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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MACHAKOS

FOR THE YEAR ENDED 30 JUNE, 2023

OFFICE OF THE AUDITOR GENERAL
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COUNTY GOVERNMENT OF MACHAKOS

(EXECUTIVE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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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
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*

Indicator: A sign of progress /change that result from a project's intervention. It measures a change in a situation or condition and confirms progress towards achievement of a desired specific result. It is used to measure a project's impact, outcomes, outputs and inputs that are monitored during project implementation to assess progress.

Outcome Indicator: A specific, observable, and measurable characteristic or change that will represent achievement of the outcome.

Outcome: An intermediate result generated from a number of outputs relative to the objective of a programme or intervention.

Output: Products, services or immediate results, tangible or intangible resulting directly from the implementation of activities or applying inputs.

Performance indicator: A measurement that evaluates the success of an organization or of a particular activity (such as projects, programmes, products and other initiatives) in which it engages.

2. Key Entity Information and Management

a) Background information

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

No.	Department	Major Responsibility
1.	Finance, Revenue Management & Economic Planning	Management of County Treasury and Planning
2.	Agriculture, Food Security & Co-operative Development	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Devolution	Public Administration, Service Delivery and Human Resource Management
4.	Public Service Board	Human Resource Recruitment and Promotions.
5.	Roads, Transport and Public Works	Infrastructure Development & Expansion
6.	Health	Provision of quality healthcare
7.	Trade, Industry, Tourism & Innovation	Create conducive environment for trade, investment, tourism and industrialization
8.	Gender, Youth, Sports & Social Welfare	Supporting Vulnerable groups and sports promotion.
9.	Lands, Housing, Urban Development and Energy	Land administration, sustainable urban development
10.	Education	Provision of quality education
11.	Water, Irrigation, Environment & Climate Change	Water resources management & protection of the environment and natural resources
12.	County Attorney	Provision of Legal counsel.

b) Key Management team

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

No.	Name	Designation	Date of Appointment
1	H.E Wavinya Ndeti	Governor	25.08.2022
2	H.E Francis Mwangangi	Deputy Governor	25.08.2022
3	Dr Muya Ndambuki	County Secretary	09.11.2022
4	Hon. Onesmus Kuyu	C.E.C.M- Finance, Economic Planning and Revenue Management	09.11.2022
5	Hon. Dr Consolata Mutisya	Devolution	09.11.2022
6	Hon Daniel Yumbya	Health	09.11.2022

No.	Name	Designation	Date of Appointment
7	Hon Nathaniel Nganga	C.E.C.M –Roads, Transport and Public Works	09.11.2022
8	Hon. Philip Kilonzo	C.E.C.M –Lands, Urban Development, Housing and Energy	09.11.2022
9	Hon. Joel Nzomo (Bishop)	C.E.C.M – Agriculture, Food Security and Co-operative Development	09.11.2022
10	Hon. Catherine Mutanu	C.E.C.M –Water, Irrigation, Environment & Climate Change	09.11.2022
11	Hon. Joyce Mwikali	C.E.C.M – Education	09.11.2022
12	Hon. Sharon Nthoki	C.E.C.M – Trade, Industry, Tourism and Innovation	09.11.2022
13	Hon. Onesmus Muasya	C.E.C.M – Gender, Youth, Sports and Social Welfare	09.11.2022
14	Andrew Mwema	C.O – Agriculture and Food Security	09.01.2023
15	Maureen Mwende	C.O – County Administration & Decentralized Units	09.01.2023
16	Charles Mutinda	C.O – Education	09.01.2023
17	Benedict Ngumbau	C.O – Co-operative Development	09.01.2023
18	Col. Gedion Mbithi	C.O - Inspectorate, Fire Fighting & Emergency Services	09.01.2023
19	Simon Simba	C.O - E.C.D.E & Vocational Training	09.01.2023
20	Mercy Ndululu	C.O – Office of the Governor	09.01.2023
21	Benson Metho	C.O – Environment	09.01.2023
22	Anthony Mutunga	C.O – Lands & Physical Planning	09.01.2023
23	Paul Wambua	C.O – Housing & Urban Development	09.01.2023
24	Lawrence Maingi	C.O – Public Service & Performance Management	09.01.2023
25	Collins Adipo	C.O – Finance	09.01.2023
26	Mike Senga	C.O – Revenue Management	09.01.2023
27	Tobias Mutua	C.O – Economic Planning	09.01.2023
28	Stephen Mulei	C.O – Climate Change	09.01.2023
29	Simon Kirima	C.O – Energy	09.01.2023
30	Guliye Abdullahi	C.O – Water, Sanitation & Irrigation	09.01.2023
31	Joseph Munyao	C.O – Industry & Innovation	09.01.2023
32	Bruce Isika	C.O –Youth & Sports	09.01.2023
33	Papaa Koin	C.O – Public Works	09.01.2023
34	Dr. Miyienda Wycliffe	C.O – Medical Services	09.01.2023
35	Bernice Mueni	C.O – Gender & Social Welfare	09.01.2023
36	Justus Kasivu	C.O – Roads & Transport	09.01.2023
37	Rashid Kala	C.O – Public Health	09.01.2023

No.	Name	Designation	Date of Appointment
38	Simon Kitheka	C.O – Trade & External Relations	09.01.2023
39	Vincent Musili	C.O – Culture & Tourism	09.01.2023
40	Julius Kasanga	C.O – Health Facilities & Infrastructure Development	09.05.2023
41	Winnie Musyoki	C.O – Sewerage, Sanitation & Waste Management	09.05.2023
42	Machogu Obare	C.O –Information, Communication & Technology Infrastructure	09.05.2023
43	Sheikh Abdi	C.O – Digital Economy	09.05.2023
44	Bernadette Wavinya	C.O – Citizen Management & Customer Care	09.05.2023
45	Zipporah Mutunga	C.O - Small & Medium Enterprise Development	09.05.2023
46	Daniel Mule	C.O - Public Communication & e-government	09.05.2023
47	Albert Mulwa	C.O – Livestock & Fisheries Development	09.05.2023

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	CECM Finance, Revenue Management and Economic Planning	Onesmus Kuyu
2	Accounting Officer – Agriculture and Food Security	Andrew Mwema
3	Accounting Officer – County Administration & Decentralized Units	Maureen Mwende
4	Accounting Officer – Education	Charles Mutinda
5	Accounting Officer – Co-operative Development	Benedict Ngumbau
6	Accounting Officer - Inspectorate, Fire Fighting & Emergency Services	Col. Gedion Mbithi
7	Accounting Officer - E.C.D.E & Vocational Training	Simon Simba
8	Accounting Officer – Office of the Governor	Mercy Ndululu
9	Accounting Officer – Environment	Benson Metho
10	Accounting Officer – Lands & Physical Planning	Anthony Mutunga
11	Accounting Officer – Housing & Urban Development	Paul Wambua

No.	Designation	Name
12	Accounting Officer – Public Service & Performance Management	Lawrence Maingi
13	Accounting Officer – Finance	Collins Adipo
14	Accounting Officer – Revenue Management	Mike Senga
15	Accounting Officer – Economic Planning	Tobias Mutua
16	Accounting Officer – Climate Change	Stephen Mulei
17	Accounting Officer – Energy	Simon Kirima
18	Accounting Officer – Water, Sanitation & Irrigation	Guliye Abdullahi
19	Accounting Officer – Industry & Innovation	Joseph Munyao
20	Accounting Officer –Youth & Sports	Bruce Isika
21	Accounting Officer – Public Works	Papaa Koin
22	Accounting Officer – Medical Services	Dr. Miyienda Wycliffe
23	Accounting Officer – Gender & Social Welfare	Bernice Mueni
24	Accounting Officer – Roads & Transport	Justus Kasivu
25	Accounting Officer – Public Health	Rashid Kala
26	Accounting Officer – Trade & External Relations	Simon Kitheka
27	Accounting Officer – Culture & Tourism	Vincent Musili
28	Accounting Officer – Health Facilities & Infrastructure Development	Julius Muindi
29	Accounting Officer – Sewerage, Sanitation & Waste Management	Winnie Musyoki
30	Accounting Officer –Information, Communication & Technology Infrastructure	Machogu Obare
31	Accounting Officer – Digital Economy	Sheikh Abdi
32	Accounting Officer – Citizen Management & Customer Care	Bernadette Wavinya
33	Accounting Officer - Small & Medium Enterprise Development	Zipporah Mutunga
34	Accounting Officer - Public Communication & e-government	Daniel Mule
35	Accounting Officer – Livestock & Fisheries Development	Albert Mulwa

d) **Fiduciary Oversight Arrangements**

County Assembly

During the period, the County Assembly performed responsibilities related to economic policies, planning, projects and programmes as outlined in the PFM act 2012, approved budget estimates and financial reports. Further; the County Assembly played an oversight role in the County's budget implementation through an established Budget Committee.

The Internal Audit Unit

During the period, the Internal Audit Unit conducted various internal audits across the various functions and processes.

Controller of Budget

There is an established office of Controller of Budget whose mandate is to oversee budget implementation so as to ensure the County spends within the budget

Public Procurement Oversight Authority (PPOA)

Facilitate access to procurement opportunities through enabling regulation that fosters value for money for county socio-economic development.

Development Partner Oversight Activities

It looks at the broad objectives and service delivery approaches across all grants and seeks to identify and resolve issues that might hinder successful grant implementation.

Oversight helps ensure transparency and accountability in grant implementation and that donor funds resources are used appropriately and effectively to achieve intended intermediate and long term results in accordance with County Strategic Plans.

e) **County Executive Headquarters**

County Headquarters Building

Off Machakos Nairobi Highway
P.O. Box 1996 - 90100,

MACHAKOS, KENYA

f) **County Executive Contacts**

Telephone: (254)4420246

E-mail: machakostreasury@machakosgovernment.co.ke

Website: www.machakosgovernment.co.ke

g) County Executive Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   NAIROBI, KENYA

2. Other Commercial Banks

   Kenya Commercial Bank
   Machakos Branch

   Co-operative Bank of Kenya
   Machakos Branch

   Family Bank
   Machakos Branch

   SBM Kenya Ltd
   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 and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) **County Attorney**

County Law Office

P.O.Box 1996 – 90100,

Machakos

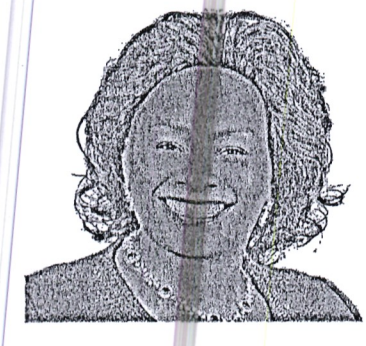
3. Governance Statement

Machakos County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for its general policy and strategic direction.

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

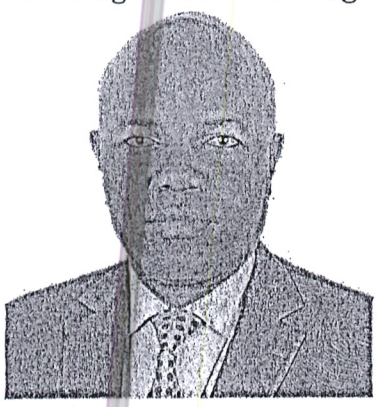
The County executive team during the financial year consisted of;

H.E Wavinya Ndeti –Governor



H.E Wavinya Ndeti is the Governor, Machakos County. Her Excellency served as the CAS in the State Department of Public Works, Shipping and Maritime. She also served as the Chairperson of the Governing Council of Kenya Water Institute. She was the Member of Parliament, Kathiani Constituency from 2007-2012.Some of her major achievements include being voted the best overall M.P in the utilization of Constituency Development Fund (C.D.F).
She holds a Bachelor of Science Degree in Computer Studies from South Bank University, U.K and a Master of Science Degree in Business System Analysis & Design from City University, UK.

H.E Eng. Francis Mwangangi -Deputy Governor



Hon. Francis Mwangangi has wide range of work experience in the public and private sector.
Before his appointment as Deputy Governor, Machakos County; he served as Director General, Global Hope Foundation.
He was the Member of Parliament, Yatta Constituency from 2013 – 2017.Prior to this; he served as County Program Director for Integrated Development Agency and Managing Director for Regional Procurement and Supplies Services.
He is a Leadership & Management Graduate from St Pauls University and a Masters in International Relations from U.S.I.U.
He is currently pursuing a P.H.D in International Relations.

Dr. Muia Ndambuki - County Secretary



Dr. Muia Ndambuki is a results-driven and assertive professional leader with over twelve years of experience in administration, finance, human resources worked with both international organizations and government. He holds a Doctor of Philosophy in Business Administration, Masters in Business Administration and Diploma in Contemporary Public Administration along with a range of other qualifications. He is a member of Kenya Institute of Management and African Association for Public Administration and Management.

Hon. Onesmus Kuyu-CECM – Finance, Revenue Management & Economic Planning



Hon. Onesmus Kuyu is a results-driven and assertive leader with a wide range of experience in organizational management, banking operations, Finance, Credit Operations and Asset financing. A professional with hands on computer skills, first-class interpersonal and communication skills in addition to strategic and analytical skills, with excellent and presentation skills.

He holds a Bachelor's degree in Agricultural Economics from Egerton University.

He has served in the banking industry for over 15 years in leadership and managerial positions. Before joining Machakos County Government he had worked as the Head- Corporate Banking, General Manager-Business and Acting Managing Director in the banking sector

Hon. Nathaniel Ng'ang'a – CECM – Roads, Transport & Public Works



Mr. Ng'ang'a holds a Bachelor's Degree and a Master's Degree in Public Policy & Administration from Kenyatta University.

He served as the Member of County Assembly (MCA), Katangi Ward from 2013 to 2017. He has gained professional experienced in a combination of disciplines during his career in diverse organizations delivering both Public Sector and Corporate solutions at all levels.

Hon. Catherine Mutanu-CECM – Water, Irrigation, Environment & Climate Change



Ms. Catherine Mutanu holds a bachelor's degree in Education from Nairobi University, a Masters in Public Policy and is currently studying for her PhD in Public Policy and Management at Kenyatta University.

She has worked as a teacher. Before her appointment, she was the program Manager at NGO Community Based Development Service.

Hon. Philip Kilonzo-CECM – Lands, Urban Development, Housing & Energy



Hon. Philip Kilonzo has experience in the public and private sector. He holds a Bachelors of Art Degree from Kenyatta University and is currently pursuing a Masters in Leadership from PAC University.

Hon. Sharon Nthoki – CECM – Trade, Industry, Tourism & Innovation



Ms. Sharon Nthoki is finance and communications professional. Prior to her appointment, she was the Managing Director of Ares Communications Ltd.

She holds a Bachelors of Science degree, Financial Engineering, Investment & Finance from Jomo Kenyatta University of Agriculture & Technology (JKUAT) and a Masters in Communication from the United States International University – Africa (U.S.I.U).

Hon. Dr. Daniel Yumbya-CECM - Health



Hon. Daniel Yumbya is the former Chief Executive Officer of the Kenya Medical Practitioners & Dentist Council (K.P.M.D.U). He is a seasoned health regulator with a passion to ensure quality healthcare and improved patient safety.

He holds a Masters Degree in Business Administration (MBA) from Edith Cowan University, Australia and is currently pursuing PhD in Management Sciences. He is a certified trainer on Pharmaceutical Crime (2015).

Hon. Dr Consolata Mutisya – CECM - Devolution



Dr Consolata is a consultant with a wide range of experience.

She holds a Bachelor's Degree in Education from Moi University, Master's Degree in Communication, Information and Media Studies and a PhD in Communication, Information & Media Studies from Nairobi University.

Hon. Joel Nzomo -CECM – Agriculture, Food Security & Co-operative Development



Ms. Joel Nzomo is a known inspirational leader; team player with supportive challenging management style that motivates individuals to exceed call of duty. He holds a Bachelor's Degree in Theology.

Hon. Joyce Mwikali -CECM – Education



Hon. Joyce Mwikali is a trained teacher with over 24 years of experience in the education sector. Before her appointment, she was the headteacher at Kwatombe Primary School.

Machakos County is constituted and governed as per the Constitution of Kenya, 2010, the County Governments Act 2012, Public Finance Management Act 2012 and its regulations and the Intergovernmental Act 2012 which provides for administrative framework for the coordination and enhancement of cooperation between the national government and county governments. The County is headed by the Governor, who is responsible for its general policy and strategic direction.

Machakos County Government has complied with the law by preparing financial statements and submitting them to the required regulatory authorities within the stipulated timelines. Report emanating from the compliance of the laws like the audit reports is discussed by the County assembly Public Accounts Committee and the Senate Public Accounts and Investiment Committee. This applies to all other reports including revenue, education, environment, water, lands among other reports.

Stakeholder engagement has also been enhanced by creation of a citizen engagement directorate for coordination. 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.

This is conducted through physical meetings with the citizens and by use of the county website. The County Government is very committed in the fight against corruption. Some of the measures taken include establishment of a hotline 0772513113 where cases of corruption can be reported for action, disciplinary measures taken against staff found engaging in corruption, corruption reporting boxes and declaration of Machakos County as a corruption free zone

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the Machakos County Government Financial Statements for the year ended 30th June 2023, which are in line with the Public Finance Management (PFM) Act, 2012 and the IPSAS cash basis of accounting. The Act requires final accounts to be prepared, published, publicized and submitted to the County Assembly, Office of the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within a period of three months after the end of each Financial Year i.e 30th September.

Attached are the Financial Statements which have been prepared in line with the requirements of the PFM Act 2012, which present a true and fair view of state of affairs of the County Government of Machakos for the financial year ended June 30th, 2023.

Functions of the County Governments

(1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.

(2) Without prejudice to the generality of subsection (1), a county government shall be responsible for— (a) county legislation in accordance with Article 185 of the Constitution;

(b) Exercising executive functions in accordance with Article 183 of the Constitution;

(c) Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;

(d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;

(e) Any functions agreed upon with other county governments under Article 189(2) of the Constitution; and

(f) Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

(3) A county government may seek assistance from the Kenya Law Reform Commission in the development or reform of county legislation under subsection (2) (a).

County Governments' Financing

In accordance with Article 202 of the Constitution of Kenya, the revenue raised nationally shall be shared equitably among the National Government and the County Governments. The County Governments equitable share of revenue raised nationally is determined every year through the

County Allocation of Revenue Act. The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution of Kenya, 2010.

Moreover, the County Government of Machakos also finances its operations through Own Source Revenue (OSR) and has endeavoured to enhance the existing revenue sources as well as exploring new revenue sources. The county is keen on improving its revenue collection through enhanced enforcement, strict supervision and revenue automation.

A. Financial Performance

i. Revenue

The County Government of Machakos had projected revenues of Kshs.12,544,591,439 comprising of: Kshs. 1,717,118,593 from Own source Revenue; Ksh. 133,492,346 from NHIF - Reimbursements. Kshs. 10,493,938,166 from Exchequer releases; and Kshs.200,042,334 from Opening Balance (Special Purpose Accounts).

Below is an illustration on a pie chart of the projected revenue for the County Government of Machakos for the period ended 30th June, 2023.

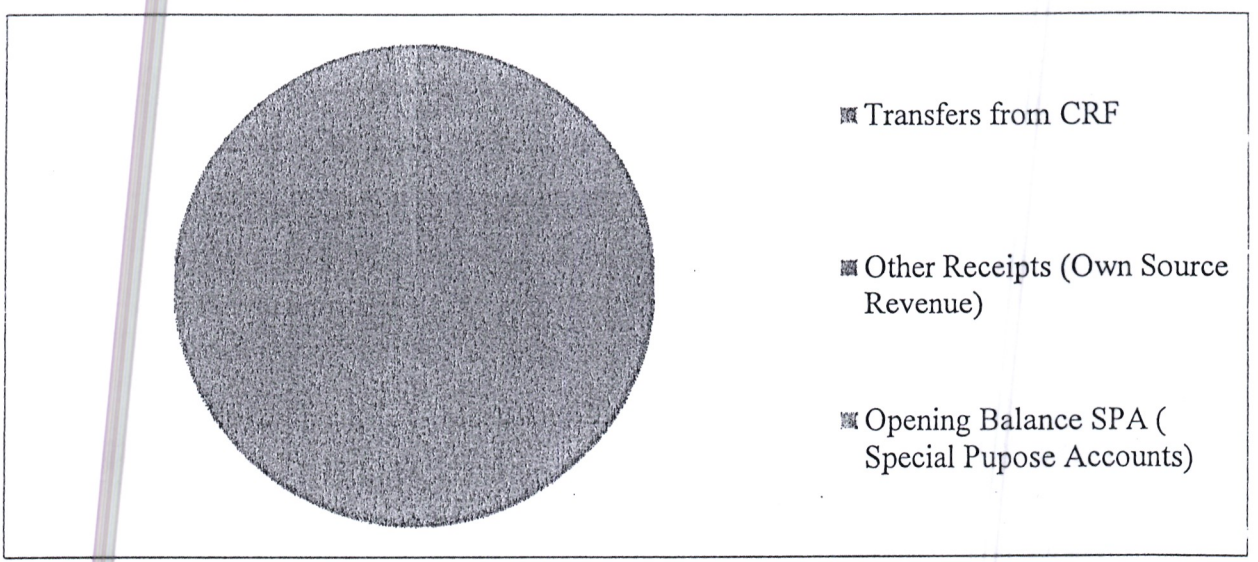


Figure 1: County Government of Machakos projected revenue sources Financial Year 2022/2023.

Budgeted Revenue Vis a vis Actual

The County managed to realize Kshs.11,969,212,702 in revenues representing 95% performance. The variance in the budget was as a result of under collection from transfers from CRF and Own source Revenue as tabulated below:

REVENUE PERFORMANCE FY 2022/2023				
RECEIPTS	REVENUE BUDGET (KSHS.)	ACTUAL REVENUE (KSHS.)	REVENUE SURPLUS/DEFICIT (KSHS.)	PERFOMANCE (%)
Transfers from CRF	10,493,938,166	10,330,923,696	163,014,470	98%
Other Receipts	1,850,610,939	1,438,246,573	412,364,366	78%
Opening Balance SPA	200,042,334	200,042,334	-	100%
TOTAL	**12,544,591,439**	**11,969,212,603**	**575,378,737**	**95%**

Table 1: Revenue performance FY 2022/2023

NB:

i. Revenue Budget for Other receipts of Ksh. 1,850,610,939 comprise of own source revenue - Ksh. 1,717,118,593 and NHIF reimbursements – Ksh.133,492,346.

ii. Actual Other Receipts of Ksh. 1,438,246,573 comprise of own source revenue - Ksh. 1,309,473,201.50; NHIF reimbursements – Ksh.120,317,958 and Miscellaneous receipts of Kshs 8,455,413.50 due to an error of Returned RTGS payment received twice.

ii. Payments

The County's actual expenditure for the financial year ended 30th June, 2023 amounted to Kshs. 10,257,046,328. Actual acquisition of assets expenditure for the period amounted to Kshs.1,387,309,122, compensation of employees was Kshs. 5,566,708,303, use of goods and services was Kshs. 1,400,609,381, social security benefits was kshs.51,394,073 and Kshs. 1,851,025,447 was spent on transfer to other Government units and other grants.

EXPENDITURE PERFORMANCE FY 2022/2023				
PAYMENTS	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Absorption Difference (Kshs)	Absorption Rate
Compensation of Employees	5,573,165,277	5,566,708,303	6,456,974	99.88%
Use of goods and services	1,819,198,713	1,400,609,381	418,589,332	76.99%
Transfers to Other Government Units	2,862,374,831	1,851,025,447	1,011,349,384	64.67%
Social Security Benefits	65,213,956	51,394,073	13,819,883	78.81%

EXPENDITURE PERFORMANCE FY 2022/2023				
PAYMENTS	**Final Budget (Kshs)**	**Actual on Comparable Basis (Kshs)**	**Budget Absorption Difference (Kshs)**	**Absorption Rate**
Acquisition of Assets	2,184,638,662	1,387,309,122	797,329,540	63.50%
Other Payments	40,000,000	-	40,000,000	0.00%
TOTAL	12,544,591,439	10,257,046,326	2,287,545,113	82%

Table 2: Expenditure performance FY 2022/2023

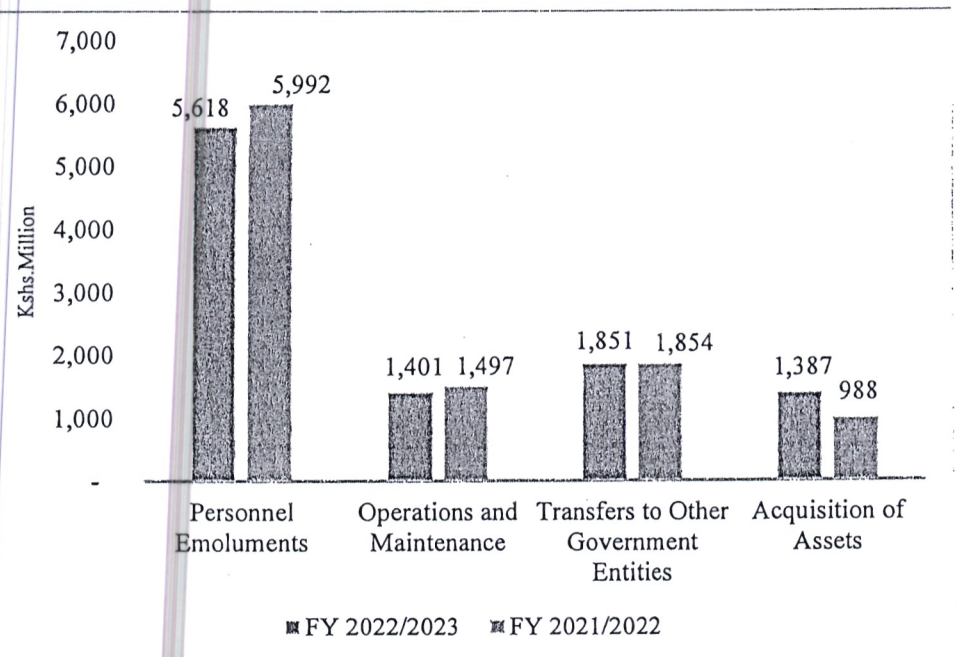


Figure 1: Expenditure by Economic Classification in FY 2022/23 and FY 2021/22

iii. Accounts receivables

The County Government of Machakos has put in place proper imprest management system which ensures that imprests are properly recorded, examined for compliance and accuracy as well as timely surrender and accounted for in the right manner.

iv. Pending bills

The total pending bills as at the period ended on 30th June, 2023 was Kshs. 3,523,099,920. Our focus as a county is to settle the bills as soon as possible. In every budget cycle, we ensure that parts of the allocations are towards settlement of the old outstanding pending bills.

v. Fixed Assets

The County Government of Machakos has made significant investments in fixed assets since its inception in 2013 in addition to what it inherited from the Defunct Local Authority. We have increased from Kshs. 14,699,333,764 in financial year 2021/22 to Kshs. 16,086,642,885 in 2022/2023.

B. Operational performance

The County's operations are structured in terms of departments which are headed by the County Executive Committee Members. For seamless service delivery, all departments have to work in unison and synergy. In the table below, we summarize the key activities carried out by each department during the year.

Department	Key Activities
Health and Emergency Services	• Renovation works done at Machakos Level 5 Hospital • Construction of Uluutya Dispensary
Agriculture, Food Security and Cooperative Development	• Ploughed land under free tractor programme • Vaccinated Livestock • Women and youth trained on co-operatives and business opportunities
Education, Skills Training and Social Welfare	• Vulnerable elderly persons supported with blankets and foodstuffs • Held Gender Based Violence Sensitization and training sessions • Issued bursaries to students
Water, irrigation, Environment and Natural Resources	• Boreholes drilled to completion and boreholes successfully repaired • Constructed weirs
Public Service, Quality Management and ICT	• Training & development of staff • 2Staff medical schemes in operation
Energy, Lands, Housing and Urban	• Markets were installed with solar floodlights • Upgrading of municipality access roads

Development	
Transport, Roads and Public Works.	• Access roads graded and re-carpeted within the County. • Routine maintenance of access roads • Machakos Buspark was renovated, bollards replaced and re-carpeting of parking slots

Despite notable achievements, we have experienced some challenges during the year. These include:

i. IFMIS downtimes delaying payments/operations.

ii. Delays in Exchequer disbursements leading to delays in projects implementation and payments.

iii. General climate change leading to prolonged drought periods, unreliable and erratic rainfall and increase in temperatures.

iv. Others include high rates of inflation, which have greatly influenced the ever rising cost of living. This has led to increased cost of programmes/projects against the planned cost hence causing delay in implementation.

Summary of Flagship Programmes/Projects Status

Project Description	Scope/Location	Implementation Status	Remarks/Justification
Borehole Powering – Muvae	Machakos - Mutituni/Ngelani	100% Complete	Functional and needs reticulation
Borehole drilling - Mung'ala	Machakos - Mumbuni North	100% Complete	No water came out after drilling
Borehole Powering – Kalumoni Mkt	Machakos - Muvuti/Kiima Kimwe	100% Complete	Reticulation done at 50%. Urgent connection to the tank needed to avoid continuous water spillage.
Borehole Powering – Kilalani	Kangundo Central	100% Complete	Fully functional and the community is happy with the project.
Construction of treatment works at Kwa Mukonzo Dam	Machakos - Mua	98% Complete	Pump testing required and repair of reticulated pipes damaged during road grading
Borehole drilling – Lita	Kathiani Central	100% Complete	Needs powering, tanks

Project Description	Scope/Location	Implementation Status	Remarks/Justification
			raising and reticulation
Borehole rehabilitation - Ngoleni	Kathiani Central	No rehabilitation done by the MCA	Needs minor repairs not functioning
Construction of dam – Kwa Matolo	Mwala – Masii ward	100% Complete	The dam needs surveying, fencing and grading of access road
Construction of dam – Kwa Mbatha	Mwala – Masii ward	0%	Community dam. Contradicts report of 100% done.
Rehabilitation of Musuuni borehole	Mwala – Masii ward	100% Complete	There is need of repair of Kwa Musembi (04) tank and reticulation.
Construction of treatment works – Muthetheni dam	Mwala – Muthetheni	97% Complete	Test pumping and reticulation required. Request for solar or electricity for pumping against the existing generator
Borehole drilling – Makutano Town	Mwala	100% Complete	Needs powering and reticulation
Borehole drilling – Kwa Usau	Yatta - Matuu	100% Complete	High yield borehole. Needs test pumping, powering and reticulation.
Dam construction – Kitema Dam	Yatta - Kithimani	No works was done	Contradicting the report status of 100% complete
Borehole reticulation – Kisiiki Borehole	Yatta - Ndalani	100% Complete	Test pumping required and reticulation to various water points
Dam construction – Kwa Mwenga	Masinga - Ekalakala	100% Complete	Functional
Borehole drilling – Masinga Market	Masinga - Central	100% Complete	Powered and reticulated to the Masinga Health centre Level 3 and other areas
Borehole powering & reticulation	Masinga – Kivaa	100% Complete	Functional needs further reticulation
Borehole drilling – Kijito	Matungulu - Tala	100% Complete	Needs powering and reticulation
Borehole drilling – Kithuani	Matungulu - West	100% Complete	Needs powering and reticulation
Borehole drilling – Uamani	Matungulu - East	100% Complete	Low yield borehole.

