REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MACHAKOS

FOR THE YEAR ENDED 30 JUNE, 2024

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MACHAKOS COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2024

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

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS

County Hall
Along Mwatu wa Ngoma Rd
P O Box 149 – 90100
MACHAKOS – KENYA

Email: assemblymks@gmail.com

COUNTY ASSEMBLY OF MACHAKOS

OUR REF: MKSCA/ADM/KNAO/VOL.9/25 **DATE: 11th December, 2024**

Auditor General
Kenya National Audit Office
P.O. Box 30084-00100
NAIROBI

RE: AMENDED FINANCIAL STATEMENTS FOR THE FY 2023/2024

Pursuant to Section 164 of the Public Finance Management Act, 2012 where by an accounting officer for a County Government entity is required to prepare and submit financial statements relating to the entity to the Auditor General. The County Assembly of Machakos in compliance with the said section forwards its amended Financial Statements for FY 2023/2024.

DENIS M.MUTUI
AG.CLERK TO THE COUNTY ASSEMBLY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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Copy to:

1. Hon. Speaker
   Machakos County Assembly
2. The County Executive Committee Member
   Department of Finance & Economic Planning
   P.O. Box 1996-90100
   MACHAKOS COUNTY
3. The Controller of Budget Office
   P.O. Box 35616-00100
   NAIROBI
4. The Commission on Revenue Allocation
   P.O. Box 1310-00200
   NAIROBI
5. National Treasury
   P.O Box 30007-00100
   NAIROBI

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
FY	Financial Year
MCA	Member of County Assembly
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

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management

(a) Background information

The County Assembly of Machakos is constituted as per the Constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 61 Members of County Assembly (MCAs) elected and nominated i.e The Speaker, 40 elected and 20 nominated to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	- Hon. Anne Kiusya
2.	Clerk of the County Assembly	- Mr. Denis Mutui (From November 2023 to date) - Mr. Joseph Mutisya (July 2022 to November 2023)
3.	Head of Departments	- Mr. Peter Mbatha- Ag. Deputy Clerk- Administration - Mr. Benson Mutua- Ag. Principal Finance Officer - Mr. Justus Musuma- Principal Human Resource and Administration Officer - Mr. Hillary Muthui- Principal Legal Officer - Ms. Nancy Wangai- Principal Supply Chain Management Officer

No.	Designation	Name
		- Mr. Francis Mwatha- Principal Internal Auditor - Mr. Dominic Musyoka -Principal Clerk Assistant

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk -Ag.Clerk	Mr. Joseph Mutisya (Up to November 2023) Mr. Denis Mutui (From November 2023 to date)
2.	Ag. Deputy Clerk- Administration	Mr. Peter Mbatha
3.	Ag. Principal Finance Officer	Mr. Benson Mutua
4.	Principal Supply Chain Management Officer	Ms. Nancy Wangai

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Audit committee

The County Assembly has an independent Audit Committee constituted in line with the PFM Act 2012 and (County Government) regulations (2015) and whose mandate is to advise the County Assembly on institutional risk management and compliance

Finance and Revenue Collections committee

The CA has a finance committee as per its standing orders which are mandated to oversight revenue administration and expenditure management.

Public Accounts and Investment committee

The CA has a Public Accounts and Investment committee as per its standing orders which is mandated to examine accounts showing the appropriations of the sum voted by the CA to meet the public expenditure and of such other accounts laid before the CA as the committee may think fit.

Budget and Appropriation committee

The CA has a Budget and Appropriation committee as per its standing orders whose mandate is to investigate, inquire into and report on all matters related to the coordination, control and monitoring of the County Budget.

(e) Entity Headquarters

P.O. Box 1168-90100
Machakos –Kenya County Hall
Along Mwatu wa Ngoma Rd.

(f) Entity Contacts

E-mail: info@machakosassembly.go.ke
Website: www.machakosassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   NAIROBI, KENYA

2. Other Commercial Banks

   a. **Kenya Commercial Bank**

Address: P.O. Box 30 Machakos
City/Town: Machakos.
Telephone Number: 044-21780/1, 21817

b. **Co-operative Bank**
Address: P.O. Box 1259-90100
City/Town: Machakos.

c. **Family Bank**
Machakos Branch

d. **SBM BANK**
Address: P.O. Box 34886-00100
Machakos Branch

(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
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(j) County Attorney
The County Attorney
County Government of Machakos
P.O.Box 1996-90100,
MACHAKOS

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Machakos County. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the accounting officer and the secretary to CASB.

Section 10 (4) of the County Governments 2012 provides that a County Assembly shall observe the following order of precedence.

a) The speaker of the County Assembly.
b) The leader of the majority party.
c) The leader of the minority party; and
d) The Deputy Speaker

The Roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

a) Vet and approve nominees for appointment to County public office as may be provided for in this Act or any other law.
b) Perform the roles set out under Article 185 of the Constitution.
c) Approve the budget and expenditure of the County Government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
d) Approve the borrowing by the County Government in accordance with Article 212 of the Constitution.
e) Approve County Development Planning; and
f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of County Government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has twenty-eight committees i.e. fourteen Select committees and fourteen Sectoral committees:

1) Trade, economic planning and industrialization
2) Education and social services
3) Transport, roads and public works
4) Justice and legal affairs
5) Agriculture
6) Environment and natural resources
7) Finance and Revenue collection
8) Health and emergency services
9) Labour, Public Service and ICT
10) Culture and Tourism
11) Social Welfare and Sports
12) Lands and Energy
13) Decentralized units & county administration
14) Water and Irrigation committee
15) Broadcasting and Library committee
16) Budget and Appropriation
17) Implementation
18) Devolution and Inter-governmental relation
19) Public Accounts and Investments
20) Delegated legislation
21) House Business committee
22) Selection committee
23) Appointments
24) Procedure and Rules

25) Powers and Privileges

26) Liason

27) Gender and Equality

28) Speaker's Panel

Some of the above committee membership includes:

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held several meetings in FY. The committee members during the FY were:

Member	Designation	Ward
1.Hon. Anne Kiusya	Speaker	N/A
2.Hon. Stephen Mwanthi	Deputy Speaker	Ekalakala
3.Hon. Mary Nthenya	Member	Special Elect
4.Hon. Constance Mbula	Member	Special Elect
5.Hon. Nicholas Nzioka	Majority Leader	Machakos Central

b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held other sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
1. Hon. Phillip Ndolo	Chairperson	Mitaboni

2.Hon. Ruth Wanjiru	Vice Chaiperson	Special Elect
3.Hon. Douglas Musyoka	Member	Masii
4.Hon. Caroline Mutuku	Member	Special Elect
5.Hon. Raphael Lucky	Member	Matungulu West
6.Hon. Paul Muoki	Member	Ndithini
7.Hon. Charles Mbuva	Member	Kangundo West

c) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Dominic Ndambuki	Chairperson	Kathiani
Hon. Justus Mutuku	Vice Chairperson	Wamunyu
Hon. Judas Ndawa	Member	Matuu
Hon. Phoebe Koki	Member	Special Elect
Hon. Margaret Ndalana	Member	Special Elect
Hon. Nicholas Nzioka	Member	Machakos Central
Hon. Stephen Mwanthi	Member	Ekalakala
Hon. Winfred Mutua	Member	Special Elect
Hon. Peter Kilonzo	Member	Mbiuni

d) Finance and Revenue Collection Committee

The committee performed responsibilities related to economic policies, planning, projects and programmes as outlined in the PFM act 2012, approved budget estimates and financial reports.

Member	Designation	Ward
1. Hon. Francis Kitaka	Chairperson	Ndalani
2. Hon. Paul Wambua	Vice Chairperson	Kibauni
3. Hon. Paul Muli	Member	Kithimani
4. Hon. Loyd Mutua	Member	Special Elect
5. Hon. Francis Kavyu	Member	Kinanie
6. Hon. Judas Ndawa	Member	Matuu
7. Hon. Irene Mulu	Member	Special Elect
8. Hon. Hellen Ndeti	Member	Special Elect
9. Hon. Daniel Muindi	Member	Muthesya
10. Hon. Jackson Ndaka	Member	Tala
11. Hon. Grace Bahati	Member	Kyeleni
12. Hon. Philip Ndolo	Member	Mitaboni
13. Hon. Anna Ndilo	Member	Special Elect

Internal Audit Committee

In addition to the above committees of the County Assembly, the CA has an independent Audit Committee which was constituted in September 2018 in line with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held eight meetings in FY 2023/2024. The committee members during the FY were:

Member	Designation
Joseph Ndiku	Chairperson
Elizabeth Musyoka	Member
Francis Mwatha	Secretary

Hillary Muthui	Member- Speaker's nominee

During the financial year, the Internal Audit committee reviewed various Internal Audit Reports as well as External Audit Reports and forwarded its recommendations to the CASB in a Board Paper. The Audit Committee continues to review and advice the management and the CASB on Internal Audit issues.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held consultative meetings where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholders expectations are aligned to the County's service delivery charter.

The CA also subjected four bills to public participation fora namely:

(a) Annual Development Plan (ADP) 2024/25 in all the 8 sub counties on 9th and 10th November, 2023.
(b) County Fiscal Strategy Paper 2024-2025 on 7th March, 2024
(c) Machakos County Budget Estimates FY 2024 - 2025 on 30th May, 2024
(d) Machakos County Finance Bill 2024 on 30th May, 2024

Risk management

The County Assembly has in place effective arrangement for risk management and internal controls. This has been achieved through the Institutional Risk Management Framework and Policy. The risks are identified, classified and analysed through the departmental risks registers.

The Internal Audit unit assesses risks in various departments and provides advisories for management action.

Compliance

The County Assembly has already identified laws that govern its operations. These laws include:

- The Constitution of Kenya
- County Governments Act
- Public Finance Management Act
- Public Procurement and Disposal Act
- The County Assemblies Services Act etc.

4. Foreword by the Clerk of the County Assembly

(i) Budget performance

The annual revised budget for the County Assembly was Ksh. 1,087,995,826 comprising of Ksh. 908,611,660 for recurrent budget, Ksh. 79,000,000 under the Development vote and Ksh. 100,384,166 for other recurrent transfers (Car loan, Mortgage and motor vehicle reimbursement).

During the period, the Assembly recurrent budget was Ksh. 1,008,995,826 (which is inclusive of other transfers and motor vehicle reimbursement) and the total received was Ksh. 1,008,995,811 while an amount of Ksh. 57,132,676 was received under development out of a revised budget of Ksh. 79 million.

Overally, the County Assembly received Ksh. 1,066,128,487.34 which translates to 98% funding of the total budget of Ksh. 1,087,995,826.

(ii) Operational Performance

During the FY, the Assembly approved three policies that will assist the County Government in allocation of resources. These policies were:

1) The County Budget Review and Outlook Paper (CBROP), 2023 tabled on 20th February, 2024.
2) The County Fiscal Strategy Paper (CFSP) 2024 tabled on 13th March, 2024.
3) The Annual Development Plan 2024/2025 on 13th February, 2024

Approval of County Budget and Supplementary Budgets;

- The Financial Year 2023/2024 budget was approved by the Assembly on 14th July, 2023.
- The First Machakos County Supplementary Appropriation Bill 2023; approved on 22nd November, 2023.
- The Second Machakos County Supplementary Appropriation Bill 2024; approved on 17th April, 2024.
- The Third Machakos County Supplementary Appropriation Bill 2024; approved on 20th June, 2024.
- The Machakos County Appropriation Bill, 2024; approved on 26th June, 2024.

- The County Assembly has 28 committees and some of the key ones include:

No.	Assembly Committees	Committee mandate and its successes over the period
1	Budget and Appropriation committee	• During the FY, the committee was involved in: Scrutinizing the budget estimates forwarded to the assembly by the County Executive • Reviewing of the performance by monitoring County spending against the budgeted programs Some of the committee successes during the period were: • Passed the Machakos County Appropriation Act, 2024 • Passed the 1st, 2nd and 3rd Machakos County Supplementary budget for FY 2023/2024 • Passed the County Budget Review Outlook Paper • Passed the County Fiscal Strategy Paper • Analysed the COB reports and are awaiting presentation to the house.
2	Finance and Revenue Collection	The committee mandate is to oversee the management of County Public Finance and Revenue Collection. Some of the committee successes during the FY were; • Performed oversight on the local revenue collection where the target revenue collection was Ksh. 3,332,286,060.00 against the actual collection of Ksh. 1,549,348,478.00 • Ensured that the Local Revenue collection transfers to the County Revenue Fund Account (CRF) was done within the set time in law i.e Seven days • Interrogated reports forwarded to the Assembly by the County Executive which includes; ➢ Half year Receiver of revenue financial reports for FY 2023/2024.

		➢ Half year County Executive receipts and expenditure reports for FY 2023/2024
3	Public Accounts Committee	The committee reviewed all accounts showing appropriations of the sum voted by the Assembly to meet expenditure and other reports that were laid before the committee. The committee also interrogated the OAG reports for the County Executive, the County assembly and Water Companies.

Highlights on the oversight role of the County Assembly.

The County Assembly makes and passes all County laws required for the effective performance and exercise of the powers of the County Government. It also approves County policies, plans and budgets and oversights their implementation by the County Executive

a) Performance of key development projects

Since the establishment of the County Assembly, several development projects have been undertaken. These include;

i. Construction and equipping of modern office block
ii. Supply and installation of Hansard equipment
iii. Supply and installation of Assembly Broadcasting Unit (ABU)
iv. Installation of Gym equipment
v. Construction of Speaker's official residence
vi. Reverse Osmosis water plant
vii. Construction of ward offices which is still ongoing (multi-year project)
viii. Construction of Modern Chamber which is still ongoing

The above projects were included in the strategic plan, procurement plan and work plan.
The Assembly management facilitated the procurement processes of these services and ensured responsible competitive practices by the use of the recommended procurement methods.

(iii) Comment on value-for-money achievements

During the period, the Assembly initiated several capital projects. The suppliers/ contractors engaged to execute the said projects were engaged competitively and they delivered the works/ supplies within the given specifications, and hence the Assembly got value for money as a result.

Further, funds were utilized in accordance with provisions of Public Finance Management Act 2012, and for the purpose for which they were intended.

(iv) Challenges and Recommended Way Forward

i. Delay in release of funds

The National Treasury delayed in release of funds to the counties and this affected greatly the implementation of projects by the Assembly. The delay also affected the smooth running of the Assembly.

