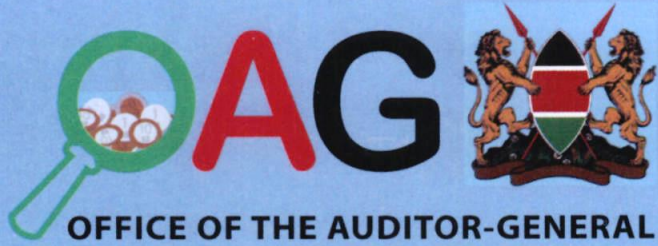


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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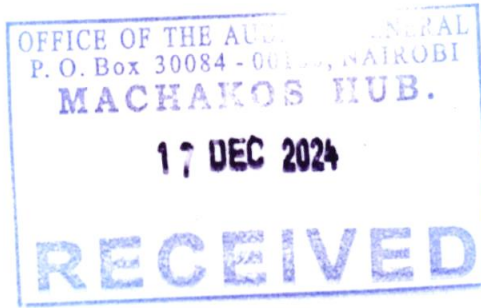
**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF MACHAKOS**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

PAPERS LAID	
DATE	13/2/2025
TABLED BY	Majority whip
COMMITTEE	
CLERK AT THE TABLE	Mbaya



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**COUNTY GOVERNMENT OF MACHAKOS**  
*(EXECUTIVE)*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**(AMENDED)**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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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.

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

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**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.

*County Government of Machakos  
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**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. Rita Ndunge	Roads, Transport and Public Works	08.12.2023
6	Hon Daniel Yumbya	C.E.C.M – Health	09.11.2022

**County Government of Machakos**  
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No.	Name	Designation	Date of Appointment
7	Hon Nathaniel Ng'ang'a	C.E.C.M – Lands, Urban Development, Housing and Energy	09.11.2022
8	Hon. Catherine Mutanu	C.E.C.M – Agriculture, Food Security and Co-operative Development	09.11.2022
9	Hon. Catherine Mutanu	C.E.C.M –Water, Irrigation, Environment & Climate Change	09.11.2022
10	Hon. Joel Nzomo(Bishop)	C.E.C.M – Devolution	09.11.2022
11	Hon. Sharon Nthoki	C.E.C.M – Trade, Industry, Tourism and Innovation	09.11.2022
12.	Dr. Consolata Mutindi	C.E.C.M-Education	09.11.2022
13	Hon. John Kilonzo	C.E.C.M – Gender, Youth, Sports and Social Welfare	31.07.2023
14	Andrew Mwema	C.O – Environment	09.01.2023
15	Kioko Bernice Mueni	C.O – E.C.D.E	09.01.2023
16	Charles Mutinda	C.O – Office of the Governor	09.01.2023
17	Benedict Ngumbau	C.O – Youth & Sports	09.01.2023
18	Francis Munyambu	C.O - Inspectorate, Fire Fighting & Emergency Services	21.06.2024
19	Simon Simba	C.O – Public Health	09.01.2023
20	Mercy Ndululu	C.O – County Administration & Decentralized Units	09.01.2023
21	Benson Metho	C.O – Public Works	09.01.2023
22	Anthony Mutunga	C.O – Co-operative Development	09.01.2023
23	Lawrence Maingi	C.O – Public Service & Performance Management	09.01.2023
24	Collins Adipo	C.O – Urban Development & Housing	09.01.2023
25	Mutunga Zipporah Kavata	C.O – Revenue Management	09.01.2023
26	Tobias Mutua	C.O – Economic Planning	09.01.2023
27	Stephen Mulei	C.O – Vocational Training	09.01.2023
29	Simon Kirima	C.O – Energy	09.01.2023
30	Guliye Abdullahi	C.O – Water, Sanitation & Irrigation	09.01.2023
31	Mike Jace	C.O – Public Participation, Citizen Engagement & Customer Service	09.01.2023
31	Papaa Koin	C.O – Lands	09.01.2023
32	Kasivu Justus Musau	C.O – Medical Services	09.01.2023
33	Col. Gedion Mbithi	C.O – Tourism & Culture	09.01.2023
34	Justus Kasivu	C.O – Roads & Transport	09.01.2023
35	Rashid Kala	C.O – Health Facilities & Infrastructure Development	09.01.2023

**County Government of Machakos**

**Machakos County Executive**

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

No.	Name	Designation	Date of Appointment
36	Simon Kitheka	C.O – Trade & External Relations	09.01.2023
37	Vincent Musili	C.O – Agriculture & Food Security	09.01.2023
38	Julius Kasanga	C.O – Finance	09.05.2023
39	Winnie Musyoki	C.O – Small & Medium Enterprise Development	09.05.2023
40	Machogu Obare	C.O –Information, Communication & Technology Infrastructure	09.05.2023
41	Sheikh Abdi Ifra	C.O – Digital Economy	09.05.2023
42	Bernadette Wavinya	C.O – Gender & Social Welfare	09.05.2023
43	Zipporah Mutunga	C.O - Climate Change	09.05.2023
44	Joyce Gituro	C.O - Public Communication & e-government	21.06.2024
45	Albert Mulwa	C.O – Livestock & Fisheries Development	09.05.2023
46	Dr. Juliana Ndunge	C.O -Sewerage, Sanitation & Wastage Management	21.06.2024
47	Kinyae Bruce Isika	C.O-Industry & Innovation	09.01.2023

**c) Fiduciary Management**

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

No.	Designation	Name
1	CECM Finance, Revenue Management and Economic Planning and ICT	Onesmus Kuyu
2	Accounting Officer – Environment	Andrew Mwema
3	Accounting Officer – E.C.D.E	Kioko Bernice Mueni
4	Accounting Officer – Office of the Governor	Charles Mutinda
5	Accounting Officer – Youth & Sports	Benedict Ngumbau
6	Accounting Officer - Inspectorate, Fire Fighting & Emergency Services	Francis Munyambu
7	Accounting Officer – Public Health	Simon Simba
8	Accounting Officer – County Administration & Decentralized Units	Mercy Ndululu
9	Accounting Officer – Public Works	Benson Metho
10	Accounting Officer – Co-operative Development	Anthony Mutunga

*County Government of Machakos  
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No.	Designation	Name
11	Accounting Officer – Public Service & Performance Management	Lawrence Maingi
12	Accounting Officer – Urban Development & Housing	Collins Adipo
13	Accounting Officer – Revenue Management	Mutunga Zipporah Kavata
14	Accounting Officer – Economic Planning	Tobias Mutua
15	Accounting Officer – Vocational Training	Stephen Mulei
16	Accounting Officer – Energy	Simon Kirima
17	Accounting Officer – Water, Sanitation & Irrigation	Guliye Abdullahi
18	Accounting Officer – Industry & Innovation	Bruce Isika
19	Accounting Officer – Public Participation, Citizen Engagement & Customer Service	Mike jace
20	Accounting Officer – Lands	Papaa Koin
21	Accounting Officer – Medical Services	Kasivu Justus Musau
22	Accounting Officer – Tourism & Culture	Col. Gedion Mbithi
23	Accounting Officer – Roads & Transport	Justus Kasivu
24	Accounting Officer – Health Facilities & Infrastructure Development	Rashid Kala
25	Accounting Officer – Trade & External Relations	Simon Kitheka
26	Accounting Officer – Agriculture & Food Security	Vincent Musili
27	Accounting Officer – Finance	Julius Kasanga
28	Accounting Officer – Small & Medium Enterprise Development	Winnie Musyoki
29	Accounting Officer – Information, Communication & Technology Infrastructure	Machogu Obare
30	Accounting Officer – Digital Economy	Sheikh Abdi
31	Accounting Officer – Gender & Social Welfare	Bernadette Wavinya
32	Accounting Officer - Climate Change	Zipporah Mutunga
33	Accounting Officer - Public Communication & e-government	Joyce Gituro
34	Accounting Officer – Livestock & Fisheries Development	Albert Mulwa
35	Accounting Officer-Sewerage, Sanitation & Waste Management	Dr. Juliana Ndunge

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the county for the year ended 30<sup>th</sup> June 2024 were;

- Machakos County Assembly
- Controller of Budget
- Senate
- Office of Auditor General

**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](mailto:machakostreasury@machakosgovernment.co.ke)

Website: [www.machakosgovernment.co.ke](http://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. Muya Ndambuki - County Secretary**



Dr. Muya 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 – Lands, Urban Development, Housing and Energy**



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/  
Agriculture, Food Security and Co-operative Development**



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. 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 - Education**



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 – Devolution**



Mr. 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.Rita Ndunge -CECM-Road,Transport and Public Works**



**Hon.John Mwangangi Kilonzo-CECM-Gender,Youth ,Sport and Social Welfare**



#### **4. Foreword by the CECM Finance and Economic Planning**

It is my pleasure to present the Machakos County - Executive Financial Statements for the year ended 30<sup>th</sup> June 2024, 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 30<sup>th</sup> 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 30<sup>th</sup>, 2024.

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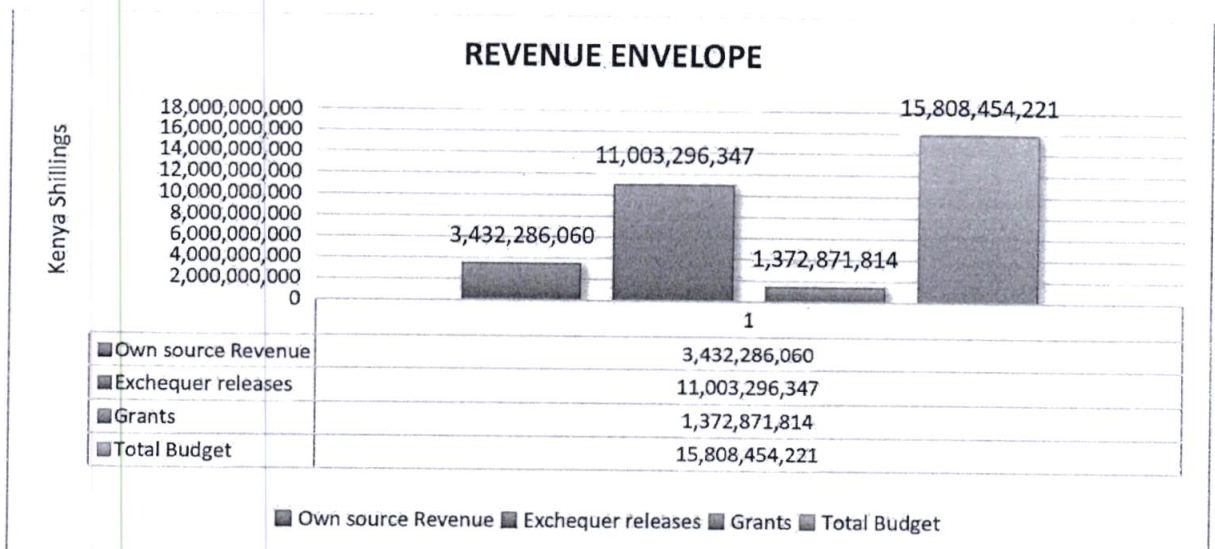
County Allocation of Revenue Act. The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution of Kenya, 2010.

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.15,808,454,221 comprising of: Kshs. 3,432,286,060 from Own source Revenue; Kshs. 11,003,296,347 from Exchequer releases; Grants of:1,372,871,814. Below is an illustration on a chart of the projected revenue for the County Government of Machakos for the period ended 30<sup>th</sup> June, 2024.



**Figure 1: County Government of Machakos projected revenue sources Financial Year 2023/2024.**

**Budgeted Revenue Vis a vis Actual**

The County managed to realize Kshs.11,221,963,896 from CRF representing 92% performance and Ksh.1,605,460,343 from Own Source Revenue representing 82% Performance. The variance in the budget was as a result of under collection from transfers from CRF and Own source Revenue as tabulated below:

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<b>REVENUE PERFORMANCE FY 2023/2024</b>				
<b>RECEIPTS</b>	<b>REVENUE BUDGET (KSHS.)</b>	<b>ACTUAL REVENUE (KSHS.)</b>	<b>REVENUE SURPLUS/DEFICIT (KSHS.)</b>	<b>PERFORMANC E (%)</b>
Transfers from CRF	12,180,817,175	11,221,963,896	958,853,279	92%
Miscellaneous Receipts - Fertilizer Subsidy Programme	195,350,986	195,350,986	0	100%
Own Source Revenue	3,432,286,060	1,605,460,343	1,826,825,717	47%
<b>TOTAL</b>	<b>15,808,454,221</b>	<b>13,022,775,225</b>	<b>2,785,678,996</b>	<b>82%</b>

**Table 1: Revenue performance FY 2023/2024**

**ii. Payments**

The County's actual expenditure for the financial year ended 30<sup>th</sup> June, 2024 amounted to Kshs. 11,631,124,769. Actual acquisition of assets expenditure for the period amounted to Kshs.1, 253,669,118 compensation of employees was Kshs. 5,959,269,939 use of goods and services was Kshs. 2,377,081,674 social security benefits was kshs.14, 479,892, Kshs. 702,941,313 was spent on transfer to other Government units and other grants & transfers was 1,297,110,940.

<b>EXPENDITURE PERFORMANCE FY 2023/2024</b>				
<b>PAYMENTS</b>	<b>Final Budget (Kshs)</b>	<b>Actual on Comparable Basis (Kshs)</b>	<b>Budget Absorption Difference (Kshs)</b>	<b>Absorptio n Rate</b>
Compensation of Employees	6,209,467,290	5,959,269,939	250,197,351	95.97%
Use of goods and services	2,951,499,739	2,403,653,567	574,418,065	80.54%
Transfers to Other Government Units	674,995,661	702,941,313	68,995,278	89.78%
Other grants & Transfers	3,115,100,237	1,297,110,941	1,791,417,403	42.49%
Social Security Benefits	54,878,274	14,479,892	40,398,382	26.39%
Acquisition of Assets	2,802,513,019	1,253,669,118	1,548,843,901	44.73%
Other Payments	-	-	-	0.00%
<b>TOTAL</b>	<b>15,808,454,220</b>	<b>11,631,124,769</b>	<b>4,274,270,380</b>	<b>73.58%</b>

**Table 2: Expenditure performance FY 2023/2024**

*County Government of Machakos  
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**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 30<sup>th</sup> June, 2024 was Kshs. 5,417,083,983. 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. 16,086,642,885 in financial year 2021/22 to Kshs.17,357,363,040 in 2023/2024.

**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.

<i>Department</i>	<i>Key Activities</i>
<i>Health</i>	<ul style="list-style-type: none"> <li>• Did phased renovation of Makyau dispensary (Katheka kai / Mua ward, Machakos);</li> <li>• Did phased construction of Kyamutwii Dispensary;</li> <li>• Did phased construction of Nyaani Dispensary;</li> <li>• Constructed Matuu level 4 Paediatric ward;</li> <li>• Construction of CT Scan Block at Matuu Level 4;</li> <li>• Renovated Kaluluini Dispensary;</li> <li>• Did phased Construction of Kimangu Dispensar</li> <li>• Did phased completion of Katangi Health Centre;</li> <li>• Did phased construction of radiology block at Kangundo Level 4 Hospital (Multi-year project);</li> <li>• Did phased completion of Ngulini Dispensary</li> <li>• Did phased renovation and expansion of Mananja dispensary;</li> <li>• Did phased Completion of Maternity Wing at Katulani dispensary;</li> <li>• Constructed of Matuu level 4 Paediatric Ward among other projects.</li> </ul>
<i>Agriculture, Food Security and Cooperative Development</i>	<ul style="list-style-type: none"> <li>• Ploughed land under free tractor programme</li> <li>• Constructed animal yards;</li> <li>• Provided coffee inputs to Mukuyuni cooperative society (KCSAP);</li> <li>• Drilled Musingini borehole;</li> <li>• Drilled Kwasuvu community borehole (SIVAP);</li> <li>• Constructed Utithini dam;</li> </ul>

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	<ul style="list-style-type: none"> <li>• Drilling of Kalitya borehole</li> <li>• Drilled Kalitya borehole among other projects.</li> </ul>
<b>Education and Vocational Skills Training</b>	<ul style="list-style-type: none"> <li>• Issued bursaries to students;</li> <li>• Constructed Misyani St Francis ECDE;</li> <li>• Constructed Mwendwa ECDE classroom;</li> <li>• Constructed Kimongo ECDE classroom;</li> <li>• Constructed Matuu day care centre among others.</li> </ul>
<b>Gender, Youth, Sports and Social Welfare</b>	<ul style="list-style-type: none"> <li>• Supported vulnerable elderly persons with blankets and foodstuffs;</li> <li>• Equipped gender-based violence centre</li> <li>• Levelled Kithimani playground</li> <li>• Levelled Mulolongo Primary playground among other projects.</li> </ul>
<b>Water, irrigation, Environment, Sanitation and Climate Change</b>	<ul style="list-style-type: none"> <li>• Drilled and equipped several boreholes to completion e.g. Matumani bore hole, AIC Mutitu borehole, Mathunya borehole, Ngiini Market Borehole and Kitengei B.H among other boreholes;</li> <li>• Rehabilitated and equipped boreholes;</li> <li>• Desilted dams e.g. Kikandu dam, Kalumoni earth dam, Mang’etheni earth dam, Kwa Lazarus dam and Isooni earth dam among other dams</li> <li>• Constructed weirs e.g. Kiwanzani Weir; Kwa kitoko-Mwitasyano weir and Mithini river weir among others</li> </ul>
<b>Devolution</b>	<ul style="list-style-type: none"> <li>• Training &amp; development of staff</li> <li>• Staff medical schemes in operation</li> </ul>
<b>Lands, Physical planning, Housing, Urban Development and Energy</b>	<ul style="list-style-type: none"> <li>• Installed flood lights;</li> <li>• Installed mulika mwizi in at Kwa Ngondi, Kaveani, Katoloni market, kwa Viki Market, Kawethei Market, Kangemi Market, Katine Shopping Centre, Githunguri market and Kiwanzani kwa Ndolo Market among other places;</li> <li>• Upgraded municipality access roads e.g. constructed Masewani drainage in Kangundo/Tala municipality;</li> <li>• Upgraded wholesale and retail market loop roads St Marys girls’ primary school KWFT Link road in Machakos municipality with inclusion of intergrated solar street lights;</li> </ul>
<b>Transport, Roads and Public Works.</b>	<ul style="list-style-type: none"> <li>• Graded and opened access across county.</li> <li>• Routine maintenance of access roads</li> <li>• Tarmacked selected roads e.g. phased tarmacking of Kathalani – Kaviani Nzaikoni road; tarmacking of Kincar Githunguri road and phased Tarmacking of Katangi –Malava - kinyaata – kithimani road among other projects</li> </ul>
<b>Finance, Economic Planning, Revenue management and ICT</b>	<ul style="list-style-type: none"> <li>• Installed telephony</li> <li>• Installed Wi-Fi in departments</li> <li>• Installed CCTV cameras and upgraded existing ones.</li> <li>• No. of complete &amp; functional MSME System</li> <li>• Compiled Budget implementation reports</li> <li>• Developed County Fiscal Strategy Paper</li> <li>• Developed County Annual Development Plan</li> </ul>
<b>Devolution</b>	<ul style="list-style-type: none"> <li>• Provided firefighting equipment for improved response to fire and emergency services at Machakos People’s Park</li> <li>• Firefighting Equipment for Improved response to fire and emergency services at Matungulu</li> <li>• Renovation of County Fire Stations (Phase 1)</li> </ul>

<b>Trade, Industry, Tourism and Innovation</b>	<ul style="list-style-type: none"><li>• Constructed CAIP (in progress)</li><li>• Conducted industrial visits and engagements</li><li>• Organized local exhibitions</li><li>• Mapped hotels</li><li>• Conducted liquor compliance checks</li></ul>
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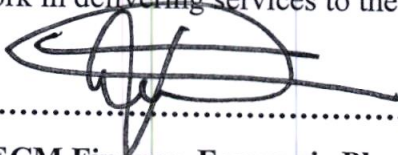
Despite notable achievements, we have experienced some challenges during the year. These include:

- 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.

### **Conclusion**

The performance in Financial Year 2023/2024 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 her 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, Economic Planning, Revenue Management and ICT**  
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**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

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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

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:

<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
Agriculture, Food Security and Co-operative Development	Creating an enabling and conducive environment for sustainable crop production	Increased crop production	No. of acres ploughed	116	
			No. of pesticides bottles (Mls) procured and distributed	8166	
			Quantity of seeds procured and distributed	110.6 tons	
	To improve extension service delivery	Improved extension services	No. of farmers trained on GAPs/TIMPs	120,000	Achievement due to exhibitions/ seed launch/ field days & other stakeholders' events
	To reduce Post-Harvest losses	Reduced Post harvest losses	No. of farmers trained on post-harvest losses	12,000	Done
To build resilience to	Enhanced	No. of fruit	21532	Done	

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Department	Objective	Outcome	Indicators	Achieved	Remarks
	Climate Change risks	resilience to Climate change risks	seedlings distributed		
	To enhance quality production, conservation and efficient management of feed resources	Improved Livestock Nutrition and	Tonnage of pasture and fodder seeds procured and issued to farmers	342	Done
	To Improve livestock, breed quality and genetics	Increased production of livestock products	No. of improved chicken procured and distributed to farmers	70140	Done
	Improve Livestock Marketing Structures	Improved livestock marketing facilities	No. of breeding units established and maintained	2	Done
	To improve Livestock Marketing Structures	improved livestock marketing facilities	Number of livestock sale yards constructed	3	Done
	To reduce disease incidences	increased livestock productivity and access to market	No. of animals vaccinated	130,000	Done
			No of disease surveillance reports	64	Avian Influenza surveillance included
			No. of farmers trained on livestock	7680	Done during farm visits, field days and animal shows
			No of slaughter houses inspected	87	All slaughter houses inspected
			No of slaughterhouse ses constructed	2	Kimutwa slaughter house complete, Mutituni slaughter house at 75% complete
	To promote sustainable utilization and Development of Fisheries Resources	Enhanced Fisheries productivity	No. of fingerlings stocked/restocked in community dams/ farmers ponds	200,000	Well facilitated
			No of production inputs or technological packages distributed	465	Well facilitated
	To promote growth & development of Co-operative societies	Vibrant and better managed co-operatives	No. of new Co-operatives registered & sensitized	25	

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
		Improved performance and accountability of cooperative societies	No. of milk cans issued	109	
			No. of societies issued with coffee seedlings	25	
			No. of cooperative audited & inspected	57	
			No. of cooperative society members trained	6288	Well facilitated
			No. of women sensitized & trained on importance of joining cooperatives	1320	Well facilitated
Trade, Industry, Tourism and Innovation	To enhance industrialization through creating a conducive and enabling environment.	Enhanced industrialization across different industrial sub-sectors for wealth and employment creation.	No. of CAIPS constructed	1	Work in progress
			No. of industrial visits and engagements achieved	150	Done
	To streamline the innovation ecosystem in the County	Increased innovation development and start-up uptake and incubation and commercialization of innovation in the County	No. of hubs refurbished	1	Done
			No. of partnerships and stakeholders engaged	7	Done
	To attract and retain investment and make the county the preferred investment and hub in the country and region.	Enhanced investor uptake of bankable investment opportunities in the County	No. of investment profiles and investment pitches	10	Development of desktop investment profiles was completed
			No. of conferences organized	1	The industry investors' roundtable was successfully organized.
	Promotion and conservation of culture	Preserved Akamba culture	No. of beneficiaries sensitized	50	Done
	To increase efficiency and effectiveness in service delivery	To increase efficiency and effectiveness in service delivery	No. of buildings constructed / refurbished	4	Achieved
To promote and market products within	Increased tourist numbers in	No. of Local exhibitions	1	Achieved	

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
	Machakos and beyond to make it a destination of choice	Machakos County	organized and attended		
			No. of hotels mapped	25	Achieved
			No. of local sports events organized	4	Achieved
	To promote responsible production and selling of alcoholic drinks	Increased responsible production, consumption and selling of alcoholic drink	Number of compliance checks conducted	28	Achieved
Education and Vocation Skills Training	To Improve Early Childhood Development Education	Improved quality Education, Learning and Welfare of Children in ECDE Center	No. of ECDE classes constructed	3	Complete
			No. of Daycare centers constructed	1	Complete
			No. of ECDE Centers supplied with teaching and learning/ Psychomotor materials	1181	Complete
			No. of ECDE learners with access to digital learning	42500	Complete
			No. of ECDE learners under feeding program	37,000	Complete
			No. of monitoring and evaluation reports on quality assurance and standards done	4	Complete
	Improve Academic Standards	Improved Academic Standards	No. of bursary beneficiaries	120,000	Complete

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
	To Provide relevant Technical Skills, Sensitize, Identify and Nature Talents among youth	Enhanced Relevant Technical Skills among the youth	Number of instructors trained on CBET programme	72	Done
No. of established Youth Service Centers			2	Complete	
No. of youth sensitized on tertiary education			100,000	Achieved	
Devolution	To promote equal training opportunities	Improved performance and service delivery	No. of Training needs assessment report developed	1	Done
	To ensure effective, efficient and timely Performance Management	Improved performance	No. of Prepared performance contracts (2023/2024 FY) for CECMs	10	Done
	To provide staff with a convenient working environment	Enhanced service delivery	No. of administrative offices constructed	1	Phased Construction Ongoing
			No of offices Equipped	1	Done
			No. of vehicles repaired	7	Done
	Gender, Youth, Sports & Social Welfare	To empower the youth to be innovative and entrepreneurial	Empowered youth	No. of entrepreneurship trainings conducted	80
No. of public participation forums on youth matters				1	Public participation was done on Machakos County Youth Empowerment Act
To promote sports development		Nurtured sport talents	No. of Teams benefited from	650	Equipment and kits were procured and timely

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Department	Objective	Outcome	Indicators	Achieved	Remarks
			Sports Equipment & kits Program (including PWDs)		delivered to sports teams
			No. of Machakos County Sports Championships Leagues held	1	Governor's cup was achieved
			No. of County KICOSCA events attended	1	Achieved
	To provide adequate sports facilities	Diversified sports activities	No. of play grounds upgraded	16	Phase one completed
	To Improve the Socio-economic livelihoods of the community and mainstream disability and gender	Improved Socio-economic livelihoods of the community and mainstream disability and gender	No. of capacity building sessions held for women, self-help and PWDs groups	400	-Tents and plastic chairs (80, 8,000) for two groups per Ward -Plastic Chairs (12,000) for 6 groups per Ward i.e. 6x50x40 -2 Sufurias and 2 jikos (150 sufurias and 150 jikos) for 2 groups per Ward -1 Car washing machine and 1 1 thousand litres tank for 100 youth groups (100 car washing machines and 100 water tanks)
			No. of PWDs visited, enlightened, registered and supported with foodstuffs and assistive devices	470	Done
			No. of disability mainstreaming sessions held	14	Sessions supported by partners
			Number of elderly persons supported	1000	Procured foodstuffs through special programmes.
			No. County registered children's homes, rescue centres and special	25	Done

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
			Institutions supported		
			Number of vulnerable children and youths reached	480	Done
			No. of GBV sensitization and awareness creation sessions conducted	68	Target achieved since Sub County Officers trained all groups visited.
			No. of complete constructed, equipped and operationalized GBV Rescue center	1	Completed construction of Phase 1 and equipping.
			No. of needy and vulnerable person supported	8092	Assisted floods victims and other needy and vulnerable persons across the county
			Improved livelihood for needy and vulnerable persons	43	Collaborated with partners (Habitat for Humanity Kenya)
			No. of Weirs constructed to improve livelihood for needy and vulnerable persons	2	Collaborated with partners (Utooni Development Agency)
<i>Transport, Roads and Public Works</i>	To develop and manage an effective, efficient and secure road network	Improved accessibility across the County	Km of roads graded	1600	Achieved
			Km of roads gravelled	100.98	Achieved
			Km of roads marked	30	Achieved
			Meters of drifts constructed	1400	Achieved
			Meters of Culverts installed	1300	Achieved
			No. of Gabions Installed	400	Achieved
			Km of roads tarmacked	10	Achieved

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Department	Objective	Outcome	Indicators	Achieved	Remarks
Finance, Economic Planning, Revenue Management and ICT	To increase efficiency in service delivery and access services	Increase efficiency of work & service delivery	% of complete & functional cloud hosting	100%	Enhanced county data security
			No. of telephony installed & working	255	Improved interdepartmental communication
			Percentage installation of Wi-Fi	100%	Achieved
			No. of New CCTV cameras installed /upgraded	120	Achieved
			No. of complete & functional MSME System	1	Done
	To enhance prudent, financial and fiscal management	Enhanced transparency and accountability in the utilization & management of public financial resources	No. of consolidated County Budgets	1	Successfully done
			No. of Budget implementation reports	1	Successfully done
			No. of County Fiscal Strategy Papers	1	Successfully done
			No. of expenditure returns prepared	4	Successfully done
			No. of revenue returns prepared	4	Successfully done
	To determine feasible programmes and their contribution to the National plan	Sustainable and feasible programmes	No of CADPs developed	1	Successfully done
	To encourage the public to have meaningful contribution into the development plans	Public Meaningful input into the decision-making process.	No of public participation forums conducted	3	Successfully done
	To assess progress made towards achieving expected	Improved implementation of projects and	No. of periodic monitoring visits	2	Done

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
	results	programmes			
	To enhance own source revenue and management	Increased own source revenue and set targets achieved	No. of revenue mapping review conducted	1	Done
No. of RRI's conducted			4	Done	
No. of County Finance Acts prepared			1	Done	
Health	Improve the quality of health information	Better and Evidence based decisions	No. of supportive supervision reports and actions thereto.	1	Done
			No. of HCWs trained	50	Done
	To have a conducive Health environment	Community free of diseases	No. of staff trained on WASH/IPC	150	Done
			No. of procured household water treatment tabs	50,000	Done
			No. of schools sensitized on menstrual hygiene	50	Done
			No. of Health promotion media / facility and community talk shows held	1	Done
			No of VPD surveillance systems in place	16	Done
			No. of community sensitization forums held	2	Done

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Department	Objective	Outcome	Indicators	Achieved	Remarks
			No of primary care networks Established	4	Done
			No of Outreaches Conducted	3	Done
			No. of Trained staff officers on food and water quality control	11	Done
			No of Health Care providers trained	58	Done
			No. of Healthcare workers trained on BEmNOC(In Facility Mentorship)	29	Done
			No. of maternity unit equipment sets delivered.	60	Done
			No. of health care workers trained on LARC	40	Done

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
			No. of Equipment, arm model, for implant insertion procured.	10	Done
			No. of Trained Health care workers on Maternal perinatal death review process (4 classes)	16	Done
			No. of New born Units constructed and equipped	2	Done
			No. of ELK 800G-Fetal monitors secured.	1	Done
			No. of Trained staff on community MNH/FP activities	105	Done
			No. of vaccines collected from RVS and Distributed	20000	Achieved through partner support
			No. of outreaches conducted in hard to hard-to-reach areas	77	Achieved through partner support

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Department	Objective	Outcome	Indicators	Achieved	Remarks
			No. of LPG Gas X 3330 procured	204	Achieved
	To facilitate healing and recovery of patients	Healthy communities	No. of Rehabilitation units rehabilitated	1	Achieved
			No. of disability assessment members trained	20	Achieved
			No. of monthly order management reports for all HPT areas	4	Achieved in collaboration with partners
			No. of staff trained on HPT management and use	125	Achieved
			No. of installed supporting infrastructure for E2E system	38	Achieved
			No. of tools available HPT stores management in all facilities	10	Achieved

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
			No of specialized testing platforms for Machakos level 5	4	<i>Achieved</i>
			No. of laboratory infrastructure facelifted	4	Laboratories infrastructure facelift in level 4 hospitals undergoing renovations ( Kangundo, Matuu, Mavoko and Kathiani)
			No. of hospitals implementing nursing process	5	<i>Achieved</i>
			No. of Continuous Medical Education sessions	10	<i>Achieved</i>
<i>Lands, Physical Planning, Housing, Urban Development and Energy</i>	To improve land service delivery and enhance efficiency	Improved land service delivery and enhance efficiency	No. of Web & GIS based physical addressing systems	1	<i>Ongoing</i>
	To promote sustainable development through equitable and secure access and management of land	Improved security of tenure and equitable access to land and natural resources for sustainable socioeconomic development	No. of Assessment reports on NLIMS capacity needs done	1	<i>Ongoing</i>
			No. of County Cadasters prepared	1	<i>Ongoing</i>

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Department	Objective	Outcome	Indicators	Achieved	Remarks
	To improve service delivery and enhance efficiency	Improved efficiency in service delivery	No of Municipal/Town offices established, equipped & staffed	1	Equipped Machakos Municipal Board room
			No. of Capacity building Workshops and trainings for staff	1	Mental health and financial management training in collaboration with LAPFUND
	To establish effective and empowered urban planning and urban management systems that deliver infrastructure and supporting services economically, efficiently and effectively based on locally determined Urban Integrated Development Plans (IDePs) and Town Plans	Secure, well governed, competitive, and sustainable urban areas	No. of CUIDS prepared & approved	1	CUIDS Prepared and approved
			No. of Public sensitization forums in Municipalities on waste management	1	Done
	To stimulate economic growth driven by increased productivity	Extended hours of doing business and enhanced security	No. of Solar floodlights installed	43	Successfully done
			Km. of solar streetlights installed	2 km	Done
	Ensuring universal access to affordable electricity	Improved electricity connectivity	No of households in the rural areas connected with electricity	258	Done
	To promote use of renewable and zero-emissions energy sources	Diversifying Energy supply and mitigate climate change	No of solarized Premises	1	Done

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
<i>Water, Irrigation, Environment &amp; Climate Change</i>	To manage and protect water resources	Improved water supply and water quality	No. of springs rehabilitated/ distributed	1	Done
			No. of water dams rehabilitated/desilted	42	Done
			No. of boreholes drilled and powered	32	32 drilled but 4 powered
			No. of boreholes rehabilitated	12	Done
			No. of weirs constructed	17	Done
	To improve access to adequate and equitable sanitation and hygiene	Improved sanitation and hygiene	No. of sewer treatment plant and network rehabilitated	2	Done
			No. of modern toilets refurbished and maintained	2	Done
	To mitigate effects of climate change	Improved livelihoods and environment	Number of dams de-silted	30	Successfully done
			Number of irrigation weirs constructed	12	Successfully done
			Number of hermetic bags distributed to reduce post harvest losses	48,800	Successfully done

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<i>Department</i>	<i>Objective</i>	<i>Outcome</i>	<i>Indicators</i>	<i>Achieved</i>	<i>Remarks</i>
			Number of clean cookstoves distributed	1600	Successfully done
			Number of solar lanterns distributed	2160	Successfully done
			Number of conservation tree seedlings distributed	69,000	Successfully done
			Number of vegetable seedlings distributed	40500	Successfully done
			Number of cuttings and tubers distributed	120,000	Successfully done
			No. of tree seedlings distributed	30,000	Successfully done

## **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.

### **i. 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.

### **ii. 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.

### **iii. 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 57% women and 43% 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).

**1. 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.

**2. 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).

### **3. Statement of Management Responsibilities**

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

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

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

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

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

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

**Approval of the financial statements**

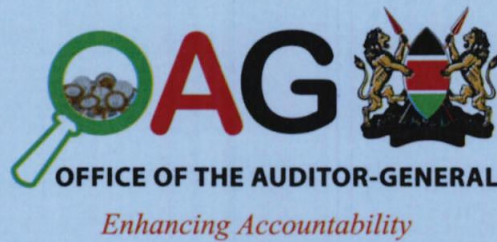
The County Executive's financial statements were approved and signed by the CEC member for finance on 16/12/ 2024.



.....  
**County Executive Committee Member – Finance and Economic Planning**

# REPUBLIC OF KENYA

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

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### **PREAMBLE**

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

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

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Machakos set out on pages 1 to 59 , which comprise the statement of assets and liabilities as at 30 June,2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts; 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 County Executive of Machakos as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Inaccuracies in the Financial Statements

The statement of receipts and payments and as disclosed in Note 1 and Note 2 reflects total receipts of Kshs.11,417,314,882 while the statement of comparison of budget and actual amounts (recurrent and development) reflects an amount of Kshs.13,022,775,225 net of opening bank balance resulting to an unexplained variance of Kshs.1,605,460,343.

In the circumstances, the accuracy and completeness of the receipts totalling Kshs.11,417,314,882 as reflected in the financial statements could not be confirmed.

#### 2. Variances Between Financial Statements and IFMIS Payment Details

The statement of receipts and payments and as disclosed in Note 4 reflects use of goods and services amount of Kshs.2,403,653,567. Review of the itemised expenditure items revealed that the amounts were at variance with the Integrated Financial Management Information System (IFMIS) as follows;

ITEM	Financial Statements (Kshs)	IFMIS (Kshs)	Variance (Kshs)
Other Operating Expenses	285,743,496	71,456,788	214,286,708
Domestic Travel and Subsistence	460,056,783	101,489,573	358,567,210

ITEM	Financial Statements (Kshs)	IFMIS (Kshs)	Variance (Kshs)
Foreign Travel and Subsistence	82,755,658	29,975,116.7	52,780,541.10
Printing, Advertising and Information supplies	43,062,783	16,246,421	26,816,362
Hospitality Supplies and Service	184,293,577	24,529,588	159,763,989

Management explained its intention to contact The National Treasury for reconciliation. However, the reconciliation had not been performed as at the time of the audit in November 2024.

In the circumstances, the accuracy and completeness of use of goods and services totalling Kshs.2,403,653,567 could not be confirmed.

### 3. Other Grants and Transfers

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflect other grants and transfers of Kshs.1,297,110,941 which includes an amount of Kshs.195,350,986 for fertilizer subsidy programme. However, the amount was deducted at source and utilized in the fertilizer subsidy which was a programme run by the National Government and no actual funds were received in the County Revenue Fund account.

In the circumstances, the accuracy of other grants and transfers of Kshs.1,297,110,941 could not be confirmed.

### 4. Transfers to Other Government Units

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect transfers to other Government units of Kshs.702,941,313 which includes an amount of Kshs.421,241,713 for climate change. However, review of bank statements revealed that the actual amount received in the Climate Change Programme's bank account amounted to Kshs.298,237,417 resulting to an unexplained variance of Kshs.123,004,296. Management indicated that the financial statements have been amended to reflect the correct amount. However, no amendment was done to the financial statements.

In the circumstances, the accuracy of transfers to other Government units of Kshs.702,941,313 could not be confirmed.

## **5. Unsupported Expenditure**

### **5.1 Use of Goods and Services**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.2,403,653,567 under use of goods and services. Included in the expenditure is an amount of Kshs.117,301,735 whose payment vouchers were not provided for audit review.

In the circumstances, the accuracy of use of goods and service amount of Kshs.2,403,653,567 could not be confirmed.

### **5.2 Acquisition of Assets**

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,253,669,118. Included in the expenditure is an amount of Kshs.84,586,506 for purchase of certified seeds, breeding stock and live animals. However, payments amounting to Kshs.54,936,968 were not supported.

