equipment for 14 hospitals	Enhanced diagnostic capabilities	No. of hospitals equipped with laboratory equipment	Equipped 4 hospitals (Ikutha, Mutitu, Migwani, and Tseikuru) with necessary laboratory equipment in FY 2023/24.
To construct and equip a Modern Health Records and Information Department at Mwingi Hospital	Enhanced health data management	No. of health records departments established	The construction of the Health Records Department at Mwingi Hospital was not initiated in FY 2023/24.
To construct and equip model health centres at Voo, Nguni, and Kanguu-Chuluni	Improved access to healthcare	No. of model health centres constructed	Targeted construction of model health centres was not initiated as of August 2024.
To procure medical equipment for rehabilitation departments at KCRH and Mwingi Level IV Hospital	Enhanced rehabilitation services	No. of facilities equipped with rehabilitative equipment	Completed equipping the rehabilitation departments in FY 2023/24.
To construct fencing, gate, sentry, and elevated water tank at Nzamba Kitonga Memorial Hospital	Improved security and water supply	No. of facilities secured and equipped	The construction of the security and water facilities at Nzamba Kitonga Memorial Hospital is ongoing as of August 2024.

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To complete the Blood Satellite at Kitui County Referral Hospital	Improved blood storage and management	% of works done	The Blood Satellite at Kitui County Referral Hospital was completed in FY 2023/24.
To initiate construction of South Eastern Kenya Renal Centre	Enhanced renal care services	% of works done	The construction of the South Eastern Kenya Renal Centre is 75% complete as of August 2024.
To procure biomedical engineering working tools	Improved maintenance of medical equipment	No. of toolboxes procured	Delivered 1 set of biomedical engineering working tools in FY 2023/24.
To equip the new outpatient department (OPD)/casualty department at Kitui County Referral Hospital	Improved outpatient services	No. of OPD blocks equipped	Equipped the new outpatient department at Kitui County Referral Hospital in FY 2023/24.
To solarize health facilities including Kaumu Dispensary, Kamuwongo Health Centre, and others	Enhanced energy efficiency in health facilities	No. of facilities solarized	Completed solar installation in targeted health facilities in FY 2023/24.
To purchase an oxygen-transporting van	Enhanced oxygen delivery services	No. of vehicles purchased	Purchase of the oxygen-transporting van is ongoing as of August 2024.
To equip the surgical/amenity ward at Mwingi Level IV Hospital	Improved surgical services	No. of wards equipped	Completed equipping the surgical/amenity ward at Mwingi Level IV Hospital in FY 2023/24.
To facelift and construct a two-door pit latrine at Kathini Dispensary	Improved sanitation and service delivery	No. of toilets constructed	Completed the construction of a two-door pit latrine and facelift at Kathini Dispensary in FY 2023/24.

Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives (MTIMIC)

Objective	Outcome	Indicator	Performance
To enhance trade development through market infrastructure improvement	Improved trading environment and enhanced security	No. of market sheds constructed	In FY 2023/2024, 28 market sheds were constructed in the following locations: Kivuuni, Syomikuku, Muselele, Masimba, Katutu, Katumbu,

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			Ngiluni, Mutomo, Twimua, Syomwe, Kwa Kinyai, Syongila, Nzamba, Kiukuni, Kwa Mulungu, Unyaa, Mwangala, Wikithuki, Yumbu, Endau Yiuku, Ikuusya, Myuuni, Iaani, Manyoeni, Masukanoni, Ndauni, Kwa Mbuluwa, and Kanzau markets.
To promote domestic trade by enhancing market accessibility and security	Enhanced safety and access for traders and customers	No. of solar energy street lights installed and repaired	In FY 2023/2024, 18 solar energy street lights were installed and repaired in the following markets: Maliku, Waita, Lundi, Syongila, Kausyuni, Kwanyani, Ndangani, Kilevi, Kalala, Kwa Ngutu, Kasue, Kithawanani, Ngunini, Malalani, Maaini, Kathuma, Nduunduni, and Kathua.
To improve sanitary conditions in markets through infrastructure development	Improved sanitation facilities in trading centers	No. of pit latrines constructed	In FY 2023/2024, 7 pit latrines were constructed in the following locations: Katutu, Lundi, Tseikuru, Kiatine, Iiani, Kilevi, and Masimba markets.
To support cooperative governance and management	Improved cooperative management and accountability	No. of cooperative activities completed	In FY 2023/2024, 10 cooperative activities were completed, including registrations, trainings, inspections, audits, and governance workshops in key cooperatives across the county.
To promote investment through branding and marketing	Increased visibility and attractiveness of trade areas	No. of branding and marketing activities completed	In FY 2023/2024, 12 branding and marketing activities were conducted, including installation of signage at county headquarters, re-branding of border points, printing banners for events, and organizing investor forums.

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Ministry of Energy, Environment, Forestry, Natural & Mineral Resources

Objective	Outcome	Indicator	Performance
To execute resilience actions and programs for climate change adaptation and mitigation	Build resilience among rural communities	No. of resilience actions and programs executed	In FY 2023/2024, resilience programs are ongoing across all wards; progress is ongoing.
To electrify rural households and institutions in partnership with REREC and Kenya Power	Increased rural electrification	No. of households and institutions connected	In FY 2023/2024, some households have been connected to electricity; project is ongoing.
To install solar security lights	Improved security through solar lighting	No. of solar security lights installed	In FY 2023/2024, solar security lights were successfully installed; project completed.
To install solar-powered water pumps	Enhanced water access through solar technology	No. of solar-powered water pumps installed	In FY 2023/2024, solar-powered water pumps were installed; project completed.
To establish woodlots for fuel supply	Increased access to sustainable fuel	No. of woodlots established	In FY 2023/2024, woodlots were successfully established; project completed.
To promote modern technology kilns and briquetting technology	Increased adoption of energy-efficient technology	No. of kilns and briquetting technology promoted	In FY 2023/2024, kilns and briquetting technology were promoted; project completed.
To establish a mineral testing and gemmology laboratory	Enhanced mineral testing and gemmology capabilities	No. of mineral testing laboratories established	In FY 2023/2024, mineral testing laboratory establishment is ongoing.

Ministry of Culture, Gender, Youth, ICT, Sports and Social Services

Objective	Outcome	Indicator	Performance
To host a cultural day	Preservation and promotion of local culture	No. of cultural days held	In FY 2023/2024, no cultural day was held; target not achieved due to delayed implementation.
To operationalize Mwitika Social Hall	Increased access to community facilities	No. of social halls operationalized	In FY 2023/2024, 1 social hall

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			operationalized; ongoing.
To equip Mwingi and Kyoani Resource Centres	Improved community resource accessibility	No. of centers equipped	In FY 2023/2024, both resource centers were equipped, project completed.
To construct a tuck shop at Kitui Public Park	Increased economic activity at public park	No. of tuck shops constructed	In FY 2023/2024, 1 tuck shop construction is ongoing.
To participate in Kenya Music and Cultural Festival	Cultural preservation through national participation	No. of festival programs held	In FY 2023/2024, Kitui County successfully participated in 1 national cultural festival program.
To participate in Kitui County Agricultural Show	Promotion of local agricultural practices	No. of agricultural shows held	In FY 2023/2024, Kitui County participated in 1 agricultural show.
To record artists and traditional groups	Preservation of local traditions and talents	No. of artist/traditional group recording events held	In FY 2023/2024, 1 event was held for recording artists and traditional groups.
To conduct feasibility studies on Ngomeni Rock and Mukenyeke Shrine	Enhanced cultural tourism	No. of feasibility studies completed	In FY 2023/2024, 1 feasibility study completed.
To operationalize the County Gender Policy	Increased gender equality and inclusivity	No. of gender policies developed	In FY 2023/2024, 1 gender policy operationalized.
To commemorate national celebrations for marginalized groups	Awareness and inclusion for marginalized communities	No. of celebrations held	In FY 2023/2024, 1 national celebration event was held.
To collaborate on GBV violations and enhance justice for survivors	Strengthened response to gender-based violence	No. of collaborations enabled	In FY 2023/2024, collaborations on GBV were successfully conducted.
To develop a Gender-Based Violence (GBV) Rescue Centre	Enhanced support for GBV survivors	No. of centers fenced	In FY 2023/2024, fencing for the GBV Rescue Centre is ongoing.
To implement GBV sensitization programs	Increased awareness on GBV issues	No. of programs conducted	In FY 2023/2024, GBV sensitization programs are in progress.
To hold youth sensitization and awareness programs	Enhanced youth engagement	No. of youth sensitization forums conducted	In FY 2023/2024, no youth sensitization forum was held due to delayed funds.

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To conduct AGPO sensitization programs	Enhanced youth access to government opportunities	No. of forums conducted	In FY 2023/2024, 8 AGPO forums were conducted successfully.
To engage in youth development benchmarking	Enhanced youth development programs	No. of counties visited for benchmarking	In FY 2023/2024, benchmarking visits were delayed due to funding constraints.
To establish partnerships with stakeholders	Strengthened youth development partnerships	No. of stakeholder forums held	In FY 2023/2024, partnerships were postponed due to incomplete memoranda.
To celebrate Kitui County Youth Day	Increased youth participation in governance	No. of youth day events commemorated	In FY 2023/2024, the Youth Day event was delayed due to funding and consultations.
To establish an ICT mentorship and innovation hub	Foster ICT talent and innovation	Feasibility study report on ICT hub	In FY 2023/2024, the ICT hub feasibility study was not conducted due to lack of budget.
To equip ICT centers with networking and communication equipment	Improved ICT access in the county	No. of ICT centers equipped	In FY 2023/2024, ICT equipment was not purchased due to budget constraints.
To maintain ICT equipment in the county	Ensure smooth operation of ICT infrastructure	No. of ICT equipment serviced	In FY 2023/2024, ICT equipment servicing is yet to be done.
To install WIFI in ICT centers	Enhanced internet connectivity at ICT centers	No. of ICT centers with WIFI installed	In FY 2023/2024, no WIFI installation took place due to funding delays.
To upgrade the county website with job application portals	Improved online service delivery	No. of ministries/job application portals live	In FY 2023/2024, the website is live, and further modules are being added.
To level and upgrade sports playgrounds in various schools	Improved sports infrastructure	No. of playgrounds leveled and upgraded	In FY 2023/2024, playground upgrades are ongoing for some schools, while others have been completed.
To participate in KYISA games	Promote youth sports participation	No. of KYISA games participated in	In FY 2023/2024, Kitui County participated in the KYISA games.
To procure specialized sports equipment	Improved sports facilities for youth	No. of sports equipment procured	In FY 2023/2024, specialized sports equipment was procured.
To train sports referees and coaches	Capacity building for sports officials	No. of referees and coaches trained	In FY 2023/2024, referees and coaches

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			were successfully trained.
To participate in the Anti-Doping Agency of Kenya (ADAK) program	Promote clean sports	No. of athletes, coaches, and sports officials sensitized	In FY 2023/2024, the county successfully participated in the ADAK program.
To participate in the Kenya Volleyball Federation (KVF) tournament	Promote sports development	No. of KVF tournaments participated in	In FY 2023/2024, Kitui County participated in the KVF tournament.
To develop ultra-modern stadiums in Kivou and Kyoani wards	Improved sports facilities for youth	No. of stadium land contracts completed	In FY 2023/2024, contracts for land acquisition for stadium development were completed.
To support Community Care Centres (CCCs)	Improved community social support	No. of CCCs supported	In FY 2023/2024, 9 CCCs were supported.
To issue assistive devices to Persons with Disabilities (PWDs)	Improved mobility and access for PWDs	No. of assistive devices issued	In FY 2023/2024, assistive devices were issued to PWDs.
To conduct AGPO training for women, youth, and groups	Enhanced access to government tenders	No. of AGPO trainings held	In FY 2023/2024, 8 AGPO trainings were successfully conducted.

Ministry of Finance, Economic Planning, and Revenue Management

Objective	Outcome	Indicator	Performance
To prepare the County Annual Development Plan (CADP)	Effective planning for county development	No. of CADP prepared	In FY 2023/2024, the County Annual Development Plan for 2024/25 was completed, with 1 plan prepared.
To formulate the County Annual Budget Estimates	Efficient budget planning for county financial year 2024/25	No. of reports prepared	In FY 2023/2024, 2 budget reports were prepared, fully achieving the target.
To compile the County Budget Review and Outlook Paper	Enhanced budget performance analysis and projection	No. of CBROP compiled and prepared	In FY 2023/2024, 1 CBROP for FY 2022/23 was completed.
To prepare the Budget Implementation Report (BIR)	Improved tracking of budget implementation	No. of BIR reports prepared	In FY 2023/2024, 5 BIR (including 4 quarterly and 1 annual) reports were completed as planned.

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To prepare Monitoring and Evaluation (M&E) Reports	Enhanced project oversight and progress tracking	No. of M&E reports consolidated	In FY 2023/2024, 4 M&E reports were consolidated as scheduled.
To prepare the County Indicator Handbook	Improved access to county development indicators	No. of Handbooks prepared	In FY 2023/2024, 1 County Indicator Handbook was completed, achieving the target.
To compile the County Statistical Abstract for 2022	Enhanced data-driven planning and decision-making	No. of Abstracts prepared	In FY 2023/2024, 1 Statistical Abstract for 2022 was prepared.
To hold the County Budget & Economic Forum (CBEF)	Improved stakeholder participation in budget and economic matters	No. of meetings held	In FY 2023/2024, 1 CBEF meeting was successfully held.
To automate revenue collection	Improved efficiency in revenue collection	No. of revenue systems purchased and in use	In FY 2023/2024, 1 revenue automation system was procured and is in use.
To conduct audits for FY 2023/24	Enhanced financial accountability	No. of audit reports produced	In FY 2023/2024, 1 audit report was produced as required.
To prepare the Annual Financial Report for FY 2023/24	Improved financial reporting and transparency	No. of financial reports prepared	In FY 2023/2024, 5 financial reports were prepared, including 4 quarterly reports and 1 annual report.
To prepare the Quarter 1 Financial Report for FY 2023/24	Enhanced tracking of financial performance in the first quarter	No. of financial reports prepared	In FY 2023/2024, 5 financial reports were prepared, with 4 quarterly reports and 1 annual report.

Ministry of Agriculture and Livestock

Objective	Outcome	Indicator	Performance
To distribute drought-tolerant crop seeds	Increased resilience of crops to drought	No. of metric tons of drought-tolerant seeds issued	In FY 2023/2024, we distributed 171.4 tons of certified drought-tolerant seeds, meeting the target.
To profile farmers in Kitui County	Better access to farmer data for improved agricultural support	No. of farmers profiled	In FY 2023/2024, 229,076 farmers were profiled, achieving 100% of the target.
To support community-driven micro projects	Improved agricultural livelihoods through micro-projects	No. of micro-projects funded	In FY 2023/2024, 270 micro-projects were funded as planned, with no variance.

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To support farmer producer organizations (POs)	Enhanced agricultural production and market access	No. of POs supported	In FY 2023/2024, 1 PO was supported, fully meeting the target.
To hybridize Masavi Community Borehole	Improved access to water for agricultural use	No. of boreholes hybridized	In FY 2023/2024, 1 borehole was hybridized, achieving the set goal.
To provide subsidized tractor ploughing services	Increased farm productivity through mechanization	No. of acres ploughed	In FY 2023/2024, 4000 acres were ploughed, reaching the target.
To procure disc ploughs	Increased mechanization of farming	No. of disc ploughs procured	In FY 2023/2024, 8 disc ploughs were procured, achieving the target.
To host the Kitui Agriculture Show and Trade Faire	Improved farmer access to agricultural information and innovations	No. of farmers reached	In FY 2023/2024, 30,440 farmers were reached during the event.
To improve infrastructure for Kitui Agriculture Show	Enhanced facilities for agricultural fairs	Show infrastructure developed	In FY 2023/2024, the masonry front fence with ticketing offices was constructed as planned.
To improve livestock breeds through AI	Higher quality livestock breeds	No. of livestock breeds improved	In FY 2023/2024, 1216 livestock breeds were improved, achieving 100% of the target.
To support poultry improvement through incubators	Enhanced poultry breeds for better productivity	No. of poultry breeds improved	In FY 2023/2024, 15 poultry breeds were improved as planned.
To procure liquid nitrogen for beekeeping improvement	Enhanced beekeeping practices	No. of liters of liquid nitrogen procured	In FY 2023/2024, liquid nitrogen was procured as targeted.
To provide tick control support to livestock groups	Reduced tick infestation and improved livestock health	No. of groups supported	In FY 2023/2024, 80 groups were supported with tick control equipment.
To provide vaccination services for livestock	Improved livestock health and productivity	No. of livestock vaccinated	In FY 2023/2024, 377,525 livestock were vaccinated, fully meeting the target.
To complete the livestock office block (phase 2)	Enhanced capacity for livestock management	No. of offices constructed	In FY 2023/2024, the livestock office block was fully constructed.

Ministry of Lands, Housing, and Urban Development

Objective	Outcome	Indicator	Performance
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Installation of solar energy streetlights	Enhanced lighting	No. of streetlights installed	Installation of 10 solar streetlights ongoing
To enhance security in markets through solar streetlights	Well-lit markets	No. of security lights installed	Installation of solar energy lights in various markets completed
To enhance urban spaces through landscaping and greening	Improved urban environment	M ² of land scalped and greened	Land scalping ongoing
To improve urban infrastructure with paved cabro surface areas	Dustless urban spaces	Paved Cabro surface areas	Cabro paving ongoing
To provide clean water access through elevated water tanks	Improved water access	No. of elevated water tanks	Installation of an elevated water tank completed
To improve road infrastructure through gravelling	Improved urban roads	No. of KM graded and graveled	Gravelling of Acacia shadestock yard-bypass completed
To develop local urban plans and strategies	Improved urban planning	No. of plans prepared	Preparation of development plans completed
To improve land adjudication and valuation processes	Improved land administration	No. of land parcels demarcated/rolls implemented	Adjudication ongoing; Valuation roll implementation complete
To engage communities in land management through land clinics	Enhanced land awareness and services	No. of clinics/activities held	Pre-planning, media outreach, and barazas completed in various areas

Kitui Municipality

Objective	Outcome	Indicator	Performance
To improve drainage systems in urban areas	Enhanced flood control and urban infrastructure	No. of km of drainage constructed	In FY 2023/2024, 0.07 km of drainage constructed from Magunas Supermarket to Kitui Prison land. Complete
To enhance security and public safety through street lighting	Improved safety and extended business hours	No. of streetlights installed	In FY 2023/2024, a total of 453 streetlights were installed in Kitui Municipality. Complete
To improve waste management in urban areas	Improved cleanliness and waste disposal	No. of skip bins delivered	In FY 2023/2024, 7 fabricated skip bins delivered to Kitui Municipality. Complete

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To maintain and improve urban road networks	Enhanced accessibility and mobility	No. of km of roads and parking areas improved	In FY 2023/2024, 1 km of roads patched and 1 parking shed for fire engine vehicle completed. Complete
To renovate and maintain public sanitation facilities	Improved public hygiene and sanitation	No. of public toilets renovated	In FY 2023/2024, public toilets at Kunda Kindu Stage, Kalundu Market, and Kitui Bus Park renovated. Complete
To install cabro paving for key urban areas	Improved road surfaces and pedestrian access	No. of sq. meters of cabros installed	In FY 2023/2024, 0.84 sq. meters of cabro paving installed in Naivas Supermarket and Cooperative Bank areas. Complete
To repair and maintain drainage systems in urban centers	Enhanced drainage and reduced flooding	No. of km of drainage channels constructed or desilted	In FY 2023/2024, desilting and repairs done at Kunda Kindu, Jubilee College, Kalundu Market. Complete
To implement emergency road repairs	Improved road safety and access	No. of km of emergency pothole patching works completed	In FY 2023/2024, 1 km of emergency road patching completed for Kitui-School-Ithookwe showground. Complete
To secure public markets	Enhanced security for traders and goods	No. offences constructed	In FY 2023/2024, 1 perimeter wall constructed at Kalundu Market. Awarded
To improve drainage in critical urban areas	Enhanced flood control and urban infrastructure	No. of km of drainage channels constructed	In FY 2023/2024, drainage works at Jubilee College/Lake Oil Petrol station and Kitui Stadium. Complete

Mwingi Municipality

Objective	Outcome	Indicator	Performance
To develop and maintain government buildings to global standards	Improved infrastructure of key government facilities	No. of dumpsite walls constructed	In FY 2023/2024, 2 dumpsite walls were constructed; phases 2-1 and 2-2 completed

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County Executive Kitui

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

To enhance urban development through improved drainage systems	Improved urban infrastructure for better sanitation	No. of drainage channels constructed/redesigned	In FY 2023/2024, 2 drainage channels were completed: Mutunga Diagnostics and Mamro to Muithya
To improve street lighting in public spaces	Enhanced security and safety in urban areas	No. of street light poles repaired and maintained	In FY 2023/2024, street lights in 2 areas (Happy Zone to Stock Yard, Musila Gardens) were repaired
To maintain and upgrade major roads within Mwingi Municipality	Increased accessibility and mobility	No. of roads with cabro paved works done	In FY 2023/2024, cabro works were completed in multiple roads including Mosque to Yumen, Total Station, etc.
To improve road networks within the urban market areas	Improved connectivity and economic activity	No. of roads improved	In FY 2023/2024, the road from Cottage to Kwa Kaka through Kyanika Primary was improved

6. Environmental and Sustainability Reporting

Kitui County's primary mandate is to provide effective services and create an enabling environment for inclusive and sustainable socio-economic development, aimed at improving the livelihoods of its citizens. The county's strategy on sustainability focuses on maintaining the delivery of essential services over the long term, addressing critical areas such as environmental conservation, employee welfare, responsible marketplace practices, and community engagement. To achieve these goals, the county has implemented sustainable sand harvesting and charcoal management policies, developed water infrastructure, and promoted sustainable agriculture to mitigate the impacts of climate change. Furthermore, Kitui County has prioritized enhancing tourism by protecting natural reserves and incentivizing private sector investment in hospitality. The county's commitment to sustainability is evident through its ongoing efforts in environmental conservation, responsible governance, and fostering community resilience in the face of environmental and economic challenges.

1. Sustainability Strategy and Profile

Kitui County's sustainability strategy emphasizes aligning its operations with international best practices, guided by the top management and accounting officers to ensure the long-term provision of services. The county has adopted sustainable efforts, including climate adaptation measures such as conservation agriculture, sustainable sand harvesting (Sand Bill of 2024), and environmental management policies, despite challenges posed by adverse climatic conditions. Political and macroeconomic trends, including national development agendas and resource constraints, shape the county's sustainability priorities, necessitating adaptive approaches to governance and resource management. Key achievements include the development of water infrastructure (sand dams, sump wells, water tanks, boreholes) and the promotion of sustainable tourism, while challenges remain in areas such as waste management and the enforcement of environmental policies. By continuously reviewing and refining its strategies, Kitui County aims to enhance resilience, optimize resource use, and maintain its commitment to sustainable development.

2. Environmental performance

Kitui County's environmental performance is guided by policies aimed at promoting sustainable resource use, biodiversity conservation, and waste management. The county has implemented policies for sustainable sand and charcoal harvesting and introduced tree planting initiatives in schools, riverbanks, and homesteads to enhance forest cover and combat deforestation. Key successes include the establishment of water conservation projects, such as sand dams and river rehabilitation programs, which have improved water availability and reduced environmental degradation. However, challenges persist, including unregulated sand harvesting and pollution of key rivers, which threaten biodiversity and the sustainability of natural resources. The county continues to address these shortcomings through policy enforcement, community sensitization, and collaborative efforts with stakeholders to mitigate environmental impacts and promote sustainable practices.

3. Employee Welfare

Kitui County prioritizes employee welfare through inclusive hiring practices that consider gender balance and stakeholder engagement, ensuring a diverse and equitable workforce. The county regularly reviews and updates its human resource policies to align with best practices, focusing on skills enhancement, career management, and comprehensive appraisal and reward systems to motivate and retain talent. Training and capacity-building programs such as through the Kenya School of Government (KSG) are funded to equip employees with the necessary skills to meet evolving service delivery needs. Kitui County also adheres to the Occupational Safety and Health Act of 2007 (OSHA), ensuring a safe and compliant working environment to protect its staff's well-being. By fostering a supportive work environment, the county aims to retain skilled personnel and maintain a high standard of service to its citizens.

4. Market Place Practices

a) Responsible Supply Chain and Supplier Relations:

Kitui County is committed to maintaining responsible supply chain practices by upholding good business conduct, including an open tender system that ensures transparency and fairness in awarding contracts. The county honors its agreements by ensuring timely payment to contractors and suppliers, fostering trust and reliability in its business relationships. Additionally, Kitui County builds capacity among contractors and empowers women and youth through training programs under the Access to Government Procurement Opportunities (AGPO) initiative, enhancing inclusivity in public procurement.

b) Ethical Practices Responsible:

Kitui County upholds a corruption-free environment by conducting all its financial transactions through the Integrated Financial Management Information System (IFMIS), which enhances accountability and transparency. The county promotes its employees based on merit, awards contracts fairly, and ensures that all suppliers and contractors are paid on time, reinforcing ethical standards across all operations. Public participation is a key component of the county's approach to governance, involving citizens in development matters, including budgeting and project implementation, to ensure that decisions reflect community needs and priorities.

c) Stewardship of Goods and Services:

Kitui County prioritizes safeguarding the rights and interests of its citizens by ensuring that public goods and services are managed responsibly and equitably. The county implements measures to protect community resources, such as sustainable sand harvesting policies, and actively engages with citizens to gather input on critical decisions affecting local development. Through continuous public engagement and adherence to fair service delivery practices, Kitui County strives to create an inclusive environment that upholds the welfare of its residents and promotes their active participation in governance.

5. Community Engagements

Kitui County actively engages with its communities through various social responsibility initiatives, including charitable giving, community social investments, and direct involvement in local development projects. The county promotes education by supporting Early Childhood Development and Education (ECDE) programs, investing in vocational training, and offering skills development opportunities. In healthcare, the county enhances access to medical services and

improves sanitation through community-driven health promotion activities, vaccination drives, and hygiene programs. Public participation is central to Kitui's governance, as seen in the inclusive processes for the development of the County Integrated Development Plan (CIDP), budget preparation, and the Finance Bill, where residents contribute to decision-making. Additionally, the county facilitates water and sanitation initiatives through borehole drilling, dam construction, and sustainable water management policies, directly involving communities in planning and implementation to ensure the sustainability and success of these projects.

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

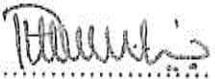
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

Approval of the financial statements

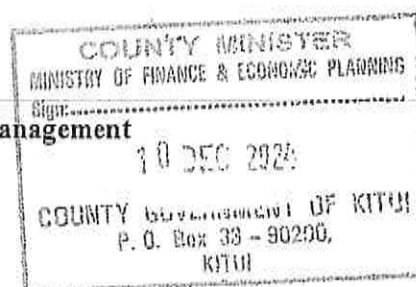
The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 16/12/2024


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Peter Mwikya Kilonzo

CECM Finance, Economic Planning and Revenue Management

County Government of Kitui



REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kitui set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at

30 June, 2024, statements of receipts and payments, statement of cashflows, statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kitui as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents Balance

The statement of assets and liabilities and as disclosed in Note 13 A to the financial statements reflect cash and cash equivalents balance of Kshs.670,054,589 being balances held in various bank accounts. However, review of the bank reconciliation statements revealed that reconciling items which included unpresented cheques and receipts in cashbook not recorded in bank statement totalling Kshs.749,570,308 and Kshs.744,412,873 respectively were transactions for the period between 1 July, 2024 and 12 July, 2024 which were outside the financial year and cut off period.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.670,054,589 could not be confirmed.