The recommended way forward is that the National Treasury should always endeavour to release funds to Counties on a timely basis.

ii. **Limited budgetary resources**

This is as a result of the budgetary ceiling imposed by CRA.
The recommended way forward is for CRA to ensure County Assemblies are adequately funded.

iii. Exogenous factors

Some Government regulations and directives e.g the Housing Levy, the new NSSF rates and Salary review by the SRC effected in August 2023 that required additional budgetary allocation on the part of the employer.

The future Outlook of the Assembly as laid out in the strategic plan is;

Representation Function

- Establish platforms for MCAs to interact with the public: holding public participation forums, carry out civic awareness and outreach programmes.
- Devise mechanisms for communicating feedback from the Assembly to the public through: use of local radio stations, circulation of House reports and uploading Hansard reports.
- Strengthen ward Offices: Construction of ward offices, equipping and maintenance of the wards.
- Provide logistics for MCAs to visit ward offices: payment of claimable mileage, Car loans and Mortgage and motor vehicle reimbursement.
- Create modalities for reaching out to special groups: provide braille versions of House documents and availing sign language interpreters.

- To promote information sharing with the public: provide Information, Education, and Communication (IEC) materials (such as posters, brochures and flyers), engage media-radio appearances, and setting up of a media centre among others.

Some of the measures the Assembly is taking to improve the Institutional Capacity are;

- To attract, develop and retain competent staff: engage suitable staff, review HR policy, establish reward and sanctions system, ensure compliance to performance management system, manage employee wellness programmes, provide insurance cover and develop training programmes.
- To set up infrastructure that provides a conducive working environment: equip the new office block, construction of new chamber, construction of Speakers Official Residence and construction of ward offices.
- Provision of Quality Food at the Cafeteria at subsidized rates and maintenance.
- Provision of Transport-pool vehicles (maintenance of the vehicles).
- Records and Management policy in operation.
- Provision of an equipped lactation room.
- Build high corporate status: enhance governance structures.
- Operationalize Corporate Communication Policy.
- Water treatment facility -provision of water to MCAs, staff and electorates as a Corporate Responsibility Program.
- Undertaking a Safety Audit

Training and Development policy

The Assembly has empowered the MCAs and staff through facilitating Capacity building workshops so as to ensure that the MCAs are able to achieve their mandate-Oversight, Legislation & Representation.

Members of staff who belong to professional bodies such as ICPAK, IHRM, KISM, LSK, IIA and ICS among others have been sponsored to attend Conferences and Training of the relevant professional bodies hence enhancing their skills and knowledge.

Recruitment

Recruitment has been done as per the Schemes of Service and also as per the Staffing levels. Staff turnover has not been a challenge to the Assembly so far.

Staff Performance Appraisal Policy

The Assembly embraced Performance Contracting hence all staff normally fill the SPAS forms and the same are evaluated by their supervisors. Institutional Performance Contracts are prepared and cascaded down to the departments. The staffs have been promoted as a result of their work performance hence they are motivated to perform.

The Assembly's Approach in improving skills includes;

- Appointment to various committees.
- Expansion of responsibilities.
- Job rotation.
- Training and Development.

.....

Name: Denis Mutui

Ag. Clerk of the County Assembly

5. Statement of Performance Against County Assembly Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly of Machakos is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance	*Remarks (Explain the reasons underperformance/ Overperformance*
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide on-going professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly The target was 5 bills	In FY 2023/2024 MCA were trained on: a) Role of MCAs on oversight b) Management of Committee c) Women Empowerment During the FY, the Assembly passed 5 bills namely; (a) Machakos County Appropriation Bill 2023; Approved on 14th July, 2023. (b) First Machakos County Supplementary Appropriation Bill 2023;	Target was achieved

				approved on 22nd November, 2023. (c) Second Machakos County Supplementary Appropriation Bill 2024; approved on 17th April, 2024 (d) Third Machakos County Supplementary Appropriation Bill 2024; approved on 20th June, 2024 (e) The Machakos County Appropriation Bill, 2024; approved on 26th June, 2024.	
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation- To be done on need basis	The Assembly Facilitated one review of House Rules through amendment to Standing Orders tabled on 7th May, 2024.	There was 100% Performance since only one proposal on amendment to standing orders was forwarded for review as the same is done on need basis.
	Enhanced professional development of MCAs – Approval of Policies	Approval of Policies	% Increase in efficient Assembly operation-	The Assembly also facilitated the approval of three policies namely:	There was 100% performance since the approval of policies is depended of

			To be done on need basis	1) The County Budget Review and Outlook Paper (CBROP), 2023 tabled on 20th February, 2024 2) The County Fiscal Strategy Paper (CFSP) 2024 tabled on 13th March, 2024. 3) The Annual Development Plan 2024/2025 on 13th February, 2024	when they are forwarded for approval.
	Enhanced professional development of MCAs – Drafting of motions	Drafting motions	% Increase in efficient Assembly operation The target was 30 motions	Drafted 65 motions on thematic areas, procedural and reports. Drafted 20 statements and forwarded to the House for deliberations. Tabling adoption of 40 reports.	Members were vibrant and target was met

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

The assembly considers its major stakeholders before undertaking any major project or decision. This has led to a harmonious collaboration hence the setting up of sustainable targets and goals.

b) Environmental performance

Under environmental performance, the assembly has tried to reduce the environmental impact on its activities i.e. by ensuring proper disposal of waste. Further, it has promoted the efficient use of resources such as water through water harvesting initiatives in the ward offices.

In addition, the Assembly participated in the National trees planting exercise spear headed by National Government on 10th May 2024.

The CA has also embraced technology, therefore reducing the use of papers.

c) Employee welfare

The CA has come up with several initiatives aimed at promoting employee welfare such as the cafeteria at subsidised cost, gym and lactation room for nursing mothers.

d) Market place practices

The assembly engages its suppliers only through a competitive process, and this has been achieved by ensuring all tenders are invited through public platforms to promote competitiveness i.e. open tenders. By so doing every interested bidder is given a fair chance to participate in the process.

In addition, the assembly tries to maintain a good business relationship with its suppliers/service providers/contractors by ensuring timely payment of their bills as they fall due.

e) Community Engagements

The CA provides free clean water to the nearby community through the Reverse Osmosis project aimed at reducing the water shortage.

The CA also participated in the Machakos ASK trade fair of 2024 and show cased the Assembly activities.

The CA hosts school pupils to provide mentorship on leadership and governance.

The CA offers attachment opportunities to college students as a requirement for completion of their courses.

7.Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended 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 Assembly;
(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 Assembly;
(v) Selecting and applying appropriate accounting policies; and
(vi) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date.
The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 11/12/2024.

.....

Name: Denis Mutui

Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MACHAKOS 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 Assembly of Machakos set out on pages 1 to 46, which comprise of the statement of financial assets and liabilities

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and 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 effects of the matter 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 Assembly of Machakos 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

Variances Between the Financial Statements and Integrated Financial Management Information System (IFMIS) Amounts

Review of the IFMIS system payment details revealed that the County Assembly made payments totalling Kshs.1,194,414,788 which differ with the statement of receipts and payments amount of Kshs.1,064,803,037, resulting in unexplained and unreconciled variance of Kshs.129,611,751.

In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.1,064,803,037 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Machakos 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

1. Pending Accounts Payables

Annex 1 to the financial statements on analysis of pending accounts payables reflects pending bills balance of Kshs.120,826,235 which were not settled as at 30 June, 2024. However, no explanation was given for failure to settle the pending bills.

Failure to settle the pending 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.

2. Late Exchequer Releases

The statement of receipts and payments and as disclosed in Note 1 to the financial statements reflect transfers from County Revenue Fund amounting to Kshs.1,066,128,487. Review of receipts records revealed that funds amounting to Kshs.19,724,607 were received in the Month of July, 2024.

Late disbursement of funds might have impacted negatively on service delivery to the citizens of Machakos County.

My opinion is not modified in respect of these matters.

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 matter 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. Management has not provided satisfactory explanation for the delay in resolving the issues.

Other Information

Management is responsible for the other information set out on page iii to xxv which comprise of Key Entity Information and Management, Governance Statement, Report by the Clerk of the County Assembly, Statement of Performance Against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and the 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 Assembly'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 conclusion 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 the One-Third of Basic Salary Rule

Review of the IPPD payroll data revealed that thirty (30) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) - Human Resource Policies and Procedures Manual for the Public Service (2016), which stipulates that public officer 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. Staff Ethnic Composition

Review of the County Assembly master roll and other staff records indicated that out of one hundred and ninety-seven (197) employees of the County Assembly, one hundred and eighty-three (183) or approximately 93 % of the total number were from the dominant ethnic community in the County. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community".

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

3. Delay in Completion of Mutituni Ward Offices

The County Assembly entered into a contract for the construction of Mutituni ward offices and associated works at a contract sum of Kshs.3,195,951. The project commenced on 8 October, 2021 and was set to be completed on 10 December, 2022. According to interim payment certificate No 1 dated 11 April 2024 and inspection report of 18 June 2024, the value of work done was Kshs.1,195,217 representing approximately 37% of the total works which the Assembly paid to the Contractor on 9 July 2024.The completion date was extended to 19 May, 2024 which has since lapsed and no further extension had been approved as at the time of audit in September, 2024 raising doubt on the status of the contract and the project.

- In the circumstances, value for money on the payments totalling Kshs.1,195,217 could not be confirmed.

4. Other Non-Compliance

4.1 Irregular Payments to Contractors

Review of the project documents revealed that an amount of Kshs.19,674,198 was paid to contractors for construction of ward offices, pit latrines and associated electrical works during the year under review. However, review of procurement records revealed that the contract agreements between the County Assembly and the contractors were signed after the expiry of tender validity period. This is contrary to Section 135 (3 and 7) of Public Procurement Asset Disposal Act, 2015 which stipulates that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

4.2 Irregular Payments to Merchants Without Contracts

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect use of goods and services amount of Kshs.412,827,977 which includes fuel, oil and lubricants payments totalling Kshs.8,053,418. However, the County Assembly did not provide evidence of award of contracts or availability of a fuel framework agreement with the respective merchants who were also not in the prequalified list of suppliers. This is contrary to Section 114 (1) of the Public Procurement Asset Disposal Act ,2015 which stipulates that a procuring entity may enter into a framework agreement open tender if—(a) the procurement value is within the thresholds prescribed under Regulations to this Act; (b) the required quantity of goods, works or non-consultancy services cannot be determined at the time of entering into the agreement; and (c) a minimum of seven alternative vendors are included for each category.

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

4.3 Irregular Payment to County Assembly Forums and SOCATT

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect use of goods and services amount of Kshs.412,827,977 which includes other operating expenses totaling Kshs.26,197,843. Included in the amount is Kshs.2,000,000 in respect to subscriptions paid to County Assembly Forums and Society of Clerks (SOCATT). However, review of records revealed that these entities are not intergovernmental relation in legal capacity and the payments were not budgeted for under the National Government's estimates.

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

4.4 Unsupported Non-Current Asset

Annex 4 to the financial statements on summary of non-current asset register indicates that the County Assembly had assets cumulatively valued at Kshs.961,803,002. The assets include those acquired and those inherited from the defunct Local Government and Machakos County Government. However, the handing over and ownership documents were not provided for audit review. In addition, the asset register includes land, buildings, and transport equipment valued at Kshs.60,000,000, Kshs.604,266,628 and Kshs.76,432,684 respectively whose ownership and valuation documents were also not provided for audit review.

In the circumstances, the ownership and valuation of the non-current assets could not be confirmed.

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, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of a Functional and Effective Audit Committee

During the year under review, the audit Committee of the County Assembly was not fully constituted as one of the committee members left on 17 November, 2021 and has since not been replaced. This casts doubt on the operations of the audit Committee for the year under review. This is contrary to Regulation 167(4) of the Public Finance Management (County Governments) Regulations, 2015 which states that there shall be a minimum of three members, excluding a person who shall be appointed to represent the County Treasury in each audit committee and a maximum of five. Management therefore did not get an independent oversight and assurance on effectiveness of internal controls by the Audit Committee.

In the circumstances, the effectiveness of the measures taken by Management to manage risk, internal controls and governance 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 Assembly'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 Assembly'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

27 December, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	FY 2023/2024 KShs	FY 2022/2023 KShs*
Receipts			
Transfers from the CRF	1	1,066,128,487	1,132,140,390
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		**1,066,128,487**	**1,132,140,390**
Payments			
Compensation of employees	4	480,820,738	433,727,301
Use of goods and services	5	412,827,977	397,666,774
Subsidies	6	-	-
Transfers to other government entities	7	39,000,000	158,000,000
Other grants and transfers	8	50,301,405	86,244,000
Social security benefits	9	24,506,155	29,378,130
Acquisition of assets	10	57,346,762	27,039,660
Finance costs	11	-	-
Other payments	12	-	-
Total payments		**1,064,803,037**	**1,132,055,865**
Surplus/deficit		**1,325,450**	**84,525**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11.12. 2024 and signed by:

.....

Name: Denis Mutui

Ag. Clerk of the Assembly

.....

Name: Benson Mutua

Ag. Principal Finance Officer

ICPAK Member Number:5498

**Comparative FY means the financial year preceding the current financial year.*

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

		FY 2023/2024	FY 2022/2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	37,394,417	34,813,923
Cash balances	13B	-	-
Total cash and cash equivalents		37,394,417	34,813,923
Imprests and Advances	14	-	-
Total financial assets		**37,394,417**	**34,813,923**
Financial liabilities			
Third party deposits and retention	15	36,068,967	34,729,398
Net financial assets		**1,325,450**	**84,525**
Represented by			
Fund balance b/fwd	16	-	-
Prior year adjustment	17	-	-
Surplus/(deficit) for the year		1,325,450	84,525
Net Financial Position		**1,325,450**	**84,525**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11.12.2024 and signed by:

.....

Name: Denis Mutui

Ag. Clerk of the Assembly

.....

