

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

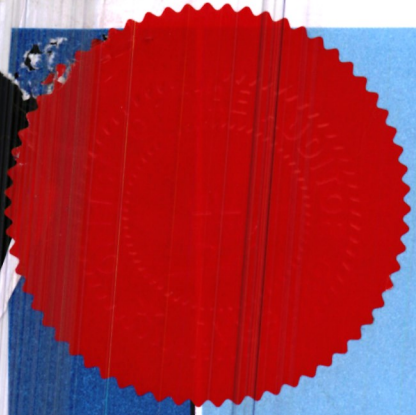
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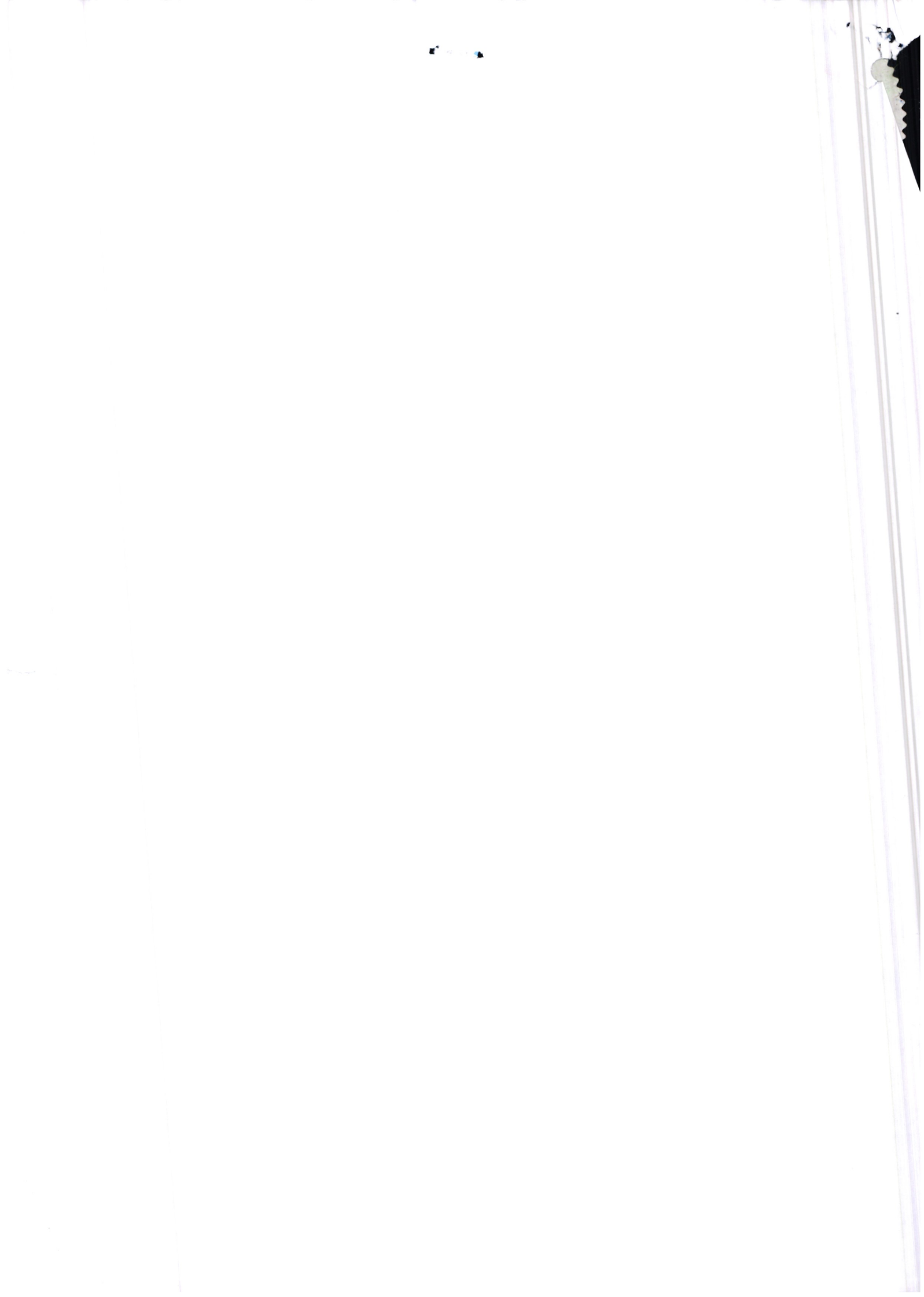
COUNTY ASSEMBLY OF MACHAKOS

**FOR THE YEAR ENDED
30 JUNE, 2023**

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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

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COUNTY ASSEMBLY OF MACHAKOS

**AMENDED ANNUAL REPORT AND FINANCIAL
STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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



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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kes	Kenya Shillings

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is the chairperson of the County Assembly Service Board that is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 60 Members of County Assembly (MCAs), 40 MCAs elected to represent members of the public from their respective wards and 20 nominated members. The MCAs are responsible for:

- i. Legislation
- ii. Oversight
- iii. Representation.