2. Unconfirmed Revenue

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflect miscellaneous receipts amounting to Kshs.3,111,155,760. However, review of revenue records revealed that receipts totalling Kshs.3,980,755 were recorded in the cash book but did not reflect in the bank statements or the bank reconciliation statement as at 30 June, 2024. Further, the cashier analysis indicated that revenues unbanked by revenue officers amounted to Kshs.3,794,256.

In addition, review of the County's electronic revenue collection system records for land rates (LAIFOMS) revealed that Management did not collect outstanding property rates totalling Kshs.1,098,129,827 owed to the County.

In the circumstances, the accuracy and completeness of miscellaneous receipts amounting to Kshs.3,111,155,760 could not be confirmed.

3. Variances between Financial Statements and Integrated Financial Management Information System (IFMIS) Balances

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

Item	Financial Statements (Kshs)	IFMIS Balances (Kshs)	Variance (Kshs)
Transfers to Other Government Entities	1,047,235,986	1,403,526,140	356,290,154
Other Grants and Transfers	980,626,159	624,336,005	356,290,154
Surplus/Deficit for the Year	621,547,325	0	621,547,325

In the circumstances, the accuracy and completeness of the amounts as reflected in the financial statements could not be confirmed.

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

Emphasis of Matter

Pending Accounts Payables

Annexes 2 and 4 to the financial statements on analysis of pending accounts payables reflect a balance of Kshs.835,868,265 and Kshs.25,451,280 for pending accounts payables (Suppliers) and other pending payables respectively totalling Kshs.861,319,545 which were not settled as at 30 June, 2024. Although Management in their response indicated that they were unable to settle the bills during the year since June disbursement totalling Kshs.866 million was not received from The National Treasury, no evidence was provided to confirm that the bills were settled as a first charge in the subsequent year.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting

requirements set by the Public Sector Accounting Standards Board. The management has indicated that they have been appearing in the Senate Committee on Public Accounts to respond and resolve issues raised by the audit report. The County appeared on 18 November 2024 for all the outstanding previous reports issues and is working to resolve the issues as directed by the Senate. However, Management did not provide any measures put in place to resolve the issues.

Other Information

Management is responsible for the other information set out on page iv to lxxv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the County Executive Committee Member Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard. My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with One Third Rule of Basic Salary Rule

Review of the IPPD payroll data revealed that one thousand nine hundred and nine (1,909) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 17 of 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages. In addition, Section C.1(3) of the Public Service Commission (PSC) - Human Resource Policies and Procedures Manual for the Public Service (2016), stipulates that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries.

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

2. Non-Compliance with Law on Ethnic Diversity

Review of the County Government master roll and other staff records indicated that out of 5,568 employees of the County Government, 5,061 or approximately 91 % of the total number were from the dominant ethnic community in the County. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires that in selecting candidates for appointment, the County Public Service Board shall ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. Although Management indicated that majority of the County employees were from the National Government and those inherited from the defunct Local Authority who were mainly from the dominant ethnic community, no effort has been taken to address the issue.

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

3. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.5,002,692,126 which represents 38% of the total receipts of Kshs.13,074,283,745. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee Member with the approval of the County Assembly to set a limit on the County Government's expenditure on wages and benefits for its public officers which, shall not exceed thirty-five (35) percent of the County government's total revenue. Although Management formed a taskforce which presented their findings and recommendations in February 2023, as at time of the audit in November 2024 the recommendations had not been implemented.

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

4. Stalled Projects

Review of project documents and physical site visits revealed that several projects detailed below had stalled while others were completed but not operational as follows;

4.1 Department of Health

As previously reported and further review of records and project verification exercise conducted for the department of health, projects with a contract sum of Kshs.404,585,303 had stalled when at various levels of completion and contractors had abandoned the sites. The project files indicate that the projects were started in 2017 and their contract period had expired.

4.1.1 Storeyed Maternity Ward at Kitui County Referral Hospital

The County Government awarded a contract for construction of storeyed maternity ward at Kitui County Referral Hospital in the year 2016/2017 at a contract sum of

Kshs.242,787,625 with a contract period of 24 months and completion target date of 18 May, 2019. However, on 18 December, 2018 the contract was terminated and the amount paid to the contractor by then totalled Kshs.51,964,035, but high court civil case No. 2 of 2019 ordered Kitui County to pay the contractor an amount of Kshs.254,238,639.

Further, an out of court consent/agreement with the contractor for payment of a final sum of Kshs.53,017,765 was reached on 18 June, 2024 and the amount was paid on 24 June, 2024. However, project verification on 11 September, 2024 confirmed that the project had stalled.

4.1.2 Proposed Completion of X-ray Building at Kauwi Hospital

The County Government awarded a contract for the proposed completion of X-ray building at Kauwi Hospital on 2 February, 2024 at a contract sum of Kshs.2,208,686 for a contract period of 120 days. However, project verification carried out on 17 September, 2024 revealed that the X-ray building was complete but not in use. Management explained that it was awaiting installation of an X-ray machine. However, the Hospital has an X-ray machine delivered in the financial year 2017-2018 at a cost of Kshs.70 million, and the same is yet to be installed and commissioned.

4.1.3 Oxygen Plant Machine - Kitui County Referral Hospital

During the financial year 2016/2017, the County Government awarded a contract for supply, installation and commissioning of oxygen plant machine for Kitui Referral Hospital at a contract sum of Kshs.14,500,000. However, physical verification of the project carried out on 11 September, 2024 revealed that the plant was yet to be installed and commissioned. Further it is stored in an unsecured storage space outside, exposing it to risk of physical deterioration due to adverse weather conditions. Management attributed the delay in installation and commissioning of the oxygen plant to disputes between the County and the supplier since the County had not paid for the delivery. However, the dispute has taken too long to be resolved and the efforts being undertaken by the Management could not be confirmed.

5. Kabati Slaughterhouse

The County Government awarded a contract to construct Kabati slaughterhouse on 19 June, 2008 at a cost of Kshs.4,427,863.80. The Contractor completed the project but declined to hand over the slaughterhouse pending payment of an amount owed to the contractor. The County Executive inherited the project when the County was formed and the amount owed to the contractor has escalated due to penalty, legal fees and security charges charged by the Contractor, with dispute resulting to a court case. The Court made a ruling for the County to pay the principal sum of Kshs.6,197,755.96, which was paid vide payment voucher number 48413 dated 26 September, 2023 awaiting further determination of the matter.

However, despite payment of the amount, the County farmers are unable to access Kabati slaughterhouse as the contractor has employed security to secure the facility. Management has not taken any measures to resolve the issue and ensure utilization of the facility by the County farmers.

6. Unsatisfactory Implementation of Projects

Documents reviewed and audit inspections conducted revealed that three (3) projects were implemented, but not as per the scope/ the contract agreements.

6.1 Construction of Livestock Office Block

The County Government awarded a contract for proposed completion works for livestock office at a contract sum of Kshs.2,497,959 on 19 April, 2024. Review of records revealed that Kshs.2,130,156 had been paid as at 30 June, 2024 and that the Project was complete. However, audit inspection of the project conducted in September 2024 revealed that the plastered corners and the office floor were cracked and the paint had started peeling off, while flush doors were made of ply wood and not thick solid core flush doors faced both sides with mahogany veneer as stated in the BOQ.

Review of documents indicated that the contractor had rectified the defects, however, no additional inspection report was provided to confirm the status.

6.2 Construction of a Snake Pit at Mutomo Reptile Park

The County Government awarded a contract to construct a snake pit at Mutomo Reptile Park at a contract sum of Kshs.3,217,312 on 16 December, 2023 and was paid vide payment voucher No. 52443 dated 30 May, 2024. However, the following defects were noted at the time of project verification in September 2024;

- i. The lower concrete base to the snake pit had cracks and poor finishing.
- ii. The window opening access to the snake pit is not properly aligned, thus leaving a gap where the reptiles can escape through.
- iii. Sliding window grills were not smoothly done hence difficulty in opening and closing which may result in damage.
- iv. Greasing of the movable support rails should be done to ensure effortless opening and closing.
- v. Alignment to be made for the concrete base and aluminum mesh to eliminate gaps where reptiles can escape through.

Further, the County contracted a contractor to construct 4-door pit latrine with urinal at Mutomo reptile park at a contract sum of Kshs.860,359, and was paid on 6 June, 2024. Inspection of the project revealed that branding was not done and it also lacked a signage. In addition, the latrine had developed cracks on the floor, while painting works were also noted to be substandard.

6.3 Tyaa Sumpwell and Civil Works at Tyaa River

The County Government awarded a contract for construction of Tyaa Sump-well and other Civil works at Tyaa river in Mwingi with scope of works being; intake works (construction of sump-well), solar pumping assembly, guardhouse and toilet, water transmission line (rising main) and masonry storage water tank at Mwingi Town with a

contract sum of Kshs.15,957,431 as per contract agreement signed on 23 February, 2024. Review of contract documents revealed that the contractor was paid an amount of Kshs.13,607,837 on 21 June, 2024. The certificate of practical completion and inspection and acceptance committee report dated 21 June, 2024 and 20 June, 2024 respectively indicated that civil works were complete.

However, the solar pumping station installations valued at Kshs.4,618,032 were not secured with a fence and are built at the river bed, while guardhouse is built uphill away from the installations, hence exposing the installations to risk of vandalization. In addition, two valve chambers had been vandalized and air valves stolen.

In the circumstances, value for money invested in the projects could not be confirmed.

7. Other Non-Compliance

7.1 Non-Compliance with Deductions and Remittance of Statutory Dues

Review of payroll records revealed that the County did not deduct and remit Pay As You Earn (PAYE) amounting to Kshs.6,673,380 to Kenya Revenue Authority (KRA) with some of the arrears dating back to the year 2021. The delay in deduction and remittance to KRA is contrary to Section 37(1) of the Income Tax Act that requires an employer who pays emoluments to an employee to deduct and account for tax thereon, to such extent and in such manner as may be prescribed.

In the circumstances, Management was in breach of the law and the County risks incurring costs in form of penalty and interest on accrued amounts.

7.2 Lack of County Attorney

Review of the County structure and systems revealed that the County Government does not have a County Attorney since the establishment of the Office in 2021/2022. This is contrary to Section 4(1 and 2) of the County Attorney Act, 2020 that requires County Governments to establish an office of the County Attorney which will consist of County Attorney, County Solicitor and such other number of legal counsels.

Lack of properly constituted County Attorney's office may have impacted negatively on the County and prevented it from benefitting from the functions of the County Attorney on legal advice and representation, negotiating, drafting, vetting and interpreting documents and agreements and revision of county laws among others.

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

8. Late Submission of Climate Change Financial Statements

During the year under review, Management submitted the financial statements for climate change to the Auditor-General on 15 November, 2024 instead of the statutory deadline of 30 September, 2024. This is contrary to Section 29. (1) of Climate Change Act, 2016 which stipulates that the Council shall cause to be kept all proper books and records of account of the income, expenditure and assets of the Council and shall cause the

accounts of the Council to be audited within a period of three months after the end of each financial year.

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

9. Failure to Submit Financial Statements for Kitui Municipality

Review of the County records revealed that the County Government of Kitui established Kitui Municipality through a charter dated and approved on 29 June, 2018. However, the Municipality failed to submit financial statements for 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024 financial years for audit contrary to provisions of Sections 46(1) and (2) of the Urban Areas and Cities (amendment) Act, 2019, which requires the board or town committee to cause to be kept all proper books and records of accounts of its income, expenditure, assets and liabilities and to submit the financial statements to the County Executive Committee member for transmission to the Auditor-General.

Further, it was noted that during the year under review, Kitui Municipality had an approved budget of Kshs.192,453,209 and incurred an expenditure totalling Kshs.151,981,621 which was reported under the County Government.

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

10. Irregular Funding of National Government Functions

The Office of the Governor spent an amount of Kshs.84,068,141 for the award of bursaries to student beneficiaries in secondary schools, universities, tertiary schools and special education institutions. Further, the County, through the Ministry of Culture, Gender, Youth, ICT, Sports and Social Services, under the programme, Development and Management of Sport Facilities allocated an amount of Kshs.44,600,000 for the Development of nine (9) play grounds in the County. Review of seven (7) sampled project files and physical inspection revealed that projects valued at Kshs.23,044,851 were implemented by the County Government for purposes of Chain link fencing, goals posts, ground levelling and construction of pit latrines in various existing primary and secondary schools. The projects however, fall under the National Government functions as per the fourth schedule of the Constitution of Kenya, 2010, which describes the functions of the National Government to include Universities tertiary educational Institutions, other institutions of research and higher learning and primary, secondary and special education institutions.

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

11. Irregular Payments to Council of Governors

As previously reported, the statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.1,047,235,986 under transfers to other government entities. Included in the amount is Kshs.3,220,000 irregularly paid to Council of Governors contrary to Section 37 of the Intergovernmental Relations Act, 2012, which states that the operational costs of the Council shall be funded from the allocation of the National Government.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Internal Audit and Audit Committee

Review of the governance structure of County Executive revealed that the County appointed an Audit Committee on 4 April, 2024. This indicates that the County did not have an Audit Committee for the three quarters under review. The head of internal audit reported functionally and administratively directly to the Accounting Officer. The internal audit work plans and reports provided for audit review revealed that they were all in draft form as there was no Audit Committee to approve them for further action. Further, review of human resource records revealed that the Audit Committee was not properly constituted as appointment letters provided for audit review showed that two members (alternate) representing the Governor and County Treasury had not been appointed as at the time of audit in November, 2024. In addition, the internal audit function has a staff establishment of twenty-three (23) and only ten (10) are in place and there are no internal auditors attached to the various departments. This is contrary to Regulation 167(1) and 168(a) of Public Finance Management (County governments) Regulations, 2015 on establishment of an audit committee. Lack of the Audit Committee means the operational independence of the Internal audit unit is not guaranteed.

In the circumstances, the effectiveness of the internal controls could not be confirmed.

2. Management of Assets

Annex 6 to the financial statements reflects a summary of non-current asset register balance of Kshs.27,117,024,014 for the financial year. However, review of the balances and physical verification of sampled assets revealed the following anomalies;

- i. Three (3) motor vehicles at the parking yard, which were new vehicles (lorries) earlier used by the Ministry of Livestock Development had been vandalized, and are currently grounded. Other vehicles inspected were explained to be in good serviceable condition but were lying idle (not in use) and exposed to risk of being vandalized.
- ii. Review of inventory records provided in support of the County assets revealed that various assets had been indicated as grounded, while others had no ownership documents like logbooks. It was explained that such assets were inherited from the defunct Kitui Municipal Council.
- iii. Assets were not tagged for ease of tracking.
- iv. Lack of formal guidelines on asset management from the County Treasury.

In the circumstances, the effectiveness of the internal controls on management of assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's, financial reporting process, reviewing the effectiveness of how Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

County Government of Kitui

County Executive Kitui

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

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	9,963,127,985	11,225,488,047
Miscellaneous receipts	2	3,111,155,760	1,149,446,827
Total receipts		13,074,283,745	12,374,934,874
Payments			
Compensation of employees	3	5,002,692,126	4,729,926,122
Use of goods and services	4	1,832,724,476	1,803,378,273
Subsidies	5	56,999,999	66,999,999
Transfers to other government entities	6	1,047,235,986	1,029,936,698
Other grants and transfers	7	980,626,159	959,816,713
Social security benefits	8	-	-
Acquisition of assets	9	3,532,457,674	1,801,398,676
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	1,115,250
Total payments		12,452,736,420	10,392,571,732
Surplus/deficit*		621,547,325	1,982,363,142

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 10/12/2024 and signed by:

.....
John Makau Kimwele
Chief Officer - Finance

.....
Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No 17969

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


10. Statement of Assets and Liabilities as at 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	670,054,589	2,075,979,877
Cash balances	13B	-	337,084
Total cash and cash equivalents		670,054,589	2,076,316,961
Outstanding imprests and advances	14	-	7,187,093
Total financial assets		670,054,589	2,083,504,054
Financial liabilities			
Deposits and retentions	15	41,320,172	87,465,194
Net financial assets		628,734,418	1,996,038,860
Represented by			
Fund balance b/fwd.	16	1,996,038,860	330,957,157
Prior year adjustments	17	(1,988,851,767)	(317,281,440)
Surplus/deficit for the year		621,547,325	1,982,363,143
Net financial position		628,734,418	1,996,038,860

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 10/12/2024 and signed by:

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John Makau Kimwele
Chief Officer - Finance

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Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

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


11. Statement of Cash Flows for the period ended 30th June 2024

	Notes	2023-2024 Kshs	2022-2023 Kshs
Receipts from operating income			
Transfers from the CRF	1	9,963,127,985	11,225,488,047
Miscellaneous receipts	2	3,111,155,760	1,149,446,827
Total receipts from operating income		13,074,283,745	12,374,934,874
Payments for operating expenses			
Compensation of employees	3	(5,002,692,126)	(4,729,926,122)
Use of goods and services	4	(1,832,724,476)	(1,803,378,273)
Subsidies	5	(56,999,999)	(66,999,999)
Transfers to other government entities	6	(1,047,235,986)	(1,029,936,698)
Other grants and transfers	7	(980,626,159)	(959,816,713)
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	(1,115,250)
Total payments for operating expenses		(8,920,278,746)	(8,591,173,056)
Net receipts/ (payments) from operations		4,154,004,999	3,783,761,818
Adjusted for:			
Prior year adjustments	17	(1,988,851,767)	(317,281,440)
Decrease/(increase) in outstanding imprests & advances	18	7,187,093	6,488,624
Increase/(decrease) in deposits and retentions	19	(46,145,022)	73,455,047
Net cash flow from Operating Activities		2,126,195,303	(3,546,424,049)
Cash flow from investing activities			
Acquisition of assets	9	(3,532,457,674)	(1,801,398,676)
Net cash flows from Investing Activities		(3,532,457,674)	(1,801,398,676)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities			
Net increase in cash and cash Equivalents		(1,406,262,372)	1,745,025,374
Cash and cash equivalents at beginning of the year		2,076,316,962	331,291,587
Cash and cash equivalents at End of the year		670,054,590	2,076,316,962

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 10/12/ 2024 and signed by:


.....
John Makau Kimwele
Chief Officer - Finance


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Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

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

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

Receipts/Expenditure	Original Budget		Adjustments		Amendments		Actuals		Budget Utilization %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		
Receipts									
Transfers from the CRF	10,829,486,938		(3)	10,829,486,935	9,963,127,985	866,358,950	92		
Other receipts	1,062,088,459		353,358,422	1,415,446,881	1,122,303,993	293,142,888	79		
Opening balance for Non-refundable	-		2,012,204,897	2,012,204,897	1,988,851,767	23,353,130	99		
Total	11,891,575,396		2,365,563,316	14,257,138,712	13,074,283,745	1,182,854,967	92		
Payments									
Compensation of employees	5,109,670,972		(20,916,585)	5,088,754,387	5,002,692,126	86,062,261	98		
Use of goods and services	1,557,978,176		369,727,534	1,927,705,710	1,832,724,476	94,981,234	95		
Subsidies	30,000,000		27,000,000	57,000,000	56,999,999	1	100		
Transfers to other government units	909,689,957		500,182,884	1,409,872,841	1,024,015,986	385,856,855	73		
Other grants and transfers	1,122,596,207		443,694,361	1,566,290,568	1,003,846,159	562,444,409	64		
Social security benefits	-		-	-	-	-	0		
Acquisition of assets	3,161,640,084		1,039,875,123	4,201,515,207	3,532,457,674	669,057,533	84		
Finance costs, including loan interest	-		-	-	-	-	0		
Repayment of principal on borrowings	-		-	-	-	-	-		
Other payments	-		6,000,000	6,000,000	-	-	-		
Total	11,891,575,396		2,365,563,317	14,257,138,713	12,452,736,420	1,804,402,292	87		
Surplus/(Deficit)		0.40	-0.86	-0.46	621,547,325	(621,547,325)			

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

- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year.*
- *Transfers to other government units represent transfers to County Assembly.*
- *There was low absorption on transfer to other government units, other grants and transfers, other payments and Acquisition of assets as the County did not receive Equitable share for the month of June 2024 amounting to 866,358,950.*
- *The County did not receive donor funds amounting to Kshs 257.55 million, while some grants amounting to Kshs 155.58 million were received late in the year hence low absorption on grants.*
- *Overall budget utilization was 87% during the year as the equitable share for the month of June 2024 was not received, thus, delaying implementation of planned projects and low absorption of development budgets.*

The County Executive's financial statements were approved on 10/02/2024 2024 and signed by:


.....
John Makau Kimwele
Chief Officer - Finance


.....
Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

County Government of Kiiri
County Executive Kiiri

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

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipts	Original Budget		Adjustments		Actuals (Comparison Basis)		Budget Utilization	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	% of Utilization	
Receipts								
Transfers from the CRF	7,807,576,889	489,082,077	8,296,658,966	8,236,658,966	60,000,000	99.28		
Other receipts	500,000,000	85,000,000	585,000,000	551,049,815	33,950,185	94.20		
Opening balance for Non-refundable								
Total	8,307,576,889	574,082,077	8,881,658,966	8,787,708,782	93,950,185	98.94		
Payments								
Compensation of employees	5,109,670,972	(20,916,585)	5,088,754,387	5,002,692,126	86,062,261	98.31		
Use of goods and services	1,464,928,176	231,072,166	1,696,000,342	1,606,618,286	89,382,056	94.73		
Subsidies	-	-	-	-	-	-		
Transfers to other government units	909,689,957	271,124,331	1,180,814,288	997,815,986	182,998,302	84.50		
Other grants and transfers	504,937,798	28,265,931	533,203,729	528,862,580	4,341,149	99.19		
Social security benefits	-	-	-	-	-	-		
Acquisition of assets	318,349,986	64,536,234	382,886,220	324,787,174	58,099,046	84.83		
Finance costs, including loan interest	-	-	-	-	-	-		
Repayment of principal on borrowings	-	-	-	-	-	-		
Other payments	-	-	-	-	-	-		
Total	8,307,576,889	574,082,077	8,881,658,966	8,460,776,152	420,882,814	95.26		
Surplus/(deficit)	0	0	0	326,932,629	(326,932,629)			

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

- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year*

The County Executive's financial statements were approved on 16/12 2024 and signed by


.....

John Makau Kimwele
Chief Officer - Finance


.....

Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

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

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

	Original Budget		Adjustments		Revised Budget		Actuals		Difference	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts										
Transfers from the CRF	3,021,910,048	(489,082,080)	2,532,827,969	1,726,469,019	806,358,950	68				
Other receipts	562,088,459	268,358,422	830,446,881	571,254,178	259,192,703	69				
Opening balance for Non-refundable		2,012,204,897	2,012,204,897	1,988,851,767	23,353,130	99				
Total	3,583,998,507	1,791,481,239	5,375,479,746	4,286,574,964	1,088,904,782	80				
Payments										
Compensation of employees	-	-	-	-	-	-				
Use of goods and services	93,050,000	138,655,368	231,705,368	226,106,190	5,599,178	98				
Subsidies	30,000,000	27,000,000	57,000,000	56,999,999	1	100				
Transfers to other government units	-	229,058,553	229,058,553	26,200,000	202,858,553	-				
Other grants and transfers	617,658,409	415,428,430	1,033,086,839	474,983,579	558,103,260	46				
Social security benefits	-	-	-	-	-	-				
Acquisition of assets	2,843,290,098	975,338,889	3,818,628,987	3,207,670,500	610,958,487	84				
Finance costs, including loan interest	-	-	-	-	-	-				
Repayment of principal on borrowings	-	-	-	-	-	-				
Other payments	-	6,000,000	6,000,000	-	6,000,000	-				
Totals	3,583,998,507	1,791,481,240	5,375,479,747	3,991,960,268	1,383,519,479	74				
Surplus/(deficit)	-	-	-	294,614,696	(294,614,696)					

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

- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year.*
- *There was low absorption on Use of goods and services, other grants and transfers, acquisition of assets and other payments as the County did not receive Equitable share for the month of June 2024 amounting to 866,358,950.*
- *The County did not receive donor funds amounting to Kshs 257.55 million hence budget utilisation of 69% on other receipts and some grants like NARIG, ERLP and Climate change funds amounting to Kshs 155.58 million were received late in the year thus low absorption on other grants and transfers.*

The County Executive's financial statements were approved on 16/12/24 2024 and signed by:


.....
John Makau Kimwele
Chief Officer - Finance


.....
Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

**County Executive's Office
Annual Report and Financial Statements for the year ended June 30, 2024**

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Budget Execution by Program and Sub-Programmes - County Executives: RECURRENT AND DEVELOPMENT COMBINED

Entity: 3710-Kisumu County
Period: JUL-23 To JUN-24

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101003710		General Administration and support services	542,537,729	23,335,962	565,873,691	548,588,387	96.
	101013710	Administration Planning Support Services	542,537,729	23,335,962	565,873,691	548,588,387	
102003710		Crop Development and Management	336,153,741	98,944,551	435,098,292	280,075,005	64
	102013710	Land and Crops Development	336,153,741	98,944,551	435,098,292	280,075,005	
103003710		Agribusiness and Information Management	363,677,864	74,535,661	438,213,525	335,390,243	76
	103013710	Agribusiness and Market Development	309,030,968	12,998,592	322,029,560	249,884,672	
	103023710	Agriculture and Livestock Extension and Training	54,646,896	61,537,069	116,183,965	85,505,571	
104003710		Irrigation and Drainage Infrastructure	227,473,642	124,172,201	351,645,843	277,298,378	78
	104013710	Promotion of Irrigation and Drainage Development and Management	227,473,642	124,172,201	351,645,843	277,298,378	
105003710		Fisheries Development and Management	1,040,677	(316,680)	723,997	470,637	65.
	105013710	Aquaculture Development	1,040,677	(316,680)	723,997	470,637	
106003710		Livestock Resources Management and Development	26,917,684	80,503,568	107,421,252	27,723,877	25
	106013710	Livestock Production and Management	12,237,490	81,829,918	94,067,408	14,489,036	
	106023710	Livestock Disease Management and Control	14,680,194	(1,326,350)	13,353,844	13,234,841	
107003710		Housing Development and Human Settlement	63,242,674	8,774,951	72,017,625	54,872,526	76
	107013710	Housing Development	63,242,674	8,774,951	72,017,625	54,872,526	