In the circumstances, the accuracy of the expenditure totalling Kshs.54,936,968 could not be confirmed.

### **5.3 Legal Expenses**

Review of prior year financial statements revealed that pending bills for legal fees of Kshs.807,862,095 while the current financial statements reflect an opening balance of Kshs.828,387,093, resulting to an unreconciled variance of Kshs.20,524,998. In addition, Kshs.38,807,957 was paid to four (4) firms as part of the prior year pending bill and current year payables. However, the relevant case files were not provided for audit review.

In the circumstances, the accuracy and propriety of legal fees totalling Kshs.828,387,093 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

### **1. Budget Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.15,808,454,221 and Kshs.13,278,940,564

respectively resulting in an under-funding of Kshs.2,529,513,657 or 16% of the budget. Similarly, the County spent an amount of Kshs.11,631,124,769 against actual receipts of Kshs.13,278,940,564 resulting in an under-utilization of Kshs.1,647,815,795 or 12 % of the actual receipts.

The under-funding and under-utilization may affect the planned activities and may impact negatively on service delivery to the public.

## **2. Pending Bills**

Annex 2- Analysis of pending accounts payables, Annex 3- Analysis of pending staff payables and Annex 4- Analysis of other pending payables, to the financial statements disclose pending bills of Kshs.4,516,781,861, Kshs.855,416,201 and Kshs.167,965,221 respectively, all totalling Kshs.5,540,163,283 as at 30 June, 2024. Although Management indicated that the bills were not settled due to non-release of exchequer allocation, no evidence was provided to confirm that the pending bills formed first charge in the subsequent year.

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

My opinion is unmodified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness in Internal Controls, Risk Management and Governance. Although, Management indicated that they were waiting for the Senate recommendations, no evidence was provided on progress taken to resolve the issues.

### **Other Information**

Management is responsible for the other information set out on pages vi to xliii which comprise key entity information and management, Governance statement, Foreword by the CECM Finance and Economic planning, statement of performance against County

Predetermined objectives, Environmental and sustainability reporting and statement of management responsibilities. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Law on Ethnicity and People with Disabilities Distribution**

Records provided for audit review including the payroll indicated that during the year under review, the County Executive had a total of six thousand five hundred and thirty-five (6,535) employees out of whom five thousand five hundred and nine (5,509) or 84% were from the dominant community in the County. This is contrary to Section 65 (1) (e) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider that at least thirty (30) percent of the vacant posts are not from the dominant ethnic community in the County.

In addition, there were 61 employees or approximately 1% of the employees who are living with disabilities contrary to Paragraph 2.2.2(i) of Public Service Commission Diversity Policy 2016 which states that every public service institution shall adopt measures aimed at facilitating the realization of the constitutional principles of ensuring an inclusive public service and that at least five per cent (5%) of appointments in the public sector shall comprise of persons with disabilities. Although Management explained that in future there will be a wide circulation of advertisement and effort to conform to the recruitment and appointments threshold on ethnicity and people living with disability, no documented measures were provided for audit review.

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

## **2. Lack of an Approved Staff Establishment**

The statement of receipts and payments reflects compensation of employees amount of Kshs.5,959,269,939. The County Executive had a total of six thousand five hundred and thirty-five (6,535) employees. However, the County Executive through the County Public Service Board did not have an approved staff establishment for the whole County Executive and for each Department detailing hierarchy of authority and responsibilities. Although Management explained that it is in the process of developing a staff establishment, no reason was provided as to why the staff establishment was not prioritised.

In the circumstances, optimal staffing levels, appropriate systems and skills development could not be confirmed.

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

The County Executive compensation of employees totalling Kshs.5,959,269,939 represent approximately fifty-two (52%) of the total receipts of Kshs.11,417,314,882. This was contrary Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the limit on the County Governments expenditure on wages and benefits for its public officers not to exceed 35% of the County Government's total revenue.

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

## **4. Non -Compliance with One-Third of Basic Salary Rule**

During the year ended 30 June, 2024, twenty (20) employees earned a net salary of less than a third of their basic salary. Although Management explained that it was due to introduction of Housing Levy and new National Social Security Fund (NSSF) tax rates, this was contrary to Section C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that public officers shall not over-commit their salaries beyond two thirds (2 /3) of their basic salaries and Heads of Human Resource Units should ensure compliance. Further, it was contrary to Section 19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two thirds (2/3) of such wages or salaries.

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

## **5. Payment of Salaries Outside the Integrated Payroll and Personnel Database (IPPD)**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.5,959,269,939 under compensation of employees. Included in the payment is an amount of Kshs.487,009,214 for salaries which was paid outside the IPPD system in the month of June 2024. In addition, review of the June 2024

monthly payroll data, revealed that two employees were sharing the same bank account number. This is contrary to Section 1.5.1 of The National Treasury Financial Accounting Recording and Reporting Manual which provides that personnel emoluments of County Governments staff should be paid through IPPD. Although Management indicated that relevant data for new employees will be secured for payroll processing before salary payment in future, no reason was provided for non-compliance.

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

## **6. Outstanding Medical Insurance Cover**

During the year under audit review, an amount of Kshs.245,000,000 was paid for medical insurance cover. However, as at 30 June, 2024, the County Executive of Machakos had an outstanding amount of Kshs.45,883,520 owing to the insurance company. This is in contravention of the Clause 2.6 of the contract agreement dated 19 October, 2023 which states that payment shall be made to the insurer immediately upon execution of the agreement. Although Management explained that there was no pending premium payments, the total premium had not been settled on execution of the agreement as required.

In the circumstances, Management was in breach of the insurance cover pre-conditions subjecting staff to medical risk.

## **7. Recruitment of Staff**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.5,959,269,939 as compensation of employees. During the year under review, Machakos County Public Service Board recruited and appointed five hundred and thirty (530) officers. However, the need assessment to fill the vacant positions, individual panelist score sheet for all interviewed candidates, the merit list and the Board minutes on the appointment of successful candidates were not provided for audit review.

In the circumstances, the value for money for the expenditure of Kshs.5,959,269,939 on compensation of employees could not be confirmed.

## **8. Procurement**

### **8.1 Proposed Phased Completion of Kaewa Dispensary**

Physical verification of the contract for the proposed phased completion of Kaewa Dispensary (Upper Kaewa Ward) at a cost of Kshs.2,834,808 revealed that, there was no electricity hence service providers could not perform immunizations and other medical services that require electricity. Further, there was no running water despite installation of a 10,000-litre water tank. In addition, there were security issues as the fluorescent tubes, wooden doors and sink pipes had been vandalized.

## **8.2 Construction of Kathiani Livestock Market Sell Yard**

The contract was awarded at a cost of Kshs.4,999,992 for the construction of Kathiani Livestock Market Sell Yard. However, review of the documents revealed the following issues;

- i. The winning bidder lacked requisite documents such as the company profile, compliance documents and technical documents.
- ii. The opening minutes indicated that three companies submitted their quotations of Kshs.5,168,287, Kshs.4,999,992 and Kshs.5,034,655. However, the request for quotation forms provided for audit review revealed that only two (2) bidders submitted their quotations.
- iii. Preliminary mandatory requirement number six (6) required each page of the document to be serialized. However, none of the request for quotation forms was serialized including that of the winning bidder.
- iv. Evaluation report provided for audit review was for the construction of Kithyoko livestock market sell yard instead of Kathiani livestock market sell yard.
- v. Management did not provide an acceptance letter, a due diligence report, an inspection and acceptance report and professional opinion for audit review. In addition, the contract provided for audit review had not been signed.

## **8.3 Non-Functional Solar and Battery Backup Projects**

The Department of Energy entered into two projects for Kathiani Level 4 Hospital at a total cost of Kshs.13,569,996. The first project was for the supply and installation of battery backup for Kshs.5,906,546 while the second project was for the supply and testing of solar plant for Kshs.7,663,449. However, physical verification of the projects revealed that the solar plant and battery backup system were not functional. In addition, the bid price for the supply and installation of battery backup quoted in the GOK IFMIS evaluation matrix of Kshs.5,900,000 differ with the opening minutes of Kshs.6,100,000 resulting to unexplained variance of Kshs.200,000.

## **8.4 Proposed Construction of Kathalani- Kaviani Nzaikoni Roads**

The contract for this project was awarded on 6 February 2024 at amount to contract sum of Kshs.154,580,347 with a completion period of twenty four (24) months from the date of signing of the contract. The budget for this project during the year under review was Kshs.50,000,000 and the bill of quantities included a sum of Kshs.1,000,000 for engineer's site visit and overtime allowance. One of the mandatory procurement criteria was to have all bid documents serialized, initialized and stamped. However, one of the bidders who had quoted an amount of Kshs.145,286,252 and had all bid documents serialized, initialized and stamped was evaluated as non-responsive during preliminary

evaluation. However, the firm which was awarded the contract did not have all the pages initialized which was a mandatory criterion.

### **8.5 Upgrading of Kincar Airways-Zebra and Muungano Police Station Road Phase**

Review of the contract documents revealed that the contract was signed on 6 February, 2024 at a contract sum of Kshs.84,017,245 with a completion period of 6 months from the date of signing the contract. However, the following issues were noted:

- i. One of the mandatory requirements was for the form of tender to be completed, signed and stamped in the format provided and in a company letterhead. However, the form of tender for the winning firm was not in a company letterhead and was not signed, while bidder No. 3, had quoted an amount of Kshs.61,985,760 which was lower than the bidder who won yet the firm was disqualified on similar issues.
- ii. An amount of Kshs.29,237,955 was paid without a certificate of work done but was based on summary of statements of account submitted by the contractor.
- iii. Review of progress report file revealed that in a letter dated 11 June, 2024, the contractor was using unapproved gravelling materials which was against the instructions which required use of hand packing rocks. The contractor had also disregarded hand packing instructions and was utilizing machines and no report was provided to confirm whether the contractor later conformed with engineer instructions.
- iv. The progress report dated February/March 2024 indicated that there was no site agent, general foreman, site surveyor, environmental officer and occupation health officer. These were key experts who were required as per the tender evaluation requirements. It appears that the project was being implemented without the input from technical staff which might have impacted on the quality of work.
- v. The test certificates were to be given to the engineer at the start of the project vide a letter dated 4 April 2024. This was not done until 11 July, 2024, when the contract was coming to an end. The quality of materials used in the project were not verified during the contract implementation.
- vi. Physical verification revealed that the road had developed potholes which require urgent repairs putting in doubt the quality of work done by the contractor.

### **8.6 Routine Maintenance of Kathaianioni- Kwa Kavatha-Muli Kaese Road**

Review of documents revealed that the contract was awarded on 19 March, 2024 at a contract sum of Kshs.4,896,464 with a contract duration of three (3) months. However, the firm did not attach beneficial ownership disclosure form which was a mandatory requirement. In addition, the firm did not provide a three months bank statements within the last two years and key personnel certificate with 2 years' experience as was required when bidding.

## **8.7 Consultancy Services for Development of Spatial Plan 2023/2024**

The contract was signed on 2 February, 2024 at a contract price of Kshs.207,711,166. However, the work plan prepared by the department indicated an amount of Kshs.209,263,840 as the budget which included the cost of various stakeholders including technical working group, project team and CECM. However, it was not possible to determine how the amount quoted by the consultant was arrived at and whether the consultant was to be paid for work done by other stakeholders. In addition, an amount of Kshs.41,459,880 was paid to the contractor without deducting VAT and no explanation was provided on the basis for determining the amount to be paid.

## **8.8 Consultancy Services for Development of Land use Plan for Machakos Municipality**

Review of procurement documents revealed that, the contract was signed on 4 January 2024 at a contact price of Kshs.3,938,200 for a contract duration of seven (7) weeks. The payment schedule indicated that 60% was to be paid on submission of draft one and the balance of 40% on submission and approval of final draft by the Board. However, the full amount of Kshs.3, 938,200 was paid before the draft was approved by the Board.

## **8.9 Stalled Projects**

Review of various projects commenced in the County revealed that fifty-four (54 projects) awarded at a contract price of Kshs.1,132,065,268 had stalled at various stages of completion. This was after the County had incurred a total cost of Kshs.314, 262,161 which was paid to various contractors. Further the work in progress was not reported in fixed assets register.

## **8.10 Procurement of Integrated Health Management System**

Review of pending bills revealed a prior year pending bill of Kshs.44, 885,921. This was the tendered sum for phase one (1) of a project that was to be executed in three phases. However, the confirmation reports from various level 3 and 2 hospitals covered under phase two (2) indicated that some service points were not covered, yet the full contract price of Kshs.78,530,148 was invoiced and paid. Further, it was not clear whether the County acquired the full ownership rights of the software including the source code.

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

## **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 effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance

section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1. Lack of an Audit Committee**

The County Executive did not have a functional Audit Committee as required by Regulation 167(1) and (4) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the effectiveness of internal controls and governance of the County Executive could not be confirmed.

### **2. Staff in the Payroll without Activity in the Department of Health**

Review of staff payroll revealed that a total of 67 clinical officers and 61 medical doctors were in the payroll. However, review of the doctor analysis report generated from Integrated Health Management system indicated no activity undertaken by them from September, 2023 when Level 4 and 5 hospitals were digitized and from February/ March when all Level 3 and 4 were digitized.

In the circumstances, it was not possible to establish whether the officers offered any service to Machakos residents during the period under review.

## **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**24 December, 2024**

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

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

	Note	Current Period FY 2023/2024	Comparative FY 2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers from CRF	1	11,221,963,896	10,530,966,030
Miscellaneous Receipts	2	195,350,986	1,438,246,673
<b>Total Receipts</b>		<b>11,417,314,882</b>	<b>11,969,212,703</b>
<b>Payments</b>			
Compensation of Employees	3	5,959,269,939	5,566,708,303
Use of goods and services	4	2,403,653,567	1,400,609,381
Subsidies	5	-	-
Transfers to Other Government Units	6	702,941,313	1,851,025,447
Other grants and transfers	7	1,297,110,941	-
Social Security Benefits	8	14,479,892	51,394,073
Acquisition of Assets	9	1,253,669,118	1,387,309,122
Finance Costs, including Loan Interest	10	-	-
Repayment of principal on Domestic and Foreign borrowing	11	-	-
Other Payments	12	-	-
<b>Total Payments</b>		<b>11,631,124,769</b>	<b>10,257,046,327</b>
<b>Surplus/Deficit</b>		<b>(213,809,887)</b>	<b>1,712,166,376</b>

*NB: See comments under the Notes to the Financial Statements*

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 16/12/2024 and signed by:

.....  
Name: Julius Kasanga  
Chief Officer – Finance  
ICPAK M/No: 32422


.....  
Name: Bernard Muli (PhD)  
Head of Accounting Unit  
ICPAK M/No: 11920


*County Government of Machakos  
Machakos County Executive  
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**9. Statement of Assets and Liabilities as at 30th June 2024**

		Current Period	Comparative Period
	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	288,877,667	1,916,198,744
Cash Balances	13B	-	-
<b>Total Cash and cash equivalents</b>		<b>288,877,667</b>	<b>1,916,198,744</b>
Outstanding Imprests and Advances	14		-
<b>Total Financial Assets</b>		<b>288,877,667</b>	<b>1,916,198,744</b>
<b>Financial Liabilities</b>			
Deposits and retentions	15	185,714,920	193,389,232
<b>Net Financial Assets</b>		<b>103,162,747</b>	<b>1,722,809,512</b>
<b>Represented By</b>			
Fund balance b/fwd	16	270,491,898	380,002,734
Prior year adjustments	17	46,480,737	(369,359,599)
Surplus/Deficit for the year		(213,809,887)	1,712,166,376
<b>Reconciling Amount</b>		<b>1</b>	<b>1</b>
<b>Net Financial Position</b>		<b>103,162,747</b>	<b>1,722,809,512</b>

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 16/12/2024 and signed by:

.....  
  
**Name:** Julius Kasanga  
**Chief Officer – Finance**  
**ICPAK M/No:** 32422

.....  
  
**Name:** Bernard Muli (PhD)  
**Head of Accounting Services**  
**ICPAK M/No:** 11920

*County Government of Machakos  
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**10. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**

	Note	Current Period	Comparative Period
		FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from CRF	1	11,221,963,896	10,530,966,030
Miscellaneous Receipts	2	195,350,986	1,438,246,673
<b>Total receipts from operating income</b>		<b>11,417,314,882</b>	<b>11,969,212,702</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	5,959,269,939	5,566,708,303
Use of goods and services	4	2,403,653,567	1,400,609,381
Subsidies	5	-	-
Transfers to Other Government Units	6	702,941,313	1,851,025,447
Other grants and transfers	7	1,297,110,941	-
Social Security Benefits	8	14,479,892	51,394,073
Finance Costs, including Loan Interest	10	-	-
Other Payments	12	-	-
<b>Total payments for operating expenses</b>		<b>10,377,455,651</b>	<b>8,869,737,204</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,039,859,231</b>	<b>3,099,475,498</b>
<b>Adjusted for:</b>			
Prior Year Adjustments	17	46,480,737	(369,359,599)
Decrease/(Increase) in Outstanding Imprests & Advances	18		-
Increase/(Decrease) in Deposits & Retentions	19	(7,674,312)	59,836,457
<b>Total Adjustments</b>		<b>38,806,425</b>	<b>(309,523,142)</b>
<b>Net cash flows from operating activities</b>		<b>1,078,665,657</b>	<b>2,789,952,356</b>
<b>Cashflow From Investing Activities</b>			
Acquisition of Assets	9	1,253,669,118	1,387,309,122
<b>Net cash flows from investing activities</b>		<b>(1,253,669,118)</b>	<b>1,387,309,122</b>
<b>Cashflow From Financing Activities</b>			
Repayment of principal on Domestic and Foreign borrowing	11	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>

**County Government of Machakos**  
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<b>Net Increase In Cash And Cash Equivalents</b>		(175,003,462)	<b>1,402,643,233</b>
<b>Cash and cash equivalent at Beginning of the year</b>		<b>463,881,130</b>	<b>513,555,509</b>
<i>Reconciling Difference - (A s result of Rounding- Off)</i>		<i>0</i>	<i>2</i>
<b>Cash and cash equivalent at End of the year</b>		<b>288,877,668</b>	<b>1,916,198,744</b>
<b>As per statement of assets</b>		<b>288,877,667</b>	<b>1,916,198,744</b>

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 16/12/ 2024 and signed by:



.....  
**Name: Julius Kasanga**  
**Chief Officer Finance**  
**ICPAK M/No: 32422**



.....  
**Name: Bernard Muli (PhD)**  
**Head of Accounting Services**  
**ICPAK M/No. 11920**

**MACHAKOS COUNTY EXECUTIVE**  
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**A. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CRF	10,444,771,999	1,736,045,176	12,180,817,175	11,221,963,896	958,853,279	92%
Other Receipts	4,302,230,448	(674,593,402)	3,627,637,046	1,800,811,329	1,826,825,717	50%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	0	0	256,165,339	(256,165,339)	100%
<b>TOTAL</b>	<b>14,747,002,447</b>	<b>1,061,451,774</b>	<b>15,808,454,221</b>	<b>13,278,940,564</b>	<b>2,529,513,657</b>	<b>84%</b>
<b>PAYMENTS</b>						
Compensation of Employees	5,857,514,340	351,952,950	6,209,467,290	5,959,269,939	250,197,351	96%
Use of goods and services	2,356,552,573	594,947,166	2,951,499,739	2,403,653,567	683,646,172	81%
Subsidies	0	0	0	0	0	0%
Transfers to Other Government Units	565,038,276	109,957,385	674,995,661	702,941,313	353,620,476	104%
Other grants and transfers	2,813,624,042	(381,566,128)	3,115,100,237	1,297,110,941	3,540,179,326	42%
Social Security Benefits	54,878,274	0	54,878,274	14,479,892	40,398,382	26%
Acquisition of Assets	3,009,394,942	(206,881,923)	2,802,513,019	1,253,669,118	1,548,843,901	45%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other Payments	90,000,000	(90,000,000)	0	0	0	0%
<b>TOTAL</b>	<b>14,747,002,447</b>	<b>378,409,450</b>	<b>15,808,454,220</b>	<b>11,631,124,769</b>	<b>6,416,885,609</b>	<b>74%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>683,042,324</b>	<b>1</b>	<b>1,647,815,795</b>	<b>(3,887,371,952)</b>	

**NB:-**

- *The changes between the original and final are as a result of re-allocations within the budget.*

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- *The under-performance in Use of goods and services, Transfers to Other Government Units, Social Security Benefits and Acquisition of Assets was occasioned by under collection of CRF and Own Source Revenue*
- *The County recognizes actual expenditure incurred on funds i.e. Opening Balance+Transfers-Closing Balance and therefore the over-expenditure on Transfers to Other Government Units Relates the opening fund balances.*

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



.....  
**Name: Julius Kasanga**  
**Chief Officer Finance**  
**ICPAK Member Number:32422**



.....  
**Name: Bernard Muli (PhD)**  
**Head of Accounting Services**  
**ICPAK Member Number:11920**

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**B. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CRF	10,444,771,999	1,736,045,176	12,180,817,175	11,221,963,896	958,853,279	92%
Other Receipts	4,302,230,448	(674,593,402)	3,627,637,046	1,800,811,329	1,826,825,717	50%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	0	0	256,165,339	(256,165,339)	100%
<b>TOTAL</b>	<b><u>14,747,002,447</u></b>	<b><u>1,061,451,774</u></b>	<b><u>15,808,454,221</u></b>	<b><u>13,278,940,564</u></b>	<b><u>2,529,513,657</u></b>	<b><u>84%</u></b>
<b>PAYMENTS</b>						
Compensation of Employees	5,857,514,340	351,952,950	6,209,467,290	5,959,269,939	250,197,351	96%
Use of goods and services	2,356,552,573	594,947,166	2,951,499,739	2,244,409,982	707,089,757	76%
Subsidies	0	0	0	0	0	0%
Transfers to Other Government Units	565,038,276	109,957,385	674,995,661	281,699,600	393,296,061	42%
Other grants and transfers	2,813,624,042	(381,566,128)	3,115,100,237	216,166,749	2,898,933,488	7%
Social Security Benefits	54,878,274	0	54,878,274	14,479,892	40,398,382	26%
Acquisition of Assets	3,009,394,942	(206,881,923)	2,802,513,019	7,631,749	2,794,881,270	0%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other Payments	90,000,000	(90,000,000)	0	0	0	0%
<b>TOTAL</b>	<b><u>14,747,002,447</u></b>	<b><u>378,409,450</u></b>	<b><u>15,808,454,220</u></b>	<b><u>8,723,657,912</u></b>	<b><u>7,084,796,308</u></b>	<b><u>55%</u></b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>683,042,324</b>	<b>1</b>	<b>4,555,282,652</b>	<b>(4,555,282,651)</b>	

NB:-

- *The changes between the original and final are as a result of re-allocations within the budget.*
- *The under-performance in Use of goods and services, Transfers to Other Government Units, Social Security Benefits and Acquisition of Assets was occasioned by under collection of CRF and Own Source Revenue*
- *The County recognizes actual expenditure incurred on funds i.e. Opening Balance+Transfers-Closing Balance and therefore the over-expenditure on Transfers to Other Government Units Relates the opening fund balances.*

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



.....  
**Name: Julius Kasanga**  
**Chief Officer Finance**  
**ICPAK Member Number:32422**



.....  
**Name: Bernard Muli (PhD)**  
**Head of Accounting Services**  
**ICPAK Member Number:11920**

*County Government of Machakos  
Machakos County Executive  
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**C. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CRF	10,444,771,999	1,736,045,176	12,180,817,175	11,221,963,896	958,853,279	92%
Other Receipts	4,302,230,448	(674,593,402)	3,627,637,046	1,800,811,329	1,826,825,717	50%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	0	0	256,165,339	(256,165,339)	100%
<b>TOTAL</b>	<b><u>14,747,002,447</u></b>	<b><u>1,061,451,774</u></b>	<b><u>15,808,454,221</u></b>	<b><u>13,278,940,564</u></b>	<b><u>2,529,513,657</u></b>	<b><u>84%</u></b>
<b>PAYMENTS</b>						
Compensation of Employees	0	0	0	0	0	0%
Use of goods and services	227,800,000	(92,000,000)	135,800,000	159,243,584	(23,443,584)	117%
Subsidies	0	0	0		0	0%
Transfers to Other Government Units	245,038,276	136,527,852	381,566,128	421,241,713	(39,675,585)	110%
Other grants and transfers	1,594,332,713	127,857,317	1,722,190,030	1,080,944,191	641,245,839	63%
Social Security Benefits	0	0	0		0	0%
Acquisition of Assets	3,001,544,941	(206,881,923)	2,794,663,018	1,246,037,369	1,548,625,649	45%
Finance Costs, including Loan Interest	0	0	0		0	0%
Repayment of principal on borrowings	0	0	0		0	0%
Other Payments	90,000,000	(90,000,000)	0		0	0%
<b>TOTAL</b>	<b><u>5,158,715,930</u></b>	<b><u>(124,496,754)</u></b>	<b><u>5,034,219,176</u></b>	<b><u>2,907,466,857</u></b>	<b><u>2,126,752,319</u></b>	<b><u>58%</u></b>
<b>SURPLUS/(DEFICIT)</b>	<b><u>9,588,286,517</u></b>	<b><u>1,185,948,528</u></b>	<b><u>10,774,235,045</u></b>	<b><u>10,371,473,707</u></b>	<b><u>402,761,338</u></b>	

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

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Notes:-

- *The changes between the original and final are as a result of re-allocations within the budget.*
- *Other receipts include miscellaneous receipts of Kshs 8,455,413.50 (comparative) due to an error of Returned RTGS payment received twice.*
- *The County recognizes actual expenditure incurred on funds i.e. Opening Balance+Transfers-Closing Balance and therefore the over-expenditure on Transfers to Other Government Units Relates the opening fund balances.*

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



.....  
Name: Julius Kasanga

Chief Officer Finance

ICPAK Member Number:32422



.....  
Name: Bernard Muli (PhD)

Head of Accounting Services

ICPAK Member Number:11920

**MACHAKOS COUNTY EXECUTIVE**  
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**11. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

**12 A. Budget Execution by Programmes and Sub-Programmes - Recurrent**

Sub-Programme	Approved Estimates FY 2023/24	Revised Estimates FY 2023/24	Actual Expenditure as of 30th June 2024	Absorption Rate (%)
	Recurrent Expenditure	Recurrent Expenditure	Recurrent Expenditure	Recurrent Expenditure
<b>OFFICE OF THE GOVERNOR</b>				
Office of the Governor	309,336,718	314,336,718	276,991,667	94.14%
Transport Services	31,733,750	31,733,750	26,619,975	96.78%
Human Resource and Administration Section	55,250,000	55,250,000	37,413,630	93.76%
ICT Section	22,641,444	21,641,444	16,065,367	43.84%
Hospitality Services Section	25,973,355	20,973,355	20,878,797	69.44%
Cabinet Office	6,493,175	6,493,175	4,553,359	42.47%
Office of the Deputy Governor	74,457,386	74,457,386	56,094,603	89.87%
Office of the County Secretary	34,816,786	45,816,786	29,213,570	4.84%
Office of the County Advisors	20,171,540	20,171,540	9,675,661	21.96%
	<b>580,874,154</b>	<b>590,874,154</b>	<b>477,506,629</b>	<b>81.03%</b>
<b>COUNTY PUBLIC SERVICE BOARD</b>				
Human Resource and Administration	38,013,709	38,013,709	30,161,925	79.34%

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	38,013,709	38,013,709	30,161,926	79.34%
<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>				
General Administration & Support Services	196,036,258	199,956,258	161,454,473	80.74%
Road Development and Management	1,200,000	350,000	123,755	35.36%
County Government Buildings	10,100,000	1,082,939	100,000	9.23%
County Fleet Management	40,100,000	50,100,000	49,899,994	99.60%
	<b>247,436,258</b>	<b>251,489,197</b>	<b>211,578,222</b>	<b>84.13%</b>
<b>HEALTH AND EMERGENCY SERVICES</b>				
General Administration and support services	3,418,345,006	3,556,536,552	3,397,314,516	95.52%
Machakos Level 5	169,429,588	233,960,800	212,423,063	90.79%
Kangundo Level 4	54,100,000	51,997,889	49,412,711	95.03%
Matuu Level 4	43,600,000	42,600,000	40,378,110	94.78%
Kathiani Level 4	58,600,000	52,189,155	46,517,385	89.13%
Mwala Level 4	43,600,000	43,600,000	40,822,891	93.63%
Kimiti Level 4	38,600,000	38,600,000	35,612,053	92.26%
Masinga Level 4	40,600,000	40,600,000	36,227,922	89.23%
Athi River Level 4	30,600,000	30,600,000	27,905,778	91.20%

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Mutituni Level 4	30,600,000	28,600,000	22,268,821	77.86%
Ndithini Level 4	30,600,000	29,600,000	24,494,906	82.75%
Kalama Level 4	30,600,000	29,029,533	26,279,971	90.53%
Public Health and Community Outreach	73,566,838	167,466,838	155,862,001	93.07%
	<b>4,062,841,432</b>	<b>4,345,380,767</b>	<b>4,115,520,128</b>	<b>94.71%</b>
<b>WATER, IRRIGATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES</b>				
Water Resources Management	97,924,249	107,924,249	101,746,047	94.28%
Sewerage System and Sanitation Management	1,550,000	1,550,000	1,448,600	93.46%
General administrative and Support Services	31,500,000	5,250,000	3,839,665	73.14%
Environment and Natural Resources	3,091,120	9,546,172	3,135,630	32.85%
Climate Change	21,917,699	21,917,699	6,958,268	31.75%
	<b>155,983,068</b>	<b>146,188,120</b>	<b>117,128,210</b>	<b>80.12%</b>
<b>AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT</b>				
General Administration and support services	342,470,165	340,820,165	227,463,145	66.74%
Crop Development and Management	2,260,009	2,235,005	1,986,050	88.86%
Livestock Resources Management and Development	1,366,548	2,216,548	1,718,991	77.55%

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Fisheries Development	1,056,906	1,056,906	969,480	91.73%
Veterinary Services	855,993	1,355,993	1,258,400	92.80%
Agriculture Training Centre	2,614,704	3,439,704	2,089,505	60.75%
Co-operative Development and Marketing	22,648,487	32,648,493	15,871,994	48.61%
Capacity Building to Co-operative Societies	1,000,000	1,000,000	728,500	72.85%
Promotion of Co-operative Marketing and Value Chain	1,000,000	1,000,000	205,200	20.52%
Co-operative Financial Services	1,500,000	1,500,000	1,207,100	80.47%
Promotion and growth of Co-operative Societies	1,250,000	1,250,000	967,000	77.36%
Co-operative Audit Support Services	1,550,000	1,550,000	1,182,700	76.30%
	<b>379,572,812</b>	<b>390,072,814</b>	<b>255,648,065</b>	<b>65.54%</b>
<b>FINANCE ,ECONOMIC PLANNING AND REVENUE MANAGEMENT</b>				
Revenue Management	410,987,592	510,983,593	477,388,928	93.43%
Budget formulation,Coordination and Implementation	42,363,780	67,818,780	65,325,541	96.32%
Supply Chain Management Section	11,926,490	15,926,490	13,703,390	86.04%
Accounts Services	42,760,407	259,472,569	166,306,845	64.09%
Audit Section	9,720,000	17,640,360	17,016,169	96.46%
Human Resource Management and Support Services	297,973,124	204,628,123	173,375,118	84.73%

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Economic Planning and Statistical Services	39,804,068	57,147,205	47,048,682	82.33%
Monitoring and Evaluation	9,450,248	33,950,248	31,440,093	92.61%
External Resource Mobilization	19,449,126	19,449,126	16,063,810	82.59%
Directorate of Governors Project Delivery Unit	44,850,000	44,850,000	39,467,496	88%
ICT General Administration and support services	46,300,361	51,300,361	43,155,943	84.12%
ICT Infrastructure	6,143,554	6,143,554	1,289,976	21%
Closed Circuit Television	1,525,000	1,525,000	-	0%
Public Communication	-	49,645,000	30,882,769	62.21%
	<b>983,253,750</b>	<b>1,340,480,409</b>	<b>1,122,464,760</b>	<b>83.74%</b>
<b>GENDER, YOUTH, SPORTS &amp; SOCIAL WELFARE</b>				
Administrative Services	71,296,383	134,536,382	81,236,507	60.38%
Stadium Management	-	-	-	0%
Sports	-	-	-	0%
Youth Empowerment	-	-	-	0%
Administrative Services	53,343,386	78,343,386	64,940,882	82.89%
	<b>124,639,769</b>	<b>212,879,768</b>	<b>146,177,389</b>	<b>68.67%</b>
<b>TRADE,INDUSTRY,TOURISM AND INNOVATION</b>				

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Headquarter & Administrative Services	44,797,449	45,838,357	40,641,783	88.66%
Trade Development	2,715,433	2,715,433	1,635,880	60.24%
International Trade			-	0%
Business and Enterprise Development	10,000,000	10,000,000	9,942,933	99.43%
Industrialization and Innovation	46,736,010	45,695,102	39,615,656	86.70%
Investment Facilitation and Support	10,000,000	10,000,000	5,971,155	59.71%
Tourism Administrative & Support Service	58,147,873	58,147,873	56,438,072	97.06%
Heritage & Culture	999,722	5,999,722	5,974,800	99.58%
Liquor Management	701,270	5,501,270	5,349,650	97.24%
Tourism Development and Marketing	887,350	2,087,350	1,610,000	77.13%
Management of Recreational Services	1,299,502	1,299,502	999,000	76.88%
Machawood	998,308	5,998,308	5,980,900	99.71%
County Image Directorate	1,001,198	1,001,198	754,500	75.36%
Digital Economy		3,700,000	3,413,400	92.25%
	<b>178,284,115</b>	<b>197,984,115</b>	<b>178,327,729</b>	<b>90.07%</b>
<b>EDUCATION</b>				

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Head quarter Administrative services	536,929,693	640,411,437	507,929,552	79.31%
Basic Education	9,856,678	11,350,000	11,151,875	98.25%
Youth Development Services			-	0%
Vocational Training		12,100,000	10,120,422	83.64%
	<b>546,786,371</b>	<b>663,861,437</b>	<b>529,201,849</b>	<b>79.72%</b>
<b>LANDS,HOUSING AND URBAN DEVELOPMENT &amp; ENERGY</b>				
Lands and Physical Planning	62,346,321	62,346,321	59,061,691	94.73%
County Electrification	28,076,213	28,076,213	26,730,266	95.21%
Housing and Urban Development	98,643,736	98,643,736	93,561,006	94.85%
Machakos Municipality	17,000,000	17,000,000	13,578,704	79.87%
Mavoko Municipality	19,000,000	19,000,000	18,308,470	96.36%
Kangundo Tala Municipality	15,700,000	15,700,000	15,190,880	96.76%
	<b>240,766,270</b>	<b>240,766,270</b>	<b>226,431,017</b>	<b>94.05%</b>
<b>DEVOLUTION</b>				
General Administration and support services	298,357,385	548,971,916	509,787,355	92.86%

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Performance Management	2,500,000	2,500,000	238,200	9.53%
Training, Research and Development	47,841,500	47,841,500	37,104,387	77.56%
County Administration & Decentralized Units	372,609,131	407,409,131	382,473,360	93.88%
Civic Engagement	2,750,000	2,750,000	1,946,750	70.79%
Administration and Co-ordination	7,250,000	6,350,000	5,035,359	79.30%
Other capital grants and transfers (Equalisation fund)	-			0%
Solid Waste Management	3,500,000	3,500,000	1,499,811	42.85%
Inspectorate Services and Management	225,222,199	225,222,199	179,627,540	79.76%
Emergency Services	19,139,000	19,139,000	7,991,616	41.76%
	<b>979,169,215</b>	<b>1,263,683,746</b>	<b>1,125,704,378</b>	<b>89.08%</b>
<b>COUNTY ATTORNEY</b>				
Legal Services	83,564,716	83,564,716	51,440,570	61.56%
	<b>83,564,716</b>	<b>83,564,716</b>	<b>51,440,570</b>	<b>61.56%</b>
	<b>1,008,995,826</b>	<b>1,008,995,826</b>	<b>1,115,796,705</b>	<b>81.72%</b>
<b>Grand Total</b>	<b>9,610,181,465</b>	<b>10,774,235,048</b>	<b>9,703,087,576</b>	<b>90.06%</b>

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**12 B. Budget Execution by Programmes and Sub-Programmes - Development**

Programme	Sub-Programme	Original Budget	Adjusted Budget	Final Budget FY 2023/24	Actual on comparable basis	% Budget utilization
		Development Expenditure	FY 2023/24	Development Expenditure	Development Expenditure	Development Expenditure
<b>OFFICE OF THE GOVERNOR</b>						
Co-ordination and Supervisory Services	Office of the Governor	12,243,690	-	12,243,690	-	0%
	Transport Services	-	-	-	-	0%
	Human Resource and Administration Section	-	-	-	-	0%
	ICT Section	-	-	-	-	0%
	Hospitality Services Section	-	-	-	-	0%
	Cabinet Office	-	-	-	-	0%
	Office of the Deputy Governor	7,334,480	-	7,334,480	4,973,268	67.81%
	Office of the County Secretary	-	-	-	-	0%
	Office of the County Advisors	-	-	-	-	0%
<b>TOTAL</b>		<b>19,578,170</b>	<b>-</b>	<b>19,578,170</b>	<b>4,973,268</b>	<b>25.40%</b>
<b>COUNTY PUBLIC SERVICE BOARD</b>						
Human Resource and Administration	Human Resource and Administration	20,000,000	(17,000,000)	3,000,000	-	0%
<b>TOTAL</b>		<b>20,000,000</b>	<b>(17,000,000)</b>	<b>3,000,000</b>	<b>-</b>	<b>0%</b>
<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>						

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General Administration & Support Services	General Administration & Support Services	71,500,000	15,000,000	86,500,000	73,554,815	85.03%
Road Development Management	Road Development and Management	376,500,000	(20,000,000)	356,500,000	270,580,265	0%
County Government Building Services	County Government Buildings	191,731,765	(139,400,000)	52,331,765	17,910,285	34.22%
County Fleet Management	County Fleet Management	72,000,000	(2,000,000)	70,000,000	59,087,991	84.41%
<b>TOTAL</b>		<b>711,731,765</b>	<b>(146,400,000)</b>	<b>565,331,765</b>	<b>421,133,356</b>	<b>74.49%</b>
<b>HEALTH AND EMERGENCY SERVICES</b>			-			
General Administration and Support Services	General Administration and support services	538,872,154	(75,800,581)	463,071,574	347,902,347	75.13%
Curative and Rehabilitative health	Machakos Level 5	142,000,000	(110,000,000)	32,000,000	23,000,000	71.88%
	Kangundo Level 4	15,000,000	7,000,000	22,000,000	5,041,082	22.91%
	Matuu Level 4	26,000,000	14,000,000	40,000,000	28,109,483	70.27%
	Kathiani Level 4	12,993,866	(734,929)	12,258,937	1,562,381	12.74%
	Mwala Level 4	23,000,000	(10,000,000)	13,000,000	7,000,000	53.85%
	Kimiti Level 4	10,000,000	(6,000,000)	4,000,000	-	0%
	Masinga Level 4	10,000,000	(6,000,000)	4,000,000	-	0%
	Athi River Level 4	10,000,000	(6,000,000)	4,000,000	-	0%
	Mutituni Level 4	11,000,000	(7,000,000)	4,000,000	-	0%
	Ndithini Level 4	21,000,000	-	21,000,000	13,030,951	62.05%
	Kalama Level 4	10,000,000	(6,000,000)	4,000,000	-	0%