(b) Key Management Team

The County Assembly's day-to-day management is under the following key officials:

No.	Designation	Name
1.	Speaker of the County Assembly	- Hon. Ann Kiusya
2.	Clerk of the County Assembly	- Mr. Joseph Mutisya
3.	Head of Departments	- Mr. Denis Mutui- Deputy Clerk- Legislative Services - Mr. Peter Mbatha- Ag. Deputy Clerk- Administration - Mr. Benson Mutua- Ag. Principal Finance Officer - Mr. Justus Musuma- Principal Human Resource and Development Officer - Mr. Hillary Muthui- Principal Legal Officer - Ms. Nancy Wangai- Principal Supply Chain Management Officer - Mr. Francis Mwatha- Principal

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No.	Designation	Name
		Internal Auditor

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Joseph Mutisya
2.	Deputy Clerk- Administration	Peter Mbatha
3.	Principal Finance Officer	Benson Mutua
4.	Senior Accountant	Monicah Musyoka

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the assembly for the year ended 30th June 2023 were as follows:

(i) County Assembly Service Board

The board scrutinised financial reports of the assembly before they were submitted to the relevant bodies' i.e. County Treasury, Controller of Budget and National Treasury.

(ii) Public Accounts Committee

During the period, the committee examined accounts showing appropriations of sum voted by the assembly to meet its public expenditure and of such other accounts laid before the house.

(iii) Finance and Revenue Collection Committee

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

(iv) Budget and appropriation committee

During the period, the committee was involved in scrutinising and approval both the budget estimates and the 1st and 2nd supplementary estimates presented by the County Executive for FY 2023/2024 and FY 2022/2023 respectively.

(v) The Internal Audit Unit

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

(e) Entity Headquarters

P.O. Box 1168-90100
Machakos –Kenya County Hall
Along Mwatu wa Ngoma Rd.
Email:assemblymks@gmail.com
Info@machakosassembly.com

(f) Entity Contacts

Telephone: (254) 95-017-034/ (254) 76-645-659
E-mail: assemblymks@gmail.com
Website: www.machakosassembly.go.ke

(g) Entity Bankers

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

2. Other Commercial Banks
Kenya Commercial Bank
Address: P.O. Box 30 Machakos
City/Town: Machakos.
Telephone Number: 044-21780/1, 21817

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

Family Bank
City/Town: Machakos

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Machakos County. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the County Governments Act, 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

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Some of the committee membership includes;

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly.

The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held one meeting in FY 2022/2023. The committee members were:

Member	Designation	Ward
Hon. Ann Kiusya	Speaker	N/A
Hon. Stephen Mwanthi	Deputy Speaker	Ekalakala
Hon. Mary Nthenya	Member	Special Elect
Hon. Constance Mbula	Member	Special Elect
Hon. Nicholas Nzioka	Majority Leader	Machakos Central

b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 12 extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
1. Hon. Phillip Ndolo	Chairperson	Mitaboni
2. Hon. Ruth Wanjiru	Vice Chairperson	Special Elect
3. Hon. Douglas Musyoka	Member	Masii
4. Hon. Caroline Mutuku	Member	Special Elect
5. Hon. Raphael Lucky	Member	Matungulu West
6. Hon. Paul Muoki	Member	Ndithini

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7. Hon. Charles Mbuva	Member	Kangundo West
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c) Budget and Appropriations Committee

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

Member	Designation	Ward
1. Hon. Dominic Ndambuki	Chairperson	Kathiani
2. Hon. Justus Mutuku	Vice Chairperson	Wamunyu
3. Hon. Judas Ndawa	Member	Matuu
4. Hon. Phoebe Koki	Member	Special Elect
5. Hon. Margaret Ndalana	Member	Special Elect
6. Hon. Nicholas Nzioka	Member	Machakos Central
7. Hon. Stephen Mwanthi	Member	Ekalakala
8. Hon. Winfred Mutua	Member	Special Elect
9. Hon. Peter Kilonzo	Member	Mbiuni

d) Finance and Revenue Collection Committee

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

Member	Designation	Ward
1. Hon. Francis Kitaka	Chairperson	Ndalani
2. Hon. Paul Wambua	Vice Chairperson	Kibauni
3. Hon. Paul Muli	Member	Kithimani
4. Hon. Loyd Mutua	Member	Special Elect