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

108003710		Land policy and planning	49,162,678	15,006,751	64,169,429	25,735,108	40
108013710		Land Information and Management	23,092,756	12,138,551	35,231,307	12,809,200	
108023710		Land Survey	26,069,922	2,868,200	28,938,122	12,925,908	
109003710		Government building	25,818,596	22,658,950	48,477,546	43,306,288	89
110003710		Stalled and New Government Building	25,818,596	22,658,950	48,477,546	43,306,288	
		Road Transport	391,360,652	(19,679,582)	371,681,070	365,344,955	98
110013710		Construction of Roads and Bridges	391,360,652	(19,679,582)	371,681,070	365,344,955	
111003710		Water Resources Management	317,508,660	157,512,767	475,021,427	340,065,383	71
111013710		Water Storage and Flood Control	244,441,452	103,376,393	347,817,845	251,550,842	
111023710		Water Supply and Flood Control	73,067,208	54,136,374	127,203,582	88,514,541	
201003710		General Administration and support services	89,909,597	7,101,958	97,011,555	97,645,838	100
201013710		General Administration and Support Services	89,909,597	7,101,958	97,011,555	97,645,838	
203003710		Transport Services	121,996,000	38,898,160	160,894,160	141,380,354	87
203013710		Transport System Management	121,996,000	38,898,160	160,894,160	141,380,354	87
207003710		Urban and metropolitan development	90,789,399	(4,058,707)	86,730,692	70,566,409	81
207013710		Metropolitan Planning and Infrastructure Development	61,799,141	(2,378,397)	59,420,744	49,994,102	
207023710		Safety and Emergency	5,668,100	3,012,649	8,680,749	7,215,295	
207033710		Urban Market Development	23,322,158	(4,692,959)	18,629,199	13,357,012	
209003710		Kenya Urban Support Program	54,500,000	29,201,157	83,701,157	73,809,536	88
209013710		Kenya Urban Support Program	54,500,000	29,201,157	83,701,157	73,809,536	
301003710		General administration planning and support services	399,281,204	68,397,882	467,581,918	411,089,788	87
301013710		General Administration Planning and Support Services	399,281,204	68,397,882	467,581,918	411,089,788	
303003710		Trade Development and promotion	2,012,310	(2,294,000)	(281,690)	284,612	-101
303023710		Fair Trade and Consumer Protection	2,012,310	(2,294,000)	(281,690)	284,612	
304003710		Co-operative Development and Management	31,469,302	22,119,520	53,588,822	33,507,307	62
304013710		Governance and Accountability	16,018,102	19,670,000	35,688,102	15,194,896	
304023710		Marketing, Value Addition and Research	15,451,200	2,449,520	17,900,720	18,312,411	
306003710		Sports	83,127,200	22,092,434	105,219,634	89,826,715	85

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

306013710	Sport Training & Competition	24,739,800	1,932,249	26,692,049	26,622,323	
306023710	Development & Mgt of Sport Facilities	58,387,400	20,140,185	78,527,585	63,204,392	
307003710	Culture	37,035,189	22,087,356	59,122,545	42,862,518	72
307013710	Conservation of Heritage	14,950,196	20,612,457	35,562,653	23,528,541	
307023710	Gender & Social Economic Empowerment	22,084,993	1,474,899	23,559,892	19,333,976	
308003710	Social Development & Children Services	2,453,400	-	2,453,400	2,402,098	97
308013710	Community Mobilization & Development	881,600	-	881,600	842,679	
308023710	Child Community Support Service	1,571,800	-	1,571,800	1,559,419	
401003710	General Administration, Planning and Support Services	1,054,046,270	40,005,524	1,094,051,794	1,063,302,270	97
401013710	Human Resource Management	840,367,634	14,807,561	855,175,195	853,949,056	
401023710	Health Policy, Planning and Financing	210,869,069	25,197,963	236,067,032	206,543,646	
401033710	Health Standards and Quality Assurance	2,809,567	-	2,809,567	2,809,567	
402003710	Curative Health Services	1,513,572,453	67,885,293	1,581,457,746	1,516,011,558	95
402013710	Forensic and Diagnostics	1,152,702,455	34,619,362	1,187,321,817	1,149,933,968	
402023710	Referral Services	870,000	-	870,000	870,000	
402033710	Specialised Services (Cost Sharing Program)	359,999,998	33,265,931	393,265,929	365,207,591	
403003710	Preventive and Promotive Health services.	902,305,729	(8,828,193)	893,477,536	881,844,159	98
403013710	Communicable Disease Control	1,235,557	-	1,235,557	1,234,643	
403023710	Non-communicable Disease Prevention and Control	899,936,272	(8,828,193)	891,108,079	879,476,116	
403033710	Health Promotion (HIV/AIDS)	1,133,900	-	1,133,900	1,133,400	
404003710	Maternal and Child Health	149,022,943	(144,694)	148,878,249	140,240,340	94
404013710	Family Planning Services	981,436	-	981,436	980,721	
404023710	Maternity and Mobile Health Clinic Services	58,037,337	-	58,037,337	59,329,804	
404033710	Immunization	90,004,170	(144,694)	89,859,476	79,929,815	
501003710	General Administration, Planning and Support Services	118,923,531	(1,030,000)	117,893,531	117,098,068	99

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501013710	General Administration Planning and Support Services	118,923,531	(1,030,000)	117,893,531	117,098,068	
502003710	Primary	802,471,794	22,044,277	824,516,071	786,273,580	95
503003710	Early Childhood Development training and youth development	802,471,794	22,044,277	824,516,071	786,273,580	
503013710	Revitalization of Youth Polytechnics	103,056,712	406,800	103,463,512	66,879,801	64
504003710	Quality Assurance and Standards	103,056,712	406,800	103,463,512	66,879,801	
504013710	Examination and Certification	2,204,000	-	2,204,000	2,201,100	99
505003710	ICT Infrastructure Development	2,204,000	-	2,204,000	2,201,100	
505013710	ICT Infrastructure Development	17,459,700	1,362,922	18,822,622	14,763,519	78
506003710	ICT Infrastructure Connectivity	17,459,700	1,362,922	18,822,622	14,763,519	
506013710	Youth Training & Development	9,639,389	-	9,639,389	9,231,292	95
701003710	Youth Development Services	9,639,389	-	9,639,389	9,231,292	
701013710	Administrative Support Services	2,014,524,873	564,465,088	2,578,989,961	2,472,818,473	95
701023710	General Administration Planning & Support Services	1,997,803,743	564,900,430	2,562,704,173	2,457,198,632	
702003710	Social Assistance to Vulnerable Groups	16,721,130	(435,342)	16,285,788	15,619,842	
703003710	Management of Cabinet Affairs	128,990,000	31,171,617	160,161,617	146,498,098	91
703023710	Supply Chain Management Services	128,990,000	31,171,617	160,161,617	146,498,098	
704003710	Management of Cabinet Affairs	62,433,520	5,229,890	67,663,410	65,777,730	97
705003710	Supply Chain Management Services	8,468,000	5,835,410	14,303,410	13,661,083	
706003710	Planning and Field Administration Services	53,965,520	(605,520)	53,360,000	52,116,647	
707003710	Management of Devolution Affairs	7,849,400	-	7,849,400	9,538,497	12
708003710	County Integrated Monitoring and Evaluation	7,849,400	-	7,849,400	9,538,497	
709003710	County Integrated Monitoring and Evaluation	138,968,850	73,426,821	212,395,671	119,521,536	56
710003710	County Integrated Monitoring and Evaluation	138,968,850	73,426,821	212,395,671	119,521,536	
711003710	County Integrated Monitoring and Evaluation	23,216,313	186,742	23,403,055	22,096,680	94
712003710	County Integrated Monitoring and Evaluation	23,216,313	186,742	23,403,055	22,096,680	
713003710	County Integrated Monitoring and Evaluation	17,686,460	4,264,820	21,951,280	20,442,638	93
714003710	County Integrated Monitoring and Evaluation	17,686,460	4,264,820	21,951,280	20,442,638	
715003710	County Integrated Monitoring and Evaluation	30,143,100	6,494,467	36,637,567	36,763,875	10

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710013710	Economic Planning Coordination Services	21,849,100	6,206,476	28,055,576	28,321,735	
712003710	Monitoring and Evaluation	8,294,000	287,991	8,581,991	8,442,140	
712013710	Resource Mobilization	85,322,619	7,310,000	92,632,619	107,440,939	11
712023710	Budget Formulation, Coordination and Management	40,108,219	4,750,000	44,858,219	47,899,521	
712033710	Audit Services	15,056,800	160,000	15,216,800	15,884,031	
712053710	Financial Services	10,057,200	900,000	10,957,200	13,930,857	
713003710	Human Resource Management	20,100,400	1,500,000	21,600,400	29,726,530	
713023710	Human Resource Development	10,864,096	2,330,000	13,194,096	10,676,532	80
714003710	Ethics, Governance and County Value	5,066,300	1,250,000	6,316,300	5,123,426	
717003710	Public Service Delivery Mgt & Communication	5,797,796	1,080,000	6,877,796	5,553,106	
717013710	Public Service Delivery Mgt	3,340,800	1,323,318	4,664,118	3,624,402	77
717023710	Chief of Staff Services	3,340,800	1,323,318	4,664,118	3,624,402	
717033710	County Attorney Services	142,648,389	22,513,627	165,162,016	156,687,710	94
1001003710	General Administration Planning and Support Services	91,420,389	(9,092,239)	82,328,150	79,728,089	
1002003710	Catchment Rehabilitation and Conservation	9,802,000	22,156,000	31,958,000	28,278,436	
1003003710	General Administration Planning and Support Services	41,426,000	9,449,866	50,875,866	48,681,185	
1004003710	Water Resources	46,354,810	(5,622,543)	40,732,267	38,519,745	94
1005003710	Rural Electrification Programme	46,354,810	(5,622,543)	40,732,267	38,519,745	
1006003710	Rural Electrification Programme	17,241,720	898,489	18,140,209	17,247,032	95
1007003710	General Administration Planning and Support Services	17,241,720	898,489	18,140,209	17,247,032	
1008003710	General Administration Planning and Support Services	114,485,537	217,763,843	332,249,380	127,898,769	38
1009003710	General Administration Planning and Support Services	64,397,714	216,826,324	281,224,038	77,019,651	
1010003710	Water Resources	47,889,765	616,519	48,506,284	47,082,658	
1011003710	Water Resources	2,198,058	321,000	2,519,058	3,796,460	
1012003710	Water Resources	2,083,379	(13,000)	2,070,379	1,990,815	96
1013003710	Water Resources	2,083,379	(13,000)	2,070,379	1,990,815	
1014003710	Water Resources	31,972,819	(9,535,803)	22,437,016	20,545,878	91
1015003710	Water Resources	31,972,819	(9,535,803)	22,437,016	20,545,878	
1016003710	Water Resources	58,948,627	8,033,769	66,982,396	62,350,200	93
1017003710	Water Resources	58,948,627	8,033,769	66,982,396	62,350,200	

13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably

determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to **Kshs 41,320,171.50** compared to Kshs 87,465,194 in prior period as indicated on **note 15** (There were no other restrictions on cash during the year)

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 19th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer from the CRF

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Total exchequer releases for quarter 1	920,506,390	1,715,005,119
Total exchequer releases for quarter 2	2,653,224,300	1,715,005,119
Total exchequer releases for quarter 3	2,707,371,735	2,546,522,751
Total exchequer releases for quarter 4	3,682,025,560	5,248,955,058
Total	9,963,127,985	11,225,488,047

(Kshs 866,358,950 being equitable share for 2023-2024 was not received during the year therefore equitable share was lower than the budgeted amount of Kshs 10,829,486,935)

2. Miscellaneous Receipts

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (Specify)	3,111,155,760	1,149,446,827
Total	3,111,155,760	1,149,446,827

(Other receipts include County own source revenues of Kshs 517,049,815, donor funds Kshs 571, 254, 178 and returned CRF issues of Kshs 1,988,851,767 and Kshs 34,000,000 which is an amount transferred from deposit account)

3. Compensation of Employees

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Basic salaries of permanent employees	4,856,630,936	4,200,026,313
Basic wages of temporary employees	146,061,190	529,899,809
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	5,002,692,126	4,729,926,122

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Notes to the Financial Statements (Continued)

(Salaries for permanent employees has increased during the year as ECDE teachers were absorbed on permanent basis thus a reduction in temporary wages and increase in basic salaries)

4. Use of Goods and Services

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Utilities, supplies and services	10,592,043	25,270,917
Communication, supplies and services	19,470,278	27,963,022
Domestic travel and subsistence	252,752,751	297,353,606
Foreign travel and subsistence	955,915	4,819,488
Printing, advertising and information supplies & services	124,085,527	46,597,190
Rent and Rates	9,753,917	27,683,461
Training expenses	315,446,372	183,477,766
Hospitality supplies and services	144,208,261	96,711,166
Insurance costs	177,704,859	154,544,114
Specialized materials and services	333,964,756	417,472,683
Office and general supplies and services	77,343,353	47,895,865
Fuel, oil and lubricants	89,556,302	91,739,320
Other operating expenses (including bank charges)	155,423,252	289,230,529
Routine maintenance – vehicles and other transport equipment	53,086,293	55,746,852
Routine maintenance – other assets	68,380,598	36,872,295
Total	1,832,724,476	1,803,378,273

5. Subsidies

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Subsidies to Public Corporations		
<i>KIMWASCO & KITWASCO</i>	56,999,999	66,999,999
Subsidies to Private Enterprises		
<i>See List Attached (Insert Name)</i>	-	-
Total	56,999,999	66,999,999

(Subsidies relates to Kenya power bills paid by the County on behalf of water companies to provide essential services to the community)

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Transfers to county government entities		
Kitui County Assembly	1,024,015,986	1,029,936,698
Kitui County Executive Car Loan Scheme	20,000,000	-
Transfers to other counties		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the Council of Governors	3,220,000	-
Transfers	-	-
Total	1,047,235,986	1,029,936,698

(The transfers reported here relate to County Assembly, Kitui County Executive car loan and Council of governors)

7. Other Grants and Transfers

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Scholarships and other educational benefits	84,068,141	86,193,095
Emergency relief and refugee assistance	-	-
Transfers to Level IV Hospitals	356,290,154	417,330,059
Other Current Transfers, Grants and Subsidies	154,447,924	65,237,937
Other Capital Grants and Transfers	385,819,939	391,055,622
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	980,626,159	959,816,713

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

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8. Social Security Benefits

Description	FY 2023/24		FY 2022/23	
	KSsh		KShts	
Social Security Benefits	-		-	
Employer Social Benefits	-		-	
Total	-		-	

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non-financial assets	FY 2023/24	FY 2022/23
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	312,381,819	75,126,120
Refurbishment of buildings	25,326,004	93,301
Construction of roads	391,471,738	487,034,778
Construction and civil works	2,071,796,806	782,448,955
Overhaul and refurbishment of construction & civil works	41,860,934	17,387,712
Purchase of vehicles and other transport equipment	123,792,457	30,448,983
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	13,101,480	-
Purchase of office furniture and general equipment	48,589,177	56,583,988
Purchase of specialized plant, equipment and machinery	112,577,436	51,934,473
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals	52,902,041	51,148,326
Research, studies, project preparation, design & supervision	251,366,825	190,612,811
Rehabilitation of civil works	87,290,956	48,318,830
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	10,260,400
Total acquisition of non- financial assets	3,532,457,674	1,801,398,676
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	3,532,457,674	1,801,398,676

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

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

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Civil Contingency Reserves		1,115,250
Total		1,115,250

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Account Name	Account No.	Name Of Bank	Indicate whether Rec, Dev, Dep e.t.c	FY 2023/24	FY 2022/23
				Kshs	Kshs
Kitui County Revenue Fund Account	1000171111	CBK	Revenue	50,059,908	1,630,559,871
Kitui County Recurrent Account	1000170654	CBK	Recurrent	119,782	45,176
Kitui County Development Account	1000170638	CBK	Development	54,257	18,675,075
Kitui County Deposit Account	1000217127	CBK	Deposit	41,320,172	87,465,194
Kitui County Transforming Health System for Universal Care Account	1000334142	CBK	Donor-Development	-	1,604,834
Kitui County National Agricultural Rural Inclusive Growth Project Account	1000366998	CBK	Development	3	5
Kitui Devolution Support Program Account	1000371064	CBK	Development	39,666,974	139,956,716
Kitui County Roads Maintenance Fuel Levy Account	1000353651	CBK	Development	34,332	8,927,720
Kitui County Kenya Urban Support Program Account (KUSP)	1000380799	CBK	Development	2,646	2,646
Kitui County Kenya Urban Support Program Account (KUSP)	1261784723	KCB	Recurrent	-	309,460
Kitui County ASAL Livestock Account (ASAL)	1000374608	CBK	Development	386	386
Kitui County Village Polytechnics Grant Account	1000367008	CBK	Donor Dev	362,908	362,908

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Agricultural Sector Development Support Program Account (ASDSP)	1000367016	CBK	Development	13,010	-
Kitui County Standing Government Imprest Account	1140752995	KCB - Kitui	Recurrent	2,279	
Kitui County Pro-poor programme Account	1149645113	KCB-Kitui	Recurrent	2,580,344	248,486
Kitui County Revenue Collection Account	1140752855	KCB - Kitui	Revenue	5,479,977	299,678
Kitui County National Agricultural Rural Inclusive Growth Project Account	01141810573100	Coop Bank - Kitui	Donor Dev	6,502,493	38,669,468
Agricultural Sector Development Support Program Account (ASDSP)	01141810584600	Coop Bank - Kitui	Development	12,725	486,990
KCEP-CRAL Account	01141302244400	Coop Bank - Kitui	Donor Dev	-	3,658,090
Kitui County Health Insurance	01141810632201	Coop Bank - Kitui	Recurrent	-	105
Kitui County Health Insurance Cover	01141810632200	COOP -Kitui	Revenue	901,381.00	1,168,340
COVID-19 ACCOUNT	1000455543	CBK	Recurrent	39,475,434	39,475,434
Emergency Locust Response Project	01141811642100	COOP -Kitui	Development	75,226,072	25,139,081
Kitui County Result Based Financing Program	1000297247	CBK	Development		
Kitui County Devolution Support Program	1000371021	CBK	Development		
Kitui County Locust Response	1000506528	CBK	Development	555	7,644
Kitui County Primary Health Care	1000565772	CBK	Development	315,558	704,583
Kitui County Climate Change	1000570571	CBK	Development	191,238,473	11,019,260
Kitui County National Agricultural Value Chain	1.10002E+12	Coop Bank - Kitui	Development	116,684,923	67,192,729

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Development Project Account					
Kitui County Industrial Park Account	1000742224	CBK	Development	100,000,000	
Kitui County National Agricultural Value Chain Development Project Account	1000711922	CBK	Development	-	
Total				670,054,589	2,075,979,877

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.

13 B Cash in Hand

	FY 2023/24	FY 2022/23
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2023/24	FY 2022/23
	Kshs	Kshs
Location 1	-	337,084
Location 2	-	-
Location 3	-	-
Total	-	337,084

14. Outstanding imprests and advances

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Government Imprests	-	7,187,093
Salary Advance	-	-
Clearance accounts	-	-
Total	-	7,187,093

Breakdown of Imprest and Salary Advance per Department	FY 2023/24	FY 2022/23
Imprest	Kshs	Kshs
Ministry of lands, public works and transport	-	7,187,093
	-	-
	-	-
Sub-Total	-	7,187,093
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	7,187,093

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2023/24		FY 2022/23	
	Kshs		Kshs	
Deposits				
Retention Monies		41,320,172		87,465,194
Total		41,320,172		87,465,194
Ageing analysis for				
Ageing analysis: (deposits and retentions)	FY 2023/24	% of the Total	FY 2022/23	% of the Total
Under one year	41,320,172	100%	87,465,194	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	-	-	-	-

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

16. Fund Balance Brought Forward

	FY 2023/24		FY 2022/23	
	Kshs		Kshs	
Bank Accounts		2,075,979,877		331,291,587
Cash in Hand		337,084		-
Outstanding Imprests and Advances		7,187,093		13,675,717
Third party deposits and retention		(87,465,194)		(14,010,147)
Total		1,996,038,860		330,957,157

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

17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements 2022-2023	Adjustments during the year relative to prior periods	Adjusted Balance b/f of the previous FY 2023-2024
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	1,996,038,860	(1,988,851,767)	7,187,093
Cash in Hand	-	-	
Outstanding Imprests and Advances	-	-	
Third party deposits and Retention	-	-	
Others (<i>Specify</i>)	-	-	
Total	1,996,038,860	(1,988,851,767)	7,187,093

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

Notes to the Financial Statements (Continued)

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

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	7,187,093	13,675,717
Imprest and Advances as at 30 th June (B)	-	7,187,093
Increase/ Decrease in Imprest and Advances (C=(B-A))	(7,187,093)	6,488,624

19. Increase/ (Decrease) in Deposits and Retention

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July 2023(A)	87,465,194	14,010,147
Deposits and Retention as at 30 th June 2024 (B)	41,320,172	87,465,194
Increase/ (Decrease) in Deposits and Retentions C= B-A	(46,145,022)	73,455,047

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2023-2024	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	342,741,415	62,453,106.45	243,619,559	161,574,962
Construction of Civil Works	242,498,169	206,157,403.05	100,098,128	348,557,445
Supply of Goods	104,797,102	119,737,933.85	38,161,289	186,373,746
Supply of Services	59,700,656	86,204,575.75	6,543,121	139,362,111
Total	749,737,343	474,553,019.10	388,422,097	835,868,265

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2023-2024	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	11,474,674	-	11,474,674	-
Total	11,474,674	-	11,474,674	-

3. Other Pending Payables (See Annex 4)

	Balance b/f 2023-2024	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	2,718,500	2,205,420	2,329,540	2,594,380
Amounts due to County Government Entities	2,840,860	22,856,900	2,840,860	22,856,900
Amounts due to Third Parties	-	-	-	-
Total	5,559,360	25,062,320	5,170,400	25,451,280

Other Important Disclosures

4. External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	2023-2024	2022-2023
Description		
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

Other Important Disclosures

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

Other Important Disclosures

e) Purpose and use of external assistance.

	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

Other Important Disclosures

4. External Assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

Description	2023-2024	2022-2023
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

Other Important Disclosures

e) Classes of providers of external assistance

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Multilateral Donors	-	-	-	-
Bilateral Donors	-	-	-	-
International Assistance Organization	-	-	-	-
NGOs	-	-	-	-
National Assistance Organization	-	-	-	-
Total	-	-	-	-

d) Non-monetary external assistance

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Goods	-	-	-	-
Services	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

e) Purpose and use of external assistance.

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Compensation of Employees	-	-	-	-
Use of Goods and Services	-	-	-	-
Subsidies	-	-	-	-
Transfers to Other Government Entities	-	-	-	-
Other Grants and Transfers	-	-	-	-
Social Security Benefits	-	-	-	-
Acquisition of Assets	-	-	-	-
Finance Costs, including Loan Interest	-	-	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-	-	-
Other Payments	-	-	-	-
Total	-	-	-	-

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

(This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive. There was no external assistance received during the year)

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

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

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

5.1 Classification by Source

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

(There were no payments made by third party on behalf of the county Executive during the year)

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

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

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, DG, CEC Members and COs)	209,049,297	105,028,739
Transfers To Related Parties		
Transfers to Other County Government Entities	1,024,015,986	1,029,936,698
Transfers to Health Facilities	356,290,154	417,330,059
Transfer to Car loan scheme	20,000,000	
Transfers to Non-Reporting Entities e.g. Schools and Welfare		
Transfers to County Water Service Providers		
Expenses paid on Behalf of County Water Service Providers	56,999,999	66,999,999
Total Transfers to Related Parties	1,666,355,436	1,619,295,495
Transfers From Related Parties		
Transfers From the CRF	9,963,127,985	11,225,488,047
Transfers From National Government MDAs	571,254,178	369,572,766
Transfers From SCs And SAGAs - National Government		
Transfer to CoG	3,220,000	-
Total Transfers from Related Parties	10,537,602,163	11,595,060,813

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established /Date taken over	Location	Accounting Officer responsible
Kitui County Textile Company	2019	Kitui Municipality	Peter Yoma
Kitui Water and Sewerage Co. Ltd	2013	Kitui Municipality	June Kavyati
Kitui County Empowerment Fund	2018	Kitui Municipality	Dorothy Mumangi
Kitui CE Car Loan	2024	Kitui Municipality	Joel Muyanga
Kiambere-Mwingi Water and Sewerage Co. Ltd	2013	Mwingi Town	Paul Kinuba

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments

9. Contingent Liabilities

Contingent Liabilities	2023-2024 Kshs	2022-2023 Kshs
Court Case against the Entity	362,644,325	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	362,644,325	-

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10. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:	Name of Financing Partners:					
	Ongoing Cumulative for previous FYs		Current		Total Cumulative	
Expenditure Details	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

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11. Progress On Follow-Up on Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.1	<i>Variances between Financial Statement and the IFMIS Balances</i>	<i>The County government balances are as presented in our financial statements. However, the notes from IFMIS are subject to errors since the county has not yet fully transited to auto reconciliation and some entries may lack contra entries thus the differences. As you are aware, IFMIS is managed and cleaned up by the National Treasury. The County has been engaging them to assist in clean up and harmonize the IFMIS figures with our receipts and payments.</i>	<i>Not resolved</i>	<i>9 Months upto June 2025</i>
1	<i>Budgetary Control and Performance</i>	<i>The County government did not receive Equitable Share amounting to Kshs 831,517,634 for the month of June 2023, in addition Own source revenue performance was below 50%. The delayed exchequer issues and under performance of own source revenue led to under absorption of budgets as payments to suppliers and contractors were not paid before closure of the year.</i>	<i>Not resolved</i>	<i>9 Months upto June 2024</i>
1	<i>Bank Reconciliation (FO 30) Reports</i>	<i>The County executive has not yet fully moved to auto-reconciliation due to technical support issues which should be offered from the IFMIS department at the National treasury. As a result, we are not in position to generate FO 30 bank reconciliation statements at the moment as required. However, the management has written to the director of IFMIS in relation to this issue and they are working on the issue.</i>	<i>Not resolved</i>	<i>9 Months upto June 2025</i>
6	<i>Stalled Projects</i>	<i>There are several projects whose implementation had stalled, and the contractors left the sites. The contract price for the stalled projects at the department of Health and Sanitation is Kshs 499,555,498, and a sum of Kshs 99,899,498 has been paid to the contractors in form of completed certificates. The county government has initiated a process to revive the stalled projects with a view to complete them for residents to get value for money. The some of the stalled projects have been valued for the remaining works and budget to be allocated and others have been completed</i>	<i>Not resolved</i>	<i>9 Months upto June 2025</i>
2	<i>Revenue Under collection</i>	<i>County government did not absorb all the funds received during the period and did not realise the budgeted own source revenue of Kshs 800,000,000, which contributed to the variance between the expected revenue and actual receipts. The County did not meet the set revenue targets for the FY 2018/19 to 2021/22. In 2019/2020 the County realized a growth in revenue collection from Kshs. 335,127,474 to Kshs. 408,285,164 but did not meet the set target of Kshs. 600,000,000 due to the outbreak of the Covid 19 epidemic and subsequent lock downs. In 2020/2021 the County adopted the previous year target in anticipation that it would meet the target given the growth in collection in the previous financial year and the Covid 19 recovery strategies put</i>	<i>Not resolved</i>	<i>9 Months upto June 2025</i>