Project Description	Scope/Location	Implementation Status	Remarks/Justification
			Needs powering and reticulation
Borehole rehabilitation – Kyumbi Market	Mavoko - Kinanie	100% Complete	Reticulation of water to various points. Complains from the community they are paying for water. Ksh.1,000 those accessing at home and Ksh. 10 per 20litre jerican
Borehole drilling – Kimongo phase 1	Mavoko - Kinanie	100% Complete	Operational. Powered and raised tank reservoir installed
Borehole rehabilitation – Phase 3	Mavoko - Mlolongo	0% No rehabilitation done	Urgently needed since its located within a hospital compound
Construction of dispensary - Mbusyani Market	Kangundo - West	100% Complete	Functional
Completion of dispensary – Mbuuni	Kathiani - Lower Kaewa	90% Complete	Powering, Fencing and installation of tanks not done
Completion of dispensary – Kikunuani	Kathiani Central	100% Complete	Needs equipping, landscaping, water reticulation and deployment of staff
Construction and equipping of Kyaume dispensary	Matungulu – Tala	100% Complete	Functional
Construction of Toilet - Muumandu Health Centre	Kalama - Kola	100% Complete	Functional
Construction of boda boda shed	Kathiani Central – Kwa Luku	100% Complete	Handed over to the community
Construction of Toilet	Lower Kaewa – Kaani Dispensary	40% Complete	At walling level. The dispensary needs water reticulation from Kaani lions borehole
Fencing of Masii Livestock market	Mwala – Masii	Not complete	Needs confirmation of the BQ details to ascertain if the following are part of the works: Installation of drainage system, Livestock pegs installation, Separating

Project Description	Scope/Location	Implementation Status	Remarks/Justification
			the market shed and livestock market. Handing over to the community.
Public Toilet – Vyulya Market	Mwala – Masii	95% Complete	Few repairs and finishes needed. To be confirmed if it's part of the 10M projects
Construction of boda boda shed Kithimani Market	Yatta – Kithimani	100% Complete	Handed over to the community
Construction of boda boda shed – Ekalakala Kwaindo & Itunduimuni	Masinga – Ekalakala	100% Complete	Handed over to the community. Request for additional shed in Itunduimuni
Construction of boda boda shed – Syokimau 2	Mavoko - Mlolongo	100% Complete	The two sheds are handed over to the community.
Construction of a perimeter wall – Athi river old market	Mavoko – Athi river	100% Complete	Handed over to the community
Spot improvement – Machakos girls-Kiambuko-Kusyomuomo	Machakos Central	100% Complete	Satisfactory work done
Spot improvement – Mutituni/Ngelani-Yakamete-Kaloleni	Mutituni/Ngelani	100% Complete	Satisfactory work done
Spot improvement – Kwa Kitu-Ikungu-Ngengeta-Kateve	Mumbuni North	100% Complete	Satisfactory work done
Construction of a vented drift – Kwa Kivyuvi/Kayumbani Road	Mua	100% Complete	Satisfactory work done
Spot improvement – Installation of culverts – Kalingile – Kiseuni Pri. School	Kalama	100% Complete	Poor workmanship. Complains from the community.
Culverts and spot improvement – Katunda kakuu – Kalama	Kalama	100% Complete	Satisfactory work done
Culverts and spot improvement –	Kangundo Central	100% Complete	Satisfactory work done

Project Description	Scope/Location	Implementation Status	Remarks/Justification
Slaughter/Masewani Kwa Ngene			
Culvert, Drift and spot improvement – Kikambuani – Kamutonga – Kanyambu Rd.	Kangundo North	100% Complete	Graded but destroyed by the rains. The community later installed hard cores.
Construction of a drift – Mutwanzale	Kathiani – Lower Kaewa	100% Complete	Satisfactory work done
Gabion boxes – Maweli – Mwala Market road	Mwala	Not Complete	No gabion boxes installed. Only visible installed culverts
Grading of Masii – Kyanganga Rd	Mwala	50% Complete	Works in progress
Culverts and drift – Wasafili – Sinai- Kwaini- Makivenzi Pri. Sch- Kaluluini- Katolu- Kwa Usau	Yatta – Matuu	100% Complete	Satisfactory work done
Construction of a vented drifts and culvert installation – Kitengela – Kwa Majini Road	Yatta – Kithimani	100% Complete	Satisfactory work done
Roads grading and spot improvement – Ekalakala – Nzukini – Mavia – Maiu Earth Road	Masinga – Ekalakala	100% Complete	Satisfactory work done
Construction of a non-vented drift – Mutwamwaki – Kwa Kavwea	Masinga – Central	100% Complete	Satisfactory work done
Installation of drainage structure on Kwa Mbuthu road – Bridge	Matungulu - East	100% Complete	Satisfactory work done
Spot improvement – Kyaume – Kalala – Katwanyaa Rd	Matungulu - East	100% Complete	Satisfactory work done
Construction of drift – Kalala	Matungulu - East	100% Complete	Satisfactory work done
Culverts installation – Itimboni – Sgrine – Kwa Rachel	Mavoko - Kinanie	100% Complete	Poor workmanship. Complains from the community.
Foot bridge – Kwa Nzomo/Kwa Mang'eli	Mavoko – Athi river	100% Complete	Painting works needed due to corrosion
Culverts installation and concrete lined drains –	Mavoko – Athi river	100% Complete	Functional

Project Description	Scope/Location	Implementation Status	Remarks/Justification
Cooperative Bank			
ECDE – Kyambuko & Kusyomuomo	Machakos Central	Lintel Level	Contractor to finish the project
ECDE – Mung'ala	Mumbuni North	Roofing level	Contractor to finish the project
ECDE – Kathama	Muvuti/Kiima Kimwe	Lintel Level	
ECDE – Kiseuni	Kalama	100% Complete	Needs roof repair due to leaking. Floor works to be redone due to cracks.
ECDE – Yanzonga Pri. Sch.	Kathiani – Lower Kaewa	100% Complete	Satisfactory work done
ECDE – Kikunuani	Kathiani Central	100% Complete	Satisfactory work done
ECDE – Ngoleni	Kathiani Central	Roofing level	Contractor on site
ECDE – Syathani	Mwala	100% Complete	Needs repair there are observable cracks on the wall and floor.
ECDE – Muvwana	Mwala	100% Complete	There is need of an ECDE teacher, Construction of a toilet and learning equipment's
ECDE – Kaluluini and Kwa Usau	Yatta – Matuu	100% Complete	Functional
ECDE – Kithimani AIC	Yatta – Kithimani	100% Complete	Satisfactory work done
ECDE – Inyaanzaani	Yatta – Ndalani	90% Complete	Contractor on site painting and window installation ongoing
ECDE – St. Peter Kalimamungu	Yatta – Ndalani	95% Complete	Contractor on site painting ongoing
ECDE – Isyukoni	Masinga – Ekalakala	90% Complete	Flooring and wall plastering remaining
ECDE – Mwatungo	Masinga – Kivaa	Foundation level	Stalled
ECDE – Sengani	Matungulu - Tala	100% Complete	Functional
ECDE – Matungulu DEB	Matungulu - East	100% Complete	Functional
ECDE – Kinanie	Mavoko - Kinanie	95% Complete	Visible cracks, proper finishing and paint works
ECDE – Mount View	Mavoko - Kinanie	95% Complete	Finishing and paint works. Community request for access road to the ECDE.
ECDE – Athi river	Mavoko - Athi river	Walling level	Contractor to finish the

Project Description	Scope/Location	Implementation Status	Remarks/Justification
			project
ECDE – KMC	Mavoko - Athi river	Walling level	Contractor to finish the project
ECDE – Mlolongo	Mavoko - Mlolongo	100% Complete	Functional
ECDE – Ngwata	Mavoko - Mlolongo	Walling level	Contractor to finish the project
Flood lights/Mulika Mwizi	Machakos Central - Industrial Area	100% Complete	Needs repair
	Machakos Central - Muthini Market, Kyambuko, Katetani, Kusyomuomo & Misakwani	100% Complete	Functional
	Machakos Central - Kathuma	Not complete	Only the post available without the lights
Flood lights/Mulika Mwizi	Kola - Muumandu Market	100% Complete	Functional
Flood lights/Mulika Mwizi	Kangundo North – Kyeni & Kwa Ngene	100% Complete	Functional
	Kangundo North – Kwamutonga & Kikambuani	100% Complete	Not functional. Needs repair
Flood lights/Mulika Mwizi	Kathiani Central – Kitie, Kathiani Junction -2, Kyuluni - 1 & Lita -1.	100% Complete	Functional
	Kathiani Central – Lita -1	100% Complete	Needs repair
Flood lights/Mulika Mwizi	Matuu - Kwa Kaveke	100% Complete	Functional
	Matuu - Matuu Town -3	100% Complete	Needs repair only one light working
Flood lights/Mulika Mwizi	Matungulu West - Mosque area	100% Complete	Functional
Flood lights/Mulika Mwizi	Matungulu West - Kaumoni	100% Complete	Needs repair. One is not functional
Flood lights/Mulika Mwizi	Matungulu West - Katulu	100% Complete	Needs repair. Two not functional
Flood lights/Mulika Mwizi	Matungulu East - Kaukiswa, Katulye & Mwatate junction	100% Complete	Functional
Flood lights/Mulika Mwizi	Matungulu East - Katuanyaa	100% Complete	Needs repair. One is not functional

Project Description	Scope/Location	Implementation Status	Remarks/Justification
Flood lights/Mulika Mwizi	Masinga Central - Mtwamaki	100% Complete	Needs repair. Only one is functional

Key Risk Management Practices

The County government has put in place effective arrangements for risk management and internal controls. The Internal Audit unit assesses risks in various departments for management action.

The County Government is in the process of establishing an emergency fund through the Machakos Emergency Funds Regulation 2020. The County Government has already gazetted The Machakos County Emergency Fund Committee members through gazette number 206 of 15th September 2023 and has set aside an amount of Kshs.70 million in the budget for the fund.

The County Government of Machakos has further developed the Machakos County Disaster Management Policy and established a fully operational emergency and inspectorates department to address emergencies in the county.

Market Place Practices

The County Government of Machakos has operationalized e-procurement through Integrated Financial Management Information System (IFMIS) to enhance transparency and accountability in procurement process from procurement planning, requisition, sourcing, and payment. e-procurement ensures that public procurement of goods and services is done fairly, equitably, transparently, competitively and in a cost effective manner. IFMIS e-procurement module is linked to an item master which has indicative prices for all commonly used items to ensure that there are no price inflations by procuring entities, thus enhancing value for money.
Further e-procurement has inbuilt approvals at all levels of the procurement process to enhance checks, controls and accountability.

Apart from increasing efficiency in service delivery due to competition, transparency and lower transaction costs, e-procurement system is designed to enable the government increase and

monitor government procurement opportunities to the preference groups, including women, youth and differently abled persons.

Conclusion

The performance in Financial Year 2022/2023 was good. Great progress was made and momentum has been created to enable the County Government continue on a trajectory into prosperity. We have identified gaps and areas to improve on the subsequent years.

I take this opportunity to appreciate H.E the Governor for his support. I also would want to thank my colleagues, the County Executive Committee Members in charge of other departments who have worked hand in hand to ensure that the County Government of Machakos achieves its mission.

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



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CECM Finance and Economic Planning

County Government of Machakos

5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

The County's 2023-2027 CIDP has identified eight key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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

1. Food Security and Improved Nutrition
2. Infrastructure Improvement and Expansion
3. Accessible and Quality Healthcare
4. Quality Education, Youth Development and Social Welfare
5. Sustainable and Resilient Infrastructure ecosystem
6. Safeguard Land Use and Natural Resources
7. Water and Environmental Conservation
8. Conducive Business and Investment Environment and promote tourism.

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

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To boost agriculture productivity and production	Enhanced agriculture productivity and production to meet food security and nutritional needs	Increased Productivity	Achieved
2	Growth and Development of Cooperative Societies	To promote growth and development of cooperative societies	Vibrant cooperatives	Achieved
3	To attract more local and foreign tourists	Influx of tourists and growth in tourism related businesses	Growth in tourism related businesses	Achieved
4	Early Childhood Development	Quality education and learning in ECDE centres	Quality education	Achieved
5	To promote sports development	Nurtured sport talents	Talents nurtured	Achieved
6	To develop and manage an effective, efficient and secure road network	Effective, efficient and secure road network	Improved road network	Achieved
7	To provide support services to health and emergency cases	Improved quality health care	Improved healthcare	Achieved
8	To ensure a clean, safe and sustainable environment	A clean, safe and sustainable environment	Clean environment	Achieved

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022/2023.

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

Department	Objective	Outcome	Indicators	Achieved	Remarks
Agriculture, Food Security and Co-operative Development	Creating an enabling and conducive environment for sustainable crop production	Increased crop production	No. of new tractors procured with their accessories (harvesters, sprayers, planters, ploughs e.t.c) which include conservation agriculture implements	2	2 Back hoe loaders procured
			No. of operators trained	19	8 serviceable
			No. of farmers benefiting from the tractor program	116	11
			No. of fruit seedlings distributed	28038	2022 OND Avocado seedlings
		Improved extension services	No. of farmers TOTs trained	116 lead farmers	KCSAP value chain
		Increased yields	Percentage change of coffee yields	30%	Through NVSP & CRI
		Improved farmers' skill on soil and water conservation	No. of farmers trained on soil and water conservation measures	23000	As TIMPs to ensure WUE
			No. of farmers trained on conservation agriculture	11,300	In KCEP CRAL
		Increased food production	No. of new earth dams excavated	5	Sub projects in KCSAP
			No. of trainings done on road run off harvesting	80	adaptability strategies to CC

Department	Objective	Outcome	Indicators	Achieved	Remarks
Education	To improve ECDE education	Improved access to ECDE	No. of ECDE centres established	10	On-going
			No. of in service trainings of ECDE caregivers	8	On-going during holidays
		Improved academic standards	No. of ECDE centres supplied with T/L materials	1080	complete and successful
	To improve academic standards	Increased access to secondary education	No. of bursary beneficiaries	10,000	Achieved
Youth and Sports	To promote sports development	Enhanced sporting environment	No. of teams benefited	50	Successful
Health	To prevent and control diseases	Strengthened preparedness and response to disease outbreaks and other public health events	Proportion of suspected outbreaks of epidemic prone diseases notified and investigated	100	Done
		Strengthened county and sub county Rapid Response Teams (RRTs)	No. of county/sub-county RRTs trained and responding to outbreaks	9	Trained in 2023
		Effective Control of Neglected tropical diseases (NTDs)	Proportion of NTDs investigated and interventions done	100	MDA done in 2023
		Increased HF deliveries	Percentage of deliveries	75%	Deliveries conducted.

Department	Objective	Outcome	Indicators	Achieved	Remarks
			conducted by skilled attendants		
			No. of health care workers trained on BEMoC maternity care	63	Trained by Jacaranda Health.
	Enhanced HIV/TB services and case management	Number of sites providing TB services	74	74	Done
	Train health care workers on Trauma	Number of HCWs trained on trauma	45	45	Target met
Lands and Housing	To enhance secure land ownership	Machakos New City Implementation Monitoring, Evaluation & Review	No. of multi-sectoral projects monitored within Machakos New City	5	-Tarmacked roads -2 office towers -GBV center -Fire station
Water,Irrigation, Environment & Climate Change	To manage and protect water resources	Increased volume of water stored	No. of water tanks supplied and installed	50	-Tanks supplied by supplier and are awaiting distribution
		Improved accessibility to safe water	No. of water pans constructed	1	Kwa Muutu dam rehabilitated
			No. of major dams constructed	1	Mega dam was completed and is operational
			No. of boreholes drilled	8	One borehole fully equipped
	To improve access to adequate	Improved Sanitation and Hygiene	No of connections to the existing sewer system	14	Done by MACHWASKO. Connections put

Department	Objective	Outcome	Indicators	Achieved	Remarks
	and equitable sanitation and hygiene				on hold due to vandalism of the existing trunk sewer
Roads, Transport & Public Works	To achieve efficient county transport fleet system	Improved bus park environment	No. of bus-parks upgraded	1	Machakos Buspark has been renovated, bollards replaced and re-carpeting of parking slots

6. Environmental and Sustainability Reporting

Machakos County Government exists to transform lives. This is our purpose; the driving force behind everything we do. Our vision is to be a globally competitive hub that ensures optimal utilization of resources, social and economic sustainability for the prosperity of all and wealth creation. It is what guides us to deliver our strategy, which is founded on three pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

1. Sustainability strategy and profile

Machakos County Government through its mission statement aims to provide effective leadership and a conducive environment for social, Economic, cultural and political development through policy formulation and policy results. It aims to realise a democratic political system founded on issue-based politics, respect to the rule of law and protection of the rights and freedoms of every individual in the society. We advocate for speedy quality development and efficient service delivery espousing principles of good governance by advocating for integrity, transparency, accountability, devolution of power and sustainability in implementation of all development programmes and projects.

2. Environmental performance

The purpose of the Machakos County environment & natural resources policy is meant to address the growing environmental challenges and mitigation of the climate change. This will protect the environment for the current and future generations and progressively strive to meet the realization of the right to healthy and clean environment.
The key interventions that the county focuses on are:

- Increasing forest cover
- Control of air, land and water pollution
- Control of noise pollution
- Management and conservation of the environment
- Law enforcement
- Control and management of sand harvesting

The overriding policy goal is to entrench the rights to clean and healthy environment which is sustainable and renewable. The policy goal is to provide better quality life for current generations without compromising the quality of life for the future generation through sustainable management of environment and natural resources. The environment and natural resources policy focuses on the following objectives:

- To provide integrated framework for environmental planning and management of County environment and natural resources.
- To strengthen legal and institutional framework for coordination and management of the environment and natural resources.
- To ensure sustainable management of natural resources such as forests, sand, stones, water, wildlife for economic growth and improved livelihoods.
- To promote innovative environmental management and technologies that are sustainable and climate smart.
- To promote proper environmental monitoring, audit and compliance mechanisms.
- To promote co-operation, collaboration, synergy and partnerships among all environmental stakeholders.

3. Employee welfare

The County Government of Machakos always puts into consideration all the relevant laws, policies and guidelines during its recruitment process. These include; the Constitution of Kenya (2010), the Employment Act (2007), County Government Acts (2012) and the County Public Service Human Resource Manual (2016). The Constitution of Kenya (2010), Article 27 (8) provides that affirmative action should be factored where the state is required to take legislative and other measures to ensure that no more than two-thirds of the members of elective or appointive bodies are of the same gender. This has been cascaded to the County Governments recruitment processes. The County Government Act (2012) also underscores the principle of gender equality in County Government hiring process. We are happy to report that Machakos County has complied by having a ratio of 60% women and 40% men in the public service.

To manage employees' skills and management career development, the County Government of Machakos has employed several strategies which range from training, promotions, and performance management. The County Government of Machakos has put in place measures that foster employee's skills through local and international training opportunities. Every year the Government of Machakos County sends its employees to foreign universities for both short term and long term training based on training needs/gaps in the various departments. Machakos County Government has also utilized Kenya School of Government to train its employees various courses in management. The County government has rolled out a structured performance management process where the employees are requirement to sign performance contracts and appraisals in order to ensure that they are aware of their department's goals and objectives and evaluation done as stipulated in the draft performance management policy. Promotions are done regularly to motivate and help the employees in their career advancement. The County Government has adhered to the guidelines as provided in the Occupational Safety and Health Act (2007).

4. **Market place practices-**

The organisation should outline its efforts to:

a) **Responsible Supply chain and supplier relations-**

Machakos County maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) **Responsible ethical practices-**

Machakos County is a Corruption free environment.

c) **Stewardship of goods and services**

The county endeavours to safeguard the rights and interests of its citizens.

5. **Community Engagements**

The County Government of Machakos conducted citizen engagement through public participation in Annual Development Plan (ADP), Finance Bill, County Budget Review Outlook Paper (CBROP) and County Fiscal Strategy Paper (CFSP).

7. Statement of Management Responsibilities

Section164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 20/11/2023.



County Executive Committee Member – Finance and Economic Planning

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MACHAKOS FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

A. Report on the 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 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 government achieves value for money and that such funds are applied for the intended purpose.

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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Machakos set out on pages 1 to 62, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts; recurrent and development combined for the year then ended, and a summary of significant accounting policies and

other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Machakos as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Accuracy of Comparative Balances

The statement of cash flows reflects comparative decrease in cash and cash equivalents of Kshs.659,695,806 while the audited financial statements reflects an increase of Kshs.356,120,327 resulting to an unreconciled and unexplained difference of Kshs.1,015,816,133.

In the circumstances, the accuracy of the comparative decrease in cash and cash equivalents balance of Kshs.659,695,806 could not be confirmed.

2. Variances Between Financial Statements and IFMIS Balances

The financial statements reflect balances that were at variance with the Integrated Financial Management Information System (IFMIS) balances in the following three expenditure items:

Expenditure Item	Financial Statement (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
Use of Goods and Services	1,400,609,381	737,356,541	663,252,840
Transfers to Other Government Entities	1,851,025,447	170,471,256	1,680,554,191
Acquisition of Assets	1,387,309,122	1,669,211,333	(281,902,211)

In the circumstances, the accuracy and completeness of the amounts for the three expenditure items in the financial statements could not be confirmed.

3. Accuracy of Employee Costs

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.5,566,708,303 on compensation of employees, while the Integrated Personnel and Payroll Data (IPPD) and manual (excel) data shows a balance of Kshs.5,165,653,041. The management has not explained or reconciled the resultant variance of Kshs.401,055,262. Further, review of sampled personal files provided for audit revealed that some records of County Executive staff had identical names but different payroll numbers.

In the circumstances, the accuracy and completeness of the compensation of employees' costs totaling Kshs.5,566,708,303 for the year ended 30 June, 2023 could not be confirmed.

4. Accuracy of Cash and Bank Balances

The statement of assets and liabilities and as disclosed in Note 13A and 13B reflects bank balances of Kshs.1,916,198,744 and Nil cash in hand. However, audit review of financial records revealed that the disclosed bank balance of Kshs.1,916,198,744 related to only eighteen (18) bank accounts. However, two hundred and forty-five (245) bank accounts with a balance of Kshs.225,474,286 as at 30 June, 2023 were not incorporated into the financial statements. Additionally, the bank balance for the Machakos County development account held at the Central Bank of Kenya had a balance of Kshs.141,990,365 as opposed to the Kshs.816,506 disclosed. Further, cashbooks balances of Kshs.707,933 were also omitted from the financial statements. This is indicative of understatement of cash balances by a further Kshs.707,933 while the bank balances were understated by Kshs.366,648,145.

In addition, review of financial records revealed that one hundred and seventy bank accounts (170) were not supported by way of bank reconciliations statements, cashbooks and certificates of bank balances.

Further, included in the cashbook balances is Kshs.816,506 in relation to development account. However, balance included transactions that took place in the month of July, 2023 which is outside the accounting period indicative of non-adherence to end of year cut off procedures.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,916,198,744 as at 30 June, 2023 could not be confirmed.

5. Undisclosed Outstanding Imprest

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects a Nil outstanding Imprest and advances. However, review of the Imprest register and payments details revealed that sampled vouchers had outstanding imprest balances of Kshs.4,644,000.

In the circumstances, the accuracy and completeness of the nil outstanding Imprest and advances balance as reflected at 30 June, 2023 could not be confirmed.

6. Un-Supported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments of Kshs.369,359,599 which relates to correction of errors in various bank accounts and as disclosed in Note 17 to the financial statements. However, the supporting journals to the adjustments were not presented for audit review.

In the circumstances, the validity and accuracy of the prior year adjustment balance of Kshs.369,359,599 reported in the financial statements could not be confirmed.

7. Unconfirmed Assets Balance

Annex 6, summary of non-current asset register to the financial statements discloses cumulative asset balances of Kshs.16,086,642,885. This amount, however, excludes value of assets inherited from defunct local authorities. The County Executive did not have title deeds and logbooks for the inherited assets. Further, no supporting schedules of the assets shown as additions in the assets register including logbooks for motor vehicles were provided for audit review.

In addition, there were no movements in the work in progress balance of Kshs.476,157,461 during the year under review. This is an indicative of projects which had been commenced in prior years but have not been progressed to completion.

In the circumstances, the accuracy and completeness of the non-current asset balances of Kshs.16,086,642,885 as at 30 June, 2023 could not be confirmed.

8. Use of Goods and services

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.1,400,609,381 under use of goods and services. The following unsatisfactory matters were however noted.

8.1. Omitted Fuel, Oil and Lubricants Expenses

Included in the use of goods amount is Kshs.92,164,090 incurred on fuel, oil and lubricants. However, review of recorded transactions revealed that an amount of Kshs.17,000,000 was omitted in the general ledger in IFMIS.

8.2. Un-Supported Expenditure

Examination of expenditure under use of goods and services revealed that expenditure items totalling Kshs.67,574,700 were not adequately supported by way of relevant documentation as detailed below:

Component	Amount (Kshs)	Remark
Daily subsistence allowance	3,845,760	Payment vouchers not provided
Office and General supplies	4,114,461	Payment vouchers not provided
Communication and Supplies	2,308,842	Payment vouchers not provided
Fuel, Oil and lubricants	9,101,421	Payment vouchers not provided
Insurance costs	6,898,137	Payment vouchers not provided
Printing, Advert and Information supplies	4,099,676	Payment vouchers not provided
Routine Maintenance – Vehicles and other Transport	10,481,340	Payment vouchers not provided
Foreign Travel Expenses	1,366,948	Payment vouchers, tickets, passports, authority to travel, Visas, Invitations and back to office reports not provided
Hospitality supplies and services and Other Operating expenses	25,358,115	Payment vouchers not provided
Total	**67,574,700**	

In the circumstances, the accuracy and completeness of the use of goods and services balance of Kshs.1,400,609,381 could not be ascertained.

9. Misclassified Expenditure

The statement of receipts and payments reflects total payments of Kshs.10,257,046,327. However, review of various expenditure items totaling to Kshs.678,896,690 revealed misclassifications as shown below:

Account Charged	Amount (Kshs.)	Appropriate Account to Charge
Transfers to Other Government entities	346,243,213	Use of goods and services
Foreign Travel	4,270,158	Various
Foreign Travel	120,000	Other operating expenses
Foreign Travel	20,000	Domestic travel
Foreign Travel	3,659,938	Compensation of employees
Foreign Travel	470,220	Standing Imprest
Hospitality Supplies	156,102,713	Various
Hospitality Supplies	145,184,725	Domestic Travel and subsistence
Hospitality Supplies	9,627,700	Other operating expenses
Hospitality Supplies	1,290,288	Training expenses
Utilities, supplies and services	86,000	Domestic Travel and subsistence
Printing, Advertising and Information Supplies and Services	7,502,935	Domestic Travel and subsistence
Training expenses	4,318,800	Daily subsistence allowances
Total	**678,896,690**	

In the circumstances, the accuracy and disclosure on the total payments of Kshs.10,257,046,327 for the year ended 30 June, 2023 could not be ascertained.

10. Non-Adherence to End of Year Cut-off Procedures

Review of the expenditure records for the year under review revealed the following anomalies:

10.1. Transfers to Other Government Entities

Note 6 to the financial statements discloses transfers to other Government entities of Kshs.1,851,025,447. However, review of the general ledger and cashbook revealed that transfers totaling to Kshs.249,162,118 made during the month of July, 2023 were erroneously included in the expenditure for the year under review.

10.2. Receipts and Payments Outside the Financial Reporting Period

The statement of receipts and payments reflects total expenditure amounting to Kshs.10,257,046,327 and total receipts of Kshs.11,969,212,702 for the year under review. However, review of the expenditure and receipts schedules presented for audit review revealed that payments totaling to Kshs.552,009,938 and receipts totaling

Kshs.74,480,848 related to the month of July, 2023 and therefore outside the reporting period were incorporated into the financial statements.

In the circumstances, the accuracy and completeness of the total expenditure and total receipts of Kshs.10,257,046,327 and Kshs.11,969,212,702 respectively for the year ended 30 June, 2023 could not be confirmed.

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

Emphasis of Matter

1. Pending Bills

Annex 2- Analysis of pending accounts payable, Annex 3-Analyis of pending staff payables and Annex 4- Analysis of other pending payables to the financial statements discloses pending bills of Kshs.2,860,719,440, Kshs.325,505,169 and Kshs.336,875,311 respectively totalling to Kshs.3,523,099,920 as at 30 June, 2023. Management has not explained why the bills were not settled during the year when they occurred.

Further, included in the amount are legal fees and other related costs amounting to Kshs.737,535,345 or (20.9%) of the outstanding pending bills for several on-going court cases. Further, analysis of the legal fees pending bills revealed that Kshs.30,875,711 was paid during the year and no fresh instructions were issued to the legal firms during the year. However, audited prior year financial statements indicated that the closing pending legal expenses balances amounted to Kshs.607,769,485. In effect closing pending bills should have been Kshs.576,893,774 and not Kshs.737,5358,345 reported in the financial statements. No explanation or reconciliation has been provided for the variance.

In the circumstances, the accuracy of the reported pending bills of Kshs.3,523,099,920 could not be confirmed while the County is at risk of incurring significant interest and penalties with their continued delay in settlement of the bills.

2. Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.12,544,591,439 and Kshs.11,969,212,702 respectively resulting to an under-funding of Kshs.575,378,737 (or 5%) of the budget. Similarly, the County expended Kshs.10,257,046,328 against an approved budget of Kshs.12,544,591,439 resulting to an under-expenditure of Kshs.2,287,545,112 (or 18%) of the budget.

The budget underperformance and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Machakos County.

My opinion is unmodified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Un-Budgeted Expenditure

Note 6 to the financial statements discloses transfers to other Government entities of Kshs.1,851,025,447. The amount includes other capital grants and transfers-development of Kshs.158,548,800. Review of schedules provided in support of the expenditure revealed payments totaling Kshs.110,189,998 made to the Kenya Revenue Authority which had not been budgeted for and therefore was an unauthorized payment.

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

2. Irregular Sharing of Revenue

Note 4 to the financial statements reflects use of goods and services expenditure balance of Kshs.1,400,609,381. Included in this amount is Kshs.375,461,796 incurred on specialized materials and services. However, review of records relating to the expenditure revealed that the County engaged a consultant for the Up-grading of Local Authority Financial and Operational Management System (LAIFOM) at a cost of Kshs.8,000,000 and to provide license for a duration of five (5) years at a cost of 1.5% of total revenue collected and Cloud data hosting cost at Kshs.5,000 per month. The clause on revenue sharing was found against the provisions of Public Finance management Act. Further, the consultant was paid Kshs.25,443,315 on 22 May, 2023 being the 1.5% of revenue

collected during the period but supporting documents by way of payment voucher was not provided for audit review.

In addition, during technical evaluation, one of the criteria set required a live demo. However, there is no evidence of the demo having been conducted which is in violation of the evaluation criteria.

In the circumstances, the validity and regularity of revenue sharing arrangements on revenue collection could not be confirmed.

3. Irregular Expenditure -Pending Bills Verification and Audit Taskforce

Note 4 to the financial statements discloses hospitality supplies and services amount of Kshs.94,528,398. Included in this is an amount of Kshs.14,436,184 paid out in form of taskforce allowances to the Machakos County Executive pending bills verification and audit taskforce vide gazette notice No. 12637 on 6 October, 2022 for a period of one month. Audit Review revealed that the taskforce co-opted a member from the public sector for specialized services. However, there was no gazette notice co-opting the member or an appointment letter provided for audit review. Further, the committee did not have authority to co-opt a member who did not work for the County Executive and the taskforce was for period of 120 days as opposed to the Salary and Remuneration Commission (SRC) guidelines on duration of taskforces not exceeding 20 days. Additionally, Kshs.1,512,000 made vide voucher no. FIN/354/04/23/R was at a rate of Kshs.12,600 per day for 120 days as opposed to the Kshs.4,000 as set out by the SRC.

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

4. Non-Adherence to Fiscal Responsibility Principle on Development Expenditure

Machakos County Executive expenditure net of transfers to the County Assembly for the year under review amounted to Kshs.9,283,939,085. Out of the total expenditure, Kshs.1,248,924,387 was expended on development or 13% of the total expenditure. This was 33% of the development budget of Kshs.3,691,675,458 and 12% of the total revenue realized.

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

5. Failure to Match County Contribution on Donor Funded Projects

Note 6 to the financial statements discloses transfers to other Government entities of Kshs.1,851,025,447. Included in this, is an amount of Kshs.69,568,478 and Kshs.24,826,670 relating to transfers to the Climate Change Fund and DANIDA (Universal health in Devolved units) respectively. The County however, transferred an amount of Kshs.58,568,477 as part of County Contribution-Locally Led Funds against the required amount of Kshs.86,822,262. The County Executive therefore underfunded the donor funded projects by Kshs.28,253,785.

Similarly, review of the Memorandum of Understanding between the Royal Danish Embassy and the Council of Governors, indicated that the Embassy was to remit Kshs.11,453,750 while the County contributes Kshs.10,596,250 to fund 164 primary health care services in level 3 and 2 facilities. The total expected funding for this

programme was therefore Kshs.22,050,000. However, the Embassy transferred its share while the County did not transfer its share of contribution to these health facilities.

In the circumstances, the County management was in breach of the memorandum of understanding.

6. Eligibility of Pending Bills

6.1. Supply and Delivery of Materials for Repair and Service of Boreholes

The department of Water, Irrigation, Sanitation, Environment and Climate Change had accumulated pending bills and unpaid obligations totaling to Kshs.177,429,480. Included in this amount is a pending bill relating to tender for the supply and delivery of materials for the repair and service of borehole that had been outstanding since 2021/2022 financial year. Review of the contract file revealed that the procurement exceeded its budget of Kshs.5,000,000 as per approved user requisition of Kshs.4,500,000 as the invoiced amount stood at Kshs.9,500,000. In addition, the quoted amount was not read out and recorded at tender opening and at evaluation and therefore the lowest evaluated bidder could not be ascertained.

Further, the contract did not indicate the quoted price hence the possibility of overcharging and also lacked defined delivery period.

In the circumstances, the validity and regularity of the invoice amount of Kshs.9,500,000 included in the pending bills could not be ascertained.

6.2. Supply and Delivery of Water Meters

Included in listing for pending bills is a contract for the supply and delivery of water meters of Kshs.3,881,900 of 30 June, 2015. However, the approved budget and procurement plan for the tender were not availed for audit review, therefore, the procurement method applied in identifying and awarding the tender could not be ascertained.

In addition, the contract was signed on 8 July, 2015. However, at the time of signing, the supplier, had not accepted the award. The contract signed was open ended and lacked a timeline of when the goods should be supplied. Further, the project appears in the list of pending bills due to lack of funds, though the management had explained the bill has remained unpaid since it was ineligible for payment.

In the circumstances, the validity and regularity of the two (2) pending bills could not be ascertained.

7. Unsatisfactory Matters in Procurement Process

Review of procurement records revealed the areas of non-compliance with the provisions of the Public Procurement and Assets Disposals Act, 2015 as detailed in **Appendix I**.

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

8. Human Resources Management

8.1. Non-Compliance with Fiscal Responsibility Principle on Employee Compensation

The statement of receipts and payments reflects compensation of employees cost Kshs.5,566,708,303 representing 46.5% of total revenue collected. This exceeds the fiscal responsibility principle of not spending more than 35% of revenue on compensation of employees.

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

8.2. Non-Compliance with One Third Basic Salary Pay Rule

Review and analysis of the payroll records revealed that fifty-five (55) employees of the County Executive earned net pay that was below a third of their basic pay contrary to the provision of Section 19 (3) of the Employment Act, 2007 which requires that an employee's salary should not be deducted beyond two thirds of the basic salary.

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

8.3. Non-Conformity with Law on Recruitment of Persons with Disabilities

During the year under review, the County Executive recruited a total of 168 employees, out of which only one person with disability was recruited, which translates to 0.6%. contrary to Section B.23 (2) of the Human Resource Policies and Procedures on Rights and Privileges of Persons with Disabilities which requires the government to implement the principle that at least five (5) percent of all appointments are for persons with disabilities.

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

8.4. Failure to Remit Statutory Deductions

Annex 3 to the financial statements reflects an analysis of pending staff payables of Kshs.325,505,170 comprising dues to LAPFUND of Kshs.12,007,458, CPF Financial Services of Kshs.265,563,647, NHIF of Kshs.22,990,280 and personal claims of Kshs.24,943,787. This is a contravention of Section 27(1) of the National Social Security Act of 2013 and Section 18(1) of the NHIF fund of 1998.

In the circumstances, the County Executive was in breach of the law.

8.5. Irregular Promotions

During the year under review, several staff were promoted. However, review of personal files revealed that some promotions were effected but some staff lacked academic and professional qualifications for the higher post and in general there was no approved establishment or structures and approved career progression guidelines.