Name: Benson Mutua

Ag. Principal Finance Officer

ICPAK Member Number: 5498

11. Statement of Cash Flows for The Period Ended 30th June 2024

	Note	FY 2023/2024 KShs	FY 2022/2023 KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,066,128,487	1,132,140,390
Miscellaneous receipts	3	-	-
Total receipts from operating income		**1,066,128,487**	**1,132,140,390**
Payments for operating expenses			
Compensation of employees	4	480,820,738	433,727,301
Use of goods and services	5	412,827,977	397,666,774
Subsidies	6	-	-
Transfers to other government entities	7	39,000,000	158,000,000
Other grants and transfers	8	50,301,405	86,244,000
Social security benefits	9	24,506,155	29,378,130
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		**(1,007,456,275)**	**(1,105,016,205)**
Net receipts/(payments) from operating activities		**58,672,212**	**27,124,185**
Adjusted for:			
Prior year adjustment	17	-	-
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	-
Net cash flows from operating activities			
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(57,346,762)	(27,039,660)
Net cash flows from investing activities		**(57,346,762)**	**(27,039,660)**
Cash flow From Financing Activities			

	Note	FY 2023/2024 KShs	FY 2022/2023 KShs
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**1,325,450**	**84,525**
Cash & cash equivalent at Start of the year		-	-
Cash & cash equivalent at end of the year		**1,325,450**	**84,525**

Note:

- Net Cash Flows from Investing Activities was Kes 57,346,762 comprising of Kes 1,539,300 under Recurrent Budget and Kes 55,807,462 under Development Budget.

- The closing cash and cash equivalent balance of kes 84,525 for the comparative financial year was swept back to the CRF as per Section 136 (2) of the PFM Act, 2012 hence the reason why there is nil cash and cash equivalents balance at start of the FY. *See attached bank statements* **ANNEX 13**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11.12.2024 and signed by:

.....

Name: Denis Mutui
Ag. Clerk of the Assembly

.....

Name: Benson Mutua
Ag. Principal Finance Officer
ICPAK Member Number: 5498

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,300,995,826	(213,000,000)	1,087,995,826	1,066,128,487	21,867,339	98%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**1,300,995,826**	**(213,000,000)**	**1,087,995,826**	**1,066,128,487**	**21,867,339**	**98%**
Payments						
Compensation of employees	478,617,676	(7,656,940)	470,960,736	480,820,738	(9,860,002)	102%
Use of goods and services	390,850,800	20,464,940	411,315,740	412,827,977	(1,512,237)	100%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	50,000,000	-	50,000,000	39,000,000	11,000,000	78%
Other grants and transfers	50,384,166	-	50,384,166	50,301,405	82,761	100%
Social security benefits	35,143,184	(10,608,000)	24,535,184	24,506,155	29,029	100%
Acquisition of assets- Reccurent Vote	4,000,000	(2,200,000)	1,800,000	1,539,300	260,700	84%
Acquisition of assets – Development vote	292,000,000	(213,000,000)	79,000,000	55,807,462	23,192,538	71%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**1,300,995,826**	**(213,000,000)**	**1,087,995,826**	**1,064,803,037**	**23,192,790**	**98%**
Surplus/ deficit	**-**	**-**	**-**	**1,325,450**		**-**

1. *Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 55.8 million against a budget of kes 79 million. The reason for the under absorption of 29% was that some development programs*

were not completed as anticipated while some other completed projects were not certified by the County Public Works Officers as at the close of the FY.

The budget adjustments were effected under a supplementary appropriation Act.

The entity financial statements were approved on 11.12. 2024 and signed by:

.....	.....
Name: Denis Mutui	**Name: Benson Mutua**
Ag. Clerk of the Assembly	**Ag. Principal Finance Officer**
	ICPAK Member Number: 5498

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,008,995,826	-	1,008,995,826	1,008,995,811	15	100%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**1,008,995,826**	**-**	**1,008,995,826**	**1,008,995,811**	**15**	**100%**
Payments						
Compensation of employees	478,617,676	(7,656,940)	470,960,736	480,820,738	(9,860,002)	102%
Use of goods and services	390,850,800	20,464,940	411,315,740	412,827,977	(1,512,237)	100%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	50,000,000	-	50,000,000	39,000,000	11,000,000	78%
Other grants and transfers	50,384,166	-	50,384,166	50,301,405	82,761	100%
Social security benefits	35,143,184	(10,608,000)	24,535,184	24,506,155	29,029	100%
Acquisition of assets	4,000,000	(2,200,000)	1,800,000	1,539,300	260,700	84%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**1,008,995,826**	**-**	**1,008,995,826**	**1,008,995,575**	**252**	**100%**
Surplus/ deficit				**236**		

The budget adjustments were effected under a supplementary appropriation Act.

The entity financial statements were approved on 11.12.2024 and signed by:

.....	.....
Name: Denis Mutui	**Name: Benson Mutua**
Ag. Clerk of the Assembly	**Ag. Principal Finance Officer**
	ICPAK Member Number:5498

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	292,000,000	(213,000,000)	79,000,000	57,132,676	21,867,324	72%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**292,000,000**	**(213,000,000)**	**79,000,000**	**57,132,676**	**21,867,324**	**72%**
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	292,000,000	(213,000,000)	79,000,000	55,807,462	23,192,538	71%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**292,000,000**	**(213,000,000)**	**79,000,000**	**55,807,462**	**23,192,538**	**71%**

Surplus/ deficit	-	-	-	**1,325,214**		

2. Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 55.8 million against a budget of kes 79 million. *The reason for the absorption of 29% was that some development programs were not completed as anticipated while some other completed projects were not certified by the County Public Works Officers as at the close of the FY.*

   The budget adjustments were effected under a supplementary appropriation Act.

The entity financial statements were approved on 11.12. 2024 and signed by:

.....	.....
Name: Denis Mutui	**Name: Benson Mutua**
Ag. Clerk of the Assembly	**Ag. Principal Finance Officer**
	ICPAK Member Number:5498

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget 2024 Kshs	Adjustments 2024 Kshs	Final Budget 2024 Kshs	Actual on comparable basis 2024 Kshs	% Budget utilization 2024 Kshs
Programme 1					
Sub-Programme 1 Representation, Legislation and Oversight	1,300,995,826	(213,000,000)	1,087,995,826	1,064,803,037	98%
Total	**1,300,995,826**	**(213,000,000)**	**1,087,995,826**	**1,064,803,037**	**98%**

.....

Name: Denis Mutui

Ag. Clerk of the County Assembly

.....

Name: Benson Mutua

Ag. Principal Finance Officer

ICPAK Member Number: 5498

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

2. Reporting entity

The financial statements are for the Machakos County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution 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) 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)

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

5. Third Party Payments

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

6. 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.

7. 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.35,923,838.43 compared to Kshs. 34,729,397.78 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. 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.

9. 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.

10. Non-current assets

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

11. 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 *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. 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 14th July, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were three 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. 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.

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

15. Notes to the Financial Statements

1. Transfer From CRF

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers from the county treasury for Q1	176,698,360	155,026,733
Transfers from the county treasury for Q2	364,112,648	257,715,306
Transfers from the county treasury for Q3	217,609,906	249,392,484
Transfers from the county treasury for Q4	307,707,573	470,005,867
Cumulative amount	**1,066,128,487**	**1,132,140,390**

Note:

A) The reporting cut-off date for the financial statements is 17th July 2024. This is because; we received funds for development after 30th June 2024 i.e on 5th July 2024 amounting to kes 19,724,607 which is included in the 4th quarter summary of receipts.

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex 9 of this report.)

2. Proceeds From Sale of Assets

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Insurance Recoveries	-	-
Inter Account Borrowings	-	-
Total	-	-

4. Compensation of Employees

	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Salaries and wages paid for MCAs, Staff, Contractual and Ward staff (excluding NHIF, NSSF, Pension contribution for both employer and employee)	427,067,827	389,991,878
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Contribution to compulsory National Social Security Fund (NSSF)	8,400,110	1,346,400
Contribution to compulsory National Health Insurance schemes (NHIF)	5,139,800	4,950,700
Pension and other social security contributions	40,213,001	37,438,323
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**480,820,738**	**433,727,301**

Note:

The salaries and wages paid of Ksh. 427,067,827 includes house allowance, commuter, airtime, mileage and sitting allowances. It represents the total salary paid during the financial year for MCAs, staff and ward office employees.

Based on the above comparison there was an increase in the amount paid from Kes 389,991,878 *to kes* 427,067,827 *due to:*

- *The current MCAs as well as the partisan staff came on board in October 2022 hence during FY 2022/2023, the CA did not incur expenses for their salaries for two months.*
- *The SRC, through a circular dated 10/8/23; REF:SRC/TS/29(82) reviewed Remuneration and Benefits for public officers in the County Assemblies and the Assembly effected the salary review giving rise to the total compensation paid.*
- *The newly introduced Housing levy at a rate of 1.5% in the Finance Act of 2023 whose effective date was 1st July 2023*
- *The NSSF Act 2023 introduced new NSSF rates effective from July 2023 and the annual impact of the new pension contribution rates also contributed to the increase in the total compensation.*

We were not able to split the compensation expenditure per the sub-head as indicated in the IFMIS budget because, when the salaries are processed in the IPPD system, the net salaries (based on the employee's bank) and deductions vouchers for the MCAs and staff are combined into one voucher, hence making it difficult to separate the same, but the salary journals were passed using the by-products for the expenditure to reflect in the respective IFMIS sub ledgers.

Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Utilities, supplies and services	2,093,562	503,513
Communication, supplies and services	4,098,164	6,187,543
Domestic travel and subsistence	204,694,860	235,664,274
Foreign travel and subsistence	64,016,823	14,674,225
Printing, advertising and information supplies & services	4,600,392	6,864,655
Rentals of produced assets	-	-
Training expenses	15,022,659	21,942,405
Hospitality supplies and services	23,147,258	18,812,391
Insurance costs	50,107,214	47,023,569
Specialized materials and services	133,617	1,759,687
Office and general supplies and services	6,780,280	8,426,683
Ward office rent and expenses	-	15,157,500
Fuel, oil and lubricants	8,053,418	5,725,027
Other operating expenses *(Including Bank charges)*	26,197,843	12,180,441
Routine maintenance – vehicles and other transport equipment	3,250,824	1,285,665
Routine maintenance – other assets	631,063	1,459,196
Total	**412,827,977**	**397,666,774**

Note:

- The bank charges of kes 19,033.20 and the ward office rent and expenses for the current financial year are included under the other operating expenses as per the current reporting template.

Notes To the Financial Statements (Continued)

6. Subsidies

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Subsidies To County Corporations	-	-
See List Attached	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises	-	-
See List Attached	-	-
(Insert Name)	-	-
Total	-	-

(Provide explanations as to what subsidies relate to)

7. Transfers To Other Government Entities

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund- MCAs	20,000,000	158,000,000
Car loan and Mortgage scheme/fund- Staff	19,000,000	-
Total	**39,000,000**	**158,000,000**

Note:
The transfer of kes 39 million relates to funds that were received from the County Treasury and transferred to the MCAs and Staff Housing fund account at KCB bank and Co-operative bank respectively.

Notes To the Financial Statements (Continued)

8. Other Grants and Transfers

	FY 2023/2024 Ksh	FY 2022/2023 Ksh
Payment of motor vehicle reimbursement (see Annex 12)	50,301,405	86,244,000
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**50,301,405**	**86,244,000**

Note

The above amount of Ksh. 50,301,405 relates to payment made to MCAs for car reimbursement as approved by the SRC circular reference SRC/TS/35/ (77). ***See Annex 12-*** *List of beneficiaries*

9. Social Security Benefits

	FY 2023/2024 Ksh	FY 2022/2023 Ksh
Government Pension and Retirement Benefits	24,506,155	29,378,130
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	**24,506,155**	**29,378,130**

Notes To the Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	39,604,242	21,735,865
Refurbishment of buildings	71,900	977,045
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	147,000
Purchase of household furniture and institutional equipment- Recurrent Vote	1,467,400	3,676,750
Purchase of ICT Equipment, Software and other ICT assets	16,203,219	503,000
Purchase of office furniture and general equipment	-	-
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	**57,346,762**	**27,039,660**

Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**57,346,762**	**27,039,660**

Notes To the Financial Statements (Continued)

11. Finance Costs

	FY 2023/2024 Kshs	FY 2022/2023 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	-	-

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. Other Payments

	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Specify	-	-
Specify	-	-
specify	-	-
Total	-	-

(Provide detailed explanations for other payments)

Notes To the Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023/2024	FY 2022/2023
			Kshs	**Kshs**
CBK- Development Account, Kes	1000264578	Development	1,325,214	84,342
CBK- Reccurrent Account, Kes	1000240393	Recurrent	236	18
CBK- Deposit Account, Kes	1000264543	Deposit	18,550,588	18,099,477
Co-operative Bank, kes	01141277998902	Imprest	0	166
Family Bank, Machakos County Assembly Severance Pay, kes	073000041508	Severance Pay AC	17,518,379	16,629,921
Total			**37,394,417**	**34,813,923**

NOTE:

B) The reporting cut-off date for the financial statements is 17th July 2024. This is because; we received funds for development after 30th June 2023 i.e on 5th July 2024.

B) The County Assembly has a tender Account, and proceeds from some vehicles and other assets that were disposed in previous years were deposited in the account. The bank balance as at the end of the FY was kes 14,034,772.40. This money will be swept to the County Revenue Fund Account, hence the reason as to why the amount was not included in the statement of Financial Assets and Liabilities as part of the bank balances.

The County Assembly also has two bank accounts at Family Bank namely;

i) **Machakos County Assembly cafeteria account.** As at the close of the FY, there was a balance of kes 322,888. This is a welfare account for the cafeteria where staff and MCAs deposit money for their own meals and is the reason why the amount was not included under bank balances.

ii) **Machakos County Assembly Severance Pay Account.** Funds were deposited into this account from the recurrent account for ward office employees to cater for their service gratuity to be paid once their contractual term ends. As at the close of the FY, there was a total of Ksh. 17,518,379.

C) The total of kes **1,325,450** that was held in different banks by the end of the FY 2023/2024 was swiped back to the County Revenue Fund in compliance with Section 136 (2) of the PFM Act 2012. Hence the assembly began FY 2024/2025 with nil balances in its accounts. See **ANNEX 14**

13B. Cash In Hand

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

(Provide locations where cash in hand is held e.g. head office, cashier's office, cash office etc)

14. Imprests and Advances

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	FY 2023/2024	FY 2022/2023
Imprests	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

**See Annex 5 for a detailed analysis of the outstanding imprests.*

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Deposits (Ward staff gratuity)	17,518,379	16,629,921
Retentions (Contractor's money)	18,550,588	18,099,477
Total	**36,068,967**	**34,729,398**

The amount reported of Ksh. 18,550,588 represents money held in CBK deposit account for contractors of 10% retention.

The amount of Ksh. 17,518,379 represents money deposited in Family Bank to cater for ward office staff severance pay once their term comes to an end.