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Preventive and promotive services	Public Health and Community Outreach	164,273,125	49,000,000	213,273,125	44,394,000	20.82%
<b>TOTAL</b>		<b>994,139,145</b>	<b>(157,535,510)</b>	<b>836,603,636</b>	<b>470,040,244</b>	<b>56.18%</b>
<b>WATER, IRRIGATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES</b>						
Water Resources Management	Water Resources Management	320,000,000	-	320,000,000	150,591,201	47.06%
Development and Promotion of Irrigation	Development and Promotion of Irrigation	99,561,724	-	99,561,724	36,053,200	36.21%
Sewerage System and Sanitation Management	Sewerage System and Sanitation Management	29,000,000	-	29,000,000	146,466	0.51%
General Administrative and Support Services	General administrative and Support Services		-	-	-	0%
Environment and Natural Resources	Environment and Natural Resources	24,900,000	-	24,900,000	-	0%
Climate Change	Climate Change	245,038,276	136,527,852	381,566,128	256,693,086	67.27%
Water Supply and Sewerage			-	-	-	0%
Irrigation Schemes Development & Promotion			-	-	-	0%
<b>TOTAL</b>		<b>718,500,000</b>	<b>136,527,852</b>	<b>855,027,852</b>	<b>443,483,954</b>	<b>51.87%</b>
<b>AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT</b>						
Agriculture and Food Security	General Administration and support services	562,487,091	(63,607,272)	498,879,819	589,207,440	118.11%
	Crop Development and Management	122,459,386	(40,000,000)	82,459,386	74,592,718	90.46%
	Livestock Resources Management and Development	62,852,603	(8,043,403)	54,809,200	16,567,969	30.23%

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	Fisheries Development	17,329,908	(3,139,330)	14,190,578	227,960	1.61%
	Veterinary Services	13,082,928	8,043,403	21,126,331	8,868,736	41.98%
	Agriculture Training Centre	25,000,000	67,260,000	92,260,000	2,679,182	2.90%
Co-operative Development	Co-operative Development and Marketing	-	10,000,000	10,000,000	-	0%
	Capacity Building to Co-operative Societies	-	-	-	-	0%
	Promotion of Co-operative Marketing and Value Chain	25,000,000	(5,000,000)	20,000,000	10,000,000	50%
	Co-operative Financial Services	-	-	-	-	0%
	Promotion and growth of Co-operative Societies	2,425,498	-	2,425,498	-	0%
	Co-operative Audit Support Services	-	-	-	-	0%
<b>TOTAL</b>		<b>830,637,414</b>	<b>(34,486,602)</b>	<b>796,150,812</b>	<b>702,144,004</b>	<b>88.19%</b>
<b>FINANCE ,ECONOMIC PLANNING AND REVENUE MANAGEMENT</b>			-			
Resource mobilization	Revenue Management	122,750,745	(36,000,000)	86,750,745	41,968,322	48.38%
County Treasury	Budget formulation,Coordination and Implementation	93,931,500	(91,872,000)	2,059,500	-	0%
	Supply Chain Management Section	-	-	-	-	0%
	Accounts Services	180,000,000	334,828,131	514,828,131	456,464,230	88.66%
	Audit Section	15,500,000	-	15,500,000	-	0%

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	Human Resource Management and Support Services	-	-	-	-	0%
Economic Planning & External Resource Mobilization	Economic Planning and Statistical Services	3,000,000	(3,000,000)	-	-	0%
	Monitoring and Evaluation	-	-	-	-	0%
	External Resource Mobilization	-	-	-	-	0%
Directorate of Governors Project Delivery Unit	Directorate of Governors Project Delivery Unit	-	-	-	-	0%
ICT	ICT General Administration and support services	59,794,177	40,872,000	100,666,177	70,047,734	69.58%
	ICT Infrastructure	-	-	-	-	0%
	Closed Circuit Television	-	-	-	-	0%
	Public Communication	-	-	-	-	0%
<b>TOTAL</b>		<b>474,976,422</b>	<b>244,828,131</b>	<b>719,804,553</b>	<b>568,480,286</b>	<b>78.98%</b>
<b>GENDER, YOUTH, SPORTS &amp; SOCIAL WELFARE</b>						
Youth and Sports	Administrative Services	-	-	-	-	0%
	Stadium Management	31,000,000	-	31,000,000	1,463,685	4.72%
	Sports	10,000,000	70,000,000	80,000,000	72,880,953	91.10%
	Youth Empowerment	20,000,000	(7,500,000)	12,500,000	5,876,897	47.02%
Gender and Social Welfare	Administrative Services	131,655,003	(48,700,000)	82,955,003	45,370,482	54.69%
<b>TOTAL</b>		<b>192,655,003</b>	<b>13,800,000</b>	<b>206,455,003</b>	<b>125,592,017</b>	<b>60.83%</b>
<b>TRADE, INDUSTRY, TOURISM AND INNOVATION</b>						
			-			

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Trade, Industry and Innovation	Headquarter & Administrative Services	8,000,000	-	8,000,000	-	0%
	Trade Development	39,298,083	-	39,298,083	19,298,083	49.11%
	International Trade	2,000,000	-	2,000,000	-	0%
	Business and Enterprise Development	12,581,663	41,084,984	53,666,647	12,210,523	22.75%
	Industrialization and Innovation	391,084,984	(91,084,984)	300,000,000	72,374,314	24.12%
	Investment Facilitation and Support		-	-	-	0%
Tourism Administrative & Support Services	Tourism Administrative & Support Service	8,164,002	(3,000,000)	5,164,002	-	0%
	Heritage & Culture	2,450,000	-	2,450,000	-	0%
	Liquor Management	1,500,000	(1,500,000)	-	-	0%
	Tourism Development and Marketing		-	-	-	0%
	Management of Recreational Services	21,000,000	(3,000,000)	18,000,000	4,131,928	22.96%
	Machawood	22,500,000	(2,500,000)	20,000,000	6,934,381	34.67%
	County Image Directorate	200,000	-	200,000	-	0%
	Digital Economy		-	-		0%
<b>TOTAL</b>		<b>508,778,732</b>	<b>(60,000,000)</b>	<b>448,778,732</b>	<b>114,949,228</b>	<b>25.61%</b>
<b>EDUCATION</b>			-			
General Administration and Support Service	Head quarter Administrative services	110,000,000	(75,000,000)	35,000,000	-	0%

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Basic Education	Basic Education	15,000,000	-	15,000,000	-	0%
	Youth Development Services	47,729,112	24,705,771	72,434,883	-	0%
	Vocational Training		-		-	0%
<b>TOTAL</b>		<b>172,729,112</b>	<b>(50,294,229)</b>	<b>122,434,883</b>	<b>-</b>	<b>0%</b>
<b>LANDS,HOUSING AND URBAN DEVELOPMENT &amp; ENERGY</b>						
			-			
Lands and Physical Planning	Lands and Physical Planning	42,755,550	-	42,755,550	-	0%
County Electrification	County Electrification	75,000,000	-	75,000,000	30,743,204	40.99%
Housing and Urban Development	Housing and Urban Development	1,400,000	-	1,400,000	-	0%
	Machakos Municipality	11,200,000	89,217,607	100,417,607	5,141,858	5.12%
	Mavoko Municipality	11,200,000	1,128,536	12,328,536	1,546,551	12.54%
	Kangundo Tala Municipality	26,200,000	6,294,110	32,494,110	4,662,708	14.35%
<b>TOTAL</b>		<b>167,755,550</b>	<b>96,640,253</b>	<b>264,395,803</b>	<b>42,094,320</b>	<b>15.92%</b>
<b>DEVOLUTION</b>						
			-			
Public Service Administration and Support Services	General Administration and support services	2,000,000	-	2,000,000	-	0%
	Performance Management	-	-	-	-	0%
	Training,Research and Development	-	-	-	-	0%
County Administration &Decentralized Units	County Administration &Decentralized Units	-	-	-	-	0%
	Civic Engagement	-	-	-	-	0%
	Administration and					0%

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	Co-ordination	-	49,500,000	49,500,000	-	
	Other capital grants and transfers (Equalisation fund)	-	12,923,347	12,923,347		
	Solid Waste Management	2,205,000	-	2,205,000	-	0%
Inspectorate, Firefighting and Emergency Services	Inspectorate Services and Management	41,729,618	-	41,729,618	1,229,000	2.95%
	Emergency Services		-		-	0%
<b>TOTAL</b>		<b>45,934,618</b>	<b>62,423,347</b>	<b>108,357,965</b>	<b>1,229,000</b>	<b>1.13%</b>
<b>OFFICE OF THE COUNTY ATTORNEY</b>			-			
	Legal Services	9,300,000	-	9,300,000	-	0%
<b>TOTAL</b>		<b>9,300,000</b>	<b>-</b>	<b>9,300,000</b>	<b>-</b>	<b>0%</b>
<b>County Assembly</b>			79,000,000	79,000,000		
<b>Grand Total</b>		<b>4,866,715,931</b>	<b>167,503,243</b>	<b>5,034,219,174</b>	<b>2,894,119,678</b>	<b>57.49%</b>

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**12. 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 recognizes 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 30<sup>th</sup> June 2024, this amounted to KShs. 185,714,920 compared to KShs.193,389,232 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 12<sup>th</sup> July, 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There were Three supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

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

**r) Related Party Transactions**

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

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

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

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**13. Notes to the Financial Statements**

**1. Transfer from the CRF**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,334,022,723	1,334,022,723
Total Exchequer Releases for quarter 2	2,196,668,866	2,014,363,041
Total Exchequer Releases for quarter 3	3,132,720,208	3,053,662,032
Total Exchequer Releases for quarter 4	4,558,552,099	4,037,412,314
<b>Total</b>	<b>11,221,963,896</b>	<b>10,439,460,110</b>

**NB:-**

- *Transfers from CRF has been restated from Ksh.9,510,309,325 to capture the correct amount of Ksh. 11,221,963,896*

**2. Miscellaneous Receipts**

Description	Period Ended 30th June 2024	Comparative amount 2022/2023
	Kshs	Kshs
<b>Own Source Revenue</b>		
Land Rates & Ground Rent	-	204,509,754
Single Business Permit	-	298,859,046
Quarry Extraction Fees	-	189,782,165
Sand Gravel	-	26,475,610
Market Fees	-	13,253,012
Plot/Stall Rent	-	3,351,824
Buspark	-	140,981,326
House Rent	-	1,792,252
Refuse/Conservacy Fee	-	32,406,484
Sign Board & Advertisement Fee	-	75,168,364
Fire Fighting&Ambulance Mgt Unit	-	17,154,355
Slaughter House Fees/Livestock	-	14,831,987
Court Fines	-	-
Enforcement Management	-	7,338,385
Offstreet Parking Unit	-	16,411,332
Building Plan Approvals	-	162,826,953
Cess	-	14,081,514
Social Services	-	295,720
Procurement	-	-
Water Sales	-	689,000
Miscellaneous	-	-
Tourism	-	1,185,601

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House Loan Repayment	-	116,933
Salary Refunds/Advances	-	2,448,444
Agri Farm	-	463,760
Health Revenue	-	120,317,958
Liquor	-	72,373,670
Interest & Penalties On Plot And Stall Rent	-	197,770
Machakos Noise Pollution	-	386,650
Motor Cycle Registration	-	11,204,510
Weights And Measures	-	886,880
Tender Account	-	-
<b>Sub-Total</b>	<b>0</b>	<b>1,429,791,259</b>
Miscellaneous receipts	195,350,986	8,455,414
<b>Sub-Total</b>	<b>195,350,986</b>	<b>8,455,414</b>
<b>TOTAL</b>	<b>195,350,986</b>	<b>1,438,246,673</b>

**NB: -**

- *The Current reporting period has been restated to exclude Own Source Revenue (OSR) from the County executive financial statements. OSR for the period has been presented under Receiver of Revenue financial statements.*
- *The miscellaneous receipts of Ksh.195,350,986 relates to fertilizer received through department of agriculture and therefore forming an in-kind receipt.*

**3. Compensation of Employees**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	3,522,286,897	2,978,128,421
Basic wages of temporary employees	9,596,101	37,678,064
Personal allowances paid as part of salary	2,115,322,819	2,371,730,304
Personal allowances paid as reimbursements	39,280	547,455
Personal allowances provided in kind	-	-
Pension and other social security contributions	312,024,841	178,624,059
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Government Pension and Retirement Benefits	-	-
Other personnel payments	-	-
<b>Total</b>	<b>5,959,269,939</b>	<b>5,566,708,303</b>

**NB:-** *Personal allowances paid as part of salary has been restated up-to Ksh.2,115,322,819 by Ksh. 170,263,898.55 from Ksh. 1,945,058,920.80 thus making total compensation to employees rise from 5,789,006,040 to Ksh. 5,959,269,939. This variation relates to KRA dues which were recovered at source.*

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**Notes to the Financial Statements (Continued)**

**4. Use of Goods and Services**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Utilities, supplies and services	65,135,958.29	58,383,105
Communication, supplies and services	20,415,253	20,881,492
Domestic travel and subsistence	460,056,783	229,216,247
Foreign travel and subsistence	82,755,658	47,037,561
Printing, advertising and information supplies & services	43,062,783	26,043,271
Rentals of produced assets	21,185,982	-
Training expenses	60,231,406	33,680,975
Hospitality supplies and services	184,293,577	94,528,398
Insurance costs	349,706,115	207,460,749
Specialised materials and services	426,672,866	375,461,796
Office and general supplies and services	57,107,090	41,863,842
Fuel Oil and Lubricants	211,306,283	92,164,090
Other operating expenses	285,743,496	148,765,141
Routine maintenance – vehicles and other transport equipment	35,328,602	18,200,484
Routine maintenance – other assets	87,823,602	6,922,231
Payables from Previous Financial Period - Other (Budget)s	12,828,114	-
<b>Total</b>	<b>2,403,653,567</b>	<b>1,400,609,381</b>

*NB:- Utilities, supplies and services amount of Ksh. 91,833,219 has been restated downwards to Ksh. 65,135,958 leading to a difference of Ksh. 26,697,261. This relates to Own Source Revenue account, "Machakos County Health Revenue Account" which has been eliminated from the County Executive Financial Statements.*

**5. Subsidies**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Subsidies to Public Corporations	-	-
See list attached	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**6. Transfer to other Government entities**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers to County Assembly	-	1,132,140,390
World Bank - Climate Change Programme	421,241,713	69,568,478
Machakos County Bursary Fund	158,800,000	40,000,000
Machakos County Executive Committee and Chief Officers' Car Loan and Mortgage Scheme	-	-
Level 4 Hospitals	86,866,600.00	25,389,640.00
Level 5 Hospital	36,033,000.00	15,700,000.00
<b>TOTAL</b>	<b>702,941,313</b>	<b>1,282,798,508</b>

*NB: World Bank - Climate Change Programme has been restated upwards to the tune of the closing balance so as to expense the full amount to allow zero closing balance.*

**7. Other Grants and Transfers**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other Current Transfers, Grants and Subsidies	216,166,749	138,676,935
Other Capital Grants and Transfers - Recurrent	355,632	12,563,648
Other Capital Grants and Transfers - Development	313,349,845	158,548,800
Transfers for level 5 hospitals	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	15,475,406	24,826,670
World Bank – THSUCP	-	14,843,426
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme (KDSP)	83,768,018	25,647,760
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)	13,847,900	11,598,542
Kenya Climate Smart Agriculture Project (KCSAP)	394,810	109,207,727
Road Maintenance Levy Fund (KRB)	-	-
Universal Health Coverage	-	-

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World Bank – Emergency Locust Response Project	112,116,985	67,674,399
Machakos County Aggregation Industrial parks	79,687,530	-
Fertilizer Subsidy Programme	195,350,986	-
National Agric Val Chain	266,597,079	
<b>TOTAL</b>	<b><u>1,297,110,941</u></b>	<b><u>568,226,939</u></b>

*NB:- Other Grants and Transfers has been restated so as to disclose transfers to non-self-reporting entities of the County Executive*

**8. Social Security Benefits**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Social security Benefits	14,479,892	51,394,073
Employer Social Benefits	-	-
	-	
<b>Total</b>	<b><u>14,479,892</u></b>	<b><u>51,394,073</u></b>

**9. Acquisition of Assets**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<b>Non Financial Assets</b>		
Purchase of Buildings	-	-
Construction of Buildings	309,146,764	167,530,703
Refurbishment of Buildings	40,672,972	85,792,527
Construction of Roads	265,011,521	467,330,146
Construction and Civil Works	223,524,182	259,001,280
Overhaul and Refurbishment of Construction and Civil Works	6,419,909	98,146,741
Purchase of Vehicles and Other Transport Equipment	8,990,000	32,540,000
Overhaul of Vehicles and Other Transport Equipment	500,000	-
Purchase of Household Furniture and Institutional Equipment	-	1,998,800
Purchase of Office Furniture and General Equipment	62,914,592	33,482,942
Purchase of ICT Equipment	-	171,225,344

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Purchase of Specialised Plant, Equipment and Machinery	136,681,902	1,878,520
Rehabilitation and Renovation of Plant, Machinery and Equip.	981,499	33,845,065
Purchase of Certified Seeds, Breeding Stock and Live Animals	84,586,506	14,492,710
Research, Studies, Project Preparation, Design & Supervision	245,985	-
Rehabilitation of Civil Works	-	20,044,345
Purchase of Specialised Plant	-	-
Acquisition of Strategic Stocks and commodities	127,938	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	78,530,148	-
Payables from Previous Financial Period - Other (Budget)s	35,335,201	
<b>Total acquisition of non - financial assets</b>	<b><u>1,253,669,118</u></b>	<b><u>1,387,309,122</u></b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total acquisition of assets</b>	<b><u>1,253,669,118</u></b>	<b><u>1,387,309,122</u></b>

*NB: The Purchase of Specialised Plant, Equipment and Machinery has been restated downwards by Ksh. 78,530,148 which relates to Acquisition of Intangible Assets*

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**Notes to the Financial Statements (Continued)**

**10. Finance Costs, including Loan Interest**

	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Description	FY 2023/2024	FY 2022/2023
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12. Other Payments**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

CBK ACCOUNTS	Indicated whether recurrent or development	Amount Q4	Comparative amount 2022/2023
Name of Bank, Account No. & Currency		Kshs	Kshs
CBK, Machakos County Recurrent Account KES	Recurrent	374,067	2,866,918
CBK, Machakos County Development Account KES	Development	125,123	816,506
CBK, Machakos County Revenue Fund Account KES	CRF	-	1,452,317,614
Chase Bank KES		10,643,135	10,643,135
CBK, Machakos County Deposit Account KES	Deposit	185,714,920	193,389,232
Machakos County Road Maintenance Levy Fund	SPA	1	1
Machakos County Kenya Climate Smart	SPA	-	394,810
Machakos County Agriculture Sector Development	SPA	-	8,347,900
Machakos County Village Polytechnic	SPA	1	1
Machakos County Kenya Urban Support Prog	SPA	90,004	90,004
Machakos County KDSP Grant	SPA	58,417,280	142,185,298
Machakos County DANIDA Account	SPA	306,675	347,081
Machakos County WHO Account	SPA	1,561	1,561
Machakos County H/service Management Fund	SPA	703,210	703,210
Machakos County UHC	SPA	21,003	21,003
Machakos County Emergency Locust Response KES	SPA	1	8,206,158
Machakos County Climate Change Fund KES	SPA	-	28,675,583
Machakos County NAT Agric Val Chain KES	SPA	-	67,192,729
Machakos County Health Revenue Account	Revenue		-
Machakos County Aggreg industrial parks		32,480,686	-
Machakos County Ward Dev Fund		-	-
Machakos County Equalization Fund		-	-
<b>Total</b>		<b>288,877,667</b>	<b>1,916,198,744</b>

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**13A. Bank Balances**

**13 B Cash in Hand**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Cash in hand should also be analysed as follows:

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**14. Outstanding imprests and advances**

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance Accounts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Breakdown of imprest and salary advance as per department	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<b>Imprest</b>		
Department	-	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>
<b>Salary Advance</b>		
Department	-	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	185,714,920.65		193,389,232	
Retention Monies	-		-	
<b>Total</b>	<b>185,714,920.65</b>		<b>193,389,232</b>	
Ageing analysis for	185,714,920.65		193,389,232	
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	57,347,021	31%	70,505,787	36%
1-2 years	47,847,363	26%	61,708,711	32%
2-3 years	53,862	29%	43,853,199	23%
Over 3 years	26,658,488	14%	17,321,534	9%
<b>Total (tie to above total)</b>	<b>185,714,921</b>	<b>100%</b>	<b>193,389,232</b>	<b>100%</b>

16. Fund Balance Brought Forward

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank accounts	463,881,130	513,555,509
Cash in hand	-	
Accounts Receivables	-	
Accounts Payables	(193,389,232)	(133,552,775)
<b>Total</b>	<b>270,491,898</b>	<b>380,002,734</b>

*NB:-Bank accounts balance has been restated down from Ksh.1,916,198,744 to Ksh. 463,881,130 so as to exclude Ksh.1,452,317,614 which relates to CRF account.*

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Notes to the Financial Statements (Continued)

17. Prior Year Adjustments

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<b>Bank account balances</b>		
Recurrent account		-
Development account		(7,353)
Deposit account		(127,489)
Special Purpose Accounts		(169,182,423)
Adjustments on cash in hand		(200,042,334)
Adjustments on payables	-	-
Adjustments on receivables	-	-
Return to SPA From Climate Change Operations Account	46,480,737	
<b>Total</b>	<b>46,480,737</b>	<b>(369,359,599)</b>

*NB:- Opening Bank Balances for Recurrent, Development, CRF and Special Purpose Accounts of Ksh.2,866,918, Ksh.816,506, Ksh. 1,452,317,614 &256,165,339 so as to correspond with exclusion of the same balances from revenue. The Ksh. 46,480,737 relates reversal of Prior Year climate change funds from commercial bank account to Special Purpose Account (SPA).*

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

Description	2023/2024	2022/2023
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (A)	-	-
Receivables as at 30th June (B)	-	-
Increase/ Decrease receivables C=B-A	-	-

19. Increase/ (Decrease) in Deposits and Retention

Description of the error	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Payables as at 1 <sup>st</sup> Jul (A)	193,389,232	133,552,775
Payables as at 30th Sep (B)	185,714,920	193,389,232
Increase/Decrease in Payables C=B-A	<b>(7,674,312)</b>	<b>59,836,457</b>

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**Notes to the Financial Statements (Continued) Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

Description	Balance B/f	Additions for the period	Paid during the year	Balance C/f
	30-Jun-23			30-Jun-24
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	998,162,286	247,737,157	231,743,347	1,014,156,096
Construction of Civil works	378,144,781	296,159,321	33,653,883	640,650,219
Supply of Goods	1,284,755,731	248,345,341	88,408,684	1,444,692,388
Supply of Services	1,514,672,633	116,818,419	170,377,773	1,461,113,279
<b>Total</b>	<b>4,175,735,431</b>	<b>909,060,238</b>	<b>524,183,687</b>	<b>4,560,611,982</b>

**NB:**

- *Pending Bills opening balances have been restated to capture the correct figure of Ksh. 4,175,735,431 up from 2,860,719,440*

**2. Pending Staff Payables (See Annex 3)**

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	30/Jun/2023			30/Jun/24
	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others-Retirement Benefits	325,505,170	529,911,032		855,416,201
<b>Total</b>	<b>325,505,170</b>	<b>529,911,032</b>	<b>-</b>	<b>855,416,201</b>

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3. Other Pending Payables (See Annex 4)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	30-Jun-23			30-Jun-24
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	300,423,661		181,713,320	118,710,341
Amounts due to County Government entities	36,451,650	12,803,229		49,254,879
Amounts due to third parties				
	<b>336,875,311</b>	<b>12,803,229</b>	<b>181,713,320</b>	<b>167,965,220</b>

Other Important Disclosures

4. External Assistance

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

a) External assistance relating to loans and grants

Description	2023/2024	2022/2023
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

b) Undrawn external assistance

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

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

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**Other Important Disclosures**

**c) Classes of providers of external assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**d) Non-monetary external assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**Other Important Disclosures**

**e) Purpose and use of external assistance.**

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

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**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.*

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

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**Other Important Disclosures**

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

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

**5.1 Classification by Source**

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

*(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.**

	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	-	-

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

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**Other Important Disclosures**

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	2023/2024	2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	56,325,950	56,325,950
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	1,066,128,489	1,132,140,390
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	-	-
<b>Total Transfers To Related Parties</b>	<b><u>1,122,454,439</u></b>	<b><u>1,188,466,340</u></b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	-	-
Transfers From National Government MDAs	11,222,475,702	10,539,421,443
Transfers From SCs And SAGAs - National Government	-	-
<b>Total Transfers From Related Parties</b>	<b><u>12,344,930,141</u></b>	<b><u>11,727,887,783</u></b>

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**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		Accounting Officer responsible
	Established/Date taken over	Location	
Machakos County Bursary Fund	30.05.2014	Machakos	Bernice Kioko
Machakos Municipality Board	15.02.2019	Machakos	Collins Adipo
Mavoko Municipality Board	15.02.2019	Mavoko	Collins Adipo
Kangundo Municipality Board	15.02.2019	Kangundo	Collins Adipo
Machakos County Executive Committee and Chief Officers' Car Loan and Mortgage	14.02.2019	Head Quarter	The County Secretary

**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	2023/2024	2022/2023
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
<b>Total</b>	-	-

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**10. Program for Results (PforR) Disclosure**

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

Name of PforR: xxxxxx			Name of Financing Partners: xxx and xxx				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative		
	Budget	Actual	Budget	Actual	Budget	Actual	
Program code							
Sub-program							
Sub-program							
<b>Sub-total</b>							
Program code							
Sub-program							
Sub-program							
<b>Sub-total</b>							
<b>Total</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>Xx</b>	<b>xx</b>	

**11. Progress on Follow up on Prior Year Auditor's Recommendations**

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

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<b>Legal Expenditure Incurred Irregularly</b> 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	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	31 <sup>st</sup> October 2024

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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)
	<p>Kshs. 172,369,177 due to non-settlement of pending bills.</p> <p>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.</p>			
2.	<p><b>Inaccuracies in the Financial Statements</b></p> <p>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.</p> <p>In the circumstances, the accuracy and completeness of the financial statements amounts and balances could not be confirmed.</p>	<p>The financial statements 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.</p>	Awaiting feedback from Senate	31 <sup>st</sup> October 2024
3	<p><b>Un-confirmed Assets Balance</b></p> <p>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 audit review.</p>	<p>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.</p>	Awaiting feedback from Senate	31 <sup>st</sup> October 2024

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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)
4	<p><b>Misstatement of Receipts and Expenditure Amounts</b>  The statement of assets and liabilities reflects bank balance of Kshs. 513,555,509 being the balance as at 31 July, 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.</p>	<p>The National Treasury disbursed April and May exchequer releases to CRF late (i.e Ksh 824,607,381 on 15<sup>th</sup> and Ksh 778,795,860 on 17<sup>th</sup> 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 2022/2023 and therefore we had to spend the funds within a reasonable time after receipt.</p>	Awaiting feedback from Senate	31 <sup>st</sup> October 2024
5.	<p><b>Inaccuracies in the Bank Balances</b>  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 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</p>	<p>The unexplained variance of Ksh 134,842 comprises of closing balances of Ksh. 7,353 &amp; 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 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.</p>	Awaiting feedback from the Senate	31 <sup>st</sup> October 2024

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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)
	confirmed.			
6	<p><b>Failure to Transfer Revenue to County Revenue Fund</b></p> <p>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.</p>	<p>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.</p>	Awaiting feedback from the Senate	31 <sup>st</sup> October 2024
7.	<p><b>Unaccounted for Own Generated Revenue</b></p> <p>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.</p>	<p>The Directorate of 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.</p>	Awaiting feedback from the Senate	31 <sup>st</sup> October 2022
8.	<p><b>Misclassification of Expenditure</b></p>	<p>The payments totalling Khs.115,296,666 and</p>	Awaiting feedback from	31 <sup>st</sup> October 2024

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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)
	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 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.	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 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 2022-2024.	the Senate	
9.	<b>Unsupported prior Year Adjustments</b> 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	31 <sup>st</sup> October 2024
10.	<b>Unreconciled Outstanding Land Rates Balances</b> Review of land rates IFMIS records for Machakos Sub-County 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	The transfer of LAIFOMS data to CIFOMS is a gradual process. The management transferred outstanding land rates data of Kshs 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	Awaiting feedback from the Senate	31 <sup>st</sup> October 2024

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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)
	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.	which were captured as duplicates has been availed for audit review.		
11.	<b>Unaccounted for Land Rates</b> 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 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.	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	31 <sup>st</sup> October 2024
12.	<b>Failure to Disclose Imprests Balance</b> 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	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	31 <sup>st</sup> October 2024

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	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.			
13.	<p><b>Shortfall in Receipts</b>  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 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</p>	<p>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 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.</p>	Awaiting feedback from the Senate	31 <sup>st</sup> October 2024
14.	<p><b>Failure to Settle Pending Bills</b>  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</p>	<p>The County Government of Machakos continued to settle the Pending Bills during the FY 2022/2023 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.</p>	Awaiting feedback from the Senate	31 <sup>st</sup> October 2024

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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)
	penalties with their 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	<b>Non – Compliance with the law on Fiscal Responsibility</b> 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	31 <sup>st</sup> October 2024
16	<b>Failure to prepare and submit Account for Receiver of Revenue</b> 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.	The County Governments are required to prepare and submit financial statements for Receiver of Revenue from FY 2023/2024 and not 2022/2023. 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.	Awaiting feedback from the Senate	31 <sup>st</sup> October 2024

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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)
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.....  
County Executive Committee Member – Finance and Economic Planning

Date.....16/12/2024

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**12. Annexes**

**Annex 1-Analysis of Transfers from CRF**

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Equitable Share	1,334,022,723	2,196,668,866	3,132,720,208	4,558,552,099	11,221,963,896
Level 5 Hospitals					0
DANIDA - Universal Healthcare in Devolved Units Programme					0
World Bank – THUSCP			186,605,472	12,798,878	199,404,350
Kenya Devolution Support Programme					0
Youth Polytechnic support grant					0
Abolishment of user fees in health centres and dispensaries					0
Kenya Urban Support Programme					0

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Agriculture Sector Development Support Project (ASDSP)						0
Kenya Climate Smart Agriculture Project (KCSAP)						0
Climate Change				164,047,116		164,047,116
Emergency Locust Programme				103,910,828		103,910,828
						0
<b>Total</b>	<b>1,334,022,723</b>	<b>2,196,668,866</b>	<b>3,319,325,680</b>	<b>4,839,308,921</b>		<b>11,689,326,190</b>

**Annex 2-Analysis of Pending Accounts Payable**

S/N o.	Supplier/Contractor	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Additions for the Year	Amount Paid (Kshs.)	Outstanding Pending Bill Amount as of 31st January, 2024 (Kshs.)
				A		B	C=A-B
<b>Construction Of Buildings</b>							
1	Wamtech Civil Engineering	332	Balance For Male/ Female Wards At Kathukini Dispensary	26,549			26,549
2	Theora Communications Ltd	991774	Installation Of Extensions & Materials At Dg's Office	39,000			39,000

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3	Patron Agencies	2578652	Release Of Retention	95,943			95,943
4	Upstyle Engineering Systems LTD	2655632	Retention	106,077			106,077
5	Smatal Trading Company Limited	4885	Retention	155,634			155,634
6	Meldian enterprises ltd	2514626	servicing & repair anaesthetic machine	190,388			190,388
7	Gosheni	2578716	Release Of Retention	191,083			191,083
8	Patron Agencies	2688574	Release Of Retention	216,159			216,159
9	Majestie Youth Initiative	1545224	Release Of Retention	221,186			221,186
10	Ndoto Constructors	2854657	Release Of Retention	266,243			266,243
11	Upstyle engineering systems	1487	Construction of ECDE Class at Kikule in Muthesya Ward	283,500		283,500	0
12	Crystalberg International limited	1557885	Release Of Retention	289,048			289,048
13	Jessmart Construction Empire	2054	Construction of Hospital Staff quarters and mortuary& general ward at Nguluni community hospital	311,054			311,054
14	Santolina east africa limited	2541156	Repairs and renovation at MICC tourism department	330,000			330,000
15	Tacopa Agencies	1845	Construction of 2 ECDE classes at kangundo Subcounty	392,212		392,212	0
16	Dannex Investment & engineering	1255784	Repairs at Kenyatta Stadium	480,600			480,600
17	Easco Africa Ltd	2128959	Office Partioning MIPB Offices	483,134			483,134
18	Pastil Construction Ltd	1785	Renovation of Kangundo Call Center	484,300			484,300

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19	Jeti general contractors ltd	2514265	Retention	497,946		497,946
20	Devlink Resources Consultants	0950401	Consulta	1,055,800		1,055,800
21	Patron Agencies	147	Construction of Emergency Toilets	498,498		498,498
22	Jilas Chemical dealers	1157854	Office refurbishment	528,300		528,300
23	Cemwa	2702	Renovation of kitchen at Machakos Level 5	550,304	542,439	7,865
24	Kalibin building contractors ltd	1124887	2nd certificate for the proposed extension of Kyumbi community hospital	643,770		643,770
25	Adwise Ltd	7515485	Signage at Machakos highways in 2015	704,900		704,900
26	Kadan contractors	2298	Construction and expansion of kivaani health centre	711,938		711,938
27	Crystalberg international	1542	Construction of ECDE classes at Kyanda	750,510		750,510
28	Kajogoo Gen Contractors	7754102	Construction of mbiuni health centre	781,532		781,532
29	Stepal Builders CO. LTD	2541986	Renovation	789,580		789,580
30	Rapple contractors	156	Construction and Renovation of Public Toilets at Ikombe, Kaewa, Kalukuni, Kimangu and Syokisinga-Second certificate	798,221		798,221
31	Adwise Ltd	75154266	Signage at Machakos highways in 2015	810,360		810,360
32	Silver Merchants	9855691	Renovation Kamuthanga Dispensary	815,418	802,346	13,072
33	Wits contractors ltd	2399	Construction of Kithimani HC	930,925		930,925

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34	Phemu General Enterprises ltd	1254	Construction of ECDE Class at Makila in Masinga Sub county	967,760		967,760
35	Bayridge Solutions Ltd	1670004	Renovation of County Hq	996,641		996,641
36	Kamumu Contractors Ltd	2541441	Construction of 1 ECDE Class at kathyoli	1,000,000		1,000,000
37	Jimon Ventures	VENTURES.00	Proposed Repair Of Staff Toilets, Ktchen And Securitylocks For Executive Offices	1,011,900		1,011,900
38	Sunatiko	2707	Renovation of boudary wall	1,084,164	1,084,164	0
39	Husmo Investment	1771	Completion of Staff houses at Matuu	1,109,200	1,109,200	0
40	Shelulu investments ltd	1248482	Construction of toilet block Miu HC(Muthetheni,Mwala )	1,141,332		1,141,332
41	Multiplier And Accelerator Investments Limited	2705	Renovation of orthopaedic workshop at Level 5	1,167,670	1,167,670	0
42	Benagon Concept	134	Construction of 1 ECDE Class at St. Lawrence Kithuiani	1,200,000		1,200,000
43	Hamd Trading Company ltd	587		1,233,210		1,233,210
44	Jakimo Infrastructure(E.A) Ltd	1257	Renovation of Matuu Call Center	1,254,221		1,254,221
45	Upstyle Engineering Systems Ltd	34	Second certificate for Kiatineni Market shed	1,256,983		1,256,983
46	Upstyle Engineering Systems LTD	34	Construction of Kiatineni Market Shades	1,256,983		1,256,983

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47	Harleys Limited	311	Servicing Of Vg 70 Ventilators-Lvl 5	1,270,000			1,270,000
48	Promise Managers	175985	Completion of Kwa mwatu Dispensary	1,300,000			1,300,000
49	Smartal Trading	265	Renovation And Refurbishmnt Of Mavoko Revenue Offices	1,325,000			1,325,000
50	Quicklink Communications Ltd	1669	Construction of ECDE classrooms Lot 6	1,361,510		1,361,510	0
51	Marc Prime Enterprises	2547878	Renovation of Toilet 1 at machakos Peoples park	1,395,000			1,395,000
52	Korna construction Company ltd	5656	Construction of Uluutya Dispensary-Yatta	1,454,903		1,454,903	0
53	Vineyard merchants	775193	Construction of Muumandu community hospital	1,494,453			1,494,453
54	Daltech Technologies	0950501	Cctv Mavoko Town	1,500,000			1,500,000
55	Breti Trading Agencies	1508	Construction of 4 ECDE classes at Machakos Sub County	1,508,069			1,508,069
56	Northern Eagle	5059	Fencing of jaw crusher site at Katangi	1,565,000			1,565,000
57	Marte Merchants	338	Refurbishment And Repair Of Parking Slots At Machakos Headquarters	1,599,941			1,599,941
58	M & J Holdings Ltd	2569779	Supply and Delivery of Building materials	1,673,400			1,673,400
59	Promise Managers	1587	Completion of Kwa mwatu Dispensary	1,688,996			1,688,996
60	Direct Auto Engineering Limited	50	Proposed Construction Of Ecde Class At Makaveti -Kalama Ward	1,695,264			1,695,264

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61	Rockfield Building And Construction Company Limited	49	Proposed Construction Of Ecde Class At Kimongo - Kinanie Ward	1,696,450			1,696,450
62	Wamtech Civil Engineering Company	48	Proposed Construction Of Ecde Class At Mwendwa -Muthesya Ward	1,696,960			1,696,960
63	Critics Ltd	460	Supply of buidling materials at Machakos peoples park	1,700,000			1,700,000
64	Hamdani Construction Ltd	304	Construction Of 4 Door Pit Latrine Complete With Urinal At Masii Health Centre	1,747,700			1,747,700
65	Coolcom Ventures ltd	1769	Competition Executive Washrooms Matuu Office	1,764,355		1,764,355	0
66	Lydko Tech. Solutions Ltd	271	Construction Of 4 Door Pit Latrine Complete With Urinal At Ekalakala Health Centre	1,844,280			1,844,280
67	Nothern green developers	1148854	maintenace workshop at level 5	1,847,451		1,847,451	0
68	Kyutini Contractors	2514254	Refurbishment of Kwa Musyoka Container Clinic	1,856,464			1,856,464
69	Robron Merchants	76	Construction of Waiting Bay	1,895,015			1,895,015
70	Eridosa limited	154	Construction of GBV septic tank	1,969,260		1,969,260	0
71	Markers Company	1175896	Renovation of Kangundo Doctors call room	1,975,000		1,975,000	0
72	Sayan Ventures	2665323	Construction of 2 ECDE classes at Mathunya and Kyandu in Kangundo Sub County	1,995,880			1,995,880