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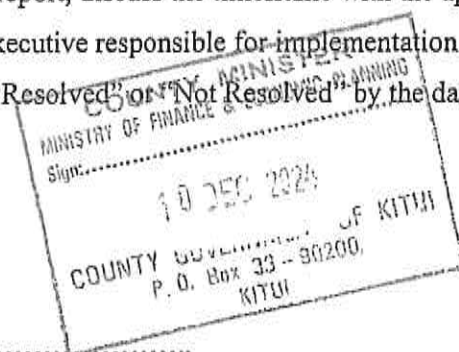
Reference Number	Issue	Management comments	Status: (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<i>In place by the County. However, impacts of Covid 19 persisted impeding the efforts to meet the set target. Over the years revenue collection has improved</i>		
3.	<i>Unremitted Retirement Benefits Contributions</i>	<i>The amount of Kshs 22,117,103 referred to relates to deductions for the employee pension schemes for Lap trust Pension schemes (County Pension Fund, CPF) for the defunct local authorities. The county government has since engaged with the CPF and agreed on the payment of the outstanding principal amounts Kshs 10,402,197.35 after reconciliation with the pension fund, pending approval of waiver for the accrued interest and penalties.</i>	<i>Not resolved</i>	<i>9 Months upto June 2025</i>
2.	<i>Law on Ethnic Diversity in Employment</i>	<i>It is true that the ethnic composition of Kitui County employees does not meet the threshold set out in Section 7(2) of the National Cohesion and Integration Act 2008. However, Kitui County Public Service Board has always endeavoured to attract candidates for employment from the entire republic by ensuring that vacancies declared within the Kitui County Public Service are advertised in the county website and local dailies with nationwide coverage. Despite all the efforts, various factors have worked against its efforts to have a County Public Service with a national outlook in terms of employee composition. The County is perceived by many as a hardship region and hence many people would prefer to secure employment in other counties whose infrastructure, terrain and climatic conditions are deemed more favourable. This has overtime made the county to drift away from the law on ethnic composition. Efforts will be made in the future employment to ensure that people from other ethnic communities are included in Kitui County Public Service through affirmative policies.</i>	<i>Not resolved</i>	<i>9 Months upto June 2025</i>
26	<i>Failure to prepare and Submit Account for Receiver of Revenue</i>	<i>There was delay in submission of the accounts was occasioned by system unavailability for the period from 22nd June 2022 to September 2022. The financial statements for receiver of revenue were later prepared and submitted to the Office of Auditor General</i>	<i>Resolved</i>	

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Guidance Notes:

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

[Handwritten Signature]



.....
County Executive Committee Member

Finance, Economic Planning and Revenue Management

Date

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15. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period 2023/24	Original (KSh)	Original (KSh)	Original (KSh)	Original (KSh)	Total (KSh)
Equitable Share	920,506,390	2,653,224,300	2,707,371,735	3,682,025,560	9,963,127,985
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	16,112,250	16,112,250
World Bank – THUSCP	-	-	-	216,807,064	216,807,064
World Bank (NARIGP)	-	-	4,261,826	-	4,261,826
KDSP	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	500,000	1,292,965	-	1,792,965
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Value Chain	-	-	195,087,953	4,693,610	199,781,563
Others (LOCUST)	-	-	-	132,498,510	132,498,510
Total	920,506,390	2,653,724,300	2,908,014,497	4,052,136,994	10,534,382,163

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
			A	B	C	D=A+B-C		
Construction of Buildings								
Kandu Construction And	2016-2017	Construction	195,900	195,900			195,900.00	Payable
Abron Engineering	2016-2017	Construction	163,649	163,649			163,649.00	Payable
Kefla Engineering	2021-2022	Construction	869,560	869,560			869,560.00	Payable
Kamu Chemist Limited	2020-2021	Construction	882,842	882,842			882,841.50	Payable
Zykimu General	2016-2017	Construction	971,210	971,210			971,210.00	Payable
Astique Ventures Ltd	2015-1016	Construction	1,718,326	1,718,326			1,718,325.80	Payable
Fairplan Systems Limited		Construction	60,270,932	60,270,932			60,270,932.30	Payable
Faith Mawia Mutinda E	Lpo No.233	Construction	3,920,160	3,920,160			3,920,160.00	Payable
Glenrock Company	Eool Of 2022	Construction	29,330,000	29,330,000			29,330,000.00	Payable
Palace Management	Lso No.381	Construction	4,849,559	4,849,559			4,849,559.00	Payable
Rene Industries Ltd	2 Of 2019	Construction	230,960,050	230,960,050		230,960,050		Payable
Saken Gen. Supplies	163 Of 2018	Construction	-	-			-	Payable
Sealink Enterprises	2021-2022	Construction	-	-			-	Payable
Nima Constructors	Tc/56/06/2011	Construction	150,000	150,000			150,000.00	Payable
Mui Wambua Builders En	2016-2017	Construction	261,475	261,475			261,475.00	Payable
Faset Systems	2015-2016	Construction	327,053	327,053			327,052.95	Payable

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Supplier Name	Contract Reference	Contract Description	Balance at the Beginning of the Year (2023-2024)	Amount Paid During the Year	Outstanding Balance at the End of the Year (2023-2024)	Comments
Jonix Contractors Co. Ltd		Construction	18,162	-	18,162	Payable
Lead Serve Enterprises	Lpo 1296931	Construction	28,090	-	28,090	Payable
Nziani Building/Construc	.1121896	Construction	29,000	-	29,000	Payable
Kabati Silver Enter	2016-2017	Construction	29,139	-	29,139	Payable
Shambiki Gen	2017-2018	Construction	29,293	-	29,293	Payable
Wintex	2020-2021	Construction	56,135	-	56,135	Payable
Nikomus Enterprises	2020-2021	Construction	70,000	-	70,000	Payable
Kabati Silver Enterprises	2019-2020	Construction	81,900	-	81,900	Payable
Wilsyo	2021-2022	Construction	84,855	-	84,855	Payable
Pg Digital Solution	2016-2017	Construction	85,045	-	85,045	Payable
Ngura Bujiding	2016-2017	Construction	90,080	-	90,080	Payable
Florian Enterprises	2017-2018	Construction	98,442	-	98,442	Payable
Greenfar Investment	No.1531241	Construction	99,900	-	99,900	Payable
Chancellor House Ltd	2021-2022	Construction	115,218	-	115,218	Payable
Mujabacajo Construction	Lso No.282	Construction	150,000	-	150,000	Payable
Mforia Agency	2016-2017	Construction	180,000	-	180,000	Payable
Ngwae Company Ltd	2019-2020	Construction	180,110	-	180,110	Payable
Pg Digital Solution	2016-2017	Construction	300,200	-	300,200	Payable
Katikoni Wendo Investme	2017-2018	Construction	306,304	-	306,304	Payable
Winmark Printers Ltd	2017-2018	Construction of	572,808	-	572,808	Payable
Dwakervi Digital	P.O No.978	Construction of	637,900	-	637,900	Payable
Kamu Chemist Limited	1317	Construction of	685,300	-	685,300	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Jomorin Company Ltd	Lso No.1864	Construction of B	300	300		300	-	Payable
Nziani Building	8/2016-2017	Construction of B	899,999	899,999		899,999	-	Payable
Colpen Company Ltd	2021-2022	Construction of B	1,188,730	1,188,730		1,188,730	-	Payable
Headcord Contractors	2020-2021	Construction of B	391,880	391,880		391,880	-	Payable
Marico Joy Distributors	//2019-2020	Construction of B	1,461,045	1,461,045		1,461,045	-	Payable
Mumamu Contractora	/2021-2022	Construction of B	864	864		864	-	Payable
Ignarb Holding Limited	25th May 24	Construction of B			1,373,000		1,373,000.00	Payable
Rajoh Networks Ltd	22nd Nov 21	Construction of B			1,197,995		1,197,995.00	Payable
Watema Springs Limited	2nd May 24	Construction of B			1,367,090		1,367,090.00	Payable
Ndanu Ventures	9th May 24	Construction of B			1,376,000		1,376,000.00	Payable
M/S Pallian Solutions	30th May 24	Construction of B			1,359,890		1,359,890.00	Payable
Maraline General	10th June 24	Construction of B			1,379,125		1,379,125.00	Payable
M/S Niclaw Building And	23/04/2024	Construction of B			752,960		752,960.00	Payable
M/S Primework Expert S	30/06/2022	Construction of B			1,724,640		1,724,640.00	Payable
Teshmak Contractors	24/06/2022	Construction of B			3,077,950	3,050,000	27,950.00	Payable
Tikuran Ltd	14/6/24	Construction of B			1,499,230		1,499,230.35	Payable
Kitejan Enterprise	29/6/24	Construction of B			3,397,000		3,397,000.00	Payable
Lambent General	14/06/2024	Construction of B			1,018,080		1,018,080.00	Payable
Abimosco Investment	06/07/24	Construction of B			920,500		920,500.00	Payable
Amac Technologies Ken	25/06/2024	Construction of B			2,652,520		2,652,520.00	Payable
Cancelo Investments	19/06/2024	Construction of B			782,188		782,188.00	Payable
Mutesh General Supplies	23/05/24	Construction of B			1,230,154		1,230,153.60	Payable

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Supplier Name/Service	Date Contracted	Contractors	Amount	Balance at Reporting Date	Amount Paid During the Year	Outstanding Balance	Comment
Raymut Enterprises	03/11/24	Construction of B	423,400	423,400	-	423,400.00	Payable
Gratewall Solutions	13/03/2024	Construction of B	418,500	418,500	-	418,500.00	Payable
Elirosa Contractors	20/05/2024	Construction of B	399,223	399,223	-	399,223.00	Payable
M/S Chronix Company L	20/06/2024	Construction of B	913,900	913,900	-	913,900.00	Payable
M/S Citywall General	25/06/2024	Construction of B	911,250	911,250	-	911,250.00	Payable
Mdagro Contractors And	06/03/24	Construction of B	795,900	795,900	-	795,900.00	Payable
Taboja Investments	24/06/2024	Construction of B	1,777,166	1,777,166	-	1,777,166.40	Payable
Lasermx Kenya Limited	06/03/24	Construction of B	1,244,967	1,244,967	-	1,244,967.00	Payable
M& Ns Agencies	17/05/2024	Construction of B	1,243,200	1,243,200	-	1,243,200.00	Payable
Kasope Contractors	06/10/24	Construction of B	1,188,870	1,188,870	-	1,188,870.00	Payable
Lopex Enterprises	26/06/2024	Construction of B	940,934	940,934	-	940,934.00	Payable
Kyuga Limited	13/06/2024	Construction of B	1,099,790	1,099,790	-	1,099,790.00	Payable
Kaumat Company Limit	13/06/2024	Construction of B	1,150,000	1,150,000	-	1,150,000.00	Payable
Moravin Company Limi	06/12/24	Construction of B	1,210,001	1,210,001	-	1,210,000.64	Payable
Lennotech Super Ventur	06/11/24	Construction of B	1,151,543	1,151,543	-	1,151,543.00	Payable
Tractgen International	19/06/2024	Construction of B	1,249,627	1,249,627	-	1,249,627.40	Payable
Mutwese Construction A	25/06/2024	Construction of B	4,229,757	4,229,757	-	4,229,757.30	Payable
Tina Dynamics Enterpri	21/06/2024	Construction of B	1,197,266	1,197,266	-	1,197,266.16	Payable
Ndiapi Engineering And	13/10/2021	Construction of B	1,390,709	1,390,709	-	1,390,709.00	Payable
Kishkum Enterprises Limi	25/06/2024	Construction of B	1,170,428	1,170,428	-	1,170,428.40	Payable
Datih Enterprises Ltd	06/12/24	Construction of B	3,383,349	3,383,349	-	3,383,348.80	Payable
Kasuju Enterprises	18/6/24	Construction of B	2,243,144	2,243,144	-	2,243,144.00	Payable

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Supplier of Goods/ Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Clevertime Solutions Ltd	21/05/2024	Construction of B			1,088,660	-	1,088,660.00	Payable
Mirefa Entreprises	26/06/2024	Construction of B			782,000	-	782,000.00	Payable
Mekas Golden Ventures	06/06/24	Construction of B			1,195,940	-	1,195,940.00	Payable
M/S Signature Contracto	14/06/2024	Construction of B			1,281,120	-	1,281,120.00	Payable
Kamu Chemist	17/07/2023	Construction of B			561,900	-	561,900.00	Payable
Riebans Contractors Li	09/08/21	Construction of B			1,726,199	1,284,910	441,289.80	Payable
Dwakeri Digital Enterpr	26/01/2022	Construction of B			976,040	453,900	522,140.00	Payable
Sub-Total			342,741,415	342,741,415	62,453,106	243,619,559	161,574,962	
Construction Of Civil Works								
Sania Investments	2021-2022	Civil Works	3,193,869	3,193,869			3,193,868.60	Payable
Rhaboni And Anason Inv	678	Civil Works	38,499	38,499			38,499.40	Payable
Ronsing Solutions	Lso No.193	Civil Works	108,200	108,200			108,200.00	Payable
Glatel Contractors And	Clidp/054/202	Civil Works	190,236	190,236			190,236.38	Payable
Ancotech Builders Lid	Clidp/032/202	Civil Works	192,563	192,563			192,562.50	Payable
Glatel Contractors And G	Ititud/Rfq/086/	Civil Works	235,321	235,321			235,320.50	Payable
Damro Enterprises	Lpo No.13	Civil Works	299,590	299,590			299,590.00	Payable
Thehim Designers	Lso No.6	Civil Works	300,000	300,000			300,000.00	Payable
Tutuh Contractors	1294212	Civil Works	364,715	364,715			364,715.00	Payable
Facet Systems	2015-2016	Civil Works	374,202	374,202			374,201.50	Payable
Fredjos Digital	/2019/2020	Civil Works	393,679	393,679			393,679.20	Payable
Clanicfay Investment Li	248/2021-2022	Civil Works	698,177	698,177			698,177.00	Payable

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Supplier's Goods or Services	Invoice Number	Invoice Date	Invoice Amount	Amount Payable	Amount Paid	Outstanding Balance	Comments
Mine Yard Ltd	12/2020-2021		731,726	731,726		731,726.40	Payable
Quality Care	Lso No.1448		771,715	771,715		771,715.00	Payable
Wamurwawa Investment	2021-2022		822,100	822,100		822,100.00	Payable
Munlex Company Ltd	C/2016-2017		907,707	907,707		907,707.05	Payable
Fatelimwafica	70/2019-2020		1,212,335	1,212,335		1,212,335.00	Payable
Nestac 48b	72015-2016		1,303,946	1,303,946		1,303,945.60	Payable
Kangama Builders	Q2015-2016		1,500,399	1,500,399		1,500,399.00	Payable
Chamue Agencies	253/2021-2022		1,510,262	1,510,262		1,510,262.00	Payable
Peter Uplift Contractors	2021-2022		1,800,267	1,800,267		1,800,267.00	Payable
Golden Enterprises	C/2015-2016		1,834,095	1,834,095		1,834,095.00	Payable
Benchmark Management	482/2015-2016		9,278,492	9,278,492		9,278,492.00	Payable
Dorjan General	2020-2021		4,980,681	4,980,681		4,980,681.45	Payable
Fexcom Holding Ltd	78/2021-2022		1,900,192	1,900,192		1,900,192.40	Payable
Kenrich General	72021-2022		2,411,991	2,411,991		2,411,990.70	Payable
Pagoa Construction	27/06/23 15:07		2,970,218	2,970,218		2,970,218.00	Payable
Vanrich Gen. Merchants	84/2021-2022		1,434,903	1,434,903		1,434,902.82	Payable
Brighteneye	72020-2021		1,570,427	1,570,427		1,570,427.00	Payable
Motouly Works	024/2017-2018		1,268,834	1,268,834		1,268,834.00	Payable
Mwana Milai	2021-2022		1,701,000	1,701,000		1,701,000.00	Payable
Joskem Builders	C/2021-2022		1,765,387	1,765,387		1,765,386.54	Payable
Diasco Limited	C2015-2016		3,027,981	3,027,981		3,027,981.25	Payable
Jemu Agencies Ltd	09/05/23 22:44		18,223,427	18,223,427		18,223,426.60	Payable

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Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comments
Lynnusi Enterprises	C/2021-2022	Civil Works	1,858,527	1,858,527			1,858,527.00	Payable
Mvumilivu Ventures	C/2014-2015	Civil Works	8,728,907	8,728,907			8,728,906.60	Payable
Signature Infrastructure	Lso 1246090	Civil Works	2,561,609	2,561,609			2,561,609.25	Payable
Vamiki Events		Civil Works	6,570,685	6,570,685			6,570,684.96	Payable
Wilka Ltd	2020-2021	Civil Works	1,990,239	1,990,239			1,990,239.00	Payable
Charity Syomiti Mwa		Civil Works	10,854,000	10,854,000			10,853,999.50	Payable
Jadotra Company	13/05/23 22:31	Civil Works	15,110,145	15,110,145			15,110,145.00	Payable
Konza Works Constructi	2019	Civil Works	4,055,418	4,055,418			4,055,417.60	Payable
Ndamuma Construction	012/2021-2022	Civil Works	3,773,537	3,773,537			3,773,537.00	Payable
Original King'ang'j	2015-2016	Civil Works	5,028,165	5,028,165			5,028,165.00	Payable
Powerpump Technical	2019	Civil Works	27,687,558	27,687,558			27,687,557.83	Payable
Syano Road & Bridges		Civil Works	5,667,238	5,667,238			5,667,238.00	Payable
Jackmer Contractors Li	2021-2022	Civil Works	123,007	123,007		123,007	-	Payable
Fejas Builders	2019-2020	Civil Works	180,602	180,602		180,602	-	Payable
Abbish Investments	Lpo No 1926	Civil Works	181,289	181,289		181,289	-	Payable
Sentryspace Designs Ltd	2021-2022	Civil Works	199,444	199,444		199,444	-	Payable
Artic Builder & Gener	2018-2019	Civil Works	199,561	199,561		199,561	-	Payable
Mwandai Investment	2019-2020	Civil Works	298,188	298,188		298,188	-	Payable
Daje Enterprises Ltd	No.1121896	Civil Works	330,865	330,865		330,865	-	Payable
Jubeka Enterprises	/2015-2016	Civil Works	415,381	415,381		415,381	-	Payable
Merluma Company Lim	1781	Civil Works	487,362	487,362		487,362	-	Payable
Mwatshi Construction	2016	Civil Works	516,640	516,640		516,640	-	Payable

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Supplier	Particulars	Quantity	Balance At the Beginning of the Year	Additional Purchase during the Year	Amount Paid during the Year	Outstanding Balance	Comment
Siliwaki Suppliers	/2020-2021	Civil Works	366,042		366,042	-	Payable
Mumondilis Limited	022/2021-2022	Civil Works	500		500	-	Payable
Aleshabe Investors Ltd	2015-2016	Civil Works	758,835		758,835	-	Payable
Mk Siley	/2021-2022	Civil Works	23		23	-	Payable
Royal Contractors	2015-2016	Civil Works	414,492		414,492	-	Payable
Civiltech Energy Solutio	2020-2021	Civil Works	2		2	-	Payable
Isimule Contractors	2021-2022	Civil Works	50		50	-	Payable
Musuewakyuli Contracto	2021-2022	Civil Works	572		572	-	Payable
Sherine Construction Ltd	/2015-2016	Civil Works	42		42	-	Payable
Marki General Supplies L	Cgkti/Ciido/Q	Civil Works	1,192,110		1,192,110	-	Payable
Nzeve Isu Supplies And	2021-2022	Civil Works	1,262,590		1,262,590	-	Payable
June Engineering	/2015-2016	Civil Works	2,080		2,080	-	Payable
Nzunguluu Contractors	Lpo No.2121	Civil Works	1,368,200		1,368,200	-	Payable
Hildom Investments	/2015-2016	Civil Works	107,231		107,231	-	Payable
Hildom Investments	2015-2016	Civil Works	107,231		107,231	-	Payable
Liamucha Enterprises	/2021-2022	Civil Works	300		300	-	Payable
Mumandu Contractors L	Lpo No.107	Civil Works	336		336	-	Payable
Elishek	2015-2016	Civil Works	1,479,334		1,479,334	-	Payable
Musuewakuuli Contractors	Lpo No.1973	Civil Works	1,727,240		1,727,240	-	Payable
Fesikom Limited	2020-2021	Civil Works	1,759,001		1,759,001	-	Payable
Daje Enterprises Ltd	No.0972930	Civil Works	916,020		916,020	-	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Chambalili Trading Co	/2015-2016	Civil Works	628,508	628,508		628,508	-	Payable
Comtrack Africa Ltd	Lpo No.93	Civil Works	1,907,374	1,907,374		1,907,374	-	Payable
Crystal Supplies E.A Ltd	/2021-2022	Civil Works	444,888	444,888		444,888	-	Payable
Dunhill Works Ltd	/2015-2016	Civil Works	527,575	527,575		527,575	-	Payable
End Engineering	/2015-2016	Civil Works	2,287,402	2,287,402		2,287,402	-	Payable
Gobol Engineering Intern.	/2015-2016	Civil Works	8,730,153	8,730,153		8,730,153	-	Payable
Jomeg Contractors Ltd	/2021-2022	Civil Works	1,309	1,309		1,309	-	Payable
Jonesa Enterprises Ltd	Lpo 708	Civil Works	4,965,798	4,965,798		4,965,798	-	Payable
Julimusi Enterprises	Lpo No.1786	Civil Works	2,196,200	2,196,200		2,196,200	-	Payable
Kikotoni Contractors L	506/2015-2016	Civil Works	4,699,508	4,699,508		4,699,508	-	Payable
Landi Investment	/2015-2016	Civil Works	2,144,909	2,144,909		2,144,909	-	Payable
Mafremumu Contractors	2020-2021	Civil Works	83	83		83	-	Payable
Markwell Ltd	C2021-2022	Civil Works	1,399,800	1,399,800		1,399,800	-	Payable
Mbeenzei Contractors	2021-2022	Civil Works	2,658	2,658		2,658	-	Payable
Metarock Company Ltd	218/2021-2022	Civil Works	1,917,606	1,917,606		1,917,606	-	Payable
Mulenic Circle Ltd	/2021-2022	Civil Works	1,991,843	1,991,843		1,991,843	-	Payable
Mumamu Contractors Ltd	/2021-2022	Civil Works	1,913,275	1,913,275		1,913,275	-	Payable
Mumbe Construction	/2015-2016	Civil Works	10,000	10,000		10,000	-	Payable
Nasicom Logistics		Civil Works	4,637,921	4,637,921		4,637,921	-	Payable
Racdamui City	12/05/23 11:19	Civil Works	957,123	957,123		957,123	-	Payable
Rhojo Works	/42015-2016	Civil Works	1	1		1	-	Payable
Save Commodities	2015-2016	Civil Works	1,347,805	1,347,805		1,347,805	-	Payable

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Company Name	Date of Issuance	Particulars	Balance as at Beginning of Year	Additional Payments	Outstanding Balance	Comments
Shatit Enterprises		Civil Works	15,056,314		15,056,314	Payable
Taraji Company Ltd	-2016	Civil Works				Payable
Vulmatt	2021-2022	Civil Works	422,028		422,028	Payable
Western Holdings Ltd	13/05/23	Civil Works	1,700		1,700	Payable
Carotox Supplies	21-07	Civil Works	10		10	Payable
C/2015-2016		Civil Works	6,708,649		6,708,649	Payable
Kasope Contractors	28/6/24	Civil Works		2,705,150	2,705,150.00	Payable
Geokit Contractors Ltd	24/06/2022	Civil Works		3,992,966	42,966.00	Payable
Nuna Wambua	03-Jun-24	Civil Works		176,400	176,400.00	Payable
M/S Clanfay Investments	28/04/2022	Civil Works		2,002,200	2,002,200.00	Payable
Lexici Agencies Ltd	27/06/2024	Civil Works		1,670,400	1,670,400.00	Payable
Joyrin Enterprises	06/04/24	Civil Works				Payable
Kaseian Investments Ltd	28/06/2024	Civil Works		1,164,000	1,164,000.00	Payable
Winmark Printers Ltd	18/01/2022	Civil Works		3,324,034	3,324,034.00	Payable
Trinam Company Limited	18/06/2024	Civil Works		1,980,000	1,980,000.00	Payable
Dylima Agencies	20/05/2024	Civil Works		1,642,495	1,642,494.73	Payable
Ebrahims Mohammed K	28-Jun-24	Civil Works		1,590,360	1,590,360.00	Payable
Lidiam Solutions Limited	28/06/2024	Civil Works		13,636,023	13,636,023.10	Payable
Clanicfay Investment Li	06/05/23	Civil Works		1,933,063	1,933,063.00	Payable
Makenye Construction M	06/12/24	Civil Works		1,939,729	1,939,728.80	Payable
Avator Networks Limited	28-Jun-24	Civil Works		1,658,800	1,658,800.00	Payable
Eggi Limited	26-Jun-24	Civil Works		1,581,500	1,581,500.00	Payable
Jeda Construction	28-Jun-24	Civil Works		192,003	192,003.00	Payable
				828,829	828,828.50	Payable

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Ruseki Solutions Limited	28-Jun-24	Civil Works			1,222,300	-	1,222,300.00	Payable
Jopek Ventures Limited	24-Jun-24	Civil Works			904,068	-	904,068.20	Payable
Topmark Works Limited	07-Jun-24	Civil Works			1,200,380	-	1,200,380.00	Payable
Powerswift Telecoms	28-Jun-24	Civil Works			761,095	-	761,094.50	Payable
Cytonic Agencies Limited	24-Jun-24	Civil Works			1,056,790	-	1,056,789.85	Payable
Kamale Enterprises	25-Jun-24	Civil Works			840,000	-	840,000.00	Payable
Argute Limited	29-May-24	Civil Works			685,399	-	685,399.30	Payable
Mutwesee Construction	24-Jun-24	Civil Works			951,290	-	951,290.00	Payable
Endelima Ventures	24-Jun-24	Civil Works			1,079,982	-	1,079,982.00	Payable
Miambani Valley General	24-Jun-24	Civil Works			1,068,275	-	1,068,275.00	Payable
Direx General Supplies	13-Jun-24	Civil Works			773,993	-	773,993.00	Payable
Ecykwanzo Enterprises L	05/06/24	Civil Works			1,053,512	-	1,053,512.00	Payable
Emamu General Building	28-Jun-24	Civil Works			1,504,983	-	1,504,983.00	Payable
Brephil Enterprise Limit	24-Jun-24	Civil Works			803,859	-	803,859.20	Payable
Jasumuka Enterprise Lim	03-Jun-24	Civil Works			825,150	-	825,150.00	Payable
Facetime Company Limit	26-Jun-24	Civil Works			1,060,083	-	1,060,082.50	Payable
Fayca Investments	24-Jun-24	Civil Works			1,052,000	-	1,052,000.00	Payable
M/S Beavmas Investment	17/06/2024	Civil Works			1,660,516	-	1,660,515.64	Payable
Lidam Solutions	28/06/2024	Civil Works			1,660,900	-	1,660,900.00	Payable
M/S Vonessah Ltd	24/06/2024	Civil Works			1,648,557	-	1,648,557.20	Payable
Bestscore Company Limite	28-Jun-24	Civil Works			1,725,600	-	1,725,600.00	Payable
Pismat Limited	25/06/2024	Civil Works			1,357,150	-	1,357,149.92	Payable