In addition, several staff members had designation in the IPPD pay slip which differed with their actual designation as per their current appointment letters. Further, it was established that some staff had designations which do not exist in scheme of service or job groups grading structure by the Salaries and Remuneration Commission.

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

8.6. Non- Authentication of Academic and Professional Certificates

Review of sampled personnel file revealed that some staff academic and professional certificates were not authenticated with Kenya National Qualification Authority (KNQA) to ascertain their authenticity.

In the circumstances, the validity of academic and professional certificates held by staff members could not be ascertained.

8.7. Non-Remittance of Pension and other Social Security Schemes.

Included in Note 3 to the financial statements is pension and other social security contributions totalling Kshs.178,624,059. However, schedules provided revealed that Kshs.100,414,573.35 comprised of deductions to SACCOs, payment of salaries and deductions for loans. This is a contravention of the Pensions Act section 5(1) which states that every officer shall have an absolute right to pension and gratuity. The disclosed amount of Kshs.178,624,059 could not be ascertained. In addition, Note 8 reflects an amount of Kshs.51,394,073 on social security benefits. However, schedules provided for audit revealed that Kshs.35,500,430.75 comprised of deductions to SACCOs, welfares, loans to banks and salaries.

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

9. Lack of an Approved Training Needs Assessment Plan.

Note 4 to the financial statements disclose use of goods and services of Kshs.1,400,609,381. Out of this amount, Kshs.33,680,975 was expended on training. However, training expenses incurred were not based on a training needs assessment plan. The criterion of selection of personnel to attend various trainings could not be established, training bonding of employees may not have been adhered to and trainings may have been attended but without much value for money being realised.

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

10. Non-Operationalization of Municipalities of Machakos, Mavoko and Kangundo

Review of records indicated that the Governor granted special municipality status to three (3) urban areas namely Machakos, Mavoko and Kangundo. However, no financial statements, books and records of accounts for the financial years 2018/2019, 2019/2020, 2020/2021, 2021/2022 and 2022/2023 have been submitted for audit. This is contrary to Section 46(1) of the Urban Areas and Cities Act, 2011 which requires that the board shall keep proper books and records of its incomes, expenditure, assets and liabilities and within a period of three months after the end of each financial year submit them to the

County Executive Committee Member for onward transmission to the to the Auditor General together with the statement of assets and liabilities.

In the circumstances, the County Executive was in breach of the law.

11. Delayed Project Implementation

11.1. Construction of Community Recreation Centre

Review of pending bills paid in the year under review, revealed that Machakos County executive awarded a tender on 01 March, 2018 for the Construction of Community Recreation Centre. However, the agreement dated 01 March, 2018 had not been signed by the Contractor and did not have a contract end date, which may imply that it was an open-ended contract with risk of extending indefinitely. Further, an advance payment of Kshs.5,543,574 was made which was not in the initial agreement.

Further, a sub-contractor was engaged on 01 November, 2019 to complete the remaining works within 5 months. The County management wrote a default notice to the contractor on 17 July, 2018 and a follow up on 06 November, 2019 but still paid the firm Kshs.8,115,944 on 17 December, 2020. The County Executive approved further extension requests on 18 April, 2022 extending the project to 16 October, 2022. Review of the situation in August, 2023 revealed that the project has not been completed. It was unclear why the contractor had not completed the project 5 years later and why the department did not do effective monitoring and evaluation on the project.

In the circumstances, the County Executive may not realize value for money on the project.

11.2. Design and Build of 12-15 Storey Thin and Tall Building

The County Executive entered into a contract for the proposed design and build of 12-15 storey thin and tall building of 20mx20m and above with two entrances comprising of 2 elevators or more, washrooms at every floor with an art piece and heavy glass. The agreement was signed on 1 March, 2018 at a contract sum of Kshs.399,640,361. Review of contract documents revealed that the total value of certified works to-date is Kshs.230,335,885 and interim certificate no. 7 of Kshs.19,794,908 was paid on 10 May, 2023. However, it was observed that the contract had no contract duration, opening minutes, tender evaluation report, and professional opinion were all not availed for audit review. In addition, Individual evaluators score sheet had no names nor adequate budget to complete the project. The project remained incomplete as at the time of the audit in September, 2023.

In the circumstances, the County Executive may not realize value for money on the project.

12. Non- Adherence to the National Cohesion and Integration Act

Review of human resource records revealed that the County Executive employed 176 new staff out of which 170 or 96% were from the local dominant community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which

stipulates that all public establishments shall seek to represent- the diversity of the people of Kenya in the employment of staff, and that no public establishment share more than one third of its staff from the same ethnic community. This was also contrary to section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

13. Irregularities in Imprest Management

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects a Nil balance in respect of outstanding Imprest and advances. However, review of the Imprest register and payment details revealed that sampled vouchers had outstanding imprest balances of Kshs.4,644,000.00. The Imprests have been outstanding for a long period contrary to Section 91(3) of Public Finance Management (County Governments) Regulations, 2015 which requires the amount to be surrendered within seven (7) working days after returning to duty station.

In addition, Imprest registers provided revealed that officers with imprest amounting to Kshs.7,914,482.00 had been issued imprest for official duty despite having numerous un-surrendered imprests. This is in contravention with regulation 93(4) and (5) of the PFM Regulations, 2015. In addition, Imprest amounting to Kshs.936,400 was inadequately supported with back to office reports and imprests worth Kshs.16,382,570 had not been recorded in the Imprest Register.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weak Internal Control-Un updated Personal Files

During the financial year under review, Machakos County Executive recruited a total of one hundred and sixty-eight (168) employees, however sampled personal files lacked academic and professional certificates and curriculum vitae.

In the circumstances, the effectiveness of the recruitment process and the competency of the new recruits could not be ascertained.

2. Use of a Manual Payroll.

The County Executive operates two payroll systems namely; a manual (Excel format) and the Integrated Personnel and Payroll Database (IPPD) system. In the year under review, the County Executive processed salaries totaling to Kshs.108,001,719 through the manual payroll system.

In the circumstance, effectiveness of controls over payroll could not be confirmed.

3. Lack of Audit Committee

During the year under review, there was no audit committee in place. It is unclear when the tenure of the previous committee came to an end and the management has not provided an explanation on why the audit committee is yet to be constituted. Further, several internal audit reports had been undertaken in the year under review but in the absence of an audit committee, the reports could not be discussed and recommendations made.

In the circumstances, the existence of controls over implementation and follow-up of audit reports 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive of Machakos ability to sustain services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting

unless Management is aware of the intention to dissolve the County or 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 are in compliance with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive of Machakos to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2024

Appendix I- Unsatisfactory Matters Related to Procurement During the FY 2022/2023

Details	Observation
GMC/EEVT/OT/012/2022-2023 Proposed construction of 3 ECDE Classes-Lot 2 of Kshs. 3,930,330	Contract agreement did not state the period which the classes should be completed. Notification of award was given on 12/06/2023 and the contract signed the following day on 13/06/2023. The project was incomplete at the time of the audit in August, 2023.
GMC/EEVT/OT/006/2022-2023 Supply and delivery of tools and equipment's for Matuu VTC of Kshs.7,074,685.7	Notification of award was given on 19/06/2023 and the contract signed on 29/06/2023. Supply and delivery was done on 19/06/2023 and inspection carried out the same day. This is contrary to the regulations which require supply and delivery to be done after contract has been signed.
GMC/EEVT/OT/010/2022-2023 Supply and delivery of tools and equipment for Kyemutheke VTC of Kshs.7,074,685.7	Notification of award was given on 23/06/2023 and the contract signed on 26/06/2023. This is contrary to the procurement Act which states that a 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. Inspection was done on 16/06/2023 which is before the signing of contract that was on 26/06/2023. This is contrary to the regulations which require inspection to be done after contract has been signed. CR 12 certificate was not availed.
GMC/EVT/OT/002/2022-2023 Proposed Construction of 2 twin workshops at Kyemutheke VTC of Kshs. 17,305,000	Notification of award was given on 12/06/2023 and the contract signed on 13/06/2023. This is contrary to the procurement act which states that a 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.
GMC/EVT/OT/004/2022-2023 Proposed construction of 2 dormitories at Kyemutheke VTC of Kshs. 24,153,700	Notification of award was issued on 12/06/2023, accepted on 12/06/2023 and contract agreement was signed on 13 June, 2023. This is contrary to the Act which states that a written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed after the notification.
GMC/OT/CADU/001/2022-2023 Supply and Delivery of Inspectorate Staff Uniform of Kshs.14,763,000	The advertisement was done on 18 April, 2023 and appointment of opening and evaluation committee done on 20 April, 2023. The tender was opened and minutes prepared on 26 April, 2023.The winning bidder was identified after evaluation and was contracted at Kshs. 14,763,000 on 26 May, 2023. Review of procurement documents revealed the following anomalies: The winning bidder did not meet the preliminary evaluation criteria since the bidder did not to submit a CR12 and the bid documents were not sequentially serialized (paginated) on every printed page. The professional opinion, regret letters and other bids were not made available for audit review.
GMC/RFQ / PSQM /006/2022-2023	Appointment of Opening and evaluation committee done on 17 May, 2023. The opening minutes were issued on 18 May, 2023. Notice of award was issued on 5 June, 2023 and contract. entered

Details	Observation
Supply and Delivery of Office Furniture of Kshs.1,735,600	into on 9 June, 2023 for a sum of Kshs.1,735,600 to the winning bidder. Professional opinion, evaluation report were not provided for audit.
GMC/RFQ/PSQM/003/2022-2023 Supply and Delivery of Office Stationery of Kshs.1,462,706	Tender awarded to the winning bidder on 9 May, 2023 and the contract signed on 11 May, 2023 for a total cost of Kshs.1,462,706. The following anomalies were observed: The winning bidder did not meet the technical evaluation criteria requiring the bidder to submit recommendation letters.
GMC/MOH/030/2021-22 Supply, delivery, installation and commission-whole body CT scan to Machakos Level 5 Hospital	No specified delivery time, Inspection report not signed-no evidence of inspection and acceptance
GMC/RFQ/PSQM/006/2022-2023 Supply and Delivery of Vehicle Spare Parts of Kshs.463,814	Notice of award was issued on 18 April, 2023 and contract entered into on 18 May, 2023 for a sum of Kshs.463,814 to the winning bidder. The following anomalies were noted: Quotations for two other competing bidders were not provided for audit. Over expenditure of Kshs.13,814 since supply and delivery of vehicle spare parts had a budget estimate of Kshs.450,000.
GMC//MOH/RFQ/063/2022-2023 Refurbishment of walkways to terrazzo floors at Machakos Level 5 Hospital	Quotation document did not specify that the tender was reserved for youth yet during evaluation AGPO certificate was made mandatory No inspection and acceptance report Misleading evaluation report
GMC/TC/004/2022-2023 Proposed Construction of Extension Block of Kshs.6,339,500	The tender was budgeted under Other Infrastructure and Civil works for an approved budget of Kshs. 5,000,000. However, there was an unbudgeted expenditure of Kshs. 1,339,560. It was not clear where the additional funds were charged. Further, bills of quantities and the bids were not availed for audit review.

1. Statement of Receipts and Payments for the year ended 30th June 2023

	Note	2022/2023 Kshs	2021/2022 Kshs
Receipts			
Transfers from CRF	1	10,530,966,030	9,580,793,835
Miscellaneous Receipts	2	1,438,246,673	1,118,461,753
Total Receipts		**11,969,212,702**	**10,699,255,588**
Payments			
Compensation of Employees	3	5,566,708,303	5,903,699,792
Use of goods and services	4	1,400,609,381	1,496,724,958
Subsidies	5	-	-
Transfers to Other Government Units	6	1,851,025,447	1,853,561,282
Other grants and transfers	7	-	-
Social Security Benefits	8	51,394,073	87,995,117
Acquisition of Assets	9	1,387,309,122	987,914,840
Finance Costs, including Loan Interest	10	-	-
Repayment of principal on Domestic and Foreign borrowing	11	-	-
Other Payments	12	-	-
Total Payments		**10,257,046,327**	**10,329,895,989**
Surplus/Deficit		**1,712,166,376**	**369,359,599**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Machakos County Executive's financial statements were approved on 29/12/ 2023 and signed by:

.....

Name: Collins Adipo
Chief Officer – Finance
ICPAK M/No: 30870

.....

Name: Daniel Mutula
Head of Accounting Unit
ICPAK M/No: 18377

10. Statement of Assets and Liabilities as at 30th June 2023

		2022/2023	2021/2022
Financial Assets	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	13A	1,916,198,744	513,555,509
Cash Balances	13B	-	-
Total Cash and cash equivalents		**1,916,198,744**	**513,555,509**
Outstanding Imprests and Advances	14	-	-
Total Financial Assets		**1,916,198,744**	**513,555,509**
Financial Liabilities			
Deposits and retentions	15	**193,389,232**	**133,552,775**
Net Financial Assets		**1,722,809,512**	**380,002,734**
Represented By			
Fund balance b/fwd	16	380,002,734	1,026,459,268
Prior year adjustments	17	(369,359,599)	(1,015,816,133)
Surplus/Deficit for the year		1,712,166,376	369,359,599
Net Financial Position		**1,722,809,512**	**380,002,734**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Machakos County Executive's financial statements were approved on 29/11/2023 and signed by:

.....

Name: Collins Adipo
Chief Officer – Finance
ICPAK M/No: 30870

.....

Name: Daniel Mutula
Head of Accounting Services
ICPAK M/No: 18377

11. Statement of Cash Flows for the period ended 30th June 2023

	Note	2022/2023 Kshs	2021/2022 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from CRF	1	10,530,966,030	9,580,793,835
Miscellaneous Receipts	2	1,438,246,673	1,118,461,753
Total receipts from operating income		**11,969,212,702**	**10,699,255,588**
Payments for operating expenses			
Compensation of Employees	3	5,566,708,303	5,903,699,792
Use of goods and services	4	1,400,609,381	1,496,724,958
Subsidies	5	-	-
Transfers to Other Government Units	6	1,851,025,447	1,853,561,282
Other grants and transfers	7	-	-
Social Security Benefits	8	51,394,073	87,995,117
Finance Costs, including Loan Interest	10	-	-
Other Payments	12	-	-
Total payments for operating expenses		**8,869,737,204**	**9,341,981,150**
Net receipts/ (payments) from operations		**3,099,475,498**	**1,357,274,438**
Adjusted for:			
Prior Year Adjustments	17	(369,359,599)	(1,015,816,133)
Decrease/(Increase) in Outstanding Imprests & Advances	18	-	-
Increase/(Decrease) in Deposits & Retentions	19	59,836,457	(13,239,272)
Total Adjustments		**(309,523,142)**	**(1,029,055,405)**
Net cash flows from operating activities		**2,789,952,356**	**328,219,034**
Cashflow From Investing Activities			
Acquisition of Assets	9	1,387,309,122	987,914,840

	Note	2022/2023 Kshs	2021/2022 Kshs
Net cash flows from investing activities		1,387,309,122	987,914,840
Cashflow From Financing Activities			
Repayment of principal on Domestic and Foreign borrowing	11	-	-
Net cash flow from financing activities		-	-
Net Increase In Cash And Cash Equivalents		1,402,643,233	(659,695,806)
Cash and cash equivalent at Beginning of the year		513,555,509	1,173,251,315
Cash and cash equivalent at End of the year		1,916,198,743	513,555,509

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Machakos County Executive's financial statements were approved on 29/11 2023 and signed by:

.....

Name: Collins Adipo
Chief Officer Finance
ICPAK M/No: 30870

.....

Name: Daniel Mutula
Head of Accounting Services
ICPAK M/No. 18377

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

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 %
Receipts						
Transfers from CRF	9,772,744,414	721,193,752	10,493,938,166	10,330,923,696	163,014,470	98%
Other Receipts	1,823,571,545	27,039,394	1,850,610,939	1,438,246,673	412,364,267	78%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	200,042,334	200,042,334	200,042,334	-	100%
Total	**11,596,315,959**	**948,275,480**	**12,544,591,439**	**11,969,212,702**	**575,378,737**	**95%**
Payments						
Compensation of Employees	5,563,028,849	10,136,428	5,573,165,277	5,566,708,303	6,456,974	99.88%
Use of goods and services	1,294,160,153	525,038,560	1,819,198,713	1,400,602,381	418,596,332	77%
Subsidies	-		-	-	-	0%
Transfers to Other Government Units	2,346,074,435	516,300,396	2,862,374,831	1,851,025,448	1,011,349,383	65%
Other grants and transfers						
Social Security Benefits	65,213,956	-	65,213,956	51,401,073	13,812,883	79%
Acquisition of Assets	2,311,779,766	(127,141,104)	2,184,638,662	1,387,309,122	797,329,540	64%
Finance Costs, including Loan						

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 %
Interest	-		-	-	-	0%
Repayment of principal on borrowings	-		-	-	-	0%
Other Payments	16,058,800	23,941,200	40,000,000	-	40,000,000	0%
Total	**11,596,315,959**	**948,275,480**	**12,544,591,439**	**10,257,046,328**	**2,287,545,112**	**82%**
Surplus/(Deficit)	-	-	-	**1,712,166,375**	**(1,712,166,375)**	

NB:-

i. Revenue Budget for Other receipts of Ksh. 1,850,610,939 comprise of own source revenue - Ksh. 1,717,118,593 and NHIF reimbursements – Ksh.133,492,346.

ii. Actual Other Receipts of Ksh. 1,438,246,573 comprise of own source revenue - Ksh. 1,309,473,201.50; NHIF reimbursements – Ksh.120,317,958 and Miscellaneous receipts of Kshs 8,455,413.50 due to an error of Returned RTGS payment received twice.

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

Machakos County Executive's financial statements were approved on 29/12/ 2023 and signed by:

.....

Name: Collins Adipo
Chief Officer Finance
ICPAK Member Number:30870

.....

Name: Daniel Mutula
Head of Accounting Services
ICPAK Member Number:18377

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

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 %
Receipts						
Transfers from CRF	6,492,777,752	651,500,173	7,144,277,925	7,129,902,641	14,375,284	100%
Other Receipts	1,595,690,973	18,993,325	1,614,684,298	1,254,890,625	359,793,673	78%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	19,272,670	19,272,670	18,537,045	735,625	96%
Total	**8,088,468,725**	**689,766,168**	**8,778,234,893**	**8,403,330,311**	**374,904,582**	**96%**
Payments						
Compensation of Employees	5,563,028,849	10,136,428	5,573,165,277	5,566,708,303	6,456,974	99.9%
Use of goods and services	1,148,646,854	473,158,560	1,621,805,415	1,382,460,937	239,344,478	85%
Subsidies			-	-	-	0%
Transfers to Other Government Units	1,299,995,266	176,989,979	1,476,985,245	1,365,176,484	111,808,761	92%
Other grants and transfers			-			
Social Security Benefits	65,213,956	-	65,213,956	51,401,073	13,812,883	79%
Acquisition of Assets	525,000	40,540,000	41,065,000	32,540,000	8,525,000	79%
Finance Costs, including Loan Interest			-	-	-	0%

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 %
Repayment of principal on borrowings			-	-	-	0%
Other Payments	11,058,800	(11,058,800)	-	-	-	0%
Total	8,088,468,725	689,766,168	8,778,234,893	8,398,286,797	379,948,096	96%
Surplus/(Deficit)	-	-	-	5,043,514	(5,043,514)	

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

Other receipts include miscellaneous receipts of Kshs 8,455,413.50 due to an error of Returned RTGS payment received twice.

Machakos County Executive's financial statements were approved on 29/12/2023 and signed by

.....

Name: Collins Adipo
Chief Officer Finance
ICPAK Member Number:30870

.....

Name: Daniel Mutula
Head of Accounting Services
ICPAK Member Number:18377

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

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 %
Receipts						
Transfers from CRF	3,279,966,662	(72,491,719)	3,207,474,942	3,201,021,055	6,453,887	100%
Other Receipts	227,880,572	8,046,069	235,926,641	183,356,047	52,570,594	78%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	322,954,962	322,954,962	181,505,289	141,449,673	56%
Total	3,507,847,234	258,509,312	3,766,356,546	3,565,882,391	200,474,155	95%
Payments						
Compensation of Employees	-				-	
Use of goods and services	145,513,299	51,879,999	197,393,298	18,141,444	179,251,854	0%
Subsidies	-		-		-	0%
Transfers to Other Government Units	1,046,079,169	339,310,417	1,385,389,586	485,848,964	899,540,622	35%
Other grants and transfers			-			
Social Security Benefits			-		-	
Acquisition of Assets	2,311,254,766	(167,681,104)	2,143,573,662	1,354,769,122	788,804,540	63%
Finance Costs, including Loan Interest			-		-	0%

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 %
Repayment of principal on borrowings			-		-	0%
Other Payments	5,000,000	35,000,000	40,000,000	-	40,000,000	0%
Total	3,507,847,234	258,509,312	3,766,356,546	1,858,759,530	1,907,597,015	49%
Surplus/(Deficit)	-	-	-	1,707,122,861	(1,707,122,861)	

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

Other receipts include miscellaneous receipts of Kshs 8,455,413.50 due to an error of Returned RTGS payment received twice.

Machakos County Executive's financial statements were approved on 20/12 2023 and signed by:

.....

Name: Collins Adipo

Chief Officer Finance

ICPAK Member Number:30870

.....

Name: Daniel Mutula

Head of Accounting Services

ICPAK Member Number:18377

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

13A Budget Execution by Programmes and Sub-Programmes - Recurrent

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget Utilization
		2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	288,293,561	41,000,000	329,293,561	277,976,236	84%
Sub-programme 2	Transport Services	22,651,209	6,000,000	28,651,209	27,496,393	96%
Sub-programme 3	Human Resource and Administration Section	67,903,820	(30,000,000)	37,903,820	23,417,224	62%
Sub-programme 4	ICT Section	16,995,994	-	16,995,994	13,125,963	77%
Sub-programme 5	Hospitality Services Section	15,973,355	23,000,000	38,973,355	19,998,666	51%
Sub-programme 6	Cabinet Office	6,493,175	-	6,493,175	6,279,676	97%
Sub-programme 7	Office of the Deputy Governor	68,988,765	-	68,988,765	60,053,808	87%
Sub-programme 8	Directorate of Projects Delivery,Monitoring and Evaluation	21,078,510	-	21,078,510	12,882,067	61%

Sub-programme 9	Office of the County Secretary	31,786,195	-	31,786,195	21,745,853	68%
Sub-programme 10	Office of the County Advisors	11,980,064	-	11,980,064	3,653,217	30%
TOTAL		**552,144,648**	**40,000,000**	**592,144,648**	**466,629,103**	**79%**
COUNTY PUBLIC SERVICE BOARD						
Sub-programme 1	Human Resource and Administration	50,736,706	7,982,000	58,718,706	39,691,466	68%
TOTAL		**50,736,706**	**7,982,000**	**58,718,706**	**39,691,466**	**68%**
ROADS, TRANSPORT AND PUBLIC WORKS						
Sub-programme 1	Head quarter Administrative services	182,855,703	(1,068,992)	181,786,711	174,044,742	96%
Sub-programme 2	Road Development and Management	833,214	-	833,214	436,478	52%
Sub-programme 3	County Government Buildings	213,399	(100,000)	113,399	99,850	88%
Sub-programme 4	County Fleet Management	14,011,766	58,539,999	72,551,765	71,909,709	99%
TOTAL		**197,914,082**	**57,371,007**	**255,285,089**	**246,490,779**	**97%**
HEALTH AND EMERGENCY SERVICES						
Sub-programme 1	General Administration and support services	3,343,875,598	26,644,869	3,370,520,467	3,369,973,385	100%

Sub-programme 2	Machakos Level 5	163,834,368	193,903,738	357,738,106	345,120,857	96%
Sub-programme 3	Kangundo Level 4	53,712,125	(6,000,000)	47,712,125	39,256,958	82%
Sub-programme 4	Matuu Level 4	37,923,785	(6,500,000)	31,423,785	24,482,508	78%
Sub-programme 5	Kathiani Level 4	26,327,763	-	26,327,763	15,434,341	59%
Sub-programme 6	Mwala Level 4	12,024,971	-	12,024,971	8,106,031	67%
Sub-programme 7	Kimiti Level 4	4,744,277	(438,956)	4,305,321	2,911,663	68%
Sub-programme 8	Masinga Level 4	4,904,106	(438,956)	4,465,150	2,983,911	67%
Sub-programme 9	Athi River Level 4	4,867,355	(438,956)	4,428,399	3,046,944	69%
Sub-programme 10	Mutituni Level 4	6,867,355	(438,956)	6,428,399	5,046,911	79%
Sub-programme 11	Ndithini Level 4	6,805,777	(475,706)	6,330,071	4,860,275	77%
Sub-programme 12	Kalama Level 4	6,160,700	(402,206)	5,758,494	3,861,665	67%
Sub-programme 13	Public Health and Community Outreach	38,742,655	-	38,742,655	37,772,583	97%
Sub-programme 14	Emergency Services	5,000,000	-	5,000,000	5,000,000	100%
TOTAL		**3,715,790,835**	**205,414,871**	**3,921,205,706**	**3,867,858,032**	**99%**
WATER, IRRIGATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES						
Sub-programme 1	Water Supply and Sewerage	4,412,665	-	4,412,665	4,244,364	96%

Sub-programme 2	Irrigation Schemes, Development and Promotion	120,000	(120,000)	-	-	0%
Sub-programme 3	General administrative and Support Services	103,122,669	(1,001,345)	102,121,324	102,037,382	100%
Sub-programme 4	Environment and Natural Resources	3,091,120	142,050	3,233,170	3,233,170	100%
TOTAL		**110,746,454**	**(979,295)**	**109,767,159**	**109,514,916**	**100%**
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
Sub-programme 1	General Administration and support services	330,375,406	(65,836,264)	264,539,142	241,000,162	91%
Sub-programme 2	Crop Development and Management	3,170,000	900,000	4,070,000	3,515,550	86%
Sub-programme 3	Livestock Resources Management and Development	2,560,000	(50,000)	2,510,000	1,739,740	69%
Sub-programme 4	Fisheries Development	1,400,000	900,000	2,300,000	1,591,100	69%
Sub-programme 5	Veterinary Services	1,947,580	150,000	2,097,580	1,510,045	72%
Sub-programme 6	Agriculture Training Centre	2,550,000	1,990,000	4,540,000	1,350,000	30%
Sub-programme 7	Co-operative Development and Marketing	26,307,646	(124,000)	26,183,646	21,875,987	84%
Sub-programme 8	Capacity Building to Co-operative Societies	-	-	-		0%

Sub-programme 7	Promotion of Co-operative Marketing and Value Chain	650,000	1,000,000	1,650,000	1,612,000	98%
Sub-programme 8	Co-operative Financial Services	1,100,000	300,000	1,400,000	1,400,000	100%
Sub-programme 9	Promotion and growth of Co-operative Societies	2,112,000	(950,000)	1,162,000	684,224	59%
Sub-programme 10	Co-operative Audit Support Services	2,416,000	(300,000)	2,116,000	597,260	28%
TOTAL		**374,588,632**	**(62,020,264)**	**312,568,368**	**276,876,068**	**89%**
FINANCE AND ECONOMIC PLANNING						
Sub-programme 1	Revenue Management	246,784,017	22,051,545	268,835,562	268,800,752	100%
Sub-programme 2	Budget formulation, Coordination and Implementation Section	25,849,081	17,606,448	43,455,529	43,455,529	100%
Sub-programme 3	Supply Chain Management Section	7,026,490	2,715,218	9,741,708	8,824,511	91%
Sub-programme 4	Accounts Services	18,460,407	8,441,439	26,901,846	25,799,807	96%
Sub-programme 5	Audit Section	6,700,000	10,000,000	16,700,000	16,327,000	98%
Sub-programme 6	Human Resource Management and Support Services	149,220,820	1,880,688	151,101,508	146,564,924	97%
Sub-programme 7	Economic Planning and Statistical Services	21,750,326	13,650,000	35,400,326	30,275,875	86%

Sub-programme 8	External Resource Mobilization	800,000	-	800,000	750,000	94%
TOTAL		**476,591,141**	**76,345,338**	**552,936,479**	**540,798,398**	**98%**
PUBLIC SERVICE,QUALITY MANAGEMENT AND ICT						
Sub-programme 1	General Administration and support services	262,463,649	36,867,703	299,331,352	296,874,037	99%
Sub-programme 2	Quality Management	525,000	(455,000)	70,000	-	0%
Sub-programme 3	Training,Research and Development	6,089,500	1,430,000	7,519,500	4,935,440	66%
Sub-programme 4	ICT General Administration and support services	47,032,969	4,582,249	51,615,218	42,508,883	82%
Sub-programme 5	ICT Infrastructure	5,843,554	(825,000)	5,018,554	3,427,276	68%
Sub-programme 6	Closed Circuit Television	2,325,000	(400,000)	1,925,000	250,000	13%
TOTAL		**324,279,672**	**41,199,952**	**365,479,624**	**347,995,636**	**95%**
TOURISM,CULTURE,YOUTH AND SPORTS						
Sub-programme 1	General administrative and Support Services	102,131,897	(173,014)	101,958,883	101,950,763	100%
Sub-programme 2	Heritage & Culture	1,082,320	-	1,082,320	1,082,320	100%

Sub-programme 3	Liquor Management	775,970	-	775,970	775,489	100%
Sub-programme 4	Tourism Development and Marketing	1,056,574	(663,987)	392,587	392,587	100%
Sub-programme 5	Management of Recreational Services	750,000	-	750,000	745,690	99%
Sub-programme 6	Machawood	1,966,115	150,000	2,116,115	2,116,115	100%
Sub-programme 7	County Image Directorate	1,120,000	-	1,120,000	1,100,001	98%
Sub-programme 8	Youth Development		-	-	-	0%
Sub-programme 9	Stadium Management	1,449,952	-	1,449,952	1,449,952	100%
Sub-programme 10	Youth Empowerment	1,364,765	-	1,364,765	1,364,435	100%
Sub-programme 11	Sports Promotion	920,000	20,000,000	20,920,000	20,920,000	100%
TOTAL		**112,617,593**	**19,312,999**	**131,930,592**	**131,897,352**	**99.97%**
TRADE,INDUSTRIALIZATION AND INNOVATION						
Sub-programme 1	Headquarter Administration Services	65,331,160	6,793,374	72,124,534	71,794,020	100%
Sub-programme 2	Trade Development	1,394,028	(71,388)	1,322,640	865,700	65%
Sub-programme 3	Business and Enterprise Development	1,362,165	204,600	1,566,765	1,386,565	88%
Sub-programme 4	Industrialization and Innovation	200,000	(200,000)	-	-	0%

Sub-programme 8	External Resource Mobilization	800,000	-	800,000	750,000	94%
TOTAL		**476,591,141**	**76,345,338**	**552,936,479**	**540,798,398**	**98%**
PUBLIC SERVICE,QUALITY MANAGEMENT AND ICT						
Sub-programme 1	General Administration and support services	262,463,649	36,867,703	299,331,352	296,874,037	99%
Sub-programme 2	Quality Management	525,000	(455,000)	70,000	-	0%
Sub-programme 3	Training,Research and Development	6,089,500	1,430,000	7,519,500	4,935,440	66%
Sub-programme 4	ICT General Administration and support services	47,032,969	4,582,249	51,615,218	42,508,883	82%
Sub-programme 5	ICT Infrastructure	5,843,554	(825,000)	5,018,554	3,427,276	68%
Sub-programme 6	Closed Circuit Television	2,325,000	(400,000)	1,925,000	250,000	13%
TOTAL		**324,279,672**	**41,199,952**	**365,479,624**	**347,995,636**	**95%**
TOURISM,CULTURE,YOUTH AND SPORTS						
Sub-programme 1	General administrative and Support Services	102,131,897	(173,014)	101,958,883	101,950,763	100%
Sub-programme 2	Heritage & Culture	1,082,320	-	1,082,320	1,082,320	100%

Sub-programme 3	Liquor Management	775,970	-	775,970	775,489	100%
Sub-programme 4	Tourism Development and Marketing	1,056,574	(663,987)	392,587	392,587	100%
Sub-programme 5	Management of Recreational Services	750,000	-	750,000	745,690	99%
Sub-programme 6	Machawood	1,966,115	150,000	2,116,115	2,116,115	100%
Sub-programme 7	County Image Directorate	1,120,000	-	1,120,000	1,100,001	98%
Sub-programme 8	Youth Development		-	-	-	0%
Sub-programme 9	Stadium Management	1,449,952	-	1,449,952	1,449,952	100%
Sub-programme 10	Youth Empowerment	1,364,765	-	1,364,765	1,364,435	100%
Sub-programme 11	Sports Promotion	920,000	20,000,000	20,920,000	20,920,000	100%
TOTAL		**112,617,593**	**19,312,999**	**131,930,592**	**131,897,352**	**99.97%**
TRADE,INDUSTRIALIZATION AND INNOVATION						
Sub-programme 1	Headquarter Administration Services	65,331,160	6,793,374	72,124,534	71,794,020	100%
Sub-programme 2	Trade Development	1,394,028	(71,388)	1,322,640	865,700	65%
Sub-programme 3	Business and Enterprise Development	1,362,165	204,600	1,566,765	1,386,565	88%
Sub-programme 4	Industrialization and Innovation	200,000	(200,000)	-	-	0%

Sub-programme 5	Investment Facilitation and Support	2,499,650	(2,274,650)	225,000	225,000	100%
Sub-programme 6	Hygiene and Sanitation	4,395,783	60,217	4,456,000	3,673,250	82%
Sub-programme 7	Legal Services	24,161,923	43,435,276	67,597,199	67,513,137	100%
TOTAL		**99,344,709**	**47,947,429**	**147,292,138**	**145,457,672**	**99%**
EDUCATION,SKILLS TRAINING, SOCIAL WELFARE AND CIVIC EMPOWERMENT						
Sub-programme 1	Head quarter Administrative services	428,971,858	(3,310,500)	425,661,358	414,943,413	97%
Sub-programme 2	Basic Education	-	-	-	-	0%
Sub-programme 3	Youth Development Services	-	18,500,000	18,500,000	15,319,190	83%
Sub-programme 4	Gender and Social Services		10,000,000	10,000,000	2,594,052	26%
TOTAL		**428,971,858**	**25,189,500**	**454,161,358**	**432,856,655**	**95%**
ENERGY,LANDS,HOUSING AND URBAN DEVELOPMENT						
Sub-programme 1	Head quarter Administrative services	38,751,941	15,450,000	54,201,941	54,192,308	99.98%
Sub-programme 2	County Electrification	17,809,205	3,737,179	21,546,384	21,541,507	100%
Sub-programme 3	Housing and Urban Development	95,298,949	5,145,355	100,444,304	99,900,343	99%