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73	Retro Archi Trave Building Systems Limited	1561	Renovation Of Car Shed	1,998,600			1,998,600
74	M/S Tirine Co. Limited	1853	Proposed Construction Of Carsheds At The Machakos County Offices	2,104,680			2,104,680
75	Syntech Investments co. ltd	2514354	Renovation of orthopaedic Level 5	2,146,348		2,146,348	0
76	Shelulu investments ltd	1507387	additional works for proposed completion of kisiiki community hospital	2,200,000			2,200,000
77	Shelulu investments ltd	2310	construction of kisiiki level 3 hospital	2,200,000			2,200,000
78	Extra Mile Contractors Kenya ltd	698	Renovation of Nduu Dispensary-Matungulu	2,290,478		2,290,478	0
79	Intrachem Agencies	1235	Renovation Of Matuu Office	2,294,480			2,294,480
80	Component Investment Limited	306	Maintainance Of Xray Building In Mwala Level 4 Hospital	2,313,889			2,313,889
81	Syntech Investments Co Ltd	2022/2023		122,535			122,535
82	Mangtech Engineering Solutions Limi	2022/2023		139,980			139,980
83	Crystal Vineyards Limited	2022/2023		211,050			211,050
84	Wamtech Civil Engineering Company Limited	2022/2023		260,833			260,833
85	Damwotech Engineering Company Ltd	2021/2022		556,200			556,200

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86	Multiplier And Accelerator Investments Limited	2022/2023		912,330		912,330
87	Sunatiko	2022/2023		1,100,000		1,100,000
88	Husmo Investment	2022/2023		1,109,200		1,109,200
89	Singleline	2022/2023		1,137,354		1,137,354
90	Allodds Builders	2022/2023		1,383,647		1,383,647
91	Nothern Green Developers	2022/2023		1,690,601		1,690,601
92	Wacyl Enterprises			1,863,000		1,863,000
93	Crystal	2022/2023		2,110,500		2,110,500
94	Zaxxville	2022/2023		2,116,400		2,116,400
95	Kendique Limited	2022/2023		2,253,700		2,253,700
96	Cemwa	2022/2023		2,394,623		2,394,623
97	Stepal Builders			2,567,315		2,567,315
98	Crystal	2022/2023		2,907,700		2,907,700
99	Silver Merchants	2022/2023		3,295,153		3,295,153
100	Dunhill Works Ltd	2022/2023		3,361,270		3,361,270
101	Korna	2022/2023		3,458,381		3,458,381
102	Ezeili Company Ltd	2021/2022		3,574,656		3,574,656
103	Wilken Telecommunications Ltd	43942		3,729,259		3,729,259
104	Frank	2022/2023		4,077,069		4,077,069
105	Adwise Ltd	2021/2022		4,466,000		4,466,000
106	Pointmark Valuers	43775		4,705,280		4,705,280
107	Hamu Ventures	2021/2022		5,000,000		5,000,000
108	Anabra Enterprises	43923		10,946,000		10,946,000
109	Tandem Solutions Ltd	30-6-2018		12,946,172		12,946,172

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110	Gold Smith Enterprises Ltd	2022/2023		17,305,000		17,305,000
111	Gold Smith Enterprises Ltd	2022/2023		24,153,700		24,153,700
112	Sevic Ventures	1275	Renovation of Dicece HQ offices	2,399,050	2,399,050	0
113	Bresle Enterprises	283	Balance For Masinga Lvl 4 Maternity	2,421,054		2,421,054
114	Kamwaki Contractors ltd	1644479	Renovation of Kaluluini Dispensary -Yatta	2,449,189	724,767	1,724,422
115	Santolina East Africa Limited	78	Renovations At The Conference Facility	2,450,000		2,450,000
116	Anabra Enterprises Limited	253	Completion of works at Olesheik Dispensary-Mavoko	2,468,601		2,468,601
117	Margel business solutions	2614582	Renovation of mortuary level 5	2,468,919	2,468,919	0
118	Sawella Holdings ltd	1235983	Construction of ablution Block/staff	2,493,590	2,493,590	0
119	Anabra Enterprises Limited	1250	Renovation works at Ngalalia Dispensary -Mavoko	2,495,821		2,495,821
120	Sawella Holdings ltd	1368754	Construction of staff toilet at athiriver l4	2,500,000		2,500,000
121	Eclectics International Ltd	0947438	Cctv Tala Town	2,500,000		2,500,000
122	Gurey Africa ltd	1266	Renovation & Expansion at Muvuti Dispensary	2,500,011	2,500,011	0
123	Carecon Trading Company Ltd	1136587	Proposed Renovations at Machakos Peoples Park	2,509,602		2,509,602
124	Majestic Youth Initiative	2256	Part payment for construction of a twin workshop kithaayoni Vocational Training Center	2,522,825		2,522,825

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125	Madina construction company ltd	1698	construction of ECDEclassrooms Lot 5	2,591,278	597,412	1,993,866
126	Sawella Holdings ltd	1325862	Construction of ablution Block/public matuu	2,597,150	2,597,150	0
127	Wamtech Civil Engineering	332	Construction Of Male/ Female Wards At Kathukini Dispensary	2,628,313		2,628,313
128	Shadad General Limited	258	Renovation of Co's Office	2,630,010		2,630,010
129	Robron General Merchants	104	Renovations at Finance office	2,649,500		2,649,500
130	Buxton Kenya Contractors 324	324	Maintainance Of Xray Building In Mwala Level 4 Hospital	2,678,550		2,678,550
131	M And J Holding	1174	Renovation Of Machakos Office	2,688,416		2,688,416
132	Vicones Engineering Limited		Construction of Underground tank at GBV Centre	2,701,060		2,701,060
133	Breray Ltd	619	Renovations To The Office Of The Chief Officer Revenue Mngt	2,756,500		2,756,500
134	M/s Kelon Investments Ltd	1127896	Construction of Muumandu market shed 1st & Final certificate	2,783,408		2,783,408
135	M/S Kelon Investments LTD	146	Construction Of Muunandu Market shaded	2,783,408		2,783,408
136	Rajwan investment ltd	3617	Renovation of fire station at Mavoko	2,800,873		2,800,873
137	Kikotoni Contractors	654	Completion of Kaewa Dispensary-Kathiani	2,834,808		2,834,808
138	Gemep Agencies	1478	Construction of Katulye Market Shed	2,865,072		2,865,072

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139	Gemep Agencies	72	Construction Of Katulye Market shaded	2,865,072			2,865,072
140	Sarali Company Limited	1269	Construction of Maternity wing in Mukaa/Katulani Dispensary(Kibauni,M wala)	2,877,380		2,877,380	0
141	Mangtech Engineering Solutions Limited	2692	Delivery and fixing of roofing/Building materials	2,894,000			2,894,000
142	Mangtech Engineering Solutions Ltd	1254783	Delivery and fixing of Building materials	2,945,000		2,945,000	0
143	Hudlink Limited	149	Refurbishment/Renovation of modern public toilets	2,961,000		2,961,000	0
144	Charichan general merchants	2557	Construction of ECDE Classes at Malivini,St.Lawrence & Kithoni	2,962,890			2,962,890
145	Kyutini contractors	5595	Completion of works at Mumbuni dispensary/kwa Musyoka dispensary-machakos	2,976,789			2,976,789
146	Limek Limited	39	Renovation Works To Boundary Wall At The Machakos Peoples Park	2,977,488			2,977,488
147	Belmont Consultants	314	Servicing/Repair Of Mortuary Cold Rooms	2,998,513			2,998,513
148	Sanuel Limited	284	Construction Of Kivingoni Disp	3,005,316			3,005,316
149	Gurey Africa ltd	1254	Renovations and fencing at Mananja Dispensary-Masinga	3,046,479			3,046,479
150	Kal Timson Group Limited	333	Renovations Of Roofs At L5 Hospital - Kitchen And Landary	3,070,483			3,070,483

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151	Hamd Trading Company Ltd	782	Construction of Makyau dispensary-Machakos	3,164,190		3,164,190
152	Best cone Investment ltd	1140	Completion of Ngulini Dispensary-Kangundo	3,175,186	3,175,186	0
153	Korna construction Company ltd	1121515	Renovation Uluutya Dispensary	3,199,700	3,199,700	0
154	Clanicfay Investment Limited	1248	Construction of Katangi Health centre-Yatta	3,247,420	3,247,420	0
155	Spax warehouse	114	Renovation works at the Deputy Governors Office	3,295,212		3,295,212
156	Tirine Co. Limited	1577	Partitioning And Kitchen Repairs At County Office Mks	3,348,386		3,348,386
157	Stepal Builders Co. Ltd.	1265485	Construction Of Generator/Power Pump House,Electrical Works And External Works At The Machakos County	3,384,636	3,384,636	0
158	Hamdani Construction Limited	316	Morgue Laboratory, Community Hospitals Proposed Overhall Of Drainage System, Water Connection, And Lanscaping	3,389,960		3,389,960
159	Netcome Ventures Ltd	1552961	Renovation of Athi River Market	3,397,876		3,397,876
160	Easco Africa Ltd	991664	Garage renovation	3,436,700		3,436,700
161	Zaanya Limited	6456	Renovation and completion of works at Syulungu Dispensary-Kathiani	3,490,510	3,490,510	0
162	Avalanche Enterprises Lso 530	530	Refurbishment of Administraion headquaters Building	3,499,890		3,499,890

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163	Clanicfay Investment Limited	1259	Renovation and completion works of Ikaatini Dispensary-Masinga	3,540,262		3,540,262	0
164	M&J Holding	17	Renovation of Machakos Sub county offices	3,582,230			3,582,230
165	Mbaumi General construction Ltd	2145	Construction of 3 ECDE classes at Nzambani, St martin Kithuiani and Ngunga in Matungulu Sub County	3,599,550			3,599,550
166	Anabra Enterprises ltd	1670005	Renovation works at restraurent 1 Machakos peoples park	3,600,000			3,600,000
167	Rapple contractors	156	Construction and Renovation of Public toilets at Ikombe, Kaewa, Kalukuni, Kimangu and Syokisinga	3,600,000			3,600,000
168	Stepal Limited	206	Renovation Of Office Block	3,600,000			3,600,000
169	Rapale Contractors	156	Construction and renovation of public toilet at Ikombe,Kaewa and Kimangu Markets	3,600,000			3,600,000
170	Allodds builders	1245714	renovation of psychiatrick ward at level 5	3,631,110			3,631,110
171	Gari Hills Enterprises Ltd	266	Repair Of Leaking Roof At Kyawango Dispensary	3,801,527			3,801,527
172	Majestic Youth Initiative	6216	Completion of Maternity Block at Kiitini Dispensary-Kalama	3,809,450			3,809,450

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173	Majestic Youth Ventures	1244115	Landscaping works and Renovation of Kiitini Dispensary	3,809,834		3,809,834
174	Stepal Builders	405	Completion of Machawood studio	3,823,250		3,823,250
175	Masovya builders' company	3687	Construction of 4 ECDE Classes at Kangundo Sub-County	3,921,816		3,921,816
176	Bresle Enterprises	283	Morgue Laboratory, Community Hospitals Proposed Phased Completion Of Maternity At Masinga L4 Hospital	3,950,141		3,950,141
177	Ebony Lavender Limited	33	Renovation Of Ngelani Vtc	3,976,600		3,976,600
178	Dotwise International ltd	1252585	Works at Kitambasye Dispensary Matungulu North	3,978,075	3,978,075	0
179	Dotwise International ltd	1154875	Works at Kwamboo Dispensary-Mavoko	3,978,075		3,978,075
180	Centura Ltd	43	Renovation Works To 2 Toilet Blocks At Machakos Peoples Park	3,978,800		3,978,800
181	Masovya Builders Company Ltd	2355	Construction of Machakos Kenyatta Stadium perimeter wall phase 1	3,988,152		3,988,152
182	Wellscon ltd	1168953	Gazebos Phase 2	3,988,602		3,988,602
183	Sarall company Limited	1789	Renovations at Mbuuni Dispensary-Kathiani	3,989,787	2,871,916	1,117,871
184	Zacro Construction Limited	25	Renovation Of Mitaboni Vtc	3,995,955		3,995,955
185	Movers And Movers Developers Limited	55	Renovation Of Kyamwee Vtc	3,997,858		3,997,858

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186	Mixdesign Ventures Limited	54	Renovation Of Kalyambeu Vtc	3,998,984			3,998,984
187	Broad vision Ltd	2510	Final payment for construction of GBV Center at Machakos Sub County	4,030,301			4,030,301
188	Wal arsi enterprises limited	2518	Renovation of fire station at Machakos peoples park	4,114,919	4,114,919		0
189	Biomax Africa Limited	297	Medical Equipments For Newly Constructed L3 And L2S Health Facilities	4,115,000			4,115,000
190	Intrachem Agencies	1554782	Construction of Machakos Law Courts Parking in Machakos Municipality	4,176,000			4,176,000
191	Kalamen Company Limited	2558	Completion works of Makakoi Dispensary-Kalama	4,222,485	4,222,485		0
192	Retro Archi trave building systems	1358	Construction of ablution block -Mitaboni VCT	4,310,293	4,310,293		0
193	Sharp tim concepts ltd	2358962	Construction of boundary wall	4,336,056	4,336,056		0
194	Ajnam Enterprises ltd	1689	Construction of ECDE classrooms Lot 1	4,405,819	4,405,819		0
195	Ponika Enterprises Ltd	2582	Final payment for construction of a twin workshop at Kyamutwii Vocational Training Center	4,454,407			4,454,407
196	Mauna kea Agencies Limited	7965	Construction of Kaliluni Dispensary-Kathiani	4,530,252	4,530,107		145
197	Tick Machinery ltd	114	Construction of Garage -Kyemutheke VCT	4,535,368	4,535,368		0

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198	Shell Stones Limited	42	Renovations To Old Offices For The Department Of Tourism And Culture	4,572,372			4,572,372
199	Alisha good rock builders company ltd	1758	construction of a garage-Matuu	4,607,079		4,607,079	0
200	Millenium Solutions	270	Lvl 5 Kitchen Roof	4,673,216			4,673,216
201	Onnix International Limited	263	Phased Renovation Of Interns' Quarters At Level 5	4,710,910			4,710,910
202	Husmo Investment Limited Lpo 1873	1873	Proposed Completion Of Staff Houses At Matuu County Office	4,746,240			4,746,240
203	Buxton Kenya Contractors	308	Phased Renovation Of Kivaani Dispensary (Kangundo East, Kangundo)	4,774,873			4,774,873
204	Kadan contractors	1136879	Extension of Kalama Community Hospital	4,779,378			4,779,378
205	Kensource Supplies Ltd	1123595	Landscaping works at Mahakos Conference facility	4,795,927			4,795,927
206	Kamwaki Contractors ltd	1245784	Construction of Kimangu Dispensary-Yatta	4,810,450		1,806,177	3,004,273
207	Casse Investment	2541475	Construcion of a twin workshop at Ndovoini Vocational Training Center in Mavoko Sub County	4,812,450			4,812,450
208	Sawella Holdings	502	Refurbishment And Repair Of Parking Slots At Machakos Headquarters	4,837,896			4,837,896

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209	Sino Saido Construction	334 & 282	Morgue Laboratory, Community Hospitals, Ct Scan House Proposed Phased Construction Of Ct Scan Building (522Sm) And Casualty Wing (1320Sm)	4,853,518		4,853,518
210	Kyelenge general contractors limited	2514626	Renovations and landscaping works at machakos peoples park	4,866,593		4,866,593
211	Richlaw Investments Limited	1574	Renovation Works To Kitchen At Matuu County Lodge Offices	4,878,026		4,878,026
212	M/S Margel Business Solutions	1858	Demolitions Of Existing Office Block, Construction Of Septic Tank And Construction Of Waiting Bay	4,882,627		4,882,627
213	Blue scope contractors	1254959	construction of incinerator room, placenta pit and supply of installation of modern incinerator	4,894,760	4,894,760	0
214	Plannex Enterprises Ltd	74	Proposed chain Link fencing for proposed Children Rescue Centre.	4,898,149		4,898,149
215	Golden Crest Agencies Ltd	1145	Construction of Maternity block at Kikunuani Dispensary-Kathiani	4,926,976	4,926,976	0
216	Sheltex Company Limited	285	Construction Of Kiomani Dispensary	4,931,254		4,931,254
217	Gemula Company Limited	47	Renovation Of Katangi Vtc	4,934,230		4,934,230

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218	Wamtech Civil Engineering Company Ltd.	1125487	Construction of Perimeter Wall at the county Headquarters	4,950,000		4,950,000
219	Zabuur General Suppliers Ltd	1125	Construction of Kithangaini dispensary-Mwala	4,950,000		4,950,000
220	Jopek Ventures Limited	75	Completion Of Boundary Walling Landscaping And Repair At Gbv Centre	4,955,404		4,955,404
221	Stepsly concepts ltd	1527855	Completion of wards at Athiriver 1 4	4,962,897	4,962,897	0
222	Primatex Consult	267	Fencing Of Level 5 Inpatient Section	4,968,885		4,968,885
223	Masovya Builders	3/17/2019	Cointaners and landscaping	4,981,150		4,981,150
224	Allwin Systems Works Limited	128	Construction of Public Toilets	4,995,128		4,995,128
225	Allwin SyStems Works Ltd	128	Constrution of public toilets at Kangonde, Kikumini , kalundu, Musingini, Kasalani, Kyasioni and Kauti Markets	4,995,129		4,995,129
226	Kitui Bins Services	171	Construction of GBV perimeter wall	4,999,500	4,802,214	197,286
227	Rowick Construction Limited	26	Renovation Of St. Zeno Ndithini Vtc	4,999,606		4,999,606
228	Rizari company limited	5266	Construction of Kaonyweni Dispensary Yatta	5,020,167	5,020,167	0
229	Handramut Investment Ltd	1452	Construction of Kyamutwii dispensary-Mwala	5,080,104		5,080,104
230	Wajiji International ltd	133	Construction of 6 Emergency Toilets	5,085,762		5,085,762

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231	Lagsure limited	982	Completion of Maternity Block Ndunduni Dispensary-Kangundo	5,189,840		5,189,840	0
232	Galactic Eangle International Ltd	5654	Completion of facility and drainage at Mukunike Health centre-Kangundo	5,193,320			5,193,320
233	Yamaha Investment Limited	1224	Construction of Nyaani Dispensary-Mwala	5,194,290			5,194,290
234	Ramas Enterprices	1779	Construction of ECDE classrooms Lot 4	5,208,075		2,281,136	2,926,939
235	Ramas Enterprises ltd	2526652	Construction of new facility at D.E.B dispensary(Matungulu East	5,497,953		5,497,953	0
236	Madina construction company ltd	1478	Construction of ECDE classrooms Lot 3	5,561,440		5,561,440	0
237	Naaj & Naaz company ltd	1183180	Construction of 42 elevated structures	6,033,972			6,033,972
238	Stoonchie Limited	286	Construction Of Syokisinga Dispensary	6,214,039			6,214,039
239	Kalamen Company Limited	239	Construction Of Kyaume Dispensary	6,233,280			6,233,280
240	Levin Services ltd	1578	Construction of a twin workshop at Masii Vocational Training Center	6,298,310			6,298,310
241	Transhydro Engeneering Limited	0	Workshops Extention At Athiriver Vtc	6,644,622			6,644,622
242	Pilot Trading	570	Construction Of Animal Yards	6,822,414			6,822,414

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243	Kikotoni Contractors Limited	191	Phased Renovation Of 32 Hospital Toilets (Tiling, Drainage Works And Paint)	6,999,990		6,999,990
244	Biomax	318	Design & Build Of Mavoko, Kinanie, Mlolongo & Kalama Level 4 Hospitals	7,804,671		7,804,671
245	Component Investment Limited	302	Completion Of Matungulu Health Centre	8,129,853		8,129,853
246	Golden Crest Limited	243	Refurbishment of Machakos social hall and chief officers office -Machakos Municipality	8,350,787	8,350,787	0
247	Fine Engineering Works Limited	5165	Completion of Male and female wards Muthetheni HC-Mwala	8,469,676		8,469,676
248	Ankles Limited	287	Completion Works At Kithuani Dispensary (1St And Final)	8,836,194		8,836,194
249	Shell Stones Limited	46	Construction Of Machawood Offices	9,556,962		9,556,962
250	Summit Builders Ltd	1558886	Perimeter Wall at the Matuu County Lodge	10,987,000		10,987,000
251	M/S Corprime Limitedl Po Number: 1859	1859	Construction Of Governors Residence	12,054,180		12,054,180
252	Halper Construction Limited	31	Construction Of Twin Workshop And Ablution Block -Kamwanyani	12,555,050		12,555,050
253	First Call Ltd	Contracted	Call Centre Servives For July 2014-Jan 2015	12,597,600		12,597,600
254	Frank & Deerwood Holdings co. ltd	1177851	Renovation Kusyomuomo	14,944,356	14,944,356	0

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255	Katreco Company Limited	296	Phased Construction Of Ct Scan Building	14,999,380		14,999,380
256	Sebam Consultants Ltd	1498	Construction of two twin workshops-Matuu	17,393,550	13,500,573	3,892,977
257	Seedol Maritime Contractors Limited	2656	Completion of works at Kithyoko Health centre-Masinga	18,669,318		18,669,318
258	Africost Ltd	1770	Machakos county Office Block	19,100,736	16,638,526	2,462,210
259	Gigi International Ltd	1758	Construction of Modern ECDE Model Daycare	21,099,749	21,099,749	0
260	Rockon Construction company ltd	1857	construction of two dormitories-Matuu VCT	24,524,280	7,560,850	16,963,430
261	Ndakimwa Costructors Limited	24	Construction Of Day Care Model Center At Matuu Edce Center	29,840,591		29,840,591
262	Mudecon	554	Atc Renovation		3,500,000	3,500,000
263	Shema Connectors limited		Proposed construction of slab for tent installation at ATC Machakos		41,417,080	41,417,080
264	Bresle Enterprises		Proposed construction of washrooms at ATC Machakos		6,358,680	6,358,680
265	Loka Agencies Limited		Proposed construction of Kitchen at ATC Machakos		4,499,980	4,499,980
266	Loka Agencies Limited		Proposed construction of Bathrooms at ATC Machakos		4,499,980	4,499,980
267	Bresle Enterprises		Proposed chain Link fencing at ATC Machakos.		4,999,900	4,999,900

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268	Richlaw Investments Limited		Construction of ATC gate House		1,000,000		1,000,000
269	Nordic Building And Construction Ltd	75	Construction Of Multi-Purpose Office (Masinga)		18,306,627		18,306,627
270	Phillipe Gourdin Ltd	79	Construction Of Multi-Purpose Office (Matungulu)		18,340,772		18,340,772
271	Pointmark Valuers	1183094	Construction of Masii Stadium		4,705,280		4,705,280
272	Framepack Company Ltd	1183093	Construction of Mavoko stadium		4,873,680		4,873,680
273	Anabra Enterprises	1183092	Construction of Ikombe stadium		10,946,000		10,946,000
274	Kendique Enterprise		Proposed renovations at Kenyatta Stadium		2,533,700		2,533,700
275	Bitengos Construction Company Ltd	82	Construction Of Bodaboda Sheds In Machakos County Lot-1 Kalama And Machakos.		3,031,428		3,031,428
276	Citilink Solutions Limited	115	Construction Of Ndalani Livestock Market		9,648,729		9,648,729
277	Clanbert Enterprises	91	Restoration And Rebranding Of Existing Bodaboda Sheds At Kalama, Kangundo Central, Kathiani Central, Lower Kaewa, Machakos Central, Tala, Arthi River, Mlolongo, Syokimau, Masii, Mbiuni, Kithimani & Matuu		7,953,960		7,953,960

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278	Fesma Ltd	84	Construction Of Bodaboda Sheds In Machakos County Lot-3, Kagundo Matungulu.		3,042,982		3,042,982
279	Laguna Ventures Company Ltd	83	Construction Of Bodaboda Sheds In Machakos County Lot-2 Kathiani.		3,618,643		3,618,643
280	Maconst Limited	79	Construction Of Market Shed At Ekalakala And Kivaani Market Sheds.		4,933,712		4,933,712
281	Movers And Movers Developers Ltd	112	Construction Of Bodaboda Sheds In Machakos County. Lot 4- Mavoko Sub-County.		4,869,030		4,869,030
282	Ndoto Contractors Ltd	80	Construction Of New Modern Mlolongo Toilet		3,815,994		3,815,994
283	Ratoc Investments Ltd	81	Construction Of Ikombe-Yatta Toilet		3,873,878		3,873,878
284	Sikimu Investments Ltd	89	Construction Of Modern Bustops At Kimangu, Katethya, Kithini Inbound & Outbound, Kyumbi, Athiriver Opposite Shalom & Shell Petrol Station & Makadara Shaopping Center		8,685,120		8,685,120
285	Stedma Company Limited	92	Construction Of Wamunyu Livestock Market		9,410,715		9,410,715
286	Upton Markers Pavers	90	Renovation/Construct ion Of New Office Block Building Of Weights & Measures Office		6,738,487		6,738,487

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287	Wavitech Invest	227	Renovation And Refurbishmrnt Of Machakos Revenue Offices	1,389,450	1,389,450
288	Shacos	0	Refurbishment Of Dscm Office	828,400	828,400
289	Africost Limited	1785,1780 & 1818	Proposed Construction Of Office Block (Thin Tall Building)	4,744,344	4,744,344
290	Coolcom Ventures Limited Lpo 1867	1867	Proposed Completion Of Executive Washrooms At Matuu County Offices	1,500,000	1,500,000
291	Sheltex Company Limited Lpo 1856	1856	Proposed Completion Of Trade Offices	4,908,928	4,908,928
292	Lela Communications Ltd	163	Toilet Refurbishment Matuu	3,470,378	3,470,378
293	Ndoto Contractors Ltd	143	Toilet Refurbishment Mitaboni	2,262,661	2,262,661
294	Avalanche Enterprises Lso 530		Refurbishment of cheif officers offices	3,499,890	3,499,890
295	Ammiche Ventures		Supply and Delivery of Egg incubators	759,200	759,200
296	Roe Enterprises		Construction of kithyoko animal sell yard	4,999,987	4,999,987
297	Roe Enterprises		Construction of kithimani animal sell yard	4,999,992	4,999,992
298	Consortium Of Riste Collection Ltd, Nzavivu Linktech Engineering Ltd, Ekase Engeneering Works Ltd & Crestop Ventures Ltd	71,91,76 & 72	Renovation/Construct ion Of Fire Stations ( Matuu,Matungulu, Machakos And Mavoko)	11,753,953	11,753,953

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299	Amas General Cosntruction and Supplies Limited		Proposed Construcion of Masinga sucounty offices		7,015,617		7,015,617
<b>Sub - Total Construction Of Buildings</b>				<b>999,218,086</b>	<b>247,737,157</b>	<b>231,743,347</b>	<b>1,015,211,896</b>
<b>Construction Of Civil Works</b>							
1	Achelis Materials Handling	212639,2128824 & 2000000	Supply of Bitumen sprayer, Bitumen Distributor Truck & Supply of 2 no Chips Spreader	17,464,000			17,464,000
2	Salan	947224	Makutano - Kithimani Road 5	2,403,201			2,403,201
3	Kamwele Timber and gen Suppliers	1259863	Supply of quarry dust for the exit road	1,344,800			1,344,800
4	Lizzam Enterprises	2571123	Supply of Pe- Coated Chippings to Masinga Road 14/20	2,419,440			2,419,440
5	Zoar General Contractors	950027	Makutano - Kithimani Road 3	2,626,589			2,626,589
6	Stanfford Construction Company	1254876	Upgrading of Limuru Road Tala Township	3,431,860			3,431,860
7	Donk Investment ltd	11184010	Upgrading of Makuti - Katothyani - Kiliva Road	6,368,145			6,368,145
8	Davewait Engineering Works	2571128	Supply of Pe- Coated Chippings to Masinga Road 14/20	1,068,962			1,068,962
9	Multiple Construction ltd	1554872	Routine Maintenance of Nzambani - Damiano Road Road	4,312,416			4,312,416
10	Nzeeu Investment ltd	1265987	Routine Maintenance of Iviani -Kyamwaa- Katangini Road	3,843,080			3,843,080
11	Welldan Contractors	950034	Makutano - Kithimani Road 2	4,054,153			4,054,153

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12	Wak Construction Ltd	1225455	Upgrading of Makutano-Kithimani Road(C-100) Road Lot 6	3,908,654		3,908,654
13	Eagles Beauty Co. Ltd	2549845	Improvement of Storm water Drainage facilities at sofia - Kauthuluni Road	1,674,590		1,674,590
14	Al-Naim Construction and General Supplies	1179453	Road Marking Kathiani-Kakuyuni	3,993,033		3,993,033
15	Al-Naim Construction	1184482	Construction of Bumps along Kathiani Kangundo Road	3,689,380		3,689,380
16	Alnosee Enterprise Ltd	1547826	Routine Maintenance of Kyeleni-Katulye-matu u ma mwiitu	3,017,160		3,017,160
17	Kanthe Creative Ventures Ltd	1493	Routine Maintenance of Tala-Syanthi Road.	3,549,600		3,549,600
18	Zola Capital Ltd	1565	Routine Maintenance of Makutano-Mathingau Road	3,938,840		3,938,840
19	North Link General	1254863	Routine Maintenance Of Kivaa Earth Dam Road	1,693,988		1,693,988
20	Dream Logistics Ltd	1251589	Upgrading of Kincar -Githunguri-Zebra-Air ways Road	44,138,928		44,138,928
21	Kisau Kikya Enterprises Ltd	1625523	Routine maintenance of Kwa Suke-Ndithini Road	2,568,270		2,568,270
22	Marte Merchants Ltd	1664524	Routine and Periodic Maintenance of Katangini,Nguluni Road	2,891,101		2,891,101
23	Sharkik Enterprises	1555884	Kivandini Masinga Road Repairs	3,622,910		3,622,910

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24	Towering Technics Company Ltd	1788554	Kithimani -Mwala Pot hole Patching	4,156,744			4,156,744
			Pot hole patching repairs Seveni-Miu Road				
25	Merluma Co.Ltd	1698574		3,547,686			3,547,686
26	Q-tec Construction Ltd	1698742	Culvert installation at Machakos Sub County	7,148,918			7,148,918
			Routine and periodic Maintenance of Shrine-Kwa Rachel Road				
27	M/s Shacos	1658974		2,657,676			2,657,676
28	M/s Shacos Construction Ltd	1559873	Culvert Installation at Kathiani Sub-County	4,621,440			4,621,440
			Routine Maintenance of Kwa Staff -Wambooo Road				
29	Denalis Merchants Ltd	1255783		2,407,000			2,407,000
			Supply and delivery of Building materials at the Cabro Plant				
30	Q-tec Construction Ltd	1248945		3,665,000			3,665,000
31	Sinai Construction Ltd	461771	Upgrading of Gossip-Gwata Road	228,000		228,000	0
			Upgrading of Kangundo (Kwa Ngondi-Miumbuni Road				
32	Power Pump	156589		3,280,645			3,280,645
33	Aguascope services ltd	1759	Kyondoni Kitui kwa kyumbo	4,958,559			4,958,559
34	Mansa agencies ltd	1760	Kafoka ABC Kikambuni	4,796,020		3,920,327	875,693
35	Matrix Suppliers			82,000			82,000
36	Managi Construction			89,980			89,980
37	Managi Construction			129,900			129,900
38	Managi Construction			199,850			199,850
39	Managi Construction			254,850			254,850

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40	Kaunika General Agencies			278,270			278,270
41	Matrix Suppliers Ltd			285,070			285,070
42	Catrun Enterprises			439,234			439,234
43	The Arc Dealers	2021/2022		541,140			541,140
44	Adwise Ltd	2014/2015		704,900			704,900
45	Adwise Ltd	2014/2015		810,360			810,360
46	Donk	1st-June-2015		1,093,903			1,093,903
47	Northern Eagle	2019/2020		1,565,000			1,565,000
48	M & J Holdings Ltd	42821		1,673,400			1,673,400
49	Fastbond	2021/2022		1,688,400			1,688,400
50	Robron Merchants	2020/21		1,895,015			1,895,015
51	Konectlink Enterprises	2021/2022		2,998,720			2,998,720
52	Easco Africa Ltd			3,436,700			3,436,700
53	Anabra Enterprises Ltd	43633		3,600,000			3,600,000
54	Syntech			3,980,500			3,980,500
55	Waki Clearing & Forwarding Agents Ltd	23rd-May-2016		4,011,012			4,011,012
56	Transcend Media	2016/2017		4,178,912			4,178,912
57	Kyelenge General Contractors Limited	2022/2023		4,866,593			4,866,593
58	Donk Investments Ltd	29-06-2015		5,274,242			5,274,242
59	Waylin General Merchants	21st March 2016		5,600,000			5,600,000
60	Naaj & Naaz Company Ltd	43587		6,033,972			6,033,972

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61	M/S Kikolyo ltd	1761	kwa mutanga mbusyani kikonden -Kangundo west	4,932,175		4,932,175	0
62	Mumus company ltd	1762	St Michael Kawathei Ndithini ward -Dia crossing culvert	4,965,728		4,965,728	0
63	Maku logistic services	1763	Ivumbuni kaluluini katolu kathangathiu kwamwatu kilango road matuu level 4	4,937,934		4,937,934	0
64	Mudo enterprises	1764	kwa kyalo road mitaboni ward	4,948,560		4,948,560	0
65	Pronus Holdings Ltd	1766	Kafoka inn river mutisya driving st william kwa sengwe road	4,592,788		4,592,175	613
66	Kalamen company limited	1775	Retention	518,984		518,984	0
67	Ulmay Investment Limited	1773	Retention	134,235			134,235
68	Wamtech civil engineering company limited	1765	Retention	260,833			260,833
69	Coolcom Ventures Limited	1768	Retention	496,885			496,885
70	Allisha Goodrock Builders Company Limited	1833	Routine Maintenance Of Kinanie - Kimongo Phase 1 - Kimongo Phase 2 Road Kangemi Road		6,760,538		6,760,538
71	Damasteco Enterprise Company Limited	1854	Routine Maintenance Of Thinu-Imale-Yumbani Road		4,997,868		4,997,868
72	Delice Civil Works Limited	0	Routine Maintenance Of Nzii-Milaani - Kamaimba - Kosovo Road	4,980,171			4,980,171
73	Galactic Eagle International Limited	1800	Routine Maintenance Of		10,709,410		10,709,410

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74			Ngelani-Kinanie Road				
75	Husmo Investments Limited	0	Routine Maintenance Of Moria - Mt. View - Kilili Market Road		9,488,548		9,488,548
76	Imejan Entepises	1800	Routine Maintenance Of Kisiiki- Ilumanthi Road		4,877,235		4,877,235
77	Kikotoni Contractors Limited	1801	Routine Maintenance Of Isyukuni-Kalelo-Nthunguni Road		4,887,399		4,887,399
78	Lejojo Investments Limited	1827	Routine Maintenance Of Kyondoni Primary-Kaseve-Kwa Mulinge	4,897,822			4,897,822
79	Ninety Degrees Engineering Company Limited	1803	Routine Maintenance Of Muthunzuuni Factory - Ukavi Road		4,982,861		4,982,861
80	Sibar Supplies Limited	1845	Routine Maintenance Of Kithianioni-Kwa Kavatha -Muli Kaesa Road		4,895,408		4,895,408
81	Osilingi Engineering Ltd	950240	KAMU Irrigation Project	3,615,000			3,615,000
82	Sollenti international	2571008	Price variation for Maruba dam	942,806			942,806
83	First Energy Services	950217	Kyamulendu Pipeline extension	1,843,706			1,843,706
84	Al naim Construction and General supplies	1658461	Construction of weirs	14,040,000			14,040,000
85	Naaj and Naaz	1464712	Construction of 80 No. Structures for Water Tanks	10,918,616			10,918,616
86	Tick Machinery	1625881	Contract Sum of BQ Item No. 8 To BQ Items 11 to 16 Nzukini Spring(Variation )	260,000			260,000

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87	Go Solar Ltd	12594821	Supply and Delivery of Borehole materials	5,651,532			5,651,532
88	Damwotech Engineering Company Ltd	1456983	Equipping and Reticulation of the office of Governor Borehole	556,200			556,200
89	Damwotech Engineering Company Ltd	1254245	Equipping and Reticulation of Kijito Borehole in Matungulu Sub County	5,479,600			5,479,600
90	Vicones Ltd	1254869	Rehabilitation of Kathuni Spring in Kathiani Sub County	4,661,000			4,661,000
91	Juphy Agencies Ltd	1356982	Supply and Delivery of Drilling Materials	877,040			877,040
92	Dadam Investment Ltd	1261284	Supply and Delivery of Plant and Equipment	2,203,382			2,203,382
93	Zulatech Enterprises Ltd	1322469	Supply and Delivery of Borehole Materials	9,500,000			9,500,000
94	M AND J holdings limited	362	Extension of Water Pipelines In Masinga Sub county	5,486,452			5,486,452
95	M AND J holdings limited	363	Extension Of Water Pipelines In Matungulu Sub county	4,598,780			4,598,780
96	Systems Group limited	398	Repair of boreholes in mwala sub county	2,674,270			2,674,270
97	Wadi Engineering Limited	384	Repair of Elevated steel at Masinga	4,610,000		4,610,000	0
98	Wadi Engineering Limited	344	Supply and installation of new motor for Kithyoko market borehole	344,900			344,900
99	Fesma Ltd	405	Repair of boreholes in masinga sub county	3,314,120			3,314,120

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100	Vicones Engineering Limited	481	Retention	360,000		360,000
101	Systems group limited	483	Retention	267,427		267,427
102	Anabra enterprises limited	482	Retention	499,868		499,868
103	Timax building and general contract	482	Retention	308,176		308,176
104	Adabla General Construction Company Ltd	116	Repair And Reticulation Works Of Komarock Shrine Borehole		4,961,320	4,961,320
105	Al-Basara Investment Limited 148	148	Construction Of Ndatani Earth Dam		15,840,840	15,840,840
106	Anabra Enterprises Ltd	106	Lukenya Muthwani Waikawa River & Lukenya Kaulu Weir Construction		3,718,662	3,718,662
107	Cyma Logistics Ltd	107	Iveti Kaliluni Kiuu Stream & Kwa Ngau Weirs Construction		4,167,552	4,167,552
108	Golden Path Enterprises	149	Rehabilitation Works For Mbiuni Market Borehole In Mbiuni Ward, Kiatineni Market Borehole In Ndithini Ward, Ngiini Market In Mitaboni Ward And Kola Girls High School Borehole In Mitaboni Ward		4,960,624	4,960,624
109	Hafsa Suppliers Ltd	108	Kyanzavi Kumbu Canteen Weir & Kwa Mutua - Ngumutu Weir & Kyeleni Kyeleni Ndweno Weir		4,539,320	4,539,320