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5. Hon. Francis Kavyu	Member	Kinanie
6. Hon. Judas Ndawa	Member	Matuu
7. Hon. Irene Mulu	Member	Special Elect
8. Hon. Hellen Ndeti	Member	Special Elect
9. Hon. Daniel Muindi	Member	Muthesya
10. Hon. Jackson Ndaka	Member	Tala
11. Hon. Grace Bahati	Member	Kyeleni
12. Hon. Philip Ndolo	Member	Mitaboni
13. Hon. Anna Ndilo	Member	Special Elect

Internal Audit Committee

The County Assembly has an independent internal Audit in compliance with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held 8 meetings in FY 2022/2023. The committee members during the FY were:

Member	Designation
Joseph Ndiku	Chairperson
Elizabeth Musyoka	Member
Francis Mwatha	Secretary
Hillary Muthui-Member	Member- Speaker's representative

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

Communication with all Stakeholders

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

The County Assembly also subjected four bills to public participation;

- (a) CFSP in all the eight sub-counties on 8th March, 2023.
- (b) CIDP in all the 40 wards on 19th and 20th April, 2023.
- (c) ADP in all the 40 wards on 19th and 20th April, 2023.
- (d) Budget Estimates in the forty wards on 8th and 9th June, 2023.

Risk management

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

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

Compliance

The County Assembly has already identified laws that govern its operations. These laws include the Public Finance Management Act, the County Governments Act, the Constitution, Public Procurement Act etc.

4. Foreword By the Clerk of The Assembly

(i) Budget performance

The annual approved revised budget for the County Assembly was kes 1,508,346,181 comprising of kes 885,126,181 for recurrent budget, kes 318,500,000 under the Development vote and kes 304,720,000 for other recurrent transfers (Car loan, Mortgage and motor vehicle reimbursement).

During the period, the Assembly received kes 865,426,183 from the County Treasury under Recurrent Budget, and kes 22,470,208 under development and kes 244,244,000 under mortgages and motor vehicle reimbursement.

Overall, the County Assembly received Ksh. 1,132,140,390 which translates to 76.1% funding of the total budget of Ksh. 1,488,346,181.

(ii) Operational Performance.

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

- (a) The Machakos County Government Executive Staff car and mortgage Regulation 2022; approved 16th November, 2022.
- (b) The County Fiscal Strategy Paper (CFSP) 2023; approved on 14th March, 2023.
- (c) The County Budget Review and Outlook Paper (CBROP); Approved on 18th April, 2023.
- (d) The County Integrated Development Plan for 2023 – 2027; approved on 6th June, 2023
- (e) The County Annual Development Plan 2023 – 2024; approved on 6th June, 2023.

The Financial Year 2022/2023 budget was approved by the Assembly on 31st May 2022.

During the period, the Assembly also considered and approved two supplementary budgets estimates on 6th January, 2023 and 23rd May, 2023 for the 1st and 2nd supplementary respectively.

➤ The County Assembly has 27 committees and some of the key ones include:

No.	Assembly Committees	Committee mandate and its successes over the period
1	Budget and Appropriation committee	<ul style="list-style-type: none"> • During the FY, the committee was involved in: Scrutinizing the budget estimates forwarded to the assembly by the County Executive • Reviewing of the performance by monitoring County spending against the budgeted programs <p>The committee successes during the period were:</p> <ul style="list-style-type: none"> • Passed the Machakos County Appropriation Act, 2023 • Passed the 1st and 2nd Machakos County Supplementary budget for FY 2022/2023 • Passed the County Budget Review Outlook Paper • Passed the County Fiscal Strategy Paper • Analysed the COB reports and presented the same to the house.
2	Finance and Revenue Collection	<p>The committee mandate is to oversee the management of County Public Finance and Revenue Collection.</p> <p>Some of the committee successes during the FY were;</p> <ul style="list-style-type: none"> • Implementation of the Machakos County Finance Bill, 2021. • Interrogated reports forwarded to the Assembly by the County Executive which includes; <ul style="list-style-type: none"> ➤ Receiver of revenue financial reports for FY 2022/2023. ➤ County Executive receipts and expenditure reports for FY 2022/2023
3	Public Accounts Committee	<p>The committee reviewed all accounts showing appropriations of the sum voted by the Assembly to meet expenditure and other reports that were laid before the committee.</p> <p>The committee also interrogated the OAG reports for the County Executive, the County assembly and Water Companies.</p>

(iii) Performance of key development project

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

- Construction of new office block
- Supply and installation of Hansard equipment
- Supply and installation of Assembly Broadcasting Unit (ABU)
- Installation of Gym equipment
- Construction of ward offices which is still ongoing
- Construction of Modern Chamber which is still ongoing
- Construction of Speaker's official residence

The Assembly management facilitated the procurement processes of these services and ensured responsible competitive practices by the use of the recommended procurement methods.