Sub-programme 4	Machakos Municipality	2,400,000	3,000,000	5,400,000	5,400,000	100%
Sub-programme 5	Mavoko Municipality	2,400,000	5,000,000	7,400,000	7,199,999	97%
Sub-programme 6	Kangundo Tala Municipality	2,400,000	2,000,000	4,400,000	4,391,986	99.8%
TOTAL		**159,060,095**	**34,332,534**	**193,392,629**	**192,626,143**	**99.6%**
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS						
Sub-programme 1	General Administration and support services	472,227,905	(932,180)	471,295,725	470,389,123	99.8%
Sub-programme 2	Civic Engagement	900,000	150,000	1,050,000	970,000	92%
Sub-programme 3	Administration and Co-ordination Services	1,628,214	82,180	1,710,394	1,146,398	67%
Sub-programme 4	Solid Waste Management	1,000,000	700,000	1,700,000	1,187,930	70%
Sub-programme 5	Inspectorate Services and Management	2,800,000	14,950,096	17,750,096	16,230,943	91%
TOTAL		**478,556,119**	**14,950,096**	**493,506,215**	**489,924,394**	**99%**
COUNTY ASSEMBLY	County Assembly	1,007,126,181	182,720,000	1,189,846,181	1,109,670,183	**93%**
		1,007,126,181	**182,720,000**	**1,189,846,181**	**1,109,670,183**	93%
GRAND TOTAL		**8,088,468,725**	**689,766,167**	**8,778,234,892**	**8,398,286,797**	**96%**

13B Budget Execution by Programmes and Sub-Programmes - Development

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	%Budget utilization
		20222023	20222023	20222023	20222023	20222023
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Co-ordination and Supervisory Services	14,334,385	5,000,000	19,334,385	13,638,038	71%
TOTAL		**14,334,385**	**5,000,000**	**19,334,385**	**13,638,038**	**71%**
COUNTY PUBLIC SERVICE BOARD						
Sub-programme 1	Human Resource and Administration	41,112,751	(21,000,000)	20,112,751	-	0%
TOTAL		**41,112,751**	**(21,000,000)**	**20,112,751**	-	0%
ROADS,TRANSPORT AND PUBLIC WORKS						
Sub-programme 1	General Administration and support services	117,380,423	(49,797,016)	67,583,407	66,984,129	99%
Sub-programme 2	Road Development and Management	612,211,735	(248,055,071)	364,156,664	347,904,074	96%
Sub-programme 3	County Government Buildings Services	155,000,000	(20,000,000)	135,000,000	117,044,724	87%
Sub-programme 4	County Fleet Management	57,750,000	10,000,000	67,750,000	67,328,270	99%

TOTAL		**942,342,158**	**(307,852,087)**	**634,490,071**	**599,261,197**	**94%**
HEALTH AND EMERGENCY SERVICES						
Sub-programme 1	General Administration and planning	161,533,179	210,952,987	372,486,166	94,114,744	25%
Sub-programme 2	Machakos Level 5	101,500,000	54,700,000	156,200,000	87,123,390	56%
Sub-programme 3	Kangundo Level 4	15,200,000	(3,700,000)	11,500,000	2,300,725	20%
Sub-programme 4	Matuu Level 4	25,000,000	(3,880,000)	21,120,000	5,604,904	27%
Sub-programme 5	Kathiani Level 4	21,675,130	(15,000,000)	6,675,130	-	0%
Sub-programme 6	Mwala Level 4	26,230,000	(19,000,000)	7,230,000	-	0%
Sub-programme 7	Kimiti Level 4	5,000,000	(5,000,000)	-	-	0%
Sub-programme 8	Masinga Level 4	500,000	(500,000)	-	-	0%
Sub-programme 9	Athi River Level 4	5,000,000	20,000,000	25,000,000	-	0%
Sub-programme 10	Mutituni Level 4	5,000,000	(5,000,000)	-	-	0%
Sub-programme 11	Ndithini Level 4	5,000,000	(5,000,000)	-	-	0%
Sub-programme 12	Kalama Level 4	5,000,000	(5,000,000)	-	-	0%
Sub-programme 13	Public Health and Community Outreach	70,744,985	39,000,000	109,744,985	20,445,249	19%

Sub-programme 14	Emergency Services	5,145,000	10,000,000	15,145,000	-	0%
TOTAL		**452,528,294**	**272,572,987**	**725,101,281**	**209,589,012**	**29%**
WATER,IRRIGATION,ENVIRONMENT AND NATURAL RESOURCES						
Sub-programme 1	Water Supply and Sewerage	49,964,799	120,654,400	170,619,199	150,890,703	88%
Sub-programme 2	Water Resources Management and Storage	2,297,921	7,702,079	10,000,000	9,727,115	97%
Sub-programme 3	Irrigation Schemes Development and Promotion	5,103,092	48,000,000	53,103,092	47,322,347	89%
Sub-programme 4	General Administration and support services	191,490,853	(175,807,471)	15,683,382	15,248,249	97%
Sub-programme 5	Environment and natural resources	195,397,962	38,424,300	233,822,262	69,568,478	30%
TOTAL		**444,254,627**	**38,973,308**	**483,227,935**	**292,756,892**	**61%**
AGRICULTURE,FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
Sub-programme 1	General Administration and support services	343,918,594	(79,179,282)	264,739,312	205,975,468	78%
Sub-programme 2	Crop Development and Management	32,800,000	17,210,000	50,010,000	33,664,340	67%

Sub-programme 3	Livestock Resources Management and Development	12,079,000	1,365,000	13,444,000	11,138,997	83%
Sub-programme 4	Fisheries Development	4,200,000	-	4,200,000	1,799,940	43%
Sub-programme 5	Veterinary Services	13,250,227	23,000,000	36,250,227	1,473,312	4%
Sub-programme 6	Agriculture Training Centre	3,100,000	2,200,000	5,300,000	3,296,728	62%
Sub-programme 7	Co-operative Development	1,214,200	-	1,214,200	-	0%
Sub-programme 8	Promotion of corporative marketing and value chain	44,413,851	-	44,413,851	13,241,918	30%
Sub-programme 9	Promotion and growth of corporative societies	1,104,276	-	1,104,276	-	0%
TOTAL		**456,080,148**	**(35,404,282)**	**420,675,866**	**270,590,703**	**64%**
FINANCE AND REVENUE MANAGEMENT						
Sub-programme 1	General Administration		7,000,000	7,000,000	6,908,173	99%
Sub-programme 2	Resource Management	20,749,300	62,340,000	83,089,300	26,026,840	31%
Sub-programme 3	Budget formulation, coordination and implementation	8,931,500	35,000,000	43,931,500	3,967,082	9%
Sub-programme 4	Audit Section	6,000,000	(5,500,000)	500,000	318,355	64%
Sub-programme 5	Supply Chain		-			

	Management Section	800,000		800,000	771,071	96%
Sub-programme 6	Accounts Services	10,250,000	107,195,544	117,445,544	53,114,880	45%
Sub-programme 7	Economic Planning & Statistical Services	17,016,942	(8,253,057)	8,763,885	-	0%
TOTAL		**63,747,742**	**197,782,487**	**261,530,229**	**91,106,401**	**35%**
PUBLIC SERVICE,QUALITY MANAGEMENT AND ICT						
Sub-programme 1	General Administration and support services	30,925,375	17,000,000	47,925,375	42,192,977	88%
Sub-programme 2	ICT Infrastructure	5,262,277	-	5,262,277	-	0%
Sub-programme 3	Closed Circuit Television	-	-	-	-	0%
TOTAL		**36,187,652**	**17,000,000**	**53,187,652**	**42,192,977**	**79%**
TOURISM,YOUTH,SPORTS AND CULTURE						
Sub-programme 1	Tourism Development and Marketing	3,328,064	8,000,000	11,328,064	3,584,039	32%
Sub-programme 2	Management of Recreational Facilities	57,050,768	(16,500,000)	40,550,768	17,751,900	44%
Sub-programme 3	Machawood	183,335	-	183,335	-	0%
Sub-programme 4	County Image	183,335	-	183,335	-	0%

Sub-programme 5	Stadium Management	59,793,457	(3,999,999)	55,793,458	37,509,980	67%
Sub-programme 6	Sports	2,973,000	11,500,000	14,473,000	9,789,300	68%
Sub-programme 7	Youth Empowerment	2,478,500	2,000,000	4,478,500	-	0%
TOTAL		**125,990,459**	**1,000,001**	**126,990,460**	**68,635,219**	**54%**
TRADE,ECONOMIC PLANNING AND INDUSTRIALIZATION						
Sub-programme 1	Trade Development	119,044,089	(27,054,882)	91,989,207	1,357,436	1%
Sub-programme 2	Business and enterprise development	12,600,000	17,400,000	30,000,000	4,350,386	15%
Sub-programme 4	Industrial Development	48,912,505	7,059,195	55,971,700	-	0%
Sub-programme 5	Investment Promotion	-	-	-	-	
TOTAL		**180,556,594**	**(2,595,687)**	**177,960,907**	**5,707,823**	**3%**
EDUCATION,SKILLS, TRAINING & SOCIAL WELFARE						
Sub-programme 1	HQ General Administration and support services	76,174,798	500,000	76,674,798	3,678,200	5%
Sub-programme 2	Basic Education	8,650,000	4,500,000	13,150,000	11,030,025	84%
Sub-programme 3	Youth Development Services	58,635,790	78,000,000	136,635,790	31,563,291	23%

Sub-programme 4	Gender and Social Services	10,000,000	-	10,000,000	-	0%
TOTAL		**153,460,588**	**83,000,000**	**236,460,588**	**46,271,516**	**20%**
ENERGY,LANDS, HOUSING AND URBAN DEVELOPMENT						
Sub-programme 1	Lands and Physical Planning	19,380,352	(16,000,000)	3,380,352	2,943,853	87%
Sub-programme 2	County Electrification	95,330,321	(4,000,000)	91,330,321	85,485,680	94%
Sub-programme 3	Housing and Urban Development	147,606,546	6,069,404	153,675,950	107,130,795	70%
TOTAL		**262,317,219**	**(13,930,596)**	**248,386,623**	**195,560,328**	**79%**
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS						
Sub-programme 1	General Administration and support services	13,288,778	26,063,183	39,351,961	-	0%
Sub-programme 2	Solid Waste Management	2,100,000	(2,100,000)	-	-	0%
Sub-programme 3	Forensic & Inspectorate Services	1,045,839	-	1,045,839	979,219	94%
TOTAL		**16,434,617**	**23,963,183**	**40,397,800**	**979,219**	**2%**
COUNTY ASSEMBLY	County Assembly	318,500,000	-	318,500,000	22,470,207	**7%**

TOTAL		3,507,847,234	258,509,314	3,766,356,547	1,858,759,530	49%

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 193,389,232 compared to KShs 133,552,775 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 31st May 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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 the CRF

Description	2022/2023	2021/2022
	KShs	KShs
Total Exchequer Releases for quarter 1	1,886,684,133	2,527,598,060
Total Exchequer Releases for quarter 2	1,511,780,198	2,293,076,059
Total Exchequer Releases for quarter 3	2,362,385,339	1,511,780,199
Total Exchequer Releases for quarter 4	4,770,116,360	3,248,339,517
Total	**10,530,966,030**	**9,580,793,835**

2. Miscellaneous Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Own Source Revenue		
Land Rates & Ground Rent	204,509,754	169,415,389
Single Business Permit	298,859,046	279,702,729
Quarry Extraction Fees	189,782,165	146,802,687
Sand Gravel	26,475,610	19,408,401
Market Fees	13,253,012	7,249,032
Plot/Stall Rent	3,351,824	3,242,039
Buspark	140,981,326	111,101,993
House Rent	1,792,252	860,962
Refuse/Conservacy Fee	32,406,484	28,320,120
Sign Board & Advertisment Fee	75,168,364	43,302,031
Fire Fighting&Ambulance Mgt Unit	17,154,355	14,145,202
Slaughter House Fees/Livestock	14,831,987	12,502,064
Court Fines	-	-
Enforcement Management	7,338,385	3,787,116
Offstreet Parking Unit	16,411,332	13,999,740
Building Plan Approvals	162,826,953	147,655,443
Cess	14,081,514	7,358,762
Social Services	295,720	82,039
Procurement	-	-
Water Sales	689,000	796,369
Miscellaneous	-	-
Tourism	1,185,601	3,076,096
House Loan Repayment	116,933	84,000
Salary Refunds/Advances	2,448,444	858,716
Agri Farm	463,760	66,200

Health Revenue	120,317,958	38,809,908
Liquor	72,373,670	61,556,386
Interest & Penalties on Plot And Stall Rent	197,770	58,541
Machakos Noise Pollution	386,650	541,107
Motor Cycle Registration	11,204,510	3,414,930
Weights and Measures	886,880	263,750
Tender Account	-	-
Sub – Total	**1,429,791,259**	**1,118,461,753**
Miscellaneous receipts	8,455,414	-
Sub – Total	**8,455,414**	-
TOTAL	**1,438,246,673**	**1,118,461,753**

Other receipts include Miscellaneous receipts of Kshs 8,455,413.50 due to an error of Returned RTGS payment received twice.

3. Compensation of Employees

	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	2,978,128,421	5,713,368,055
Basic wages of temporary employees	37,678,064	15,426,386
Personal allowances paid as part of salary	2,371,730,304	-
Personal allowances paid as reimbursements	547,455	-
Personal allowances provided in kind		-
Pension and other social security contributions	178,624,059	99,718,130
Compulsory national social security schemes		-
Compulsory national health insurance schemes		75,187,221
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**5,566,708,303**	**5,903,699,792**

NB: Salaries for FY 2021/2022 were consolidated under two budget heads (2210100 and 2210200) while in the current financial year salaries were distributed into four budget heads (2210100, 2210200, 2210300, 2210400).

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	58,383,105	56,113,967
Communication, supplies and services	20,881,492	23,368,119
Domestic travel and subsistence	229,216,247	282,033,188
Foreign travel and subsistence	47,037,561	59,044,895
Printing, advertising and information supplies & services	26,043,271	32,592,944
Rent and Rates	-	15,197,635
Training expenses	33,680,975	38,184,698
Hospitality supplies and services	94,528,398	65,824,023
Insurance costs	207,460,749	136,842,699
Specialised materials and services	375,461,796	461,592,974
Office and general supplies and services	41,863,842	53,680,628
Fuel Oil and Lubricants	92,164,090	79,648,052
Other operating expenses (Including Bank Charges)	148,765,141	161,042,008
Routine maintenance – vehicles and other transport equipment	18,200,484	27,442,944
Routine maintenance – other assets	6,922,231	4,116,185
Total	**1,400,609,381**	**1,496,724,958**

5. Subsidies

	2022/2023	2021/2022
	Kshs	Kshs
Subsidies to Public Corporations	-	-
See list attached	-	
(insert name)	-	
	-	
Subsidies to Private Enterprises	-	
See list attached	-	
(insert name)	-	
Total	-	

(Give explanation of the nature of subsidies and the kind of services that have been significant change from prior period)

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	2022/2023	2021/2022
	Kshs	Kshs
Other Current Transfers, Grants and Subsidies	219,766,575	121,847,814
Other Capital Grants and Transfers - Recurrent	12,563,648	131,734,695
Other Capital Grants and Transfers - Development	158,548,800	261,009,547
Transfers to County Assembly	1,132,140,390	1,048,995,897
Transfers for level 5 hospitals		-
DANIDA - Universal Healthcare in Devolved Units Programme	24,826,670	-
World Bank – THSUCP	14,843,426	16,819,036
National Agricultural & Rural Inclusive Growth Project (NARIGP)		-
Kenya Devolution Support Programme	25,647,760	60,154,034
Youth Polytechnic support grant		-
Abolishment of user fees in health centres and dispensaries		-
Kenya Urban Support Programme	4,639,032	-
Agriculture Sector Development Support Project (ASDSP)	11,598,542	8,872,349
Kenya Climate Smart Agriculture Project (KCSAP)	109,207,727	204,127,910
Road Maintenance Levy Fund (KRB)	-	
Universal Health Coverage	-	
World Bank – Emergency Locust Response Project	67,674,399	
World Bank - Climate Change Programme	69,568,478	
TOTAL	**1,851,025,447**	**1,853,561,282**

7. Other Grants and Transfers

Description	2022/2023	2021/2022
	Kshs	Kshs
olarships and other educational benefits	-	-
rgency relief and refugee assistance	-	-
dies to small businesses, cooperatives, and self ved	-	-
	-	-

8. Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Social security Benefits	51,394,073	87,995,117
Employer Social Benefits	-	-
Total	**51,394,073**	**87,995,117**

9. Acquisition of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Non Financial Assets	-	-
Purchase of Buildings		-
Construction of Buildings	167,530,703	245,241,673
Refurbishment of Buildings	85,792,527	19,507,014
Construction of Roads	467,330,146	436,249,105
Construction and Civil Works	259,001,280	113,010,121
Overhaul and Refurbishment of Construction and Civil Works	98,146,741	79,275,109
Purchase of Vehicles and Other Transport Equipment	32,540,000	-
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	1,998,800	-
Purchase of Office Furniture and General Equipment	33,482,942	11,763,622
Purchase of Specialized Plant, Equipment and Machinery	171,225,344	61,246,542
Rehabilitation and Renovation of Plant, Machinery and Equip.	1,878,520	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	33,845,065	4,248,730
Research, Studies, Project Preparation, Design & Supervision	14,492,710	-
Rehabilitation of Civil Works	-	17,372,924
Acquisition of Strategic Stocks and commodities	20,044,345	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non - financial assets	**1,387,309,122**	**987,914,840**
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,387,309,122**	**987,914,840**

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022/2023	2021/2022
	Kshs	Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2022/2023	2021/2022
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

12. Other Payments

	2022/2023	2021/2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Total	-	-

Notes to the Financial Statements (Continued)
13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name & Currency	Account No	Indicate whether Rec or Dev, Dep, etc	2022/2023	2021/2022
			Kshs	
CBK, Machakos County Recurrent Account KES	1000170468	Recurrent	2,866,918	7,353
CBK,Machakos County Development Account KES	1000170506	Development	816,506	127,489
CBK,Machakos County Revenue Fund Account KES	1000170751	CRF	1,452,317,614	169,182,423
Chase Bank KES	34308341007		10,643,135	10,643,135
CBK, Machakos County Deposit Account KES	1000228229	Deposit	193,389,232	133,552,775
Machakos County Road Maintenance Levy Fund	1000274317	SPA	1	1
Machakos County Kenya Climate Smart	1000364815	SPA	394,810	11,561,922
Machakos County Agriculture Sector Development	1000364823	SPA	8,347,900	5,500,000
Machakos County Village Polytechnic	1000364047	SPA	1	1
Machakos County Kenya Urban Support Prog	1000371668	SPA	90,004	2
Machakos County KDSP Grant	1000368055	SPA	142,185,298	167,833,059
Machakos County DANIDA Account	1000271329	SPA	347,081	8,590,313
Machakos County WHO Account	1000271345	SPA	1,561	5,832,823
Machakos County H/service Management Fund	1000271345	SPA	703,210	703,210
Machakos County UHC	1000400684	SPA	21,003	21,003
Machakos County Emergency Locust Response KES	1000516542	SPA	8,206,158	-
Machakos County Climate Change Fund KES	1000470739	SPA	28,675,584	-
Machakos County NAT Agric Val Chain KES	1000719796	SPA	67,192,729	-
Total			**1,916,198,744**	**513,555,509**

Notes to the Financial Statements (Continued)

13 B Cash in Hand

	2022/2023	2021/2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2022/2023	2021/2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance Accounts	-	-
Total	-	-

Breakdown of imprest and salary advance as per department	2022/2023	2021/2022
Imprest		Kshs
Department		-
Department		-
Sub Total		-
Salary Advance		-
Department		
Sub Total		
Grand Total		-

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022/2023	2021/2022
	Kshs	Kshs
Deposits		
Retention Monies	193,389,232	133,552,775
Total	**193,389,232**	**133,552,775**
Ageing analysis for		

Ageing analysis: (deposits and retentions)	**Current FY**	**% of the Total**	**Comparative FY**
Under one year	70,505,787	35%	42,987,534
1-2 years	38,051,209	19%	23,657,502
2-3 years	23,657,502	12%	17,886,137
Over 3 years	61,174,733	34%	49,021,603
Total (tie to above total)	**193,389,232**	**100%**	**133,552,775**

16. Fund Balance Brought Forward

	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	513,555,509	1,173,251,315
Cash in hand		-
Outstanding Imprests and Advances		-
Third Party deposits and retention	(133,552,775)	(146,792,047)
Total	**380,002,734**	**1,026,459,268**

17. Prior Year Adjustments

	2022/2023	2021/2022
	Kshs	Kshs
Bank account balances	-	-
Recurrent account	(7,353)	(173,912)
Development account	(127,489)	(835,777)
Deposit account	(169,182,423)	(820,163,367)
Special Purpose Account	(200,042,334)	(194,643,077)
Adjustments on cash in hand	-	
Adjustments on payables	-	-
Adjustments on receivables	-	-
Total	**(369,359,599)**	**(1,015,816,133)**

Notes to the Financial Statements (Continued)

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

Description	2022/2023	2021/2022
	KShs	KShs
Receivables as at 1st July (A)	-	-
Receivables as at 30th June (B)	-	-
Increase/ Decrease receivables C=B-A	-	-

19. Increase/ (Decrease) in Deposits and Retention

Description	2022/2023	2021/2022
	KShs	KShs
Payables as at 1st July (A)	133,552,775	146,792,047
Payables as at 30th June (B)	193,389,232	133,552,775
Increase/Decrease in Payables C=B-A	**59,836,457**	**(13,239,272)**

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance B/f 30/Jun/2022	Additions for the period	Paid during the year	Balance C/f 30/Jun/23
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of Buildings	245,430,864	219,317,112	41,952,005	422,795,971
Construction of Civil works	228,994,618	66,248,055	-	295,242,672
Supply of Goods	844,793,686	158,353,875	167,854,445	835,293,116
Supply of Services	1,358,671,932	63,146,986	114,431,237	1,307,387,681
Total	**2,677,891,100**	**507,066,028**	**324,237,687**	**2,860,719,440**

2. Pending Staff Payables (See Annex 3)

	Balance b/f 30/Jun/2022	Additions for the period	Paid during the year	Balance c/f 30/Jun/23
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management				
Middle management				
Unionisable employees				
Others-Retirement Benefits	293,729,198	31,775,972		325,505,170
Total	**297,729,198**	**31,775,972**		**325,505,170**

3. Other Pending Payables (See Annex 4)

	Balance b/f 30/Jun/2022	Additions for the period	Paid during the year	Balance c/f 30/Jun/23
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government entities	82,145,393	218,278,268		300,423,661
Amounts due to County Government entities	43,443,325		6,991,675	36,451,650
Amounts due to third parties				
Total	**125,588,717**	**218,278,268**	**6,991,675**	**336,875,311**

Other Important Disclosures

4. External Assistance

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) **External assistance relating to loans and grants**

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) **Undrawn external assistance**

	Purpose for which the undrawn external assistance may be used	2022/2023	2021/2022
Description		**Kshs**	**Kshs**
Undrawn External Assistance – Loans		-	-
Undrawn External Assistance – Grants		-	-
Total		-	-

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

Other Important Disclosures

c) Classes of providers of external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

Other Important Disclosures

e) Purpose and use of external assistance.

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

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

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

5.1 Classification by Source

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

(Third party payments may be done by other entities that are not providers of external assistance)

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

Description	2022/2023	2021/2022
	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	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.

ii) County Ministries and Departments.

iii) The National Government.

iv) Other County Governments Entities and

v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2022/2023	2021/2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	56,325,950	138,510,092
Transfers To Related Parties		
Transfers to Other County Government Entities	1,132,140,390	1,048,995,897
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools and Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	**1,188,466,340**	**1,048,995,897**
Transfers From Related Parties		
Transfers From the CRF	-	-
Transfers From National Government MDAs	10,539,421,443	9,580,793,835
Transfers From SCs And SAGAs - National Government	-	-
Total Transfers From Related Parties	**11,727,887,783**	**9,580,793,835**

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Machakos County Bursary Fund	30.05.2014	Machakos	Charles Kyalo Mutinda
Machakos Municipality Board	15.02.2019	Machakos	Paul Wambua Mawili
Mavoko Municipality Board	15.02.2019	Mavoko	Paul Wambua Mawili
Kangundo Municipality Board	15.02.2019	Kangundo	Paul Wambua Mawili

8. Leasing of Medical Equipment

An amount relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 110,638,298 and Kshs 153,297,872 for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	2022/2023	2021/2022
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

16. Progress on Follow up on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.	**Legal Expenditure Incurred Irregularly** The expenditure on other operating expenses includes legal fees payments amounting to Kshs 31,530,139. Legal expenses totalling to Kshs 607,769,485 were included in the pending accounts payables as at 30 June, 2022. The County had legal department and continued to irregularly source for external legal services. In addition, the County Government incurred nugatory expenses on interest and suit cost amounting to Kshs. 172,369,177 due to non-settlement of pending bills. In the circumstances, the validity of legal expenses totalling to Kshs. 607,769,485 could not be confirmed. In addition, the County risks losing huge resources on settlement of legal suits and interests on unpaid bills.	The County Law Office has been grossly understaffed 3 Legal Counsels. With over 400 Civil court cases it would have been overwhelming and impossible for them to handle these matters in Courts hence this necessitated the need to outsource the services of the external Advocates. Also, insufficient budgetary allocation to the County Law Office led to the escalation of the bill for legal fees owed by external Advocates against the County Government.	Awaiting feedback from Senate	31st October 2023
2.	**Inaccuracies in the**	The financial statements	Awaiting	31st October

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Financial Statements Review and comparison of the financial statements and IFMIS trial balance revealed variances in various items. The Management has not reconciled the variances or provided notes for the adjustments of the trial balance amounts and balances. In the circumstances, the accuracy and completeness of the financial statements amounts and balances could not be confirmed.	are correct as per actual payments done and actual receipts. All payments were processed through the IFMIS system. The general ledger module did not however post the transactions from the other modules correctly. The County Treasury has engaged the National Treasury IFMIS unit to assist in reconciling the system.	feedback from Senate	2023
3	**Un-confirmed Assets Balance** The fixed assets balance of Kshs 14,699,333,764 disclosed excludes value of assets inherited from the defunct local authorities. The County Government did not have title deeds for land and motor vehicles logbooks for the inherited assets. The department of Kenya Urban Support Programme purchased various transport and waste management equipment valued at Kshs 26,228,730 but whose logbooks were also not provided for	The Intergovernmental Relations Technical Committee handed over the report in August 2019 where it was established that the listed assets had no values. The county government has initiated the process of valuation. Kenya Urban Support Programme procured equipment towards the end of the financial year 2021-2022.The process of acquiring the log books is on-going.	Awaiting feedback from Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	audit review.			
4	**Misstatement of Receipts and Expenditure Amounts** The statement of assets and liabilities reflects bank balance of Kshs. 513,555,509 being the balance as at 31July, 2022.Review of bank reconciliation statements and cashbooks revealed that receipts and payments for July, 2022 of Kshs. 908,635,489 and Kshs. 2,283,355,741 respectively related to the subsequent financial year. The financial statements were therefore not drawn as at 30 June, 2022. In the circumstances, the financial statements are misstated by the amount irregularly included and relating to the subsequent period.	The National Treasury disbursed April and May exchequer releases to CRF late (i.e Ksh 824,607,381 on 15th and Ksh 778,795,860 on 17th June 2022 respectively) which were further remitted to our operational account at CBK on 30th June 2022 and 5th July 2022 to make payments of Kshs.2, 283,355,741 up to 14th July 2022. This relates to budget of FY 2021/2022 and therefore we had to spend the funds within a reasonable time after receipt.	Awaiting feedback from Senate	31st October 2023
5.	**Inaccuracies in the Bank Balances** The statement of assets and liabilities reflects bank balance of Kshs 513,555,509. Included in the balance is the County Revenue Fund account balance of Kshs. 169,182,423. The cashbook and the bank certificate for fund	The unexplained variance of Ksh 134,842 comprises of closing balances of Ksh. 7,353 & 127,489 for CBK Recurrent and development accounts respectively, which were swept back to the County Revenue Fund Account. The amount of Kshs.10,643,135 held in	Awaiting feedback from the Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	however, reflects a balance of Kshs.169,317,265 resulting to an unexplained and unreconciled variance of Kshs.134,842. The balance includes SBM bank account balance of Kshs. 10,643,135 which is not available for use by the County since the bank is under statutory receivership. Hence the accuracy and completeness of the bank balance could not be confirmed.	SBM account forms part of the County's cash and cash equivalent balances. However, these funds are currently not available for use because SBM is under liquidation and the certificate of balance was availed for review.		
6	**Failure to Transfer Revenue to County Revenue Fund** The statement of receipts and payments reflects other receipts amounting to Kshs. 1,118,461,753. The amount excludes Machakos Internal Revenue account amount of Kshs. 20,608,766, being revenue deposited in the account during the year under review which was not transferred to County Revenue Fund at the end of the financial year. Hence, the accuracy of the other receipts could not be ascertained.	The Machakos Internal revenue account holds funds from imprest recovery, rent deducted from payroll. The amount has since been swept to Machakos County Revenue Account held at Central Bank of Kenya on 1st September 2022.The county endeavours to comply the 5working days' time on revenue sweepings.	Awaiting feedback from the Senate	31st October 2023
7.	**Unaccounted for Own**	The Directorate of	Awaiting	31st October

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Generated Revenue Review of records maintained by the lands department revealed total revenue from property approvals for Machakos and Mavoko sub-counties of Kshs. 11,845,740 and Kshs.107,640,680 respectively all totalling to Kshs.119,486,420. The revenue system however, reported revenue of Kshs 14,217,576 and Kshs. 163,108,945 respectively for the two sub-counties all totaling to Kshs. 177,326,521, resulting in unaccounted for revenue of Kshs. 57,840,101. In the circumstances, the accuracy and completeness of the County Government receipts from building of Kshs 119,486,420 could not be ascertained.	Revenue Management captured the amount of Kshs. 14,217,576 and Kshs.163,108,945 in the revenue system under various votes which include; Water-waste, health, fire and application fee hence the differences of Ksh 2,371,836 and Kshs. 55,468,265 between the amounts from Lands Department records and Revenue system. Therefore, the receipts from building approvals in Machakos and Mavoko sub-counties were not understated.	feedback from the Senate	2022
8.	**Misclassification of Expenditure** Review of schedules provided in support of the expenditure revealed that payments totalling Kshs. 16,593,784 were irregularly charged to other capital grants and transfers- recurrent instead of compensation	The payments totalling Khs.115,296,666 and Kshs.1,953,000 were charged to other capital grants and transfers– recurrent relates to department of Health and Emergency services and they were budgeted under current transfers during budget preparation	Awaiting feedback from the Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	of employees and non-pharms items respectively. Included in Note 7 to the financial statements also in other capital grants and transfers development amount of Kshs. 261,009,547 which includes an expenditure of Kshs. 16,238,797 which was not in the approved budget.	process for the FY 2021-2022.Therefore, the department expensed as per the budgeted vote-heads. The management has taken action by ensuring adherence to the approved budget and charging expenditure to the correct budget line during FY 2022-2023.		
9.	**Unsupported prior Year Adjustments** The statement of assets and liabilities reflects prior year adjustment balance of Kshs. 1,015,816,133, which relates to correction of errors in the various bank accounts as disclosed in Note 18 to the financial statements. The details of the errors corrected were however, not provided for audit review. The validity and accuracy of the adjustment amount of Kshs. 1,015,816,133 could not be confirmed.	Prior Year Adjustments are bank balances carried forward from previous financial year. Ksh. 1,015,816,133 is a combination of balances from different bank accounts and disclosed under notes 18 and 14A for comparative purposes. Therefore, no adjustments were made to correct errors whatsoever.	Awaiting feedback from the Senate	31st October 2023
10.	**Unreconciled Outstanding Land Rates Balances** Review of land rates IFMIS records for Machakos Sub-County	The transfer of LAIFOMS data to CIFOMS is a gradual process. The management transferred outstanding land rates data of Kshs	Awaiting feedback from the Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	revealed outstanding land rates balance of Kshs. 1,036,931,216 being an increase of Kshs. 287,980,834 from the previous year balance of Kshs. 748,950,382. The revenue system revealed that only Kshs. 36,947,350 and Kshs. 5,450,814 was invoiced during the year for Machakos and Mavoko Sub-Counties respectively, thus there is unexplained increase in land rates of Kshs. 251,033,484 and Kshs. 16,119,073,153 for Machakos and Mavoko sub counties respectively.	251,033,484 and Kshs 16,119,073,152 for Machakos and Mavoko Sub-counties respectively. The report of actual property balances Mavoko-Kinanie and Mavoko-Athi-river wards which were captured as duplicates has been availed for audit review.		
11.	**Unaccounted for Land Rates** Revenue Review of the land rates records for Machakos revealed that an outstanding balance for 10 plots of Kshs. 4,001,798 as at 30 June, 2021 was written off during the year under review leaving a Nil balance. The write off was however not supported by payments made or any authorized waivers. In the circumstances, the regularity of the write off	The CIFOMS was on pilot test on two Sub Counties of Machakos and Mavoko and was run parallel with the LAIFOMS. The transfer of data from LAIFOMS to CIFOMS is an ongoing process. Management has detected some challenges with the new system and is in collaboration with the system developer to fix them.	Awaiting feedback from the Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	and reduction of the land rates totaling to Kshs. 4,001,798 and Kshs. 70,372,124 for Machakos and Mavoko could not be confirmed.			
12.	**Failure to Disclose Imprests Balance** The statement of assets and liabilities was disclosed in Note 15 to the financial statements reflects a Nil balance in respective of outstanding imprests and advances. Review of the imprest register and payments details however, revealed that the Department of Finance and Office of the Governor had un-surrendered and accounted for imprests amounting to Kshs. 67,994,086 and Kshs. 50,432,466 respectively totaling to Kshs. 118,426,551. The imprests have been outstanding for a long time contrary to PFM.	The management has cleared all outstanding imprests from the IFMIS system after they have been manually surrendered. The delay in clearance from the IFMIS system was due to system challenges which have since been sorted by the National Treasury. The management is currently in process of clearing the surrenders in the system.	Awaiting feedback from the Senate	31st October 2023
13.	**Shortfall in Receipts** The statement of comparison of budget and actual amounts reflects final budget and actual receipts on comparable basis of Kshs.13,089,716,879 and Kshs.10,699,255,588	The shortfall in the budgeted receipts was occasioned by various factors including non-disbursement of June 2022 Exchequer of Kshs. 732,984,335 and non-disbursement or part disbursement of various	Awaiting feedback from the Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	respectively resulting to an under-funding of Kshs.2,390,461,291 or (18%) of the budget. Similarly, the County expended Kshs.10,329,895,989 against an approved budget of Kshs.13,089,716,879 resulting to an under-expenditure of Kshs.2,759,820,890 (or 21%) of the budget. The County's own generated revenue declined by Kshs.177,902,915 from the previous years' collection of Kshs.1,296,364,668 to Kshs.1,118,461,753	grants by the National Treasury amounting to Kshs. 153,279,872. The under collection of Ksh. 564,432,444 in County Own Generated Receipts was occasioned by Covid-19 ripple effects and among other factors such as drought.		
14.	**Failure to Settle Pending Bills** According to Note 1,2 and 3 under other important disclosures, the County had pending bills totalling to Kshs. 3,097,209,015 (Kshs.2,790,830,660 in 2021) as at 30 June, 2022.Management has not explained why the bills were not settled during the year when they occurred. The County is at risk of incurring significant interest costs and penalties with their	The County Government of Machakos continued to settle the Pending Bills during the FY 2021/2022 especially those that had a significant long duration as indicated in our reports to a tune of Ksh.967,813,614. The management formed a pending bill, verification and audit task force to look into the eligibility of the pending bills. The taskforce has finalized on its report.	Awaiting feedback from the Senate	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	continued delay in payment. Included in the amount is Kshs.3,097,209,015, includes legal fees and other related costs amount of Kshs.1,148,765,727 (or 37%) of the total bills for several on-going court cases.			
15	**Non – Compliance with the law on Fiscal Responsibility** The statement of comparison of budget and actual amounts reflects compensation of employees 'budget amount of Kshs.5,905,795,352 which is 45% County Executive total receipts budget of Kshs.13,089,716,879. Further, the statement reflects actual expenditure on compensation of employees of Kshs.5,903,699,792 which is 55% of total receipts of Kshs.10,699,255,588 thus the expenditure exceeded the threshold of 35% prescribed by the PFM Act.	During devolution a large number of staff with corresponding high wage bill was devolved to the County. The County therefore inherited a large devolved workforce but the emoluments devolved along were significantly lower. To address this, the County has developed strategies to raise revenue collections to bridge the gap and lower the deficit level.	Awaiting feedback from the Senate	31st October 2023
16	**Failure to prepare and submit Account for**	The County Governments are required to prepare	Awaiting feedback	31st October 2023

