

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Makueni County
P.O. Box 78-90300,
MAKUENI

Our Ref: GMC/FIN/PB.61/VOL.2(7)

Date :30th June 2025

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|---------------------|---------------------------------------|
| 1. Esther Musau | Chairperson-Executive Audit Committee |
| 2. Sylvia Mbevi | Member |
| 3. Stephen Thiong'o | Member |
| 4. Fidel Muema | Member |
| 5. Penninah Mutindi | Member |

RE: APPOINTMENT TO THE FY 2024/2025 PENDING BILLS VERIFICATION COMMITTEE

In accordance with section 104 of the Public Finance Management (PFM) Act,2012, the County Treasury is mandated to monitor, evaluate and oversee the management of public finances and economic affairs at the county level. Additionally, the National Cabinet approved the transition of county governments from a cash-based accounting framework to accrual-based accounting, effective from 1st July 2024. Under the accrual basis, pending bills (accounts payable) form a critical component of the financial statements and must be accurately recorded and reported.

To promote transparency, accountability, and fiscal discipline, the county is committed to verify, prioritize, and settle pending bills in a transparent, lawful, and timely manner. In view of this, you are hereby appointed to a Pending Bills Verification Committee to verify the authenticity, legality, and completeness of all pending bills accrued by the county Government.

The terms of Reference (TORs) are as follows;

1. Develop a clear work plan for the verification of the pending bills
2. Establish a clearly defined criteria for detailed examination of and analysis of the pending bills/claims with a view of determining the genuineness and validity
3. Determine whether all the expenditures had been budgeted for the period they were incurred
4. Ascertain whether all the necessary supporting documents to account for the payments are attached to the vouchers including the necessary approvals.
5. Categorize the pending bills as verified and payable, Incomplete, Unsupported, fraudulent.

6. Prepare a pending bills verification report to the undersigned clearly detailing the payable and non-payable bills, including reasons.
7. Recommend internal control measures and improvements to prevent recurrence of pending bills.

The County Treasury will finalize compilation of the FY2024/2025 Pending Bills report by 16th July 2025 which will be submitted to you for verification. You will be required to undertake the verification and submit the comprehensive report on the findings and recommendations by 15th August 2025.

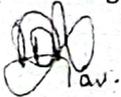
Upon verification, the county treasury will draw a pending bills settlement action plan for which the committee will be expected to monitor the implementation and submit quarterly reports for further action.

The committee will support in the verification of the pending bills for three financial years starting with FY 2024/2025 and will be at liberty to co-opt other staff who are critical in the verification exercise.

By copy of this letter, all accounting officers are required to submit their departmental pending bills and supporting documents to the Chief of Financial Services by Friday, July 11, 2025, to facilitate the process. The pending bills and all supporting documents should be sent via email to finance@makueni.go.ke, with copies sent to john.nguni@makueni.go.ke and slvia.mbevi@makueni.go.ke.

I wish you all the best as you undertake this critical task.

Kind regards,



DAMARIS MUMO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER-FINANCE, PLANNING, BUDGET
& REVENUE AND HEAD OF THE COUNTY TREASURY