(iv) Comment on value-for-money achievements

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

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

(v) Challenges and Recommended Way Forward

i. Delay in release of funds

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

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

ii. Unreliable Internet connectivity to allow access to IFMIS/ Internet Banking.

The recommended way forward is for the National Treasury to ensure the internet is working all through.

iii. **Limited budgetary resources**

This is as a result of the budgetary ceiling imposed by CRA.

The recommended way forward is for CRA to ensure County Assemblies are adequately funded.

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

Representation Function

- Establish platforms for MCAs to interact with the public: holding public participation forums, carry out civic awareness and outreach programmes.
- Devise mechanisms for communicating feedback from the Assembly to the public through: use of local radio stations, circulation of House reports and uploading Hansard reports.
- Strengthen ward Offices: Construction of ward offices, equipping and maintenance of the wards.
- Provide logistics for MCAs to visit ward offices: payment of claimable mileage, car loans and mortgage and motor vehicle reimbursement.
- Create modalities for reaching out to special groups: provide brailled versions of House documents and availing sign language interpreters.
- To promote information sharing with the public: provide Information, Education, and Communication (IEC) materials (such as posters, brochures and flyers), engage media-radio appearances, and setting up of a media centre among others.

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

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

Training and Development policy

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

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

Recruitment


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

Staff Performance Appraisal Policy

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

The Assembly's Approach in improving skills includes;

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



.....
Name: Denis Mutui

Ag. Clerk of the County Assembly

5. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

Strategic development objectives

The key mandate of the County Assembly of Machakos is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022/2023.

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly The target was 3 bills	In FY 2022/2023 MCA were trained on: Role of the Office of the Auditor General during a training of the Public Accounts and Investments Committee in Mombasa During the FY, the Assembly passed 3 bills namely; First Machakos County supplementary Appropriation Bill 2022; approved on 6 th January, 2023. Second Machakos County supplementary Appropriation Bill 2023; 23 rd May, 2023.	There was 100% performance since the target was low based on the fact that the members came in September 2022 and were not trained on the same.

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				Machakos County Appropriation Bill 2023; Approved on 20 th June, 2023.	
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation- To be done on need basis	The Assembly Facilitated two reviews of House Rules through amendments to Standing Orders on 8 th November, 2022 and 6 th December, 2022.	There are 100% Performance since only two standing orders were forwarded for review as the same is done on need basis.
	Enhanced professional development of MCAs – Approval of Policies	Approval of Policies	% Increase in efficient Assembly operation- To be done on need basis	The Assembly also facilitated the approval of five policies namely: The Machakos County Government Executive Staff car and mortgage Regulation 2022; approved 16 th November, 2022. The County Fiscal Strategy Paper (CFSP) 2023; approved on 14 th March, 2023. The County Budget Review and Outlook Paper (CBROP); Approved on 18 th April, 2023.	There was 100% performance since the approval of policies is depended of when they are forwarded.

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					<p>The County Integrated Development Plan for 2023 – 2027; approved on 6th June, 2023</p> <p>The County Development Plan 2023 – 2024; approved on 6th June, 2023</p>	
		Enhanced professional development of MCAs – Drafting of motions	Drafting motions	<p>% Increase in efficient Assembly operation</p> <p>The target was 30 motions</p>	<p>Drafted 7 motions on various thematic areas and 82 on procedural matters and adoption of various reports.</p>	Members were vibrant

6. Corporate Social Responsibility Statement/Sustainability Reporting

(Two-to-three pages)

Sustainability strategy and profile –

The assembly engages its major stakeholders before undertaking any major project or decision. This was done during the FY under review through public participation forums and Mbunge Mashinani events held at the different wards within the County.

Also, the assembly prioritises programs as agreed upon by it and other key stakeholders. This has led to a harmonious collaboration hence the setting up of sustainable targets and goals.

Environmental performance

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

Employee welfare

On employee welfare, the assembly has continued to train its staff in a bid to increase their efficiencies, capacity, and motivation/morale and job satisfaction. The assembly has a performance and reward system that gives recognition/rewards to employees whose work advances the broad role of the assembly.

On compliance with organisational safety and compliance with occupational safety and health act 2007, the assembly has put in place measures to ensure safe and healthful working conditions for its employees with a health and safety committee in place where all matters relating to staff safety are handled. This has been made possible by setting and enforcing standards and providing training where necessary.