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Receiver of Revenue The statement receipts and payments reflect other receipts amount of Kshs. 1,118,461,753 being County own generated revenue for the period under review. The Management did not prepare and submit accounts for the revenue contrary to the requirements of section 165 of Public Finance Management Act, 2012, which requires receiver of revenue to prepare and submit revenue accounts for audit.	and submit financial statements for Receiver of Revenue from FY 2022/2023 and not 2021/2022. This is in compliance with a circular from Public Sector Accounting Standards Board ref no. PSASB/CIRCULAR/001, issued by Public Sector Accounting Standard Board (PSASB) on 30th September 2022 to all County Government Entities. The statements have since been prepared & availed for audit review.	from the Senate	

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County Executive Committee Member – Finance and Economic Planning

Date...../...../ 2023

17. Annexes

Annex 1 – Analysis of Transfers from the CRF

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,511,780,195	1,511,780,198	2,244,764,535	4,626,963,639	9,895,288,567
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	18,329,063	18,329,063
World Bank – THUSCP	-	-	-	-	-
National Agricultural Value Chain Development Project(NAVCDP)	-	-	-	67,192,729	67,192,729
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	4,729,034	4,729,034
Agriculture Sector Development Support Project (ASDSP)	-	-	11,996,442	2,450,000	14,446,442
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	68,040,614	-	68,040,614
Climate Change	-	-	11,000,000	11,000,000	22,000,000
Emergency Locust Programme	-	-	26,583,748	39,451,895	66,035,643
Total	**1,511,780,195**	**1,511,780,198**	**2,362,385,339**	**4,770,116,360**	**10,156,062,091**

Annex 2 – Analysis of Pending Accounts Payable

Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 30-6-2022	Additions During the year	Amount Paid during the year	Outstanding Balance 30th June-2023	Comments
S/NO				A	B	C	D=A+B-C	
	CONSTRUCTION OF BUILDINGS							
1	Easco Africa Ltd	10/Nov/2014	483,134	483,134			483,134	Unpaid due to lack of funds
2	Vineyard Merchants	28/Nov/2019	1,494,453	1,494,453			1,494,453	Unpaid due to lack of funds
3	Kajogoo Gen Contract		781,532	781,532			781,532	Unpaid due to lack of funds
4	Promise Managers		1,300,000	1,300,000			1,300,000	Unpaid due to lack of funds
5	Promise Managers		1,688,996	1,688,996			1,688,996	Unpaid due to lack of funds
6	Bayridge Solutions Ltd	24/Jun/2019	996,641	996,641			996,641	Unpaid due to lack of funds
7	Wacly Enterprises		1,863,000	1,863,000			1,863,000	Unpaid due to lack of funds
8	Tandem Solutions Ltd	30-6-2018	12,946,172	12,946,172			12,946,172	Unpaid due to lack of funds
9	Wilken Telecommunications Ltd	21/Apr/2020	3,729,259	3,729,259			3,729,259	Unpaid due to lack of funds
10	Critics Ltd	2019-2020	1,700,000	1,700,000			1,700,000	Unpaid due to lack of funds
11	Wellscon Ltd	2019-2020						Unpaid due to

			3,988,602	3,988,602			3,988,602	lack of funds
12	Stepal Builders	2019-2020	3,823,250	3,823,250			3,823,250	Unpaid due to lack of funds
13	Pointmark Valuers	6/Nov/2019	4,705,280	4,705,280			4,705,280	Unpaid due to lack of funds
14	Anabra Enterprises	2/Apr/2020	35,376,235	10,946,000			10,946,000	Unpaid due to lack of funds
15	Shelulu Investments Ltd	2020/2021	2,200,000	2,200,000			2,200,000	Unpaid due to lack of funds
16	Kalibin Building Contractors Ltd	2020/2021	643,770	643,770			643,770	Unpaid due to lack of funds
17	Jessmart Construction Empire	2020/2021	311,054	311,054			311,054	Unpaid due to lack of funds
18	Netcome Ventures Ltd	25-8-20	3,397,876	3,397,876			3,397,876	Unpaid due to lack of funds
19	Gemep Agencies	8/6/2021	2,865,072	2,865,072			2,865,072	Unpaid due to lack of funds
20	Upstyle Engineering Systems Ltd	24-11-2020	1,256,983	1,256,983			1,256,983	Unpaid due to lack of funds
21	M&J Holding	2020/21	3,582,230	3,582,230			3,582,230	Unpaid due to lack of funds
22	Robron General Merchants	2020/2021	2,649,500	2,649,500			2,649,500	Unpaid due to lack of funds
23	Summit Builders Ltd	2021/2022	10,987,000	10,987,000			10,987,000	Unpaid due to lack of funds
24	Wamtech Civil Engineering Company Ltd.	2021/2022	4,950,000	4,950,000			4,950,000	Unpaid due to lack of funds
25	Stepal Builders Co. Ltd.	2021/2022	3,384,636	3,384,636			3,384,636	Unpaid due to lack of funds
26	Damwotech Engineering Company	2021/2022	556,200	556,200			556,200	Unpaid due to lack of funds

	Ltd							
27	Majestic Youth Ventures	2021/2022	3,809,834	3,809,834			3,809,834	Unpaid due to lack of funds
28	Hamu Ventures	2021/2022	5,000,000	5,000,000			5,000,000	Unpaid due to lack of funds
29	Kadan Contractors	2021/2022	711,938	711,938			711,938	Unpaid due to lack of funds
30	Kadan Contractors	2021/2022	4,779,378	4,779,378			4,779,378	Unpaid due to lack of funds
31	Shelulu Investments Ltd	2021/2022	2,200,000	2,200,000			2,200,000	Unpaid due to lack of funds
32	Wits Contractors Ltd	2021/2022	930,925	930,925			930,925	Unpaid due to lack of funds
33	Kyutini Contractors	2021/2022	1,856,464	1,856,464			1,856,464	Unpaid due to lack of funds
34	Jakimo Infrastructure(E.A) Ltd	2021/2022	1,254,221	1,254,221			1,254,221	Unpaid due to lack of funds
35	Pastil Construction Ltd	2021/2022	484,300	484,300			484,300	Unpaid due to lack of funds
36	Intrachem Agencies	2021/2022	4,176,000	4,176,000			4,176,000	Unpaid due to lack of funds
37	Adwise Ltd	2021/2022	4,466,000	4,466,000			4,466,000	Unpaid due to lack of funds
38	Dannex Investment & Engineering	2021/2022	480,600	480,600			480,600	Unpaid due to lack of funds
39	Carecon Trading Company Ltd	2021/2022	2,509,602	2,509,602			2,509,602	Unpaid due to lack of funds
40	Kensource Supplies Ltd	2021/2022	4,795,927	4,795,927			4,795,927	Unpaid due to lack of funds
41	Marc Prime Enterprises	2021/2022	1,395,000	1,395,000			1,395,000	Unpaid due to lack of funds

42	Ezeili Company Ltd	2021/2022	3,574,656	3,574,656			3,574,656	Unpaid due to lack of funds
43	Masovya Builders Company Ltd	2021/2022	3,988,152	3,988,152			3,988,152	Unpaid due to lack of funds
44	Rapple Contractors	2021/2022	798,221	798,221			798,221	Unpaid due to lack of funds
45	Rapple Contractors	2021/2022	3,600,000	3,600,000			3,600,000	Unpaid due to lack of funds
46	Allwin Systems Works Ltd	2021/2022	4,995,129	4,995,129			4,995,129	Unpaid due to lack of funds
47	M/S Kelon Investments Ltd	2021/2022	2,783,408	2,783,408			2,783,408	Unpaid due to lack of funds
48	Jilas Chemical Dealers	2021/2022	528,300	528,300			528,300	Unpaid due to lack of funds
49	M And J Holding	2021/2022	2,688,416	2,688,416			2,688,416	Unpaid due to lack of funds
50	Intrachem Agencies	2021/2022	2,294,480	2,294,480			2,294,480	Unpaid due to lack of funds
51	Ponika Enterprises Ltd	2021/2022	4,454,407	4,454,407			4,454,407	Unpaid due to lack of funds
52	Majestic Youth Initiative	2021/2022	2,522,825	2,522,825			2,522,825	Unpaid due to lack of funds
53	Broad Vision Ltd	2021/2022	4,030,301	4,030,301			4,030,301	Unpaid due to lack of funds
54	Sayan Ventures	2021/2022	1,995,880	1,995,880			1,995,880	Unpaid due to lack of funds
55	Upstyle Engineering Systems	2021/2022	283,500	283,500			283,500	Unpaid due to lack of funds
56	Masovya Builders' Company	2021/2022	3,921,816	3,921,816			3,921,816	Unpaid due to lack of funds
57	Charichan General Merchants	2021/2022	2,962,890	2,962,890			2,962,890	Unpaid due to lack of funds

58	Phemu General Enterprises Ltd	2021/2022	967,760	967,760			967,760	Unpaid due to lack of funds
59	Mbaumi General Construction Ltd	2021/2022	3,599,550	3,599,550			3,599,550	Unpaid due to lack of funds
60	Levin Services Ltd	2021/2022	6,298,310	6,298,310			6,298,310	Unpaid due to lack of funds
61	Crystalberg International	2021/2022	750,510	750,510			750,510	Unpaid due to lack of funds
62	Breti Trading Agencies	2021/2022	1,508,069	1,508,069			1,508,069	Unpaid due to lack of funds
63	Tacopa Agencies	2021/2022	392,212	392,212			392,212	Unpaid due to lack of funds
64	Kamumu Contractors Ltd	2021/2022	1,000,000	1,000,000			1,000,000	Unpaid due to lack of funds
65	Casse Investment	2021/2022	4,812,450	4,812,450			4,812,450	Unpaid due to lack of funds
66	Spax Warehouse	2021/2022	3,295,212	3,295,212			3,295,212	Unpaid due to lack of funds
67	Benagon Concept	2021/2022	1,200,000	1,200,000			1,200,000	Unpaid due to lack of funds
68	Wajiji International Ltd	2021/2022	5,085,762	5,085,762			5,085,762	Unpaid due to lack of funds
69	Patron Agencies	2021/2022	498,498	498,498			498,498	Unpaid due to lack of funds
70	Stepal Builders		2,567,315	2,567,315			2,567,315	Unpaid due to lack of funds
71	Africost Ltd	22nd-February-2021	20,984,339	20,984,339		20,984,339	(0)	Paid
72	Stepal Builders Co. Ltd.	2021/2022	14,194,363	14,194,363		14,194,363	-	Paid
73	Smatal Trading	2021/2022						Paid

	Company Limited		4,916,903	4,916,903		4,916,903	-	
74	Hamu Ventures	2021/2022	1,856,400	1,856,400		1,856,400	-	Paid
75	Coolcom Ventures Ltd	2022/2023			1,764,355		1,764,355	Unpaid due to lack of funds
76	Africost Ltd	2022/2023			19,100,736		19,100,736	Unpaid due to lack of funds
77	Husmo Investment	2022/2023			1,109,200		1,109,200	Unpaid due to lack of funds
78	Wamtech Civil Engineering Company Limited	2022/2023			260,832.90		260,833	Unpaid due to lack of funds
79	Allodds Builders	2022/2023			1,383,646.80		1,383,647	Unpaid due to lack of funds
80	Multiplier And Accelerator Investments Limited	2022/2023			912,330.00		912,330	Unpaid due to lack of funds
81	Nothern Green Developers	2022/2023			1,690,601.00		1,690,601	Unpaid due to lack of funds
82	Sunatiko	2022/2023			1,100,000.00		1,100,000	Unpaid due to lack of funds
83	Singleline	2022/2023			1,137,354.00		1,137,354	Unpaid due to lack of funds
84	Zaxxville	2022/2023			2,116,400.00		2,116,400	Unpaid due to lack of funds
85	Cemwa	2022/2023			2,394,622.80		2,394,623	Unpaid due to lack of funds
86	Crystal	2022/2023			2,907,700.00		2,907,700	Unpaid due to lack of funds
87	Crystal	2022/2023			2,110,500.00		2,110,500	Unpaid due to lack of funds
88	Dunhill Works Ltd	2022/2023						Unpaid due to

					3,361,269.60		3,361,270	lack of funds
89	Frank	2022/2023			4,077,069.40		4,077,069	Unpaid due to lack of funds
90	Korna	2022/2023			3,458,381.10		3,458,381	Unpaid due to lack of funds
91	Silver Merchants	2022/2023			3,295,152.65		3,295,153	Unpaid due to lack of funds
92	Mangtech Engineering Solutions Limi	2022/2023			139,980.00		139,980	Unpaid due to lack of funds
93	Crystal Vineyards Limited	2022/2023			211,050.00		211,050	Unpaid due to lack of funds
94	Santolina East Africa Limited	2022/2023			330,000		330,000	Unpaid due to lack of funds
95	Kendique Limited	2022/2023			2,253,700		2,253,700	Unpaid due to lack of funds
96	Stepal Limited	2022/2023			3,600,000		3,600,000	Unpaid due to lack of funds
97	Hudlink Limited	2022/2023			2,961,000		2,961,000	Unpaid due to lack of funds
98	M/S Kelon Investments Ltd	2022/2023			2,783,408		2,783,408	Unpaid due to lack of funds
99	Gemep Agencies	2022/2023			2,865,072		2,865,072	Unpaid due to lack of funds
100	Upstyle Engineering Systems Ltd	2022/2023			1,256,983		1,256,983	Unpaid due to lack of funds
101	Allwin Systems Works Limited	2022/2023			4,995,128		4,995,128	Unpaid due to lack of funds
102	Rapale Contractors	2022/2023			3,600,000		3,600,000	Unpaid due to lack of funds
103	Shadad General Limited	2022/2023			2,630,010		2,630,010	Unpaid due to lack of funds
104	Gold Smith	2022/2023						Unpaid due to

	Enterprises Ltd				17,305,000		17,305,000	lack of funds
105	Gold Smith Enterprises Ltd	2022/2023			24,153,700		24,153,700	Unpaid due to lack of funds
106	Sebam Consultants Ltd	2022/2023			17,393,550		17,393,550	Unpaid due to lack of funds
107	Alisha Good Rock Builders Company Ltd	2022/2023			4,607,079		4,607,079	Unpaid due to lack of funds
108	Madina Construction Company Ltd	2022/2023			2,591,278		2,591,278	Unpaid due to lack of funds
109	Rockon Construction Company Ltd	2022/2023			24,524,280		24,524,280	Unpaid due to lack of funds
110	Tick Machinery Ltd	2022/2023			4,535,368		4,535,368	Unpaid due to lack of funds
111	Retro Archi Trave Building Systems	2022/2023			4,310,293		4,310,293	Unpaid due to lack of funds
112	Gigi International Ltd	2022/2023			21,099,749		21,099,749	Unpaid due to lack of funds
113	Quicklink Communications Ltd	2022/2023			1,361,510		1,361,510	Unpaid due to lack of funds
114	Ramas Enterprices	2022/2023			5,208,075		5,208,075	Unpaid due to lack of funds
115	Ajnam Enterprises Ltd	2022/2023			4,405,819		4,405,819	Unpaid due to lack of funds
116	Madina Construction Company Ltd	2022/2023			5,561,440		5,561,440	Unpaid due to lack of funds
117	Smatal Trading Company Limited	2022/2023			155,634.10		155,634	Unpaid due to lack of funds
118	Syntech Investments Co Ltd	2022/2023			122,534.80		122,535	Unpaid due to lack of funds
119	Patron Agencies	2022/2023			216,159		216,159	Unpaid due to lack of funds
120	Ndoto Contructors	2022/2023						Unpaid due to

					266,243		266,243	lack of funds
121	Patron Agencies	2022/2023			95,943		95,943	Unpaid due to lack of funds
122	Gosheni	2022/2023			191,083		191,083	Unpaid due to lack of funds
123	Majestie Youth Initiative	2022/2023			221,186		221,186	Unpaid due to lack of funds
124	Crystalberg International Construction Limited	2022/2023			289,048		289,048	Unpaid due to lack of funds
125	Stepal Builders Co. Ltd	2022/2023			789,580		789,580	Unpaid due to lack of funds
126	Upstyle Engineering Systems Ltd	2022/2023			106,077		106,077	Unpaid due to lack of funds
	Sub-Total		**269,861,099**	**245,430,864**	**219,317,112**	**41,952,005**	**422,795,971**	
	Construction Of Civil Works							
127	Anabra Enterprises Ltd	17/Jun/2019	3,600,000	3,600,000			3,600,000	Unpaid due to lack of funds
128	Kaunika General Agencies		278,270	278,270			278,270	Unpaid due to lack of funds
129	Easco Africa Ltd		3,436,700	3,436,700			3,436,700	Unpaid due to lack of funds
130	Lizzam Enterprises	25/Jan/2017	2,419,440	2,419,440			2,419,440	Unpaid due to lack of funds
131	Zoar General Contractors	15-04-2019	8,252,151	2,626,589			2,626,589	Unpaid due to lack of funds
132	Stanfford Construction Company	18-07-2018	3,431,860	3,431,860			3,431,860	Unpaid due to lack of funds
133	Donk Investments Ltd	29-06-2015	5,274,242	5,274,242			5,274,242	Unpaid due to lack of funds

134	Davewait Engineering Works	5/Aug/2017	1,068,962	1,068,962			1,068,962	Unpaid due to lack of funds
135	First Energy Services	14/Aug/2014	1,843,706	1,843,706			1,843,706	Unpaid due to lack of funds
136	Naaj & Naaz Company Ltd	2/May/2019	12,067,944	6,033,972			6,033,972	Unpaid due to lack of funds
137	Salan		2,403,201	2,403,201			2,403,201	Unpaid due to lack of funds
138	Osilingi Engineering Ltd		3,615,000	3,615,000			3,615,000	Unpaid due to lack of funds
139	Sollenti International		942,806	942,806			942,806	Unpaid due to lack of funds
140	Al Naim Construction And General Supplies		14,040,000	14,040,000			14,040,000	Unpaid due to lack of funds
141	Naaj And Naaz		22,986,560	10,918,616			10,918,616	Unpaid due to lack of funds
142	Catrun Enterprises		439,234	439,234			439,234	Unpaid due to lack of funds
143	Managi Construction		129,900	129,900			129,900	Unpaid due to lack of funds
144	Managi Construction		254,850	254,850			254,850	Unpaid due to lack of funds
145	Managi Construction		89,980	89,980			89,980	Unpaid due to lack of funds
146	Managi Construction		199,850	199,850			199,850	Unpaid due to lack of funds
147	Matrix Suppliers		82,000	82,000			82,000	Unpaid due to lack of funds
148	Matrix Suppliers Ltd		285,070	285,070			285,070	Unpaid due to lack of funds
149	Syntech		6,780,000	6,780,000			6,780,000	Unpaid due to lack of funds

150	Tick Machinery	2020/2021	260,000	260,000			260,000	Unpaid due to lack of funds
151	Robron Merchants	2020/21	1,895,015	1,895,015			1,895,015	Unpaid due to lack of funds
152	Donk	1st-June-2015	1,093,903	1,093,903			1,093,903	Unpaid due to lack of funds
153	Multiple Construction Ltd	1st-Dec-2014	4,312,416	4,312,416			4,312,416	Unpaid due to lack of funds
154	Nzeeu Investment Ltd	1st-Jun-2014	3,843,080	3,843,080			3,843,080	Unpaid due to lack of funds
155	Welldan Contractors	1st-Sept-2014	4,054,153	4,054,153			4,054,153	Unpaid due to lack of funds
156	Wak Construction Ltd	25th November,2014	3,908,654	3,908,654			3,908,654	Unpaid due to lack of funds
157	Eagles Beauty Co. Ltd	1-Aug-15	1,674,590	1,674,590			1,674,590	Unpaid due to lack of funds
158	Al-Naim Construction And General Supplies	27-Jun-16	3,993,033	3,993,033			3,993,033	Unpaid due to lack of funds
159	Al-Naim Construction	16-Jan-17	3,689,380	3,689,380			3,689,380	Unpaid due to lack of funds
160	Alnosee Enterprise Ltd	8th June,2017	3,017,160	3,017,160			3,017,160	Unpaid due to lack of funds
161	Waylin General Merchants	21st March 2016	5,600,000	5,600,000			5,600,000	Unpaid due to lack of funds
162	Waki Clearing & Forwarding Agents Ltd	23rd-May-2016	4,011,012	4,011,012			4,011,012	Unpaid due to lack of funds
163	M & J Holdings Ltd	27-Mar-17	1,673,400	1,673,400			1,673,400	Unpaid due to lack of funds
164	Kanthe Creative Ventures Ltd	2021/2022	3,549,600	3,549,600			3,549,600	Unpaid due to lack of funds

165	Zola Capital Ltd	9th,Oct,2019	3,938,840	3,938,840			3,938,840	Unpaid due to lack of funds
166	The Arc Dealers	2021/2022	541,140	541,140			541,140	Unpaid due to lack of funds
167	North Link General	2021/2022	1,693,988	1,693,988			1,693,988	Unpaid due to lack of funds
168	Dream Logistics Ltd	22nd - April,2021	44,138,928	44,138,928			44,138,928	Unpaid due to lack of funds
169	Kisau Kikya Enterprises Ltd	2021/2022	2,568,270	2,568,270			2,568,270	Unpaid due to lack of funds
170	Marte Merchants Ltd	2021/2022	2,891,101	2,891,101			2,891,101	Unpaid due to lack of funds
171	Sharkik Enterprises	2021/2022	3,622,910	3,622,910			3,622,910	Unpaid due to lack of funds
172	Towering Technics Company Ltd	2021/2022	4,156,744	4,156,744			4,156,744	Unpaid due to lack of funds
173	Merluma Co.Ltd	2021/2022	3,547,686	3,547,686			3,547,686	Unpaid due to lack of funds
174	Q-Tec Construction Ltd	2021/2022	7,148,918	7,148,918			7,148,918	Unpaid due to lack of funds
175	M/S Shacos	2021/2022	2,657,676	2,657,676			2,657,676	Unpaid due to lack of funds
176	M/S Shacos Construction Ltd	2021/2022	4,621,440	4,621,440			4,621,440	Unpaid due to lack of funds
177	Denalis Merchants Ltd	2021/2022	2,407,000	2,407,000			2,407,000	Unpaid due to lack of funds
178	Sinai Construction Ltd	2017/2018	228,000	228,000			228,000	Unpaid due to lack of funds
179	Power Pump	2021/2022	3,280,645	3,280,645			3,280,645	Unpaid due to lack of funds
180	Damwotech Engineering Company	2019/2020	5,479,600	5,479,600			5,479,600	Unpaid due to lack of funds

	Ltd							
181	Vicones Ltd	2020/2021	4,661,000	4,661,000			4,661,000	Unpaid due to lack of funds
182	Fastbond	2021/2022	1,688,400	1,688,400			1,688,400	Unpaid due to lack of funds
183	Adwise Ltd	2014/2015	704,900	704,900			704,900	Unpaid due to lack of funds
184	Adwise Ltd	2014/2015	810,360	810,360			810,360	Unpaid due to lack of funds
185	Transcend Media	2016/2017	4,178,912	4,178,912			4,178,912	Unpaid due to lack of funds
186	Marc Prime Enterprises	2020/2021	2,694,796	2,694,796			2,694,796	Unpaid due to lack of funds
187	Konectlink Enterprises	2021/2022	2,998,720	2,998,720			2,998,720	Unpaid due to lack of funds
188	Northern Eagle	2019/2020	1,565,000	1,565,000			1,565,000	Unpaid due to lack of funds
189	Syntech				3,980,500		3,980,500	Unpaid due to lack of funds
190	Aguascope Services Ltd	2022/2023			4,958,559		4,958,559	Unpaid due to lack of funds
191	Mansa Agencies Ltd	2022/2023			4,796,020		4,796,020	Unpaid due to lack of funds
192	M/S Kikolyo Ltd	2022/2023			4,932,175		4,932,175	Unpaid due to lack of funds
193	Mumus Company Ltd	2022/2023			4,965,728		4,965,728	Unpaid due to lack of funds
194	Maku Logistic Services	2022/2023			4,937,934		4,937,934	Unpaid due to lack of funds
195	Mudo Enterprises	2022/2023			4,948,560		4,948,560	Unpaid due to lack of funds
196	Pronus Holdings Ltd	2022/2023						Unpaid due to

					4,592,788		4,592,788	lack of funds
197	Ulmay Investment Limited	2022/2023			134,235.20		134,235	Unpaid due to lack of funds
198	M AND J Holdings Limited	2022/2023			5,486,452		5,486,452	Unpaid due to lack of funds
199	M AND J Holdings Limited	2022/2023			4,598,780		4,598,780	Unpaid due to lack of funds
200	Systems Group Limited	2022/2023			2,674,270		2,674,270	Unpaid due to lack of funds
201	Wadi Engineering Limited	2022/2023			4,610,000		4,610,000	Unpaid due to lack of funds
202	Fesma Ltd	2022/2023			3,314,120		3,314,120	Unpaid due to lack of funds
203	Vicones Engineering Limited	2022/2023			360,000.00		360,000	Unpaid due to lack of funds
204	Systems Group Limited	2022/2023			267,427.00		267,427	Unpaid due to lack of funds
205	Kyelenge General Contractors Limited	2022/2023			4,866,593		4,866,593	Unpaid due to lack of funds
206	Coolcom Ventures Limited	2022/2023			496,885.20		496,885	Unpaid due to lack of funds
207	Kalamen Company Limited	2022/2023			518,984.40		518,984	Unpaid due to lack of funds
208	Anabra Enterprises Limited	2022/2023			499,867.85		499,868	Unpaid due to lack of funds
209	Timax Building And General Contract	2022/2023			308,176.00		308,176	Unpaid due to lack of funds
	Sub-Total		**252,722,096**	**228,994,618**	**66,248,055**	**-**	**295,242,672**	
	Supply Of Goods							
210	East African Portland	1/Jun/2016	720,465	720,465			720,465	Unpaid due to lack of funds

211	Eclectics International Ltd		2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
212	Daltech Technologies		1,500,000	1,500,000			1,500,000	Unpaid due to lack of funds
213	Theora Communications Ltd		39,000	39,000			39,000	Unpaid due to lack of funds
214	Theora Communications		79,000	79,000			79,000	Unpaid due to lack of funds
215	Youth Initiative Development	16/Jan/2016	112,780	112,780			112,780	Unpaid due to lack of funds
216	M-S Novelle Technology	14/Jul/2015	161,900	161,900			161,900	Unpaid due to lack of funds
217	Intech East Africa Ltd		3,403,974	3,403,974			3,403,974	Unpaid due to lack of funds
218	Twistar East Africa Ltd	25/Jul/2016	275,000	275,000			275,000	Unpaid due to lack of funds
219	Plojmel General Merchants	9/Jul/2014	158,920	158,920			158,920	Unpaid due to lack of funds
220	Indica Ltd	15/Sep/2014	91,290	91,290			91,290	Unpaid due to lack of funds
221	Norpy General Agencies	13/May/2014	422,356	422,356			422,356	Unpaid due to lack of funds
222	Wals Enterprises		1,133,000	1,133,000			1,133,000	Unpaid due to lack of funds
223	Kamwele Timber And General Suppliers	18/Oct/2014	1,948,800	1,344,800			1,344,800	Reconciled
224	Polytanks Ltd		4,125,000	4,125,000			4,125,000	Unpaid due to lack of funds
225	Transafrica Motors	1/Feb/2016	30,980,544	35,181,344			35,181,344	Unpaid due to lack of funds
226	Avic Shantui	1/Dec/2016	12,162,069	7,889,990			7,889,990	Unpaid due to lack of funds

227	Achelis Materials Handling		4,900,000	17,464,000			17,464,000	Unpaid due to lack of funds
228	Master & Ink Centre	17/Nov/2016	317,260	317,260			317,260	Unpaid due to lack of funds
229	Emtah Enterprises		394,628	394,628			394,628	Unpaid due to lack of funds
230	Pentaserve	1/Jan/2018	600,000	600,000			600,000	Unpaid due to lack of funds
231	Hydromatic Ltd		3,881,400	3,881,400			3,881,400	Unpaid due to lack of funds
232	Marian Concepts		1,595,000	1,595,000			1,595,000	Unpaid due to lack of funds
233	Estelle Distributors	2013-2014	300,500	300,500			300,500	Unpaid due to lack of funds
234	Agro Irrigation	22/Jul/2015	3,453,438	3,453,438			3,453,438	Unpaid due to lack of funds
235	Kents Innovators	2015-2016	371,540	371,540			371,540	Unpaid due to lack of funds
236	Doshi & Co. Ltd	1/Nov/2015	257,584	257,584			257,584	Unpaid due to lack of funds
237	Makindu Motors		21,160,000	21,160,000			21,160,000	Unpaid due to lack of funds
238	Subaru Kenya	2016-2017	11,700,000	11,700,000			11,700,000	Unpaid due to lack of funds
239	Kaluntraders Agencies Ltd	2018-2019	815,000	815,000			815,000	Unpaid due to lack of funds
240	Siderick Ventures	2018-2019	397,086	397,086			397,086	Unpaid due to lack of funds
241	Makindu Motors		6,000,000	6,000,000			6,000,000	Unpaid due to lack of funds
242	Sagana National F-Farm		600,000	600,000			600,000	Unpaid due to lack of funds

243	Brightways Ltd		300,000	300,000			300,000	Unpaid due to lack of funds
244	Dresha		864,300	864,300			864,300	Unpaid due to lack of funds
245	M & J Holdings Ltd		254,000	254,000			254,000	Unpaid due to lack of funds
246	Intrachem Agencies		297,000	297,000			297,000	Unpaid due to lack of funds
247	Intrachem Agencies		160,000	160,000			160,000	Unpaid due to lack of funds
248	Cable Connect		9,000,000	9,000,000			9,000,000	Unpaid due to lack of funds
249	Garland Motors	26/Jun/2020	1,149,978	1,149,978			1,149,978	Unpaid due to lack of funds
250	Film Studios Kenya Ltd		287,500	287,500			287,500	Unpaid due to lack of funds
251	Anabra Enterpise Limitted		1,275,000	1,275,000			1,275,000	Unpaid due to lack of funds
252	CMC-Repairs		427,623	427,623			427,623	Unpaid due to lack of funds
253	Subaru Kenya		10,125,212	10,125,212			10,125,212	Unpaid due to lack of funds
254	Simba Colt		22,175,804	22,175,804			22,175,804	Unpaid due to lack of funds
255	Beller Ventures	6/May/2020	1,942,880	1,942,880			1,942,880	Unpaid due to lack of funds
256	Vaneka Enterprises Ltd	22/May/2020	1,959,240	1,959,240			1,959,240	Unpaid due to lack of funds
257	Crown Health Care	4/May/2014	1,740,000	1,740,000			1,740,000	Unpaid due to lack of funds
258	Crown Health Care		1,580,000	1,580,000			1,580,000	Unpaid due to lack of funds