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Supplier Name	Date	Particulars	Original Balance	Original Balance	Original Balance	Original Balance	Original Balance	Original Balance	Original Balance
Supplier Name	Date	Particulars	Original Balance	Original Balance	Original Balance	Original Balance	Original Balance	Original Balance	Original Balance
Raceron Company Limite	28-Jun-24	Civil Works	735,988	-	735,987.60	-	-	-	Payable
Glogra General Suppliers	30/03/2022	Civil Works	1,856,163	-	1,856,162.50	-	-	-	Payable
Kitui Bins Services Limi	28-Jun-24	Civil Works	3,196,660	-	3,196,660.00	-	-	-	Payable
Tophim Contractors Limit	21/06/2024	Civil Works	1,970,747	-	1,970,747.40	-	-	-	Payable
Jonesa Enterprises Limite	06/06/24	Civil Works	1,181,940	-	1,181,940.00	-	-	-	Payable
Qonego Limited	17/06/2024	Civil Works	1,949,000	-	1,949,000.00	-	-	-	Payable
Comtrack Africa Compa	25/06/2024	Civil Works	1,899,042	-	1,899,042.00	-	-	-	Payable
Joan And Edith Company	14/06/2024	Civil Works	1,887,705	-	1,887,705.00	-	-	-	Payable
Rhopeny Limited	24/06/2024	Civil Works	1,886,000	-	1,886,000.00	-	-	-	Payable
Batreco Investments And	18/06/2024	Civil Works	1,979,648	-	1,979,648.00	-	-	-	Payable
Jacob Juma Kithusi		Civil Works	656,600	-	656,600.00	-	-	-	Payable
Kadena And S	06/10/24	Civil Works	4,551,750	-	4,551,750.00	-	-	-	Payable
Mbakuli Company Limite	06/06/24	Civil Works	1,762,104	-	1,762,104.40	-	-	-	Payable
Vulmatt Kenya Limited	04/06/24	Civil Works	1,093,485	-	1,093,485.00	-	-	-	Payable
Jackstama Limited	06/06/24	Civil Works	1,837,440	-	1,837,440.00	-	-	-	Payable
Deligent Works Limited	27/05/2024	Civil Works	809,796	-	809,796.00	-	-	-	Payable
Vanrich General Merch	30/03/2022	Civil Works	1,722,330	-	1,722,330.00	-	-	-	Payable
Kiomelo Contractors Lim	20/06/2024	Civil Works	3,551,316	-	3,551,315.80	-	-	-	Payable
Topal General Contract L	21/06/2024	Civil Works	1,841,494	-	1,841,494.00	-	-	-	Payable
M/S Plannex Enterprises	20/06/2024	Civil Works	3,478,437	-	3,478,437.00	-	-	-	Payable
M/S Purisa Company Ltd	22/04/2020	Civil Works	3,791,135	973,300	2,817,835.00	-	-	-	Payable
Mumo Amd Mumo	06/05/24	Civil Works	1,813,428	-	1,813,428.00	-	-	-	Payable

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Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Additions During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Kaweewamiliko Investm	22/04/2024	Civil Works			4,748,414	-	4,748,413.60	Payable
Diamond Mummys Limit	18/06/2024	Civil Works			1,802,640	-	1,802,640.00	Payable
Home Shine Nice Produc	26/06/2024	Civil Works			730,658	-	730,658.00	Payable
Trevian Investments	26/08/2021	Civil Works			4,529,204	-	4,529,203.55	Payable
Peninah Mwamuti	13-Jun-24	Civil Works			420,700	-	420,700.00	Payable
Glacyia Contractors Limi	06/04/24	Civil Works			933,104	-	933,104.00	Payable
Jopatex Agencies Limited	05/02/24	Civil Works			865,500	-	865,500.00	Payable
New Highway Workshop	20/02/2024	Civil Works			1,198,944	-	1,198,943.52	Payable
Nuna Wambua		Civil Works			176,400	-	176,400.00	Payable
Johely General Construct	419475	Civil Works			419,475	-	419,475.00	Payable
Wavengi onstruction	3589446	Civil Works			3,589,446	-	3,589,446.00	Payable
Fesikom K. Limited	06/12/24	Civil Works			1,988,490	-	1,988,490.00	Payable
Helkim Ventures Limited	24/06/2024	Civil Works			1,880,000	-	1,880,000.00	Payable
Daush Enterprises	29/05/2023	Civil Works			1,955,205	-	1,955,205.24	Payable
Mick International Cotd	27/05/2024	Civil Works			1,362,461	-	1,362,460.75	Payable
Chabo Logistics	19/06/2024	Civil Works			1,571,823	-	1,571,822.94	Payable
Fikal Merchants Limited	29/05/2024	Civil Works			2,258,198	-	2,258,198.45	Payable
Hesuma Contractors Limi	29/05/2024	Civil Works			2,800,050	-	2,800,050.00	Payable
Skyfaks Ventures Ltd	28/5/24	Civil Works			533,040	-	533,040.00	Payable
Jasumuka Enterprise Lim	26-Jun-24	Civil Works			731,500	-	731,500.00	Payable
Farline Building	06/12/24	Civil Works			1,379,893	-	1,379,893.00	Payable
Dwacellia Agencies Li	01/10/24	Civil Works			18,000,300	15,879,820	2,120,480.00	Payable

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Supplier Name	Date Invoiced	Particulars	Balance At the Beginning of the Reporting Period	Amount Paid During the Reporting Period	Outstanding Balance	Payable
Evamat Satt Limited	28-Jun-24	Civil Works		625,000	-	625,000.00 Payable
Yamii General Enterpri		Civil Works		15,651,569	-	15,651,569.01 Payable
Linge Enterprise Limited	28-Jun-24	Civil Works		354,950	-	354,950.00 Payable
Verona Solutions Limited	06/11/24	Civil Works		1,881,390	-	1,881,390.00 Payable
Technoflex Supplies Ltd	21/6.24	Civil Works		2,463,130	-	2,463,130.00 Payable
Endima Construction Com	18/06/2024	Civil Works		2,516,040	-	2,516,040.00 Payable
Johnmesh Group	05/12/22	Civil Works		1,995,876	-	1,995,875.50 Payable
Faibriah Ventures	06/07/24	Civil Works		1,373,391	-	1,373,391.25 Payable
Trevian Investments	06/08/22	Civil Works		1,922,227	-	1,922,227.00 Payable
Ew-Tec Express Services	30/05/2024	Civil Works		1,997,986	-	1,997,986.20 Payable
Helkim Venures Limited	28-Jun-24	Civil Works		1,998,495	-	1,998,494.90 Payable
Evemat Ventures Limite	26-Jun-24	Civil Works		1,361,360	-	1,361,360.00 Payable
Tamuco Company Limi	26-Jun-24	Civil Works		944,395	-	944,395.00 Payable
Wawika Construction Ltd	4830110	Civil Works		4,830,110	-	4,830,110.00 Payable
Sub-Total			242,498,169	206,157,403	100,098,128	348,557,445
Supply of Goods						
Glory Bookshop		Goods	23,880			23,880.00 Payable
Timolyen Enterprises Ltd		Goods	24,000			24,000.00 Payable
Voltage Smart Systems		Goods	24,244			24,244.00 Payable
Mashia Allah Hardware	3916341	Goods	27,000			27,000.00 Payable
Voltage Smart Systems		Goods	28,000			28,000.00 Payable
Hope Merchants		Goods	30,400			30,400.00 Payable

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Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Faram E.A Ltd		Goods	31,200	31,200			31,200.00	Payable
Timolyen Enterprises Ltd		Goods	31,500	31,500			31,500.00	Payable
Timolyen Enterprises Ltd		Goods	32,200	32,200			32,200.00	Payable
Timolyen Enterprises Ltd		Goods	32,800	32,800			32,800.00	Payable
Timolyn Enterprise	3336428	Goods	33,050	33,050			33,050.00	Payable
Glory Bookshop	3336430	Goods	33,350	33,350			33,350.00	Payable
Saluwomen Garissa Stage		Goods	33,870	33,870			33,870.00	Payable
Glory Bookshop & St		Goods	34,120	34,120			34,120.00	Payable
Rycedental Supplies		Goods	34,400	34,400			34,400.00	Payable
Voltage Smart Systems		Goods	35,000	35,000			35,000.00	Payable
Young Rays Solutions	3909117	Goods	35,050	35,050			35,050.00	Payable
Mwingi Cate	2021-2022	Goods	35,509	35,509			35,509.00	Payable
Beatrix Products		Goods	36,000	36,000			36,000.00	Payable
Saluwomen Garissa Stage	3916320	Goods	36,270	36,270			36,270.00	Payable
Jads Diagnostics		Goods	37,500	37,500			37,500.00	Payable
Sunkar H/Ware	3916331/2	Goods	38,200	38,200			38,200.00	Payable
Crown H/Care	3914256	Goods	38,664	38,664			38,664.00	Payable
Timolyen Enterprises Ltd		Goods	39,000	39,000			39,000.00	Payable
Timolyen Enterprises Ltd		Goods	41,000	41,000			41,000.00	Payable
Bioscan Diagnostics E.A		Goods	41,000	41,000			41,000.00	Payable
Rycedental Supplies		Goods	41,200	41,200			41,200.00	Payable
Giwambua Butchery Ltd		Goods	42,050	42,050			42,050.00	Payable

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Supplier Sector	Particulars	Quantity	Balance at Beginning	Quantity During the Year	Goods Paid During the Year	Outstanding Balance	Comments
Timolyen Enterprise	Goods	3916335	42,400			42,400.00	Payable
County Chemicals	Goods		43,500			43,500.00	Payable
Hope Merchants	Goods		48,600			48,600.00	Payable
Timolyen Enterprises Ltd	Goods		51,750			51,750.00	Payable
Gifroise Enterprises	Goods		52,000			52,000.00	Payable
Harbytech Tradewise	Goods	/2018-2019	52,320			52,320.00	Payable
Kagla	Goods	2021-2022	54,000			54,000.00	Payable
Glory Bookshop	Goods	3336429	54,200			54,200.00	Payable
Masha Allah Hardware	Goods	3914478/79/80	55,040			55,040.00	Payable
Voltage Smart Systems	Goods		55,100			55,100.00	Payable
Emporium Achieve C	Goods	3909411	56,000			56,000.00	Payable
Zollo Complex	Goods		56,000			56,000.00	Payable
Faram E.A Ltd	Goods		56,712			56,712.00	Payable
Ptexventures Investment	Goods	/2021-2022	57,750			57,750.00	Payable
Timolyen Enterprises Ltd	Goods	3914498	60,000			60,000.00	Payable
Timolyen Enterprises Ltd	Goods	3914413	60,000			60,000.00	Payable
Jads Diagnostics	Goods		60,280			60,280.00	Payable
Hope Merchants	Goods		63,000			63,000.00	Payable
Bioscan Diagnostics E.A	Goods	/2018-2019	64,000			64,000.00	Payable
Giwambua Butchery Ltd	Goods		65,100			65,100.00	Payable
Sunkar H/Ware	Goods	3916347/8/9	67,050			67,050.00	Payable
Giwambua Butchery Ltd	Goods		67,200			67,200.00	Payable

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Supplier of Goods or Services	Vat Invoiced/ Contracted	Particulars	Original Amount	Balance at the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Giwambua Butchery Ltd		Goods	67,500	67,500			67,500.00	Payable
Giwambua Butchery Ltd	3801081	Goods	67,800	67,800			67,800.00	Payable
Giwambua Butchery Ltd		Goods	68,100	68,100			68,100.00	Payable
Masha Allah Hardware	3916307	Goods	68,550	68,550			68,550.00	Payable
Belea Pharmacy	046/2021-2022	Goods	70,000	70,000			70,000.00	Payable
Rycidental Supplies		Goods	70,600	70,600			70,600.00	Payable
Giwambua Butchery Ltd	3914463	Goods	71,700	71,700			71,700.00	Payable
Crown H/Care		Goods	72,000	72,000			72,000.00	Payable
Kapkoson	3909395	Goods	73,600	73,600			73,600.00	Payable
Kapkoson	3909384	Goods	73,600	73,600			73,600.00	Payable
Giwambua Butchery Ltd	3916321	Goods	74,100	74,100			74,100.00	Payable
Alfa Works Enterprise		Goods	75,400	75,400			75,400.00	Payable
Timolyen Enterprises Ltd		Goods	77,000	77,000			77,000.00	Payable
Timolyen Enterprises Ltd		Goods	77,100	77,100			77,100.00	Payable
Crown H/Care	3914360	Goods	77,900	77,900			77,900.00	Payable
Goddynash Enterprises	3909422	Goods	78,400	78,400			78,400.00	Payable
Giwambua	3336431	Goods	78,600	78,600			78,600.00	Payable
Jads Diagnostics		Goods	81,430	81,430			81,430.00	Payable
Rycidental Supplies		Goods	84,000	84,000			84,000.00	Payable
Crown H/Care	3914362	Goods	84,544	84,544			84,544.00	Payable
Jads Diagnostics		Goods	84,800	84,800			84,800.00	Payable

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Supplier of Goods or Services	Date of Invoice	Particulars	Quantity	Unit Price	Total Invoice	Amount Paid	Outstanding	Payment
Kapkoson	3909390	Goods		86,190	86,190		86,190.00	Payable
Glory Bookshop		Goods		86,920	86,920		86,920.00	Payable
Masha Allah Hardware	3916309/08	Goods		87,950	87,950		87,950.00	Payable
Mtoria Agencies	2020-2021	Goods		89,690	89,690		89,690.00	Payable
Hope Merchants		Goods		90,000	90,000		90,000.00	Payable
Faram E. A Ltd		Goods		91,000	91,000		91,000.00	Payable
Sunkar H/Ware	3336460/1/2/3	Goods		94,760	94,760		94,760.00	Payable
Pestlab Clensing Services		Goods		96,483	96,483		96,483.00	Payable
Voltage Smart Systems		Goods		98,600	98,600		98,600.00	Payable
Goddynash Enterprises	No.3909418	Goods		99,000	99,000		99,000.00	Payable
Enh Suppliers		Goods		100,800	100,800		100,800.00	Payable
Alphetec General Sup		Goods		103,000	103,000		103,000.00	Payable
Alphetec General Su		Goods		105,000	105,000		105,000.00	Payable
Crown H/Care	3517039	Goods		107,824	107,824		107,824.40	Payable
Timolyen Enterprises Ltd		Goods		111,500	111,500		111,500.00	Payable
Young Rays Solution		Goods		114,500	114,500		114,500.00	Payable
Civiltech Energy		Goods		120,000	120,000		120,000.00	Payable
Dorhill Ventures	3909373	Goods		120,000	120,000		120,000.00	Payable
Philsamdo Traders	/18-19	Goods		123,000	123,000		123,000.00	Payable
Fedangelica Supplies		Goods		125,000	125,000		125,000.00	Payable
Felidae Company Ltd	P.O No.827	Goods		2,140	2,140		2,140.00	Payable

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Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance at the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Crown H/Care	3914361	Goods	126,300	126,300			126,300.00	Payable
Dorhill Ventures	3909397	Goods	128,000	128,000			128,000.00	Payable
Supreme General		Goods	130,000	130,000			130,000.00	Payable
Voltage Smart Systems		Goods	130,500	130,500			130,500.00	Payable
Bioscan Diagnostics E.A		Goods	133,000	133,000			133,000.00	Payable
Fat Kit General		Goods	134,160	134,160			134,160.00	Payable
Damakamba Investments		Goods	135,000	135,000			135,000.00	Payable
Mersued Enterprises		Goods	135,000	135,000			135,000.00	Payable
Mersued Enterprises		Goods	135,000	135,000			135,000.00	Payable
Vinberry		Goods	136,880	136,880			136,880.00	Payable
Vinberry		Goods	136,880	136,880			136,880.00	Payable
Goddynash Enterprises	3909302	Goods	137,100	137,100			137,100.00	Payable
Philsamdo Traders	2018-2019	Goods	139,850	139,850			139,850.00	Payable
Philsamdo Traders	/011/18-19	Goods	139,850	139,850			139,850.00	Payable
Young Rays Solutions	/2021-2022	Goods	141,500	141,500			141,500.00	Payable
Syuma Enterprises		Goods	145,020	145,020			145,020.00	Payable
Biofit Diagnostics	/2021-2022	Goods	151,600	151,600			151,600.00	Payable
Kapkoson	3909376	Goods	155,500	155,500			155,500.00	Payable
Damakamba Investments		Goods	158,000	158,000			158,000.00	Payable
Philsamdo Traders Logis	2021	Goods	159,100	159,100			159,100.00	Payable
Philsamdo Traders Logis	18-19	Goods	159,100	159,100			159,100.00	Payable
Civiltech Energy Solu		Goods	160,000	160,000			160,000.00	Payable

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Supplier/Service	Date (Contract)	Original Amount	Balance at the Reporting Date	Amount Paid During the Year	Outstanding Balance	Comments
Sunkar H/Ware	3336422/27/25	160,700	160,700		160,700.00	Payable
Glory Bookshop		162,400	162,400		162,400.00	Payable
Ptxventures Investment	202021/2022	166,440	166,440		166,440.00	Payable
Biofit Diagnostics	2014-2015	166,700	166,700		166,700.00	Payable
Vicamel Investment	3336485	167,020	167,020		167,020.00	Payable
Fat Kit General		171,210	171,210		171,210.00	Payable
Bioscan Diagnostics E.A		176,000	176,000		176,000.00	Payable
Maka Satelite		178,400	178,400		178,400.00	Payable
Mediplus Agencies	017/21-2022	180,000	180,000		180,000.00	Payable
Polivek Supplies	076/2020-2021	180,000	180,000		180,000.00	Payable
Crown H/Care		181,345	181,345		181,344.75	Payable
Jemitunes Solutions		182,350	182,350		182,350.00	Payable
Faram E.A Ltd	2018-2020	185,136	185,136		185,136.00	Payable
Faram E.A Ltd	2018-2020	185,136	185,136		185,136.00	Payable
Mish Suppliers	2021-2022	189,600	189,600		189,600.00	Payable
Abbish Investments		196,454	196,454		196,454.00	Payable
Bhena Investments		196,500	196,500		196,500.00	Payable
Belly Const. Ltd	2021-2022	197,740	197,740		197,740.00	Payable
Young Rays Solutions		198,485	198,485		198,485.00	Payable
Seveson General		198,800	198,800		198,800.00	Payable
Kaswii Investments		199,525	199,525		199,525.00	Payable
Gladycarol General Supp	2071	199,992	199,992		199,992.00	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Paspex Merchants Ltd	2015-2016	Goods	208,500	208,500			208,500.00	Payable
Kapkoson	3909383	Goods	212,300	212,300			212,300.00	Payable
Epal Agencies		Goods	214,400	214,400			214,400.00	Payable
Betea Pharmacy		Goods	216,000	216,000			216,000.00	Payable
Naumatech Engineering		Goods	216,520	216,520			216,520.00	Payable
Johma & Allied	3909393	Goods	234,000	234,000			234,000.00	Payable
Midray Suppliers	3801268	Goods	240,000	240,000			240,000.00	Payable
Rubenh Ventures Ltd	2019-2020	Goods	244,380	244,380			244,380.00	Payable
Sentryspace Designs		Goods	248,815	248,815			248,815.00	Payable
Muli Drive Ltd		Goods	248,815	248,815			248,815.00	Payable
Sharobyte Printing		Goods	249,000	249,000			249,000.00	Payable
Amianto Global	3801297	Goods	260,000	260,000			260,000.00	Payable
Crown H/Care		Goods	266,200	266,200			266,200.00	Payable
Crisca Properties Ltd		Goods	269,400	269,400			269,400.00	Payable
Bioscan Diagnostics E.A	2018-2019	Goods	278,100	278,100			278,100.00	Payable
Karencottes Enterprises	006/2021-2022	Goods	280,000	280,000			280,000.00	Payable
Mtoria Agencies		Goods	281,970	281,970			281,970.00	Payable
Bioscan Diagnostics E.A		Goods	283,900	283,900			283,900.00	Payable
Veteran Pharmaceuticals	3914465	Goods	285,990	285,990			285,990.00	Payable
Midray Suppliers	3909457	Goods	289,240	289,240			289,240.00	Payable
Naumatech Engineering		Goods	300,000	300,000			300,000.00	Payable
Julimusi Enterprises	3909385	Goods	304,100	304,100			304,100.00	Payable

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Supplier's Name or Service	Date Invoiced/Contracted	Items	Quantity	Balance At the Beginning of the Year 2023-2024	Amount Billed	Amount Paid	Outstanding Balance	Payable
Mish Suppliers	2021-2022	Goods	304,200	304,200			304,200.00	Payable
Joab Investment Ltd		Goods	312,000	312,000			312,000.00	Payable
Naumatech Engineering		Goods	315,000	315,000			315,000.00	Payable
Kimanzi General Supplier		Goods	324,900	324,900			324,900.00	Payable
Royal Kamati Investme		Goods	325,900	325,900			325,900.00	Payable
Mish Suppliers	2021-2022	Goods	328,200	328,200			328,200.00	Payable
Naumatech Engineering		Goods	336,600	336,600			336,600.00	Payable
Zero Q Ltd	18-19	Goods	338,900	338,900			338,900.00	Payable
Enh Suppliers		Goods	339,200	339,200			339,200.00	Payable
Voltage Smart Systems		Goods	348,500	348,500			348,500.00	Payable
Polivek Supplies	2021-2022	Goods	350,000	350,000			350,000.00	Payable
Global Contractors		Goods	351,695	351,695			351,695.00	Payable
Doman Merchants	3914483	Goods	371,100	371,100			371,100.00	Payable
Vicamel Investment	3916338	Goods	371,100	371,100			371,100.00	Payable
Joline Construction Co. L		Goods	384,250	384,250			384,250.00	Payable
Hioiki Powertronics	P.O No.973	Goods	389,400	389,400			389,400.00	Payable
Justus Brian Stores		Goods	395,500	395,500			395,500.00	Payable
Civiltech Energy		Goods	400,000	400,000			400,000.00	Payable
Mefra Kenya		Goods	402,750	402,750			402,750.00	Payable
Seveson General Merch		Goods	410,800	410,800			410,800.00	Payable
Ptexventures Investment		Goods	453,800	453,800			453,800.00	Payable
Ptexventures Investment		Goods	457,600	457,600			457,600.00	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Naxton	223	Goods	476,666	476,666			476,666.00	Payable
Benkan Enterprises		Goods	482,543	482,543			482,542.80	Payable
Kimanzi General Supplier		Goods	485,900	485,900			485,900.00	Payable
Ramwe Enterprises		Goods	493,080	493,080			493,080.00	Payable
Pelifas Investment Ltd		Goods	496,188	496,188			496,188.00	Payable
Teti Pharmacy Ltd	3909156	Goods	518,790	518,790			518,790.00	Payable
Golden Pehuine		Goods	545,000	545,000			545,000.00	Payable
Rimytec		Goods	551,658	551,658			551,657.60	Payable
Teshmark Contractors		Goods	576,330	576,330			576,330.00	Payable
Bornjox	/18-19	Goods	585,775	585,775			585,775.00	Payable
Rubenah Ventures Ltd		Goods	602,000	602,000			602,000.00	Payable
Seveson General Merc	M/2020-2021	Goods	602,100	602,100			602,100.00	Payable
Kyedafe Enterprises	733	Goods	605,555	605,555			605,555.00	Payable
Danvin Distributors		Goods	606,730	606,730			606,730.00	Payable
Cegra Enterprises		Goods	614,683	614,683			614,682.90	Payable
Civiltech Energy Soluti		Goods	645,000	645,000			645,000.00	Payable
Shalvinfidel Ventures		Goods	686,280	686,280			686,280.00	Payable
Katheu Cleaners	667/2020-2021	Goods	718,000	718,000			718,000.00	Payable
Teti Pharmacy Ltd	3909153	Goods	741,200	741,200			741,200.00	Payable
Beavmas Investments		Goods	783,920	783,920			783,920.00	Payable
Epai Agencies		Goods	790,800	790,800			790,800.00	Payable
Chrisom Investments	No.3669483	Goods	869,930	869,930			869,930.00	Payable

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Supplier's Name or Service	Date (Year)	Particulars	Original Amount	Balance Sheet Determined	Amount Paid during the year	Outstanding Balance	Category
Hope Merchants		Goods	907,200	907,200		907,200.00	Payable
Diamed Engineering	/2016-2017	Goods	1,003,000	1,003,000		1,003,000.00	Payable
Super Sports Solution Ltd		Goods	1,262,760	1,262,760		1,262,760.00	Payable
Robertle Ventures		Goods	1,214,700	1,214,700		1,214,700.00	Payable
Integrity Works		Goods	1,280,000	1,280,000		1,280,000.00	Payable
Mumondilis Limited	347	Goods	1,310,370	1,310,370		1,310,370.00	Payable
Jaykally Supplies		Goods	1,326,000	1,326,000		1,326,000.00	Payable
Homeshine Nice Products		Goods	1,379,800	1,379,800		1,379,800.00	Payable
Joanjesun Ventures	14	Goods	1,408,417	1,408,417		1,408,417.00	Payable
Patime Enterprises		Goods	1,606,500	1,606,500		1,606,500.00	Payable
Janbreka Company Ltd	855	Goods	1,646,400	1,646,400		1,646,400.00	Payable
Mvoi Pharmaceuticals		Goods	1,800,000	1,800,000		1,800,000.00	Payable
Morphy General Supplies		Goods	1,825,000	1,825,000		1,825,000.00	Payable
Jackdox Oasis Limited	006/2021-2022	Goods	2,427,720	2,427,720		2,427,720.00	Payable
Janbreka Company Ltd	348	Goods	2,141,200	2,141,200		2,141,200.00	Payable
Mamaboy Investments	3669427/28/30	Goods	1,912,220	1,912,220		1,912,220.00	Payable
Stevwikim General Supp	24/12/22	Goods	2,113,560	2,113,560		2,113,560.00	Payable
Mwingi Cate	64/2021-2022	Goods	1,530	1,530	1,530	-	Payable
Timolyen Enterprises Ltd	3914435	Goods	5,000	5,000	5,000	-	Payable
Glory Bookshop		Goods	5,850	5,850	5,850	-	Payable
Beatrix Products		Goods	9,000	9,000	9,000	-	Payable
County Chemicals		Goods	9,900	9,900	9,900	-	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Alphetec General Suppl		Goods	10,000	10,000		10,000	-	Payable
Kintusugi Enterprises		Goods	10,000	10,000		10,000	-	Payable
Amianto Global	3916337	Goods	10,000	10,000		10,000	-	Payable
Sunkar H/Ware	3916346	Goods	10,750	10,750		10,750	-	Payable
Belea Pharmacy		Goods	11,000	11,000		11,000	-	Payable
Timolyen Enterprises Ltd		Goods	11,000	11,000		11,000	-	Payable
Glory Bookshop & Statis		Goods	11,000	11,000		11,000	-	Payable
Glory Bookshop &		Goods	12,000	12,000		12,000	-	Payable
Timolyen Enterprises		Goods	12,250	12,250		12,250	-	Payable
Haifa Innovations		Goods	13,020	13,020		13,020	-	Payable
Philsamdo Traders	2021-2022	Goods	13,750	13,750		13,750	-	Payable
Amianto Global	3336483	Goods	15,000	15,000		15,000	-	Payable
Amianto Global	3801299	Goods	15,000	15,000		15,000	-	Payable
Glory Bookshop		Goods	15,300	15,300		15,300	-	Payable
Sunkar H/Ware	3916328	Goods	16,700	16,700		16,700	-	Payable
Mwingi Cate	2021-2022	Goods	17,040	17,040		17,040	-	Payable
Jads Diagnostics		Goods	17,180	17,180		17,180	-	Payable
Timolyen Enterprises Ltd		Goods	17,500	17,500		17,500	-	Payable
Timolyen Enterprises Ltd		Goods	18,050	18,050		18,050	-	Payable
Sunkar H/Ware	3336415/6	Goods	19,000	19,000		19,000	-	Payable
Mwingi Cate	64/2021-2022	Goods	19,053	19,053		19,053	-	Payable
Rycidental Supplies	009/18-19	Goods	19,700	19,700		19,700	-	Payable