Market place practices

The organisation should outline its efforts to:

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

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

Community Engagements

The assembly during the period under review engaged with the public through public participation events by presenting bills and requesting their inputs on the several bills that the assembly considered during the FY. The inputs from members of the public in most cases were accepted and reflected in the final decision that was made.

During the FY, the County Assembly did live stream the plenary sittings of the Assembly to sensitize the community on what goes on during the plenary sessions and bring awareness on the roles of County Assembly.

The Assembly participated in the Machakos ASK trade fair of 2023 and show cased the Assembly activities.

7. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

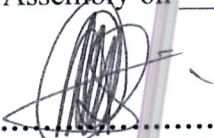
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which

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they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 11/12/2023 2023.

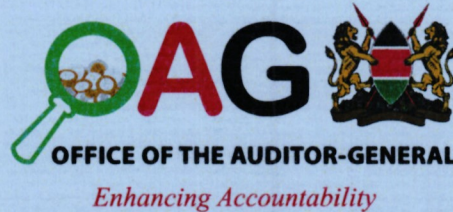


.....
Name: Denis Mutui

Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

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



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Machakos set out on pages 1 to 43 which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts; recurrent and development combined for the year then ended and a summary of significant accounting policies and

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

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

Basis for Qualified Opinion

1. Variances Between Financial Statements and Integrated Financial Management Information System (IFMIS) Balances

Review of the financial statements and the IFMIS payment details revealed unexplained variances in the following four components:

Component	Financial Statements (Kshs.)	IFMIS Balance (Kshs.)	Variances (Kshs.)
Use of Goods and Services	397,666,774	357,744,649	39,922,125
Other Grants and Transfers	86,244,000	102,391,600	(16,147,600)
Social Security Benefits	29,378,130	29,417,321	(39,191)
Acquisition of Assets	27,039,660	30,716,406	(3,676,746)

In the circumstances, the accuracy and completeness of the balances for the four expenditure components in the financial statements could not be confirmed.

2. Unconfirmed Value of Assets

Annex 4 to the financial statements reflects a balance of Kshs.904,456,240 in respect to summary of non-current asset register. The assets include those acquired and others inherited from the defunct local governments and the Machakos County Government. However, the handing over and ownership documents for the assets were not provided for audit review. In addition, the assets register also includes land, buildings and structures valued at Kshs.624,590,486 whose ownership documents and breakdown of valuation amounts were not provided for audit review.

In the circumstances, the accuracy and completeness of the non-current assets with cumulative value of Kshs.904,456,240 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Machakos Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other

ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.1,508,346,181 and Kshs.1,132,140,390 respectively resulting to an under-funding of Kshs.376,205,791 or 25% of the approved budget. Similarly, the County Assembly expended Kshs.1,132,055,865 against an approved budget of Kshs.1,508,346,181 resulting to an under-expenditure of Kshs.376,290,316 or 25% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Machakos.

2. Pending Bills

Annex 1 to the financial statements reflects a balance of Kshs.106,896,389 in respect to pending account payable as at 30 June, 2023. However, pending bills amounting to Kshs.66,532,791 have been outstanding for more than one year with some dating far back to August, 2018. Management has not explained the reasons for failure to settle the long outstanding amounts as they ought to form the first charge in the subsequent period. Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year budgeted programs as the pending bills form the first charge to the subsequent year budget. The Assembly is also at risk of incurring penalties and interest with the continued delays in settlement of the bills.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matters

Unresolved Prior year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-compliance with Law on Ethnic Composition

Review of human resource records for the Assembly shows one hundred and thirty-four (134) employees out of which one hundred and twenty-two (122) or 91% were from the dominant ethnic community in the County. This is in contravention of Section 7(2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one third (1/3) of its employees from the same community.

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

2. Irregularities in Payments of Ward Rent and Office Expenses

Note 5 to the financial statements reflects Kshs.15,157,500 relating to ward rent and office expenses. Review of the payment records revealed that an amount of Kshs.93,000 was incurred on payments of ward rent for five (5) ward offices. However, it was observed that the lease agreements between the Assembly and the landlords had expired approximately three (3) months before the end of the financial year and had not been renewed.

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

3. Irregular Payment to the County Assembly Forums and SOCATT

The statement of receipts and payments reflects use of goods and services balance of Kshs.397,666,774 and as disclosed in Note 5 to the financial statements. The amount includes an expenditure of Kshs.12,180,441 incurred on other operating expenses out of which Kshs.5,200,000 was paid to Society of Clerks at the Table (SOCATT) and the County Assemblies Forum as annual subscription fees. However, review of records revealed that these entities are not intergovernmental relation in legal capacity and the payments were not budgeted for under the National Government's estimates.