16. Fund Balance Brought Forward

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Bank Accounts	84,525	5,500,239
Cash In Hand		-
Imprests and advances		-
Third party deposits and retentions		-
Transfer of funds to the County Revenue Fund Ac	(84,525)	(5,500,239)
Total	-	-

NOTE:

The Kes **84,525** was swiped back to the CRF account at the beginning of the Financial Year in compliance with Section 136 (2) of the PFM Act 2012 (See attached CBK Bank statement)

ANNEX 13

17. Prior Year Adjustments

Description Of The Error	Balance b/f from FY 2022/2023 as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted Balance b/f FY 2022/2023 Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (*Specify*)	-	-	-
	-	-	-

18. Changes in Imprests and Advances

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Opening Imprests and Advances As At 1st July 2023	-	-
Closing Imprests and Advances As At 30th June 2024	-	-
Change In Imprests and Advances	-	-

19. Changes In Third-Party Deposits and Retentions

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Opening Third Party Deposits and Retention as at 1st July 2023	34,729,398	31,565,503
Closing Third Party Deposits and Retention as at 30th June 2024	36,068,967	34,729,398
Change In Third Party Deposits and Retention	**1,339,569**	**3,163,895**

Note: This amount is not included in the statement of cash flow since it is held on behalf of third parties.

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings				
Construction Of Civil Works				
Supply Of Goods				
Supply Of Services				
Total				

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Unionisable Employees				
Others				
Total				

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f FY 2022/2023 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f FY 2023/2024 Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

4. External Assistance

Description	FY 2023/2024 Kshs	FY 2022/2023 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 loans and grants

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
External assistance received as loans		
External assistance received as grants		
Total		

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

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

c) Classes of providers of external assistance

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

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Goods		
Services		
Total		

e. Purpose and use of external assistance.

Payments Made By Third Parties Description	FY 2023/2024 Kshs	FY 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		

Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

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

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

5.1 Classification by Source

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

Notes To The Financial Statements (Continued)

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

Payments made by third parties	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
Acquisition of assets		
Finance costs, including loan interest		
Other payments		
Total		

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 Assembly:

i) Members of County Assembly.

ii) Key management personnel that include the Clerk of the Assembly and heads of departments.

iii) The County Executive.

iv) County Ministries and Departments.

v) Other County Government entities including corporations, funds and boards.

vi) The National Government.

vii) Other County Governments; and

viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs		
Key Management Compensation (Clerk and Heads of departments)		
Total Compensation to Key Management		
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to other entities under the Assembly		
Total Transfers to related parties		
Transfers from related parties		
Transfers from the CRF		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties		

7. Contingent Liabilities

Contingent liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Court case Petition;ELRC no.4 of 2018 of 1st Assembly Ward Staff against County Assembly of Machakos	24,500,000.00	
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
Total	**24,500,000.00**	

(Give details- Update ANNEX 8 Contingent liabilities register)

8. Program for Results (PforR) Disclosure

Name of the PforR: ..... **Financing Partners:.....** **Purpose of the PforR: .....**	
Expenditure Details	**Amount in Kshs**
Cumulative actual expenditures for the previous years	
Actual expenditure in the current financial year. 1. *Employee Cost* 2. *Use of goods and Services* 3. *Grants and Subsidies* 4. *Building of ECDE facilities* 5. *Others (specify)* **Sub-total**	
Cumulative Actual Expenditures to date	

9. Progress on Follow on Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

FY 2021-2022 AUDIT REPORT				
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)
1.0	Variances between F.S and IFMIS Balances	The County Assembly used the excel ledgers to prepare the F.S but we are now in the process of passing IFMIS journals with the help of the National Treasury officials so as to reconcile the figures. The exercise is at an advanced stage.	Not Resolved	March 2025
3.	Misstatement in exchequer Receipts	The figure of receipts in the financial statement includes some receipts which were received after the close of the financial year on 30th June 2022. The reason as to why the financial statements report reflect balances after 30th June 2022 is that the Controller of Budget released funds in July 2022 (which is in FY 2021/2022) for development vote for payments that had been processed up to the Internet banking before the IFMIS system was closed. In view of the above, the correct figures were used in preparation of the financial statements making the balances as at 30th June 2022 immaterial in terms of FY 2021-2022 financial reporting.	Not Resolved	March 2025
6.	Pending Bills	As reported in the financial statements, the assembly's total pending bills totalled to kes 120,132,167.61. Of this total, kes 14,230,212 represented the salary deductions that were not paid by	Not Resolved	December 2025

FY 2021-2022 AUDIT REPORT				
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)
		the close of the FY but have since been paid in this current FY (August 2022), while kes 6,646,587 represents Tax arrears which the Assembly is currently settling in 6 monthly instalments as per the agreement with the KRA. The total outstanding under the use of good was kes 99,255,368.61 of which a bigger portion of these pending bills represents Ksh. 38,752,674 for legal fees which relates to previous FY's. This amount includes kes 38,752,674 for pending legal fees most of which were incurred during FY 2013/2014 and 2014/2015 when the County Assemblies were new and before the new procurement law came to force. The amount has been outstanding for a while due to some gaps in their documentation e.g professional opinion, and once the documentation gaps are addressed the amounts will be gradually settled. Due to budgetary constraints, the Assembly was not able to settle all the pending bills as at the end of the FY, but has committed to settle a portion of them in the current FY once they are properly supported. The Assembly has began the process of settling these pending bills as we have already requisitioned for the funds and paid kes 18,976,039 to date.		

FY 2021-2022 AUDIT REPORT				
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.	Non-Compliance with the One-Third of Basic Salary Rule	In the year 2020 the Government issued a tax waiver to employees due to the effects of the Covid 19 pandemic vide The Tax Laws (Amendment) Act, 2020 dated 27th April, 2020. During that period some employees borrowed money from both financial institutions and the Assembly against their pay slips. The subsequent loan deductions fell within the A Third basic rule. After the relief was lifted by the Government in The Tax Laws (Amendment) Act (No. 2), 2020, some of the employees were affected. However, this will in due course be streamlined by the annual increments as provided for by the Salaries and remuneration commission.	Not Resolved	July 2025
3.	Delay in Completion of Projects	The initial project completion date of 2nd December 2021 for the construction of speaker's official residence was not attainable due to the following reasons; a) Delays occasioned by survey beckoning exercise on the land allocated to the County Assembly by the County Government. b) External excavation works that were to be carried out by the Assembly due to the strict ceiling imposed on the project by the SRC. This was delayed as the	Resolved	

FY 2021-2022 AUDIT REPORT				
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)
		Assembly, engage the department of County Public Works to provide excavation machinery. c) The national shortage of fuel experienced during the year in a way also affected the excavation works and also operations of the contractor. The CIT has put the contractor to task to ensure the project is completed in time as per the revised contract end date.		

FY 2022-2023 AUDIT REPORT				
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	Variances between Financial Statements and Integrated Financial Management Information System (IFMIS) ledger.	The County Assembly used the excel ledgers to prepare the F.S but we are now in the process of passing IFMIS journals with the help of the National Treasury officials so as to reconcile the figures. The exercise is at an advanced stage.	Not Resolved	March 2025
2.	Pending Bills	During the FY under review, the cumulative	Not Resolved	Dec 2025

FY 2022-2023 AUDIT REPORT				
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)
		pending bills totaled to Ksh. 106,896,388 which included Ksh. 66,532,789 relating to pending bills for the previous FYs. Due to the strained budgetary provision, the Assembly did not manage to clear most of the pending bills as at the close of the financial year. The Assembly has put in place measures to ensure the same are cleared within the shortest time possible		
2	Prior year Matters	The figure of receipts in the financial statement included some receipts which were received after the close of the financial year on 30th June 2022. The reason as to why the financial statements report reflected balances after 30th June 2022 is that the Controller of Budget released funds in July 2022 (which is in FY 2021/2022) for development vote for payments that had been processed up to the Internet banking before the IFMIS system was closed. In view of the above, the correct figures were used in	Not Resolved	June 2025

FY 2022-2023 AUDIT REPORT				
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)*
		preparation of the financial statements making the balances as at 30th June 2022 immaterial in terms of FY 2021-2022 financial reporting.		
3	Delay in Completion of Projects- Speaker's Residence	The initial project completion date of 2nd December 2021 for the construction of speaker's official residence was not attainable due to the following reasons; a) Delays occasioned by survey beckoning exercise on the land allocated to the County Assembly by the County Government. b) External excavation works that were to be carried out by the Assembly due to the strict ceiling imposed on the project by the SRC. This was delayed as the Assembly had to engage the department of County Public Works to provide excavation machinery. c) The national shortage of fuel experienced during the year in a way also affected the	Resolved	

FY 2022-2023 AUDIT REPORT				
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)
		excavation works and also operations of the contractor. The project was later completed in FY 2022/2023 and the retention amount paid to the contractor after the certificate of making good defects was issued by the County department of Transport, Roads and Public Works following the lapse of the defects liability period.		
2	Composition of the Audit committee	The process of recruitment for the internal audit member was underway by the end of the FY and the same was completed and a member brought on board in September 2024. The committee is discharging its mandate effectively and efficiently.	Resolved	

Sign:.....

Denis Mutui

Ag. Clerk of the County Assembly

Date.....11.12.2024.....

16. Annexes

Annex 1 – Analysis of Pending Accounts Payable

NO	Supplier of Goods or Services	Date invoiced/Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
1	Prideinn Flamingo	24-Nov-21	Conference fees		87,500.00			87,500.00
		5-Feb-22	Conference fees		54,000.00			54,000.00
		14-Feb-22	Conference fees		304,000.00			304,000.00
		18-Nov-22	Conference fees		1,207,000.00		1,207,000.00	-
		6-Mar-23	Conference fees		882,625.00		882,625.00	-
2	Prideinn Paradise	27-Oct-21	Conference fees		231,000.00			231,000.00
		17-Oct-22	Conference fees		359,890.00			359,890.00
3	Travellers Beach Hotel	19-Aug-22	Conference fees		897,000.00		897,000.00	-
4	The Panari	13-Aug-21	Conference fees		108,000.00			108,000.00
		21-Feb-22	Conference fees		256,350.00		256,350.00	-
		31-Mar-22	Conference fees		372,000.00		372,000.00	-
		17-May-22	Conference fees		116,100.00			116,100.00
		07-Jun-22	Conference fees		66,350.00			66,350.00

		19-Sep-22	Conference fees		211,200.00			211,200.00
		4-Oct-22	Conference fees		107,700.00			107,700.00
		15-Oct-22	Conference fees		281,600.00			281,600.00
		31-Oct-22	Conference fees		419,200.00		419,200.00	-
		10-Nov-22	Conference fees		331,600.00			331,600.00
		15-Nov-22	Conference fees		209,050.00			209,050.00
		21-Nov-22	Conference fees		83,200.00			83,200.00
		21-Feb-23	Conference fees		444,500.00			444,500.00
		19-Apr-23	Conference fees		210,000.00			210,000.00
		21-Apr-23	Conference fees		108,500.00			108,500.00
		07-Jun-24	Conference fees			94,800.00		94,800.00
5	Weston Hotel	29-Nov-21	Conference fees		145,800.00			145,800.00
		16-Dec-21	Conference fees		243,000.00			243,000.00
		21-Dec-21	Conference fees		324,000.00			324,000.00
		31-Oct-20	Conference fees		399,600.00		-	399,600.00
		01-Oct-22	Conference fees		195,300.00		195,300.00	-
		10-Nov-22	Conference fees		403,200.00		403,200.00	-

		16-Dec-22	Conference fees		316,000.00		316,000.00	-
		01-Feb-22	Conference fees		207,200.00		207,200.00	-
		21-May-22	Conference fees		33,500.00			33,500.00
		23-Oct-22	Conference fees		224,000.00		224,000.00	-
		30-Dec-22	Conference fees		192,000.00			192,000.00
		23-Dec-22	Conference fees		1,211,600.00			1,211,600.00
		12-Jan-23	Conference fees		528,000.00		528,000.00	-
		08-Mar-23	Conference fees		384,000.00			384,000.00
		20-Mar-23	Conference fees		296,000.00			296,000.00
		24-Mar-23	Conference fees		102,400.00		102,400.00	-
		04-Apr-23	Conference fees		192,000.00			192,000.00
		12-Apr-23	Conference fees		38,400.00			38,400.00
		17-Apr-23	Conference fees		147,200.00		147,200.00	-
		03-May-23	Conference fees		224,000.00			224,000.00
		22-May-23	Conference fees		384,000.00			384,000.00
		23-Jun-23	Conference fees		864,000.00			864,000.00
		23-Sep-23	Conference fees			153,600.00		153,600.00

		03-Nov-23	Conference fees			72,500.00		72,500.00
		31-Dec-23	Conference fees			366,000.00	366,000.00	
		08-Mar-24	Conference fees			375,000.00		375,000.00
6	The Lazizi Premier Ltd	16-Oct-21	Conference fees		70,200.00		70,200.00	-
		04-Feb-22	Conference fees		124,200.00		124,200.00	-
		08-Sep-21	Conference fees		275,400.00		275,400.00	-
7	Masinga Sky Lodge	17-Dec-23	Conference fees			255,000.00	255,000.00	-
8	Four Points By Sheraton	27-Apr-24	Conference fees			54,000.00		54,000.00
		2-May-24	Conference fees			59,000.00		59,000.00
		3-May-24	Conference fees			45,000.00		45,000.00
9	Kasarani Sportsview Hotel	15-Dec-23	Conference fees			284,200.00		284,200.00
		12-May-23	Conference fees		306,800.00		306,800.00	-
		09-Feb-24	Conference fees			141,000.00		141,000.00
		16-Feb-24	Conference fees			180,000.00		180,000.00
		23-Feb-24	Conference fees			297,000.00		297,000.00
		01-Feb-24	Conference fees			414,120.00	414,120.00	-
		27-Mar-24	Conference fees			75,000.00		75,000.00