259	Crown Health Care	27/Jun/2014	580,000	580,000			580,000	Unpaid due to lack of funds
260	Crown Health Care		1,682,000	1,682,000			1,682,000	Unpaid due to lack of funds
261	Capital Medical &Surgical Solutions Ltd		1,138,230	1,138,230			1,138,230	Unpaid due to lack of funds
262	Desiral Ltd		508,300	508,300			508,300	Unpaid due to lack of funds
263	Totals Hospital Solutions		1,600,000	1,600,000			1,600,000	Unpaid due to lack of funds
264	Image Connections Ltd		731,532	731,532			731,532	Unpaid due to lack of funds
265	Kenya Medical Engineering Ltd		580,000	580,000			580,000	Unpaid due to lack of funds
266	Big Inch Enterprises		1,967,930	1,967,930			1,967,930	Unpaid due to lack of funds
267	Surgilinks Ltd		1,024,150	1,024,150			1,024,150	Unpaid due to lack of funds
268	Shapplis Enterprises		618,110	618,110			618,110	Unpaid due to lack of funds
269	Waveline Commercial Enterprises		512,200	512,200			512,200	Unpaid due to lack of funds
270	Surgimed Healthcare		688,880	688,880			688,880	Unpaid due to lack of funds
271	Dilligent Hospital Solution		600,000	600,000			600,000	Unpaid due to lack of funds
272	Bees Medical Eqpts	5/Feb/2014	215,599	215,599			215,599	Unpaid due to lack of funds
273	Crown Health Care		5,290	5,290			5,290	Unpaid due to lack of funds
274	Emmandah General	17/Apr/2014						Unpaid due to

	Supplies		97,900	97,900			97,900	lack of funds
275	Emphire Pharmacy	11/May/2014	11,000	11,000			11,000	Unpaid due to lack of funds
276	Emphire Pharmacy	22-1-2014	13,500	13,500			13,500	Unpaid due to lack of funds
277	Jads Diagnostics (E.A.) Ltd		1,998,000	1,998,000			1,998,000	Unpaid due to lack of funds
278	Longonot	6/Oct/2014	139,500	139,500			139,500	Unpaid due to lack of funds
279	Manu Merchants		125,760	125,760			125,760	Unpaid due to lack of funds
280	Ndovu Builders&General Contractors	7/Aug/2014	199,915	199,915			199,915	Unpaid due to lack of funds
281	Paredo General Supplies	29-4-2014	259,310	259,310			259,310	Unpaid due to lack of funds
282	Phils Medical Laboratory	23/Feb/2015	278,800	278,800			278,800	Unpaid due to lack of funds
283	Seram Suppliers	30-11-2015	195,886	195,886			195,886	Unpaid due to lack of funds
284	Shanda Enterprises		115,500	115,500			115,500	Unpaid due to lack of funds
285	Physical Therapy Serv Ltd		27,600	27,600			27,600	Unpaid due to lack of funds
286	Aciem Suppliers		63,540	63,540			63,540	Unpaid due to lack of funds
287	Afrodent Supplies		10,900	10,900			10,900	Unpaid due to lack of funds
288	Afrodent Supplies		9,850	9,850			9,850	Unpaid due to lack of funds
289	Afrodent Supplies		278,400	278,400			278,400	Unpaid due to lack of funds

290	AI Healthcare Ltd		93,880	93,880			93,880	Unpaid due to lack of funds
291	Alphadent Supplies		21,000	21,000			21,000	Unpaid due to lack of funds
292	Bactalabbs		52,380	52,380			52,380	Unpaid due to lack of funds
293	Bactalabs East Africa Ltd		242,800	242,800			242,800	Unpaid due to lack of funds
294	Bactalabs East Africa Ltd		69,000	69,000			69,000	Unpaid due to lack of funds
295	Bayer East Africa Ltd		58,278	58,278			58,278	Unpaid due to lack of funds
296	Bayer East Africa Ltd		43,708	43,708			43,708	Unpaid due to lack of funds
297	Belea Pharmacy		86,000	86,000			86,000	Unpaid due to lack of funds
298	Betimes Suppliers Ltd		93,600	93,600			93,600	Unpaid due to lack of funds
299	Better Masaku Kenol Services		19,950	19,950			19,950	Unpaid due to lack of funds
300	Bio Fit Diagnostics		141,150	141,150			141,150	Unpaid due to lack of funds
301	Bizmix Ventures		131,580	131,580			131,580	Unpaid due to lack of funds
302	Crown Health Care		62,000	62,000			62,000	Unpaid due to lack of funds
303	Bizmix Ventures		324,600	324,600			324,600	Unpaid due to lack of funds
304	Bychoice Agencies Ltd		42,000	42,000			42,000	Unpaid due to lack of funds
305	Bychoice Agencies Ltd		20,000	20,000			20,000	Unpaid due to lack of funds

306	Chem-Labs Ltd		49,350	49,350			49,350	Unpaid due to lack of funds
307	Chem-Labs Ltd		252,192	252,192			252,192	Unpaid due to lack of funds
308	Chem-Labs Ltd		107,200	107,200			107,200	Unpaid due to lack of funds
309	Chemoquip Ltd		49,680	49,680			49,680	Unpaid due to lack of funds
310	Chemoquip Ltd		21,840	21,840			21,840	Unpaid due to lack of funds
311	Chemoquip Ltd		128,820	128,820			128,820	Unpaid due to lack of funds
312	Chemoquip Ltd		129,140	129,140			129,140	Unpaid due to lack of funds
313	Chemoquip Ltd		108,470	108,470			108,470	Unpaid due to lack of funds
314	City Interscope Supplies		52,300	52,300			52,300	Unpaid due to lack of funds
315	Colour International Ltd		51,037	51,037			51,037	Unpaid due to lack of funds
316	Crown Health Care		300,000	300,000			300,000	Unpaid due to lack of funds
317	Crown Health Care		80,158	80,158			80,158	Unpaid due to lack of funds
318	Emphire Pharmacy		178,300	178,300			178,300	Unpaid due to lack of funds
319	Estelle Distributors		131,198	131,198			131,198	Unpaid due to lack of funds
320	Estelle Distributors		199,417	199,417			199,417	Unpaid due to lack of funds
321	Estelle Distributors		131,197	131,197			131,197	Unpaid due to lack of funds

322	Faram E.A Ltd		121,810	121,810			121,810	Unpaid due to lack of funds
323	Faram E.A Ltd		62,260	62,260			62,260	Unpaid due to lack of funds
324	Framed Enterprises		261,200	261,200			261,200	Unpaid due to lack of funds
325	Iveti Vegetables		88,566	88,566			88,566	Unpaid due to lack of funds
326	Iveti Vegetables		51,235	51,235			51,235	Unpaid due to lack of funds
327	Iveti Vegetables		144,250	144,250			144,250	Unpaid due to lack of funds
328	Iveti Vegetables		29,030	29,030			29,030	Unpaid due to lack of funds
329	Iveti Vegetables		48,975	48,975			48,975	Unpaid due to lack of funds
330	Iveti Vegetables		124,660	124,660			124,660	Unpaid due to lack of funds
331	Iveti Vegetables		255,880	255,880			255,880	Unpaid due to lack of funds
332	Iveti Vegetables		276,365	276,365			276,365	Unpaid due to lack of funds
333	Iveti Vegetables		493,948	493,948			493,948	Unpaid due to lack of funds
334	Jads Diagnostics(E.A)Ltd		145,000	145,000			145,000	Unpaid due to lack of funds
335	Jads Diagnostics(E.A)Ltd		245,000	245,000			245,000	Unpaid due to lack of funds
336	Jads Diagnostics(E.A)Ltd		88,566	88,566			88,566	Unpaid due to lack of funds
337	Jads Diagnostics(E.A)Ltd		151,750	151,750			151,750	Unpaid due to lack of funds

338	Janda Electronics		70,400	70,400			70,400	Unpaid due to lack of funds
339	Janda Electronics		15,800	15,800			15,800	Unpaid due to lack of funds
340	Jawinas Gen. Suppliers		164,130	164,130			164,130	Unpaid due to lack of funds
341	Jawinas Gen. Suppliers		114,200	114,200			114,200	Unpaid due to lack of funds
342	Kadogo Enterprises		89,350	89,350			89,350	Unpaid due to lack of funds
343	Kesupick Agencies		63,000	63,000			63,000	Unpaid due to lack of funds
344	Lubebay Enterprises		499,800	499,800			499,800	Unpaid due to lack of funds
345	Madisly Ltd		653,010	653,010			653,010	Unpaid due to lack of funds
346	Emmandah General		113,000	113,000			113,000	Unpaid due to lack of funds
347	Manu Merchants		57,200	57,200			57,200	Unpaid due to lack of funds
348	Manu Merchants		11,000	11,000			11,000	Unpaid due to lack of funds
349	Manu Merchants		80,090	80,090			80,090	Unpaid due to lack of funds
350	Matt Shade Ltd		73,000	73,000			73,000	Unpaid due to lack of funds
351	Medex East Africa Ltd		20,000	20,000			20,000	Unpaid due to lack of funds
352	Medipharm East Africa Ltd		90,480	90,480			90,480	Unpaid due to lack of funds
353	Medipharm East Africa Ltd		127,400	127,400			127,400	Unpaid due to lack of funds

354	Midland Agencies		120,400	120,400			120,400	Unpaid due to lack of funds
355	Musyai Enterprises		395,958	395,958			395,958	Unpaid due to lack of funds
356	Nechal Enterprises		99,980	99,980			99,980	Unpaid due to lack of funds
357	Paredo General Supplies		276,460	276,460			276,460	Unpaid due to lack of funds
358	Petmac Enterprises		13,400	13,400			13,400	Unpaid due to lack of funds
359	Petmac Enterprises		44,300	44,300			44,300	Unpaid due to lack of funds
360	Phils Medical Laboratory		84,500	84,500			84,500	Unpaid due to lack of funds
361	Phils Medical Laboratory		114,300	114,300			114,300	Unpaid due to lack of funds
362	Phils Medical Laboratory		81,000	81,000			81,000	Unpaid due to lack of funds
363	Phils Medical Laboratory		107,500	107,500			107,500	Unpaid due to lack of funds
364	Phils Medical Laboratory		186,600	186,600			186,600	Unpaid due to lack of funds
365	Phils Medical Laboratory		233,500	233,500			233,500	Unpaid due to lack of funds
366	Physical Therapy Serv Ltd		44,020	44,020			44,020	Unpaid due to lack of funds
367	Physical Therapy Serv Ltd		38,000	38,000			38,000	Unpaid due to lack of funds
368	Physical Therapy Serv Ltd		47,545	47,545			47,545	Unpaid due to lack of funds
369	Physical Therapy Serv Ltd		27,600	27,600			27,600	Unpaid due to lack of funds

370	Prodigy Pharmaceuticals		9,480	9,480			9,480	Unpaid due to lack of funds
371	Topa Agencies		17,410	17,410			17,410	Unpaid due to lack of funds
372	Topa Agencies		11,950	11,950			11,950	Unpaid due to lack of funds
373	Technomed Ltd		362,924	362,924			362,924	Unpaid due to lack of funds
374	Technomed Ltd		234,988	234,988			234,988	Unpaid due to lack of funds
375	Technomed Ltd		79,300	79,300			79,300	Unpaid due to lack of funds
376	Tonlect Enterprises		189,000	189,000			189,000	Unpaid due to lack of funds
377	Tonlect Enterprises		72,400	72,400			72,400	Unpaid due to lack of funds
378	Tonlect Enterprises		78,740	78,740			78,740	Unpaid due to lack of funds
379	Topa Agencies		17,410	17,410			17,410	Unpaid due to lack of funds
380	Topa Agencies		11,950	11,950			11,950	Unpaid due to lack of funds
381	Shanda Chema Enterprises		30,835	30,835			30,835	Unpaid due to lack of funds
382	Shanda Chema Enterprises		44,200	44,200			44,200	Unpaid due to lack of funds
383	Shanda Chema Enterprises		32,870	32,870			32,870	Unpaid due to lack of funds
384	Shanda Chema Enterprises		51,760	51,760			51,760	Unpaid due to lack of funds
385	Shanda Chema Enterprises		233,675	233,675			233,675	Unpaid due to lack of funds

386	Shanda Chema Enterprises		96,600	96,600			96,600	Unpaid due to lack of funds
387	Shapplis Enterprises		468,340	468,340			468,340	Unpaid due to lack of funds
388	Shapplis Enterprises		184,300	184,300			184,300	Unpaid due to lack of funds
389	Shapplis Enterprises		193,460	193,460			193,460	Unpaid due to lack of funds
390	Crown Healthcare		19,200	19,200			19,200	Unpaid due to lack of funds
391	Crown Healthcare	13/Oct/2014	70,300	70,300			70,300	Unpaid due to lack of funds
392	Bees Medical Ltd	2/May/2014	32,984	32,984			32,984	Unpaid due to lack of funds
393	Bees Medical Ltd	2/May/2014	39,452	39,452			39,452	Unpaid due to lack of funds
394	Bees Medical Ltd	2/May/2014	25,788	25,788			25,788	Unpaid due to lack of funds
395	Bees Medical Ltd	2/May/2014	34,884	34,884			34,884	Unpaid due to lack of funds
396	Bees Medical Ltd	2/May/2014	14,676	14,676			14,676	Unpaid due to lack of funds
397	Bees Medical Ltd	2/May/2014	29,804	29,804			29,804	Unpaid due to lack of funds
398	Bees Medical Ltd	2/May/2014	174,680	174,680			174,680	Unpaid due to lack of funds
399	Bees Medical Ltd	2/May/2014	194,480	194,480			194,480	Unpaid due to lack of funds
400	Thwake Pharmacy	10/Sep/2014	267,900	267,900			267,900	Unpaid due to lack of funds
401	Thwake Pharmacy	11/Jun/2014	49,250	49,250			49,250	Unpaid due to lack of funds

402	Harney's Ltd	2/Nov/2014	43,500	43,500			43,500	Unpaid due to lack of funds
403	Glad General Agencies	9/Jul/2015	392,500	392,500			392,500	Unpaid due to lack of funds
404	Microbiology And Allied Supplies		22,270	22,270			22,270	Unpaid due to lack of funds
405	Sunview		99,980	99,980			99,980	Unpaid due to lack of funds
406	Mediserve Healthhcare Ltd		250,000	250,000			250,000	Unpaid due to lack of funds
407	Mwalano Enterprise		38,560	38,560			38,560	Unpaid due to lack of funds
408	Mwalano Enterprise		38,560	38,560			38,560	Unpaid due to lack of funds
409	Bayer E.A Ltd	12/Jun/2014	58,278	58,278			58,278	Unpaid due to lack of funds
410	Bayer E.A Ltd	5/May/2014	43,709	43,709			43,709	Unpaid due to lack of funds
411	Manu Merchant		125,760	125,760			125,760	Unpaid due to lack of funds
412	Jads Diagonistic (E.A) Ltd	6/Feb/2015	278,600	278,600			278,600	Unpaid due to lack of funds
413	Recot Enterprise	18/Jun/2014	90,828	90,828			90,828	Unpaid due to lack of funds
414	Kawanyama Enterprise	4/Apr/2016	250,000	250,000			250,000	Unpaid due to lack of funds
415	Kimpat General Suppliers	28/Nov/2014	65,070	65,070			65,070	Unpaid due to lack of funds
416	Mediserve Healthhcare Ltd	27/Jun/2014	206,000	206,000			206,000	Unpaid due to lack of funds
417	Ngomano Outo Tyres		130,000	130,000			130,000	Unpaid due to lack of funds

418	Belea Pharmacy	31/Dec/2014	408,880	408,880			408,880	Unpaid due to lack of funds
419	City Interscope Supplies	15/Jan/2014	52,300	52,300			52,300	Unpaid due to lack of funds
420	Faram E.A Ltd	21/Nov/2014	62,260	62,260			62,260	Unpaid due to lack of funds
421	Wanda Hot	8/Dec/2014	22,500	22,500			22,500	Unpaid due to lack of funds
422	Wanda Hot	4/Feb/2015	56,880	56,880			56,880	Unpaid due to lack of funds
423	Empire Pharmacy		135,430	135,430			135,430	Unpaid due to lack of funds
424	Empire Pharmacy	23/May/2015	49,000	49,000			49,000	Unpaid due to lack of funds
425	Empire Pharmacy	5/Feb/2015	492,500	492,500			492,500	Unpaid due to lack of funds
426	Empire Pharmacy	2/Apr/2014	55,720	55,720			55,720	Unpaid due to lack of funds
427	Empire Pharmacy	5/Nov/2014	11,000	11,000			11,000	Unpaid due to lack of funds
428	Empire Pharmacy	22/Nov/2014	13,500	13,500			13,500	Unpaid due to lack of funds
429	Machakos Glass Enterprises	10/Jun/2014	725,800	725,800			725,800	Unpaid due to lack of funds
430	Image Connections	11/Jun/2014	731,532	731,532			731,532	Unpaid due to lack of funds
431	Bemarc Ltd	9/May/2016	1,020,000	1,020,000			1,020,000	Unpaid due to lack of funds
432	Viamed Services	4/Jul/2014	585,000	585,000			585,000	Unpaid due to lack of funds
433	Emmandah General Suppliers		95,000	95,000			95,000	Unpaid due to lack of funds

434	Emmandah General Suppliers		47,490	47,490			47,490	Unpaid due to lack of funds
435	Kenya Medical Engineering	27/Jun/2014	301,600	301,600			301,600	Unpaid due to lack of funds
436	Total Hospital Solutions	7/Oct/2014	181,499	181,499			181,499	Unpaid due to lack of funds
437	Total Hospital Solutions	26/Nov/2014	36,477	36,477			36,477	Unpaid due to lack of funds
438	Total Hospital Solutions	27/Nov/2013	9,600	9,600			9,600	Unpaid due to lack of funds
439	Total Hospital Solutions	10/Jul/2014	1,600,000	1,600,000			1,600,000	Unpaid due to lack of funds
440	Total Hospital Solutions	17/Jun/2014	76,000	76,000			76,000	Unpaid due to lack of funds
441	Total Hospital Solutions	28/May/2014	302,000	302,000			302,000	Unpaid due to lack of funds
442	Total Hospital Solutions	17/Jun/2014	355,000	355,000			355,000	Unpaid due to lack of funds
443	Total Hospital Solutions	14/Nov/2014	49,900	49,900			49,900	Unpaid due to lack of funds
444	Total Hospital Solutions	14/Nov/2014	174,716	174,716			174,716	Unpaid due to lack of funds
445	Midland Agencies	26/Mar/2014	130,864	130,864			130,864	Unpaid due to lack of funds
446	Colour International Ltd	27/Nov/2014	23,780	23,780			23,780	Unpaid due to lack of funds
447	Colour International Ltd	3/Sep/2014	47,560	47,560			47,560	Unpaid due to lack of funds
448	Colour International Ltd	17/Jun/2014	234,410	234,410			234,410	Unpaid due to lack of funds
449	Colour International Ltd	28/Aug/2014	47,560	47,560			47,560	Unpaid due to lack of funds

450	Shapylis Enterprises	7/Jan/2015	618,110	618,110			618,110	Unpaid due to lack of funds
451	Mukavo Suppliers	16/Oct/2014	110,000	110,000			110,000	Unpaid due to lack of funds
452	Mukavo Suppliers	12/Jun/2014	121,000	121,000			121,000	Unpaid due to lack of funds
453	Mukavo Suppliers	12/Jun/2014	121,000	121,000			121,000	Unpaid due to lack of funds
454	Highridge Pharmaceuticals	19/Jun/2014	21,420	21,420			21,420	Unpaid due to lack of funds
455	Highridge Pharmaceuticals	27/May/2014	9,000	9,000			9,000	Unpaid due to lack of funds
456	Highridge Pharmaceuticals	28/Apr/2014	56,063	56,063			56,063	Unpaid due to lack of funds
457	Highridge Pharmaceuticals	24/May/2014	33,930	33,930			33,930	Unpaid due to lack of funds
458	Kitnochem Enterprise	10/May/2014	34,800	34,800			34,800	Unpaid due to lack of funds
459	Kitnochem Enterprise	3/Mar/2014	393,360	393,360			393,360	Unpaid due to lack of funds
460	Jalonas General Suppliers $ Caterers	29/Jul/2015	107,425	107,425			107,425	Unpaid due to lack of funds
461	Viromed E.A Ltd	10/Sep/2015	219,500	219,500			219,500	Unpaid due to lack of funds
462	Iveti Vegetables	28/Sep/2018	283,740	283,740			283,740	Unpaid due to lack of funds
463	Iveti Vegetables	11/Jul/2018	314,273	314,273			314,273	Unpaid due to lack of funds
464	Iveti Vegetables	6/Nov/2015	97,650	97,650			97,650	Unpaid due to lack of funds
465	Iveti Vegetables	29/Oct/2018	340,365	340,365			340,365	Unpaid due to lack of funds

466	Iveti Vegetables	30/Jan/2015	51,235	51,235			51,235	Unpaid due to lack of funds
467	Iveti Vegetables	31/May/2019	241,104	241,104			241,104	Unpaid due to lack of funds
468	Shapyllis Enterprises	31/Jul/2017	115,200	115,200			115,200	Unpaid due to lack of funds
469	Shapyllis Enterprises	8/Jan/2014	289,025	289,025			289,025	Unpaid due to lack of funds
470	Shapyllis Enterprises	1/Feb/2017	166,500	166,500			166,500	Unpaid due to lack of funds
471	Shapyllis Enterprises	31-9-2017	133,670	133,670			133,670	Unpaid due to lack of funds
472	Shapyllis Enterprises	31/Jan/2017	235,130	235,130			235,130	Unpaid due to lack of funds
473	Shapyllis Enterprises	30/Apr/2017	221,300	221,300			221,300	Unpaid due to lack of funds
474	Shapyllis Enterprises	10/Dec/2018	253,795	253,795			253,795	Unpaid due to lack of funds
475	Shapyllis Enterprises	31/Oct/2018	382,500	382,500			382,500	Unpaid due to lack of funds
476	Shapyllis Enterprises	30/Nov/2018	346,600	346,600			346,600	Unpaid due to lack of funds
477	Shapyllis Enterprises	10/May/2018	295,095	295,095			295,095	Unpaid due to lack of funds
478	Shapyllis Enterprises	19/Oct/2018	294,795	294,795			294,795	Unpaid due to lack of funds
479	Shapyllis Enterprises	30/Nov/2018	107,050	107,050			107,050	Unpaid due to lack of funds
480	Shapyllis Enterprises	31/Aug/2018	289,695	289,695			289,695	Unpaid due to lack of funds
481	Bactlabs	3/Nov/2015	242,000	242,000			242,000	Unpaid due to lack of funds

482	Phils Medical Laboratory	5/Jul/2017	189,300	189,300			189,300	Unpaid due to lack of funds
483	Medisol Enterprises		52,800	52,800			52,800	Unpaid due to lack of funds
484	Mega Link Solutions	19/Nov/2018	72,000	72,000			72,000	Unpaid due to lack of funds
485	Mega Link Solutions	5/Mar/2019	72,000	72,000			72,000	Unpaid due to lack of funds
486	Patula Enterprises	2/Feb/2018	184,395	184,395			184,395	Unpaid due to lack of funds
487	Patula Enterprises	4/Mar/2017	90,680	90,680			90,680	Unpaid due to lack of funds
488	Patula Enterprises	6/May/2017	267,150	267,150			267,150	Unpaid due to lack of funds
489	Patula Enterprises	22/May/2017	256,000	256,000			256,000	Unpaid due to lack of funds
490	Mukavo Suppliers	23/Feb/2015	285,000	285,000			285,000	Unpaid due to lack of funds
491	Mukavo Suppliers	18/Jul/2015	300,000	300,000			300,000	Unpaid due to lack of funds
492	Mukavo Suppliers	31/Dec/2017	247,000	247,000			247,000	Unpaid due to lack of funds
493	Mumaco Enterprises	18/Sep/2014	68,400	68,400			68,400	Unpaid due to lack of funds
494	Katu Ventures	15/Dec/2017	319,150	319,150			319,150	Unpaid due to lack of funds
495	Marshal Promotions Ltd	12/Mar/2018	246,000	246,000			246,000	Unpaid due to lack of funds
496	Shapyllis Enterprises	5/Mar/2019	117,186	117,186			117,186	Unpaid due to lack of funds
497	Shapyllis Enterprises	17/Nov/2018	247,278	247,278			247,278	Unpaid due to lack of funds

498	Shapyllis Enterprises	9/Sep/2018	289,695	289,695			289,695	Unpaid due to lack of funds
499	Shapyllis Enterprises	26/Oct/2018	295,095	295,095			295,095	Unpaid due to lack of funds
500	Shapyllis Enterprises	10/Jan/2014	191,920	191,920			191,920	Unpaid due to lack of funds
501	Shapyllis Enterprises	8/Apr/2014	133,260	133,260			133,260	Unpaid due to lack of funds
502	Shapyllis Enterprises	31/Oct/2018	236,130	236,130			236,130	Unpaid due to lack of funds
503	Shapyllis Enterprises	15/May/2017	191,400	191,400			191,400	Unpaid due to lack of funds
504	Shapyllis Enterprises	30/Apr/2014	353,900	353,900			353,900	Unpaid due to lack of funds
505	Shapyllis Enterprises	30/Nov/2018	234,015	234,015			234,015	Unpaid due to lack of funds
506	Shapyllis Enterprises	16/Nov/2018	264,515	264,515			264,515	Unpaid due to lack of funds
507	Shapyllis Enterprises	11/Sep/2018	264,815	264,815			264,815	Unpaid due to lack of funds
508	Shapyllis Enterprises	31/Mar/2018	336,315	336,315			336,315	Unpaid due to lack of funds
509	Shapyllis Enterprises	18/May/2018	99,750	99,750			99,750	Unpaid due to lack of funds
510	Metisec Imaging Solutions	5/May/2014	215,747	215,747			215,747	Unpaid due to lack of funds
511	Dotmbi Investment Supplies	20/Nov/2018	290,000	290,000			290,000	Unpaid due to lack of funds
512	Caroga Diagonistics	5/Sep/2019	454,722	454,722			454,722	Unpaid due to lack of funds
513	Qavaki Enterprises	11/Feb/2016	325,340	325,340			325,340	Unpaid due to lack of funds

514	Shanda Chema Enterprises	19/Apr/2016	121,500	121,500			121,500	Unpaid due to lack of funds
515	Shanda Chema Enterprises	15/May/2017	232,000	232,000			232,000	Unpaid due to lack of funds
516	Shanda Chema Enterprises	5/Jan/2017	247,000	247,000			247,000	Unpaid due to lack of funds
517	Shanda Chema Enterprises	10/Feb/2016	259,210	259,210			259,210	Unpaid due to lack of funds
518	Shanda Chema Enterprises	28/Aug/2016	147,720	147,720			147,720	Unpaid due to lack of funds
519	Shanda Chema Enterprises	2/Jan/2015	151,850	151,850			151,850	Unpaid due to lack of funds
520	Iveti Vegetables	2/Apr/2015	175,990	175,990			175,990	Unpaid due to lack of funds
521	Iveti Vegetables	10/Dec/2014	39,290	39,290			39,290	Unpaid due to lack of funds
522	Iveti Vegetables	7/Nov/2014	55,400	55,400			55,400	Unpaid due to lack of funds
523	Iveti Vegetables	15/Sep/2014	85,460	85,460			85,460	Unpaid due to lack of funds
524	Iveti Vegetables	11/Jun/2015	263,345	263,345			263,345	Unpaid due to lack of funds
525	Mumak General Suppliers	2/Feb/2017	996,000	996,000			996,000	Unpaid due to lack of funds
526	Shaphyllis Enterprises	3/Sep/2014	331,760	331,760			331,760	Unpaid due to lack of funds
527	Shaphyllis Enterprises	3/Nov/2014	468,340	468,340			468,340	Unpaid due to lack of funds
528	Shaphyllis Enterprises	14/Jan/2015	184,300	184,300			184,300	Unpaid due to lack of funds
529	Shaphyllis Enterprises	27/Jan/2016	40,501	40,501			40,501	Unpaid due to lack of funds

530	Waveline Commercial Enterprises	9/Feb/2015	525,600	525,600			525,600	Unpaid due to lack of funds
531	Mumak General Suppliers	2/Feb/2017	830,000	830,000			830,000	Unpaid due to lack of funds
532	Nzioka Communications Links	22/Sep/2016	250,000	250,000			250,000	Unpaid due to lack of funds
533	Machakos Lifecare	16/May/2014	151,350	151,350			151,350	Unpaid due to lack of funds
534	Machakos Lifecare	10/Apr/2014	154,290	154,290			154,290	Unpaid due to lack of funds
535	Machakos Lifecare	11/Jun/2014	238,000	238,000			238,000	Unpaid due to lack of funds
536	Machakos Lifecare	16/Feb/2017	66,000	66,000			66,000	Unpaid due to lack of funds
537	Colour International	19/Mar/2020	1,168,820	1,168,820			1,168,820	Unpaid due to lack of funds
538	Manu Merchants	11/Dec/2019	689,500	689,500			689,500	Unpaid due to lack of funds
539	Winners Merchants	30/Apr/2020	502,480	502,480			502,480	Unpaid due to lack of funds
540	Casline Services		1,980,000	1,980,000			1,980,000	Unpaid due to lack of funds
541	Ponika Enterprises Ltd		1,940,400	1,940,400			1,940,400	Unpaid due to lack of funds
542	Sirch Logistics	30/May/2018	140,556	140,556			140,556	Unpaid due to lack of funds
543	Iveti Motors	25/Mar/2014	34,330	34,330			34,330	Unpaid due to lack of funds
544	Links Auto Tyres	4/Apr/2014	24,000	124,000			124,000	Unpaid due to lack of funds
545	Roe Enterprises Ltd							Unpaid due to

			1,221,220	1,221,220			1,221,220	lack of funds
546	Sameer Africa Ltd		2,804,293	321,534			321,534	Unpaid due to lack of funds
547	Patka General Agencies		58,930	58,930			58,930	Unpaid due to lack of funds
548	Danki Plus		16,000	16,000			16,000	Unpaid due to lack of funds
549	Miuma Enterprises	24/Sep/2014	867,000	867,000			867,000	Unpaid due to lack of funds
550	Kenpat Communications		449,500	449,500			449,500	Unpaid due to lack of funds
551	Youth Initiative Development		229,415	229,415			229,415	Unpaid due to lack of funds
552	Beller Ventures	11/May/2020	1,125,377	1,125,377			1,125,377	Unpaid due to lack of funds
553	Lotam Enterprises		598,600	598,600			598,600	Unpaid due to lack of funds
554	Prestol Investments		950,000	950,000			950,000	Unpaid due to lack of funds
555	Firm Foundation		385,000	385,000			385,000	Unpaid due to lack of funds
556	Lauh Printers		41,800	41,800			41,800	Unpaid due to lack of funds
557	Links Auto Tyres		112,480	112,480			112,480	Unpaid due to lack of funds
558	Links Auto Tyres		37,280	37,280			37,280	Unpaid due to lack of funds
559	Kenpat Communications		312,100	312,100			312,100	Unpaid due to lack of funds
560	Wide Ventures (K) Ltd		481,040	481,040			481,040	Unpaid due to lack of funds
561	Eridosa (K) Ltd	8/Sep/2014						Unpaid due to

			116,000	116,000			116,000	lack of funds
562	Jimsons Kenya Ltd	16/Nov/2016	415,187	415,187			415,187	Unpaid due to lack of funds
563	Image Connections		206,097	206,097			206,097	Unpaid due to lack of funds
564	Fanisi Company Ltd	24/Apr/2020	732,282	732,282			732,282	Unpaid due to lack of funds
565	Sparkle Digital Media Ltd	2019-2020	472,620	472,620			472,620	Unpaid due to lack of funds
566	Double Class Ltd	29/May/2020	992,500	992,500			992,500	Unpaid due to lack of funds
567	Admaz Products	2019-2020	437,000	437,000			437,000	Unpaid due to lack of funds
568	Dnep Enterprise	10/Jun/2020	1,978,148	1,978,148			1,978,148	Unpaid due to lack of funds
569	Jaccytech Agencies	2019-2020	592,000	592,000			592,000	Unpaid due to lack of funds
570	Admaz Products	2018 - 2019	417,000	417,000			417,000	Unpaid due to lack of funds
571	Garland Motors	20/Mar/2020	1,754,262	1,754,262			1,754,262	Unpaid due to lack of funds
572	Yiden	30/Jan/2019	306,730	306,730			306,730	Unpaid due to lack of funds
573	Fredka Investment		1,643,520	1,643,520			1,643,520	Unpaid due to lack of funds
574	Mitabel Business Solutions		1,253,500	1,253,500			1,253,500	Unpaid due to lack of funds
575	Lela Communications	20/Jan/2020	1,116,060	1,116,060			1,116,060	Unpaid due to lack of funds
576	Little Vines Inc		6,450,280	6,450,280			6,450,280	Unpaid due to lack of funds
577	Siver Power							Unpaid due to

	Investments		360,000	360,000			360,000	lack of funds
578	Fairrate Tyres &Auto Mart		193,200	193,200			193,200	Unpaid due to lack of funds
579	Marc Motors	25/Oct/2018	1,616,460	616,460			616,460	Unpaid due to lack of funds
580	Little Vine Ltd	24/Oct/2014	13,924,800	13,924,800			13,924,800	Unpaid due to lack of funds
581	Eridosa K Ltd	7/Aug/2015	104,000	104,000			104,000	Unpaid due to lack of funds
582	Atlantis Consulting Ltd	6/Jun/2014	7,000,000	7,000,000			7,000,000	Unpaid due to lack of funds
583	Saliter Holdings	23/Jun/2020	900,000	900,000			900,000	Unpaid due to lack of funds
584	Kyelenge General Contractors	15th March 2021	2,931,770	2,931,770			2,931,770	Unpaid due to lack of funds
585	Techno Relief	2019/20	6,255,885	1,500,000			1,500,000	Unpaid due to lack of funds
586	Ashok Leyland	15/16	14,537,551	14,537,551			14,537,551	Unpaid due to lack of funds
587	Realworld Digital Ltd	2020/2021	3,253,336	3,253,336			3,253,336	Unpaid due to lack of funds
588	Smatal Trading Ltd	2020/2021	453,336	453,336			453,336	Unpaid due to lack of funds
589	Syntech Investment Co. Ltd	2020/2021	6,528,482	6,528,482			6,528,482	Unpaid due to lack of funds
590	Veto Mode Enterprises	19/2/2021	1,984,200	1,984,200			1,984,200	Unpaid due to lack of funds
591	Kemsa	2020/2021	120,167,604	97,484,936		90,637,350 .00	6,847,586	Partly paid
592	Kitumbi Ventures	22/01/2021	1,324,865	1,324,865			1,324,865	Unpaid due to lack of funds