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

4. Delay in Construction of New Chambers

The County Assembly entered into a contract for the construction, equipping and furnishing of Modern Chamber and associated works at a contract sum of Kshs.349,312,987. The project commenced on 9 June, 2020 and was set to be completed on 6 June, 2022 at contract sum of Kshs.349,312,987. According to the latest progress report dated May 2023, the overall progress of work was Kshs.121,419,123 representing 35%, while the payments was Kshs.116,045,041 or about 33%. The completion date was extended to 19 December, 2022 which has since lapsed, and no further extensions have been approved to date raising doubt on the status of the contract or project.

In the circumstances, value for money on the payments amounting to Kshs.116,045,041 on construction of the Chambers could not be confirmed.

5. Delay in Completion of Ward Offices

The statements of receipts and payments and as disclosed in Note 10 to the financial statements reflects an amount of Kshs.27,039,660 incurred on acquisition of assets. Included in the amount is an expenditure of Kshs.21,735,865 on construction of buildings. Examination of the sampled projects undertaken by the Assembly during the year under review revealed that there were delays in the implementation of ward offices as follows;

- i. Construction of offices (Matungulu East, Kangundo North, Kivaa and Ndalani) is ongoing.
- ii. Construction of ward office at Muthwani had stalled due to land disputes.
- iii. Construction of 4 (Machakos Central, Muvuti, Mbiuni and Wamunyu) ward offices was yet to be commenced as land had not been identified.

In the circumstances, value for money on Kshs.21,725,865 spent on construction of the buildings could not be confirmed.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for 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 has 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. Use of Manual Payroll

As previously reported, the County Assembly operates two parallel payrolls, an excel format payroll and Integrated Payroll and Personnel Database (IPPD). It was not clear why spreadsheet payroll was operated parallel to IPPD instead of having all the staff managed in the recommended database platform. Spreadsheet is prone to changes and manipulation with no audit trail.

In the circumstances, the integrity of payroll data could not be confirmed.

2. Composition of the Audit Committee

During the year under review, the audit committee was not fully constituted as one member left without replacement which casts doubt on the operations of the committee for the period under review. This is a contravention of the PFM County Government Regulations 42. (1) and 167 (4) which requires the Accounting Officer to ensure that each County Government entity has an audit committee in place and whose membership shall be a minimum of three, excluding a person who shall be appointed to represent the County Treasury in each audit committee and a maximum of five.

In the circumstances, the absence of a functional audit committee may lead to ineffective internal controls.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

The 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 the 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 overall governance.

In preparing the financial statements, the Management is responsible for assessing the County assembly's ability to continue to sustain services, disclosing as applicable, matters related to sustainability of services and using applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

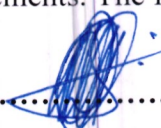
09 February, 2024

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9. Statement of Receipts and Payments for the Year Ended 30th June 2023

		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,132,140,390	1,048,995,897
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	17,200,000
Total receipts		1,132,140,390	1,066,195,897
Payments			
Compensation of employees	4	433,727,301	454,889,136
Use of goods and services	5	397,666,774	430,281,383
Subsidies	6	-	-
Transfers to other government entities	7	158,000,000	40,000,000
Other grants and transfers	8	86,244,000	-
Social security benefits	9	29,378,130	37,570,656
Acquisition of assets	10	27,039,660	97,949,037
Finance costs	11	-	6,500
Other payments	12		
Total payments		1,132,055,865	1,060,696,713
Surplus/deficit		84,525	5,499,185

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/2023 and signed by:



Name: Denis Mutui
Ag. Clerk of the County Assembly



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

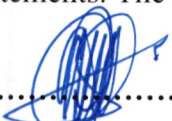
*Comparative FY means the financial year preceding the current financial year.

County Government of Machakos
 County Assembly of Machakos
 Annual Report and Financial Statements for the year ended 30th June 2023

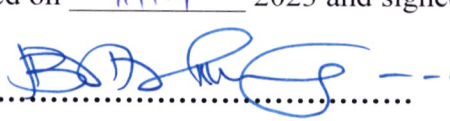
10. Statement of Financial Assets and Liabilities As At 30th June 2023

Financial assets	Note	FY 2022/2023	FY 2021/2022
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	34,813,923	37,064,688
Cash balances	13B	-	-
Total cash and cash equivalents		34,813,923	37,064,688
Imprests and Advances	14	-	
Total financial assets		34,813,923	37,064,688
Financial liabilities			
Third party deposits and retention	15	34,729,398	31,565,503
Net financial assets		84,525	5,499,185
Represented by			
Fund balance b/fwd	16	-	-
Prior year adjustment	17	-	-
Surplus/(deficit) for the year		84,525	5,499,185
Net Financial Position		84,525	5,499,185