		19-Apr-24	Conference fees			54,000.00		54,000.00
10	Sports Kenya	01-Feb-24	Conference fees			85,260.00		85,260.00
		05-Mar-24	Conference fees			284,200.00		284,200.00
		07-Mar-24	Conference fees			113,680.00		113,680.00
11	Mombasa Continental	01-Mar-24	Conference fees			952,000.00		952,000.00
		14-Apr-23	Conference fees		936,740.00		936,740.00	-
		29-May-23	Conference fees		1,205,200.00		1,205,200.00	-
		17-May-23	Conference fees		712,500.00		712,500.00	-
		29-May-23	Conference fees		320,000.00		320,000.00	-
		06-Mar-24	Conference fees			600,000.00		600,000.00
12	Sun Africa Beach Resort	4-Oct-22	Conference fees		357,000.00			357,000.00
13	Machakos University	21-Nov-22	Conference fees		58,000.00			58,000.00
14	Wildlife Research & Training Institute	19-Jun-23	Conference fees		217,210.00			217,210.00
	APA Insurance	16.08.2023	Insurance services		44,434,670.00		44,434,670.00	-
15	KICD	29-Mar-21	Conference fees		96,000.00			96,000.00
		14-Jul-21	Conference fees		18,000.00			18,000.00
		10-Sep-21	Conference fees		24,000.00			24,000.00

		31-Jan-22	Conference fees		114,000.00		114,000.00	-
16	Realedge Africa	29-Oct-21	Cost of air tickets		3,455.00			3,455.00
		14-Feb-22	Cost of airtickets		1,144,415.00			1,144,415.00
		18-Feb-22	Cost of airtickets		34,525.00			34,525.00
		28-Feb-22	Cost of airtickets		44,665.00			44,665.00
		25-Mar-22	Cost of airtickets		38,575.00			38,575.00
		06-Apr-22	Cost of airtickets		285,190.00			285,190.00
		11-Apr-22	Cost of airtickets		39,445.00			39,445.00
		20-May-22	Cost of airtickets		43,875.00			43,875.00
		14-Jul-22	Cost of airtickets		57,950.00			57,950.00
		27-Jul-22	Cost of airtickets		39,385.00		39,385.00	-
		11-Oct-22	Cost of airtickets		214,685.00			214,685.00
		17-Oct-22	Cost of airtickets		8,940.00			8,940.00
		07-Nov-22	Cost of airtickets		96,555.00			96,555.00
		28-Apr-23	Cost of airtickets		145,745.00			145,745.00
		31-May-23	Cost of airtickets		309,125.00		309,125.00	-
		19-Jun-23	Cost of airtickets		820,905.00			820,905.00

		22-Jun-23	Cost of airtickets		37,030.00			37,030.00
17	Keysa Tours	8-Oct-21	Cost of airtickets		180,422.10			180,422.10
		10-Sep-21	Cost of airtickets		421,505.00		421,505.00	-
		11-Oct-22	Cost of airtickets		139,075.00			139,075.00
		11-Oct-22	Cost of airtickets		39,625.00			39,625.00
		30-Nov-22	Cost of airtickets		40,935.00		40,935.00	-
		24-May-23	Cost of airtickets		417,880.00		417,880.00	-
		24-May-23	Cost of airtickets		46,820.00		46,820.00	-
		24-May-23	Cost of airtickets		39,995.00		39,995.00	-
		21-Nov-22	Cost of airtickets		197,945.00		197,945.00	-
		22-Mar-23	Cost of airtickets		232,660.00		232,660.00	-
		13-Mar-24	Cost of airtickets			51,690.00		51,690.00
		21-Mar-24	Cost of airtickets			241,750.00		241,750.00
18	Silver Tours And Travel	11-Jun-21	Cost of airtickets		13,800.00			13,800.00
		11-Jun-21	Cost of airtickets		18,800.00			18,800.00
		12-Jun-21	Cost of airtickets		176,000.00			176,000.00
		23-Aug-21	Cost of airtickets		277,200.00			277,200.00

		15-Oct-21	Cost of airtickets		2,325,600.00			2,325,600.00
		9-Oct-21	Cost of airtickets		1,329,650.00		1,329,650.00	-
		30-Nov-21	Cost of airtickets		733,500.00		733,500.00	-
		3-Dec-21	Cost of airtickets		179,250.00		179,250.00	-
		11-Oct-22	Cost of airtickets		211,010.00			211,010.00
		29-Oct-22	Cost of airtickets		52,995.00			52,995.00
		18-Nov-22	Cost of airtickets		185,450.00			185,450.00
		20-Nov-22	Cost of airtickets		5,000.00			5,000.00
		25-Nov-22	Cost of airtickets		52,500.00			52,500.00
		5-Dec-22	Cost of airtickets		55,500.00			55,500.00
		23-Dec-22	Cost of airtickets		58,500.00			58,500.00
		25-Dec-22	Cost of airtickets		5,000.00			5,000.00
		20-Jan-23	Cost of airtickets		894,300.00			894,300.00
		9-Feb-23	Cost of airtickets		56,990.00			56,990.00
		28-Feb-23	Cost of airtickets		301,000.00			301,000.00
		22-Mar-23	Cost of airtickets		406,000.00			406,000.00
		28-Mar-23	Cost of airtickets		61,400.00			61,400.00

		10-Apr-23	Cost of airtickets		375,400.00		375,400.00	-
		15-May-23	Cost of airtickets		118,100.00			118,100.00
		3-Jun-23	Cost of airtickets		49,900.00			49,900.00
19	Africa Bliss	27-Sep-23	Cost of airtickets			75,175.00		75,175.00
		7-Oct-23	Cost of airtickets			1,225,140.00		1,225,140.00
		16-Oct-23	Cost of airtickets			143,520.00		143,520.00
		20-Oct-23	Cost of airtickets			23,920.00		23,920.00
		1-Dec-23	Cost of airtickets			196,760.00		196,760.00
		1-Dec-23	Cost of airtickets			35,710.00		35,710.00
		20-Nov-23	Cost of airtickets			121,000.00		121,000.00
		14-Dec-23	Cost of airtickets			68,600.00		68,600.00
		17-May-24	Cost of airtickets			43,110.00		43,110.00
20	Nero Experia Travels	17-Jan-24	Cost of airtickets			44,550.00		44,550.00
		17-Jan-24	Cost of airtickets			229,525.00		229,525.00
		13-Feb-24	Cost of airtickets			135,600.00		135,600.00
		13-Feb-24	Cost of airtickets			67,800.00		67,800.00
		13-Feb-24	Cost of airtickets			102,600.00		102,600.00

		11-Mar-24	Cost of airtickets			158,650.00		158,650.00
		11-Mar-24	Cost of airtickets			312,860.00		312,860.00
		26-Apr-24	Cost of airtickets			112,800.00		112,800.00
		26-Apr-24	Cost of airtickets			393,250.00		393,250.00
21	Simply Travel	2-Aug-23	Cost of airtickets			373,590.00		373,590.00
		11-Jun-19	Cost of airtickets		38,900.00		-	38,900.00
		10-Mar-19	Cost of airtickets		402,000.00		-	402,000.00
		VARIOUS DATES	Cost of airtickets		3,079,939.00		-	3,079,939.00
		14-Aug-23	Cost of airtickets			67,400.00		67,400.00
		6-Oct-23	Cost of airtickets			5,105,500.00		5,105,500.00
		14-Oct-23	Cost of airtickets			2,897,230.00	2,897,230.00	-
		26-Oct-23	Cost of airtickets			977,175.00		977,175.00
		18-Nov-23	Cost of airtickets			1,173,690.00	1,173,690.00	-
		12-Jan-24	Cost of airtickets		1,218,294.00		1,218,294.00	-
		15-Jan-24	Cost of airtickets		19,990.00		19,990.00	-
		18-Jan-24	Cost of airtickets			1,044,252.00	1,044,252.00	-
		6-Feb-24	Cost of airtickets			1,773,780.00		1,773,780.00

		22-Feb-24	Cost of airtickets			75,338.00		75,338.00
		1-Mar-24	Cost of airtickets			47,000.00		47,000.00
22	Safaricom Plc	16-Feb-24	Cost of airtime			2,130,027.00	2,130,027.00	-
23	Outback Kenya Lodge	2-Apr-24	Conference fees			335,400.00	335,400.00	-
24	Touch World Safaris	9-Jul-23	Cost of airtickets			1,468,300.00		1,468,300.00
25	Attic Tours And Travel Ltd	3-Jan-21	Cost of airtickets		145,495.00			145,495.00
		2-Mar-21	Cost of airtickets		22,500.00			22,500.00
		27-May-21	Cost of airtickets		29,500.00			29,500.00
26	Jaytec Supplies Ltd	4-Aug-23	Cleaning materials			489,700.00	489,700.00	-
27	Standard Group Ltd	24-May-19	Cost of advertisement		336,400.00			336,400.00
		30-Oct-19	Cost of advertisement		133,400.00			133,400.00
		19-Feb-20	Cost of advertisement		133,400.00			133,400.00
		27-Aug-20	Cost of advertisement		174,420.00			174,420.00
		29-Apr-21	Cost of advertisement		133,400.00			133,400.00
		24-Jan-20	Cost of advertisement		168,200.00			168,200.00
		11-Jan-22	Cost of advertisement		133,400.00			133,400.00

		15-Sep-22	Cost of advertisement		140,000.00			140,000.00
		15-Sep-22	Cost of advertisement		140,000.00			140,000.00
		5-Oct-22	Cost of advertisement		150,336.00			150,336.00
		11-Oct-22	Cost of advertisement		46,000.00			46,000.00
		19-Oct-22	Cost of advertisement		140,000.00		140,000.00	-
		20-Oct-22	Cost of advertisement		140,000.00			140,000.00
		22-Oct-22	Cost of advertisement		140,000.00		140,000.00	-
		17-Nov-22	Cost of advertisement		133,400.00		133,400.00	-
		7-Dec-22	Cost of advertisement		162,400.00			162,400.00
		24-Jan-23	Cost of advertisement		208,800.00			208,800.00
		8-Feb-23	Cost of advertisement		133,400.00			133,400.00
		18-Apr-23	Cost of advertisement		266,800.00			266,800.00
		30-Apr-23	Cost of advertisement		185,600.00		185,600.00	-
		29-May-23	Cost of advertisement		266,800.00			266,800.00

		13-Jun-23	Cost of advertisement		50,000.00			50,000.00
		27-Jul-23	Cost of advertisement		187,920.00			187,920.00
		31-Oct-23	Cost of advertisement			140,000.00		140,000.00
		10-Nov-23	Cost of advertisement			187,920.00		187,920.00
		15-Nov-23	Cost of advertisement			266,800.00		266,800.00
		31-May-24	Cost of advertisement			134,560.00		134,560.00
		31-May-24	Cost of advertisement			133,400.00		133,400.00
		31-May-24	Cost of advertisement			134,560.00		134,560.00
28	Nation Media Group	4-Oct-18	Cost of advertisement		142,680.00			142,680.00
		8-Nov-18	Cost of advertisement		142,680.00			142,680.00
		25-Sep-20	Cost of advertisement		169,860.00		-	169,860.00
		12-Mar-20			140,220.00		-	140,220.00
		28-May-18			343,360.00		-	343,360.00
		3-Dec-20	Cost of advertisement		140,220.00			140,220.00
		11-May-22	Cost of advertisement		152,591.00			152,591.00

		20-Apr-22	Cost of advertisement		580,631.00		580,631.00	-
		17-Dec-22	Cost of advertisement		251,604.00		251,604.00	-
		22-Oct-22	Cost of advertisement		128,413.00		128,413.00	-
		19-Oct-22	Cost of advertisement		173,640.00		173,640.00	-
		5-Oct-22	Cost of advertisement		128,412.00		128,412.00	-
		22-Sep-23	Cost of advertisement			19,720.00		19,720.00
		3-Mar-23	Cost of advertisement		172,840.00		172,840.00	-
		2-Nov-23	Cost of advertisement			157,853.00	157,853.00	-
		12-Apr-23	Cost of advertisement		251,604.00		251,604.00	-
		7-Feb-24	Cost of advertisement			142,680.00	142,680.00	-
		10-May-24	Cost of advertisement			254,475.00		254,475.00
		31-May-24	Cost of advertisement			191,052.00		191,052.00
29	Eastern Broadcasting Corporation Ltd	13-Apr-23	Cost of advertisement		58,000.00			58,000.00
		31-May-22	Cost of advertisement		58,000.00		58,000.00	-

		3-Mar-23	Cost of advertisement		17,400.00		17,400.00	-
		30-Nov-23	Cost of advertisement			58,000.00		58,000.00
		30-Mar-24	Cost of advertisement			58,000.00		58,000.00
30	Athiani Holdings Ltd	29-Jun-23	Cost of advertisement		69,600.00			69,600.00
31	Institute Of Hrm	20-May-22	8th annual hr congress		278,400.00			278,400.00
		6-Oct-22	26th ANNUAL NATIONAL CONFERENCE		75,400.00			75,400.00
		1-May-23	Training on upcoming labour laws		75,400.00			75,400.00
		15-May-23	9th annual hr congress		487,200.00			487,200.00
		19-May-23	Training fees		487,200.00		487,200.00	-
		4-Jun-24	10th annual human resource congress			75,400.00		75,400.00
		28-Jun-24	8th annual hr congress			69,600.00		69,600.00
32	The Cpst	12-May-22	Training on Digitization in the Legislative Environment		140,200.00			140,200.00
		23-Jan-23	Training fees		291,400.00		291,400.00	-
		30-Mar-23	Training fees-dubai		150,200.00			150,200.00
		14-Nov-23	Training fees			90,000.00		90,000.00

		20-Apr-23	Training fees		105,000.00		105,000.00	-
		21-Mar-24	Training fees			320,000.00		320,000.00
33	Kism	17-Dec-21	Training fees		51,400.00			51,400.00
		17-Dec-21	Training fees		46,400.00		46,400.00	-
		23-Mar-22	Training fees		69,600.00		69,600.00	-
		28-Oct-22	Training fees		278,400.00		278,400.00	-
		10-Dec-21	Training fees		59,740.00		59,740.00	-
		5-Feb-23	Training fees		179,800.00		179,800.00	-
		20-Feb-24	Training fees			742,400.00		742,400.00
34	Kenya School Of Government	17-Dec-20	Training fees		136,800.00			136,800.00
35	Kenya School Of Law	19-Jun-19	Training fees		292,499.80		292,499.80	-
36	The Institute Of Internal Auditors	26-Aug-16	14th annual conference		69,600.00			69,600.00
		14-Jun-19	Training fees		245,000.00		245,000.00	-
		13-Mar-20	Advanced risk based internal audit workshop		180,000.00			180,000.00
		8-May-23			225,000.00			225,000.00
37	Kca University	21-Feb-19	Training fees-best practices for the finance budget committee premier hotel or tambo,		2,123,500.00		1,000,000.00	1,123,500.00

			south africa(13-18/05/2014)					
38	Incad	22-Mar-22	International workshop of financial management,budgeting, planning and control		369,460.00			369,460.00
39	Impact Chefs Ltd	22-Nov-21	Training fees		46,400.00			46,400.00
		24-May-23			25,000.00			25,000.00
40	Engineers Board Of Kenya	13-Jun-23	Training fees		40,000.00			40,000.00
41	Karma	8-May-23	Training fees		67,280.00			67,280.00
		20-Jun-23	Training fees		216,920.00		216,920.00	-
42	Prsk	16-May-23	Training fees		240,000.00			240,000.00
43	Competence Building Society	5-Dec-22	Training fees		150,000.00			150,000.00
44	Ics	7-Jun-22	Training fees		240,000.00			240,000.00
45	Law Society Of Kenya	6-Jul-22	Training fees		140,000.00			140,000.00
	Law Society Of Kenya	26-Jul-23	Annual conference		148,000.00		148,000.00	-
46	Ict Authority	1-Apr-23	Training fees		140,000.00			140,000.00
47	Kenya National Secretary Association	22-May-23	Training fees		60,000.00			60,000.00
48	Kenya Institute Of Supplies Management	9-Dec-22	Training fees		220,400.00		220,400.00	-