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Supplier or Contractor Services	Tax Invoice Number	Particulars	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Payable
Voltage Smart Systems		Goods	20,000	20,000			20,000		20,000
Beatrix Products		Goods	22,300	22,300			22,300		22,300
Timolyen Enterprises Ltd		Goods	22,500	22,500			22,500		22,500
Mwingi Cate		Goods	23,050	23,050			23,050		23,050
Jads Diagnostics		Goods	23,350	23,350			23,350		23,350
Sunkar H/Ware	3336414	Goods	23,800	23,800			23,800		23,800
Sunkar H/Ware	3916329/30	Goods	24,350	24,350			24,350		24,350
Sunkar H/Ware	3336412	Goods	25,862	25,862			25,862		25,862
Royal Kamati Investm		Goods	25,920	25,920			25,920		25,920
Sunkar H/Ware	3336417	Goods	27,440	27,440			27,440		27,440
Haifa Innovations		Goods	30,920	30,920			30,920		30,920
Giwambua Butchery Ltd		Goods	31,350	31,350			31,350		31,350
Masha Allah Hardware	/2020-2021	Goods	31,500	31,500			31,500		31,500
Mwingi Cate	64/2021-2022	Goods	32,456	32,456			32,456		32,456
Philsamdo Traders	i/011/18-19	Goods	33,500	33,500			33,500		33,500
Muniri Pharmacy		Goods	34,200	34,200			34,200		34,200
County Chemicals	Moh/Fa/20-21	Goods	34,450	34,450			34,450		34,450
Woody Global Solutions		Goods	35,000	35,000			35,000		35,000
Mediplus Agencies		Goods	37,800	37,800			37,800		37,800
Royal Kamati Investm		Goods	38,500	38,500			38,500		38,500
Mutonguni Highway Inve		Goods	40,000	40,000			40,000		40,000
Giwambua Butchery Ltd		Goods	42,300	42,300			42,300		42,300

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Giwambua Butchery Ltd		Goods	42,485	42,485		42,485	-	Payable
Giwambua Butchery Ltd		Goods	43,050	43,050		43,050	-	Payable
Woody Global Solutions		Goods	44,000	44,000		44,000	-	Payable
Giwambua Butchery Ltd		Goods	44,400	44,400		44,400	-	Payable
Young Rays Solutions	Q/2020-2021	Goods	44,800	44,800		44,800	-	Payable
Viamed Services	/2014-2015	Goods	45,000	45,000		45,000	-	Payable
Mwingi Cate		Goods	45,030	45,030		45,030	-	Payable
Giwambua Butchery Ltd		Goods	45,900	45,900		45,900	-	Payable
Alphetec General Supplie		Goods	49,970	49,970		49,970	-	Payable
Sentryspace Designs Ltd		Goods	50,000	50,000		50,000	-	Payable
BEATRIX PRODUCTS		Goods	50,000	50,000		50,000	-	Payable
Giwambua Butchery Ltd		Goods	50,750	50,750		50,750	-	Payable
Giwambua Butchery Ltd		Goods	55,100	55,100		55,100	-	Payable
Philisamdo Traders Logi		Goods	56,650	56,650		56,650	-	Payable
Sunkar H/Ware	3336418/19/20	Goods	62,760	62,760		62,760	-	Payable
Besame		Goods	63,000	63,000		63,000	-	Payable
Belly Const. Ltd		Goods	65,000	65,000		65,000	-	Payable
Philisamdo Traders		Goods	68,250	68,250		68,250	-	Payable
Mutonguni Highway		Goods	70,550	70,550		70,550	-	Payable
Kintusugi Enterprises		Goods	72,000	72,000		72,000	-	Payable
Enh Suppliers		Goods	72,014	72,014		72,014	-	Payable
Giftrose Enterprises		Goods	72,800	72,800		72,800	-	Payable

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Supplier Name	Year	Category	Original Amount	Revised Amount	Outstanding	Payable
Saluwomen Garissa Stage		Goods	73,200	73,200	73,200	Payable
Mwingi Cate	2021-2022	Goods	73,350	73,350	73,350	Payable
Jads Diagnostics		Goods	76,400	76,400	76,400	Payable
Kapkoson		Goods	81,290	81,290	81,290	Payable
Gifrose Enterprises		Goods	81,900	81,900	81,900	Payable
Young Rays Solutions	2019-2020	Goods	83,400	83,400	83,400	Payable
Enh Suppliers		Goods	89,600	89,600	89,600	Payable
Woodyly Global Solutions		Goods	92,000	92,000	92,000	Payable
Jufesa Investment Ltd		Goods	94,300	94,300	94,300	Payable
Belky Const. Ltd		Goods	94,500	94,500	94,500	Payable
Crown H/Care		Goods	94,831	94,831	94,831	Payable
Alphetec General Suppl		Goods	97,500	97,500	97,500	Payable
Alphetec General Suppli		Goods	99,500	99,500	99,500	Payable
Amianto Global	3801298	Goods	100,000	100,000	100,000	Payable
Damakamba Investments		Goods	102,270	102,270	102,270	Payable
Alphetec General Supp		Goods	116,500	116,500	116,500	Payable
Tillen Agencies		Goods	118,900	118,900	118,900	Payable
Wisephy Off Outers		Goods	122,875	122,875	122,875	Payable
Midray Suppliers		Goods	123,800	123,800	123,800	Payable
Merapel Enterprise		Goods	124,000	124,000	124,000	Payable
Tillen Agencies		Goods	126,900	126,900	126,900	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Mersued Enterprises		Goods	132,000	132,000		132,000	-	Payable
Young Rays Solutions	Cgok18-19	Goods	132,200	132,200		132,200	-	Payable
Patenoh Enterprises		Goods	137,900	137,900		137,900	-	Payable
Tillen Agencies	Cgo025/18-19	Goods	140,000	140,000		140,000	-	Payable
Alphetec General Suppli		Goods	140,000	140,000		140,000	-	Payable
Alphetec General		Goods	140,700	140,700		140,700	-	Payable
Doman Merchants	Cgo021-2022	Goods	145,365	145,365		145,365	-	Payable
Philsamdo Traders	//2020-2021	Goods	145,700	145,700		145,700	-	Payable
Patenoh Enterprises		Goods	149,100	149,100		149,100	-	Payable
Voltage Smart Systems		Goods	150,000	150,000		150,000	-	Payable
Patenoh Enterprises		Goods	150,140	150,140		150,140	-	Payable
Patenoh Enterprises		Goods	150,140	150,140		150,140	-	Payable
Biofit Diagnostics	2021-2022	Goods	151,600	151,600		151,600	-	Payable
Mersued Enterprises		Goods	153,000	153,000		153,000	-	Payable
Melica General		Goods	154,000	154,000		154,000	-	Payable
Mitoria Agencies	22-23	Goods	158,370	158,370		158,370	-	Payable
Mint Sighers Company	55	Goods	158,500	158,500		158,500	-	Payable
Jads Diagnostics		Goods	160,000	160,000		160,000	-	Payable
Timolyen Enterprises Ltd		Goods	168,000	168,000		168,000	-	Payable
Merapel Enterprise		Goods	172,000	172,000		172,000	-	Payable
Klan Italic International	2021-2022	Goods	180,000	180,000		180,000	-	Payable

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Supplier / Vendor Details	Date Invoiced / Contract No.	Particulars	Original Invoice	Balance at the Beginning of the Year 2023/24	Additional Adjustments	Amount Paid During the Year	Outstanding Balance	Contract
Woody Global Solutions		Goods	193,500	193,500		193,500	-	Payable
Merapel Enterprise		Goods	197,000	197,000		197,000	-	Payable
Alphete General		Goods	200,500	200,500		200,500	-	Payable
Patenoh Enterprises		Goods	209,000	209,000		209,000	-	Payable
Mitoria Agencies	2015-2016	Goods	218,370	218,370		218,370	-	Payable
Kintusugi Enterprises		Goods	221,000	221,000		221,000	-	Payable
Ledon Builders Ltd	3909455	Goods	240,000	240,000		240,000	-	Payable
Patenoh Enterprises		Goods	243,300	243,300		243,300	-	Payable
Tillen Agencies	2021-2022	Goods	244,700	244,700		244,700	-	Payable
Midray Suppliers		Goods	245,000	245,000		245,000	-	Payable
Arinel Contractors		Goods	248,000	248,000		248,000	-	Payable
Mersued Enterprises		Goods	249,380	249,380		249,380	-	Payable
Mediplus Agencies		Goods	249,900	249,900		249,900	-	Payable
Amianto Global	3336444	Goods	250,000	250,000		250,000	-	Payable
Breanto Inter Co.		Goods	250,000	250,000		250,000	-	Payable
Cecimutha Suppliers	3909456	Goods	266,000	266,000		266,000	-	Payable
Sunkar H/Ware	333640	Goods	274,000	274,000		274,000	-	Payable
Polivek Supplies	2020-2021	Goods	290,800	290,800		290,800	-	Payable
Kaswii Investments		Goods	292,820	292,820		292,820	-	Payable
Woody Global Solutions	3909458	Goods	298,000	298,000		298,000	-	Payable
Willdrop Water Company	3909459	Goods	302,000	302,000		302,000	-	Payable
Mwingi Cate	2014-2015	Goods	307,043	307,043		307,043	-	Payable

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Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Amianto Global	3909453	Goods	333,500	333,500		333,500		Payable
Enh Suppliers		Goods	339,200	339,200		339,200		Payable
Enh Suppliers		Goods	339,200	339,200		339,200	-	Payable
Belky Const. Ltd		Goods	342,400	342,400		342,400	-	Payable
Trakim Solutions		Goods	345,240	345,240		345,240	-	Payable
Kaswii Investments		Goods	348,940	348,940		348,940	-	Payable
Midray Suppliers		Goods	358,100	358,100		358,100	-	Payable
Belky Const. Ltd		Goods	375,400	375,400		375,400	-	Payable
Patenoh Enterprises		Goods	376,500	376,500		376,500	-	Payable
Mefra Kenya		Goods	402,750	402,750		402,750	-	Payable
Dylam Contractors	193	Goods	87,539	87,539		87,539	-	Payable
Woodyly Global Solutions		Goods	441,000	441,000		441,000	-	Payable
Midray Suppliers	2020-2021	Goods	533,500	533,500		533,500	-	Payable
Breanto Inter Co.	2020-2021	Goods	540,000	540,000		540,000	-	Payable
Jomax Group Limited				576,995		576,995		Payable
Jads Diagnostics		Goods	576,995	576,995		576,995	-	Payable
Justiel Limited		Goods	649,300	649,300		649,300	-	Payable
Polivek Supplies		Goods	657,750	657,750		657,750	-	Payable
Yumbiz Enterprise		Goods	889,136	889,136		889,136	-	Payable
Mint Sighers Company	847	Goods	486,679	486,679		486,679	-	Payable
Rainbow Life Ltd	2234	Goods	1,063,000	1,063,000		1,063,000	-	Payable
Katethya Investments	Lso No.1217	Goods	549,560	549,560		549,560	-	Payable

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Supplier/ Vendor/ Service	Date Contracted	Particulars	Contract Amount	Balance at the Reporting Date	Amount Paid/ Released to Supplier/ Vendor	Outstanding Amount	Outstanding Date
Oso General		Goods	1,765,536	1,765,536			- Payable
Hope Merchants		Goods	1,800,000	1,800,000			- Payable
Ruthimu Enterprises	Lpo No.2176	Goods	1,840,050	1,840,050			- Payable
Dojakem Chemist	1383	Goods	4,546,973	4,546,973			- Payable
Mumamu Contractors Ltd		Goods	2,196,000	2,196,000			- Payable
Pamwanzi Enterprises		Goods	2,453,000	2,453,000			- Payable
Renah And Renard	2020-2021	Goods	1,370	1,370			- Payable
M/S Allator&Allies Supp	12th June 24	Goods			2,908,080.00		2,908,080.00 Payable
M/S Patiydi Investment	11th June 24	Goods			1,425,960.00		1,425,960.00 Payable
Kitui Bins Services	11th April 24	Goods			126,000.00		126,000.00 Payable
Sangeta General Supplies	7th June 24	Goods			99,000.00		99,000.00 Payable
Jkuat Enterprises	16th May 24	Goods			1,000,000.00		1,000,000.00 Payable
M/S Veratesh Enterprises	18th June 24	Goods			529,160.00		529,160.00 Payable
Dolphinweight Limited	7th June24	Goods			2,595,645.00		2,595,645.00 Payable
Kenya Animal Genetic	28th May 24	Goods			1,512,800.00		1,512,800.00 Payable
Fk Concept Company	14th June 24	Goods			265,900.00		265,900.00 Payable
Jax Wax Contractors	18th June 24	Goods			1,325,110.00		1,325,110.00 Payable
Wahktech Solutions	4th April 24	Goods			1,470,000.00		1,470,000.00 Payable
Siderrick Ventures	30th May 24	Goods			421,200.00		421,200.00 Payable
Mamro Solutions	26th June 24	Goods			1,179,840.00		1,179,840.00 Payable
Linncon Contractors	27th June 24	Goods			1,179,920.00		1,179,920.00 Payable
Xenotech Company	29th May 24	Goods			1,550,000.00		1,550,000.00 Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
M/S Mulango Vocational	11/02/2021	Goods			348,000.00	-	348,000.00	Payable
Vatrej Allied Ltd	30/01/2022	Goods			351,052.00	-	351,052.00	Payable
Safaricom Ltd	31/02/2024	Goods			161,000.00	-	161,000.00	Payable
Safaricom Ltd	31/03/2024	Goods			148,000.00	-	148,000.00	Payable
Safaricom Ltd		Goods			65,000.00	-	65,000.00	Payable
Safaricom Ltd		Goods			65,000.00	-	65,000.00	Payable
Safaricom Ltd		Goods			38,500.00	-	38,500.00	Payable
Safaricom Ltd		Goods			40,000.00	-	40,000.00	Payable
Safaricom Ltd		Goods			40,000.00	-	40,000.00	Payable
Safaricom Ltd		Goods			38,500.00	-	38,500.00	Payable
Safaricom Kenya Ltd		Goods			40,000.00	-	40,000.00	Payable
Safaricom Kenya Ltd		Goods			40,000.00	-	40,000.00	Payable
Safaricom Ltd		Goods			94,000.00	-	94,000.00	Payable
Safaricom Ltd	N/A	Goods			72,500.00	-	72,500.00	Payable
Safaricom Ltd	N/A	Goods			70,500.00	-	70,500.00	Payable
Safaricom Ltd	N/A	Goods			74,000.00	-	74,000.00	Payable
Safaricom Ltd	N/A	Goods			74,000.00	-	74,000.00	Payable
Safaricom Ltd	N/A	Goods			62,000.00	-	62,000.00	Payable
Safaricom Ltd	N/A	Goods			62,000.00	-	62,000.00	Payable
Safaricom	29-May-24	Goods			70,000.00	-	70,000.00	Payable
Safaricom (K) Ltd	22-May-24	Goods			31,500.00	-	31,500.00	Payable
M/S Core Fibre Internet	03/06/24	Goods			2,235,380.00	-	2,235,380.00	Payable

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Supplier of Goods or Services	Date Contracted	Particulars	Quantity	Balance at the Beginning of the Year	Amount Paid During the Year	Outstanding Balances	Payable
M/S Heziphi Ltd	04/06/24	Goods		3,902,808.00	-	3,902,808.00	Payable
Kenya Industrial	27/06/2018	Goods		2,349,000.00	-	2,349,000.00	Payable
Fatelimwafrika Contra	31/05/2021	Goods		581,110.00	-	581,110.00	Payable
Simba Corporation	28/6/24	Goods		5,508,000	-	5,508,000.00	Payable
Jorock Ventures Limited	26/06/2024	Goods		999,500.00	-	999,500.00	Payable
Shalvinfidel Ventures	06/10/24	Goods		771,512.00	-	771,512.00	Payable
Kyamwee General Suppl	05/03/24	Goods		1,334,100.00	-	1,334,100.00	Payable
M/S Allator & Allies Su	30/05/2024	Goods		1,495,550.00	-	1,495,550.00	Payable
Vulimatt Kenya Ltd		Goods		2,599,500.00	-	2,599,500.00	Payable
Jofentus Company Ltd		Goods		2,598,200.00	-	2,598,200.00	Payable
Mukakatu Enterprises	06/03/24	Goods		665,840.00	-	665,840.00	Payable
Julinza Construction	30/05/2024	Goods		1,212,200.00	-	1,212,200.00	Payable
Kenrich General Agencies	04/05/23	Goods		1,850,760.00	-	1,850,760.00	Payable
M/S Kavesa Mbitini Ltd	06/05/2024	Goods		1,569,468.40	-	1,569,468.40	Payable
M/S Mwevelx Ventures	06/03/2024	Goods		1,111,813.60	-	1,111,813.60	Payable
Nenny Enterprise Ltd		Goods		2,381,937.00	-	2,381,937.00	Payable
M/S Kitumbi Trders Ltd	24/06/2024	Goods		1,442,576.00	-	1,442,576.00	Payable
Kethanake Rehoboth	21-Jun-24	Goods		900,700.00	-	900,700.00	Payable
Patlydi Investment	26/06/2024	Goods		1,927,000.00	-	1,927,000.00	Payable
Joffait Contractors Ltd	26/6/24	Goods		393240	-	393,240.00	Payable
Jumembaka Contractors	21-Jun-24	Goods		1,509,600.00	-	1,509,600.00	Payable

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Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Glossmark Ventures Ltd	19-Jun-24	Goods			1,584,000.00	-	1,584,000.00	Payable
Pagoa Construction And	19-Jun-24	Goods			1,583,516.00	-	1,583,516.00	Payable
Young Rays		Goods			634,500.00	-	634,500.00	Payable
Afrosyaminic K Ltd	06/05/24	Goods			1,325,000.00	-	1,325,000.00	Payable
Zevic Traders Ltd	03/01/24	Goods			1,864,040.00	-	1,864,040.00	Payable
Phikan Construction And	30-Apr-24	Goods			854,113.52	-	854,113.52	Payable
Aphikos Worldwide	1667600	Goods			1,667,600.00	-	1,667,600.00	Payable
Nation Media Group Plc	27-May-24	Goods			91,640.00	-	91,640.00	Payable
Newpamo Petroleum And	499999.5	Goods			499,999.50	-	499,999.50	Payable
Mukitondo Construction	779200	Goods			779,200.00	-	779,200.00	Payable
Godina Enterprises Ltd	24050	Goods			240,250.00	-	240,250.00	Payable
Dayland Contractors Ltd	644900	Goods			644,900.00	-	644,900.00	Payable
Dandro Enterprises Ltd	800000	Goods			800,000.00	-	800,000.00	Payable
Kenrich General Agencie	12-Aug-23	Goods			188,000.00	-	188,000.00	Payable
Imotor Auto Association	5280000	Goods			5,280,000.00	-	5,280,000.00	Payable
Rakima Supplies And	27-Jun-24	Goods			466,550.00	-	466,550.00	Payable
Niceda Supplies And	28-Jun-24	Goods			906,522.00	-	906,522.00	Payable
Shardrabuh Enterprises	14/06/2024	Goods			500,250.00	-	500,250.00	Payable
Bonfel Company Limited	20-Jun-24	Goods			2,736,200.00	-	2,736,200.00	Payable
The Alceme Limited	28-Jun-24	Goods			1,837,500.00	-	1,837,500.00	Payable
Bailandos Ventures	23-May-24	Goods			2,100,000.00	-	2,100,000.00	Payable
Junembaka Contractors	19/06/2024	Goods			1,708,047.00	-	1,708,047.00	Payable

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Supplier (as per Contract)	Date of Invoice/Contract	Particulars	Original Amount	Amount of the Separately Identified	Amount Paid	Amount Due	Payable
Mine Pharmacy	06/04/24	Goods		648,800.00	-	648,800.00	Payable
Mosema Enterprises	05/03/24	Goods		317,154.00	-	317,154.00	Payable
Rvensory Services And	05-Jun-24	Goods		392,760.00	-	392,760.00	Payable
Restry Services And	20-Jun-24	Goods		762,273.00	-	762,273.00	Payable
Nzambani Forward	27/05/2024	Goods		297,686.00	-	297,686.00	Payable
Magnawill Limited	24/05/2024	Goods		769,375.00	-	769,375.00	Payable
Magnawill Limited	05/03/24	Goods		1,005,400.00	-	1,005,400.00	Payable
Muiwa Construction And	29/05/2024	Goods		1,889,290.88	-	1,889,290.88	Payable
Jeti General Contractors	06/03/24	Goods		1,498,169.25	-	1,498,169.25	Payable
Kokotoni Contractors	14/05/2024	Goods		1,583,662.70	-	1,583,662.70	Payable
Jumukanda General	21-Jun-24	Goods		5,899,060.00	-	5,899,060.00	Payable
M/S Wistro Ltd	20/06/2024	Goods		2,399,900.00	-	2,399,900.00	Payable
Super Eagle Ventures	26/07/2023	Goods		295,150.00	-	295,150.00	Payable
Josane General Supplies	29/05/2024	Goods		568,500.00	-	568,500.00	Payable
Mecypal Contractors	16-Apr-2024	Goods		1,320,300.00	-	1,320,300.00	Payable
Winswift Works And	13/05/2024	Goods		1,689,600	-	1,689,600	Payable
New Tonner Cartridges	13/04/2024	Goods		364,900.00	-	364,900.00	Payable
Tropi Investments	24/04/2024	Goods		578,600.00	-	578,600.00	Payable
Kapuree Professional S	28/05/2024	Goods		2,698,120.00	-	2,698,120.00	Payable
Home Shine Nice Produc	04/05/24	Goods		2,148,786.00	-	2,148,786.00	Payable
M/S Brescia Ventures Ltd	06/06/2024	Goods		1,354,120.00	-	1,354,120.00	Payable
Oso General Supplies	7-Oct-2021	Goods		258,000.00	-	258,000.00	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Enzakah Merchants Ltd	04/02/24	Goods			661,670.00	-	661,670.00	Payable
Vata Distributors	04/11/24	Goods			1,998,623.00	-	1,998,623.00	Payable
Grubby Busters Ltd	28/06/2024	Goods			899,940.00	-	899,940.00	Payable
KITWASCO	N/A	Goods			207,920.00	-	207,920.00	Payable
KITWASCO	27/03/2024	Goods			24,384.00	-	24,384.00	Payable
Sub-Total			104,797,102	104,797,102	119,737,933.	38,161,289	186,373,746	
Supply Of Services								
Ms Gt Investment	06/11/18	Services	2,630,608	2,630,608		-	2,630,608.45	Payable
Sandiga Auto Supplies-	1595253	Services	4,500	4,500		-	4,500.00	Payable
Sandiga Auto Supplies-	1595257	Services	16,500	16,500		-	16,500.00	Payable
Sandiga Auto Supplies-	1595282	Services	20,500	20,500		-	20,500.00	Payable
Global Talk Holding	0453125	Services	41,000	41,000		-	41,000.00	Payable
Sandiga Auto Supplies-	1595090	Services	48,700	48,700		-	48,700.00	Payable
Chemko Enterprises	1489591	Services	54,954	54,954		-	54,953.80	Payable
KENAS	0	Services	55,825	55,825		-	55,825.00	Payable
Jomax Group Ltd	0453345	Services	100,000	100,000		-	100,000.00	Payable
Mwingi Cleaning-	1897555	Services	130,000	130,000		-	130,000.00	Payable
Global Dynamics-	1472333	Services	145,000	145,000		-	145,000.00	Payable
Global Dynamics-	1472332	Services	150,000	150,000		-	150,000.00	Payable
Wispendy General -	810	Services	252,000	252,000		-	252,000.00	Payable
Breti Trading Agencies	1897567	Services	320,000	320,000		-	320,000.00	Payable
Joshua Nyamai Mutembei	.6 Of 2018	Services	388,960	388,960		-	388,960.00	Payable

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Subsidiary Name	Invoice No	Invoice Date	Invoice Description	Original Amount	Reserve on Original Amount	Amount Paid During the Year	Outstanding Balance	Payable
Kinyua Musyoki & Comp	267 Of 2013		Services	413,709	413,709	-	413,708.80	Payable
Wina Investment-	1491346		Services	485,000	485,000	-	485,000.00	Payable
Wina Investment-	1595128		Services	485,000	485,000	-	485,000.00	Payable
Wina Investment-	148900		Services	485,000	485,000	-	485,000.00	Payable
Wina Investment-	1595118		Services	485,000	485,000	-	485,000.00	Payable
Obura Mbeche	29/9/2018		Services	622,842	622,842	-	622,842.00	Payable
Danro Enterprises	796		Services	720,000	720,000	-	720,000.00	Payable
Prima Vera Tours Safaris	1598854		Services	812,400	812,400	-	812,400.00	Payable
Prima Vera Tours Safaris			Services	812,400	812,400	-	812,400.00	Payable
Dots Commercial	200		Services	1,044,750	1,044,750	-	1,044,750.00	Payable
Kitui -Mwingi Parkside	511		Services	1,302,000	1,302,000	-	1,302,000.00	Payable
Mbaluka & Co. Advoca			Services	1,645,639	1,645,639	-	1,645,639.00	Payable
Emjay Wakie Enterprises	E45 Of 2021		Services	29,761,208	29,761,208	-	29,761,207.75	Payable
Katethya Investments	23/09/2021		Services	3,409,986	3,409,986	-	3,409,985.88	Payable
Primework	07-Jun-23		Services	2,352,348	2,352,348	-	2,352,348.00	Payable
Rene	662		Services	3,961,707	3,961,707	-	3,961,706.70	Payable
Global Talk Holding	0453124		Services	18,900	18,900	18,900	-	Payable
Aldadas Ltd	Cgo2018-2019		Services	22,000	22,000	22,000	-	Payable
Yusuf Mavuya	1491334		Services	23,250	23,250	23,250	-	Payable
Yusuf Mavuya	1491335		Services	28,400	28,400	28,400	-	Payable
Yusuf Mavuya	1491337		Services	30,800	30,800	30,800	-	Payable
Yusuf Mavuya	1491336		Services	31,400	31,400	31,400	-	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Yusuf Mavuya	1491339	Services	32,300	32,300		32,300	-	Payable
Yusuf Mavuya	1491340	Services	33,500	33,500		33,500	-	Payable
Festa House	3801101	Services	38,000	38,000		38,000	-	Payable
Sandiga Auto Supplies-	1595258	Services	40,000	40,000		40,000	-	Payable
Festa Huse	3801406	Services	52,650	52,650		52,650	-	Payable
Sandiga Auto Supplies-	1595321	Services	54,000	54,000		54,000	-	Payable
K.M.L.T.T.B	0	Services	80,000	80,000		80,000	-	Payable
Mwingi Cleaning	1595156	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1897551	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1897554	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1595125	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1489886	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1489896	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1897553	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1595115	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1897552	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1897557	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1897556	Services	130,000	130,000		130,000	-	Payable
Mwingi Cleaning	1595106	Services	130,000	130,000		130,000	-	Payable
Great Times Tour	842	Services	176,700	176,700		176,700	-	Payable
Emico Mechanical Co	796	Services	220,000	220,000		220,000	-	Payable
Concern	30 th May,2023	Services	289,925	289,925		289,925	-	Payable

