

**REPUBLIC OF KENYA****GOVERNMENT OF MAKUENI COUNTY****COUNTY TREASURY****Tel No.: 020-2034944****Email: [finance@makueni.go.ke](mailto:finance@makueni.go.ke)  
[contact@makueni.go.ke](mailto:contact@makueni.go.ke)****Web: [www.makueni.go.ke](http://www.makueni.go.ke)****Makueni County  
P.O. Box 78-90300,  
MAKUENI****Our Ref: GMC/FIN/PB. 61/VOL.2(7)****Date: 30<sup>th</sup> June 2025**

- |                     |   |
|---------------------|---|
| 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 **1<sup>st</sup> 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 the FY 2024/25 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 in 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 etc
6. Prepare a pending bills verification report to the undersigned clearly detailing the payable and the non-payable bills, including reasons
7. Recommend internal control measures and process improvements to prevent recurrence of pending bills.

The County Treasury will finalize compilation of the pending Bills report by 16<sup>th</sup> July 2025. You are required to submit the comprehensive report on the findings and recommendations by **30<sup>th</sup> July 2025**.

By copy of this letter, all **accounting officers** are required to submit their departmental pending bills and supporting documents to the Chief Officer 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](mailto:finance@makueni.go.ke), with copies sent to [john.nguni@makueni.go.ke](mailto:john.nguni@makueni.go.ke) and [sylvia.mbevi@makueni.go.ke](mailto:sylvia.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 AND SOCIO  
ECONOMIC PLANNING & HEAD OF COUNTY TREASURY**

CC

1. County Secretary and Head of Public Service
2. All County Executive Committee Members
3. County Attorney
4. All Accounting Officers