		2-Jun-22	Training fees		179,800.00		179,800.00	-
49	Karma	10-Nov-23	Training fees			72,500.00		72,500.00
		5-Sep-24	Training fees			64,280.00		64,280.00
			Subscription fees			2,400.00		2,400.00
50	Icpak	20-Feb-24	Training fees			291,000.00		291,000.00
		27-Oct-23	Training fees			232,000.00	232,000.00	-
		24-Nov-23	Annual seminar feees			526,000.00	526,000.00	-
		16-Feb-24	Training fees			59,000.00		59,000.00
		30-Apr-24	Training fees			527,000.00		527,000.00
			Subscription fees			92,800.00		92,800.00
51	Awak	19-Feb-24	Training fees			65,000.00		65,000.00
52	Prsk	2-Nov-23	Training fees			320,000.00		320,000.00
		22-Nov-23	Training fees			80,000.00		80,000.00
		26-Feb-24	Training fees			320,000.00		320,000.00
53	Machakos Water & Sewerage Co. Ltd	30-Jun-23	Sewarage services		248,647.50		248,647.50	-
54	Kenya Power & Lighting Co.	28-Aug-23	Electricity services			771,024.00	771,024.00	-
		6-Dec-23	Electricity services			228,976.00	228,976.00	-

		9-Jan-24	Electricity services			240,300.00	240,300.00	-
		21-Mar-24	Electricity services			83,111.00	83,111.00	-
55	Kesra	21-Feb-24	Training fees			278,400.00		278,400.00
		18-Mar-24				139,200.00		139,200.00
56	St. John Ambulance	5-Apr-24	Training fees			104,000.00		104,000.00
57	ICS	24-Apr-24	28th annual international conference			270,000.00		270,000.00
58	Computer Society Of Kenya	19-Dec-23	Training fees			70,000.00		70,000.00
		19-Dec-23	Training fees			140,000.00		140,000.00
59	CAF	1-Jul-21	Annual subscription		2,500,000.00			2,500,000.00
		1-Jul-22	Annual subscription		5,000,000.00		2,000,000.00	3,000,000.00
		1-Jul-23	Annual subscription			5,000,000.00		5,000,000.00
60	Vekeraria Auto Garage	23-Jan-23	Provision of garage services		30,500.00		30,500.00	-
61	Buspark Garage	24-Mar-20	Provision of garage services		19,350.00			19,350.00
		24-Mar-20	Provision of garage services		5,850.00			5,850.00
		22-Nov-22	Provision of garage services		24,700.00		24,700.00	-
		26-Jan-23	Provision of garage services		42,250.00		42,250.00	-
		22-Jun-22	Provision of garage services		28,300.00		28,300.00	-

		10-Nov-22	Provision of garage services		28,350.00		28,350.00	-
62	Felprima K Limited	19-Sep-22	Cleaning materials		493,600.00		493,600.00	-
		4-Mar-24	Cleaning materials			1,299,250.00	1,299,250.00	-
63	Jakiomu Korea Investment Ltd	12-Jul-23	Garage services			480,883.00	480,883.00	-
		19-May-23	Garage services		132,720.00		132,720.00	-
		20-Mar-23	Garage services		49,419.00		49,419.00	-
		18-Mar-23	Garage services		61,789.00		61,789.00	-
		22-Mar-23	Garage services		40,630.00		40,630.00	-
		16-Mar-23	Garage services		79,060.00		79,060.00	-
64	Telkom Kenya	8-Aug-23	Intenet services			139,200.00	139,200.00	-
		7-Sep-23	Intenet services			127,600.00	127,600.00	-
		6-Oct-23	Intenet services			133,400.00	133,400.00	-
		7-Nov-23	Intenet services			133,400.00	133,400.00	-
		1-Dec-23	Intenet services			133,400.00	133,400.00	-
		1-Feb-24	Intenet services		133,400.00		133,400.00	-
		1-Jun-24	Intenet services			133,400.00	133,400.00	-
		2-Mar-24	Intenet services			133,400.00	133,400.00	-

65	Bobby Guards Ltd	15-Aug-23	Security services			134,550.00	134,550.00	-
		28-Feb-24	Security services			134,550.00	134,550.00	-
		16-Jun-23	Security services		269,100.00	-	269,100.00	-
		15-Sep-23	Security services			134,550.00	134,550.00	-
		13-Oct-23	Security services			134,550.00	134,550.00	-
		30-Apr-24	Security services			134,550.00	134,550.00	-
		13-Jun-24	Security services			134,550.00	134,550.00	-
66	CFAO Motors Kenya Ltd	29-Jan-24	Motor vehicle services			98,367.00	98,367.00	-
67	Cet Industrial Ltd	27-Oct-23	Provision of garage services			171,912.00		171,912.00
		27-Oct-23	Provision of garage services			91,879.00	91,879.00	-
		27-Oct-23	Provision of garage services			112,345.00	112,345.00	-
		27-Oct-23	Provision of garage services			184,824.00	184,824.00	-
		7-Mar-24	Provision of garage services			57,859.00		57,859.00
68	Final Auto Centre Ltd	18-Dec-23	Provision of garage services			53,000.00		53,000.00
		26-Oct-23	Provision of garage services			121,500.00	121,500.00	-
		18-Dec-23	Provision of garage services			43,500.00		43,500.00
69	Iveti Motors & Engineering Works	11-May-24	Provision of garage services			41,400.00		41,400.00

		11-May-24	Provision of garage services			81,925.00		81,925.00
		15-May-24	Provision of garage services			69,445.00		69,445.00
		23-May-24	Provision of garage services			94,950.00		94,950.00
70	National Youth Service Garment Tech	13-Dec-22	Supply of uniforms		81,767.00		81,767.00	-
71	Chamwa Motors	1-Jan-23	Provision of garage services		26,100.00		26,100.00	-
		22-Nov-22	Provision of garage services		99,400.00		99,400.00	-
		2-May-23	Provision of garage services		75,500.00		75,500.00	-
72	Joshire General Suppliers	17-Jan-24	Office stationery			1,687,500.00	1,687,500.00	-
73	Nivala Investment Ltd	8-Apr-24	Towing of m/vehicle 016cg071a			85,000.00		85,000.00
74	Kenya Orient Insurance	23-Jan-24	Motorvehicle insurance			55,529.00		55,529.00
75	Jetika Enterprises Ltd	27-Feb-24	Supply & delivery of tyres			420,000.00		420,000.00
76	Kenya Literature Bureau	31-Jan-23	Printing services		1,323,789.98			1,323,789.98
		11-Mar-22	Printing services		727,088.00		727,088.00	-
		28-Feb-24	Supply & delivery of wall calendars & diaries			788,800.00		788,800.00
77	Orion Contractors Ltd	14-Mar-24	Office stationery			969,530.00	969,530.00	-
78	Fresco Digital	26-Jun-18	Printing services		84,100.00			84,100.00

79	Fralyn Investment	1-Sep-22	Provision of printing services		91,000.00			91,000.00
		12-Jun-24	Supply & delivery of uniforms			1,539,300.00		1,539,300.00
80	Lajoy Investments	26-Feb-24	Supply & delivery of uniforms			1,973,330.00		1,973,330.00
81	Agricultural Society Of Kenya	20-May-24	Machakos show participation charges			233,160.00		233,160.00
82	Zianna Ventures Ltd	5-Jun-24	Supply & delivery of laptops			1,258,080.00		1,258,080.00
		5-Jun-24	Supply & delivery of laptops			373,530.00		373,530.00
		5-Jun-24	Supply & delivery of desktops			340,680.00		340,680.00
83	Wantime Services Ltd	11-Jun-24	Provsion of servicing and repair of conference system			759,430.00		759,430.00
84	KNEC	26-Jun-24	Confirmation of certificates			237,800.00		237,800.00
85	Anchor Security Services Ltd	22-Apr-22	Provision of security services		76,000.00			76,000.00
		20-May-22			22,800.00			22,800.00
86	Casse Investments	21-Feb-22	Supply and delivery of electrical fittings		342,500.00			342,500.00
87	Top Choice	28-Jan-21	Stabilizer for the lift		171,000.00			171,000.00
88	Comchoice Africa Limited	22-Aug-22	Repair & maintenance of audio-visual equipment		794,000.00			794,000.00
89	Bemujar Enteprises	3-Mar-23	Supply and delivery of tonners		64,000.00			64,000.00
90	Rentoline	12-Jun-23	Change of sanitary bins		26,400.00			26,400.00

		11-Jul-23	Change of sanitary bins			26,400.00	26,400.00	-
		10-Aug-23	Change of sanitary bins			26,400.00	26,400.00	-
		12-Sep-23	Change of sanitary bins			30,500.00	30,500.00	-
		13-Oct-23	Change of sanitary bins			26,400.00		26,400.00
		10-Nov-23	Change of sanitary bins			26,400.00		26,400.00
		11-Dec-23	Change of sanitary bins			26,400.00	26,400.00	-
		12-Feb-24	Change of sanitary bins			26,400.00	26,400.00	-
		13-Mar-24	Change of sanitary bins			26,400.00	26,400.00	-
		12-Jun-24	Change of sanitary bins			26,400.00		26,400.00
91	Green life Africa	22-Oct-19	Garbage collection services		60,000.00		-	60,000.00
92	Mulekyo & Co. Advocates		Legal fees			1,393,758.00		1,393,758.00
93	Saende Law Advocates		Legal fees			1,000,000.00		1,000,000.00
94	Cojan	27-Jan-21	Training fees-CASB members		1,250,000.00		-	1,250,000.00
95	Scoffex Limited	6-Aug-18	Supply of drinking water		287,600.00		-	287,600.00
96	Attic Tours And Travel Ltd	27-May-21	Cost of airtickets		29,500.00		-	29,500.00
	Sub-Total				**111,671,716.38**	**57,952,429.00**	**87,550,584.30**	**82,073,561.08**
	II: Legal Fees							

1	Kilukumi And Co. Advocates	Awaiting taxation	Various Petitions		16,910,000.00		-	16,910,000.00
2	Kamende D.C & Company	Pending documentation	Legal services		21,842,674.00		-	21,842,674.00
			TOTAL		**38,752,674.00**		-	**38,752,674.00**
	Total Recurrent Pending Bills				**150,424,390.38**	**57,952,429.00**	**87,550,584.30**	**120,826,235.08**

Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Others (*specify*)							
4.							
Sub-Total							
Grand Total							

Note:
The County Assembly had pending allowances totalling to kes 72,034,024 as at 30th June 2024. The Assembly in the FY 2024/2025 budgeted for kes 10 million to clear some of the pending bills (which is not enough) and the rest will be factored in the next FY's budgets.

Annex 3 – Analysis of other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
Sub-Total							
Amounts Due To County Govt Entities							
Sub-Total							
Amounts Due To Third Parties							
1.							
Sub-Total							
Others (Statutory Deductions)							
Family Bank- Severance Pay	Ward staff service gratuities FY 2023/2024 (March 2024)		751,444.63		751,444.63		

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Family Bank- Severance Pay	Ward staff service gratuities FY 2023/2024 (April 2024)		758,369.43		758,369.43		
Family Bank- Severance Pay	Ward staff service gratuities FY 2023/2024 (May 2024)		758,369.43		758,369.43		
Family Bank- Severance Pay	Ward staff service gratuities FY 2023/2024 (June 2024)		758,369.43		758,369.43		
Lapfund	MCA's service gratuities FY 2023/2024 (May 2024)		1,695,545.87		1,695,545.87		
Lapfund	MCA's service gratuities FY 2023/2024 (June 2024)		1,695,545.87		1,695,545.87		
Lapfund	4th & 5th CASB members service gratuities FY 2023/2024 (June 2024)		89,900.00		89,900.00		
Lapfund	Contractual office staff service gratuities FY 2023/2024 (May 2024)		211,438.60		211,438.60		
Lapfund	Contractual office staff service gratuities FY 2023/2024 (June 2024)		211,438.60		211,438.60		
Lapfund	Arrears for contractual office staff service gratuities FY 2023/2024 (July 2023-January 2024)		1,540,572.90		1,540,572.90		
	TOTAL		**8,470,994.76**		**8,470,994.76**		

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20XX
Land	**60,000,000**	-	-	-	**60,000,000**
Buildings and structures	**564,590,486**	**39,676,142**	-	-	**604,266,628**
Transport equipment	**76,432,684**	-	-	-	**76,432,684**
Office equipment, furniture and fittings	**107,494,143**	**1,467,400**	-	-	**108,961,543**
ICT equipment	**95,938,927**	**16,203,220**	-	-	**112,142,147**
Machinery and equipment	-	-	-	-	
Biological assets	-	-	-	-	
Infrastructure assets	-	-	-	-	
Heritage and cultural assets	-	-	-	-	
Intangible assets	-	-	-	-	
Work in progress	-	-	-	-	
Total	**904,456,240**	**57,346,762**	-	-	**961,803,002**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to ***note 10*** *on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