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/2023 and signed by:



Name: Denis Mutui
Ag. Clerk of the County Assembly



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

11. Statement Of Cash Flows for The Period Ended 30th June 2023

		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,132,140,390	1,048,995,897
Miscellaneous receipts	3	-	17,200,000
Total receipts from operating income			-
Payments for operating expenses			
Compensation of employees	4	433,727,301	454,889,136
Use of goods and services	5	397,666,774	430,281,383
Subsidies	6	-	-
Transfers to other government entities	7	158,000,000	40,000,000
Other grants and transfers	8	86,244,000	-
Social security benefits	9	29,378,130	37,570,656
Finance costs	11	-	6,500
Other payments	12	-	-
Total payments for operating expenses			-
Net receipts/(payments) from operating activities		27,124,185	103,448,222
Adjusted for:			
Prior year adjustment	17	-	-
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	-
Net cash flows from operating activities		27,124,185	103,448,222
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	27,039,660	97,949,037
Net cash flows from investing activities		27,039,660	97,949,037
Cash flow From Financing Activities			

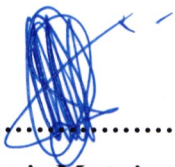
County Government of Machakos
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Annual Report and Financial Statements for the year ended 30th June 2023

		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		84,525	5,499,185
Cash & cash equivalent at Start of the year	16	-	-
Cash & cash equivalent at end of the year		84,525	5,499,185

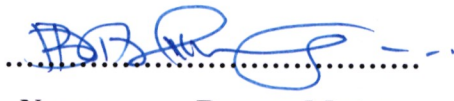
Note:

- Net Cash Flows from Investing Activities was Kes 27,039,660 comprising of Kes 4,653,795 under Recurrent Budget and Kes 22,385,865 under Development Budget.
- The closing cash and cash equivalent balance of kes 5,499,185 for the comparative financial year was swiped back to the CRF as per Section 136 (2) of the PFM Act, 2012.
See attached bank statements ANNEX 12 (a)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/23 2023 and signed by:



.....
Name: Denis Mutui
Ag. Clerk of the County Assembly



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

12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c %
Receipts						
Transfers from the CRF	1,325,626,181	182,720,000	1,508,346,181	1,132,140,390	376,205,791	75%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	1,325,626,181	182,720,000	1,508,346,181	1,132,140,390	376,205,791	75%
Payments						
Compensation of employees	439,400,558	-	439,400,558	433,727,301	5,673,257	99%
Use of goods and services	409,706,572	-	409,706,572	397,666,774	12,039,798	97%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	122,000,000	50,000,000	172,000,000	158,000,000	14,000,000	92%
Other grants and transfers-						
Motor vehicle reimbursement	-	132,720,000	132,720,000	86,244,000	46,476,000	65%
Social security benefits	29,419,051	-	29,419,051	29,378,130	40,921	99.9%
Acquisition of assets-						
Development Vote	318,500,000	-	318,500,000	22,385,865	296,114,135	7%
Acquisition of assets-						
Recurrent Vote	6,600,000	-	6,600,000	4,653,795	1,946,205	70.5%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	1,325,626,181	182,720,000	1,508,346,181	1,132,055,865	364,544,397	75%
Surplus/ deficit				84,525		

(NB: in cases where the surplus/ deficit on actual basis does not agree with the surplus or deficit in the statement of receipts and payments, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

**County Government of Machakos
County Assembly of Machakos**

Annual Report and Financial Statements for the year ended 30th June 2023

1. The overall absorption of 75% was as a result of under utilization on the development budget.
2. Due to the cash flow constraints (as a result of under collection of revenue. The County Assembly got kes. 158 million out of the budget of kes 172 million under transfers to other government entities. This resulted to an overall absorption (Recurrent budget) of 92%
3. Under the motor vehicle reimbursement, the County Assembly got kes. 86.2 million out of the budget of kes 132.7 million. This resulted to an absorption of 65%.
4. Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 22.4 million against a budget of kes 318.5 million. The reason for the under absorption of 7% was that some development programs budgeted did not take off while others were not completed as it was anticipated hence the reason why we never requested for their funding as budgeted.

The budget adjustment under transfers to other government entities and motor vehicle reimbursement were effected under a supplementary appropriation Act.

The entity financial statements were approved on 11/12/ 2023 and signed by:


.....

Name: Denis Mutui
Ag. Clerk of the County Assembly


.....