593	Manu Merchants		689,500	689,500			689,500	Unpaid due to lack of funds
594	Machakos Lifecare Limited	16/05/2014	457,740	457,740			457,740	Unpaid due to lack of funds
595	Spurtech Ventures	2020/2021	2,854,500	2,854,500			2,854,500	Unpaid due to lack of funds
596	Quill General Supplies	10/7/2014	425,000	425,000			425,000	Unpaid due to lack of funds
597	Shafnertech Supplies	8/29/2014	48,000	48,000			48,000	Unpaid due to lack of funds
598	Janjos Servises And Supplies	2/2/2014	89,500	89,500			89,500	Unpaid due to lack of funds
599	Forever General Supplies	1/3/2021	1,097,874	1,097,874			1,097,874	Unpaid due to lack of funds
600	Kekaky Enterprises	2020/2021	1,099,883	1,099,883			1,099,883	Unpaid due to lack of funds
601	Spurtech Ventures	2020/2021	225,888	225,888			225,888	Unpaid due to lack of funds
602	Reakon Limited	2020/2021	1,650,000	1,650,000			1,650,000	Unpaid due to lack of funds
603	Promo Masters Ltd	11/3/2021	2,603,880	2,603,880			2,603,880	Unpaid due to lack of funds
604	Pro-Ultimate Solutions Ltd		43,600	43,600			43,600	Unpaid due to lack of funds
605	Miuma Enterprises		1,737,425	1,737,425			1,737,425	Unpaid due to lack of funds
606	Karesh Hardware & Construction	24th March,2016	4,920,000	4,920,000			4,920,000	Unpaid due to lack of funds
607	Jefla Construction Company Ltd	1st April 2016	24,624,480	16,162,309			16,162,309	Partly paid
608	Sunbelt Holdings Ltd	1st April 2016	15,416,400	15,416,400			15,416,400	Unpaid due to lack of funds

609	Al-Naim Construction And General Supplies	25/Jun/16	3,744,260	3,744,260			3,744,260	Unpaid due to lack of funds
610	Fuels Enterprises Ltd	2021/2022	1,716,469	1,716,469			1,716,469	Unpaid due to lack of funds
611	Dream Logistics Ltd	2021/2022	7,715,000	7,715,000			7,715,000	Unpaid due to lack of funds
612	Smatal Trading Co.Ltd	2021/2022	1,980,000	1,980,000			1,980,000	Unpaid due to lack of funds
613	Q-Tec Construction Ltd	2021/2022	3,665,000	3,665,000			3,665,000	Unpaid due to lack of funds
614	Kimutwa Engineering Works	2016/2017	986,000	986,000			986,000	Unpaid due to lack of funds
615	Go Solar Ltd	2021/2022	5,651,532	5,651,532			5,651,532	Unpaid due to lack of funds
616	Juphy Agencies Ltd	2021/2022	877,040	877,040			877,040	Unpaid due to lack of funds
617	Dadam Investment Ltd	2018/2019	2,203,382	2,203,382			2,203,382	Unpaid due to lack of funds
618	Zulatech Enterprises Ltd	2021/2022	9,500,000	9,500,000			9,500,000	Unpaid due to lack of funds
619	Cephas County Contractors Co. Ltd.	2021/2022	2,405,988	2,405,988			2,405,988	Unpaid due to lack of funds
620	Smatal Trading Company Ltd	2019/2020	1,980,000	1,980,000			1,980,000	Unpaid due to lack of funds
621	Technology Benchmark Solutions	2014/2015	30,000,000	30,000,000			30,000,000	Unpaid due to lack of funds
622	Reaworld And Fortune Technologies	2014/2015	225,040	225,040			225,040	Unpaid due to lack of funds
623	Computer Planet Ltd	2015/2016	725,000	725,000			725,000	Unpaid due to lack of funds
624	Centro Systems Ltd	2016/2017	4,535,750	4,535,750			4,535,750	Unpaid due to lack of funds

625	Leitech Services	2016/2017	7,480,000	7,480,000			7,480,000	Unpaid due to lack of funds
626	Koala Supplies	2016/2017	6,000,080	6,000,080			6,000,080	Unpaid due to lack of funds
627	Koala Supplies	2016/2017	1,939,100	1,939,100			1,939,100	Unpaid due to lack of funds
628	Koala Supplies	2016/2017	2,899,100	2,899,100			2,899,100	Unpaid due to lack of funds
629	Koala Supplies	2016/2017	2,991,600	2,991,600			2,991,600	Unpaid due to lack of funds
630	Koala Supplies	2016/2017	3,610,000	3,610,000			3,610,000	Unpaid due to lack of funds
631	Shalmac Technologies	2014/2015	362,000	362,000			362,000	Unpaid due to lack of funds
632	Koala Supplies	2016/2017	2,600,000	2,600,000			2,600,000	Unpaid due to lack of funds
633	Fredka Investments	2018/2019	764,000	764,000			764,000	Unpaid due to lack of funds
634	Masovya Builders	2019/2020	4,981,150	4,981,150			4,981,150	Unpaid due to lack of funds
635	Bizrate	2019/2020	2,890,000	2,890,000			2,890,000	Unpaid due to lack of funds
636	East Africa Supply & Logistics	2021/2022	6,390,000	6,390,000			6,390,000	Unpaid due to lack of funds
637	Tuli Investment	2021/2022	5,314,930	5,314,930			5,314,930	Unpaid due to lack of funds
638	Dante Deo International Ltd	2021/2022	3,872,700	3,872,700			3,872,700	Unpaid due to lack of funds
639	Bright Corner	2021/2022	751,800	751,800			751,800	Unpaid due to lack of funds
640	Kolex Ltd	2021/2022	923,035	923,035			923,035	Unpaid due to lack of funds

641	Adwise Ltd	2013/2014	3,001,400	3,001,400			3,001,400	Unpaid due to lack of funds
642	Irrico International Ltd	2021/2022	797,441	797,441			797,441	Unpaid due to lack of funds
643	Silver Power Investments Ltd	2021/2022	1,294,500	1,294,500			1,294,500	Unpaid due to lack of funds
644	Stepal Builders	2019/2020	1,958,665	1,958,665			1,958,665	Unpaid due to lack of funds
645	Amandla Enterprises	2021/2022	1,411,190	1,411,190			1,411,190	Unpaid due to lack of funds
646	Galactic Eagle International Ltd	2020/2021	1,388,320	1,388,320			1,388,320	Unpaid due to lack of funds
647	Lela Communications	2021/2022	1,267,785	1,267,785			1,267,785	Unpaid due to lack of funds
648	Frontierview Enterprises	2021/2022	1,747,144	1,747,144			1,747,144	Unpaid due to lack of funds
649	Alliance Solutions Ltd	2021/2022	1,242,000	1,242,000			1,242,000	Unpaid due to lack of funds
650	Beller Ventures	2021/2022	1,444,090	1,444,090			1,444,090	Unpaid due to lack of funds
651	Venette Investments	2021/2022	1,962,660	1,962,660			1,962,660	Unpaid due to lack of funds
652	Ihalines Investment	2021/2022	1,049,750	1,049,750			1,049,750	Unpaid due to lack of funds
653	X - Treme Center	2021/2022	2,683,254	2,683,254			2,683,254	Unpaid due to lack of funds
654	Smatal Trading Co. Ltd	2021/2022	743,250	743,250			743,250	Unpaid due to lack of funds
655	Alimbek General Services	2021/2022	2,692,000	2,692,000			2,692,000	Unpaid due to lack of funds
656	Zisaon Works Services	2021/2022	2,932,400	2,932,400			2,932,400	Unpaid due to lack of funds

657	Adwise Ltd	2016/2017	1,061,800	1,061,800			1,061,800	Unpaid due to lack of funds
658	Foot Springs Investment	2021/2022	2,310,124	2,310,124			2,310,124	Unpaid due to lack of funds
659	Sebewa Contractors	2021/2022	765,090	765,090			765,090	Unpaid due to lack of funds
660	Youth Initiative	2021/2022	1,308,000	1,308,000			1,308,000	Unpaid due to lack of funds
661	Cydi Ventures Ltd	2021/2022	660,750	660,750			660,750	Unpaid due to lack of funds
662	Pinkberry	2021/2022	687,000	687,000			687,000	Unpaid due to lack of funds
663	Diadem Packaging & Supplies	2021-2022	229,520	229,520			229,520	Unpaid due to lack of funds
664	Big Inch Enterprises	29/Nov/21	847,930	847,930			847,930	Unpaid due to lack of funds
665	Big Inch Enterprises	29/Nov/21	1,120,000	1,120,000			1,120,000	Unpaid due to lack of funds
666	Wandia Kenya Ltd	18/May/22	786,206	786,206		673,412.00	112,794	Partly paid
667	Reycm Suppliers	5/May/22	1,766,800	1,766,800		930,000	836,800	Partly paid
668	Mwalano Enterprises	10/Nov/21	292,434	292,434			292,434	Unpaid due to lack of funds
669	Wamu Logistics	23/Nov/21	713,000	713,000		-	713,000	Unpaid due to lack of funds
670	Byench Enterprise Ltd	18/May/22	2,920,000	2,920,000			2,920,000	Unpaid due to lack of funds
671	Mecol Ltd	18/May/22	913,400	913,400			913,400	Unpaid due to lack of funds
672	Fimanet Enterprises	4/Oct/21	1,985,100	1,985,100			1,985,100	Unpaid due to lack of funds

673	African Biosystem Ltd	2021/2022	160,306	160,306			160,306	Unpaid due to lack of funds
674	Masterly Entreprenuers	28/Jun/21	4,986,400	4,986,400			4,986,400	Unpaid due to lack of funds
675	Reycm Suppliers	30/Jun/21	8,321,200	8,321,200			8,321,200	Unpaid due to lack of funds
676	Reycm Suppliers	23/Jul/21	1,821,088	1,821,088			1,821,088	Unpaid due to lack of funds
677	Wandia Kenya Ltd	2021/2022	2,868,480	2,868,480			2,868,480	Unpaid due to lack of funds
678	Naicy Traders	2021/2022	2,241,500	2,241,500			2,241,500	Unpaid due to lack of funds
679	Medina Merchants	2021/2022	2,242,500	2,242,500			2,242,500	Unpaid due to lack of funds
680	Medina Merchants	12/Aug/21	414,000	414,000			414,000	Unpaid due to lack of funds
681	Venette Investments	22/Jul/22	2,491,826	2,491,826			2,491,826	Unpaid due to lack of funds
682	Medina Merchants	2021/2022	2,115,670	2,115,670			2,115,670	Unpaid due to lack of funds
683	Wandia Kenya Ltd	2021/2022	800,000	800,000			800,000	Unpaid due to lack of funds
684	Ecozeal	2021/2022	1,262,180	1,262,180			1,262,180	Unpaid due to lack of funds
685	Caseline Services	2021/2022	1,916,720	1,916,720			1,916,720	Unpaid due to lack of funds
686	Ponika Enterprises Ltd	2021/2022	1,980,000	1,980,000			1,980,000	Unpaid due to lack of funds
687	Auto Point Tyres	2014/2015	24,000	24,000			24,000	Unpaid due to lack of funds
688	Youth Initiative Development	14/Mar/14	82,400	82,400			82,400	Unpaid due to lack of funds

689	Bernata Holdings	2018/2019	350,000	350,000			350,000	Unpaid due to lack of funds
690	Michag Enterprises	2017/2018	8,964,550	8,964,550			8,964,550	Unpaid due to lack of funds
691	Ashekah	2021/2022	377,475	377,475			377,475	Unpaid due to lack of funds
692	Kamwele	17/Apr/14	201,600	201,600			201,600	Unpaid due to lack of funds
693	Eragon Creations	8/May/14	47,125	47,125			47,125	Unpaid due to lack of funds
694	Roytif Youth Group	2019/2020	225,321	225,321			225,321	Unpaid due to lack of funds
695	Rosma Travel Ltd	2021/2022	298,600	298,600			298,600	Unpaid due to lack of funds
696	Rosma Travel Ltd	2021/2022	49,990	49,990			49,990	Unpaid due to lack of funds
697	Saba Nane Trading Limted	2021/2022	691,005	691,005			691,005	Unpaid due to lack of funds
698	Chamwa Ltd	2021/2022	225,500	225,500			225,500	Unpaid due to lack of funds
699	Rosma Travel Ltd	2021-2022	483,756	483,756			483,756	Unpaid due to lack of funds
700	Bushline Ventures Ltd	2021-2022	516,126	516,126			516,126	Unpaid due to lack of funds
701	Beller Ventures	5/11/2020	667,956	667,956			667,956	Unpaid due to lack of funds
702	Mindas Ltd	2021/2022	2,585,680	2,585,680			2,585,680	Unpaid due to lack of funds
703	Five Ees Company Ltd	2016-2017	268,872	268,872			268,872	Unpaid due to lack of funds
704	Rosma Tours & Travel	2019-2020	69,990	69,990			69,990	Unpaid due to lack of funds

705	Rosma Tours & Travel	2019-2020	179,800	179,800			179,800	Unpaid due to lack of funds
706	Fredka Investments	2019-2020	1,797,800	1,797,800			1,797,800	Unpaid due to lack of funds
707	Wakichana Enterprises	2016-2017	678,890	678,890			678,890	Unpaid due to lack of funds
708	Kensource Supplies Ltd	2020-2021	889,917	889,917			889,917	Unpaid due to lack of funds
709	Nawiri Agencies	2020-2021	1,991,000	1,991,000			1,991,000	Unpaid due to lack of funds
710	Forever Suppliers	2020-2021	1,898,000	1,898,000			1,898,000	Unpaid due to lack of funds
711	A Plus Age	2020-2021	1,175,000	1,175,000			1,175,000	Unpaid due to lack of funds
712	Silver Power Investments Ltd	2020-2021	1,995,000	1,995,000			1,995,000	Unpaid due to lack of funds
713	Mishka Ltd	2021-2022	2,848,000	2,848,000			2,848,000	Unpaid due to lack of funds
714	Value Connection Services	2/4/2019	415,450	415,450			415,450	Unpaid due to lack of funds
715	Hive Merchants	9/15/2019	575,000	575,000			575,000	Unpaid due to lack of funds
716	Maflex	2014-15	524,610	524,610			524,610	Unpaid due to lack of funds
717	Rosma Travel Ltd	2021/2022	515,000	515,000			515,000	Unpaid due to lack of funds
718	Print Option	2021-2022	5,213,273	5,213,273			5,213,273	Unpaid due to lack of funds
719	Oiltech Enterprises Ltd	2020-21	757,000	757,000			757,000	Unpaid due to lack of funds
720	Cynbram Ventures Ltd	2021/2022	845,000	845,000			845,000	Unpaid due to lack of funds

721	Wamu Logistics	2021/2022	1,758,425	1,758,425		1,406,518.00	351,907	Partly paid
722	Reycm Suppliers	2021/2022	1,846,300	1,846,300			1,846,300	Unpaid due to lack of funds
723	Rosma Travel Ltd	2021/2022	362,415	362,415			362,415	Unpaid due to lack of funds
724	Rosma Travel Ltd	2021/2022	540,610	540,610			540,610	Unpaid due to lack of funds
725	Rosma Travel Ltd	2021/2022	3,733,850	3,733,850			3,733,850	Unpaid due to lack of funds
726	Rosma Travel Ltd	2021/2022	281,790	281,790			281,790	Unpaid due to lack of funds
727	Safaricom Ltd	2021/2022	2,000,000	2,000,000			2,000,000	Unpaid due to lack of funds
728	Jest Enterprises Kenya Ltd	2021/2022	1,578,650	1,578,650			1,578,650	Unpaid due to lack of funds
729	Krill Logistics	2021/2022	2,893,355	2,893,355			2,893,355	Unpaid due to lack of funds
730	Almbek General Services	2021/2022	568,255	568,255			568,255	Unpaid due to lack of funds
731	Silkon Ventures	2021/2022	1,860,500	1,860,500			1,860,500	Unpaid due to lack of funds
732	Smart App Logistics	2021/2022	707,000	707,000			707,000	Unpaid due to lack of funds
733	Emac Consultants	2021/2022	160,000	160,000			160,000	Unpaid due to lack of funds
734	Karoza Agencies	2021/2022	1,280,002	1,280,002			1,280,002	Unpaid due to lack of funds
735	Eridosa K Ltd	2016/2017	63,000	63,000			63,000	Unpaid due to lack of funds
736	Top Grade Promotions	2014-2015						Unpaid due to

			12,500,000	12,500,000			12,500,000	lack of funds
737	Schafnertech Supply Services	2014-2015	10,000,000	10,000,000			10,000,000	Unpaid due to lack of funds
738	Layoa Company	2021/2022	1,573,296	1,573,296			1,573,296	Unpaid due to lack of funds
739	Veteran Pharmaceuticals		564,484	564,484		564,484	-	Paid
740	Simlaw Seed Company	2020/2021	793,611	1,293,611		1,293,611	-	Paid
741	Wandia Kenya Ltd	25/Sep/21	2,058,725	2,058,725		2,058,725	-	Paid
742	Biomed Healthcare	2021/2022	62,500,000	62,500,000		62,500,000	-	Paid
743	Kenya National Trading Corporation	2021/2022	540,000	540,000		540,000	-	Paid
744	Sai Sports Ltd	8/30/2014	3,631,363	3,631,363		3,631,363	-	paid
745	Maxca Logistics	2021/2022	1,796,422	1,796,422		1,796,422	-	PAID
746	Lovena Co. Ltd	2021/2022	1,822,560	1,822,560		1,822,560	-	PAID
747	Bernata Holdings	29/5/2014			105,900		105,900	Unpaid due to lack of funds
748	Bernata Holdings	18/12/2014			56,500		56,500	Unpaid due to lack of funds
749	Krigerfeel Produce Enterprises	15/Sep/14			453,300		453,300	Unpaid due to lack of funds
750	Dachriss Ventures	2022/2023			456,740		456,740	Unpaid due to lack of funds
751	Rizari	2022/2023			7,055,839		7,055,839	Unpaid due to lack of funds
752	Jungle	2022/2023						Unpaid due to

					698,000		698,000	lack of funds
753	Jungle	2022/2023			1,053,700		1,053,700	Unpaid due to lack of funds
754	Laria Enterprises	2022/2023			2,599,450		2,599,450	Unpaid due to lack of funds
755	Titu Enterprises	2022/2023			117,315		117,315	Unpaid due to lack of funds
756	Tridant Limited	2022/2023			351,500		351,500	Unpaid due to lack of funds
757	Raphanne Agencies Ltd	2022/2023			630,700		630,700	Unpaid due to lack of funds
758	Tamanda	2022/2023			2,991,290		2,991,290	Unpaid due to lack of funds
759	Tamanda	2022/2023			8,455,414		8,455,414	Unpaid due to lack of funds
760	Image Connection	2022/2023			133,000		133,000	Unpaid due to lack of funds
761	Image Connection	2022/2023			133,000		133,000	Unpaid due to lack of funds
762	Vivo Energy	2022/2023			224,998		224,998	Unpaid due to lack of funds
763	Wajani Agencies	2022/2023			495,000		495,000	Unpaid due to lack of funds
764	Vitim Agencies	2022/2023			1,287,500		1,287,500	Unpaid due to lack of funds
765	Limousine Enterprises	2022/2023			148,500		148,500	Unpaid due to lack of funds
766	Wavitech Investment Co Ltd	2022/2023			185,900		185,900	Unpaid due to lack of funds
767	Anyx Enterprises	2022/2023			1,896,400		1,896,400	Unpaid due to lack of funds
768	Vivo Energy Kenya	2022/2023						Unpaid due to

	Ltd				500,000		500,000	lack of funds
769	Vivo Energy Kenya Ltd	2022/2023			162,900		162,900	Unpaid due to lack of funds
770	Nation Media Group Ltd	2022/2023			453,096		453,096	Unpaid due to lack of funds
771	Nation Media Group Ltd	2022/2023			142,980		142,980	Unpaid due to lack of funds
772	Toner World Ltd	2022/2023			2,614,650		2,614,650	Unpaid due to lack of funds
773	Vivo Energy Kenya Ltd	2022/2023			1,000,000		1,000,000	Unpaid due to lack of funds
774	Dachris Ventures	2022/2023			400,000		400,000	Unpaid due to lack of funds
775	Total Kenya Ltd	2022/2023			260,000		260,000	Unpaid due to lack of funds
776	Total Kenya Ltd	2022/2023			140,000		140,000	Unpaid due to lack of funds
777	Joham Universal Company	2022/2023			2,466,700		2,466,700	Unpaid due to lack of funds
778	Joymack Solutions	2022/2023			2,056,430		2,056,430	Unpaid due to lack of funds
779	Denkim Enterprises	2022/2023			2,536,200		2,536,200	Unpaid due to lack of funds
780	Jeddix Automations	2022/2023			2,896,320		2,896,320	Unpaid due to lack of funds
781	Kadewell Resources Limited	2022/2023			2,987,765		2,987,765	Unpaid due to lack of funds
782	Cymacef Agencies	2022/2023			2,954,250		2,954,250	Unpaid due to lack of funds
783	Bushline Ventures Limited	2022/2023			2,869,600		2,869,600	Unpaid due to lack of funds
784	Sibar Supplies Limited	2022/2023						Unpaid due to

					1,791,502		1,791,502	lack of funds
785	Maxca Logistics	2022/2023			2,809,700		2,809,700	Unpaid due to lack of funds
786	Gadaffi Tents Investment	2022/2023			584,640		584,640	Unpaid due to lack of funds
787	Movers And Shakers	2022/2023			29,412,000		29,412,000	Unpaid due to lack of funds
788	Kyelenge Contractors	2022/2023			1,390,000		1,390,000	Unpaid due to lack of funds
789	Wadi Engineering Limited	2022/2023			344,900		344,900	Unpaid due to lack of funds
790	Mangtech Engineering Solutions Limited	2022/2023			1,517,450.00		1,517,450	Unpaid due to lack of funds
791	Breti	2022/2023			1,100,580.00		1,100,580	Unpaid due to lack of funds
792	Medbook Kenya Limited	2022/2023			44,885,921		44,885,921	Unpaid due to lack of funds
793	Sarbless Enterprise	2022/2023			499,500		499,500	Unpaid due to lack of funds
794	Kenya National Trading Cooperation	2022/2023			10,999,900		10,999,900	Unpaid due to lack of funds
795	Kenya National Trading Cooperation	2022/2023			7,604,000		7,604,000	Unpaid due to lack of funds
796	Jedma Ventures	2022/2023			945,000		945,000	Unpaid due to lack of funds
797	Jeti General Contractors Ltd	2022/2023			497,946		497,946	Unpaid due to lack of funds
	Sub-Total		**871,688,448**	**844,793,686**	**158,353,875**	**167,854,445**	**835,293,116**	
	Supply Of Services							
798	Matrix	3/Jun/2014	97,000	97,000			97,000	Unpaid due to lack of funds

799	Matrix	3/Jun/2014	96,070	96,070			96,070	Unpaid due to lack of funds
800	Matrix	3/Jun/2014	92,000	92,000			92,000	Unpaid due to lack of funds
801	Birch Ltd	3/Jun/2015	589,670	589,670			589,670	Unpaid due to lack of funds
802	Mecol Ltd	8/Oct/2018	1,438,400	1,438,400			1,438,400	Unpaid due to lack of funds
803	Navcom Ltd	6/Sep/2016	1,585,720	585,720			585,720	Partly paid
804	Springtech And Associates	20/Jan/2014	145,050	145,050			145,050	Unpaid due to lack of funds
805	Nyika Associates Ltd	20/Apr/2014	420,000	420,000			420,000	Unpaid due to lack of funds
806	New Kencity Holdings		522,496	522,496			522,496	Unpaid due to lack of funds
807	First Call Ltd		12,597,600	12,597,600			12,597,600	Unpaid due to lack of funds
808	Genesis Of Adventure		278,400	278,400			278,400	Unpaid due to lack of funds
809	Cai Resort		121,100	121,100			121,100	Unpaid due to lack of funds
810	Infobip Kenya Ltd	2/Nov/2016	440,800	440,800			440,800	Unpaid due to lack of funds
811	Extreme Media Solutions	2018-2019	718,788	718,788			718,788	Unpaid due to lack of funds
812	Twistar East Africa Ltd	19/Jan/2017	162,180	162,180			162,180	Unpaid due to lack of funds
813	Pharma Ken Ltd	19/Sep/2018	743,340	743,340			743,340	Unpaid due to lack of funds
814	Marony Travel Agencies	5/Dec/2014	64,900	64,900			64,900	Unpaid due to lack of funds

815	Genesis Of Adventure	8/Feb/2014	61,220	61,220			61,220	Unpaid due to lack of funds
816	Cinematic Sulotions		819,020	819,020			819,020	Unpaid due to lack of funds
817	Marony Travel	26/Mar/2015	400,000	400,000			400,000	Unpaid due to lack of funds
818	Wander Joy Party World	6/Apr/2017	1,475,012	1,475,012			1,475,012	Unpaid due to lack of funds
819	Inter-Leisure Hotel		158,520	158,520			158,520	Unpaid due to lack of funds
820	Inter-Leisure Hotel		29,750	29,750			29,750	Unpaid due to lack of funds
821	Cmc Motors		23,227	23,227			23,227	Unpaid due to lack of funds
822	Silverbird Ltd		573,920	573,920			573,920	Unpaid due to lack of funds
823	Almak Aqua Drillers Ltd		299,140	299,140			299,140	Unpaid due to lack of funds
824	Scobra Supplies	3/Nov/2014	185,600	185,600			185,600	Unpaid due to lack of funds
825	Saliter Holding Ltd	15/Sep/2014	638,900	866,250			866,250	Unpaid due to lack of funds
826	Marony Travel Agencies		99,400	99,400			99,400	Unpaid due to lack of funds
827	Marony Travel Agencies		91,140	91,140			91,140	Unpaid due to lack of funds
828	Mombasa Concept	15/May/2020	1,175,567	1,175,567			1,175,567	Unpaid due to lack of funds
829	Clean Earth		3,730,000	3,730,000			3,730,000	Unpaid due to lack of funds
830	Kenya Institute Of Public Policy &	2019-2020	2,566,900	2,566,900			2,566,900	Unpaid due to lack of funds

	Research Analysis							
831	Ancas Security Services		56,000	56,000			56,000	Unpaid due to lack of funds
832	Garden Hotel		58,000	58,000			58,000	Unpaid due to lack of funds
833	Northwest Holdings Ltd		79,582	79,582			79,582	Unpaid due to lack of funds
834	Paredo General Supplies		183,000	183,000			183,000	Unpaid due to lack of funds
835	Manu Merchants	22/Jan/2015	689,500	689,500			689,500	Unpaid due to lack of funds
836	Nation Media	8/Jan/2019	388,414	388,414			388,414	Unpaid due to lack of funds
837	Blue Media	4/Dec/2019	626,734	626,734			626,734	Unpaid due to lack of funds
838	Kings Premeir Inn	10/Jun/2020	1,900,000	1,900,000			1,900,000	Unpaid due to lack of funds
839	Phillips		2,400,000	2,400,000			2,400,000	Unpaid due to lack of funds
840	Phillips		1,404,054	1,404,054			1,404,054	Unpaid due to lack of funds
841	Kasyala Investments Ltd		800,000	800,000			800,000	Unpaid due to lack of funds
842	Makindu Motors	11/Aug/2018	210,000	210,000			210,000	Unpaid due to lack of funds
843	Tea Tot		360,000	360,000			360,000	Unpaid due to lack of funds
844	Nation Media Group		431,520	431,520			431,520	Unpaid due to lack of funds
845	Spurtech Ventures	11/Mar/2020	185,300	185,300			185,300	Unpaid due to lack of funds

846	Peebam Enterprises	11/Mar/2020	200,000	200,000			200,000	Unpaid due to lack of funds
847	Marony Travel Agencies	30/May/2019	94,500	94,500			94,500	Unpaid due to lack of funds
848	Madison Insurance	14/Feb/2020	48,121	48,121			48,121	Unpaid due to lack of funds
849	Occidental Insurance	10/Jun/2020	8,483,716	8,483,716			8,483,716	Unpaid due to lack of funds
850	Garland Motors		698,720	698,720			698,720	Unpaid due to lack of funds
851	Porini Inn Ltd	10/Jun/2020	1,903,000	1,903,000			1,903,000	Unpaid due to lack of funds
852	Design One Ltd		571,215	571,215			571,215	Unpaid due to lack of funds
853	Mosound Events		1,110,004	1,110,004			1,110,004	Unpaid due to lack of funds
854	Britam Insurance Co. Ltd		746,966	746,966			746,966	Unpaid due to lack of funds
855	Eastern Broadcasting		78,000	78,000			78,000	Unpaid due to lack of funds
856	Savannah Three K Security Ltd	2/Jan/2020	355,192	355,192			355,192	Unpaid due to lack of funds
857	Amandla Enterprises	24/Apr/2020	642,629	642,629			642,629	Unpaid due to lack of funds
858	Robron General Merchants	2019-2020	598,560	598,560			598,560	Unpaid due to lack of funds
859	Tylatash Security Systems Ltd	2019-20	399,000	399,000			399,000	Unpaid due to lack of funds
860	Standard Group		174,000	174,000			174,000	Unpaid due to lack of funds
861	Nation Media Group	22/Nov/2019	171,494	171,494			171,494	Unpaid due to lack of funds

862	Nation Media Group	22/Nov/2019	216,920	216,920			216,920	Unpaid due to lack of funds
863	Nation Media Group	31/Oct/2019	344,056	344,056			344,056	Unpaid due to lack of funds
864	Jest Enterprises Ltd	20/May/2020	1,578,650	1,578,650			1,578,650	Unpaid due to lack of funds
865	Marony Travel		424,000	424,000			424,000	Unpaid due to lack of funds
866	Standard Media Group		232,000	232,000			232,000	Unpaid due to lack of funds
867	Gelian Hotel	16/Dec/2019	119,090	119,090			119,090	Unpaid due to lack of funds
868	Fredka Investments	2019-2020	545,000	545,000			545,000	Unpaid due to lack of funds
869	Nita	15/May/2019	410,864	410,864			410,864	Unpaid due to lack of funds
870	Gadaffi Tents Investment	5/Aug/2019	597,500	597,500			597,500	Unpaid due to lack of funds
871	Keilah General Suppliers Ltd	2/Apr/2020	1,554,000	1,554,000			1,554,000	Unpaid due to lack of funds
872	Standard Business Solution	18-12-19	406,000	406,000			406,000	Unpaid due to lack of funds
873	Standard Group Ltd	4/Oct/2019	1,566,000	1,566,000			1,566,000	Unpaid due to lack of funds
874	Silver Bird		75,000	75,000			75,000	Unpaid due to lack of funds
875	Athiani Holdings Ltd		1,558,360	1,558,360			1,558,360	Unpaid due to lack of funds
876	Air Rides Travel Services		629,580	629,580			629,580	Unpaid due to lack of funds
877	Nation Media	22/Feb/2020	2,400,000	2,004,414			2,004,414	Unpaid due to lack of funds

878	Gelian Investment Ltd		233,420	233,420			233,420	Unpaid due to lack of funds
879	Crowne Plaza	17/Oct/2019	57,000	57,000			57,000	Unpaid due to lack of funds
880	Seven Media		2,436,000	836,000			836,000	Partly paid
881	Roof Garden		1,587,000	1,587,000			1,587,000	Unpaid due to lack of funds
882	Atlanta General Supplies		8,750,000	5,575,627			5,575,627	Partly paid
883	Royal Media Services	18/Mar/2020	6,800,000	6,800,000			6,800,000	Unpaid due to lack of funds
884	Anyx Enterprises		1,986,230	1,986,230			1,986,230	Unpaid due to lack of funds
885	Fredka Investment		1,080,000	1,080,000			1,080,000	Unpaid due to lack of funds
886	Marony Travel Agencies		1,892,170	1,892,170			1,892,170	Unpaid due to lack of funds
887	Muoki & Co. Advocates		31,366,658	31,366,658			31,366,658	Unpaid due to lack of funds
888	O.N Makau & Mulei & Ass.		43,526,221	16,849,318			16,849,318	Award of kshs 43,526,221.00 shared by Machakos & Makueni counties & Partly Paid kshs 4,913,793.00
783	B.M. Mung'ata & Co.		125,253,675	93,106,390			93,106,390	Matter pending appeal at High court.