Annex 5 – Analysis of Accounts Receivables

(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance KShs
Norah Mwendwa	20/07/2023	17,100	17,100	-
	01/11/2023	17,100	17,100	-
	23/1/2024	17,100	17,100	-
	16/05/2024	17,100	17,100	-
Angela Mwende	20/7/2023	64,800	64,800	-
	20/7/2023	60,000	60,000	-
	27/7/2023	100,000	100,000	-
	30/08/2023	25,000	25,000	-
	30/08/2023	17,500	17,500	-
	05/12/2023	25,000	25,000	-
	29/01/2024	30,000	30,000	-
	20/02/2024	19,700	19,700	-
	23/02/2024	25,000	25,000	-
	12/03/2024	15,500	15,500	-
Evalyne Kyalo	03/07/2023	43,020	43,020	-
	13/07/2023	16,000	16,000	-
	13/07/2023	58,520	58,520	-
	18/07/2023	58,520	58,520	-
	26/07/2023	58,610	58,610	-

	02/08/2023	45,184	45,184	-
	08/08/2023	16,000	16,000	-
	08/08/2023	189,926	189,926	-
	08/08/2023	63,228	63,228	-
	15/08/2023	40,008	40,010	-
	29/08/2023	48,940	48,940	-
	31/08/2023	203,160	203,160	-
	06/09/2023	50,533	50,533	-
	13/09/2023	17,000	17,000	-
	26/09/2023	59,633	59,633	-
	28/09/2023	58,392	58,392	-
	28/09/2023	211,080	211,080	-
	09/10/2023	58,996	58,996	-
	12/10/2023	17,000	17,000	-
	12/10/2023	49,368	49,368	-
	18/10/2023	61,458	61,458	-
	18/10/2023	55,198	55,198	-
	24/10/2023	64,028	64,028	-
	30/10/2023	52,548	52,548	-
	30/10/2023	225,380	225,380	-
	06/11/2023	60,082	60,082	-
	13/09/2023	54,743	54,743	-

	15/11/2023	53,496	53,496	-
	20/11/2023	62,748	62,748	-
	20/11/2023	17,000	17,000	-
	27/11/2023	66,488	66,488	-
	29/11/2023	161,069	161,069	-
	01/12/2023	57,156	57,156	-
	08/12/2023	40,048	40,048	-
	15/12/2023	164,020	164,020	-
	18/12/2023	385,53	38,553	-
	16/01/2024	17,000	17,000	-
	16/01/2024	46,156	46,156	-
	23/01/2024	42,408	42,408	-
	26/01/2024	223,960	223,960	-
	29/01/2024	41,846	41,846	-
	06/02/2024	41,148	41,148	-
	06/02/2024	125,860	125,860	-
	15/02/2024	17,000	17,000	-
	15/02/2024	50,862	50,862	-
	20/02/2024	65,268	65,268	-
	22/02/2024	21,900	21,900	-
	26/02/2024	52,240	52,240	-
	05/03/2024	70,992	70,992	-

	05/03/2024	221,925	221,925	-
	12/03/2024	67,498	67,498	-
	19/03/2024	17,000	17,000	-
	19/03/2024	64,138	64,138	-
	25/03/2024	234,742	234,742	-
	03/04/2024	52,290	52,290	-
	23/04/2024	53,275	53,275	-
	09/04/2024	67,868	67,868	-
	29/04/2024	65,598	65,598	-
	29/04/2024	221,792	221,792	-
	30/04/2024	17,000	17,000	-
	03/05/2024	53,058	53,058	-
	13/05/2024	54,238	54,238	-
	16/05/2024	64,348	64,348	-
	21/05/2024	59,808	59,808	-
	21/05/2024	233,872	233,872	-
	22/05/2024	17,000	17,000	-
	27/05/2024	58,118	58,118	-
	07/06/2024	57,728	57,728	-
	13/06/2024	12,650	12,650	-
	13/06/2024	45,018	45,018	-
	19/06/2024	62,118	62,118	-

	19/06/2024	17,000	17,000	-
	19/06/2024	251,106	251,106	-
	25/06/2024	58,258	58,258	-
Henry Musyoka	11/07/2023	98,000	98,000	-
	30/08/2023	17,000	17,000	-
	06/09/2023	35,000	35,000	-
	19/10/2023	27,500	27,500	-
	23/1/2024	42,000	42,000	-
	15/02/2024	37,000	37,000	-
Mercy Maithya	12/7/2023	65,000	65,000	-
	21/9/2023	1,050,000	1,050,000	-
Mary Nzembi Philip	12/07/2023	110,000	110,000	-
	03/11/2023	100,000	100,000	-
	09/01/2024	125,000	125,000	-
	22/05/2024	190,000	190,000	-
	05/03/2024	100,000	100,000	-
Margaret Wania	17/07/2023	30,000	30,000	-
	27/11/2023	30,000	30,000	-
	11/12/2023	10,000	10,000	-
	17/04/2024	30,000	30,000	-
	22/05/2024	15,000	15,000	-
	24/06/2024	30,000	30,000	-

	28/06/2024	30,000	30,000	-
Ruth Mutunga	17/07/2023	100,000	100,000	-
	27/07/2023	100,000	100,000	-
	02/08/2023	70,000	70,000	-
	10/08/2023	50,000	50,000	-
	11/08/2023	100,000	100,000	-
Dalmas Masila	02/08/2023	130,000	130,000	-
	10/08/2023	21,200	21,200	-
	20/09/2023	6,470	6,470	-
	27/11/2023	49,156	49,156	-
	18/12/2023	9,000	9,000	-
	23/01/2024	37,300	37,300	-
	24/01/2024	20,000	20,000	-
Carolyne Musau	03/08/2023	10,000	10,000	-
Anne Wanja	03/08/2023	10,000	10,000	-
	12/09/2023	100,000	100,000	-
Regina Kaloki	03/08/2023	10,000	10,000	-
Evelyne Ndambuki	03/08/2023	15,000	15,000	-
	22/02/2024	15,000	15,000	-
Judy Mulinge	07/08/2023	20,000	20,000	-
	04/08/2023	7,000	7,000	-
	05/09/2023	10,000	10,000	-

	26/09/2023	12,000	12,000	-
	04/04/2024	25,000	25,000	-
Abigael Mulei	08/08/2023	22,000	22,000	-
	20/11/2023	23,500	23,500	-
Benjamin Mutuku	09/08/2023	71,900	71,900	-
	13/09/2023	5,000	5,000	-
	19/09/2023	30,000	30,000	-
	02/10/2023	29,850	29,850	-
	02/10/2023	9,300	9,300	-
	28/11/2023	48,000	48,000	-
	01/12/2023	15,000	15,000	-
	18/12/2023	48,000	48,000	-
	19/09/2023	30,000	30,000	-
Norah Muteti	11/08/2023	100,000	100,000	-
	18/10/2023	210,000	210,000	-
	03/11/2023	100,000	100,000	-
	05/03/2024	52,200	52,200	-
Cynthia Watuka	14/08/2023	100,000	100,000	-
	22/01/2024	20,000	20,000	-
Sylvester Savu	14/08/2023	113,982	113,982	-
Carolyne Mutuku	29/08/2023	200,000	200,000	-
	05/10/2023	250,000	250,000	-

	21/11/2023	175,000	175,000	-
	04/09/2023	110,000	110,000	-
	16/10/2023	173,705	173,705	-
	25/01/2424	120,000	120,000	-
	11/04/2023	150,000	150,000	-
Benard Mutemi	30/08/2023	26,000	26,000	-
	01/09/2023	95,000	95,000	-
	09/04/2024	35,000	35,000	-
Monicah Musyoka	31/08/2023	20,000	20,000	-
	26/09/2023	10,520	10,520	-
	03/11/2023	108,874	108,874	-
Evaline Nzioka	08/03/2024	45,000	45,000	-
Peter Kivelenge	05/09/2023	20,000	20,000	-
	06/09/2023	20,000	20,000	-
	19/09/2023	38,300	38,300	-
	19/09/2023	34,700	34,700	-
	19/09/2023	29,440	29,440	-
	27/09/2023	90,000	90,000	-
	17/10/2023	50,000	50,000	-
	17/11/2023	55,000	55,000	-
	05/09/2023	18,500	18,500	-
	18/12/2023	50,760	50,760	-

	23/01/2024	100,000	100,000	-
	23/01/2024	50,000	50,000	-
	23/01/2024	40,000	40,000	-
	23/01/2024	300,000	300,000	-
	18/03/2024	50,000	50,000	-
	18/03/2024	27,650	27,650	-
	09/04/2024	35,000	35,000	-
	30/04/2024	45,000	45,000	-
Anthony Mbau	12/09/2023	5,000	5,000	-
Marygoretti Kithika	26/09/2023	81,290	81,290	-
	24/10/2023	419,809	419,809	-
	30/10/2023	14,500	14,500	-
	30/10/2023	16,334	16,334	-
	15/11/2023	68,500	68,500	-
	16/11/2023	13,000	13,000	-
	16/11/2023	100,000	100,000	-
	16/11/2023	98,995	98,995	-
	20/11/2023	1,822.50	1,822.50	-
	20/11/2023	28,200	28,200	-
	23/01/2024	100,000	100,000	-
	31/01/2024	529,650	529,650	-
	16/02/2024	100,000	100,000	-

	20/05/2024	35,000	35,000	-
	29/05/2024	50,000	50,000	-
Samuel Mutua	13/10/2023	263,144	263,144	-
	15/11/2023	525,000	525,000	-
Joseph Mutiso	16/10/2023	6,000	6,000	-
Sarah Mwania	31/10/2023	175,000	175,000	-
	31/10/2023	330,750	330,750	-
	02/11/2023	175,000	175,000	-
Mutuku Kavita	02/11/2023	150,000	150,000	-
	04/12/2023	30,000	30,000	-
Luke Maingi	02/11/2023	125,000	125,000	-
Evelyn Kimote	02/11/2023	125,000	125,000	-
	20/11/2023	6,150	6,150	-
	27/11/2023	4,750	4,750	-
	08/01/2024	126,000	126,000	-
	05/03/2024	135,000	135,000	-
	22/05/2024	80,000	80,000	-
Stella Kanini	03/11/2023	100,000	100,000	-
Mercy Ndambuki	03/11/2023	125,000	125,000	-
Patrick Muange	02/11/2023	64,000	64,000	-
Joel Kiptum	17/11/2023	10,000	10,000	-
Meshack Muteta	22/12/2023	68,000	68,000	-

Lydia Ndambuki	03/08/2023	15,000	15,000	-
	15/04/2024	11,000	11,000	-
	29/05/2024	33,000	33,000	-
	29/05/2024	22,000	22,000	-
Felister Makau	28/11/2023	10,000	10,000	-
Ezekiel Kyalo	20/12/2023	27,000	27,000	-
	19/01/2024	27,000	27,000	-
	13/03/2024	48,300	48,300	-
	13/03/2024	49,000	49,000	-
	13/03/2024	48,000	48,000	-
Stanley Nyaga	21/12/2023	11,900	11,900	-
	02/04/2024	14,167	14,167	-
Sammy Muteti	30/01/2024	14,550	14,550	-
Stephen Mutunga	21/12/2023	30,700	30,700	-
Shadrack Mulumba	19/01/2024	14,970	14,970	-
Theresia Muinde	19/01/2024	3,920	3,920	-
	07/02/2024	45,000	45,000	-
	13/02/2024	19,500	19,500	-
	15/02/2024	21,720	21,720	-
Loise Kithuka	22/01/2024	59,000	59,000	-
Louisa Kamau	24/01/2024	28,000	28,000	-
	15/02/2024	15,250	15,250	-

Jacob Hilda	26/01/2024	24,580	24,580	-
	29/01/2024	22,782	22,782	-
	08/02/2024	10,000	10,000	-
Stephen Munyao	20/02/2024	20,000	20,000	-
Brian Muthusi	08/04/2024	20,000	20,000	-
Samson Mutua	09/04/2024	17,000	17,000	-
	21/05/2024	280,000	280,000	-

(b) Salary Advance

Name of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name Of Officer	dd/mm/yy			
Name Of Officer	dd/mm/yy			
Name Of Officer	dd/mm/yy			
Name Of Officer	dd/mm/yy			
Total				

Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

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

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Salary Compensation	Ward staff	kes	24.5 million	FY 2024/2025	The CA has appealed the ruling awarding the same.
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						

10.						

Annex 9: Exchequer Releases

MACHAKOS COUNTY ASSEMBLY TREASURY RECEIPTS FY 2023/2024-RECURRENT VOTE			
MONTH	**TREASURY ORDER**	**AMOUNT (KSHS)**	**AMOUNT (KSHS)**
IST QUARTER			
14.08.2023	TREASURY ORDER DD 11082023 COB/MKS/001/151(4) DD 11082023	2,934,872.00	
14.08.2023	TREASURY ORDER DD 11082023 COB/MKS/001/151(5) DD 11082023	8,911,814.00	
14.08.2023	TREASURY ORDER DD 11082023 COB/MKS/001/151(2) DD 11082023	12,139,266.00	
14.08.2023	TREASURY ORDER DD 11082023 COB/MKS/001/151(1) DD 11082023	30,386,045.00	
14.08.2023	TREASURY ORDER DD 11082023 COB/MKS/001/151(3) DD 11082023	40,417,560.00	
26.09.2023	TREASURY ORDER DD 25092023 COB/MKS/001/154(3) DD 25092023	3,566,677.00	
26.09.2023	TREASURY ORDER DD 25092023 COB/MKS/001/154(4) DD 25092023	11,145,900.00	
26.09.2023	TREASURY ORDER DD 25092023 COB/MKS/001/154(2) DD 25092023	16,099,458.00	
26.09.2023	TREASURY ORDER DD 25092023 COB/MKS/001/154(1) DD 25092023	31,188,768.00	
26.09.2023	TREASURY ORDER DD 25092023 COB/MKS/001/154(5) DD 25092023	19,908,000.00	
SUB-TOTAL			**176,698,360.00**
2ND QUARTER			
09.10.2023	TREASURY ORDER DD 06102023 COB/MKS/001/155(2) DD 05102023	17,259,962.00	
09.10.2023	TREASURY ORDER DD 06102023 COB/MKS/001/155(1) DD 05102023	49,326,000.00	
16.10.2023	TREASURY ORDER DD 13102023 COB/MKS/001/155(3) DD 12102023	6,636,000.00	