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110	Elmi Agencies	151	Drilling works of County Lodge Borehole-Matuu		3,232,108		3,232,108
111	Lulu Kenya Ltd	113	Weir Construction At Kawala Muvyana		9,288,557		9,288,557
112	Macrovida Construction Enterprises Limited	124	Nzukini Nzukini Kwa Mulinga Weir Construction		4,887,068		4,887,068
113	Movers And Movers Developers Ltd	129	Repair Works Of Abc Kamanzi Borehole In Kangundo East Ward		1,217,356		1,217,356
114	Prime Quantifiers K Ltd	155	Construction Of Matokini Earth Dam		24,418,402		24,418,402
115	Reliable Packers Ltd	128	Equipping And Reticulation Of Kwa Mange'Li Borehole In Athi River Ward, Mavoko Sub County		2,927,840		2,927,840
116	Reliable Packers Ltd	127	Equipping Of Kitengei Borehole In Upper Kaewa And Rehabilitation Of Ngoleni Market Borehole In Kathiani Central, Kathiani Sub County		4,059,072		4,059,072
117	Rizari Limited	126	Rehabilitation And Extension Of Kathyoli Weir In Kangundo North/ Mbiuni Ward		4,287,025		4,287,025
118	Rizari Ltd	120	Rehabilitation Of Kyumbi And Syokimau Borehole In Mavoko Sub County		4,387,990		4,387,990
119	Safmo Enterprise Ltd	121	Repairs Works And Rehabilitation Of Office Of The Governor Borehole		4,954,464		4,954,464

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120	Sharus Construction Suppliers Company Limited	150	Drilling Of Boreholes	48,561,892	48,561,892
121	Mamusi Contractors	123	Construction of Kwa Munguti Weir in Katangi & Kwa Kitoko Weir in Ikombe	10,997,909	10,997,909
122	Rizari Ltd	140	Supply and delivery of drilling Materials	13,157,371	13,157,371
123	Hafsa Suppliers Ltd	152	Construction of Kathaana-Kikondeni Weir in Kangundo West and Kwa Mutua-Ngumuti Weir in Kangundo West	4,481,847	4,481,847
124	Truepro Solutions Ltd	40	Rehabilitation And Extension Of Kwa Mutavi Weir In Mwala/ Makutano Ward	4,708,269	4,708,269
125	Tekelbei Investments Ltd	104	Rehabilitation of Embarkment & Spillway Kwa Ndolo Dam in Lower Kaewa Ward	2,859,400	2,859,400
126	Kidebi Co.Ltd	0	Rehabilitation of embarkment & spillway at Kyamatu Dam in Kola Ward	3,223,292	3,223,292
127	Wanttime Services Ltd	0	Rehabilitation of embarkment & spillway at Kiatini Dam in Mbiuni	3,932,864	3,932,864
128	Truepro Solutions Ltd	0	Equipping of Matuu County Lodge borehole and repair of Kalukuni Borehole.	4,896,940	4,896,940

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129	Twistar East Africa	0	Construction of Tendelyani & Kyondu Weirs in Mumbuni North		4,742,215	4,742,215
130	Systems Group Ltd	0	Repair works for Itunduimuni borehole in EkalaKala Ward		4,889,632	4,889,632
131	Gemula Company Limited	114	Rehabilitation Of Daystar Sewer Line At Kinanie		13,796,228	13,796,228
132	Clifant Limited	115	Sewer Rehabilitation Works For Machakos Town Cbd & Environs		4,786,788	4,786,788
133	Onnix International Ltd	101	Rehabilitation Of Kisengeu Spring		3,478,000	3,478,000
134	Macrovida Construction Enterprises Ltd	102	Rehabilitation Of Kavwele Spring		4,823,920	4,823,920
135	Timax Building And General Contractors Ltd	100	Rehabilitation Of Maiuni , Spring		5,398,833	5,398,833
136	Stepsly concepts ltd	1247856	Construction of sewerage system at athiriver l4	4,790,000		4,790,000
137	Kal Timson Group Limited	280	Phased Overhall Of Drainage System At The Level 4 Hospial, Renovations Of Theater And Lab	7,258,543		7,258,543
138	Spurtech	Spurtech.00	Construction Of Masewani Drainage In Kangundo/Tala Municipality	5,179,122		5,179,122
139	Marc Prime Enterprises	5144	Civil works for Masii stadium - Pitchworks	2,694,796		2,694,796
140	Loka Agencies Limited	45	Water Reticulation For Machakos Peoples Park	6,870,958		6,870,958

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141	M/S Sevic Ventures Limited	87	Grading And Levelling Of Kyua Playgrounds		2,199,140		2,199,140
142	M/S Vicones Agrovet Ltd	86	Grading And Levelling Of Scotts Grounds		1,777,314		1,777,314
143	M/S Sebam Consultants Limited		Grading And Leveling Of Kithimani Playground	298,555			298,555
144	M/S Vicones Engineering Limited	68	Grading And Leveling Of Matuu Hgm Playgrounds	391,106			391,106
145	Syntech	29-May-20	Installation of Cabro works and drainage works	6,780,000			6,780,000
<b>Sub - Total Construction Of Civil Works</b>				<b>378,144,781</b>	<b>296,159,321</b>	<b>33,653,883</b>	<b>640,650,219</b>
<b>Supply Of Goods</b>							
1	Youth Initiative	31-May-22	Supply of protective clothing and safety gear	1,308,000			1,308,000
2	Rosma Tours Ltd	31-May-22	Provision of Transport ,Accommodation and conference facilities	1,962,321			1,962,321
3	PinkBerry	31-May-22	Supply and delivery of branding materials	687,000			687,000
4	Dachriss Ventures	11-May-23	Supply of Stationery	456,740			456,740
5	Sevic Ventures Limited Lpo 1788	2023-2024	Purchase Of Safety Gear	627,000			627,000
6	Diadem Packaging & Supplies	31-May-22	Supply and Delivery of Food Stuff for Drillers	229,520			229,520
7	Crown Health Care	31-May-22	Supplied Medical Equipments	1,740,000			1,740,000
8	Crown Health Care	31-May-22	Supplied Medical Equipments	1,580,000			1,580,000
9	Crown Health Care	31-May-22	Supplied Medical Equipments	580,000			580,000
10	Crown Health Care	31-May-22	Supplied Lab	1,682,000			1,682,000

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			Reagents			
11	Crown healthcare	31-May-22	Supply of Oxygen	19,200		19,200
12	Crown healthcare	10/13/2014	Supply of lab reagents	70,300		70,300
13	Capital Medical &Surgical Solutions Ltd	31-May-22	Supplied Medical Equipments	1,138,230		1,138,230
14	Desiral Ltd	31-May-22	Supplied Stationary	508,300		508,300
15	Totals Hospital Solutions	31-May-22	Supplied Medical Equipments	1,600,000		1,600,000
16	Image Connections Ltd	31-May-22	Supplied Office Machines	731,532	246,148	485,384
17	Kenya Medical Engineering Ltd	31-May-22	Supplied Medical Equipments	580,000		580,000
18	Big Inch Enterprises	31-May-22	Supply Of Bed Covers	1,967,930		1,967,930
19	Surgilinks Ltd	31-May-22	Supplied Drugs	1,024,150		1,024,150
20	Shapplis Enterprises	31-May-22	Supplied Food	618,110		618,110
21	Waveline Commercial Enterprises	31-May-22	Supplied Non-Pharms	512,200		512,200
22	Surgimed Healthcare	31-May-22	Supplied Medical Equipments	688,880		688,880
23	Dilligent Hospital Solution	31-May-22	Supplied Dental Chairs	600,000		600,000
24	Bemarc Ltd	31-May-22	Supply Of Vehicle Tubes And Tyres	1,020,000		1,020,000
25	Ancas security services	31-May-22	rendered security services	56,000		56,000
26	Bees medical Equipments	5-Feb-14	supplied medical Equipments	215,599		215,599
27	Crown health care	29-May-20	supplied lab reagents	5,290		5,290
28	emmandah general supplies	17-Apr-14	supplied Stationary	97,900		97,900
29	Emphire pharmacy	11-May-14	supplied drugs	11,000		11,000

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30	Emphire pharmacy	22-Jan-2014	supplied non-pharms	13,500			13,500
31	Jads Diagnostics (E.A.) Ltd	29-May-20	Supply and delivery of suction machines,digital blood pressure,gun thermometer and nebulizer	1,998,000			1,998,000
32	Longonot	6-Oct-14	supplied ups	139,500			139,500
33	Manu merchants	29-May-20	Supplied utensils	125,760			125,760
34	Ndovu builders&general contractors	7-Aug-14	Balance of under paid certificate for mua h-c	199,915			199,915
35	Paredo general supplies	29-4-2014	supplied food	259,310			259,310
36	Phils medical laboratory	23-Feb-15	supplied lab reagents	278,800			278,800
37	Seram suppliers	30-Nov-2015	supplied food	195,886			195,886
38	Shanda enterprises	28-May-20	supplied food	115,500	115,500		0
39	Physical therapy serv Ltd	28-May-20	supplied therapy materials	27,600			27,600
40	Aciem suppliers	28-May-20	supplied Stationary	63,540			63,540
41	Afrodent supplies	28-May-20	supplied dental materials	10,900			10,900
42	Afrodent supplies	28-May-20	supplied dental materials	9,850			9,850
43	Afrodent supplies	28-May-20	supplied dental materials	278,400			278,400
44	AI healthcare Ltd	28-May-20	supplied non-pharms	93,880			93,880
45	Alphadent supplies	28-May-20	supplied dental materials	21,000			21,000
46	Bactalabbs	28-May-20	supplied lab reagents	52,380			52,380
47	Bactalabs east africa Ltd	28-May-20	supplied lab reagents	242,800			242,800
48	Bactalabs east africa Ltd	28-May-20	supplied lab reagents	69,000			69,000

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49	Bayer east africa Ltd	28-May-20	supplied x-ray materials	58,278		58,278
50	Bayer east africa Ltd	28-May-20	supplied x-ray materials	43,708		43,708
51	Belea pharmacy	28-May-20	supplied drugs	86,000		86,000
52	Betimes suppliers Ltd	28-May-20	supplied dental materials	93,600		93,600
53	Better masaku kenol services	28-May-20	supplied fuel	19,950		19,950
54	Bio fit diagnostics	28-May-20	supplied lab materials	141,150		141,150
55	Bizmix ventures	28-May-20	supplied electrical apps	131,580		131,580
56	Crown health care	28-May-20	supplied oxygen	62,000		62,000
57	Bizmix ventures	28-May-20	supplied electricals	324,600		324,600
58	Bychoice agencies Ltd	28-May-20	supplied dental materials	42,000		42,000
59	Bychoice agencies Ltd	28-May-20	Supplied X-ray materials	20,000		20,000
60	Catrun enterprises	28-May-20	maintenance of station	439,234		439,234
61	Chem-labs Ltd	28-May-20	supplied lab reagents	49,350		49,350
62	Chem-labs Ltd	28-May-20	supplied lab reagents	252,192		252,192
63	Chem-labs Ltd	28-May-20	supplied lab reagents	107,200		107,200
64	chemoquip Ltd	28-May-20	supplied lab reagents	49,680		49,680
65	chemoquip Ltd	28-May-20	supplied lab reagents	21,840		21,840
66	chemoquip Ltd	28-May-20	supplied lab reagents	128,820		128,820
67	chemoquip Ltd	28-May-20	supplied lab reagents	129,140		129,140
68	chemoquip Ltd	28-May-20	supplied lab reagents	108,470		108,470
69	City interscope supplies	28-May-20	supplied dental materials	52,300		52,300
70	Colour international Ltd	28-May-20	Supplied X-ray materials	51,037		51,037
71	Crown health care	28-May-20	supplied oxygen	300,000		300,000

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72	Crown health care	28-May-20	Supply of lab materials	80,158		80,158
73	Emphire pharmacy	28-May-20	supplied drugs	178,300		178,300
74	Estelle distributors	28-May-20	supplied vegetables	131,198	131,198	0
75	Estelle distributors	28-May-20	supplied vegetables	199,417	199,417	0
76	Estelle distributors	28-May-20	supplied vegetables	131,197		131,197
77	Faram E.A Ltd	28-May-20	supplied lab reagents	121,810		121,810
78	Faram E.A Ltd	28-May-20	supplied lab reagents	62,260		62,260
79	Framed enterprises	28-May-20	supplied food	261,200		261,200
80	Iveti vegetables	28-May-20	supplied lab reagents	88,566		88,566
81	Iveti vegetables	28-May-20	Supplied food	51,235		51,235
82	Iveti vegetables	28-May-20	Supplied food	144,250		144,250
83	Iveti vegetables	28-May-20	Supplied food	29,030		29,030
84	Iveti vegetables	28-May-20	Supplied food	48,975		48,975
85	Iveti vegetables	28-May-20	Supplied food	124,660		124,660
86	Iveti vegetables	28-May-20	supplied food	255,880		255,880
87	Iveti vegetables	28-May-20	supplied food	276,365		276,365
88	Iveti vegetables	28-May-20	supplied food	493,948		493,948
89	Jads diagnostics(e.a)Ltd	28-May-20	supplied lab reagents	145,000		145,000
90	Jads diagnostics(e.a)Ltd	28-May-20	supplied lab reagents	245,000		245,000
91	Jads diagnostics(e.a)Ltd	28-May-20	supplied lab reagents	88,566		88,566
92	Jads diagnostics(e.a)Ltd	28-May-20	supplied lab reagents	151,750		151,750
93	Janda electronics	28-May-20	supplied electricals	70,400		70,400
94	Janda electronics	28-May-20	supplied electricals	15,800		15,800
95	Jawinas gen. suppliers	28-May-20	supplied food	164,130		164,130
96	Jawinas gen. suppliers	28-May-20	supplied food	114,200		114,200

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97	Kadogo enterprises	28-May-20	Supplied food	89,350		89,350
98	Kesupick agencies	28-May-20	supplied Stationary	63,000		63,000
99	Lubebay enterprises	28-May-20	supplied Stationary	499,800		499,800
100	madisly Ltd	28-May-20	supplied cleaning materials	653,010		653,010
101	Managi construction	28-May-20	maintenance of station	129,900		129,900
102	Managi construction	28-May-20	maintenance of station	254,850		254,850
103	Managi construction	28-May-20	maintenance of station	89,980		89,980
104	Managi construction	28-May-20	maintenance of station	199,850		199,850
105	Emmandah general	28-May-20	supplied Stationary	113,000		113,000
106	Manu merchants	28-May-20	supplied cleaning materials	57,200		57,200
107	Manu merchants	28-May-20	supplied cleaning materials	11,000		11,000
108	Manu merchants	28-May-20	supplied cleaning materials	80,090		80,090
109	Matt shade Ltd	28-May-20	supplied building material	73,000		73,000
110	Medex east africa Ltd	28-May-20	supplied supplied	20,000		20,000
111	Medipharm east africa Ltd	28-May-20	supplied lab reagents	90,480		90,480
112	Medipharm east africa Ltd	28-May-20	supplied lab reagents	127,400		127,400
113	Midland agencies	28-May-20	supplied cleaning materials	120,400		120,400
114	Musyai enterprises	28-May-20	supplied food	395,958		395,958
115	Mwalano enterprises	28-May-20	supplied cleaning materials	38,560		38,560
116	Nechal enterprises	28-May-20	supplied non-pharms	99,980		99,980

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117	Northwest holdings Ltd	28-May-20	rendered security services	79,582		79,582
118	Paredo general supplies	28-May-20	supplied cleaning materials	183,000		183,000
119	Paredo general supplies	28-May-20	Supplied food	276,460		276,460
120	Petmac enterprises	28-May-20	supplied Stationary	13,400		13,400
121	Petmac enterprises	28-May-20	supplied Stationary	44,300		44,300
122	Phils medical laboratory	28-May-20	supplied lab reagents	84,500		84,500
123	Phils medical laboratory	28-May-20	supplied lab reagents	114,300		114,300
124	Phils medical laboratory	28-May-20	supplied lab reagents	81,000		81,000
125	Phils medical laboratory	28-May-20	supplied lab reagents	107,500		107,500
126	Phils medical laboratory	28-May-20	supplied lab reagents	186,600		186,600
127	Phils medical laboratory	28-May-20	supplied lab reagents	233,500		233,500
128	Physical therapy serv Ltd	28-May-20	supplied therapy materials	44,020		44,020
129	Physical therapy serv Ltd	28-May-20	supplied therapy materials	38,000		38,000
130	Physical therapy serv Ltd	28-May-20	supplied therapy materials	47,545		47,545
131	Physical therapy serv Ltd	28-May-20	supplied therapy materials	27,600		27,600
132	Prodigy pharmaceuticals	28-May-20	supplied pre -nan	9,480		9,480
133	Topa agencies	28-May-20	supplied Stationary	17,410		17,410
134	Topa agencies	28-May-20	supplied Stationary	11,950		11,950
135	technomed Ltd	28-May-20	supplied lab reagents	362,924		362,924
136	technomed Ltd	28-May-20	supplied lab reagents	234,988		234,988
137	Technomed Ltd	28-May-20	supplied lab reagents	79,300		79,300

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138	Tonlect enterprises	28-May-20	supplied electricals	189,000			189,000
139	Tonlect enterprises	28-May-20	supplied electricals	72,400			72,400
140	Tonlect enterprises	28-May-20	supplied electricals	78,740			78,740
141	Topa agencies	28-May-20	supplied Stationary	17,410			17,410
142	Topa agencies	28-May-20	supplied Stationary	11,950			11,950
143	Shanda chema enterprises	28-May-20	supplied food	30,835		30,835	0
144	Shanda chema enterprises	28-May-20	supplied food	44,200			44,200
145	Shanda chema enterprises	28-May-20	supplied food	32,870			32,870
146	Shanda chema enterprises	28-May-20	supplied food	51,760			51,760
147	Shanda chema enterprises	28-May-20	supplied food	233,675			233,675
148	Shanda chema enterprises	28-May-20	supplied food	96,600			96,600
149	Shapplis enterprises	28-May-20	supplied food	468,340			468,340
150	Shapplis enterprises	28-May-20	supplied food	184,300			184,300
151	Shapplis enterprises	28-May-20	supplied food	193,460			193,460
152	Bees medical Ltd	5/2/2014	Supply of lab reagents	32,984			32,984
153	Bees medical Ltd	5/2/2014	Supply of lab materials	39,452			39,452
154	Bees medical Ltd	5/2/2014	Supply of lab materials	25,788			25,788
155	Bees medical Ltd	5/2/2014	Supply of lab materials	34,884			34,884
156	Bees medical Ltd	5/2/2014	Supply of lab materials	14,676			14,676
157	Bees medical Ltd	5/2/2014	Supply of lab reagents	29,804			29,804
158	Bees medical Ltd	5/2/2014	Supply of lab reagents	174,680			174,680

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159	Bees medical Ltd	5/2/2014	Supply of medical Equipments	194,480		194,480
160	Thwake pharmacy	9/10/2014	Supply of non-pharms	267,900	267,900	0
161	Thwake pharmacy	6/11/2014	Supply of drugs	49,250	49,250	0
162	Harney's Ltd	11/2/2014	Supply of drugs	43,500		43,500
163	Glad general agencies	7/9/2015	Supply of non-pharms	392,500		392,500
164	Microbiology and allied supplies	29-May-20	Supply of non-pharms	22,270		22,270
165	Sunview	29-May-20	Supply of lab materials	99,980		99,980
166	Mediserve healthhcare Ltd	29-May-20	Supply of lab materials	250,000	250,000	0
167	Mwalano enterprise	29-May-20	Supply of food stuffs	38,560		38,560
168	Bayer E.A Ltd	6/12/2014	Supply of X-Ray materials	58,278		58,278
169	Bayer E.A Ltd	5/5/2014	Supply of X-Ray materials	43,709		43,709
170	Manu merchant	31-May-22	Supply of food stuffs	125,760		125,760
171	jads diagonalistic (E.A) Ltd	2/6/2015	Supply of lab reagents	278,600		278,600
172	kawanyama enterprise	4/4/2016	Supply of tents and chairs	250,000		250,000
173	kimpat general suppliers	11/28/2014	Supply of foodstuff	65,070		65,070
174	mediserve healthhcare Ltd	6/27/2014	Supply of oxygen	206,000		206,000
175	Ngomano outo tyres		Supply of tires	130,000		130,000
176	Bernata holdings	5/29/2014	Supply of printing materials	105,900		105,900
177	belea pharmacy	12/31/2014	Supply of drugs	408,880	408,880	0
178	City interscope supplies	1/15/2014	Supply of Dental Materials	52,300		52,300
179	Faram E.A Ltd	11/21/2014	Supply of lab Reagents	62,260		62,260

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180	Wanda hot	12/8/2014	Supply of Foodstuff-kathiani	22,500		22,500
181	Wanda hot	2/4/2015	Supply of in-Patient files	56,880		56,880
182	Empire Pharmacy	31-May-22	Supply of Drugs	135,430		135,430
183	Empire Pharmacy	5/23/2015	Supply of Haltmans solution	49,000		49,000
184	Empire Pharmacy	2/5/2015	Supply of Drugs	492,500		492,500
185	Empire Pharmacy	4/2/2014	Supply of Drugs	55,720		55,720
186	Empire Pharmacy	11/5/2014	Supply of Drugs	11,000		11,000
187	Empire Pharmacy	11/22/2014	Supply of Surgical gloves	13,500		13,500
188	Machakos Glass Enterprises	6/10/2014	Supply of Materials	725,800		725,800
189	Image connections	6/11/2014	Supply of Office machine	731,532		731,532
190	Viamed Services	7/4/2014	Supply of Mourtuary chember	585,000		585,000
191	Emmandah General suppliers	31-May-22	Supply of Foodstuffs	95,000		95,000
192	Emmandah General suppliers	31-May-22	Supply of Foodstuffs	47,490		47,490
193	Kenya medical engineering	6/27/2014	Supply of medical Equipments	301,600		301,600
194	Total hospital solutions	10/7/2014	Supply of X-Ray materials	181,499		181,499
195	Total hospital solutions	11/26/2014	Supply of physiotherapy	36,477		36,477
196	Total hospital solutions	11/27/2013	Supply of dressing set	9,600		9,600
197	Total hospital solutions	7/10/2014	Supply of theater operating table	1,600,000		1,600,000
198	Total hospital solutions	6/17/2014	Supply of medical Equipments	76,000		76,000
199	Total hospital solutions	5/28/2014	Supply of medical Equipments	302,000		302,000

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200	Total hospital solutions	6/17/2014	Supply of medical Equipments	355,000		355,000
201	Total hospital solutions	11/14/2014	Supply of dental materials	49,900		49,900
202	Total hospital solutions	11/14/2014	Supply of xray films	174,716		174,716
203	Midland Agencies	3/26/2014	Supply of clensing materials	130,864		130,864
204	Colour international Ltd	11/27/2014	Supply of X-Ray materials	23,780		23,780
205	Colour international Ltd	9/3/2014	Supply of X-Ray materials	47,560		47,560
206	Colour international Ltd	6/17/2014	Supply of X-Ray materials	234,410	234,410	0
207	Colour international Ltd	8/28/2014	Supply of X-Ray materials	47,560		47,560
208	Shapylis enterprises	1/7/2015	Supply of food stuffs	618,110	618,110	0
209	mukavo suppliers	10/16/2014	Supply of food stuffs	110,000		110,000
210	mukavo suppliers	6/12/2014	Supply of food stuffs	121,000		121,000
211	mukavo suppliers	6/12/2014	Supply of food stuffs	121,000		121,000
212	Highridge pharmaceuticals	6/19/2014	Supply of lab reagents	21,420		21,420
213	Highridge pharmaceuticals	5/27/2014	Supply of lab reagents	9,000		9,000
214	Highridge pharmaceuticals	4/28/2014	Supply of lab reagents	56,063		56,063
215	Highridge pharmaceuticals	5/24/2014	Supply of lab reagents	33,930		33,930
216	Pharma Ken Ltd	9/19/2018	servicing of oxgen plant	743,340		743,340
217	Kitnochem enterprise	5/10/2014	Supply of non-pharms	34,800		34,800
218	kitnochem enterprise	3/3/2014	Supply of non-pharms	393,360		393,360

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219	Jalonas General suppliers & caterers	7/29/2015	Supply of food stuffs	107,425			107,425
220	Viromed E.A Ltd	9/10/2015	Supply of hospital Equipments	219,500			219,500
221	Iveti vegetables	9/28/2018	Supply of vegetables	283,740			283,740
222	Iveti vegetables	7/11/2018	Supply of vegetables	314,273			314,273
223	Iveti vegetables	11/6/2015	Supply of vegetables	97,650			97,650
224	Iveti vegetables	10/29/2018	Supply of vegetables	340,365			340,365
225	Iveti vegetables	1/30/2015	Supply of vegetables	51,235			51,235
226	Iveti vegetables	5/31/2019	Supply of vegetables	241,104			241,104
227	shapyllis Enterprises	7/31/2017	Supply of fresh milk	115,200		107,050	8,150
228	shapyllis Enterprises	1/8/2014	Supply of fresh milk	289,025			289,025
229	shapyllis Enterprises	2/1/2017	Supply of fresh milk	166,500			166,500
230	shapyllis Enterprises	31-9-2017	Supply of dry food	133,670		120,640	13,030
231	shapyllis Enterprises	1/31/2017	Supply of foodstuffs	235,130			235,130
232	shapyllis Enterprises	4/30/2017	Supply of vegetables	221,300			221,300
233	shapyllis Enterprises	12/10/2018	Supply of vegetables	253,795			253,795
234	shapyllis Enterprises	10/31/2018	Supply of milk	382,500			382,500
235	shapyllis Enterprises	11/30/2018	Supply of fresh milk	346,600			346,600
236	shapyllis Enterprises	5/10/2018	Supply of foodstuffs	295,095			295,095
237	shapyllis Enterprises	10/19/2018	Supply of foodstuffs	294,795			294,795
238	shapyllis Enterprises	11/30/2018	Supply of foodstuffs	107,050			107,050

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239	shapyllis Enterprises	8/31/2018	Supply of foodstuffs	289,695		289,695
240	Shapyllis Enterprises	3/5/2019	Supply of vegetables	117,186		117,186
241	Shapyllis Enterprises	11/17/2018	Supply of Foodstuffs	247,278		247,278
242	Shapyllis Enterprises	9/9/2018	Supply of Foodstuffs	289,695		289,695
243	Shapyllis Enterprises	10/26/2018	Supply of Foodstuffs	295,095		295,095
244	Shapyllis Enterprises	1/10/2014	Supply of vegetables	191,920		191,920
245	Shapyllis Enterprises	4/8/2014	Supply of vegetables	133,260		133,260
246	Shapyllis Enterprises	10/31/2018	Supply of vegetables	236,130		236,130
247	Shapyllis Enterprises	5/15/2017	Supply of Foodstuffs	191,400		191,400
248	Shapyllis Enterprises	4/30/2014	Supply of Foodstuffs	353,900		353,900
249	Shapyllis Enterprises	11/30/2018	Supply of Foodstuffs	234,015		234,015
250	Shapyllis Enterprises	11/16/2018	Supply of Foodstuffs	264,515		264,515
251	Shapyllis Enterprises	9/11/2018	Supply of Foodstuffs	264,815		264,815
252	Shapyllis Enterprises	3/31/2018	Supply of vegetables	336,315		336,315
253	Shapyllis Enterprises	5/18/2018	Supply of milk	99,750		99,750
254	Bactlabs	11/3/2015	Supply of Lab Reagents	242,000		242,000
255	Phils medical laboratory	7/5/2017	Supply of Lab Reagents	189,300		189,300
256	Medisol Enterprises	31-May-22	Supply of X-ray materials	52,800		52,800
257	Mega Link solutions	11/19/2018	Infants feeds	72,000		72,000

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258	Mega Link solutions	3/5/2019	Infants feeds	72,000			72,000
259	Patula Enterprises	2/2/2018	Supply of Foodstuffs	184,395			184,395
260	Patula Enterprises	3/4/2017	Infants food	90,680			90,680
261	Patula Enterprises	5/6/2017	Supply of Foodstuffs	267,150			267,150
262	Patula Enterprises	5/22/2017	Supply of Foodstuffs	256,000			256,000
263	Mukavo Suppliers	2/23/2015	Supply of Foodstuffs	285,000			285,000
264	Mukavo Suppliers	7/18/2015	Supply of Foodstuffs	300,000			300,000
265	Mukavo Suppliers	12/31/2017	Supply of Foodstuffs	247,000			247,000
266	Mumaco Enterprises	9/18/2014	Supply of Foodstuffs	68,400			68,400
267	Katu Ventures	12/15/2017	Supply of Foodstuffs	319,150			319,150
268	Marshal promotions Ltd	3/12/2018	Supply of maternity Dresses	246,000			246,000
269	Metisec Imaging solutions	5/5/2014	Supply of X-Ray Films	215,747			215,747
270	Dotmbi Investment supplies	11/20/2018	Supply of beans	290,000			290,000
271	Caroga Diagonistics	9/5/2019	Supply of ICU Consumables	454,722			454,722
272	Qavaki Enterprises	2/11/2016	Supply of Foodstuffs	325,340			325,340
273	Shanda Chema Enterprises	4/19/2016	Supply of Beans	121,500			121,500
274	Shanda Chema Enterprises	5/15/2017	Supply of Foodstuffs	232,000			232,000
275	Shanda Chema Enterprises	1/5/2017	Supply of Foodstuffs	247,000	232,000		0
276	Shanda Chema Enterprises	2/10/2016	Supply of Foodstuffs	259,210			259,210
277	Shanda Chema Enterprises	8/28/2016	Supply of Foodstuffs	147,720			147,720
278	Shanda Chema Enterprises	1/2/2015	Supply of Foodstuffs	151,850			151,850
279	Iveti vegetables	4/2/2015	Supply of food stuffs	175,990			175,990

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280	Iveti vegetables	12/10/2014	Supply of food stuffs	39,290		39,290
281	Iveti vegetables	11/7/2014	Supply of food stuffs	55,400		55,400
282	Iveti vegetables	9/15/2014	Supply of food stuffs	85,460		85,460
283	Iveti vegetables	6/11/2015	Supply of food stuffs	263,345		263,345
284	Mumak General Suppliers	2/2/2017	Supply of coded bin liners	996,000		996,000
285	Shaphyllis Enterprises	9/3/2014	Supply of food stuffs at machakos level 5	331,760		331,760
286	Shaphyllis Enterprises	11/3/2014	Supply of food stuffs at machakos level 5	468,340		468,340
287	Shaphyllis Enterprises	1/14/2015	Supply of food stuffs at machakos level 6	184,300		184,300
288	Shaphyllis Enterprises	1/27/2016	Supply of food stuffs at machakos level 7	40,501		40,501
289	Waveline Commercial Enterprises	2/9/2015	Supply of non-pharms	525,600		525,600
290	Mumak General Suppliers	2/2/2017	Supply of coded bin liners	830,000		830,000
291	Nzioka Communications Links	9/22/2016	Supply of stationery	250,000		250,000
292	Bernata Holdings Ltd	12/18/2014	Supply of cleaning materials	56,500		56,500
293	Machakos lifecare	5/16/2014	Supply of Medical drugs	151,350		151,350
294	Machakos lifecare	4/10/2014	Supply of Medical drugs	154,290		154,290
295	Machakos lifecare	6/11/2014	Supply of Medical drugs	238,000		238,000
296	Machakos lifecare	2/16/2017	Supply of Medical drugs	66,000		66,000
297	Birch Ltd	6/3/2015	Installation of Signage	589,670		589,670
298	Manu Merchants	1/22/2015	Supply of cleaning materials	689,500		689,500

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299	Colour international	3/19/2020	Supply of Nonpharms	1,168,820			1,168,820
300	Manu merchants	12/11/2019	Supply of cleaning Material	689,500			689,500
301	Winners Merchants	4/30/2020	Supply of Nonpharms	502,480			502,480
302	Casline Services	29-May-20	Supply and delivery of Nonpharms	1,980,000			1,980,000
303	Ponika Enterprises Ltd	29-May-20	Supply and delivery of Nonpharms	1,940,400			1,940,400
304	Syntech	29-May-20	Supply,delivery and installation of paving blocks	3,980,500			3,980,500
305	Kitumbi ventures	22-Jan-21	Supply and delivery of food stuffs and kitchen items to kenyatta stadium isolation centre	1,324,865			1,324,865
306	Manu merchants	29-May-20	Supply and delivery of cleaning materials	689,500			689,500
307	Machakos lifecare Ltd	16-May-14	Supply and delivery of non- pharmaceuticals	457,740		457,740	0
308	Spurtech ventures	29-May-20	Supply and delivery of stationary to machakos level 5 hospital	2,854,500			2,854,500
309	Big Inch Enterprises	29-Nov-21	Supply Of Bed	847,930			847,930
310	Big Inch Enterprises	29-Nov-21	Supply Of Bed	1,120,000			1,120,000
311	Wandia kenya Ltd	18-May-22	Supply and delivery of office stationaries	112,794			112,794
312	Reycm suppliers	5-May-22	Supply of food and ration	836,800			836,800
313	Mwalano enterprises	10-Nov-21	Supply of X-RAY films to kangundo level 4	292,434			292,434
314	Wamu Logistics	23-Nov-21	Supply and delivery of relie food	713,000			713,000

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315	Byench Enterprise Ltd	18-May-22	Supply and delivery of non-pharms	2,920,000		2,920,000
316	Mecol Ltd	18-May-22	Supply and installation of 4 bay mechanical Bulk Units	913,400		913,400
317	Fimanet Enterprises	4-Oct-21	Supply and Delivery of dry foods	1,985,100		1,985,100
318	Rumorth Group	7-Jun-21	Provision of laundry services	7,832,111		7,832,111
319	African Biosystem Ltd	26-May-22	Supply and Delivery of non-pharms	160,306		160,306
320	Masterly Entrepreneurs	28-Jun-21	Supply and delivery of office and medical stationeries	4,986,400		4,986,400
321	Reycm suppliers	30-Jun-21	Supply and delivery of non-pharms	8,321,200		8,321,200
322	Reycm suppliers	23-Jul-21	Supply and delivery of non-pharms	1,821,088		1,821,088
323	Wandia kenya Ltd	16-Mar-22	Supply of cotton gauze	2,868,480		2,868,480
324	Naicy Traders	16-Mar-22	Supply of non-pharms	2,241,500		2,241,500
325	Medina Merchants	16-Mar-22	Supply of non-pharms	2,242,500		2,242,500
326	Medina Merchants	12-Aug-21	Supply ogf Body bags	414,000		414,000
327	Venette Investments	22-Jul-22	Supply and delivery of tyres	2,491,826		2,491,826
328	Medina Merchants	16-Mar-22	Supply of Spareparts	2,115,670		2,115,670
329	Wandia kenya Ltd	16-Mar-22	Supply of ICU Masks	800,000		800,000
330	Ecozeal	16-Mar-22	Supply of Assorted Non-pharms	1,262,180		1,262,180
331	Caseline Services	16-Mar-22	Supply of Non-Pharms	1,916,720		1,916,720
332	Ponika Enterprises Ltd	16-Mar-22	Supply of Non-Pharms	1,980,000		1,980,000
333	Atlanta General Supplies	16-Mar-22	Cleaning Services at Kenyatta Stadium	3,225,000		3,225,000

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334	Michag Enterprises	16-May-18	Supply and delivery of Nonpharms (lab Reagents)	8,964,550		8,964,550
335	Kenya medical Supplies Agency (KEMSA)	26-May-22	Supply of drugs	6,847,586	6,847,586	0
336	Jungle	11-Apr-23	Lab Reagents	698,000		698,000
337	Jungle	11-Apr-23	Lab Reagents	1,053,700		1,053,700
338	Laria enterprises	11-Apr-23	supply and delivery of Printed Materials for cancer awarness Promotion Campaign	2,599,450		2,599,450
339	Tridant Limited	11-Apr-23	Supply of Batteries	351,500	351,500	0
340	Spartec Consortium	11-Apr-23	Supply & Delivery of Non-Pharmaceuticals	2,200,000		2,200,000
341	Mediplus Holdings Limited	11-Apr-23	Supply & Delivery of Non-Pharmaceuticals	986,000	986,000	0
342	Mediplus Holdings Limited	11-Apr-23	Supply & Delivery of Non-Pharmaceuticals	969,000	969,000	0
343	Nation Media	11-Apr-23	Advert for unclaimed bodies	183,280		183,280
344	Growth Link Ltd	11-Apr-23	Supply & Delivery of Non-Pharmaceuticals	2,250,000		2,250,000
345	Nadimer care & Medics	11-Apr-23	Supply & Delivery of Pharms(Vaccine)	2,804,250	2,804,250	0
346	Hineva Enterprise	11-Apr-23	Supply & Delivery of Laboratory reagents	2,300,000		2,300,000
347	Roe Enterprises Ltd	3-Apr-18	Supply of Protective equipment	1,221,220		1,221,220
348	Sameer Africa Ltd	3-Apr-18	Supply of Tyres,tubes & Batteries	321,534		321,534
349	Danki Plus	28-Apr-17	Supply of rubber stamps	16,000		16,000
350	Kenpat Communications	3-Apr-18	Supply of computer accessories	449,500		449,500

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351	Patka General Agencies	3-Apr-18	Supply of stationery	58,930		58,930
352	Youth Initiative Development	3-Apr-18	Supply of Protective equipment	229,415		229,415
353	Sirch Logistics	5/30/2018	Supply of spare parts	140,556		140,556
354	Iveti motors	3/25/2014	Supply of spare parts	34,330		34,330
355	Links Auto Tyres	4/4/2014	Supply of Vehicle battery	124,000		124,000
356	Marc Motors	10/25/2018	Supply of tractors spares	616,460		616,460
357	Auto Point Tyres	8-Apr-15	Supply of Vehicle battery	24,000		24,000
358	Peebam Enterprises	11-Mar-20	Provision of food and beverages	200,000		200,000
359	Youth Initiative Development	14-Mar-14	Supply of Business Cards	82,400		82,400
360	Bernata Holdings	5-Feb-19	Supply of Sand & Ballast	350,000		350,000
361	Ashekah	26-May-22	Supply of stationery	377,475		377,475
362	Kamwele	17-Apr-14	Supply of Sand & Ballast	201,600		201,600
363	Eragon Creations	8-May-14	Supply of Business Cards	47,125		47,125
364	Roytif Youth Group	8-Apr-20	Supply of Cleaning Materials	225,321		225,321
365	Nadimer Care And Medics	2023-2024	Supply And Delivery Of Dressings And Other Non Pharmaceuticals Medical Items		1,201,500	1,201,500
366	Nadimer Care And Medics	2023-2024	Supply And Delivery Of Dressings And Other Non Pharmaceuticals Medical Items		8,819,220	8,819,220
367	Hamick Ventures	2023-2024	Supply And Delivery Of Dressings And Other Non Pharmaceuticals		1,515,000	1,515,000