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Supplier Name	Date Invoiced/Contract Period	Services	3,811,296	3,811,296	3,811,296	Payable
Kangama Builders	18 Of 2020	Services		3,811,296	3,811,296	-
PPRA	29th April 24	Services			51,040.00	51,040.00
PPRA	26th April 24	Services			51,040.00	51,040.00
Nemi Ventures	1st May 24	Services			58,100.00	58,100.00
Kitui County ATC	18th June 24	Services			133,000.00	133,000.00
Kitui County ATC	6th May 24	Services			30,550.00	30,550.00
Kitui County ATC	23rd Feb 24	Services			14,750.00	14,750.00
Kitui County ATC	9th May 24	Services			60,750.00	60,750.00
Kitui County ATC	15th Feb 24	Services			194,000.00	194,000.00
Kitui County ATC	21st May 24	Services			65,750.00	65,750.00
Kitui County ATC	8th April 24	Services			18,250.00	18,250.00
Kitui County ATC	5th March 24	Services			12,000.00	12,000.00
Mutomo Kandae General		Services			2,431,493.00	2,431,493.00
KEPRI	11th May 24	Services			540,000.00	540,000.00
NITA	N/A	Services			16,255,000.00	16,255,000.00
KENASA	N/A	Services			20,000.00	20,000.00
New Tonner Cartridges	9th Feb 24	Services			599,850.00	599,850.00
Yusuf Mavuya And Sons	2nd May 24	Services			121,720.00	121,720.00
Yusuf Mavuya And Sons	5th April 24	Services			161,000.00	161,000.00
Altons Auto-Mart	24th April 24	Services			250,000.00	250,000.00
Yusuf Mavuya And Sons	6th April 24	Services			265,000.00	265,000.00
Landi Investment	13th June 24	Services			575,350.00	575,350.00

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Pewin Motors Limited	23rd May 24	Services			493,980.00	-	493,980.00	Payable
PPRA	16th May 24	Services			51,040.00	-	51,040.00	Payable
Kwakwa Consultant	6th May 24	Services			351,424.00	-	351,424.00	Payable
Ndenzo Autoparts	27th Jun 24	Services			309,100.00	-	309,100.00	Payable
John Mwamuli	N/A	Services			140,000.00	-	140,000.00	Payable
Kenya Power	N/A	Services			1,829.62	-	1,829.62	Payable
Kenya Power	N/A	Services			14,253.95	-	14,253.95	Payable
Janbee Garage	14/05/2024	Services			379,320.00	-	379,320.00	Payable
Nation Media Group	16/11/2022	Services			183,280.00	-	183,280.00	Payable
Athiani Holding Ltd	12-Apr-2023	Services			52,200.00	-	52,200.00	Payable
Nation Media Group	25-Oct-2022	Services			180,120.00	-	180,120.00	Payable
Radio Thome	06-Jun-23	Services			30,000.00	-	30,000.00	Payable
Keysa Tours & Travel	05/10/2024	Services			104,250.00	-	104,250.00	Payable
Keysa Tours & Travel	30/4/2024	Services			65,180.00	-	65,180.00	Payable
Keysa Tours And Travel	11-Dec-23	Services			38,500.00	-	38,500.00	Payable
Keysa Tours And Travel	06-May-24	Services			55,510.00	-	55,510.00	Payable
Keysa Tours And Travel	11-Dec-23	Services			20,950.00	-	20,950.00	Payable
Keysa Tours And Travel	13-May-24	Services			58,345.00	-	58,345.00	Payable
M/S Nemi Adventure Ltd	22/05/2024	Services			234,000.00	-	234,000.00	Payable
Nemi Adventures Ltd	08/07/2023	Services			158,000.00	-	158,000.00	Payable
M/S Nemi Adventure Ltd	20/03/2024	Services			144,000.00	-	144,000.00	Payable
Nemi Adventures	05/03/2024	Services			48,000.00	-	48,000.00	Payable

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Supplier	Invoice Date	Invoice Description	Invoice Amount	Amount Paid	Outstanding Balance	Payment Terms
Keysa Tours And Travel	11-Dec-23	Services	43,450.00	-	43,450.00	Payable
Institute of HRM	01/01/2024	Services	4,500.00	-	4,500.00	Payable
CPSB	14/9/2023	Services	300,000.00	-	300,000.00	Payable
ICPAK	04/08/2024	Services	59,000.00	-	59,000.00	Payable
Peter Keoko	04-Jun-24	Services	648,600.00	-	648,600.00	Payable
Kitui Premier Resort	02/06/2024	Services	10,500.00	-	10,500.00	Payable
Kitui Premier Resort	17/10/2023	Services	4,200.00	-	4,200.00	Payable
Kazuri Kaseo Merchants	28/2/2024	Services	5,760.00	-	5,760.00	Payable
Kazuri Kaseo Merchants	19/6/2024	Services	31,500.00	-	31,500.00	Payable
Kitui Premier Resort	23/6/2023	Services	15,600.00	-	15,600.00	Payable
M/S Kitui Premier Resort	17/09/2019	Services	613,175.00	-	613,175.00	Payable
Mutomo Capital Inn	17/04/2024	Services	26,600.00	-	26,600.00	Payable
Kitui Resort Hotel	04/08/2024	Services	94,656.00	-	94,656.00	Payable
Kitui Resort Hotel	29/5/2024	Services	94,656.00	-	94,656.00	Payable
Kitui Resort Hotel	29/5/2024	Services	39,440.00	-	39,440.00	Payable
Mutomo Capital Inn Hote	25/3/2024	Services	26,600.00	-	26,600.00	Payable
Mutomo Capital Inn	04/11/2024	Services	26,600.00	-	26,600.00	Payable
Kitui Resort Hotel	29/2/2024	Services	62,698.00	-	62,698.00	Payable
Kitui Resort Hotel	28/2/2024	Services	27,260.00	-	27,260.00	Payable
Kitui Premier Resort	22/3/2024	Services	111,200.00	-	111,200.00	Payable
Kitui Premier Resort	21/3/2024	Services	21,000.00	-	21,000.00	Payable
Kitui Resort Hotel	24/6/2024	Services	21,808.00	-	21,808.00	Payable

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Supplier of Goods/ Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Kazuri Kaseo Merchants	27/2/2024	Services			18,000.00	-	18,000.00	Payable
Kazuri Kaseo Merchants	29/5/2024	Services			29,500.00	-	29,500.00	Payable
Kazuri Kaseo Merchants	02/01/2024	Services			16,000.00	-	16,000.00	Payable
Kazuri Kaseo Merchants	04/04/2024	Services			7,500.00	-	7,500.00	Payable
Kazuri Kaseo Merchants	04/05/2024	Services			14,000.00	-	14,000.00	Payable
Kazuri Kaseo Merchants	04/09/2024	Services			7,800.00	-	7,800.00	Payable
Kazuri Kaseo Merchants	19/2/2024	Services			12,400.00	-	12,400.00	Payable
Kazuri Kaseo Merchants	02/09/2024	Services			6,000.00	-	6,000.00	Payable
Kazuri Kaseo Merchants	20/2/2024	Services			7,500.00	-	7,500.00	Payable
Kazuri Kaseo Merchants	02/08/2024	Services			13,000.00	-	13,000.00	Payable
Kazuri Kaseo Merchants	25/3/2024	Services			13,200.00	-	13,200.00	Payable
Kazuri Kaseo Merchants	20/5/2024	Services			22,000.00	-	22,000.00	Payable
Kazuri Kaseo Merchants	05/09/2024	Services			18,900.00	-	18,900.00	Payable
Kazuri Kaseo Merchants	02/05/2024	Services			15,500.00	-	15,500.00	Payable
Kitui Resort	08/02/2024	Services			107,010.00	-	107,010.00	Payable
Kitui Premier Resort	19/6/2024	Services			64,862.00	-	64,862.00	Payable
Kitui Premier Resort	17/10/2023	Services			105,000.00	-	105,000.00	Payable
Kitui Premier Resort	18/1/2024	Services			34,200.00	-	34,200.00	Payable
Kitui Premier Resort	26/8/2023	Services			25,000.00	-	25,000.00	Payable
Kitui Resort Hotel	12/04/2023	Services			7,540.00	-	7,540.00	Payable
Kitui Premier Resort	18/5/2023	Services			23,100.00	-	23,100.00	Payable
Kitui Premier Resort	20/6/2024	Services			109,282.80	-	109,282.80	Payable

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Supplier or Services	Date	Particulars	Balance Brought Forward	Payments	Outstanding Balance	Classification
Kazuri Kasco Merchant	17/5/2024	Services		38,000.00	-	Payable
Kitui Resort	25-Mar-2024	Services		26,360.00	-	Payable
Mwingi Hotel Ltd	20-Mar-2023	Services		135,000.00	-	Payable
Mwingi Cottages Resort	16-Mar-2023	Services		135,000.00	-	Payable
Kitui Resort	27-May-2024	Services		126,208.00	-	Payable
Kitui Resort	11-Nov-2024	Services		174,128.00	-	Payable
Kitui Resort Hotel	19-Feb-2024	Services		47,328.00	-	Payable
Kitui Resort Hotel	20-Feb-2024	Services		70,876.00	-	Payable
Kitui Parkside Villa Ltd	14-May-2024	Services		15,000.00	-	Payable
Kitui Agricultural Trai	15-Feb-24	Services		9,250.00	-	Payable
Hill Lane Investment	23-Apr-23	Services		450,000.00	-	Payable
Kitui Resort Hotel	19/09/2023	Services		13,630.00	-	Payable
Kitui Premier Resort	29/05/2024	Services		83,400.00	-	Payable
Kitui Premier Resort	22/12/2023	Services		172,800.00	-	Payable
Kitui Resort Hotel	28/02/2024	Services		560,280.00	-	Payable
Kitui Premier Resort	12/02/23	Services		30,600.00	-	Payable
Kitui Premier Resort	08/03/23	Services		22,500.00	-	Payable
Kitui Premier Resort	08/01/23	Services		11,100.00	-	Payable
Kitui Resort Hotel	07/12/24	Services		142,680.00	-	Payable
Kitui Premier Resort	20/09/2023	Services		105,000.00	-	Payable
Kitui Resort Hotel	14/02/2023	Services		174,000.00	-	Payable
Kitui Resort Hotel	02/07/24	Services		351,480.00	-	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Adding During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Kitui Resort Hotel	23/06/2023	Services			34,800.00	-	34,800.00	Payable
Kitui Premier Resort	18/08/2023	Services			60,000.00	-	60,000.00	Payable
Kitui Resort Hotel	02/12/24	Services			327,120.00	-	327,120.00	Payable
Kitui Premier Resort	29/04/2024	Services			146,500.00	-	146,500.00	Payable
Kitui Resort Hotel	28/02/2024	Services			640,320.00	-	640,320.00	Payable
Kitui Resort Hotel	21/12/2023	Services			16,356.00	-	16,356.00	Payable
Kitui Premier Resort	26/02/2024	Services			92,500.00	-	92,500.00	Payable
Kitui Resort Hotel	29/02/2024	Services			81,780.00	-	81,780.00	Payable
Kitui Premier Resort	15/04/2023	Services			15,600.00	-	15,600.00	Payable
Mutomo Highway Cotta	01/04/24	Services			144,000.00	-	144,000.00	Payable
Kitui Resort Hotel	19/03/2023	Services			13,395.00	-	13,395.00	Payable
Kitui Villa	27-Jun-24	Services			75,000.00	-	75,000.00	Payable
Mutomo Capital Inn	10-Nov-23	Services			280,200.00	-	280,200.00	Payable
Mutomo High Ways	12-Feb-24	Services			810,000.00	-	810,000.00	Payable
Mutomo High Ways	22-Mar-24	Services			57,500.00	-	57,500.00	Payable
Kitui Premier Resort	08-May-23	Services			81000	-	81,000.00	Payable
Summer Oasis Ltd	30-Apr-2024	Services			44,200.00	-	44,200.00	Payable
Summer Springs	24-Feb-24	Services			404,200.00	-	404,200.00	Payable
Mwingi Hotels Ltd	17-Jun-23	Services			195,000.00	-	195,000.00	Payable
Kitui Resort Hotel	18/6/2024	Services			109,040.00	-	109,040.00	Payable
Mutomo Highway Cotta	30/4/2024	Services			196,000.00	-	196,000.00	Payable
Kitui Premier Resort	15/6/2024	Services			229,000.00	-	229,000.00	Payable

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Supplier Name	Invoice No	Invoice Date	Invoice Amount	Original Amount	Balance at the Reporting Date	Outstanding Balance	Outstanding Date	Outstanding Amount	Outstanding Category
Alliance Solutions Ltd	18/04/2022	Services			2,850,000.00	-		2,850,000.00	Payable
Michael Mulwa	04-Jun-24	Services			468,050.00	-		468,050.00	Payable
Kitui County Agricultural	03/12/2024	Services			3,000.00	-		3,000.00	Payable
Punzi Holdings Limited	02/09/24	Services			340,000.00	-		340,000.00	Payable
Reliance Broadband Ltd	16/5/2024	Services			35,994.00	-		35,994.00	Payable
Kazuri Kaseo Merchants	21/6/2024	Services			10,000.00	-		10,000.00	Payable
Knicky Automax	01/11/2024	Services			40,000.00	-		40,000.00	Payable
Knicky Automax	01/11/2024	Services			40,000.00	-		40,000.00	Payable
Safaricom Kenya Ltd	17/4/2024	Services			313,100.00	-		313,100.00	Payable
Ck Musyoki And Compan	20/05/2024	Services			2,900,000.00	-		2,900,000.00	Payable
Riverbank Solutions	8-Apr-2024	Services			3,000,000.00	-		3,000,000.00	Payable
Annah Kalumu		Services			197,400.00	-		197,400.00	Payable
Thika Motor Dealers	22/05/2024	Services			158,874.24	-		158,874.24	Payable
Motor Cross Kuya Ltd	19/06/2024	Services			119,000.00	-		119,000.00	Payable
Thika Motor Dealers Ltd	30/4/24	Services			45,865.90	-		45,865.90	Payable
Musesu General Supplies	21/05/2024	Services			735,500.00	-		735,500.00	Payable
Gamara Agencies	20/06/2024	Services			166,667.00	-		166,667.00	Payable
Tene Auto Spares	187400	Services			187,400.00	-		187,400.00	Payable
Nemi Adventures Ltd	06-Dec-23	Services			53,000.00	-		53,000.00	Payable
Nemi Adventures Ltd	05-May-24	Services			147,700.00	-		147,700.00	Payable
Nemi Adventures Ltd	08-Aug-23	Services			126,500.00	-		126,500.00	Payable
Summer Oasis Ltd	08-Mar-24	Services			42,000.00	-		42,000.00	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
Spatial Milestone(K)Ltd	25-Mar-24	Services			9,982,600.00	-	9,982,600.00	Payable
Nemi Adventures Ltd	02-May-23	Services			92,000.00	-	92,000.00	Payable
Safaricom	53500	Services			53,500.00	-	53,500.00	Payable
Kitui Premier Resort	30000	Services			30,000.00	-	30,000.00	Payable
Kitui Resort Hotel	27086	Services			27,086.00	-	27,086.00	Payable
Kitui Resort Hotel	29580	Services			29,580.00	-	29,580.00	Payable
Kitui Resort Hotel	40890	Services			40,890.00	-	40,890.00	Payable
Raivy Ltd	08-Apr-24	Services			2,495,000.00	-	2,495,000.00	Payable
Nation Media Group Plc	20-Mar-24	Services			91,640.00	-	91,640.00	Payable
Nation Media Group Plc	05-Jun-24	Services			91,640.00	-	91,640.00	Payable
The Star Publications	01-Mar-24	Services			76,953.24	-	76,953.24	Payable
Kitui Villa	05/02/2024	Services			129,400.00	-	129,400.00	Payable
Buloxi Company Ltd	27-Jun-24	Services			501,300.00	-	501,300.00	Payable
Knicky Automax	17-May-24	Services			395,500.00	-	395,500.00	Payable
Hydrotec Hydraulics	27-Jun-24	Services			1,050,496.00	-	1,050,496.00	Payable
Postal Corporation Kenya	04/08/2024	Services			9,450.00	-	9,450.00	Payable
Bantu Space	28-Jun-24	Services			999,975.00	-	999,975.00	Payable
M/S Kazuri Kaso	11/6/02024	Services			14170	-	14,170.00	Payable
Prideinn Azure	05/12/2023	Services			194,580.00	-	194,580.00	Payable
Star Publications Ltd	01/02/2024	Services			152,424.00	-	152,424.00	Payable
Cfao Motors	18-Apr-24	Services			11,447,179.00	-	11,447,179.00	Payable
The Star Publication Ltd	15-May-2024	Services			100,000.00	-	100,000.00	Payable

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Supplier of Services	Invoice/Contract Reference	Period	Category	Balance - 2023	Amount Paid during the year	Outstanding Balance	Comments
Muenda Enterprises	25/6/02024	Services		49,000.00	-	49,000.00	Payable
Janagi Enterprises	14/06/2024	Services		211,000.00	-	211,000.00	Payable
Global Talk Holding	04/06/21	Services		691,590.00	-	691,590.00	Payable
Global Talk Holding Ltd	4-Jul-2023	Services		57,590.00	-	57,590.00	Payable
Isuzu East Africa	20-May-2024	Services		53,494.00	-	53,494.00	Payable
Altons Auto Mart	24-May-24	Services		711,000.00	-	711,000.00	Payable
Janbee Garage	15-Jan-2024	Services		133,000.00	-	133,000.00	Payable
Trinsectsvcs	30/5/2023	Services		60,000.00	-	60,000.00	Payable
Trinsectsvcs		Services		870,000.00	-	870,000.00	Payable
ICPAK	7-May-2024	Services		10,000.00	-	10,000.00	Payable
Janbee Garage	23/02/2024	Services		74,300.00	-	74,300.00	Payable
Direct Auto Engineering	13/06/2024	Services		256,000.00	-	256,000.00	Payable
Motor Cross Kenya Limi	05/06/24	Services		489,000.00	-	489,000.00	Payable
M/S Exxor Ltd	24/6/2024	Services		669,606.00	-	669,606.00	Payable
Multichoice Africa Ltd	03/07/2024	Services		16,150.00	-	16,150.00	Payable
KNSA	03/08/2024	Services		40,000.00	-	40,000.00	Payable
Engineers Board Kenya	20-Dec-22	Services		6,000.00	-	6,000.00	Payable
M/S Tabiron Enterprises	17/04/2024	Services		1,299,800.00	-	1,299,800.00	Payable
Institute of CPS	23/02/2024	Services		70,000.00	-	70,000.00	Payable
KNSA	03/08/2024	Services		20,000.00	-	20,000.00	Payable
PPRA	18/3/2024	Services		51,090.00	-	51,090.00	Payable
PPRA	N/A	Services		51,040.00	-	51,040.00	Payable

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At the Beginning of The Year 2023-2024	Addition During the Year	Amount Paid During the Year	Outstanding Balance 2023-2024	Comment
ICPAK	13-Jun-2024	Services			210,000.00	-	210,000.00	Payable
ICPAK	13-Jun-2024	Services			200,000.00	-	200,000.00	Payable
ICPAK	12-Oct-2023	Services			182,000.00	-	182,000.00	Payable
ICPAK	5-Oct-2023	Services			59,000.00	-	59,000.00	Payable
Institute of Internal Audit	10-Mar-2023	Services			87,000.00	-	87,000.00	Payable
Institute of Internal	8-Aug-2024	Services			108,000.00	-	108,000.00	Payable
ICPAK	25-Sep-2023	Services			177,000.00	-	177,000.00	Payable
ICPAK	18-Jan-2024	Services			182,000.00	-	182,000.00	Payable
KSG	29-May-2024	Services			30,000.00	-	30,000.00	Payable
ICPAK	31-Dec-2024	Services			31,200.00	-	31,200.00	Payable
KISM	12-Apr-2024	Services			69,600.00	-	69,600.00	Payable
ICPAK	25-Sep-2023	Services			177,000.00	-	177,000.00	Payable
ICPAK	3-May-2024	Services			59,000.00	-	59,000.00	Payable
ICPAK	8-Nov-2023	Services			118,000.00	-	118,000.00	Payable
ICPAK	10-May-2023	Services			177,000.00	-	177,000.00	Payable
ICPAK	6-May-2024	Services			20,000.00	-	20,000.00	Payable
ICPAK	12-Oct-2023	Services			177,000.00	-	177,000.00	Payable
ICPAK	5-Oct-2023	Services			59,000.00	-	59,000.00	Payable
ICPAK	28 August -23	Services			59,000.00	-	59,000.00	Payable
Altons Auto Mart	24/04/2024	Services			580,000.00	-	580,000.00	Payable
M/S Kennet Business	06/06/2024	Services			389,667.00	-	389,667.00	Payable
Kitui Premier Resort	01/12/2024	Services			14,600.00	-	14,600.00	payable

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Supplier Name	Date Invoiced	Particulars	Original Invoice	Balance As At Reporting Date	Original Invoice	Account Paid	Outstanding Balance	Comment
Kitui Premier Resort	8/9/2023	Services			87,500.00	-	87,500.00	Payable
Kitui Resort Hotel	25/03/2024	Services			178,500.00	-	178,500.00	Payable
Kitui Resort Hotel	10/6/2024	Services			81,200.00	-	81,200.00	Payable
Kitui Resort Hotel	10/6/2024	Services			15,080.00	-	15,080.00	Payable
Mutomo Highway	30/04/2024	Services			1,845,000.00	-	1,845,000.00	Payable
Kenya National Secretar	14/5/2024	Services			20,000.00	-	20,000.00	Payable
Sub-Total			59,700,656	59,700,656	86,204,576	6,543,121	139,362,111	
Grand Total ;			749,737,343	749,737,343	474,553,019.	388,422,097	835,868,265	

Note: Pending Bills Comprise Goods and Services Rendered and Invoiced But Not Yet Settled And Does Not Include Commitments

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
			a	b	c=a-b		
Senior Management							
Sub-Total							
Middle Management :							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others							
Dr. Barbara Muchinyi		6/30/2023	4,140	4,140	-	4,140	
Dr. Kigathi Loise Wanjiru		6/30/2023	15,120	15,120	-	15,120	
Dr. muendo Geoffrey Mwanthi		6/30/2023	24,930	24,930	-	24,930	
Dr. Mwarage Josah Gacheru		6/30/2023	5,850	5,850	-	5,850	

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Name of Staff	Job Group	Date Contracted	Original Salary	Amount Paid For	Outstanding Amount	Outstanding Balance	Outstanding Balance as of 30/6/2024
Dr. Ombura Reuben		6/30/2023	21,150	21,150	-	21,150	
Dr. Owen Apunda		6/30/2023	20,160	20,160	-	20,160	
Dr. Sammy Musembi		6/30/2023	8,400	8,400	-	8,400	
Dr. Kamau Mwangi		6/30/2023	8,460	8,460	-	8,460	
Dr. Patrick Muthui		6/30/2023	62,000	62,000	-	62,000	
Emma Ngute		6/30/2023	43,500	43,500	-	43,500	
Esther Mutemi		6/30/2023	506,500	506,500	-	506,500	
George Mutua		6/30/2023	49,800	49,800	-	49,800	
Godfrey Maithya		6/30/2023	23,850	23,850	-	23,850	
Martin Mwangah		6/30/2023	112,000	112,000	-	112,000	
Martin Mwangah		6/30/2023	238,000	238,000	-	238,000	
Martin Mwangah		6/30/2023	134,400	134,400	-	134,400	
Tom Ojwang		6/30/2023	36,000	36,000	-	36,000	
Judith Nthatha Njoka		6/30/2023	20,160	20,160	-	20,160	
Afred Kinundu		6/30/2023	3,800	3,800	-	3,800	
Agnes Mulila		6/30/2023	77,000	77,000	-	77,000	
Alex Mwatu Kallu		6/30/2023	2,800	2,800	-	2,800	
Alexander Nzomo Mwema		6/30/2023	21,100	21,100	-	21,100	
Alice mukunzu Ngesa		6/30/2023	229,750	229,750	-	229,750	
Alice Mwikya		6/30/2023	8,000	8,000	-	8,000	
Ann Ngundi		6/30/2023	6,720	6,720	-	6,720	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
Ann Ngundi		6/30/2023	6,790	6,790	-	6,790	
Antony Mutia Nzyuko		6/30/2023	3,360	3,360	-	3,360	
Assumpta Musiva		6/30/2023	52,500	52,500	-	52,500	
Bernadette mbaka		6/30/2023	406,000	406,000	-	406,000	
Boniface Kasoli		6/30/2023	6,300	6,300	-	6,300	
Boniface Kasoli		6/30/2023	6,950	6,950	-	6,950	
Boniface Kilonzo		6/30/2023	271,200	271,200	-	271,200	
Boniface Kioko Kijo		6/30/2023	6,510	6,510	-	6,510	
Brain Baraka Achando		6/30/2023	50,340	50,340	-	50,340	
Brian Mbuvi		6/30/2023	99,000	99,000	-	99,000	
Brian Nzau Mwanzia		6/30/2023	3,360	3,360	-	3,360	
Bryain Mulu		6/30/2023	34,300	34,300	-	34,300	
Bryan Mulu		6/30/2023	23,100	23,100	-	23,100	
Catherine Katungi		6/30/2023	10,500	10,500	-	10,500	
Catherine Wangui Kirengece		6/30/2023	79,000	79,000	-	79,000	
Celestina Mwamburi		6/30/2023	243,600	243,600	-	243,600	
Charity Kilonzo		6/30/2023	50,400	50,400	-	50,400	
Charles Mbaluka Kimanathi		6/30/2023	18,340	18,340	-	18,340	
Charles Mwendwa		6/30/2023	97,200	97,200	-	97,200	
Cyrus Muindi Yumbu		6/30/2023	14,420	14,420	-	14,420	
Damaris Waitthera Kariuki		6/30/2023	5,320	5,320	-	5,320	