16.10.2023	TREASURY ORDER DD 13102023 COB/MKS/001/155(4) DD 12102023	10,953,040.00	
16.10.2023	TREASURY ORDER DD 13102023 COB/MKS/001/155(6) DD 12102023	11,889,300.00	
16.10.2023	TREASURY ORDER DD 13102023 COB/MKS/001/155(5) DD 12102023	17,164,900.00	
16.10.2023	TREASURY ORDER DD 13102023 COB/MKS/001/155(7) DD 12102023	33,739,839.00	
15.11.2023	TREASURY ORDER DD 09112023 COB/MKS/001/158(4) DD 09112023	6,048,439.00	
15.11.2023	TREASURY ORDER DD 09112023 COB/MKS/001/158(5) DD 09112023	8,403,356.00	
15.11.2023	TREASURY ORDER DD 09112023 COB/MKS/001/158(2) DD 09112023	12,043,059.00	
15.11.2023	TREASURY ORDER DD 09112023 COB/MKS/001/158(3) DD 09112023	15,409,700.00	
15.11.2023	TREASURY ORDER DD 09112023 COB/MKS/001/158(1) DD 09112023	31,942,466.00	
16.11.2023	TREASURY ORDER DD 15112023 COB/MKS/001/158(6) DD 14112023	20,000,000.00	
16.11.2023	TREASURY ORDER DD 15112023 COB/MKS/001/158(7) DD 14112023	2,212,000.00	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(10) DD 11122023	3,177,820.00	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(8) DD 11122023	12,079,183.00	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(9) DD 11122023	12,314,294.23	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(6) DD 11122023	13,681,772.00	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(7) DD 11122023	30,783,500.00	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(5) DD 11122023	32,212,062.00	
18.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(11) DD 11122023	6,636,000.00	
SUB-TOTAL			**353,912,692.23**
3RD QUARTER			

17.01.2024	TREASURY ORDER DD 17012024 COB/MKS/001/166(4) DD 16012024	12,029,560.00	
17.01.2024	TREASURY ORDER DD 17012024 COB/MKS/001/166(5) DD 16012024	30,233,121.00	
07.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/167(6) DD 31012024	8,005,995.00	
07.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/167(5) DD 31012024	11,041,900.00	
07.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/168(6) DD 05022024	18,415,403.00	
07.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/168(6) DD 05022024	29,936,145.00	
09.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/168(2) DD 05022024	8,684,245.00	
09.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/168(3) DD 05022024	12,934,800.00	
14.02.2024	TREASURY ORDER DD 13022024 COB/MKS/001/170(1) DD 13022024	8,100,709.00	
23.02.2024	TREASURY ORDER DD 22022024 COB/MKS/001/167(7) DD 20022024	4,583,734.00	
07.03.2024	TREASURY ORDER DD 07032024 COB/MKS/001/172(3) DD 05032024	9,896,021.00	
07.03.2024	TREASURY ORDER DD 06032024 COB/MKS/001/172(4) DD 05032024	31,853,289.00	
26.03.2024	TREASURY ORDER DD 26032024 COB/MKS/001/175(1) DD 25032024	3,848,970.00	
26.03.2024	TREASURY ORDER DD 26032024 COB/MKS/001/175(2) DD 25032024	16,015,800.00	
SUB-TOTAL			**205,579,692.00**
4TH QUARTER			
09.04.2024	TREASURY ORDER DD 04042024 COB/MKS/001/177(1) DD 04042024	8,150,995.00	
29.04.2024	TREASURY ORDER DD 29042024 COB/MKS/001/179(4) DD 25042024	33,270,019.00	
29.04.2024	TREASURY ORDER DD 29042024 COB/MKS/001/179(3) DD 25042024	10,233,036.00	
29.04.2024	TREASURY ORDER DD 29042024 COB/MKS/001/179(1) DD 25042024	2,700,204.00	

29.04.2024	TREASURY ORDER DD 29042024 COB/MKS/001/179(2) DD 25042024	9,167,400.00	
17.05.2024	TREASURY ORDER DD 17052024 COB/MKS/001/180(5) DD 16052024	7,949,624.00	
17.05.2024	TREASURY ORDER DD 17052024 COB/MKS/001/180(3) DD 16052024	10,414,759.00	
17.05.2024	TREASURY ORDER DD 17052024 COB/MKS/001/180(4) DD 16052024	11,039,867.00	
17.05.2024	TREASURY ORDER DD 17052024 COB/MKS/001/180(2) DD 16052024	33,647,236.00	
17.05.2024	TREASURY ORDER DD 17052024 COB/MKS/001/180(6) DD 16052024	2,212,000.00	
17.05.2024	TREASURY ORDER DD 20052024 COB/MKS/001/181(4) DD 16052024	10,000,000.00	
10.06.2024	TREASURY ORDER DD 10062024 COB/MKS/001/184(3) DD 06062024	33,934,249.70	
10.06.2024	TREASURY ORDER DD 10062024 COB/MKS/001/184(2) DD 06062024	11,405,447.41	
10.06.2024	TREASURY ORDER DD 12062024 COB/MKS/001/184(6) DD 10062024	3,679,922.00	
10.06.2024	TREASURY ORDER DD 10062024 COB/MKS/001/184(1) DD 06062024	8,663,200.00	
10.06.2024	TREASURY ORDER DD 12062024 COB/MKS/001/184(7) DD 10062024	2,212,000.00	
10.06.2024	TREASURY ORDER DD 12062024 COB/MKS/001/184(5) DD 10062024	10,000,000.00	
24.06.2024	TREASURY ORDER DD 20062024 COB/MKS/001/184(8) DD 13062024	1,093,755.00	
27.06.2024	TREASURY ORDER DD 27062024 COB/MKS/001/186(6) DD 26062024	4,735,500.00	
27.06.2024	TREASURY ORDER DD 27062024 COB/MKS/001/186(8) DD 26062024	6,636,000.00	
27.06.2024	TREASURY ORDER DD 27062024 COB/MKS/001/186(5) DD 26062024	7,433,115.00	
27.06.2024	TREASURY ORDER DD 27062024 COB/MKS/001/186(7) DD 26062024	10,000,000.00	
27.06.2024	TREASURY ORDER DD 27062024 COB/MKS/001/186(4) DD 26062024	34,226,738.00	
	SUB- TOTAL		**272,805,067.11**

	TOTAL		**1,008,995,811.34**

MACHAKOS COUNTY ASSEMBLY

TREASURY RECEIPTS FY 2023/2024-DEVELOPMENT VOTE

MONTH	**TREASURY ORDER**	**AMOUNT (KSHS)**	
2ND QUARTER			
14.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(3) DD 07122023	5,000,000.00	
14.12.2023	TREASURY ORDER DD 13122023 COB/MKS/001/162(4) DD 07122023	5,199,956.00	
SUB-TOTAL			**10,199,956.00**
3RD QUARTER			
05.01.2024	TREASURY ORDER DD 03012024 COB/MKS/001/165(3) DD 21122023	6,514,564.00	
13.02.2024	TREASURY ORDER DD 06022024 COB/MKS/001/168(4) DD 05022024	1,200,000.00	
23.02.2024	TREASURY ORDER DD 22022024 COB/MKS/001/171(1) DD 21022024	4,315,650.00	
SUB-TOTAL			**12,030,214.00**
4TH QUARTER			
17.05.2024	TREASURY ORDER DD 17052024 COB/MKS/001/181(1) DD 16052024	11,348,196.00	
12.06.2024	TREASURY ORDER DD 12062024 COB/MKS/001/184(4) DD 10062024	3,829,703.00	
05.07.2024	TREASURY ORDER DD 04072024 COB/MKS/001/188(3) DD 28062024	9,721,387.00	
05.07.2025	COB/MKS/001/188(3) DD 28062024	10,003,220.00	
	SUB-TOTAL		**34,902,506.00**
	TOTAL		**57,132,676.00**
	GRAND TOTAL RECEIPTS		**1,066,128,487.34**

Annex 10: Trial Balance

	TRIAL BALANCE- FY 2023/2024		
	ITEM	DR	CR
		AMOUNT	AMOUNT
1	UTILITIES,SUPPLIES AND SERVICES	2,093,562	
2	COMMUNICATION, SUPPLIES AND SERVICES	4,098,164	
3	DOMESTIC TRAVEL AND SUBSISTENCE	205,056,388	
4	FOREIGN TRAVEL AND SUBSISTENCE	64,016,823	
5	PRINTING, ADVERTISING AND INFORMATION SUPPLIES AND SERVICES	4,600,392	
6	TRAINING EXPENSES	15,011,138	
7	HOSPITALITY SUPPLIES AND SERVICES AND CONFERENCE SERVICES	22,962,258	
8	INSURANCE COSTS- MEDICAL AND GENERAL INSURANCE	50,107,214	
9	FUEL AND LUBRICANTS	8,053,418	
10	SPECIALISED MATERIALS- UNIFORMS	112,417	
11	OFFICE AND GENERAL SUPPLIES AND SERVICES	6,780,280	
12	OTHER OPERATING EXPENSES	26,178,810	
13	GROSS SALARIES FOR PERMANENT EMPLOYEES/MCAS AND WARD STAFF	480,685,780	
14	GRATUITY/SEVERANCE PAY- MCAS AND WARD STAFF	24,506,155	
15	REPAIRS OF MOTOR VEHICLE AND OTHER ASSETS	3,250,824	
16	REPAIR OF OTHER ASSETS	662,963	
17	REFURBISHMENT OF BUILDINGS	30,000	
18	CONSTRUCTION OF BUILDINGS	39,604,242	
19	PURCHASE OF FURNITURE AND GENERAL OFFICE EQUIPMENT	-	
20	PURCHASE OF ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	16,203,219	
21	PURCHASE OF HOUSEHOLD FURNITURE & INSTITUTIONAL EQUIPMENT	1,477,400	
22	BANK CHARGES	19,033	
23	TRANSFER TO OTHER GOVERNMENT ENTITIES	39,000,000	
24	MOTOR VEHICLE REIMBURSMENT	50,292,555	
25	TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES		1,066,128,487
26	CASH & BANK BALANCES	1,325,452	
	TOTAL	**1,066,128,487**	**1,066,128,487**

Annex 11: Salary Advance

	SALARY ADVANCE BALANCES- FY 2023/2024				
	Name Of Officer Or Institution	Date Salary Advanced	Amount Advanced Ksh	Amount Recovered Kshs	Balance KShs
1	Mr. Joshua Kiilu Mwonga	30/11/2023	300,000	210,000	90,000
2	Mr. Felix Mutunga Ngui	01/03/2024	500,000	168,000	332,000
3	Mrs. Judy Mueni Mulinge	12/04/2024	42,000	10,500	31,500
4	Miss Monicah Ndumi Musyoka	01/03/2024	48,000	8,000	40,000
5	Miss Norah Kathoki Mwendwa	29/09/2023	36,000	27,000	9,000
6	Mr. Mathew Muange Munguti	09/04/2024	48,000	12,000	36,000
7	Ms. Evalyne Mumbua Kyalo	29/05/2024	40,000	4,000	36,000
8	Mr. Jesse Mwania Mutua	01/03/2024	50,000	16,800	33,200
9	Ms. Jacinta Mwikali David	11/04/2024	48,000	12,000	36,000
10	Mr. Stanley Njagi Nyagah	30/11/2023	100,000	14,000	86,000
11	Mr. John Kioko Kisila	01/03/2024	200,000	40,000	160,000
12	Mr. Justus Mutuku Musuma	27/03/2024	150,000	37,500	112,500
13	Ms. Jacintah Mwende Mbeva	29/09/2023	180,000	145,000	45,000
14	Ms. Jacintah Mwende Mbeva	10/06/2024	240,000	20,000	220,000
15	Ms. Catherine Ndanu Munyao	29/05/2024	20,000	1,700	18,300
16	Mr. Boniface Musyimi Maeke	30/11/2023	100,000	70,000	30,000
17	Ms. Everlyne Ndunge Nguli Nzeki	18/10/2023	200,000	150,300	49,700
18	Ms. Lydia Ndambuki	01/03/2024	70,000	23,600	46,400
	TOTAL		**2,372,000**	**970,400**	**1,411,600**

Annex 12: Motor Vehicle Reimbursement list of beneficiaries

No.	NAME	DETAILS	AMOUNT
1	Hon.Mathias Muasya Herskovitis	Motor vehicle reimbursement	2,212,000.00
2	Hon. Mary Nthenya Kituku	Motor vehicle reimbursement	2,212,000.00
3	Hon. Stephen Nzue Mwanthi	Motor vehicle reimbursement	2,212,000.00
4	Hon. Benjamin Kinyungu Kyule	Motor vehicle reimbursement	2,212,000.00
5	Hon. Rozina Kanini Wambua	Motor vehicle reimbursement	2,212,000.00
6	Hon. Daniel Mutisya Kivuva	Motor vehicle reimbursement	2,212,000.00
7	Hon. Dickson Kavaa Maundu	Motor vehicle reimbursement	2,212,000.00
8	Hon. Francis Kyalo Kitaka	Motor vehicle reimbursement	2,212,000.00
9	Hon. Margaret Ndalana	Motor vehicle reimbursement	2,212,000.00
10	Hon. Paul Musila	Motor vehicle reimbursement	2,212,000.00
11	Hon. Caroline Mutuku	Motor vehicle reimbursement	2,212,000.00
12	Hon. Mercy Njagi	Motor vehicle reimbursement	2,212,000.00
13	Hon. Nicholas Kitavi	Motor vehicle reimbursement	2,212,000.00
14	Hon. Brian Kisila	Motor vehicle reimbursement	2,212,000.00
15	Hon. Daniel Muindi	Motor vehicle reimbursement	2,212,000.00
16	Hon. Daniel Ndwiki	Motor vehicle reimbursement	2,212,000.00
17	Hon. Raphael Nzau	Refund of 30% PAYE on motor vehicle reimbursement	663,600.00
18	Hon. Dominc Maitha	Refund of 30% PAYE on motor vehicle reimbursement	663,600.00

19	Hon. Paul Mwanzia	Refund of 30% PAYE on motor vehicle reimbursement	663,600.00
20	Hon. Hellen Ndeti	Refund of 30% PAYE on motor vehicle reimbursement	663,600.00
21	Hon. Boniface Katiti	Refund of 30% PAYE on motor vehicle reimbursement	531,405.00
22	Hon. Gedion Kavuu C/O Ruth Saul	Refund of 30% PAYE on motor vehicle reimbursement	663,600.00
23	Hon. Aliphonce Nzioka	Motor vehicle reimbursement	2,212,000.00
24	Hon Mathew Ndunda	Motor vehicle reimbursement	2,212,000.00
25	Hon Jackson Ndaka	Motor vehicle reimbursement	2,212,000.00
26	Hon. Joseph Mulinge	Motor vehicle reimbursement	2,212,000.00
27	Hon. Dominic Ndambuki	Motor vehicle reimbursement	2,212,000.00
		TOTAL	**50,301,405.00**