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			Medical Items				
368	Nadimer Care And Medics	2023-2024	Supply Of Chemicals And Industrial Gases		316,700		316,700
369	Nivala Investments Limited	2023-2024	Supply And Delivery Of Food And Rations		1,797,000		1,797,000
370	Cradle Pearl Limited	2023-2024	General Office Supplies		2,011,920		2,011,920
371	Cradle Pearl	2023-2024	Supply And Delivery Of Other Fuels		1,056,000		1,056,000
372	Cradle Pearl	2023-2024	Supply And Delivery Of Other Fuels		892,000		892,000
373	Cradle Pearl	2023-2024	Supply And Delivery Of Other Fuels		977,500		977,500
374	Anabra	2023-2024	Supply And Delivery Of Other Fuels		550,400		550,400
375	Cradle Pea	2023-2024	Supply And Delivery Of Other Fuels		1,523,000		1,523,000
376	Quill General Supplies	10/7/2014	Supply of assorted furniture items	425,000			425,000
377	Shafnertech Supplies	8/29/2014	Supply and delivery of batteries	48,000			48,000
378	Janjos Servises and supplies	2/2/2014	Supply and delivery of laptop	89,500			89,500
379	Forever General Supplies	1/3/2021	Supply & delivery of Office Stationery	1,097,874			1,097,874
380	Hamvick E.A Logistics Ltd	2023-2024	Supply And Delivery Of Spare Parts		722,722		722,722
381	Iveti Motors And Engineering Works	2023-2025	Supply And Delivery Of Spare Parts		500,000		500,000
382	Nadimer	2023-2024	Supply And Delivery Of Spare Parts		2,000,000		2,000,000
383	Hamick	2023-2024	Supply And Delivery Of Office Stationery		5,000,000		5,000,000

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384	Hamick Ventures	2023-2024	Supply And Delivery Of Beddings		498,988		498,988
385	Stechlo Enterprises Ltd	2023-2024	Supply and delivery of computer accessories		2,999,600		2,999,600
386	Kekaky Enterprises	6-Apr-21	Supply and delivery of office stationery	1,099,883			1,099,883
387	Spurtech ventures	6-Apr-21	Supply of Spare parts	225,888			225,888
388	Chamwa Ltd	4-Jan-22	Supply and delivery of spare parts for Departmental vehicles	225,500			225,500
389	Eituna Microenterprises Limited Po 109	2023-2024	Supply And Delivery Of Catering Items		624,300		624,300
390	Kenya National Exmaination Council Po 102	2023-2024	Verification Of Knec Certificates		3,294,400		3,294,400
391	Jujayz Events & Deco	9/19/2014	Supply of T-shirts	165,000		165,000	0
392	Beller Ventures	5/11/2020	Supply & Delivery of Stationery	1,793,333			1,793,333
393	Lefaire Enterprises Ltd	2023-2024	Supply And Delivery Of Office Stationery	985,780			985,780
394	Womenet K Ltd	2023-2024	Supply And Delivery Of Protective Gear	594,150			594,150
395	Bushline Ventures	2023-2024	Supply And Delivery Of Vehicle Spare Parts	169,635			169,635
396	Fikal Merchants Ltd	2023-2024	Supply And Delivery Of Tools And Small Equipment	696,900			696,900
397	Mindas Ltd	5/11/2022	Supply and delivery of spare Parts -Machakos Municipality	2,585,680			2,585,680
398	Lotam Enterprises	4/4/2023	Supply of 10 pieces of tents for machakos peoples park	598,600			598,600
399	Prestol Investments	4/4/2023	Purchase of stationery	950,000			950,000

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400	Firm Foundation	7-Jun-17	Supply of fertilizer during mashujaa day cerebation 2016	385,000		385,000
401	Lauh Printers	16-Mar-22	Supply of Stationery	41,800		41,800
402	Links Auto Tyres	16-Mar-22	Supply of tyres	112,480		112,480
403	Links Auto Tyres	16-Mar-22	Supply of tyres	37,280		37,280
404	Eastern Broadcasting	16-Mar-22	Advocatesertising	78,000		78,000
405	Kenpat Communications	16-Mar-22	Supply Of Kitchen Ware	312,100		312,100
406	Wide Ventures (K) Ltd	16-Mar-22	Supply of cleaning materials	481,040		481,040
407	Jimsons Kenya Ltd	11/16/2016	Provision of branded promotional materials during tour de Machakos event	415,187		415,187
408	Image connections	16-Mar-22	Supply of kitchen wear	206,097	206,097	0
409	Savannah Three K Security Ltd	2-Jan-20	Security Services	355,192		355,192
410	Fanisi Company Ltd	24-Apr-20	Supply of uniform	732,282		732,282
411	Sparkle digital Media Ltd	31st-Aug-2016	Supply of Sanitary bins	472,620		472,620
412	Amandla Enterprises	24-Apr-20	Cleaning materials	642,629		642,629
413	Double class Ltd	29-May-20	Supply of tissue and towel dispensers	992,500		992,500
414	Admaz products	16-Dec-19	Supply of Machakosfest 2019 event trophies	437,000	437,000	0
415	Jays Pyrotechnics	29th-Mar-16	Provision of Fireworks	647,000		647,000
416	Five Ees Company Ltd	31st-Aug-2016	Supply of motor vehicle spareparts	268,872		268,872
417	Fredka Investments	6th-Nov-2019	Supply of motor vehicle spareparts	1,797,800		1,797,800

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418	Wakichana enterprises	31st-Aug-2016	Supply of cleaning materials for the park and stadium	678,890		678,890
419	Kensource Supplies Ltd	4th-Oct-2020	Supply and delivery of water pump and pipes	889,917		889,917
420	Nawiri Agencies	4th-Oct-2020	Supply of flowers , fertilizer and manure	1,991,000		1,991,000
421	Forever Suppliers	4th-Oct-2020	Supply of toiletries and Cleaning Materials	1,898,000		1,898,000
422	A Plus Age	4th-Oct-2020	Supply and delivery of Motor vehicle Items	1,175,000		1,175,000
423	Image connection	31st-may-23	Staff Airtime	133,000		133,000
424	Image connection	31st-May-23	Staff Airtime	133,000		133,000
425	Vivo Energy	31st-may-23	Fuel for the Tourism Department	224,998	224,998	0
426	Dnep enterprise	10-Jun-20	Supply of Uniform	1,978,148		1,978,148
427	Jaccytech Agencies	10th-Oct-2019	Supply of Machakos United Team Uniform	592,000		592,000
428	Admaz Products	28th-January-2019	Supply of Soccer balls	417,000		417,000
429	Reakon Ltd	4th-Oct-2020	Supply of branded balls and uniform	1,650,000		1,650,000
430	Silver Power Investments Ltd	4th-Oct-2020	Supply of branded balls and uniform	1,995,000		1,995,000
431	Qualar Enterprises	2023-2024	Supply And Delivery Of Uniforms And Football Balls For County Football Tournament	137,862		137,862
432	Fepams Limited	2023-2024	Supply And Delivery Of Stationeries		599,570	599,570
433	Fepams Limited	2023-2024	Supply And Delivery Of Training Materials		1,544,000	1,544,000
434	Frontierviewenerprises	2023-2024	Supply And Delivery Of Branded Assorted Reflectors		1,950,000	1,950,000

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435			Supply And Delivery Of Foodstuffs For				
436	Ramtek Services Limited	2023-2024	El Nino Response To Vulnerable And Needy Persons		106,199		106,199
437	Kisbit (K) Limited	2023-2024	Supply And Delivery Of Stationery For Gender Aand Social Welfare		598,444		598,444
438	Image Connection Ltd	2023-2024	Supply And Delivery Of Airtime		249,000		249,000
439	New Kencity holdings		Household Supplies	522,496			522,496
440	Miuma Enterprises	9/24/2014	Supply of Stationery	867,000			867,000
441	Garland Motors	3/20/2020	Supply and delivery of spare parts	1,754,262			1,754,262
442	Miuma Enterprises	2/4/2019	Supply of Tyres	1,737,425			1,737,425
443	Value Connection Services	2/4/2019	Supply & Delivery of Sanitary & Cleaning Materials	415,450			415,450
444	Farhiya Traders Limited		Supply of clean up equipment for (Ngarisha mama)		1,497,500		1,497,500
445	Eridosa K Limited	2023-2024	Supply And Delivery Of Office Stationery		898,452		898,452
446	Strahotech Suppliers Limited	2023-2024	Supply And Delivery Of Office Furniture		4,949,900		4,949,900
447	Fraga Innovators Limited	2023-2024	Purchase Of Solid Waste Gears And Equipments	2,200,001			2,200,001
448	Movata Fashions And Design	2023-2024	Purchase Of Inspectorate Uniform		19,143,190		19,143,190
449	Maflex	3rd-Feb-15	Supply of Shredder machine, Air conditioner, HP Scanner & Photocopying paper	524,610			524,610

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450	Vivo Energy Kenya Ltd	31st-May-23	Fuel for the department of finance	500,000		500,000	0
451	Vivo Energy Kenya Ltd	31st-May-23	Fuel for the department of finance	162,900		162,900	0
452	Print Option	31st-May-22	Supply of SBP Stationary	5,213,273			5,213,273
453	Oiltech Enterprises Ltd	15th April-21	Supply & Delivery of Sanitary Materials	757,000			757,000
454	Wavitech Investment	2023-2024	Supply & delivery of carpet protector/office accessories		457,400		457,400
455	Carnations General supplies	2023-2024	Supply delivery and printing staff IDs		247,000		247,000
456	Jemitunes Solutions	2023-2024	Supply & delivery cleaning materials		1,199,200		1,199,200
457	Smog Enterprises	2023/2024	Design, printing and branding of staff IDs and revenue reflectors		2,154,000		2,154,000
458	Pamus Contractors	2023/2024	Supply and delivery of tyres		531,376		531,376
459	Wantime Services Ltd	2023/2024	Supply and delivery of computers accessories		1,640,000		1,640,000
460	Faisam General	2023/2024	Supply and delivery of revenue uniform		2,811,500		2,811,500
461	Psych Marketing & Communication Ltd	2023/2024	Supply & delivery of printed CIDP 2023-2027 popular version		2,388,000		2,388,000
462	Framend Limited	2023/2024	Supply & delivery of printed CIDP 2023-2027 popular version A6 size		2,206,900		2,206,900
463	Melalink Trading	2023/2024	Supply and delivery of general office stationery		867,000		867,000
464	Lyta Cosal Ltd	2023/2024	Supply and delivery of general office furniture		1,150,000		1,150,000

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465	Limousine Enterprises	2023/2024	Supply & delivery of general office furniture for GDU		1,420,000		1,420,000
466	Sevic Ventures	2023/2024	Supply and delivery of subcounty general office supplies		1,168,500		1,168,500
467	Saba Nane Trading	2023/2024	Supply and delivery of computer accessories for GDU		488,500		488,500
468	Ramtek Services	2023/2024	Supply and delivery of tyres rims and batteries		448,000		448,000
469	Vilili Agencies	2023/2024	Supply and delivery of tyres rims and batteries for GDU		480,000		480,000
470	Dynet Systems	2023/2024	Supply and delivery of general office stationery		640,000		640,000
471	Wantine Services Ltd	2023/2024	Supply and delivery of office supplies		612,000		612,000
472	Mitabel Business Solutions	31st-May-22	Decoration Materials	1,253,500			1,253,500
473	Little Vines INC	3/18/2020	Perishable and Non perishable items	6,450,280			6,450,280
474	Siver Power Investments	3/18/2020	Supply of Flowers	360,000			360,000
475	Cynbram Ventures Ltd	31st-May-22	Sanitary Towels	845,000			845,000
476	Wamu Logistics	31st-May-22	Food Stuffs & Cleaning Materials	351,907			351,907
477	Reycm Suppliers	31st-May-22	Office Stationery	1,846,300			1,846,300
478	Jest Enterprises Kenya Ltd	31st-May-22	Sanitizers And Cleaning Materials (Tourism)	1,578,650			1,578,650
479	Krill Logistics	31st-May-22	Food Stuffs	2,893,355			2,893,355
480	Joham universal company	31st-May-23	Supply and delivery of Office Furniture	2,466,700			2,466,700

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481	Joymack Solutions	31st-May-23	Supply and delivery of Cleaning Materials	2,056,430			2,056,430
482	Denkim Enterprises	31st-May-23	Supply and delivery of Office Stationery	2,536,200			2,536,200
483	Jeddix Automations	31st-May-23	Supply and delivery of Hospitality Equipment	2,896,320			2,896,320
484	Kadewell Resources Limited	31st-May-23	Supply and delivery of Office Stationery	2,987,765		2,937,765	50,000
485	Cymacef Agencies	31st-May-23	Supply and delivery of Foodstuffs and hospitality items	2,954,250		2,954,250	0
486	Bushline Ventures Limited	31st-May-23	Supply and delivery of motor vehicle spare and service parts	2,869,600			2,869,600
487	Sibar Supplies Limited	31st-May-23	Supply and Delivery of office stationery	1,791,502		1,791,502	0
488	Maxca Logistics	31st-May-23	Printing and Publication of media materials	2,809,700			2,809,700
489	Terris Limited	2023-2024	Computer Supplies And Accessories-Cs	497,500			497,500
490	Forever General Suppliers Limited	2023-2024	Communication Supplies	2,506,240			2,506,240
491	The Skylight Online Tech Enterprise Ltd	2023-2024	Other Operating-Oog	330,925			330,925
492	Dakimwa Contractors Ltd	2023-2024	Other Operating-Oog	2,045,752			2,045,752
493	Stiwac Co. Ltd	2023-2024	Other Operating-Oog	2,968,000			2,968,000
494	Kinsi & Sons Investments Limited	2023-2024	Other Operating-Oog	2,986,224			2,986,224
495	Kinsi & Sons Investments Limited	2023-2024	Purchase Of Office Furniture And Fittings-Oog	2,590,120			2,590,120
496	Jit Investments Ltd	2023-2024	Purchase Of Printer, Desktop, Computers-Oog	2,523,100			2,523,100

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497	Fairrate Tyres &Auto mart	15th-April-21	Tyres	193,200		193,200
498	Little Vine Ltd	24.10.2014	Assorted food stuff	13,924,800		13,924,800
499	Eridosa K Ltd	7.8.2015	Supply of 4 tyres	104,000		104,000
500	Atlantis consulting Ltd	6.6.2014	Purchase of lapdesks	7,000,000		7,000,000
501	Saliter Holdings	23-Jun-20	Supply of Sanitary disposal Services Bins	900,000		900,000
502	Almbek general services	31s-May-22	Supply and Delivery of sanitary items	568,255		568,255
503	Silkon ventures	31st-May-22	Supply and delivery of Foodstuffs	1,860,500		1,860,500
504	Smart App logistics	31st-May-22	Supply of promotional materials	707,000		707,000
505	Emac Consultants	31st-May-22	Supply and delivery of white canes and crutches	160,000		160,000
506	Cambridge College	31st-May-22	ICDL Training for Education staff	947,400		947,400
507	Karoza Agencies	3rd-Feb-15	Supply of advertisement & promotional materials	1,280,002		1,280,002
508	Eridosa K Ltd	5th-April-2017	Supply & Delivery of Batteries	63,000		63,000
509	Top grade promotions	3rd-Feb-15	Supply of exams for class 8-form 4	12,500,000		12,500,000
510	Schafnertech Supply Services	3rd-Feb-15	Supply of slides, swings & Balls for ECDE Centers	10,000,000		10,000,000
511	Layoa Company	31st-May-22	Supply of Sports Equipment	1,573,296		1,573,296
512	Gadaffi Tents Investment	31st-May-23	Supply and delivery of educational tents to ngwata primary school	584,640		584,640
513	Movers and Shakers	31st-May-23	supply and delivery of dry foods for school feeding programme	29,412,000	29,412,000	0

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514	Enkanasa Market Limited	2023-2024	Supply And Delivery Of Milk For Ecde	25,010,536		25,010,536
515	Lupat Merchants	2023-2024	Supply And Delivery Of Office Stationary	1,499,550		1,499,550
516	Ramasco Trading	2023-2024	Supply And Delivery Of Food For Ecde Centers	50,254,668		50,254,668
517	Transafrica Motors Ltd	2571013& 2571112	Supply of Tippers(20 No.)Water Bowsers	35,181,344		35,181,344
518	East African Portland	14100508	Supply of cement	720,465		720,465
519	Master & Ink Centre	947073	Supply of safe to the office of Minister	317,260		317,260
520	Emtah Enterprises	155264	Supply and delivery of Office Equipment	394,628		394,628
521	Pentaserve	2455692	Supply of Fuel and Oils	600,000		600,000
522	Kyelenge General Contractors	1548726	Supply and Delivery of Spare Parts	2,931,770		2,931,770
523	Techno Relief Services	2128825	Supply and Delivery of Pneumatic Rollers(2 No.)	1,500,000		1,500,000
524	Al-Naim Construction and General Supplies	1162511	Road Furniture at Kakuyuni Road	3,744,260		3,744,260
525	Waylin General Merchants	2126359	Supply of 2,000 Tonnes of Sand	5,600,000		5,600,000
526	Fuels Enterprises Ltd	7805	Supply and delivery of fuels and Lubricants	1,716,469		1,716,469
527	Dream Logistics Ltd	1369	Supply and Delivery of Spare Parts	7,715,000		7,715,000
528	The Arc Dealers	2541613	Routine Maintenance Of Oldonyo Sabuk-Kwa Sau Dam -Kwa Staff-Kwa Makata Road	541,140		541,140
529	Smatal Trading Co.Ltd	1259874	Supply and delivery of Sand Packaging Machine	1,980,000		1,980,000

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530	Kimutwa Engineering works	4612636	Supply & Installation of Bilboards	986,000	986,000	0
531	Kyelenge contractors	1768	Supply of motor vehicle tyres and tubes	1,390,000		1,390,000
532	Polytanks Ltd	1498744	Supply of water tanks	4,125,000		4,125,000
533	Hydromatic Ltd	2126141	Supply & Delivery of Normal Water Meter & Bala water meter	3,881,400		3,881,400
534	Marian Concepts	2126174	Supply and Delivery of 2,350 branded T-shirts	1,595,000		1,595,000
535	Kriggerfeel Produce Enterprises	2126183	Supply and Delivery of 73 Canvas Cased Mattresses	453,300		453,300
536	Estelle Distributors	2126159	Supply and Delivery of Stationaries	300,500		300,500
537	Agro Irrigation	2126120	Supply and Delivery of Pipes and fittings for Machakos sub county	3,453,438		3,453,438
538	Kents Innovators	2569538	Supply & delivery of borehole pipes & electrical components for Katulu borehole.	371,540		371,540
539	Doshi & Co. Ltd	2126124	Supply & delivery of pipes & fittings at kangundo sub-county	257,584		257,584
540	Subaru Kenya	2571224	Supply and delivery of Subaru forester chaise NO. JFISJ5KC5EG048807	11,700,000		11,700,000
541	Kalun Traders Agencies Ltd	2571180	Supply and delivery of ICT Equipments	815,000		815,000
542	Siderick Ventures	2562771	Supply and delivery of office stationery	397,086		397,086
543	Ashok Leyland	2571225	Supply and delivery of Motor vehicles	14,537,551		14,537,551

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544	Cephas County Contractors Co. Ltd.	1114755	Repair and Maintenance of Plant equipment and Motor Vehicles	2,405,988		2,405,988
545	Smatal Trading Company Ltd	1328484	Supply And Delivery Of Automatic Sand Packing Machine	1,980,000		1,980,000
546	Kunta Kinte Enterprises Ltd	480	Repair Of Motor Isuzu D Max Pick-Up ISUZU TFS 84. KBY 072C AND 16 CG 142A Subaru Outback BP9 Station Wagon	932,480	932,480	0
547	Movers And Movers Developers Limited	112	Purchase Of Office Furniture & Fitting		5,990,510	5,990,510
548	Sayarrati	111	Purchase Of Plant,Machinery And Equipments(Including Lifts)		6,456,099	6,456,099
549	Garbage Hero Ltd	0	Supply and delivery of Protective gears		1,799,000	1,799,000
550	Smatal Trading Company Ltd	11	Tree Growing In All Wards		2,988,000	2,988,000
551	Breti Trading Agencies Limited	1145214	electrical materials	1,100,580		1,100,580
552	Biomed Healthcare Limited	1452241	Supply & Delivery of Medical Equipments	22,036,000		22,036,000
553	Stratogem Limited	2214854	Supply & Delivery of Laundry Equipment	34,965,000		34,965,000
554	Bio Max Africa	1178956	Supply & Delivery of Kitchen steam boilers	10,870,000		10,870,000
555	Avern Supplies ltd	1524622	Supply & Delivery of laptops	1,699,516	1,699,516	0
556	Abrar Health Services Limited	278	Medical Equipments For Newly Constructed L3 And L2S Health Facilities	1,472,294		1,472,294

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557	Sheki Ventures	153	Supply Of Mortuary Trolley Castors	1,480,000		1,480,000
558	Makindu Motors	2205168	supply of ploughs	6,000,000		6,000,000
559	Makindu Motors	2205163	Supply of tractors	21,160,000		21,160,000
560	Sagana National F/farm	2569657	Supply of Breeding Stock (Fish)	600,000		600,000
561	Brightways Ltd	1441627	Supply of Chicks	300,000		300,000
562	Dresha	1258	Supply of furniture	864,300		864,300
563	M & J Holdings Ltd	2569659	Supply of Fishpond liners	254,000		254,000
564	Intrachem Agencies	2106349	Supply of Breeding Stock (chicks)	297,000		297,000
565	Intrachem Agencies	2569658	supply of feeding equipment	160,000		160,000
566	Detta Promise	519	Purchase of Certified Crop Seed	12,512,032		12,512,032
567	Rorit	531	Purchase of depts office furnitures and fittings		2,483,700	2,483,700
568	Roe Enterprises	515&516	Vehicles repairs	1,500,000		1,500,000
569	Farming Science	460	Strategic Vaccine Stock For All Wards		7,420,000	7,420,000
570	Kibo	482	Purchase Of Extension Service Motorbikes		1,749,996	1,749,996
571	Hamick Ventures	550	Purchase Of Animals And Breeding Stock		6,000,000	6,000,000
572	Nisa Innovtations	555	Purchase Of Agricultural Machinery And Equipment (Hatchery Equipments, Green Houses )		5,500,000	5,500,000
573	Mwia Logistics,Hawks Craft & Nisa Innovations	491,490 & 493	Animal Chicken And Fish Feeds(Chicks Feeds )		3,000,040	3,000,040

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574	Detta Promise	591	Purchase Of Certified Crop Seed		1,000,000		1,000,000
575	Nisa Innovtations	556	Purchase Of Household And Institutional Furniture And Fittings		2,500,000		2,500,000
576	Ivan Serov	467	Supply Of Plant, Machinery And Equipment		3,999,999		3,999,999
577	Farming Science	457	Purchase Of Pestsides		1,425,000		1,425,000
578	Klaus Fuchs investment		Supply and Delivery of Motor vehicles spare parts		1,000,000		1,000,000
579	Hamick Ventures		Supply and delivery of ATC Beddings		498,988		498,988
580	Jemitunes Solution limited		Supply and Delivery of Boma Rhodes seeds		998,640		998,640
581	Wals Enterprises	2373680	Supply of cleaning tools	1,133,000			1,133,000
582	Navcom Ltd	2571317	VHF Radio Network supply and delivery and installation	585,720			585,720
583	Wacly Enterprises	1184358	Clocking System	1,863,000			1,863,000
584	Youth Initiative Development	2205386	Supply of Electricals	112,780			112,780
585	M/S Novelle Technology	2205369	Supply of Laptop & Printer	161,900			161,900
586	Smatal Trading Ltd	64	Computer and Printer accessories	453,336			453,336
587	Syntech investment co. ltd	53	Supply and Delivery of ICT items (Printers, Statistical Software, Audio Recorders etc)	6,528,482			6,528,482
588	Technology Benchmark Solutions	3617	Supply of Revenue Collection & Front End Software	30,000,000			30,000,000

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589	Computer Planet Ltd	1687	Supply of Computers	725,000		725,000
590	Koala Supplies	2514146	Supply of Furniture	1,939,100	1,939,100	0
591	Koala Supplies	2514149	CPSB & ICT Items Supplies	3,610,000		3,610,000
592	Shalmac Technologies	2515415	Additional CCTV Cameras-OOG	362,000		362,000
593	Koala Supplies	2514526	Office Furniture	2,600,000		2,600,000
594	Farhiya Traders	74	Supplies	1,497,500		1,497,500
595	Theora Communications Ltd			39,000		39,000
596	Pro-Ultimate Solutions Ltd			43,600		43,600
597	Rosma Travel Ltd	2021/2022		49,990		49,990
598	Rosma Tours & Travel	2019-2020		69,990		69,990
599	Theora Communications			79,000		79,000
600	Recot Enterprise	18-Jun-14		90,828		90,828
601	Eridosa (K) Ltd	8-Sep-14		116,000		116,000
602	Titu Enterprises	2022/2023		117,315		117,315
603	Total Kenya Ltd	2022/2023		140,000		140,000
604	Nation Media Group Ltd	2022/2023		142,980		142,980
605	Limousine Enterprises	2022/2023		148,500		148,500
606	Rosma Tours & Travel	2019-2020		179,800		179,800
607	Wavitech Investment Co Ltd	2022/2023		185,900		185,900
608	Reaworld And Fortune Technologies	2014/2015		225,040		225,040

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609	Total Kenya Ltd	2022/2023		260,000		260,000
610	Rosma Travel Ltd	2021/2022		281,790		281,790
611	Film Studios Kenya Ltd			287,500		287,500
612	Rosma Travel Ltd	2021/2022		298,600		298,600
613	Yiden	30-Jan-19		306,730		306,730
614	Wadi Engineering Limited	2022/2023		344,900		344,900
615	Rosma Travel Ltd	2021/2022		362,415		362,415
616	Dachris Ventures	2022/2023		400,000		400,000
617	CMC-Repairs			427,623		427,623
618	Nation Media Group Ltd	2022/2023		453,096		453,096
619	Rosma Travel Ltd	2021-2022		483,756		483,756
620	Wajani Agencies	2022/2023		495,000		495,000
621	Jeti General Contractors Ltd	2022/2023		497,946		497,946
622	Sarbless Enterprise	2022/2023		499,500		499,500
623	Rosma Travel Ltd	2021/2022		515,000		515,000
624	Rosma Travel Ltd	2021/2022		540,610		540,610
625	Hive Merchants	9/15/2019		575,000		575,000
626	Raphanne Agencies Ltd	2022/2023		630,700		630,700
627	Cydi Ventures Ltd	2021/2022		660,750		660,750
628	Beller Ventures	5/11/2020		667,956		667,956
629	Saba Nane Trading Limited	2021/2022		691,005		691,005
630	Juphy Agencies Ltd	2021/2022		877,040		877,040
631	Jedma Ventures	2022/2023		945,000		945,000

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632	Vivo Energy Kenya Ltd	2022/2023		1,000,000		1,000,000
633	Lela Communications	20-Jan-20		1,116,060		1,116,060
634	Beller Ventures	11-May-20		1,125,377		1,125,377
635	Vitim Agencies	2022/2023		1,287,500		1,287,500
636	Kamwele Timber And General Suppliers	18-Oct-14		1,344,800		1,344,800
637	Mangtech Engineering Solutions Limited	2022/2023		1,517,450		1,517,450
638	Fredka Investment			1,643,520		1,643,520
639	Anyx Enterprises	2022/2023		1,896,400		1,896,400
640	Safaricom Ltd	2021/2022		2,000,000		2,000,000
641	Dadam Investment Ltd	2018/2019		2,203,382		2,203,382
642	Eclectics International Ltd			2,500,000		2,500,000
643	Promo Masters Ltd	11/3/2021		2,603,880		2,603,880
644	Toner World Ltd	2022/2023		2,614,650		2,614,650
645	Alimbek General Services	2021/2022		2,692,000		2,692,000
646	Mishka Ltd	2021-2022		2,848,000		2,848,000
647	Koala Supplies	2016/2017		2,899,100		2,899,100
648	Tamanda	2022/2023		2,991,290		2,991,290
649	Koala Supplies	2016/2017		2,991,600		2,991,600
650	Realworld Digital Ltd	2020/2021		3,253,336		3,253,336
651	Q-Tec Construction Ltd	2021/2022		3,665,000		3,665,000
652	Rosma Travel Ltd	2021/2022		3,733,850		3,733,850

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653	Centro Systems Ltd	2016/2017		4,535,750			4,535,750
654	Karesh Hardware & Construction	24th March,2016		4,920,000			4,920,000
655	Masovya Builders	2019/2020		4,981,150			4,981,150
656	Go Solar Ltd	2021/2022		5,651,532			5,651,532
657	Koala Supplies	2016/2017		6,000,080			6,000,080
658	Rizari	2022/2023		7,055,839			7,055,839
659	Leitech Services	2016/2017		7,480,000			7,480,000
660	Kenya National Trading Cooperation	2022/2023		7,604,000			7,604,000
661	Avic Shantui	1-Dec-16		7,889,990			7,889,990
662	Tamanda	2022/2023		8,455,414			8,455,414
663	Zulatech Enterprises Ltd	2021/2022		9,500,000			9,500,000
664	Kenya National Trading Cooperation	2022/2023		10,999,900			10,999,900
665	Sunbelt Holdings Ltd	1st April 2016		15,416,400			15,416,400
666	Jefla Construction Company Ltd	1st April 2016		16,162,309			16,162,309
667	Achelis Materials Handling			17,464,000			17,464,000
668	Medbook Kenya Limited	2022/2023		44,885,921		44,885,921	0
669	Marc Logistics Limites	27th January, 2015	Supply and delivery of building Materials	6,938,840			6,938,840
670	Eridosa Limited	20th March, 2014	Supply and delivery of tyres and batteries	4,280,000			4,280,000

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671	Malika Clothing Stores Limited	17th Jan2014	Supply and delivery protective gear	10,400,000		10,400,000
672	Christine farms	16th Decenber, 2014	Sipply and delivery of cleaning materials	9,442,520		9,442,520
673	Leitech Services	4th March, 2014	Communication system equipments	13,130,000		13,130,000
674	Frizel investment limited	18th December 2014	fumigation termite control for decentralized units	13,880,000		13,880,000
675	Fraga Innovators Ltd	68	Purchase Of Agricultural Machinery And Equipment(Shovels, Rakes, Spades, Wheelbarrows )		2,200,001	2,200,001
676	Truepro Solutions Limited	65	Purchase Of Office Furniture And Fittings		1,999,800	1,999,800
677	Pewin Motors Ltd	67	Purchase Of Assorted Equipments For Fire Rescue And Ambulances Respond		19,485,680	19,485,680
678	Broad Vision Limited		Supply and delivery of (25) Motorcycles		12,370,345	12,370,345
679	Daima Holdings Limited.	Lpo.No 8	Purchase Of Office Furniture And Equipmment		1,999,995	1,999,995
680	Ibaraj Investments Limited.	LPO No.87	Purchase Of Generator		999,920	999,920
681	Intech East Africa Ltd	2205421	Delivery of Real time Kinematic GPS Survey Equipment	3,403,974		3,403,974
682	Fredka Investments	2514625	Vehicle Spares	764,000		764,000
683	Cable connect	2373869	Supply and delivery of cable	9,000,000		9,000,000
684	Garland Motors	183	Supply & Delivery of Motor Vehicle spares	1,149,978		1,149,978

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685	Veto Mode Enterprises	66	Electrical cables	1,984,200		1,984,200
686	Bizrate	2514534	Floodlights	2,890,000		2,890,000
687	East Africa Supply & logistics	160	Floodlights	6,390,000		6,390,000
688	Tuli Investment	159	Assorted items	5,314,930		5,314,930
689	Dante Deo International Ltd	178	Cables	3,872,700		3,872,700
690	Bright Corner	141	Wooden poles	751,800		751,800
691	Kolex ltd	143	Assorted items	923,035		923,035
692	Ethamas Logistics	LOGISTICS.00	Supply And Delivery Of Cleaning Equipment And Materials For Housing And Urban Development	959,520		959,520
693	One Point Digital Ltd	0	Kisip Displacement For Machakos Municipality	2,996,640		2,996,640
694	Becent Investment	152	Supply And Delivery Of Tools And Protective Gear For Solid Waste Management In Machakos Municipality	46,551		46,551
695	Becent Investment	147	Valuation Roll Equipments	755,500		755,500
696	Becent Investment	INVESTMENT.00	Supply And Delivery Of Office Equipement	650,800		650,800
697	Damila Ventures Limited	98	Supply & Installation Of Solars	6,430,165		6,430,165
698	Ethamas Logistic	149	Supply And Delivery Of Cleaning Equipment And Materials For Housing And Urban Development	168,980		168,980

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699	Ethamas Logistics	LOGISTICS.00	Supply And Delivery Of Street Lighting Accessories For Repair And Maintenance Of Streetlight At Mavoko Municipality	808,170		808,170
700	Ethamas Logistics	1151	Supply And Delivery Of Cleaning Materials To Kangundo/Tala Municipality	959,520		959,520
701	Holast Ventures	150	Electricity Transformers	1,722,500		1,722,500
702	Jimon Ventures	127	Electricity Transformers	1,799,525		1,799,525
703	M/S.Becent Investment	144	Supply And Delivery Of Tools And Protective Gear For Solid Waste Management In Machakos Municipality	2,698,800		2,698,800
704	Rerec	REREC.00	Electricity Transformers	9,000,000		9,000,000
705	Solar Photoelectricity Kenya Limited	97	Market Lighting (Mulika Mwizi) In Various Market Centres	16,873,249		16,873,249
706	Solar Photoelectricity Kenya Limited	95	Supply & Installation Of Solars	5,906,546		5,906,546
707	Sunspot Energy Company Limited	96	Supply & Installation Of Solars	6,981,390		6,981,390
708	Twinlight Limited	LIMITED.00	Supply And Delivery Of Solid Waste Equipment And Cleaning Materials To Kangundo/Tala Municipality	1,784,500		1,784,500
709	Twistar East Africa Ltd	2106364	Supply of office furniture	275,000		275,000

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710	Anabra Enterprise ltd	2562517	Supply and delivery of mazeras, cements at the peoples park	1,275,000		1,275,000
711	Adwise Ltd	1254898	County Branding Materials	3,001,400		3,001,400
712	Adwise Ltd	1257568	County signage: roads, bumps and markets	4,466,000		4,466,000
713	Irrico International Ltd	12457	Supply and Delivery of drainage pipes for Masii Stadium	797,441		797,441
714	Silver Power Investments Ltd	12547	Supply and Delivery of Sports training equipment	1,294,500		1,294,500
715	Stepal Builders	1325	Supply of Paint	1,958,665		1,958,665
716	Plojmel General merchants	2128954	Supply of Kitchen Utensils	158,920		158,920
717	Indica ltd	2205210	Supply of ICT Equipments	91,290		91,290
718	Norpy General agencies	2128957	Curtains and carpets	422,356		422,356
719	Digital Print Media Ltd	94	Supply, Delivery And Fabrication Of Branded Outdoor Parasols		9,840,000	9,840,000
720	Ofisi Moja Enterprises	111	Purchase Of Office Furniture & Fitting For Weights & Measures Office		996,700	996,700
721	Qalibrated Systems Limited	95	Purchase Of Standard Equipment'S For Weights And Measures Office.		6,786,968	6,786,968
722	Fletcher Limited	48	Supply And Delivery Of Sound Equipment Formachawood Studio	2,500,500		2,500,500

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723	Ivan Serov Investment	51	Supply And Delivery Of Specialized Studio Equipment For Machawood Studio	2,702,000		2,702,000
724	Josfam Holdings Limited	50	Supply And Delivery Of Specialized Power Equipment And Cameras For Machawood Studio	2,497,000		2,497,000
725	Penimal Merchants	36	Tourism Circuit Booklets And Tourism Booklets	1,196,250		1,196,250
726	Sian King Enterprises Limited	49	Supply And Delivery Of Specialized Computer Equipment Formachawood Studio	2,209,500		2,209,500
727	Subaru Kenya	2578461	Vehicles-Subaru	10,125,212		10,125,212
728	Simba Colt	2578555	Vehicles-Mistubish	22,175,804	10,000,000	12,175,804
729	Beller Ventures	842	Media Equipment	1,942,880		1,942,880
730	Vaneka Enterprises Ltd	858	ICT Consumables	1,959,240		1,959,240
731	Amandla Enterprises	1005	Spareparts	1,411,190		1,411,190
732	Galactic Eagle International Ltd	1121	Sound Equipment	1,388,320		1,388,320
733	Lela Communications	1048	Service Parts	1,267,785		1,267,785
734	Frontierview Enterprises	1049	Vehicle Spare Parts	1,747,144		1,747,144
735	Alliance Solutions Ltd	1023	Landscaping Equipments	1,242,000		1,242,000
736	Beller Ventures	1066	Motor Vehicles Spareparts	1,444,090		1,444,090
737	Delco Ventures	1081	Fumigation Services	999,694		999,694
738	Venette Investments	1670279	Ict Consumables	1,962,660		1,962,660
739	Ihalines Investment	1180	Motor Vehicle Spare Parts	1,049,750		1,049,750
740	X - Treme Center	1222	Motor Vehicle Spare Parts	2,683,254		2,683,254

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741	Smatal Trading Co. Ltd	1193	Ict Equipments & Accessories	743,250		743,250
742	Stepal Builders Company Limited	1530	Purchahse Of Carpet For County Office Mks (Westwing)	3,707,128		3,707,128
743	Single Line Contractor	0	Supply & delivery of office furniture		2,724,000	2,724,000
744	Black And White Security Ltd	541	Purchase Of Cctvcameras (Level 5 Hospital)		7,842,000	7,842,000
745	Centro System Limited	385	Purchase Of Specialized Plant (Data Hosting Services)		4,962,091	4,962,091
746	Hasibu Technologies	396	Purchase Of Software (Msme)		11,797,000	11,797,000
747	Mac -Net Limited	540	Purchase Of Ict Networking And Networking Equipments (Ipbax/Telophony System)		2,696,188	2,696,188
748	Unicomm Technology Enterprise	0	Purchase Of Ict Networking And Networking Equipments (Ipbax/Telophony System)		4,224,000	4,224,000
749	Interactive Computer Systems	0	Supply and installation of Audit System		13,864,800	13,864,800
750	Novio Enterprises Limited	94	Supply And Delivery Of Kitchen Utensils And Detergents For Disability Board	1,699,500		1,699,500
751	Ellele Enterprises Ltd	91	Supply And Delivery Of Office Kitchen Utensils And Dinning Items For Gbv Rescue Center	1,499,820		1,499,820