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Name of the Officer	Date of Contract	Contract Period	2023-2024		Outstanding
			Contracted	Actual	
Daniel Malombe	6/30/2023	127,000	127,000	-	127,000
Daniel Munyongi	6/30/2023	22,000	22,000	-	22,000
David Mutie Mwanzia	6/30/2023	7,000	7,000	-	7,000
David Mutisya	6/30/2023	3,180	3,180	-	3,180
Dominic Mutuku Watuta	6/30/2023	8,330	8,330	-	8,330
Edna Musangi Ivi Wikali	6/30/2023	10,850	10,850	-	10,850
Elijah Kimuli	6/30/2023	79,000	79,000	-	79,000
Emmanuel Silah	6/30/2023	19,800	19,800	-	19,800
Eric Kasamba	6/30/2023	39,000	39,000	-	39,000
Eric Kasamba	6/30/2023	36,400	36,400	-	36,400
Esther Kimanzi	6/30/2023	23,000	23,000	-	23,000
Esther Kiore	30th jun 2023	21,960	21,960	-	21,960
Everlyne Mumbi Kiema	6/30/2023	7,490	7,490	-	7,490
Faith Mbithe Maluli	6/30/2023	6,030	6,030	-	6,030
Faustine Mutunga Malusi	6/30/2023	7,700	7,700	-	7,700
Fauzia Munane Musembi	6/30/2023	4,760	4,760	-	4,760
Francis Kitoo	6/30/2023	67,500	67,500	-	67,500
Francis Kitoo	6/30/2023	69,300	69,300	-	69,300
Francisca Mbathe	6/30/2023	17,800	17,800	-	17,800
Fredrick Kitheka	6/30/2023	7,650	7,650	-	7,650
Fredrick mMuili Kitheka	6/30/2023	7,420	7,420	-	7,420

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
Fridah Nduku Mulandi		6/30/2023	5,000	5,000	-	5,000	
Fridah Nduku Mulandi		6/30/2023	3,120	3,120	-	3,120	
Friedick Maliti		6/30/2023	4,200	4,200	-	4,200	
Gladys Mutanu Kyusya		6/30/2023	3,500	3,500	-	3,500	
Grace Mawia		6/30/2023	140,000	140,000	-	140,000	
Hellen Mambo		6/30/2023	105,000	105,000	-	105,000	
Hellen Mumanie Mutunga		6/30/2023	3,720	3,720	-	3,720	
Irene Musangi Mututa		6/30/2023	1,610	1,610	-	1,610	
Isaac Nduilu		6/30/2023	17,710	17,710	-	17,710	
Isiah Joseph Mate		6/30/2023	9,900	9,900	-	9,900	
Issac Mwanzia		6/30/2023	54,900	54,900	-	54,900	
Issac Mwanzia		6/30/2023	91,000	91,000	-	91,000	
Jackline Mbai Mwikali		6/30/2023	10,440	10,440	-	10,440	
Jackline Kithumba Mwendwa		6/30/2023	13,600	13,600	-	13,600	
Jacob Sawa		6/30/2023	32,300	32,300	-	32,300	
Jacob Sawa		6/30/2023	30,500	30,500	-	30,500	
Jacob Sawa		6/30/2023	28,800	28,800	-	28,800	
Jane Kinya Miriungi		6/30/2023	1,470	1,470	-	1,470	
Jane Mbaluka		6/30/2023	311,260	311,260	-	311,260	
Japheth Mbinda		6/30/2023	2,160	2,160	-	2,160	
Jemimah Malinda		6/30/2023	6,750	6,750	-	6,750	

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Job Title	Date Contracted	Opening Amount	Amount Paid To	Outstanding Balance	Outstanding Amount
Joel Ngui Kilonzo	6/30/2023	4,140	4,140	-	4,140
Johnny Kyuvi	6/30/2023	187,500	187,500	-	187,500
Joseph Mulwa Wambua	6/30/2023	20,880	20,880	-	20,880
Josphat Kimwele	30th jun 2023	6,100	6,100	-	6,100
Joyce Karimi	6/30/2023	347,000	347,000	-	347,000
Juliet Mwendwa	6/30/2023	6,000	6,000	-	6,000
Justopher Kamando	6/30/2023	6,580	6,580	-	6,580
Justus Mutua David	6/30/2023	2,800	2,800	-	2,800
Kaloki Judith Kalia	6/30/2023	9,960	9,960	-	9,960
Karanja Daniel Ngugi	6/30/2023	5,850	5,850	-	5,850
Kaveke Kiima	6/30/2023	116,000	116,000	-	116,000
Ken Mulinge	2022-2023	140,600	140,600	-	140,600
Ken Mulinge	2022-2023	320,000	320,000	-	320,000
Ken Mwangi Muriuki	6/30/2023	4,200	4,200	-	4,200
Kennedy Mueke	6/30/2023	2,730	2,730	-	2,730
Kiio Boniface Kioko	6/30/2023	16,470	16,470	-	16,470
Kimanzi Edward Kilonzi	6/30/2023	3,500	3,500	-	3,500
Kisavi B. Robert	6/30/2023	7,420	7,420	-	7,420
Kitonyoi Boniface	6/30/2023	2,700	2,700	-	2,700
Lawrence Ndolo	6/30/2023	39,000	39,000	-	39,000
Leonard Sheria Mbiu	6/30/2023	231,000	231,000	-	231,000

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
Levih Musyoka Mutemi		6/30/2023	2,970	2,970	-	2,970	
Lydia Kaiyu Kilai		6/30/2023	6,750	6,750	-	6,750	
Maanzo Moses Kyalo		6/30/2023	9,180	9,180	-	9,180	
Maburijob Mogire		6/30/2023	6,320	6,320	-	6,320	
Maingi Muisyo		6/30/2023	3,500	3,500	-	3,500	
Maithya Joseph Tundu		6/30/2023	7,420	7,420	-	7,420	
Malombe Kyola		6/30/2023	7,700	7,700	-	7,700	
Malonza Geoffrey Mumo		6/30/2023	1,540	1,540	-	1,540	
Martha Kathambi Kimaita		6/30/2023	24,750	24,750	-	24,750	
Martin Njiru		6/30/2023	231,000	231,000	-	231,000	
Martin Nyongesa		6/30/2023	16,050	16,050	-	16,050	
Masaranga Kwamboka		6/30/2023	7,650	7,650	-	7,650	
Masila Musili		6/30/2023	11,900	11,900	-	11,900	
Mathenge Demond Matei		6/30/2023	14,770	14,770	-	14,770	
Maureen Mwende		6/30/2023	323,400	323,400	-	323,400	
Mbai Jackline Mwikali		6/30/2023	4,320	4,320	-	4,320	
Meshark Musyoka		6/30/2023	5,740	5,740	-	5,740	
Micheal Mutisya		6/30/2023	2,100	2,100	-	2,100	
Mohammed Abdi		6/30/2023	171,450	171,450	-	171,450	
Mulatya Munyilu		6/30/2023	3,850	3,850	-	3,850	
Mulwa Titus Kirmanzi		6/30/2023	4,900	4,900	-	4,900	

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Name of Staff	Date Contracted	Original Amount	Actual Paid	Outstanding Balance	Outstanding Balance (2024)
Mumo Zacchaes Muma	6/30/2023	3,990	3,990	-	3,990
Mungi Ezekiel Njuguna	6/30/2023	11,900	11,900	-	11,900
Musangi Mwaniki	6/30/2023	10,850	10,850	-	10,850
Musyoka Joshua Musyoni	6/30/2023	4,200	4,200	-	4,200
Mutati Ngwele	6/30/2023	18,900	18,900	-	18,900
Mutati Ngwele	6/30/2023	68,600	68,600	-	68,600
Mutati Ngwele	6/30/2023	56,700	56,700	-	56,700
Mutati Ngwele	6/30/2023	88,900	88,900	-	88,900
Mutisa Alice Kalimi	6/30/2023	7,000	7,000	-	7,000
Mwalili Cedrick Muinde	6/30/2023	2,880	2,880	-	2,880
Mwangangi Peter Kimanzi	6/30/2023	1,680	1,680	-	1,680
Mwende Munyasya	6/30/2023	7,000	7,000	-	7,000
Mwenzwa Purity Mwia	6/30/2023	18,060	18,060	-	18,060
Nancy Mulandi	6/30/2023	42,000	42,000	-	42,000
Ngovi Jones Mwanza	6/30/2023	10,710	10,710	-	10,710
Nicholas Khumbi	6/30/2023	11,580	11,580	-	11,580
Nzeki Jonathan Ndambuki	6/30/2023	17,280	17,280	-	17,280
Odundo Owen Apunda	6/30/2023	20,700	20,700	-	20,700
Ojwang Ceofrey	6/30/2023	3,000	3,000	-	3,000
Onesmus Malombe	6/30/2023	81,900	81,900	-	81,900
Ouma Nicholas Ogalo	6/30/2023	8,460	8,460	-	8,460

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
Owiti Kelvin Omondi		6/30/2023	8,680	8,680	-	8,680	
Patric Muthui John		6/30/2023	8,460	8,460	-	8,460	
Patrick Kiteme		6/30/2023	29,400	29,400	-	29,400	
Patrick N. Kiteme		6/30/2023	88,200	88,200	-	88,200	
Patrick N. Kiteme		6/30/2023	50,000	50,000	-	50,000	
Paul Katuta		6/30/2023	3,000	3,000	-	3,000	
Paul Kyengo Muange		6/30/2023	7,200	7,200	-	7,200	
Pauline Maingi		6/30/2023	2,160	2,160	-	2,160	
Peninah Lwaya		6/30/2023	2,430	2,430	-	2,430	
Peter Mwanduka		6/30/2023	11,100	11,100	-	11,100	
Philomena Mwanzia		6/30/2023	49,000	49,000	-	49,000	
Priscah Kivalu		6/30/2023	1,400	1,400	-	1,400	
Priscilla Muli		6/30/2023	92,600	92,600	-	92,600	
Purity Mati		6/30/2023	20,000	20,000	-	20,000	
Purity Ndinda Samuel		6/30/2023	2,520	2,520	-	2,520	
Purity Nkatha Kaaria		6/30/2023	8,640	8,640	-	8,640	
Racheal Mwende Munyasya		6/30/2023	2,800	2,800	-	2,800	
Rachel Munuve		2022-2023	315,000	315,000	-	315,000	
Rebecca Bernadetter		6/30/2023	2,100	2,100	-	2,100	
Remmie Nzioki		6/30/2023	120,000	120,000	-	120,000	
Rhoda Wambua		6/30/2023	18,000	18,000	-	18,000	

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NAME OF EMPLOYEE	Job Group	Date Connected	Original Amount	Amount Paid to Date	Outstanding Balance	Outstanding Balance as at 30/06/2024
Rhoda Wambua		6/30/2023	18,000	18,000	-	18,000
Salome Kitheka		6/30/2023	7,350	7,350	-	7,350
Sammy Jacob		2022-2023	240,100	240,100	-	240,100
Sammy Kasyimi		6/30/2023	602,000	602,000	-	602,000
Sammy Mwendwa		6/30/2023	737,600	737,600	-	737,600
Shadrack Savali Komu		6/30/2023	8,050	8,050	-	8,050
Sharon K. Mwanzia		6/30/2023	5,460	5,460	-	5,460
Sharon Mwanzia		6/30/2023	6,860	6,860	-	6,860
Simon M. Kamami		6/30/2023	13,860	13,860	-	13,860
Solomon James Mutie		6/30/2023	15,120	15,120	-	15,120
Solomon Nyamai		6/30/2023	384,800	384,800	-	384,800
Stanley Ngure		6/30/2023	50,400	50,400	-	50,400
Stephen Maundu Kilonzo		6/30/2023	2,100	2,100	-	2,100
Stephen Munyithya		6/30/2023	4,900	4,900	-	4,900
Stephen Mutinda		6/30/2023	4,320	4,320	-	4,320
Susan Mawia		6/30/2023	4,900	4,900	-	4,900
Sylvester Maingi		6/30/2023	1,540	1,540	-	1,540
Sylvester Maingi		6/30/2023	4,760	4,760	-	4,760
Tabitha Matenge		6/30/2023	204,000	204,000	-	204,000
Tabitha Muimi		6/30/2023	4,200	4,200	-	4,200
Thomas Kioko		6/30/2023	267,774	267,774	-	267,774

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comment
Titus Kimanzi Mulwa		6/30/2023	3,940	3,940	-	3,940	
Titus Kithinji		6/30/2023	8,400	8,400	-	8,400	
Tryphena Musyoki		6/30/2023	105,000	105,000	-	105,000	
Valilian Matheka		6/30/2023	252,700	252,700	-	252,700	
Vickey Musangi Nzomo		6/30/2023	11,080	11,080	-	11,080	
Vincent Muthui		2022-2023	161,000	161,000	-	161,000	
Zipporah Muli Kilonzo		6/30/2023	6,300	6,300	-	6,300	
Zipporah Kasyoka Kimanathi		6/30/2023	9,300	9,300	-	9,300	
Sub-Total			11,474,674	11,474,674		11,474,674	
Grand Total			11,474,674	11,474,674		11,474,674	

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Annex 4 – Analysis Of Other Pending Payables

Name	Description	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance	Outstanding Balance	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
FN Wamalwa Advocates	2018		388,960		388,960	388,960	
Eastern and Southern Africa	2019/2020		1,280,000	1,280,000	-	1,280,000	
Kenya School of Government	23-May-23		557,960	557,960	-	557,960	
Institute of internal auditor	07-Feb-23		80,000	80,000		80,000	Payable
Kenya School of Government	16/06/23		167,620	167,620		167,620	Payable
Kenya National Secretaries	23/02/23		103,600	103,600		103,600	Payable
Kenya School of Government	05/02/23		140,360	140,360		140,360	Payable
Kenya School of Government	22/11/24				113,666	-	Payable
Hassan K. Charo	N/A				28,400	-	Payable
Kenya National Secretaries	N/A				20,000	-	Payable
Kenya School Of Government	03/10/2023				116400	-	Payable
Kenya School Of Government	26/02/2024				81,200.00	-	Payable
Kenya School Of Government	81204				45,425.00	-	Payable
Kenya Power	24/1/2024				12,008.00	-	Payable
Kenya School Of Government	25/9/2023				64,980		Payable
Kenya School Of Government	02/10/23				58,000		Payable
Kenya School Of Government	19/02/2024				140,360		Payable

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
Kenya School of Government		14/06/2024			240,357		Payable
Kenya School of Government		14/06/2024			240,357		Payable
Kenya School of Government		17/05/2024			113,666		Payable
Kenya School of government		9-Apr-2024			113,666		Payable
Kenya school of Government- Embu		22-Dec-24			152,000		Payable
Kenya School of government		1-Mar-2024			120,640		Payable
Kenya School of government					240,357		Payable
Kenya School of Monetary Studies		10-Jun2024			30,000		Payable
Kenya School of government		10-May-24			152,640		Payable
KSG					121,298.00		
Sub- Total			2,718,500	2,329,540	2,594,380	2,718,500	
Amounts Due To County Govt Entities							
Kitui Agricultural Training Centre		2022-2023	1,390,500	1,390,500	-	1,390,500	
Kitui Agricultural Training Centre		05/03/23	520,960	520,960		520,960	
Kitui Agricultural Training Centre		19/06/23	10,000	10,000		10,000	Payable
Kitui Agricultural Training Centre		22/05/23	562,050	562,050		562,050	Payable
Kitui Agricultural Training Centre		09/05/23	151,200	151,200		151,200	Payable
Kitui Agricultural Training Centre		12/06/23	7,000	7,000		7,000	Payable
Kitui Agricultural Training Centre		08/05/23	170,000	170,000		170,000	Payable

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
Kitui Agricultural Training Centre		08/05/23	170,000	170,000	-	170,000	Payable
Kitui Agricultural Training Centre		17/11/22	23,000	23,000	-	23,000	Payable
Kitui County Empowerment Fund		29/11/22	6,150	-	20,000,000.		Payable
Kitui Agricultural Training Centre		15/03/2024		-	21,000.00		Payable
Kitui Agricultural Training Centre		24000		-	24,000.00		Payable
Kitui Agricultural Training Centre		24000		-	1,523,500.00		Payable
Kitui Agricultural Training Centre		N/A		-	620,500.00		Payable
Kitui Agricultural Training Centre		11-Apr-24		520,960			Payable
Kitui Agricultural Training Centre		29/11/2023			29,000.00		Payable
Kitui Agricultural Training Centre		22/02/2024			3,000.00		Payable
Kitui Agricultural Training Centre		06/03/2024			15,600.00		Payable
Kitui Agricultural Training Centre		15/2/2024			6,000.00		Payable
Kitui Agricultural Training Centre		9-May-2024			8,250.00		Payable
Kitui Agricultural Training Centre		10-May-24			87,000.00		Payable
Kitui Agricultural Training Centre		7-Jul-2023			33,000.00		Payable
Kitui Agricultural Training Centre		25-Jun-24			9,000.00		Payable
Kitui Agricultural Training Centre		03/11/24			175,500.00		Payable
Kitui Agricultural Training Centre		15/12/2023			43,500.00		Payable
Kitui Agricultural Training Centre		22/05/2024			48,000.00		Payable
Kitui Agricultural Training Centre		06/03/24			83,350.00		Payable

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance Comparative 2022-2023	Comments
Kitui Agricultural Training Centre		18/06/2024			112,800.00		Payable
Kitui Agricultural Training Centre		06/04/2024			6,000.00		Payable
Kitui Agricultural Training Centre		25/6/2024			5,000.00		Payable
KITWASCO Company		26/11/2024			2,900		Payable
Sub-Total			2,840,860	2,840,860	22,856,900	2,840,860	
Grand Total			5,559,360	5,170,400	25,451,280	5,559,360	

Sub-Total							
Amounts Due to Third Parties							
Sub-Total							
Others							
Sub-Total							
Grand Total							

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Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken Kshs</i>	<i>Amount Surrendered Kshs</i>	<i>Balance as at 30.6.2024 Kshs</i>

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced Kshs</i>	<i>Amount Recovered Kshs</i>	<i>2023-2024 Kshs</i>
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total				

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in (out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023-2024
Land	26,512,774	-	-	-	26,512,774
Buildings And Structures	14,695,874,102	2,538,656,519	-	-	17,234,530,621
Transport Equipment	463,763,158	123,792,457	-	-	587,555,615
Office Equipment, Furniture and Fittings	424,476,882	61,690,657	-	-	486,167,539
ICT Equipment	94,344,789	-	-	-	94,344,789
Machinery And Equipment	1,640,385,999	112,577,436	-	-	1,752,963,435
Heritage And Cultural Assets	170,418,751	-	-	-	170,418,751
Biological Assets	64,273,796	52,902,041	-	-	117,175,837
Intangible Assets	2,535,686,650	251,366,825	-	-	2,787,053,475
Infrastructure Assets- Roads, Rails	3,468,829,440	391,471,738	-	-	3,860,301,178
Work In Progress	-	-	-	-	-
Total	23,584,566,340	3,532,457,674	-	-	27,117,024,014

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
1.	County Assembly	183,361,813	237,337,744	204,414,856	398,901,573	1,024,015,986
2	Kitui Municipal Board	-	-	-	-	-
3	Mwingi Municipal Board	-	-	-	-	-
4	Kitui County Empowerment Fund	-	-	-	-	-
5	Kitui CE Car Loan Fund	-	-	-	20,000,000	-
	Total	183,361,813	237,337,744	204,414,856	418,901,573	1,024,015,986



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Director of Finance
County Executive



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Director of Finance
County Assembly

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Annex 8 – Contingent Liabilities Register

		Nature of contingent liability	Reference	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	23.12.2014	Court Case	Machakos High Court Civil Suit no. 30 of 2007 Henry Ngumbau Syuma-v- Damaris Kaveta Syuma & CGOKTI	Henry Ngumbau Syuma & Damaris Kaveta Syuma	Kshs	3,000,000	When case is concluded	Active
2	2008	Court Case	Machakos High Court Civil suit no. 123 of 2008: Philip Katukya Nyumba & 4 other -v- County Council of Kitui & Kenyatta University	Philip Katukya Nyumba	Kshs	4,000,000	When case is concluded	Active
3	19.06.2010	Court Case	Kitui HC Misc Appl. no 28A of 2015: Kyundu Murunga -v- County Govt of Kitui and Amos Munya Nguna	Kyundu Murunga	Kshs	4,000,000	When case is concluded	Active
4	10.01.2010	Court Case	Machakos Const Petition no 2 of 2019: Patrick Mukuno Kisilu & 4 others -v- CGK, CECM trade & Lihud	Patrick Mukuno Kisilu	Kshs	6,000,000	When case is concluded	Active
5	2008	Court Case	Machakos HCC ELC No.168 of 2008 Musyoka Kathama Vs. Kitui County Council	Musyoka Kathama	Kshs	2000,000	When case is concluded	Active
6	10.06.2015	Court Case	Machakos ELC Case No. 166 of 2015: Felix Kimoli Kikuyu -v- CGoK & Samuel Kathindai	Felix Kimoli Kikuyu	Kshs	4,600,000	When case is concluded	Active
7	22.07.2015	Court Case	Kitui CMC Miscellaneous Appl. No 23 of 2015:	Kinyua Mwaniki & Wainaina Advocates	Kshs	452,400	When case is concluded	Active

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Year	Court Case	Case Description	Advocates	Amount (Kshs)	Status
21.07.2015	Court Case	Machakos High Court Misc Applications No. 74 of 2015 and 79 of 2015: Mhemba Kitulu Advocates - v- CGoKTI	Kinyua Mwaniki & Wainaina Advocates	1,217,226	When case is concluded
28.08.2015	Court Case	Machakos ELC No. 35 of 2015: Nyamai Kyunguti -v- CGoK & 5 others	Nyamai Kyunguti	Kshs	When case is concluded
28.09.2016	Court Case	Machakos HC ELC No.132 of 2016: Alex Sammy Kilonzo -Vs- CGKTI	Alex Sammy Kilonzo	3,600,000	When case is concluded
12.02.2016	Court Case	NRB ELC No. 167 of 2016: Christopher Ngusu Mulwa & 28 others -v- CGK, Governor & NLC	Christopher Ngusu Mulwa	2,000,000	When case is concluded
26.03.2016	Court Case	Machakos ELC No. 109 of 2016: Irene Katumbu Kimanathi -v- Philip interested party	Irene Katumbu Kimanathi	3000,000	When case is concluded
11.10.2016	Court Case	Nairobi ELC Const. Petition No. 1000 of 2016: Benjamin Muthengi & Veronica Malia Muniyambu -v- County Govt. of Kitui	Benjamin Muniyoki Muthengi & Veronica Malia Muniyambu	4,000,000	When case is concluded
2016	Court Case	Nairobi Civil Appeal No 187 of 2017 (formerly ELC No. 18 of 2016): Dr. Evans Mumo Mwangangi -v- County Secretary, County Government of Kitui	Dr. Evans Mumo Mwangangi	4,000,000	When case is concluded
01.09.2016	Court Case	Nairobi ELC Case No. 1899 of 2016: Eng Jackson Nthuku Mutiso - v- Tanathi WSB & 2 others	Eng Jackson Nthuku Mutiso	Kshs	When case is concluded
14.10.2016	Court Case	Kitui Chief Magistrate Court Civil Case No. 523 of 2016: Frank Paul Mbevo	Frank Paul Mbevo	1,570,000	When case is concluded
15				2,000,000	When case is concluded
16					When case is concluded

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				Kanyaa Simon, CGK, District Land registrar and others								
27	19.09.2018	Court Case	Mwingi CMCC no 128 of 2018: Swaleh Abubaker Bajaber – v- County Government of Kitui	Swaleh Abubaker Bajaber	Kshs	5,500,000	When case is concluded	Active				
28	24.09.2018	Court Case	Machakos ELC Petition no. 18 of 2018: KALRO Kenya Agricultural and Livestock Research Organization –v- CGKTI	KALRO Kenya Agricultural and Livestock Research Organization	Kshs	4,000,000	When case is concluded	Active				
29	29.03.2019	Court Case	Machakos Consti Petition 2A of 2019: Patrick Mwendwa –v- CGKTI	Patrick Mwendwa	Kshs	5,000,000	When case is concluded	Active				
30	2019	Court Case	KTI ELC PETITION NO. 15 OF 2021 (FORMERLY MKS ELC PETITION NO. 18 OF 2019): Duncan Kamba and 8 others versus the CGKTI and others.	Duncan Kamba	Kshs	6,000,000	When case is concluded	Active				
31	4.07.2019	Court Case	Kitui ELC No.35 of 2021 (Machakos ELC no 73 of 2019): Mutuku Mwanza –v- County Government of Kitui & Hk Building & General contractors ltd	Mutuku Mwanza	Kshs	5,600,000	When case is concluded	Active				
32	19.10.2020	Court Case	KITUI CMCC NO E28 OF 2020: Mututo Logistics –V- CGKTI, Ministry Of Lihud & Land Registrar	Mututo Logistics	Kshs	5,000,000	When case is concluded	Active				
33	26.07.2019	Court Case	Arbitration Maangi Construction and General supplies Ltd & the County Government of Kitui	Maangi Construction and General supplies Ltd	Kshs	2,136,420	When case is concluded	Active				
34	02.06.2021	Court Case	Kitui CM Environmental And Land Case No. 377 OF 2012: Kasyoki Mwatua Vs. Paul Gachacha And 2 Others	Kasyoki Mwatua	Kshs	6,500,000	When case is concluded	Active				

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	11.06.2021	Court Case	Kitui CMC ELC No.E062 of 2021: Grace Matwa Vundi Vs.CGKTI and LIHUD	Grace Matwa Vundi	Kshs	600,000	When case is concluded	Active
35								
	2021	Court Case	KTI ELC NO 20 OF 2021 (FORMERLY MKS ELC NO. 53 OF 2020): Nguamuka Self-help group vs CGKTI	Nguamuka Self- help group	Kshs	6,000,000	When case is concluded	Active
36								
	2021	Court Case	KTI ELC PETITION NO. 12 OF 2021 (FORMERLY) MKS ELC PET NO. 22 OF 2020: Francis Masyuki and 396 others suing the CGKTI and others.	Francis Masyuki	Kshs	4,000,000	When case is concluded	Active
37								
	28.09.2021	Court Case	Kitui Miscellaneous Applications No. E064 of 2021 M.M. Kimuli Advocates Vs. CGKTI	Kimuli Advocates	Kshs	15,213,363	When case is concluded	Active
38								
	29.10.2021	Court Case	Milimani Commercial case No.E1476 of 2021: Crown Motors Group VS. CGKTI	Crown Motors Group	Kshs	1,200,000	When case is concluded	Active
39								
	10.06.2021	Court Case	Misc. Application No. 43 of 2021: J.K Mwalimu & Co. Advocates Vs. CGKTI	Mwalimu & Co. Advocates	Kshs	330,391	When case is concluded	Active
40								
	2021	Court Case	Misc. Application No.70 of 2021 J.K Mwalimu & Co. Advocates Vs. CGKTI	Mwalimu & Co. Advocates	Kshs	3,154,000	When case is concluded	Active
41								
	14.06.2022	Court Case	Kitui HC Civil Case No. E004 of 2022: Jemmina Holdings Limited V. County Government of Kitui	Jemmina Holdings Limited	Kshs	32,364,115	When case is concluded	Active
42								
	05.05.2022	Court Case	KITUI HCC MISC APP NO. 23 of 2022 oloo & oloo advocate vs cgkti	Oloo Advocates	Kshs	888,709	When case is concluded	Active
43								
	22.11.2022	Court Case	KITUI civil case e356 of 2022:	Blue Sea Services LIMITED	Kshs	6,104,640	When case is concluded	Active
44								
						362,644,325		

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Source Of Expenditure			
				Q1	Q2	Q3	Q4

Annex 10 Reporting on Disaster Expenditure

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