784	J. Muoki & Co. Advocates		238,465	238,465			238,465	Unpaid due to lack of funds
785	B.M Musau & Co. Advocates		2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
786	O.N Makau & Mulei Associate		5,721,508	5,721,508			5,721,508	Unpaid due to lack of funds
787	Muoki & Co. Advocates		29,772,704	29,772,704		28,229,796	1,542,908	Partly paid
788	J. Muoki & Co. Advocates		986,542	986,542			986,542	Unpaid due to lack of funds
789	O.N Makau & Mulei Ass. Adv.		202,550	202,550			202,550	Unpaid due to lack of funds
790	J. Muoki & Co. Advocates		196,829	196,829			196,829	Unpaid due to lack of funds
791	B.M. Mung'ata & Co. Advocates		257,280,150	96,280,150			96,280,150	Unpaid due to lack of funds
792	B.M Mungata & Co. Advocates	2020/2021	98,825,817	98,825,817			98,825,817	Unpaid due to lack of funds
793	B.M Mungata & Co. Advocates	2020/2021	27,367,203	27,367,203			27,367,203	Unpaid due to lack of funds
794	Mutua Nyongesa & Muthoka Adv	2020/2021	3,029,038	3,029,038			3,029,038	Unpaid due to lack of funds
795	J Muoki & Co. Adv	2020/2021	132,098,805	132,098,805			132,098,805	Unpaid due to lack of funds
796	Gichimu Mungata & Co Adv.	2020/2021	9,946,817	9,946,817			9,946,817	Unpaid due to lack of funds
797	B.M Mung'ata & Co. Adv.	12/Jan/2017	16,000,000	16,000,000			16,000,000	Unpaid due to lack of funds
798	B.M Mung'ata & Co. Adv.	3/May/2018	2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
799	O. N. Makau & Mulei	18-1-2016	6,509,750	6,509,750			6,509,750	Unpaid due to lack of funds

800	O. N. Makau & Mulei	16-11-2017	8,120,000	8,120,000			8,120,000	Unpaid due to lack of funds
801	O. N. Makau & Mulei	3/Sep/2016	107,408	107,408			107,408	Unpaid due to lack of funds
802	O. N. Makau & Mulei	14-1-2015	680,000	680,000			680,000	Unpaid due to lack of funds
803	O. N. Makau & Mulei	12/Nov/2014	1,072,000	1,072,000			1,072,000	Unpaid due to lack of funds
804	O. N. Makau & Mulei	29-11-2016	275,375	275,375			275,375	Unpaid due to lack of funds
805	O. N. Makau & Mulei	5/Aug/2018	1,500,000	1,500,000			1,500,000	Unpaid due to lack of funds
806	B. M. Musau & Co. Adv	23-3-2017	3,489,393	3,489,393			3,489,393	Unpaid due to lack of funds
807	B.M.Musau	4/Nov/2017	1,597,395	1,597,395			1,597,395	Unpaid due to lack of funds
808	B.M.Musau	23-3-2017	6,154,683	6,154,683			6,154,683	Unpaid due to lack of funds
809	B.M.Musau	23-3-2017	1,414,200	1,414,200			1,414,200	Unpaid due to lack of funds
810	B.M.Musau	25-9 2019	1,790,460	1,790,460			1,790,460	Unpaid due to lack of funds
811	J.Muoki	8/Oct/2016	732,962	732,962			732,962	Unpaid due to lack of funds
812	J.Muoki	5/Aug/2018	5,236,599	5,236,599			5,236,599	Unpaid due to lack of funds
813	Gichimu Mung'ata	11/Mar/2017	265,200	265,200			265,200	Unpaid due to lack of funds
814	Anthony Mulekyo	27-10-16	181,540	181,540			181,540	Unpaid due to lack of funds
815	Karen & Associates Advocates	18-7-18	605,000	605,000			605,000	Unpaid due to lack of funds

816	Nyamu & Nyamu Co. Advocates	31-10-18	4,500,000	4,500,000			4,500,000	Unpaid due to lack of funds
817	Nyamu & Nyamu Co. Advocates	2/Feb/2019	3,970,000	3,970,000			3,970,000	Unpaid due to lack of funds
818	Mutua, Nyongesa & Muthoka	25-6-18	3,500,000	3,500,000			3,500,000	Unpaid due to lack of funds
819	Mutua, Nyongesa & Muthoka	27-6-18	2,440,000	2,440,000		2,060,000	380,000	Partly paid
820	J. Muoki & Co. Adv.	28-3-19	318,564	318,564			318,564	Unpaid due to lack of funds
821	J. Muoki & Co.	8/Feb/2018	559,180	559,180			559,180	Unpaid due to lack of funds
822	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000	11,832,000			482,985	Taxed at Kshs 482,985.00 in HCC Misc. Appl. 121/2020
823	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000	11,832,000			680,676	Taxed at Kshs 680,676.00 HCC Misc. Appl. 106/2020
824	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000	11,832,000			680,676	Bill Taxed at Kshs 680,676.00 in Misc. Appl. No. 108/2020
825	B.M Mung'ata & Co. Adv.	26-6-18	11,020,000	11,020,000		2,818,836	1,769,444	Bill Taxed by Court to Kshs 4,588,280.00 in HCC Misc. Appl. No. 118/2020 and

								paid Kshs 2,818,836.00. Reconciled for balance of Kshs 5m for HCC Misc. Appl. No. 110/2020.
826	B.M Mung'ata & Co. Adv.		22,620,000	22,620,000			27,840,000	Bill of costs at Kshs 42,008,089.20 Consected at Kshs 27,840,000/- in Misc. Appli. No. 85/2020
827	B.M Mung'ata & Co. Adv.	2/Dec/2019	24,940,000	24,940,000			1,563,827	Bill of costs Kshs 37,836,147.00 Bill Taxed by Court to Kshs 1,563,827.00 in HCC Misc. Appl. No. 109/2020
828	B.M Mung'ata & Co. Adv.	1/Oct/2019	29,133,400	29,133,400			1,642,373	Taxed at Kshs 1,642,373.00 in HCC Misc. Appli. 111/2020
829	B.M Mung'ata & Co. Adv.	24-8-18	18,705,000	18,705,000			720,717	Bill Taxed by Court to Kshs 720,716.67 in

								HC Misc. Appl. No. 119/2020
830	B.M Mung'ata & Co. Adv.	29-10-19	11,300,000	11,300,000			11,300,000	Unpaid due to lack of funds
831	B.M. Musau & Co. Adv.		87,000	87,000			87,000	Unpaid due to lack of funds
832	B M Mungata & Co Adv	26-5-2021	9,860,000	9,860,000			9,860,000	Unpaid due to lack of funds
833	B M Mungata & Co Adv	16-12-2020	13,180,500	13,180,500			13,180,500	Unpaid due to lack of funds
834	B M Mungata & Co Adv	13-1-2020	13,180,000	13,180,000			13,180,000	Unpaid due to lack of funds
835	B M Mungata & Co Adv	26-5-2021	6,380,000	6,380,000			6,380,000	Unpaid due to lack of funds
836	B M Mungata & Co Adv	4/Aug/2021	7,424,000	7,424,000			7,424,000	Unpaid due to lack of funds
837	B M Mungata & Co Adv	24-2-2021	6,403,200	6,403,200			6,403,200	Unpaid due to lack of funds
838	B M Mungata & Co Adv	29-3-2021	31,320,000	31,320,000			31,320,000	Unpaid due to lack of funds
839	Nyokabi, Waingajo &Omungala Associates	1/Dec/2021	4,538,790	4,538,790			4,538,790	Unpaid due to lack of funds
840	Mutua, Nyongesa & Muthoka	23-6-2020	1,094,000	1,094,000			1,094,000	Unpaid due to lack of funds
841	Mutua, Nyongesa & Muthoka	23-12-2020	5,668,450	5,668,450			5,668,450	Unpaid due to lack of funds
842	Vota Roads And Bridge Company Ltd	10th Feb 2021	410,400	410,400			410,400	Unpaid due to lack of funds
843	Kyelenge General Contractors	10th Feb 2021	485,800	485,800			485,800	Unpaid due to lack of funds

844	Marony Travel	24th-March,2014	124,380	124,380			124,380	Unpaid due to lack of funds
845	Marony Travel	22nd - April,2014	84,765	84,765			84,765	Unpaid due to lack of funds
846	Dt Dobie	2020/2021	108,247	108,247			108,247	Unpaid due to lack of funds
847	Pewin Motors	2020/2021	484,804	484,804			484,804	Unpaid due to lack of funds
848	Chamwa Motors	2020/2021	343,232	343,232			343,232	Unpaid due to lack of funds
849	Standard Group	2020/2021	177,480	177,480			177,480	Unpaid due to lack of funds
850	Standard Group	2020/2021	344,520	344,520			344,520	Unpaid due to lack of funds
851	Ti Customs	2020/2021	928,000	928,000			928,000	Unpaid due to lack of funds
852	Nation Media Group	30-7-20	296,960	296,960			296,960	Unpaid due to lack of funds
853	Nation Media Group	2020/2021	344,096	344,096			344,096	Unpaid due to lack of funds
854	Fredka Investment	2020/2021	500,000	500,000			500,000	Unpaid due to lack of funds
855	Ultimate Emulsions Limited	2020/2021	950,000	950,000			950,000	Unpaid due to lack of funds
856	Strathmore University Business School	24-05-2019	525,000	525,000			525,000	Unpaid due to lack of funds
857	Nation Media Group	2020/2021	20,499,310	20,499,310			20,499,310	Unpaid due to lack of funds
858	Mediamax Networks Ltd	30th-Sept-2015	1,107,800	1,107,800			1,107,800	Unpaid due to lack of funds
859	Kanthe Creative Ventures Ltd	2021/2022	320,000	320,000			320,000	Unpaid due to lack of funds

860	Kanthe Creative Ventures Ltd	2021/2022	320,000	320,000			320,000	Unpaid due to lack of funds
861	Tick Machinery Ltd	2020/2021	814,600	814,600			814,600	Unpaid due to lack of funds
862	Naicy Traders	2021/2022	2,988,750	2,988,750			2,988,750	Unpaid due to lack of funds
863	Kasyala Investments Ltd	12/May/22	950,000	950,000			950,000	Unpaid due to lack of funds
864	Credible Systems Ltd	2021/2022	540,212	540,212			540,212	Unpaid due to lack of funds
865	Centro Systems Ltd	2014/2015	1,900,000	1,900,000			1,900,000	Unpaid due to lack of funds
866	Koala Supplies	2014/2015	5,180,000	5,180,000			5,180,000	Unpaid due to lack of funds
867	Interactive Computer Systems	2014/2015	4,621,000	4,621,000			4,621,000	Unpaid due to lack of funds
868	Techbanc Ltd	2019/2020	1,985,658	1,985,658			1,985,658	Unpaid due to lack of funds
869	Delco Ventures	2021/2022	999,694	999,694			999,694	Unpaid due to lack of funds
870	Kanja Solutions Limited	2021/2022	1,926,400	1,926,400			1,926,400	Unpaid due to lack of funds
871	Northwood Agencies	2021/2022	1,765,518	1,765,518			1,765,518	Unpaid due to lack of funds
872	Northwood Agencies	2021/2022	7,256,250	7,256,250			7,256,250	Unpaid due to lack of funds
873	Smog Enterprises	2021/2022	1,878,500	1,878,500			1,878,500	Unpaid due to lack of funds
874	Marony Travel	9/25/2014	132,765	132,765			132,765	Unpaid due to lack of funds
875	Vibration Hotel	2019/2020	926,250	926,250			926,250	Unpaid due to lack of funds

876	Rosma Tours Ltd	2021/2022	1,962,321	1,962,321			1,962,321	Unpaid due to lack of funds
877	Cai Ventures	2016/2017	93,000	93,000			93,000	Unpaid due to lack of funds
878	Cai Ventures	2016/2017	165,000	165,000			165,000	Unpaid due to lack of funds
879	Smatal Trading Co.Ltd	2021-2022	257,600	257,600			257,600	Unpaid due to lack of funds
880	Rumorth Group	7/Jun/21	7,832,111	7,832,111			7,832,111	Unpaid due to lack of funds
881	Jilas Chemical Dealers	11/Aug/21	6,600,000	6,600,000			6,600,000	Unpaid due to lack of funds
882	Kings Premeir Inn	22/May/20	1,900,000	1,900,000			1,900,000	Unpaid due to lack of funds
883	Atlanta General Supplies	2021/2022	3,225,000	3,225,000			3,225,000	Unpaid due to lack of funds
884	Attic Tours	2014/2015	41,350	41,350			41,350	Unpaid due to lack of funds
885	Cmc Motors	2019/2022	24,895	24,895			24,895	Unpaid due to lack of funds
886	Joti(K) Ltd	2017/2018	466,680	466,680			466,680	Unpaid due to lack of funds
887	Ancas Security	2021/2022	87,000	87,000			87,000	Unpaid due to lack of funds
888	Ancas Security	2021/2022	87,000	87,000			87,000	Unpaid due to lack of funds
889	Agricultural Society Of Kenya	2021/2022	223,400	223,400			223,400	Unpaid due to lack of funds
890	Econnet Solutions Ltd	2021/2022	1,199,750	1,199,750			1,199,750	Unpaid due to lack of funds
891	Silcon Ltd	2021/2022	120,000	120,000			120,000	Unpaid due to lack of funds

892	Rosma Travel Ltd	27/May/22	319,940	319,940			319,940	Unpaid due to lack of funds
893	Ksg Mombasa	2021-2022	600,000	600,000			600,000	Unpaid due to lack of funds
894	Ksg Mombasa	27/May/22	480,000	480,000			480,000	Unpaid due to lack of funds
895	Rosma Travel	2021-2022	161,252	161,252			161,252	Unpaid due to lack of funds
896	Timax Building And Constructors Ltd	2021-2022	1,394,596	1,394,596			1,394,596	Unpaid due to lack of funds
897	Standard Media Group	12/22/2021	464,000	464,000			464,000	Unpaid due to lack of funds
898	Standard Media Group	1/28/2022	216,920	216,920			216,920	Unpaid due to lack of funds
899	Raivy Ltd	2021/2022	3,495,000	3,495,000			3,495,000	Unpaid due to lack of funds
900	Joy Design & Touch Supplies	2018-2019	111,000	111,000			111,000	Unpaid due to lack of funds
901	Jays Pyrotechnics	2015-2016	647,000	647,000			647,000	Unpaid due to lack of funds
902	Tylatash Security Systems Ltd	2019-2020	546,360	546,360			546,360	Unpaid due to lack of funds
903	Stoni Athi	2019-2020	294,550	294,550			294,550	Unpaid due to lack of funds
904	Savannah Three K Security Ltd	2019-2020	355,192	355,192			355,192	Unpaid due to lack of funds
905	Amnak Agencies Ltd	2019-2020	974,250	974,250			974,250	Unpaid due to lack of funds
906	Nation Media Group	2021/2022	216,920	216,920			216,920	Unpaid due to lack of funds
907	Acces Kenya Group Ltd	7/18/2014	147,900	147,900			147,900	Unpaid due to lack of funds

908	Acces Kenya Group Ltd	9/10/2014	121,800	121,800			121,800	Unpaid due to lack of funds
909	Twilight Investments Limited	2021/2022	2,988,217	2,988,217			2,988,217	Unpaid due to lack of funds
910	Dynamic	2021/2022	3,521,838	3,521,838			3,521,838	Unpaid due to lack of funds
911	Nation Media Group	2021-2022	582,320	582,320			582,320	Unpaid due to lack of funds
912	Standard Media Group	2020-21	330,000	330,000			330,000	Unpaid due to lack of funds
913	Royal Media Services	2021/2022	69,900	69,900			69,900	Unpaid due to lack of funds
914	Amnak Enterprises Ltd	2021/2022	1,727,500	1,727,500			1,727,500	Unpaid due to lack of funds
915	Garden Hotel	2021/2022	196,800	196,800			196,800	Unpaid due to lack of funds
916	Pride Inn Paradise Beach Resort	2021/2022	451,500	451,500			451,500	Unpaid due to lack of funds
917	Multichoice Kenya Ltd	2021/2022	881,550	881,550			881,550	Unpaid due to lack of funds
918	Kenya Broadcasting Corporation	2021/2022	531,339	531,339			531,339	Unpaid due to lack of funds
919	Capital Fm	2021/2022	800,000	800,000			800,000	Unpaid due to lack of funds
920	Afa-Horticultural Crops Directorate	2021/2022	27,222,648	27,222,648			27,222,648	Unpaid due to lack of funds
921	Fredka Investment	2021/2022	1,797,650	1,797,650			1,797,650	Unpaid due to lack of funds
922	Garland Motors	2021/2022	671,050	671,050			671,050	Unpaid due to lack of funds
923	Tigmun Enterprises	2021/2022	1,875,466	1,875,466			1,875,466	Unpaid due to lack of funds

924	Cambridge College	2021/2022	947,400	947,400			947,400	Unpaid due to lack of funds
925	The Standard Group	2021/2022	516,200	516,200			516,200	Unpaid due to lack of funds
926	Kenya Institute Of Supplies Management	2021/2022	1,000,000	1,000,000			1,000,000	Unpaid due to lack of funds
927	O.N Makau & Mulei Advocates		181,725	181,725		181,725	-	Paid
928	J. Muoki & Co. Advocates		2,620,114	2,620,114		2,620,114	-	Paid
929	J. Muoki & Co. Advocates		2,031,400	2,031,400		2,031,400	-	Paid
930	J. Muoki & Co. Advocates		1,869,131	1,869,131		1,869,131	-	Paid
931	B. M. Musau & Co. Adv	4/Nov/2017	6,249,762	6,249,762		6,249,762.00	-	Paid
932	B. M. Musau	4/Nov/2017	2,545,390	2,545,390		2,545,390.00	-	paid
933	B. M. Musau	11-4-2017	534,012	534,012		534,012.00	-	paid
934	B.M.Musau	23-3-2017	3,845,323	3,845,323		3,845,323.00	-	paid
935	B.M.Musau	4/Nov/2017	6,660,639	6,660,639		6,660,639	-	Paid
936	B.M.Musau	4/Oct/2015	6,737,049	6,737,049		6,737,049	-	Paid
937	B.M.Musau	8/Sep/2016	8,726,100	8,726,100		8,726,100	-	Paid
938	Gichimu Mung'ata	4/Dec/2017						Paid

			10,226,800	7,240,526		7,240,526.00	-	
939	J. Muoki & Co.	23-9-19	1,546,599	1,546,599		1,546,599	-	Lawyer paid for the 2 cases as one payment
940	J. Muoki & Co.	2/Dec/2018	371,067	371,067		371,067	-	Lawyer paid for the 2 cases as one payment
941	B.M Mung'ata & Co. Adv.	2/Dec/2019	6,332,000	6,332,000		680,676	-	Taxed at Kshs 680,676.00 in HCC Misc. Appl. 107/2020 but paid kshs 5,500.00.00 on 8/2/2019
942	B.M Mung'ata & Co. Adv.	2/Dec/2019	4,832,000	4,832,000		680,676	-	Bill Taxed at Kshs 680,676.00 in Misc. Appl. No. 105/2020 but had been paid 5m.
943	B.M Mung'ata & Co. Adv.	3/May/2018	60,000,000	60,000,000			-	Same case with HCC Misc. Appl. No. 110/2020.
944	B.M Mung'ata & Co. Adv.	22-2-19	100,000,000	100,000,000			-	Taxed at Kshs 819,811.67 in HCC Misc. Appl. No. 110/2020 and paid Kshs 5m

								on 12/3/2018 Ref. no. FT18071NY6BZ
945	B.M. Musau & Co. Adv.	21-1-2020	1,377,257	1,377,257		1,377,257.00	-	Paid
946	B.M. Musau & Co. Adv.	19-12-2018	120,233	120,233		120,233.00	-	Paid
947	Nyokabi, Waingajo &Omungala Associates	1/Dec/2021	4,176,000	4,176,000		4,176,000.00	-	Paid
948	Maritim & Co. Advocates	29-3-2021	572,000	572,000		572,000.00	-	Paid
949	Occidential Insurance Company Ltd	2021/2022	20,914,926	20,914,926		20,914,926	-	Paid
950	Anyx Enterprises	2021/2022	1,642,000	1,642,000		1,642,000	-	Paid
951	Occidental Insurance	2022/2023			8,987,925		8,987,925	Unpaid due to lack of funds
952	Skypack	2022/2023			1,002,240		1,002,240	Unpaid due to lack of funds
953	Sunatiko	2022/2023			6,300,616		6,300,616	Unpaid due to lack of funds
954	Nathifu	2022/2023			10,256,246		10,256,246	Unpaid due to lack of funds
955	Tamanda	2022/2023			2,777,000		2,777,000	Unpaid due to lack of funds
956	Kenya Safari Lodges	2022/2023			980,000		980,000	Unpaid due to lack of funds
957	Kayleaf Tours & Travel	2022/2023			395,925		395,925	Unpaid due to lack of funds

958	Masterly Enterprenuers Limited	2022/2023			2,772,400		2,772,400	Unpaid due to lack of funds
959	Jojoy Events Ltd	2022/2023			2,994,400		2,994,400	Unpaid due to lack of funds
960	Sealtime General Merchants Limited	2022/2023			2,648,000		2,648,000	Unpaid due to lack of funds
961	Netasam Enterprises Limited	2022/2023			2,453,000		2,453,000	Unpaid due to lack of funds
962	Sealtime General Merchants Limited	2022/2023			2,623,750		2,623,750	Unpaid due to lack of funds
963	Netasam Enterprises Limited	2022/2023			2,397,500		2,397,500	Unpaid due to lack of funds
964	Rosma Travel Limited	2022/2023			1,358,379		1,358,379	Unpaid due to lack of funds
965	Sunatiko Investments Ltd	2022/2023			2,670,014		2,670,014	Unpaid due to lack of funds
966	Wambitwe Limited	2022/2023			1,420,000		1,420,000	Unpaid due to lack of funds
967	Terrace Events Ltd	2022/2023			1,364,500		1,364,500	Unpaid due to lack of funds
968	The Kyaka Hotel Limited	2022/2023			1,974,875		1,974,875	Unpaid due to lack of funds
969	The Kyaka Hotel Limited	2022/2023			2,155,050		2,155,050	Unpaid due to lack of funds
970	Terrace Events Ltd	2022/2023			2,302,300		2,302,300	Unpaid due to lack of funds
971	Ventura Aviation Limited	2022/2023			1,112,875		1,112,875	Unpaid due to lack of funds
972	Kenya Safaris Lodges & Hotels Ltd	2022/2023			835,000		835,000	Unpaid due to lack of funds

973	Kunta Kinte Enterprises	2022/2023			432,510		432,510	Unpaid due to lack of funds
974	Kunta Kinte Enterprises Ltd	2022/2023			932,480		932,480	Unpaid due to lack of funds
	Sub-Total		**1,587,425,004**	**1,358,671,932**	**63,146,986**	**114,431,237**	**1,307,387,681**	
	TOTAL		**2,981,696,647**	**2,677,891,100**	**507,066,028**	**324,237,687**	**2,860,719,440**	

Annex 3 – Analysis of Pending Staff Payables

S/NO	Name of Staff/Institution	Description	Date Contracted	Outstanding Balance 30-06-2022 A	Additions for the period B	Paid during the year C	Outstanding Balance 30-06-2023 D=(A+B)-C	Comments
1	CPF Financial Services	Gratuity - Water/Contractual liability	2016-2017	27,167,293	-	-	27,167,293	Unpaid due to lack of funds
2	Lapfund	Pre-Devolution Debt	27/Mar/13	10,332,952	-	-	10,332,952	Unpaid due to lack of funds
3	Lapfund	Employee Contribution	April/21	1,663,706	-	-	1,663,706	Unpaid due to lack of funds
4	Lapfund	Contribution Variance	2013-2022	10,800	-	-	10,800	Unpaid due to lack of funds
5	National Health Insurance Fund	Principal Pre-Devolution Debt	31-Mar-13	16,641,680	-	-	16,641,680	Unpaid due to lack of funds
6	National Health Insurance Fund	Principal County government debt	31-May-22	6,348,600	-	-	6,348,600	Unpaid due to lack of funds
7	CPF Financial Services	Gratuity - Water/Contractual Liability	2016-2017	28,841,654	-	-	28,841,654	Unpaid due to lack of funds
8	CPF Financial Services	Principal Pre-devolution Debt	31-Mar-13	6,307,392	-	-	6,307,392	Unpaid due to lack of funds
9	CPF Financial Services	Service Gratuity For Various Cadres	Jan-19	6,014,945	-	-	6,014,945	Unpaid due to lack of funds

		(IPPD, Excel)						
10	CPF Financial Services	Service Gratuity For Various Cadres (IPPD & Excel)	Feb-2019	11,649,446	-	-	11,649,446	Unpaid due to lack of funds
11	CPF Financial Services	Service Gratuity For Various Cadres (IPPD, Excel, Isaac Maveke, 3 Year Aug,Sept, Oct, Nov, Dec 2015)	May-2019	30,930,940	-	-	30,930,940	Unpaid due to lack of funds
12	CPF Financial Services	Service Gratuity For 3 Year Contracted	Oct-16	4,893,803	-	-	4,893,803	Unpaid due to lack of funds
13	CPF Financial Services	Service Gratuity For 3 Year Contracted	Nov-16	4,873,814	-	-	4,873,814	Unpaid due to lack of funds
14	CPF Financial Services	Service Gratuity For 3 Year Contracted	Dec-16	4,903,893	-	-	4,903,893	Unpaid due to lack of funds
15	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jan-17	5,629,430	-	-	5,629,430	Unpaid due to lack of funds

16	CPF Financial Services	Service Gratuity For 3 Year Contracted	February-2017	4,882,761	-	-	4,882,761	Unpaid due to lack of funds
17	CPF Financial Services	Service Gratuity For 3 Year Contracted	Apr-17	4,259,020	-	-	4,259,020	Unpaid due to lack of funds
18	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jun-17	4,352,167	-	-	4,352,167	Unpaid due to lack of funds
19	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jul-17	4,235,670	-	-	4,235,670	Unpaid due to lack of funds
20	CPF Financial Services	Service Gratuity For 3 Year Contracted	August-2017	4,131,820	-	-	4,131,820	Unpaid due to lack of funds
21	CPF Financial Services	Service Gratuity For 3 Year Contracted	Sep-17	4,182,277	-	-	4,182,277	Unpaid due to lack of funds
22	CPF Financial Services	Service Gratuity For 3 Year Contracted	Oct-17	4,090,971	-	-	4,090,971	Unpaid due to lack of funds
23	CPF Financial Services	Service Gratuity For 3 Year Contracted	Nov-17	4,130,047	-	-	4,130,047	Unpaid due to lack of funds

24	CPF Financial Services	Service Gratuity For 3 Year Contracted	Dec-17	3,980,994	-	-	3,980,994	Unpaid due to lack of funds
25	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jan-18	4,039,510	-	-	4,039,510	Unpaid due to lack of funds
26	CPF Financial Services	Service Gratuity For 3 Year Contracted	Feb-18	4,290,922	-	-	4,290,922	Unpaid due to lack of funds
27	CPF Financial Services	Service Gratuity For 3 Year Contracted	Mar-18	1,412,317	-	-	1,412,317	Unpaid due to lack of funds
28	CPF Financial Services	Service Gratuity For 3 Year Contracted	Apr-18	4,046,368	-	-	4,046,368	Unpaid due to lack of funds
29	CPF Financial Services	Service Gratuity For 3 Year Contracted	May-18	3,947,480	-	-	3,947,480	Unpaid due to lack of funds
30	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jun-18	1,686,239	-	-	1,686,239	Unpaid due to lack of funds
31	CPF Financial Services	Service Gratuity for Various Cadres For Tourism dept.	Mar 2015-June 2018	3,336,307	-	-	3,336,307	Unpaid due to lack of funds

32	CPF Financial Services	Service Gratuity for Various Cadres For Education dept.	July 2017-June 2018	40,326,660	-	-	40,326,660	Unpaid due to lack of funds
33	CPF Financial Services	Service Gratuity for Various Cadres For Agriculture dept.	November 2016-June 2018	317,084	-	-	317,084	Unpaid due to lack of funds
34	CPF Financial Services	Service Gratuity for Various Cadres For Decentralised Units dept.	October 2016-september 2017	967,974	-	-	967,974	Unpaid due to lack of funds
35	CPF Financial Services	Service Gratuity for Various Cadres For Transport dept.	June 2015-June 2018	14,671,063	-	-	14,671,063	Unpaid due to lack of funds
36	CPF Financial Services	Service Gratuity for Various Cadres For Finance dept.	Feb 2016-June 2018	10,231,203	-	-	10,231,203	Unpaid due to lack of funds
37	CPF Financial Services	Service Gratuity for Various Cadres For Transport dept.	2022/2023		6,832,183	-	6,832,183	Unpaid due to lack of funds
38	Lawrence Muunda	Road Accident	03/09/2016					Unpaid due to

					1,617,932	-	1,617,932	lack of funds
39	Penninah Nthoki Muthusi	Road Accident	05/10/2016		475,659	-	475,659	Unpaid due to lack of funds
40	Joyce Ndunge Wambua	Road Accident	21/03/2018		4,323,544	-	4,323,544	Unpaid due to lack of funds
41	Ndolo Mbithi	Road Accident	18/10/2019		382,352	-	382,352	Unpaid due to lack of funds
42	Benson Daudi Nzuki	Road Accident	17/07/2019		1,100,896	-	1,100,896	Unpaid due to lack of funds
43	William Makau	Road Accident	24/06/2019		592,558	-	592,558	Unpaid due to lack of funds
44	Ruth Nzilani Waema	Pulmonary TB	25/06/2019		1,536,986	-	1,536,986	Unpaid due to lack of funds
45	Evans Muia Musyoka	Road Accident	04/09/2019		770,262	-	770,262	Unpaid due to lack of funds
46	Peter Muthiani Kingali	Assault	25/09/2019		2,522,350	-	2,522,350	Unpaid due to lack of funds
47	Titus mulinge Mutuku	Road Accident	18/10/2019		457,225	-	457,225	Unpaid due to lack of funds
48	Kelvin Nzioki Nzau	Road Accident	18/10/2019		411,302	-	411,302	Unpaid due to lack of funds
49	Jackson Kyalo Isaac	Assault	25/06/2020		506,936	-	506,936	Unpaid due to lack of funds
50	Paul Kyengo	Accident	16/4/2021		1,234,915	-	1,234,915	Unpaid due to lack of funds
51	Carol Nthenya Mutisysa	TB of Lymphnodes	03/05/2021		2,170,566	-	2,170,566	Unpaid due to lack of funds
52	Hamson Obae Nyabera	Microbacteriu m TB	03/05/2021		2,504,419	-	2,504,419	Unpaid due to lack of funds
53	Charles Kyalo Kilonzo	Road Accident	30/09/2019		1,918,439	-	1,918,439	Unpaid due to lack of funds
54	Daniel Ndungi	Road Accident	29/08/2017					Unpaid due to

	Musau				1,198,155	-	1,198,155	lack of funds
55	Victoria Nzilani Mutunga	20% Burn	06/09/2022		485,859	-	485,859	Unpaid due to lack of funds
56	Daniel Kamangu Mwongela	Assault	4/1/2022		733,432	-	733,432	Unpaid due to lack of funds
	Grand Total		-	**293,729,199**	**31,775,971**	**-**	**325,505,169**	

Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Outstanding Balance 30/Jun/22	Additions during the year	Amount Paid To-Date	Outstanding Balance 30/Jun/23	Comments
			a	b	c	d=(a+b)-c	
Amounts due to National Govt Entities							
1. Kenya Power	Electricity Bills	6/30/2023	73,737,195	19,766,640		93,503,835	Unpaid due to lack of Funds
2.Kenya School of Government-Mombasa	Training fees		8,408,198	14,618,174		23,026,372	Unpaid due to lack of Funds
3. Kenya School of Government-Embu	Training fees		-	2,180,134		2,180,134	Unpaid due to lack of Funds
4. Kenya Revenue Authority	Statutory Deductions		-	181,713,320		181,713,320	Unpaid due to lack of Funds
Sub-Total			**82,145,393**	**218,278,268**	-	**300,423,661**	
Amounts due to County Govt Entities							
3. Machakos Water & Sewarage Company	Water Bills	6/30/2023	25,141,095		3,781,526	21,359,570	Unpaid due to lack of Funds
4. Mavoko Water Services Board	Water Bills	6/30/2023	6,744,190		51,746	6,692,444	Unpaid due to lack of Funds
5. Matungulu - Kangundo Water & Sewerage Company Ltd	Water Bills	6/30/2023	1,216,700			1,216,700	Unpaid due to lack of Funds
6. Kathiani Water Service Provider	Water Bills	6/30/2023	4,552,100		3,158,403	1,393,697	Unpaid due to lack of Funds

7. Yatta Water Services Company Ltd	Water Bills	6/30/2023	4,133,240			4,133,240	Unpaid due to lack of Funds
8. Mwala Water Services Company ltd	Water Bills		1,656,000			1,656,000	
Sub-Total			**43,443,325**	**-**	**6,991,675**	**36,451,650**	
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Total			**261,721,593**	**218,278,268**	**6,991,675**	**336,875,311**	

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance as at (insert current FY)*
		Kshs	*Kshs*	*Kshs*
Name Of Officer Or Institution		-	-	-
Name Of Officer Or Institution		-	-	-
Name Of Officer Or Institution		-	-	-
Name Of Officer Or Institution		-	-	-
Total		-	-	-

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance as at (insert current FY)*
		Kshs	*Kshs*	*Kshs*
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Total	-	-	-	-

Annex 6 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2021/2022	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2022/2023
Land	-	-	-	-	-
Buildings and structures	3,112,572,080	610,471,251	-	-	**3,723,043,331**
Transport equipment	1,299,922,504	32,540,000	-	-	**1,332,462,504**
Office equipment, furniture and fittings	374,143,740	35,481,742	-	-	**409,625,482**
ICT Equipment	138,244,199		-	-	**138,244,199**
Machinery and Equipment	1,257,777,749	173,103,863	-	-	**1,430,881,612**
Heritage and cultural assets	3,216,952				**3,216,952**
Biological assets	369,125,953	53,889,410	-	-	**423,015,363**
Intangible assets	153,467,155	14,492,710	-	-	**167,959,865**
Infrastructure assets- Roads, Rails	7,514,705,970	467,330,146	-	-	**7,982,036,116**
Work in progress	476,157,461		-	-	**476,157,461**
Total	**14,699,333,763**	**1,387,309,122**	**-**	**-**	**16,086,642,885**

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	155,026,733	257,715,306	249,392,484	470,005,867	1,132,140,390	1,132,140,390	-	
	Total	170,359,907	239,847,305	263,938,374	341,065,230	1,015,210,816	1,015,210,816	-	

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Director of Finance

County Executive

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Director of Finance

Machakos County Assembly

Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Annex: 9 Reporting of Climate Relevant Expenditures

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

Annex 10 Reporting on Disaster Expenditure

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