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752	Limousine Enterprises Limited		Supply And Delivery Of Detergents And Toiletries For Gbv Rescue Centre	2,692,380		2,692,380
753	Novio Holdings Limited		Supply And Delivery Of Office Equipment For Disability Board	2,105,750		2,105,750
754	Stiwac Co.Ltd		Supply and delivery of Office Furniture	8,853,910		8,853,910
755	Alimbek General services	2546146	Supply and Delivery of office furniture's	2,697,000	2,697,000	0
756	Zisaon works services	2514628	Supply and delivery of ECDE educational aids (Chairs and Tables)	2,932,400	2,932,400	0
757	Adwise Ltd	129	Supply of Billboards and Mounting for youth center	1,061,800		1,061,800
758	Foot Springs Investment	139	Supply of Generator	2,310,124		2,310,124
759	Sebewa contractors	193	Supply and delivery of 7 Printers,3 Shredders & One photocopier	765,090		765,090
760	Gold smith Enterprises ltd	1478	Two Twin workshops -Kyemutheke VCT	17,305,000	12,756,262	4,548,738
761	Gold smith Enterprises ltd	1587	Two Dormitories-Kyemutheke VCT	24,153,700		24,153,700
762	Makueni Bookshop And Stationers	23	Supply And Delivery Of Teaching, Learning Books For Ecde	5,995,150		5,995,150
763	Dimevision Limited	56	Supply And Delivery Of Teaching, Learning Materials For Ecde	5,995,150		5,995,150
764	Stoochie Company Limited	62	Supply And Delivery Of Playing Equipments	2,915,000		2,915,000

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765	Imejan Enterprise	61	Supply And Delivery Of Chairs And Tables For Ecde	2,997,550			2,997,550
<b>Sub - Total Supply Of Goods</b>				<b>1,284,755,731</b>	<b>248,345,341</b>	<b>133,294,605</b>	<b>1,399,806,467</b>
<b>Supply Of Services</b>							
1	Marony Travel	24-Mar-14	Airtickets	124,380		124,380	0
2	Marony Travel	4/22/2014	Airtickets	84,765			84,765
3	Marony Travel	9/25/2014	Airtickets	132,765		132,765	0
4	Vibration hotel	29-May-20	Catering services for officers working at mavoko police housing	926,250			926,250
5	Cydi Ventures Ltd	31-May-22	Supply of Road Marking Paints	660,750			660,750
6	Cai Ventures	11-May-17	Catering services	93,000			93,000
7	Cai Ventures	11-May-17	Catering Services	165,000		165,000	0
8	Occidental insurance	11-May-23	Supply of Vehicle insurance	8,987,925			8,987,925
9	Smatal Trading Co.Ltd	31-May-22	Catering Services	257,600			257,600
10	Kayleaf Tours & Travel Limited	2023-2024	Travel From Nairobi - Turkey(Istambul)		350,000		350,000
11	Garden hotel	28-May-20	rendered conference facility	58,000			58,000
12	Matrix suppliers	28-May-20	maintenance of station	82,000			82,000
13	Matrix suppliers Ltd	28-May-20	renovation of waiting bay	285,070			285,070
14	recot enterprise	6/18/2014	Maintenance of equipment	90,828			90,828
15	Kaunika general agencies	31-May-22	renovation of palliative care centre	278,270			278,270
16	Matrix	6/3/2014	repair and maitenance	97,000			97,000
17	Matrix	6/3/2014	repair and maitenance	96,070			96,070

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18	Matrix	6/3/2014	repair and maintenance	92,000			92,000
19	Mecol Ltd	10/8/2018	Installation of Bulk Filer sat	1,438,400			1,438,400
20	Nation Media	1/8/2019	Advocatesert	388,414			388,414
21	Blue Media	12/4/2019	KMPDB advertisement	626,734			626,734
22	Kings Premeir inn	6/10/2020	Provision of Doctors Accomodation	1,900,000			1,900,000
23	Phillips	29-May-20	Maintenance and repairs of ICU equipment	2,400,000			2,400,000
24	Phillips	29-May-20	Maintenance and repairs of CT Scan equipment	1,404,054			1,404,054
25	Kasyala Investments Ltd	29-May-20	Hire of Crane and Forklift for installation of Shredder	800,000			800,000
26	DT Dobie	29-May-20	servicing of fire engine GKA 036X	108,247			108,247
27	Pewin Motors	29-May-20	repairs and replacements for fire engines GKB 117M at Pewin motors, Nairobi	484,804			484,804
28	Jilas Chemical Dealers	11-Aug-21	Provisions cleaning services	6,600,000			6,600,000
29	Kings Premeir inn	22-May-20	Provision of Accomodation	1,900,000			1,900,000
30	Skypack	11-Apr-23	Security Services	1,002,240		1,002,240	0
31	Sunatiko Investment Limited	11-Apr-23	Cleaning Services to Kangundo Level 4	6,300,616			6,300,616
32	Nathifu cleaners & Supplies Limited	11-Apr-23	Cleaning Services to Level 5	10,256,246		10,256,246	0
33	Blissful technical services limited	11-Apr-23	Provision of fumigation services at Machakos level 5	2,991,000		2,991,000	0
34	Makindu motors	11-Aug-18	Repair of tractors	210,000			210,000
35	Tea Tot	28-Apr-17	Catering Services	360,000			360,000

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36	Nation Media Group	28-Apr-17	Provision of Advocatesertisemnet Services	431,520		431,520
37	Spurtech Ventures	11-Mar-20	Provision of tents,chairs,mobile chairs and décor for seed lauch	185,300		185,300
38	Attic Tours	8-Apr-15	Airtickets	41,350		41,350
39	CMC Motors	8-Apr-20	Vehicle repairs	24,895		24,895
40	Joti(k) Ltd	10-Apr-18	Repair of Motor Vehicles	466,680		466,680
41	Ancas Security	17-Mar-22	Provision of Security for Quarter 3 (January to March 2022)	87,000		87,000
42	Ancas Security	17-Mar-22	Provision of Security for Quarter 4 (April to June 2022)	87,000		87,000
43	Agricultural Society of Kenya	17-Mar-22	ASK Show participation fees at Machakos Show ground	223,400		223,400
44	Belmont Consultants	2023-2024	Contracted Guards And Cleaning Services		995,000	995,000
45	Granite Travel	2023-2024	Travel Costs		1,380,960	1,380,960
46	Granite Travel	2023-2024	Travel Costs		1,240,000	1,240,000
47	Ajnam Enterprise Limited	2023-2024	Maintenance Of Motor Vehicle		2,317,980	2,317,980
48	Ismari Trading Enterprise	2023-2024	Maintenance Of Motor Vehicle		2,653,703	2,653,703
49	Ismari Trading Enterprise	2023-2024	Maintenance Of Motor Vehicle		840,150	840,150
50	Bushline Ventures Limited	2023-2024	Maintenance Of Motor Vehicle		994,300	994,300
51	Belmont Consultants	2023-2024	Provision Of Event And Catering Services		2,876,300	2,876,300

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52	Gari Hills Enterprises Limited	2023-2024	Provision Of Event And Catering Services		1,315,680		1,315,680
53	Rizari Limited	2023-2024	Provision Of Event And Catering Services		2,994,400		2,994,400
54	Jedma Ventures	2023-2024	Advertisement, Awareness And Publicity Campaigns		1,249,500		1,249,500
55	Chamwa Motors	5/26/2022	Repair and Maintance of Motor Vehicles	343,232			343,232
56	Kaylaef Tours and Travel Ltd	2023-2024	Purchase Of Airtickets		1,523,500		1,523,500
57	Marony Travel Agencies	12/5/2014	Air tickets	64,900			64,900
58	Genesis of Advocatesenture	2/8/2014	Car Hire	61,220			61,220
59	Marony Travel Agencies	30-May-19	Airtickets to Mombasa	94,500			94,500
60	Madison Insurance	14-Feb-20	Medical Cover	48,121			48,121
61	Garland Motors	26-May-22	Motor Vehicle Maintence	698,720			698,720
62	Standard Group	6-Apr-21	advertisement of KDSP ict items	177,480			177,480
63	Standard Group	6-Apr-21	advertisement of Medical & WIBA covers	344,520		344,520	0
64	TI Customs	6-Apr-21	Provision of upgrading of website	928,000			928,000
65	Rosma travel Ltd	4-Jan-22	Return ticket for departmental officers attending a retreat as from 17th -21st January, 2021	298,600			298,600
66	Rosma travel Ltd	4-Jan-22	Return Tickets for C.O. ICT attending Transition Management	49,990			49,990
67	Saba nane trading limited	4-Jan-22	Supply and Delivery of Cleaning materials	691,005			691,005

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68	Econnet solutions Ltd	4-Jan-22	Provision of Internet Services	1,199,750			1,199,750
69	Silcon Ltd	4-Jan-22	Catering Services Offered during training on upgrading of County Website	120,000			120,000
70	Jedma Ventures Limited Po 62	2023-2024	Supply And Delivery Of Cleaning Materials		349,000		349,000
71	Kayleaf Tours And Travel Po 88	2023-2024	Provision Of Airticket		263,220		263,220
72	Iveti Motors And Engineering Works Po 70	2023-2024	Repair Of Motor Vehicles		708,853		708,853
73	Kenya Safari Lodges Po 77	2023-2024	Hire Of Conference Facility		285,000		285,000
74	Kenya Safari Lodges Po 78	2023-2024	Hire Of Conference Facility		152,000		152,000
75	Rosma travel Ltd	27-May-22	Strategic Plan Development for board members in Mombasa .	319,940			319,940
76	Rosma travel Ltd	4-Jan-22	Return air tickets to Israel for board members.	483,756			483,756
77	KSG Mombasa	27-May-22	Training fee on strategic plan development for board members	600,000		120,640	479,360
78	KSG Mombasa	1-Apr-22	Training fee on recruitment and selection (HR) for board	480,000			480,000
79	Rosma travel	11-May-22	Return air ticket to Israel for Cecilia Sereka	161,252			161,252
80	Bushline ventures Ltd	11-May-22	Supply and delivery of stationery CPSB	516,126			516,126
81	Timax building and Constructors Ltd	11-May-22	Interests on liquidated amount	1,394,596			1,394,596

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82	Kenya Safari Lodges	7-Feb-23	facility fee for staff induction training	980,000			980,000
83	Terris Limited.	2023-2024	Supply And Delivery Of Office Stationery		199,000		199,000
84	Kaykeaf Tours & Travel Limited.	2023-2024	Provision Of Airticket Services	269,390			269,390
85	Kaykeaf Tours & Travel Limited.	2023-2024	Provision Of Airticket Services		189,450		189,450
86	Kaykeaf Tours & Travel Limited.	2023-2024	Provision Of Airticket Services		79,940		79,940
87	Kenya Utalii College	2023/2024	Provision of confrence services		150,500		150,500
88	Porini Inn Ltd	6/10/2020	Provision of Conference Facilities	1,903,000			1,903,000
89	Nation Media Group	30-7-20	advertisement Services	296,960			296,960
90	Nation Media Group	7-Feb-23	advertisement Services	344,096			344,096
91	Fredka Investment	7-Feb-23	Repair of Motor Vehicles	500,000			500,000
92	Standard Media Group	12/22/2021	Provision of advertisement Services	464,000		464,000	0
93	Standard Media Group	1/28/2022	Provision of advertisement Services	216,920			216,920
94	Raivy Ltd	5/11/2022	Consultancy Services	3,495,000			3,495,000
95	Nation Media Group	4/4/2023	Provision of advertisement Services (KUSP)	183,280			183,280
96	Standard Media Group	4/4/2023	Provision of advertisement Services (KUSP)	177,480			177,480
97	Kyaka Hotel	4/4/2023	Provision of catering services	76,000			76,000
98	Design One Ltd	4/4/2023	Printing services	571,215			571,215

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99	Cinematic Solutions	4/4/2023	Video coverage during Machakosfest	819,020			819,020
100	Mosound Events	4/4/2023	Hire of event equipment	1,110,004			1,110,004
101	Britam Insurance Co. Ltd	16-Mar-22	Motor Vehicle Insurance	746,966			746,966
102	Marony travel	3/26/2015	Provision of return air ticket, Nairobi to Dubai	400,000		233,240	166,760
103	Wander Joy party world	4/6/2017	Provision of dome, stage, décor, lighting, four regular tents and ambiance lighting during machakosfest	1,475,012			1,475,012
104	Eridosa (K) Ltd	9/8/2014	Supply of tyres for KBT 414K	116,000			116,000
105	Robron General Merchants	6th-Nov-2019	Catering services	598,560			598,560
106	Tylatash Security Systems Ltd	6th-Nov-2019	Security Services for covid 19 isolation centre at Kenyatta Stadium	399,000		399,000	0
107	Standard Group	16-Mar-22	advertisement services	174,000			174,000
108	Nation Media Group	22-Nov-19	Re-advertisement of Mavoko and Masii stadium Design and build	171,494		171,494	0
109	Nation Media Group	22-Nov-19	advertisement of tender, construction of Mavoko and Masii Stadia	216,920			216,920
110	Nation Media Group	31-Oct-19	Avertisement of Masii and Mavoko Stadia	344,056			344,056
111	Jest Enterprises Ltd	20-May-20	Cleaning materials	1,578,650			1,578,650
112	Marony travel	16-Mar-22	Transport services during Machafest 2019	424,000			424,000

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113	Standard media Group	16-Mar-22	advertisement of studio tender	232,000			232,000
114	Gelian Hotel	16-Dec-19	Provision of Accomodation services	119,090		119,090	0
115	Fredka Investments	16-Dec-19	Repair of all machawood speakers during machafest	545,000			545,000
116	Ultimate Emulsions Ltd	7-Oct-20	Fumigation services at Machakos people's park	950,000			950,000
117	Joy design & touch supplies	26-Mar-19	Event management services during ASK show	111,000		111,000	0
118	Rosma Tours & Travel	6th-Nov-2019	Airtickets	69,990			69,990
119	Rosma Tours & Travel	6th-Nov-2019	Airtickets	179,800			179,800
120	Tylatash Security Systems Ltd	6th-Nov-2019	Security Services April 2020	546,360			546,360
121	Stoni Athi	6th-Nov-2019	Catering services	294,550			294,550
122	Savannah Three K Security Ltd	6th-Nov-2019	Security Services	355,192			355,192
123	Amnak Agencies Ltd	6th-Nov-2019	Event management services during Artfest	974,250			974,250
124	Arizona International College Limited	2023-2024	Provision of Vehicle driving training services for Youth		7,980,000		7,980,000
125	Eliste Agencies	2023-2024	Provision Of Training Services On Digital Economy For Youth In Machakos County		3,745,000		3,745,000
126	Arizona International College Limited	2023-2024	Provision Of Motorbike Driving Services For Youth In Machakos County		3,800,000		3,800,000

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127	Kayleaf Tours And Travels Ltd	2023-2024	Provision Of Airticket For Co Youth To Kisumu Attending Ealasca		68,345		68,345
128	Kayleaf Tours And Travels Ltd	2023-2024	Provision Of Airticket For Co And Cecm To Dubai		667,000		667,000
129	Fredna Merchants	2023-2024	Supply And Delivery Of Generator, Vehicle Repair And Service Items		785,572		785,572
130	Plannex Enterprises Limited	2023-2024	Repair Of Vehicle And Servicing		291,120		291,120
131	Billmart Technologies	2023-2024	Provision Of Event Management Services		2,990,000		2,990,000
132	Kayleaf Tours And Travels Ltd	2023-2024	Provision Of Airticket To Kisumu Fo Co Gender Attending Jica		37,890		37,890
133	Kenya Utalii College		Provision of confrence services		640,950		640,950
134	Mbaitu Fm		Provision of advertising services		153,000		153,000
135	Nation Media Group		Provision of advertising services		183,280		183,280
136	Inter-leisure Hotel		Catering services	158,520			158,520
137	Inter-Leisure Hotel		Provision of Catering services to the Catholic university students	29,750			29,750
138	CMC Motors		Minor Services KBY 954C	23,227			23,227
139	Marony Travel Agencies		Air ticket for Ken wathome, Peter Mutie on 26th and 27th July 2014 by KQ	99,400			99,400

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140	Marony Travel Agencies		Return Ticket for Ken wathome and Kim Musau from Nairobi to Mombasa on 26th and 27th July 2014 by KQ	91,140		91,140
141	NITA	5/15/2019	Major Repairs on Ford	410,864		410,864
142	Gadaffi tents investment	8/5/2019	provision of event management services	597,500		597,500
143	Keilah General Suppliers Ltd	4/2/2020	Fumigation services	1,554,000		1,554,000
144	Standard Business solution	18-12-19	Repairs and servicing of Subaru outback vehicle	406,000		406,000
145	Standard Group Ltd	10/4/2019	Live Coverage of Machakos SME summit	1,566,000		1,566,000
146	Promo Masters Ltd	11/3/2021	Supply & Delivery of advertisement Materials	2,603,880		2,603,880
147	Pro-ultimate solutions Ltd	5/24/2019	Printing & Supply of staff & Business cards	43,600		43,600
148	Strathmore University Business School	24-05-2019	Training of Officers on Public Private Partnership	525,000		525,000
149	Nation Media Group	31st-May-22	advertisement for the KDSP project	216,920		216,920
150	Mishka Ltd	31st-May-22	Promotional Materials and Branding	2,848,000		2,848,000
151	Acces Kenya Group Ltd	7/18/2014	Installation and provision of internet	147,900		147,900
152	Acces Kenya Group Ltd	9/10/2014	Internet services for the months of Oct, Nov and Dec 2014	121,800		121,800
153	Twilight Investments limited	31st-may-22	Investment promotion board offices rent from Jul 2016 upto May 2019	2,988,217		2,988,217

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154	Hamick Ventures	2023-2024	Supply And Delivery Of Branded Items,Conference And Vip Stage Set Up		2,996,164		2,996,164
155	Smart Home Designs	2023-2024	Supply And Delivery Of Refreshments Tea, Snacks And Bottled Water For Industry Round-Table 2024.		232,000		232,000
156	Ofisi Moja Enterprises	2023-2024	Supply And Delivery Of Office Furniture		996,700		996,700
157	Hawks Craft Works	2023-2024	Research To Establish Market Linkages For Export		1,999,950		1,999,950
158	Wiwa Concepts	2023-2024	Investment Profiling Services		3,000,000		3,000,000
159	Taki Limited	2023-2024	Repair,Service And Maintenance Of Industry And Innovation Motor Vehicle.		400,775		400,775
160	Kayleaf Tours And Travel Limited	2023-2024	Provision Of Airticket To And From Burundi.		118,000		118,000
161	Image Conections Ltd,	2023-2024	Purchase Of Airtime		200,000		200,000
162	Rorit Holdings Limited	2023-2024	Repair And Maintenance Of Motor Vehicles.		1,404,600		1,404,600
163	Hive Merchants	9/15/2019	Fixing Tiles, Carpets & Wall paper Installation	575,000			575,000
164	Pewin Motors	2023-2024	Repair Of Motor Vehicles		2,198,000		2,198,000
165	Josfam Holdings Limited	2023-2024	Repair Of Motor Vehicles		2,886,400		2,886,400
166	Rorit Holdings Limited	2023-2024	Repair Of Motor Vehicles		2,477,600		2,477,600

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167	Kenya Institute of Supplies Management	31st-May-2019	Provision of Training Services for Procurement Officers.	1,000,000		1,000,000	0
168	Rosma Travel Ltd	31st-May-2022	Provision of Airtickets	515,000			515,000
169	Wajani Agencies	31st-May-23	Repair & Mantainance of Copiers, Printers and Computers	495,000			495,000
170	Vitim Agencies	31st-May-23	Supply and Delivery of Computer Accessories	1,287,500		1,287,500	0
171	Limousine Enterprises	31st-May-23	Repair & Mantainance of Furniture	148,500			148,500
172	Wavitech Investment Co Ltd	31st-May-23	Staff Airtime	185,900		185,900	0
173	Anyx Enterprises	31st-May-23	Fumigation services	1,896,400			1,896,400
174	Shadad General Limited	31st-May-23	Proposed Renovation of CO. Office Finance	1,818,955			1,818,955
175	Pride Inn Paradise Beach Resort	31st-May-23	conference facility	185,000			185,000
176	Dynamic	31st-May-22	Maintenance costs & Server hosting for FY 2022-23	3,521,838		3,521,838	0
177	Nation Media Group	31st-May-22	advertisementfor Public Participation for FY 2022-23	582,320		582,320	0
178	Nation Media Group Ltd	31st-May-23	Payment for advertisement services	453,096		453,096	0
179	Nation Media Group Ltd	31st-May-23	Payment for advertisement services- Revenue Department	142,980		142,980	0
180	Toner World Ltd	31st-May-23	Supply and delivery of stationery	2,614,650		2,614,650	0
181	Vivo Energy Kenya Ltd	31st-May-23	Fuel for the department of Revenue	1,000,000		1,000,000	0

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182	Dynamic Financial & IT Research & Consulting Ltd	31st-May-23	CIFOMS Support & maintenance cost from 1/07/22 to 30/06/23	13,434,537	13,434,537	0
183	Standard Media Group	15th April-21	advertisement of public participation for ADP FY 2021-2022	330,000		330,000
184	Royal Media Services	31st May-22	advertisement of public participation for ADP FY 2020-2021	69,900		69,900
185	Dachris Ventures	31st May-23	Motor Vehicle Maintenance for the Department of Economic Planning	400,000	400,000	0
186	Kenya Utalii College	31st May-23	Conference facility for CIDP workshop Jan 2023	315,000	315,000	0
187	Iveti engineering motors	2023-2024	Repair and servicing of KAW		985,000	985,000
188	Kaindis Enterprises Ltd	2023-2024	Provision for fumigation services at Headquarters premises		2,640,000	2,640,000
189	Kayleaf tours & travel	2023-2024	Provision for airticket services to Turkey		1,250,000	1,250,000
190	Wambitwe Ltd	2023-2024	Catering services for finance department		120,000	120,000
191	Isuzu East Africa Limited	2023-2024	Repair and servicing of KCT 130B		153,510	153,510
192	Iveti Engineering	2023/2024	Repair and servicing of revenue vehicles (double cab)		2,317,000	2,317,000
193	Dismart Merchants	2023/2024	Repair and servicing of revenue Computers and other IT equipments		1,500,200	1,500,200
194	Oliver K	2023/2024	Provision for own revenue source		500,000	500,000

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195	Royal Media	2023/2024	Provision for advertisement services		667,000		667,000
196	Meysur Medical	2023/2024	Printing of accountable documents		1,829,000		1,829,000
197	Coolcom Ventures		Printing of accountable documents		13,081,450		13,081,450
198	Print Options		Printing of accountable documents		2,580,700		2,580,700
199	Ramtek Services	2023/2024	Provision for vehicles repairs		540,600		540,600
200	Denalis Merchant Ltd	2023/2024	Maintenance of communication Equipment		480,000		480,000
201	Hammick Ventures	2023/2024	Supply and Maintenance of Computer Software		625,000		625,000
202	Mac-Net Technology	2023/2024	Supply and Maintenance of Plant Machinery		750,000		750,000
203	Safaricom Limited	2023/2024	Supply of Internet at Level 5		2,519,971		2,519,971
204	Safaricom Limited	2023/2024	Payment For USSD-MKS County		337,370		337,370
205	Silverbird Ltd	31st May-22	Air Ticket services	573,920			573,920
206	Almak Aqua Drillers Ltd	31st May-22	Pump ervices	299,140			299,140
207	Silver Bird	31st May-22	Air Travel	75,000			75,000
208	Athiani Holdings Ltd	31st May-22	advertisement	1,558,360			1,558,360
209	Yiden	1/30/2019	Protective gears	306,730			306,730
210	Air rides Travel services	31st-May-22	Air tickets	629,580			629,580
211	Fredka Investment	31st-May-22	Motor vehicle Spareparts	1,643,520			1,643,520

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212	Nation Media	31st-May-22	advertisement	2,400,000		2,400,000
213	Gelian Investment Ltd	31st-May-22	catering services	233,420		233,420
214	Crowne Plaza	10/17/2019	conference facility	57,000		57,000
215	Seven Media	31st-May-22	Hire of LED Vehicle and Camera	836,000		836,000
216	Roof Garden	31st-May-22	Accommodation Services	1,587,000		1,587,000
217	Atlanta General Supplies	31st-May-22	Cleaning Services	5,575,627		5,575,627
218	Royal Media Services	3/18/2020	advertisement	6,800,000		6,800,000
219	Lela Communications	1/20/2020	Motor vehicle spare parts	1,116,060		1,116,060
220	Anyx Enterprises	3/18/2020	Hire of Tents, Chairs and Tables	1,986,230		1,986,230
221	Fredka Investment	3/18/2020	Hire of Transport Services	1,080,000		1,080,000
222	Marony Travel Agencies	3/18/2020	Air Travel	1,892,170		1,892,170
223	Nation Media Group	15-April-21	Various Advertisements	20,499,310		20,499,310
224	Amnak Enterprises Ltd	31st-May-22	Event Management Services	1,727,500		1,727,500
225	Garden Hotel	31st-May-22	Catering Services	196,800		196,800
226	Rosma Travel Ltd	31st-May-22	Air Travel	362,415		362,415
227	Rosma Travel Ltd	31st-May-22	Air Travel	540,610		540,610
228	Rosma Travel Ltd	31st-May-22	Air Travel	3,733,850		3,733,850
229	Rosma Travel Ltd	31st-May-22	Airtravel	281,790		281,790
230	Pride Inn Paradise Beach Resort	31st-May-22	Accommodation	451,500		451,500
231	Safaricom Ltd	31st-May-22	Airtime	2,000,000		2,000,000
232	Multichoice Kenya Ltd	31st-May-22	Dstv Subscriptions	881,550		881,550

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233	Kenya Broadcasting Corporation	31st-May-22	advertisement	531,339		531,339
234	Capital Fm	31st-May-22	advertisement	800,000		800,000
235	AFA-Horticultural Crops Directorate	31st-May-22	Rent Arrears	27,222,648		27,222,648
236	Masterly Enterprenuers Limited	31st-May-23	Provision of Car hire services	2,772,400		2,772,400
237	Jojoy Events Ltd	31st-May-23	Provision of Event management service	2,994,400	2,994,400	0
238	Sealtime General Merchants Limited	31st-May-23	Provision of Catering services	2,648,000		2,648,000
239	Netasam Enterprises Limited	31st-May-23	Provision of Event management service	2,453,000		2,453,000
240	Sealtime General Merchants Limited	31st-May-23	Provision of Catering services	2,623,750		2,623,750
241	Netasam Enterprises Limited	31st-May-23	Provision of Event management service	2,397,500		2,397,500
242	Rosma Travel Limited	31st-May-23	Provision of Airticket-Egypt	1,358,379		1,358,379
243	Sunatiko Investments Ltd	31st-May-23	Provision of Fumigation services	2,670,014		2,670,014
244	Wambitwe Limited	31st-May-23	Event management services	1,420,000		1,420,000
245	Terrace events ltd	31st-May-23	Event management services	1,364,500		1,364,500
246	The Kyaka Hotel Limited	31st-May-23	Conference services	1,974,875		1,974,875
247	The Kyaka Hotel Limited	31st-May-23	Conference services	2,155,050		2,155,050
248	Terrace events ltd	31st-May-23	Event management services	2,302,300		2,302,300
249	Ventura Aviation Limited	31st-May-23	Hire of Transport Services	1,112,875		1,112,875
250	Kenya safaris lodges & hotels ltd	31st-May-23	Conferences	835,000		835,000
251	Jit Investments Ltd	2023-2024	Office Stationery-Oog	2,122,207		2,122,207
252	Jit Investments Ltd	2023-2024	Office Stationery-Cs	699,786		699,786

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253	A Plus Auto Garage Ltd	2023-2024	Motor Vehicle Maintenance/ Repair Services-Oog	2,975,569		2,975,569
254	Nzambani Workshop And Garage	2023-2024	Motor Vehicle Maintenance/ Repair Services-Oog	876,266		876,266
255	Nzambani Workshop And Garage	2023-2024	Motor Vehicle Maintenance/ Repair Services-Oog	354,445		354,445
256	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	510,630		510,630
257	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	338,565		338,565
258	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	549,000		549,000
259	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	976,400		976,400
260	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	100,994		100,994
261	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	240,044		240,044
262	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Oog	1,006,500		1,006,500
263	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Odg	549,960		549,960
264	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Odg	1,099,920		1,099,920
265	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Odg	840,780		840,780
266	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Domestic -Cs	390,803		390,803
267	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Foreign-Oog	1,092,965		1,092,965
268	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Foreign-Oog	2,195,644		2,195,644
269	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Foreign-Oog	495,477		495,477

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270	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Foreign-Odg	844,250		844,250
271	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Foreign-Odg	276,884		276,884
272	Kayleaf Tours & Travel	2023-2024	Commercial Airplane Travel; Foreign-Cs	796,650		796,650
273	Jit Investments Ltd	2023-2024	Advertising, Awareness And Publicity Campaigns-Oog	543,089		543,089
274	Nation Media Group Ltd	2023-2024	Advertising, Awareness And Publicity Campaigns-Oog	356,120		356,120
275	Jit Investments Ltd	2023-2024	Advertising, Awareness And Publicity Campaigns-Odg	100,076		100,076
276	Saharry Logistics Limited	2023-2024	Hire Of Transport, Equipment	2,415,000		2,415,000
277	Naicy Traders	2023-2024	Catering Services-Oog	2,360,610		2,360,610
278	Joshali Company Ltd	2023-2024	Catering Services-Oog	467,400		467,400
279	Clear Drop Limited	2023-2024	Catering Services-Oog	1,469,000		1,469,000
280	Massmart Kenya Ltd	2023-2024	Hospitality Supplies-Oog	2,020,099		2,020,099
281	Classic Drycleaners & Laundry	2023-2024	Hospitality Supplies-Oog	486,200		486,200
282	Taki Limited	2023-2024	Internet Connections-Oog	1,270,000		1,270,000
283	Diamond Spiral Consulting Ltd	2023-2024	Contracted Professional Services	2,830,400		2,830,400
284	Diamond Spiral Consulting Ltd	2023-2024	Contracted Professional Services	2,200,000		2,200,000
285	Ajnam Enterprise Limited	2023-2024	Other Current Transfer-Cs	1,215,110		1,215,110
286	Jakitech Kenya Limited	2023-2024	Purchase Of Staff Uniform-Cs	996,400		996,400

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287	Scobra Supplies	3.11.2014	Cleaning services	185,600			185,600
288	Saliter Holding Ltd	15.9.2014	Fugimation services	866,250			866,250
289	Fredka investment	31st-May-22	Repairs of Motor vehicles	1,797,650			1,797,650
290	Garland Motors	31st May-22	Repairs of Motor vehicles	671,050			671,050
291	Tigmun Enterprises	31s-May-22	Fumigation services	1,875,466			1,875,466
292	The standard Group	31st-May-22	advertisement for scholarships	516,200		516,200	0
293	Kunta Kinte Enterprises	31st-May-23	Repair and maintenance of vehicles	432,510		432,510	0
294	Nzambani Workshop And Garage	2023-2024	Repair Of Motor Vehicle	570,700			570,700
295	Placidus Agile Supplies	2023-2024	Office Renovation Of Administration Block	1,149,998			1,149,998
296	Image Connections	2023-2024	Supply And Delivery Airtime	434,000			434,000
297	Kayleef Tours And Travel	2023-2024	Provision Of Airticket	467,895			467,895
298	Muoki & Co. Advocates	42747	Gibb Africa Ltd -vs- GMC	31,366,658			31,366,658
299	O.N Makau & Mulei & Ass.	43223	Justus Kitetu -vs- GMC	16,849,317			16,849,317
300	B.M. Mung'ata & Co.	18-1-2016	Boniface Kabaka -vs- GMC	93,106,390			93,106,390
301	J. Muoki & Co. Advocates	16-11-2017	Elijah Waweru Mutheri -vs- GMC	238,465			238,465
302	B.M Musau & Co. Advocates	42616	Dorothy M. Ng'ang'a -vs- GMC	2,500,000			2,500,000
303	O.N Makau & Mulei Associate	14-1-2015	Car & General Trading Ltd -vs- GMC	5,721,508			5,721,508
304	Muoki & Co. Advocates	41955	Shaneeball Ltd -vs- GMC	1,542,908			1,542,908
305	J. Muoki & Co. Advocates	29-11-2016	Sammy Matheka -vs- GMC	986,542			986,542

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306	O.N Makau & Mulei Ass. Advocates.	43317	Stephen K. Moki -vs- GMC	202,550		202,550
307	J. Muoki & Co. Advocates	23-3-2017	Benard Nzivo Waita -vs- GMC	196,829		196,829
308	B.M. Mung'ata & Co. Advocates	43043	BCX Kenya Ltd -vs- GMC	96,280,150		96,280,150
309	B.M Mungata & Co. Advocates	42651	F.M Mwangangi & co. Advocatesoc VS. GMC	98,825,817		98,825,817
310	B.M Mungata & Co. Advocates	43317	Malika clothing Ltd VS GMC	27,367,203	10,000,000	17,367,203
311	Mutua Nyongesa & Muthoka Advocates	42805	Christopher A Mutua VS GMC	3,029,038		3,029,038
312	J Muoki & Co. Advocates	27-10-16	Francis Mwaka &169 others VS GMC	132,098,805		132,098,805
313	Gichimu Mungata & Co Advocates.	18-7-18	KCGWU VS GMS	9,946,817		9,946,817
314	B.M Mung'ata & Co. Advocates.	12-Jan-17	Bonface Kabaka vs GMC	16,000,000		16,000,000
315	B.M Mung'ata & Co. Advocates.	3-May-18	Lirona construction Ltd vs GMC	2,500,000		2,500,000
316	O. N. Makau & Mulei	18-1-2016	Manthi Musyoka vs GMC	6,509,750		6,509,750
317	O. N. Makau & Mulei	16-11-2017	Danson Muema vs GMC	8,120,000		8,120,000
318	O. N. Makau & Mulei	3-Sep-16	Stephen Moki vs GMC	107,408		107,408
319	O. N. Makau & Mulei	14-1-2015	Samson Mukeku vs GMC	680,000		680,000
320	O. N. Makau & Mulei	12-Nov-14	Johaness Kathuku vs GMC	1,072,000		1,072,000
321	O. N. Makau & Mulei	29-11-2016	Technomed Ltd vs GMC	275,375		275,375
322	O. N. Makau & Mulei	5-Aug-18	Wilson Muema vs GMC	1,500,000		1,500,000
323	B. M. Musau & Co. Advocates	23-3-2017	Matrix Logistics Ltd vs GMC	3,489,393	3,489,393	0

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324	B.M.Musau	4-Nov-17	Bonny Mwangi vs GMC	1,597,395		1,597,395
325	B.M.Musau	23-3-2017	Francis Makola vs GMC	6,154,683		6,154,683
326	B.M.Musau	23-3-2017	Kalamba Hardware vs GMC	1,414,200		1,414,200
327	B.M.Musau	25-9 2019	Faith Victory vs GMC	1,790,460		1,790,460
328	J.Muoki	8-Oct-16	Peter Muema vs GMC	732,962		732,962
329	J.Muoki	5-Aug-18	Diploy Plastics vs GMC	5,236,599		5,236,599
330	Gichimu Mung'ata	11-Mar-17	Charles Kiio vs GMC	265,200		265,200
331	Anthony Mulekyo	27-10-16	R.K Sangani vs GMC	181,540		181,540
332	Karen & associates Advocates	18-7-18	Kamulu housing vs GMC	605,000		605,000
333	Nyamu & Nyamu Co. Advocates	31-10-18	DR Alfred Mutua vs EACC	4,500,000		4,500,000
334	Nyamu & Nyamu Co. Advocates	2-Feb-19	MKS County Assembly vs GMC	3,970,000		3,970,000
335	Mutua, Nyongesa & Muthoka	25-6-18	Peter Kyalo vs Governor MKS	3,500,000		3,500,000
336	Mutua, Nyongesa & Muthoka	27-6-18	Joseph Ngila vs GMC	380,000		380,000
337	J. Muoki & Co. Advocates.	28-3-19	Sammy Matheka vs GMC	318,564	318,564	0
338	J. Muoki & Co.	8-Feb-18	Fairdeal Ltd vs GMC	559,180		559,180
339	B.M Mung'ata & Co. Advocates.	2-Dec-19	Faith Wathome vs GMC	482,985		482,985
340	B.M Mung'ata & Co. Advocates.	2-Dec-19	Ruth N Mutua vs GMC	680,676		680,676
341	B.M Mung'ata & Co. Advocates.	2-Dec-19	Dr Ali Maalim vs GMC	680,676		680,676
342	B.M Mung'ata & Co. Advocates.	26-6-18	Simon Kitheka vs GMC	1,769,444		1,769,444
343	B.M Mung'ata & Co. Advocates.		Peter Kyalo vs Governor MKS	27,840,000		27,840,000

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344	B.M Mung'ata & Co. Advocates.	2-Dec-19	Christopher Mutua vs GMC	1,563,827		1,563,827
345	B.M Mung'ata & Co. Advocates.	1-Oct-19	Hon. Francis Maliti vs GMC	1,642,373		1,642,373
346	B.M Mung'ata & Co. Advocates.	24-8-18	Wilfred M. Musyoka	720,717		720,717
347	B.M Mung'ata & Co. Advocates.	29-10-19	BCX Ltd vs GMC	11,300,000		11,300,000
348	B.M. Musau & Co. Advocates.		Serah Muthio vs GMC	87,000		87,000
349	B M Mungata & Co Advocates	26-5-2021	London Distillers Vs GMC	9,860,000		9,860,000
350	B M Mungata & Co Advocates	16-12-2020	Careen Mwongeli	13,180,500		13,180,500
351	B M Mungata & Co Advocates	13-1-2020	Billy Ng'etich VS GMC	13,180,000		13,180,000
352	B M Mungata & Co Advocates	26-5-2021	Thomas Ombati Oire VS GMC	6,380,000		6,380,000
353	B M Mungata & Co Advocates	4-Aug-21	Fredrick Musau Kilonzo VS GMC	7,424,000		7,424,000
354	B M Mungata & Co Advocates	24-2-2021	Maanzoni Owners Association VS GMC	6,403,200		6,403,200
355	B M Mungata & Co Advocates	29-3-2021	Gideon Ndambuki VS GMC	31,320,000		31,320,000
356	Nyokabi, Waingajo & Omungala Associates	1-Dec-21	Kenya National Union of Nurses VS GMC	4,538,790		4,538,790
357	Mutua, Nyongesa & Muthoka	23-6-2020	Alios Finance Kenya Ltd VS GMC	1,094,000		1,094,000
358	Mutua, Nyongesa & Muthoka	31-May-22	Kingsway Tyres Ltd VS GMC	5,668,450		5,668,450
359	Otieno Ogola And Company Advocates 51	2023-2024	Being Payment Of Legal Fee	15,080,000		15,080,000
360	Kalla And Company Advocates Ltd 54	2023-2024	Payment For Legal Fee	1,980,000		1,980,000

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361	Hamick Ventures 25	2023-2024	Supply And Delivery Of Office Stationery	499,875			499,875
362	Kayleaf Tours And Travel Limited 62	2023-2024	Air Ticket	598,000			598,000
363	Mutua Nyongesa Muthoka Advocates 64	2023-2024	Legal Fees	3,464,000			3,464,000
364	Vota Roads and Bridge Company Ltd	1125488	Hire of Low bed loader	410,400		410,400	0
365	Kyelenge General Contractors	1323641	Hire of Low bed loader	485,800		485,800	0
366	Avic Shantui	1655569	Being 50% Interest And Party To Party Costs Awarded By Court	7,889,990			7,889,990
367	MediaMax Networks Ltd	1254692	Advertisement Services	1,107,800			1,107,800
368	Karesh Hardware & Construction	1790114	Provision for hire of specialized Equipments and Vehicles.	4,920,000			4,920,000
369	Jefla Construction Company Ltd	1544946	Hire of specialised plants and equipmnets	8,462,171			8,462,171
370	Sunbelt Holdings Ltd	1125468	Hire of specialised plants and equipmnets	15,416,400		15,416,400	0
371	Waki Clearing & Forwarding Agents Ltd	1278965	Hire of specialised plants and equipmnets	4,011,012			4,011,012
372	Ancas Security Services			56000			56,000
373	Eastern Broadcasting			78000			78,000
374	Northwest Holdings Ltd			79582			79,582
375	Paredo General Supplies			183000			183,000
376	Peebam Enterprises	43901		200000			200,000

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377	Savannah Three K Security Ltd	2019-2020		355192			355,192
378	Kayleaf Tours & Travel	2022/2023		395925			395,925
379	New Kencity Holdings			522496			522,496
380	Navcom Ltd	42619		585720			585,720
381	Birch Ltd	42158		589670			589,670
382	Amandla Enterprises	43945		642629			642,629
383	Jays Pyrotechnics	2015-2016		647000			647,000
384	Manu Merchants	42026		689500			689,500
385	Pharma Ken Ltd	43362		743340			743,340
386	Kunta Kinte Enterprises Ltd	2022/2023		932480			932,480
387	Cambridge College	2021/2022		947400			947,400
388	Delco Ventures	2021/2022		999694			999,694
389	Nation Media	43883		2004414			2,004,414
390	Tamanda	2022/2023		2777000			2,777,000
391	Atlanta General Supplies	2021/2022		3225000			3,225,000
392	Rumorth Group	44354		7832111			7,832,111
393	Occidental Insurance	43992		8483716			8,483,716
394	First Call Ltd			12597600			12,597,600
395	Kanthe Creative Ventures Ltd	461772	Hire of cranes services	320,000		320,000	0
396	Kanthe Creative Ventures Ltd	461775	Hire of cranes services	320,000		320,000	0
397	Caterina Enterprises Limited	0	Hire Of Equipment, Plant And Machinery	2,780,000			2,780,000
398	Jadewo Enterprises Limited	0	Hire Of Equipment, Plant And Machinery	100,379			100,379
399	Springtech And Associates	950203	Environmental impact assessment (EIA) for Machakos people's Park borehole sites	145,050			145,050

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400	Nyika Associates Ltd	950231	Hire of Resistivity Meters for 60 days from October 16 <sup>th</sup> 2013 to April 30 <sup>th</sup> 2014.	420,000		420,000
401	Tick Machinery Ltd	1369812	Hire of Crane	814,600		814,600
402	Hamu Ventures	1154872	Dorm Tent Stadium	5,000,000		5,000,000
403	Naicy Traders	1124578	Rebranding of Ambulances	2,988,750		2,988,750
404	Kasyala Investments Ltd	2379	Hire of Crane and Forklift for installation of Shredder	950,000		950,000
405	Medbook Kenya Limited	2643	Supply & Delivery Software System	175,558,376	79,907,870	95,650,506
406	Nanito Enterprises ltd	2513582	Provision of waste disposal	1,244,192		1,244,192
407	Rizari Limited	300	Repair/ Servicing Of Reanal Equipments - Lvl 5	2,930,000		2,930,000
408	Sails Merchants	328	Reapair/ Servicing Of Theatre Equipments Kangundo Lvl 4	1,320,250		1,320,250
409	Nisa Innovtations	493	Pasture And Fodder Production		999,960	999,960
410	Consurtium Of Amiche Ventures ,Dapry Contractors, Ammiche Ventures, Dapry Contractors	523,429,462 & 536	Ai &Vet Supplies And Mass Vaccination (Stun Guns, Fridges And Freezers)		6,580,926	6,580,926
411	Farming Science	556	Pests And Diseases Control		8,000,000	8,000,000
412	Richman investment ltd		Levelling and Bush Clearing		3,000,000	3,000,000
413	Genesis of Adventure	950468	Car Hire	278,400		278,400
414	Cai Resort	1184363	Catering Services	121,100		121,100

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415	Theora Communications	991782	Rehabilitating And Rerouting All Power Cables And Tv	79,000		79,000
416	Infobip Kenya Ltd	991796	Provision of short messaging system platform	440,800		440,800
417	Realworld Digital ltd	43	Installation of CCTV along Machakos - kyumvi highway	3,253,336		3,253,336
418	Reaworld and fortune Technologies	947420	Cabling/ Mounting of Smart Monitors at Call Centre	225,040		225,040
419	Credible systems Ltd	83	Supply and Installation of Firewall License	540,212		540,212
420	Centro Systems Ltd	1255	Website Development & Hosting	1,900,000	1,900,000	0
421	Centro Systems Ltd	1975	Masii & Wamunyu Towns CCTV	4,535,750		4,535,750
422	Leitech Services	1132	Machakos Town CCTV	7,480,000		7,480,000
423	Koala Supplies	2541413	Machakos Peoples Park CCTV	6,000,080		6,000,080
424	Koala Supplies	2514147	Office of the Governor CCTV	2,899,100		2,899,100
425	Koala Supplies	2514148	Machakos & Makovo Banking Halls CCTV	2,991,600		2,991,600
426	Koala Supplies	2516542	Satelite WAN, Connecting 5 Sub-Counties	5,180,000		5,180,000
427	Interactive Computer Systems	2514526	County Project GIS Mapping System	4,621,000	4,621,000	0
428	Fastbond	2514938	Provision of small works	1,688,400	1,688,400	0
429	Donic Research & Consulting Ltd	142	County Energy Plan	1,996,456		1,996,456
430	Geodev ( K) Limited	60	Spatial Plan	41,759,880		41,759,880
431	Geodev (K) Ltd	57	Integrated	3,938,200		3,938,200

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			Development Plans (Ideps) For Mavoko Municipality				
432	Geodev (K) Ltd	0	Land Use Plan For Tala Kangundo	13,660,744			13,660,744
433	Nomad Links Solutions Ltd	0	Development Control Instruments/Zoning Regulations For Mavoko Municipality	3,749,700			3,749,700
434	One Point Digital Limited	61	Development Control Instruments/Zoning Regulations For Tala Kangundo	2,998,170			2,998,170
435	One Point Digital Ltd	63	Integrated Development Plans (Ideps) For Machakos Municipality	2,993,000			2,993,000
436	Splend – Peak Solutions Consults Ltd	59	Integrated Development Plans (Ideps) For Tala Kangundo	3,694,600			3,694,600
437	Tonitoh Limited	124	Market Lighting (Repair & Maintenance )	2,989,100			2,989,100
438	Tandem Solutions Ltd	1752152	Installation of tartarn	12,946,172			12,946,172
439	Film Studios Kenya Ltd	991942	Provision of 250 KVA generator	287,500			287,500
440	Extreme Media solutions	1183117	Hire of stage equipment during machakos fest 2018 edition	718,788			718,788
441	Twistar East Africa Ltd	1183063	Relocation of generator to Tourism office	162,180		162,180	0
442	Wilken Telecommunications Ltd	426	Wifi installation at Machakos Peoples park	3,729,259			3,729,259

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443	Techbanc Ltd	2659512	Provision of internet service at machakos tourism offices	1,985,658			1,985,658
444	Transcend Media	2547889	Installation of Gantries	4,178,912			4,178,912
445	Ezeili Company Ltd	1245967	Pitch Preparation kinyui stadium	3,574,656			3,574,656
446	Konectlink Enterprises	1284	Pitch Preparation Ikombe Stadium	2,998,720		2,998,720	0
447	Mombasa Concept	926989	Consultancy services during the Machakos Investors Conference	1,175,567			1,175,567
448	Jedma Ventures	1124579	Design and Printing of brochures	945,000		945,000	0
449	Hawks Craft Works	111	Research Export		1,999,950		1,999,950
450	Ndewak (K) Limited	40	Lighting 11 High Masts And Other Electrical Repairs At Machakos Peoples Park	3,957,000			3,957,000
451	Clean Earth	2715972	Consultancy and advisory services	3,730,000			3,730,000
452	CMC	1565563	Vehicle Repairs-Ford Ranger	427,623			427,623
453	Kanja Solutions Limited	1670267	Fumigation Services	1,926,400			1,926,400
454	Northwood Agencies	1183438	Hire Of Transport Services	1,765,518			1,765,518
455	Northwood Agencies	2578567	Hire Of Transport Services	7,256,250			7,256,250
456	Smog Enterprises	1218	Fumigation Services	1,878,500		1,878,500	0
457	Kenya Institute of Public Policy & Research Analysis	363	Consultancy For development of Public Policies	2,566,900			2,566,900
<b>Sub - Total Supply Of Services</b>				<b>1,514,672,633</b>	<b>116,818,419</b>	<b>170,377,773</b>	<b>1,461,113,279</b>
<b>Total County Pending Bills</b>				<b>4,176,791,231</b>	<b>909,060,238</b>	<b>569,069,608</b>	<b>4,516,781,861</b>

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**Annex 3-Analysis of Staff Payables**

	Name of Staff/Institution	Description	Date Contracted	Outstanding Balance 30-06-2023	Additions for the period	Paid during the year	Outstanding Balance 30-06-2024	Comments
S/N				A	B	C	D=(A+B)-C	
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	Apr-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 (IPPD, Excel )	Jan-19	6,014,945			6,014,945	Unpaid due to lack of funds
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

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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

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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

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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	1,617,932			1,617,932	Unpaid due to 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

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								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	16/04/2021	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	Microbacterium 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 Musau	Road Accident	29/08/2017	1,198,155			1,198,155	Unpaid due to 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 Mwangela	Assault	04/01/2022	733,432			733,432	Unpaid due to lack of funds
57	Staff Payables (June 2024 Salary)				529,911,032		529,911,032	
	<b>Grand Total</b>		-	<b><u>325,505,169</u></b>	<b><u>529,911,032</u></b>	<b><u>0</u></b>	<b><u>855,416,201</u></b>	

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Annex 4-Analysis of Other Payables

Name	Brief Transaction Description	Date Payable Contracted	Outstanding Balance	Additions during the year	Amount Paid To-Date	Outstanding Balance	Comments
			30-Jun-23			30-Jun-24	
			A	B	C	D=(A+B)-C	
<b>Amounts due to National Govt Entities</b>							
1. Kenya Power	Electricity Bills	6/30/2023	93,503,835			93,503,835	Unpaid due to lack of Funds
2. Kenya School of Government-Mombasa	Training fees		23,026,372			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	0	181,713,320	0	Unpaid due to lack of Funds
<b>Sub-Total</b>			<b><u>300,423,661</u></b>	<b><u>0</u></b>	<b><u>181,713,320</u></b>	<b><u>118,710,341</u></b>	
<b>Amounts due to County Govt Entities</b>							
3. Machakos Water & Sewerage Company	Water Bills	6/30/2023	21,359,570			21,359,570	Unpaid due to lack

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							of Funds
4. Mavoko Water Services Board	Water Bills	6/30/2023	6,692,444			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	1,393,697			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	Unpaid due to lack of Funds
Water bills for 2023-2024				12,803,229		12,803,229	Unpaid due to lack of Funds
<b>Sub-Total</b>			<b><u>36,451,651</u></b>	<b><u>12,803,229</u></b>	<b><u>0</u></b>	<b><u>49,254,880</u></b>	
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							

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10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Total</b>			<b><u>336,875,312</u></b>	<b><u>12,803,229</u></b>	<b><u>181,713,320</u></b>	<b><u>167,965,221</u></b>	

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Annex 5-Analysis of Imprest and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>		-	-	-
<i>Name Of Officer Or Institution</i>		-	-	-
<i>Name Of Officer Or Institution</i>		-	-	-
<i>Name Of Officer Or Institution</i>		-	-	-
<b>Total</b>		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<b>Total</b>	-	-	-	-

Annex 6-Summary of Non -Current Asset Register

Asset class	Historical Cost b/f (KShs) 2022/2023	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2023/2024
Land	-	-	-	-	-
Buildings and structures	3,723,043,331	409,568,111	-	-	4,132,611,442
Transport equipment	1,332,462,504	9,132,034	-	-	1,341,594,538
Office equipment, furniture and fittings	409,625,482	62,107,177	-	-	471,732,659
ICT Equipment	138,244,199	-	-	-	138,244,199
Machinery and Equipment	1,430,881,612	195,560,512	-	-	1,626,442,124
Heritage and cultural assets	3,216,952	-	-	-	3,216,952
Biological assets	423,015,363	84,886,858	-	-	507,902,221
Intangible assets	167,959,865	245,985	-	-	168,205,850
Infrastructure assets- Roads, Rails	7,982,036,116	509,219,478	-	-	8,491,255,594
Work in progress	476,157,461	-	-	-	476,157,461
<b>Total</b>	<b>16,086,642,885</b>	<b>1,270,720,155</b>	<b>-</b>	<b>-</b>	<b>17,357,363,040</b>

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Annex 7-Inter -Entity Transfers

	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	176,698,360	364,112,649	217,609,906	307,707,574	1,066,128,489	1,066,128,489	-	
	<b>Total</b>	<u>176,698,360</u>	<u>364,112,649</u>	<u>217,609,906</u>	<u>307,707,574</u>	<u>1,066,128,489</u>	<u>1,066,128,489</u>	=	

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Director of Finance  
County Executive

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.....  
Director of Finance  
Machakos County Assembly

**Annex 8-Contingent Liability Register**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						

**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

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**Annex 11-List of Bank Accounts**

<b>MACHAKOS COUNTY LIST OF BANK ACCOUNTS</b>					
<b>S/ No</b>	<b>Bank Account Number</b>	<b>Name of Bank Account</b>	<b>Bank</b>	<b>Closing balances as at 30th June,2024</b>	<b>Purpose of the Banks Account</b>
<b>Category 1; CBK Accounts</b>					
1	1000170468	CBK, Machakos County Recurrent Account KES	CBK	374,067.00	Recurrent expenditure CBK Account
2	1000170506	CBK,Machakos County Development Account KES	CBK	125,123.00	Development Expenditure CBK Account
3	1000170551	CBK,Machakos County Revenue Fund Account KES	CBK	5,743,547.00	County Revenue Fund Account
5	1000228229	CBK, Machakos County Deposit Account KES	CBK	185,714,920.00	Retentions Account
6	1000274317	Machakos County Road Maintenance Levy Fund	CBK	1.00	SPA Account
7	1000364815	Machakos County Kenya Climate Smart	CBK	-	SPA Account
8	1000364823	Machakos County Agriculture Sector Development -ASDSP	CBK	-	SPA Account
9	1000368047	Machakos County Village Polytechnic	CBK	1.00	SPA Account
10	1000371668	Machakos County Kenya Urban Support Prog	CBK	90,004.00	SPA Account
11	1000368055	Machakos County KDSP Grant	CBK	58,417,280.00	SPA Account
12	1000271329	Machakos County DANIDA Account	CBK	306,675.00	SPA Account

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13	1000271337	Machakos County WHO Account	CBK	1,561.00	SPA Account
14	1000271345	Machakos County H/service Management Fund	CBK	703,210.00	SPA Account
15	1000400684	Machakos County UHC	CBK	21,003.00	SPA Account
16	1000516542	Machakos County Emergency Locust Response KES	CBK	1.00	SPA Account
17	1000470739	Machakos County Climate Change Fund KES	CBK	96,940,930.00	SPA Account
18	1000271288	Machakos County Ward Dev Fund	CBK	-	SPA Account
19	1000732202	Machakos Equalization Fund	CBK	-	SPA Account
22	1000719796	Machakos County NAT Agric Val Chain KES	CBK	-	SPA Account
23	1000732199	Machakos County Aggreg Industpark	CBK	32,480,686.00	SPA Account
24	1000742461	Machakos County Comm. Health Promote	CBK	-	SPA Account
25	1000743697	Machakos County Urban Inst. Grant	CBK	-	SPA Account
26	1000743708	Machakos Municipality Urban Dvt. Grant	CBK	-	SPA Account
27	1000743719	Mavoko Municipality Urban Dvt. Grant	CBK	-	SPA Account
28	1000743735	Kangundo/Tala Municipality Urban Dvt. Grant	CBK	-	SPA Account
29	1000745223	Mavoko Municipality Urban Dvt. Grant	CBK	-	SPA Account
<b>Category 2; Special Funds Accounts</b>					
1	0343083410 07	Machakos Executive Car and Mortgage Bank Account	SBM		Executive Car and Mortgage Bank Account
2	3420834100 05	Machakos County Government	SBM	8,232,353.00	Car Loan And Mortgage Account

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3	3423757230 01	Machakos Executive Mortgage And Car Loan Account	SBM	96,000,000.00	Car Loan And Mortgage Account
4	1166439682	Machakos County Bursary Fund Account	KCB	10,772,362.30	Bursary Fund Account
5	1251927483	Machakos County Bursary Operations Account	KCB	14,679.90	Bursary Fund Account
<b>Category 3; Donor Commercial Accounts</b>					
1	0342380184 003	Machakos County Kenya Urban Support Program (KUSP) Retention Account	SBM	4,105,940.51	Donor commercial account
2	0342380184 001	Kangundo / Tala Municipality Urban Support Program	SBM	11,449,453.25	Donor commercial account
3	0342375684 001	Machakos County UDG - Tala / Kangundo Municipality	SBM	5,306,037.98	Donor commercial account
4	0342375684 002	Machakos County UIG - Tala / Kangundo Municipality	SBM	-	Donor commercial account
5	0342375684 003	Machakos County UDG - Mavoko Municipality	SBM	41,068.43	Donor commercial account
6	0342375684 004	Machakos County UIG - Mavoko Municipality	SBM	-	Donor commercial account
7	0342375684 005	Machakos County UDG- Machakos Municipality	SBM	89,217,126.78	Donor commercial account
8	0342375684 006	Machakos County UIG - Machakos Municipality	SBM	-	Donor commercial account
9	0730000489 95	Machakos County Climate Change Fund Special Purpose Account	Family Bank	-	Donor commercial account
10	0730000529 96	Mavoko Municipality Retention Account	Family Bank	-	Donor commercial account
11	0730000529 95	Mavoko Municipality Account	Family Bank	-	Donor commercial account
12	0730000529 93	Machakos Municipality Retention Account	Family Bank	-	Donor commercial account

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13	0730000529 92	Machakos Municipality	Family Bank	-	Donor commercial account
14	0730000529 89	Kangundo Municipalityretention	Family Bank	-	Donor commercial account
15	0110001029 5001	Machakos County National Agrivalue Chain Dev.Prjct	Co-operative Bank	174,815,353.90	Donor commercial account
16	0114165560 9900	Mks County Gvt Emergency Locust Response Project Account	Co-operative Bank	10,981,235.74	Donor commercial account
17	0114174919 6800	Kenya Climate Smart Agriculture Project Kcsap	Co-operative Bank		Donor commercial account
18	0114185443 6500	Aquaculture Business Development Programme	Co-operative Bank	434,202.20	Donor commercial account
19	0114174892 2300	KCEP CRAL Project	Co-operative Bank		Donor commercial account
20	0114174830 1300	UNICEF ODF Account	Co-operative Bank	98,748.29	Donor commercial account
21	0114185447 4100	Machakos County UIG Account	Co-operative Bank		Donor commercial account
22	0114165569 1200	Machakos CHMT Kenya Programme	Co-operative Bank	13,525,981.72	Donor commercial account
23	1235941663	Agriculture Sector Development Support Programme 11(ASDP11)	KCB	8,324,855.15	Donor commercial account
24	1125101708	Machakos County UHC Account	KCB	-	Donor commercial account
25	1229975950	THS/UHC World Bank Account	KCB	-	Donor commercial account
26	001334199957	Machakos County UIG Account	KCB	-	Donor commercial account
27	1003028001 914	Municipality of Machakos (UDG)	MEB	-	Donor commercial account
28	1003028001	Municipality of Kagundo-Tala	MEB	-	Donor commercial

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	915	(UDG)			account
<b>Category 4; Salary Suspense Accounts</b>					
1	1176824872	KCB Machakos County Salary Expense Account	KCB	13,474,426.71	Salary Processing Account
2	0114155080 0000	Machakos County Salary Processing Account	Co-operative Bank		Salary processing Account
3	0006300010 0774	Machakos County Salary Processing Account	Equity		Salary processing Account
<b>Category 5; Revenue Collection Accounts</b>					
1	7300005280 6	Machakos County Health Revenue Account (FIF)	Family Bank	5,983,177.00	Health Revenue Account
2	0152020535 3000	Machakos County Revenue Fund	National Bank	248,140.00	County Own Revenue Account
3	1143572432	Machakos County Liquor Licence Acc	KCB	-	County Own Revenue Account
4	1144008484	Machakos Town Revenue Acct	KCB	2,877,849.25	County Own Revenue Account
5	1144009111	Kangundo Sub-County Revenue Act	KCB	10.00	County Own Revenue Account
6	1146264518	Kathiani Sub County Revenue Acct	KCB	10.00	County Own Revenue Account
7	1146264747	Masinga Sb County Revenue Acct	KCB	70.00	County Own Revenue Account
8	1146264887	Matungulu Sub County Revenue	KCB	1,080,224.95	County Own Revenue Account
9	1146274335	Yatta Sub County Revenue	KCB	355.00	County Own Revenue Account
10	1171824939	Machakos County Building Appro Rev	KCB	3,272,470.10	County Own Revenue Account
11	1176017276	Machakos County Revenue-Mpesa	KCB	9,409,849.00	County Own Revenue Account
12	1140764594	Machakos County-Revenue Account	KCB	2,166,254.29	County Own Revenue Account

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13	1180862678	Machakos County Health Rev-Mwala L4	KCB	20.00	County Own Revenue Account
14	0114155037 7700	Machakos County Main Revenue Account	Co-operative Bank	806,654.67	County Own Revenue Account
15	0114165562 2700	Internal Revenue Account-Machakos County Government	Co-operative Bank	-	County Own Revenue Account
16	0730000357 92	Machakos County Revenue Account Family Bank	Family Bank	8,372,103.18	County Own Revenue Account
<b>Category 6; Special Operations Accounts</b>					
1	1326891340	Machakos County Ngarisha na Mama	KCB	16,215,466.00	Cleaning programme account
2	1150344482	Machawood Machakos County	KCB	691.00	Department Operational account
<b>Category 7; Health Facilities Operations Accounts</b>					
1	0114126642 3700	Kinanie Health Centre	Co-operative Bank	347,047.00	Hospital Operational accounts
2	0114126795 0500	Kwa Kalusya Health Centre	Co-operative Bank	1,650.95	Hospital Operational accounts
3	0114126651 1800	Katani Dispensary	Co-operative Bank	588.90	Hospital Operational accounts
4	0114126795 0400	Mlolongo Health Centre	Co-operative Bank	60,778.40	Hospital Operational accounts
5	0114103348 7400	Kimutwa L3	Co-operative Bank	2,101.00	Hospital Operational accounts
6	0114155010 8500	Ivutini L2	Co-operative Bank	1,104.95	Hospital Operational accounts
7	0114127730 4700	Kyawalia L2	Co-operative Bank	17,635.95	Hospital Operational accounts
8	0114127745 3000	Kititu L2	Co-operative Bank	72,054.25	Hospital Operational accounts
9	0114107113 3700	Nzaini L2	Co-operative Bank		Hospital Operational accounts
10	0114155087	Konza L2	Co-operative	75,518.00	Hospital Operational

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	9700		Bank		accounts
11	0114127731 7700	Kiitini L2	Co-operative Bank	1,288.65	Hospital Operational accounts
12	0114113421 9000	HSSF -MOFP & Machakos District	Co-operative Bank		Hospital Operational accounts
13	0114134263 4000	Kyevaluki Dispensary	Co-operative Bank	779.00	Hospital Operational accounts
14	0114134267 5100	Kwa Mutalia Dispensary	Co-operative Bank	89,846.25	Hospital Operational accounts
15	0114134267 5800	Mbuni Dispensary	Co-operative Bank	85,637.55	Hospital Operational accounts
16	0114134239 5801	Uamani Dispensary	Co-operative Bank	6,998.60	Hospital Operational accounts
17	0114103325 7201	Kalama Level 4 Hospital	Co-operative Bank	2,603.90	Hospital Operational accounts
18	0114106574 3500	Athiriver Level 4 Hospital	Co-operative Bank	2,226,994.95	Hospital Operational accounts
19	0340190569 014	Donyo Sabuk Dispensary	EQUITY	118,131.00	Hospital Operational accounts
20	0600297532 546	Apdk	EQUITY	74,154.00	Hospital Operational accounts
21	0390191039 400	Kauthulini Dispensary	EQUITY	81,047.00	Hospital Operational accounts
22	0390297568 730	Kitheuni Dispensary	EQUITY	4,775.05	Hospital Operational accounts
23	0390297433 579	Ikombe Health Centre	EQUITY	522,973.00	Hospital Operational accounts
24	0390261090 078	Nys Yatta Dispensary	EQUITY	104,311.50	Hospital Operational accounts
25	0390197346 431	Nthungululu Dispensary	EQUITY	19,120.70	Hospital Operational accounts
26	0900160745 579	Kitambaasye Dispensary	EQUITY	-	Hospital Operational accounts

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27	0730000391 27	Ministry of Health & Emergency Services (Imprest Account)	Family Bank	468,546.80	Hospital Operational accounts
28	0073000031 96	Ministry of Health & Emergency Services (Imprest Account)	Family Bank		Hospital Operational accounts
29	1304548686	Mathengeta Dispensary	KCB	1,531.25	Hospital Operational accounts
30	1142329321	Ndela Dispensary	KCB	84,135.60	Hospital Operational accounts
31	1237297583	Mbuani L2	KCB	6,475.50	Hospital Operational accounts
32	1267607270	Kyanzasu L2	KCB	140.20	Hospital Operational accounts
33	1104676818	Muumandu L3	KCB	63,138.80	Hospital Operational accounts
34	1310493626	Kanyongo L2	KCB	3,041.50	Hospital Operational accounts
35	1126397431	Katumani L2	KCB	1,440.00	Hospital Operational accounts
36	1122054661	Kola L3	KCB	61,813.00	Hospital Operational accounts
37	1200644506	Mutuyu L2	KCB	1,459.55	Hospital Operational accounts
38	1124149759	Kaviani Health Centre	KCB	48,120.90	Hospital Operational accounts
39	1134631472	Miumbuni Dispensary	KCB	91,736.10	Hospital Operational accounts
40	1200654021	Kithia Dispensary	KCB	3,592.55	Hospital Operational accounts
41	1311467289	Kikunuani Dispensary	KCB	63,510.50	Hospital Operational accounts
42	1311329161	Kituvu Dispensary	KCB	726.25	Hospital Operational accounts

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43	1126342491	Kinyaata Dispensary	KCB	2,654.40	Hospital Operational accounts
44	1122919190	Katangi Health Centre	KCB	371,778.25	Hospital Operational accounts
45	1209956772	Makila Dispensary	KCB		Hospital Operational accounts
46	1127449486	Muvuti Community Dispensary	KCB	3,906.65	Hospital Operational accounts
47	1125265337	Muthetheni Health Centre	KCB	2,025.50	Hospital Operational accounts
48	1117432203	Muthetheni Health Centre	KCB	2,163.70	Hospital Operational accounts
49	1126652156	Katulani Health Centre	KCB	6,878.35	Hospital Operational accounts
50	1120069394	Mango Dispensary	KCB	1,908.40	Hospital Operational accounts
51	1272368580	Mathima Dispensary	KCB	1,462.25	Hospital Operational accounts
52	1117076539	Kyawango Dispensary	KCB	78,049.25	Hospital Operational accounts
53	1132886813	Mumbuni Dispensary	KCB	2,763.05	Hospital Operational accounts
54	1124924779	Miu Health Centre	KCB	34,339.95	Hospital Operational accounts
55	1129725677	Maweli Dispensary	KCB	1,362.88	Hospital Operational accounts
56	1125053445	Masii Health Centre	KCB	348,213.20	Hospital Operational accounts
57	1133105432	Kathama Dispensary	KCB	498.85	Hospital Operational accounts
58	1128249723	Kwakala Dispensary	KCB	1,526.25	Hospital Operational accounts
59	1132800722	Kavumbu Dispensary	KCB	2,372.60	Hospital Operational accounts

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60	1157368190	Yathui Dispensary	KCB	1,156.80	Hospital Operational accounts
61	1128250594	Nthwanguu Dispensary	KCB	19,679.65	Hospital Operational accounts
62	1128209128	Vyulya Dispensary	KCB	83,153.20	Hospital Operational accounts
63	1128181991	Tulila Dispensary	KCB	107,843.45	Hospital Operational accounts
64	1132869455	Ngulini Dispensary	KCB	3,066.65	Hospital Operational accounts
65	1225489156	Kyaimu Dispensary	KCB	1,535.15	Hospital Operational accounts
66	1143029852	Kilembwa Dispensary	KCB	1,278.70	Hospital Operational accounts
67	1142800539	Ikalaasa Dispensary	KCB	1,125.55	Hospital Operational accounts
68	1118978412	Mbiuni Health Centre	KCB	33,001.35	Hospital Operational accounts
69	1128120259	Muusini Dispensary	KCB	152,000.00	Hospital Operational accounts
70	1127829548	Kalala Dispensary	KCB	3,156.55	Hospital Operational accounts
71	1117598314	Wamunyu Health Centre	KCB	16,976.05	Hospital Operational accounts
72	1268157058	Kalyambeu Dispensary	KCB	1,225.95	Hospital Operational accounts
73	1309047367	Ulaani Dipsensary	KCB	1,368.00	Hospital Operational accounts
74	1310166838	Nyaani Dispensary	KCB	62,434.75	Hospital Operational accounts
75	1105856062	Kisesini Health Centre	KCB	483,624.11	Hospital Operational accounts
76	1269514865	Masaani Dispensary	KCB	74,497.30	Hospital Operational accounts

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77	1201227798	Kivingoni Dispensary	KCB	76,238.30	Hospital Operational accounts
78	1127967118	Ndalani Dispensary	KCB	79,227.00	Hospital Operational accounts
79	1127963953	Kikesa Health Centre	KCB	292,986.35	Hospital Operational accounts
80	1104818132	Kisiiki Health Centre	KCB	130,013.90	Hospital Operational accounts
81	1274829437	Masewani Dispensary	KCB	2,056.25	Hospital Operational accounts
82	1122491689	Kwamwatu Health Centre	KCB	1,962.25	Hospital Operational accounts
83	1210110652	Nys Athi River Dispensary	KCB	72,520.80	Hospital Operational accounts
84	1210775891	Kiwanza Dispensary	KCB	77,553.15	Hospital Operational accounts
85	1124785884	Kyasioni Dispensary	KCB	81,066.90	Hospital Operational accounts
86	1241033242	Ngengi Dispensary	KCB	980.50	Hospital Operational accounts
87	1122021968	Kithimani Health Centre	KCB	147,152.95	Hospital Operational accounts
88	1202030319	Kaluluini Dispensary	KCB	1,280.95	Hospital Operational accounts
89	1134979967	Mbembani Dispensary	KCB	7,698.75	Hospital Operational accounts
90	1135220654	Nys Mavoloni Dispensary	KCB	94,799.40	Hospital Operational accounts
91	1202369286	Kwakulu Dispensary	KCB	71,011.55	Hospital Operational accounts
92	1134982216	Kalukuni Dispensary	KCB	126,570.60	Hospital Operational accounts
93	1209283670	Ngumbulu Dispensary	KCB	111,199.25	Hospital Operational accounts

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94	1128054132	Mamba Dispensary	KCB	90,318.05	Hospital Operational accounts
95	1134311818	Wambo Dispensary	KCB	22,996.50	Hospital Operational accounts
96	1128710366	Katulye Dispensary	KCB	1,886.25	Hospital Operational accounts
97	1135222703	Milaani Dispensary	KCB	2,942.15	Hospital Operational accounts
98	1128465043	Itunduimuni H/C	KCB	2,482.40	Hospital Operational accounts
99	1130254054	Katothya Dispensary	KCB	73,026.05	Hospital Operational accounts
100	1133471072	Kikule Dispensary	KCB	3,595.60	Hospital Operational accounts
101	1128471310	Muthesya Dispensary	KCB	83,719.00	Hospital Operational accounts
102	1115725580	Kivaa H/C	KCB	1,193.50	Hospital Operational accounts
103	1128142198	Kangonde H/C	KCB	3,791.40	Hospital Operational accounts
104	1128639548	Kithyoko H/C	KCB	111,060.10	Hospital Operational accounts
105	1201081696	Kwawanzilu Dispensary	KCB	77,169.25	Hospital Operational accounts
106	1146880952	Eendei Dispensary	KCB	1,995.20	Hospital Operational accounts
107	1137651520	Kaewa Dispensary	KCB	89,990.35	Hospital Operational accounts
108	1107084180	Ekalakala H/C	KCB	12,093.70	Hospital Operational accounts
109	1128847841	Kathukini Dispensary	KCB	100,902.45	Hospital Operational accounts
110	200717090	Mikuyuni Dispensary	KCB		Hospital Operational accounts

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111	1128149486	Kitangani Dispensary	KCB	74,172.95	Hospital Operational accounts
112	1126750735	Kyondoni Dispensary	KCB	1,722.45	Hospital Operational accounts
113	1138382027	Nzukini Dispensary	KCB	78,167.45	Hospital Operational accounts
114	1252017758	Ndelekeni Dispensary	KCB	538.40	Hospital Operational accounts
115	1201045703	Kakuku Dispensary	KCB	72,235.25	Hospital Operational accounts
116	1138733075	Kaonyweni Dispensary	KCB	78,687.50	Hospital Operational accounts
117	1128492318	Iuuma Dispensary	KCB	72,431.60	Hospital Operational accounts
118	1128530740	Kiseuni Dispensary	KCB	1,043.25	Hospital Operational accounts
119	1117536564	Kikumini Dispensary	KCB	2,393.40	Hospital Operational accounts
120	1175221110	Musingini Dispensary	KCB		Hospital Operational accounts
121	1127904892	Mananja H/C	KCB	2,053.50	Hospital Operational accounts
122	1200683056	Uvaini Dispensary	KCB	79,070.95	Hospital Operational accounts
123	1128110113	Ngetani Dispensary	KCB	1,638.95	Hospital Operational accounts
124	1128774658	Mukusu Dispensary	KCB	2,996.55	Hospital Operational accounts
125	1128930536	Kakongo Dispensary	KCB	72,973.65	Hospital Operational accounts
126	1128431610	Ikaatini Dispensary	KCB	2,402.40	Hospital Operational accounts
127	1267605421	Musumaa Dispensary	KCB	76,187.60	Hospital Operational accounts

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128	1303260379	Mbusyani Dispensary	KCB	1,190.25	Hospital Operational accounts
129	1127957023	Ndunduni Dispensary	KCB	79,820.50	Hospital Operational accounts
130	1300895055	Iia Itune Dispensary	KCB	2,536.25	Hospital Operational accounts
131	1123997896	Kivaani Hc	KCB	1,526.05	Hospital Operational accounts
132	1168324548	Kathome Dispensary	KCB	1,498.45	Hospital Operational accounts
133	1269522388	Kikalu Dispensary	KCB	3,742.45	Hospital Operational accounts
134	1125276991	Kakuyuni Health Centre	KCB	5,906.35	Hospital Operational accounts
135	1303067544	Kwa Mwenze Dispensary	KCB	474.25	Hospital Operational accounts
136	1132735246	Kathaana Dispensary	KCB	1,095.65	Hospital Operational accounts
137	1305709799	Ngulini Dispensary	KCB	65,307.25	Hospital Operational accounts
138	1305129792	Kyelendu Dispensary	KCB	1,391.25	Hospital Operational accounts
139	1128087847	Mukunike Dispensary	KCB	1,372.60	Hospital Operational accounts
140	1140949535	Kawauni Dispensary	KCB	2,333.70	Hospital Operational accounts
141	1136552936	Miu Dispensary	KCB	1,462.20	Hospital Operational accounts
142	1123016518	Kalandini Hc	KCB	42,577.80	Hospital Operational accounts
143	1127846434	Kambusu Dispensary	KCB	106,645.55	Hospital Operational accounts
144	1128500981	Katheka Dispensary	KCB	134,565.00	Hospital Operational accounts

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145	1128188015	Kayatta Dispensary	KCB	81,606.20	Hospital Operational accounts
146	1127950711	Kituluni Dispensary	KCB	80,230.25	Hospital Operational accounts
147	1127960881	Kwa Nguu Dispensary	KCB	109,353.05	Hospital Operational accounts
148	1267812583	Kyaume Dispensary	KCB	122,874.50	Hospital Operational accounts
149	1124385169	Kyeleni Health Center	KCB	1,272.85	Hospital Operational accounts
150	1126095389	Nduu Dispensary	KCB	97,352.50	Hospital Operational accounts
151	1126952583	Sengani Community Hospital	KCB	2,209.20	Hospital Operational accounts
152	1121863515	Matungulu Health Centre	KCB	3,205.30	Hospital Operational accounts
153	1125613769	Nguluni Health Centre	KCB	110,214.50	Hospital Operational accounts
154	1132398045	Kiliku Dispensary	KCB	72,945.15	Hospital Operational accounts
155	1132513367	Kikuyuni Dispensary	KCB	4,797.65	Hospital Operational accounts
156	1138834904	Kiatineni Dispensary	KCB	39,083.30	Hospital Operational accounts
157	1312775874	Machakos Level 5 Hospital	KCB	265,444.80	Hospital Operational accounts
158	1108233392	Mutituni Level 4 Hospital	KCB	103,049.05	Hospital Operational accounts
159	1128456419	Ndithini Level 4 Hospital	KCB	150,265.25	Hospital Operational accounts
160	1147478961	Matuu Level 4 Hospital	KCB	762.25	Hospital Operational accounts
161	1180853768	Matuu Level 4 Hospital	KCB	556.30	Hospital Operational accounts

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162	1147479240	Kathiani Level 4 Hospital	KCB	406,991.25	Hospital Operational accounts
163	1147479143	Kangundo Level 4 Hospital	KCB	1,208,266.05	Hospital Operational accounts
164	1124139494	Masinga Level 4 Hospital	KCB	52,105.60	Hospital Operational accounts
165	1147478813	Mwala Level 4 Hospital	KCB	2,567.65	Hospital Operational accounts
166	1112396705	Kimiti Level 4 Hospital	KCB	578,464.75	Hospital Operational accounts
<b>TOTAL</b>				<b>891,491,014.69</b>	