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

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

Receipt/expense item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c %
Receipts						
Transfers from the CRF	1,007,126,181	182,720,000	1,189,846,181	1,109,670,183	80,175,998	93%
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	-	-	
Total	1,007,126,181	182,720,000	1,189,846,181	1,109,670,183	80,175,998	93%
Payments						
Compensation of employees	439,400,558	-	439,400,558	433,727,301	5,673,257	99%
Use of goods and services	409,706,572	-	409,706,572	397,666,774	12,039,798	97%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	122,000,000	50,000,000	172,000,000	158,000,000	14,000,000	92%
Other grants and transfers-						
Motor vehicle reimbursement	-	132,720,000	132,720,000	86,244,000	46,476,000	65%
Social security benefits	29,419,051	-	29,419,051	29,378,130	40,921	99.9%
Acquisition of assets	6,600,000	-	6,600,000	4,653,795	1,946,205	71%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	1,007,126,181	182,720,000	1,189,846,181	1,109,670,000	80,176,181	93%
Surplus/ deficit				183		

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

**County Government of Machakos
County Assembly of Machakos
Annual Report and Financial Statements for the year ended 30th June 2023**

1. Due to the cash flow constraints (as a result of under collection of revenue. The County Assembly got kes. 158 million out of the budget of kes 172 million under transfers to other government entities. This resulted to an overall absorption (Recurrent budget) of 92%.
2. Under the motor vehicle reimbursement, the County Assembly got kes. 86.2 million out of the budget of kes 132.7 million. This resulted to absorption of 65%.
3. The budget adjustment under transfers to other government entities and motor vehicle reimbursement were effected under a supplementary appropriation Act.

(Explain whether the changes between the original and final budget are as a result of reallocation within the budget or other causes as per IPSAS 1.7.23)

The entity financial statements were approved on 11/12 2023 and signed by:

.....


Name: Denis Mutui

Ag. Clerk of the County Assembly

.....


Name: Benson Mutua

Ag. Principal Finance Officer

ICPAK Member Number: 5498

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	318,500,000	-	318,500,000	22,470,207	296,029,793	7%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	318,500,000	-	318,500,000	22,470,207	296,029,793	7%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	318,500,000	-	318,500,000	22,385,865	296,114,135	7%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	318,500,000	-	318,500,000	22,385,865	296,114,135	7%
Surplus/ deficit	-	-	-	84,342		

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 22 million against a budget of kes 318.5 million. The reason for the absorption of 7% was that the procurement process for some development programs

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was finalized towards the end of the financial year while others were not completed as it was anticipated due to some exogenous factors.

The entity financial statements were approved on 11/12/ 2023 and signed by:



.....
Name: Denis Mutui

Ag. Clerk of the County Assembly



.....
Name: Benson Mutua

Ag. Principal Finance Officer

ICPAK Member Number: 5498

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13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget 2023 Kshs	Adjustments 2023 Kshs	Final Budget 2023 Kshs	Actual on comparable basis 2023 Kshs	% Budget utilization 2023 Kshs
Programme 1					
Sub-Programme 1- Representation, Legislation and Oversight	1,325,626,181	182,720,000	1,508,346,181	1,132,140,390	75%
Total	1,325,626,181	182,720,000	1,508,346,181	1,132,140,390	75%

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities. The totals should tie with the combined budget statement).

.....


Name: Denis Mutui
Ag. Clerk of the County Assembly

.....


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

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to Kshs 34,729,398 compared to Kshs 31,565,503 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 31st May 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were two (2) supplementary budgets passed in the year on 6th January, 2023 and 23rd May, 2023 for the 1st and 2nd supplementary respectively. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer from CRF

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers from the county treasury for Q1	155,026,733.00	138,727,763
Transfers from the county treasury for Q2	257,715,306.00	403,890,519
Transfers from the county treasury for Q3	249,392,484.00	174,909,421
Transfers from the county treasury for Q4	470,005,867.00	331,468,194
Cumulative amount	1,132,140,390.00	1,048,995,897

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

2. Proceeds From Sale of Assets

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

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Notes to the Financial Statements

3. Miscellaneous receipts

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Inter-Account borrowing- KCB Housing Fund AC	-	14,200,000
Inter-Account borrowing- Family Bank (Severance Pay AC	-	3,000,000
Total	-	17,200,000

NOTE:

The total borrowed funds from the Machakos County Assembly (Housing and Car Loan Scheme) Fund Ac as at the end of the financial year 2021/2022 was kes 37,700,000.00; as the total outstanding inter-account borrowing. In FY 2022/2023 there was no borrowing that was carried forward.

4. Compensation of Employees

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Salaries and Wages paid for MCAS, CASB, Staff, Contractual staff and Ward staff (Excluding NHIF, NSSF, Pension contribution for both employer and employee)	389,991,878	411,720,115
Pension and other social security contributions	37,438,323	36,440,961
Compulsory national social security schemes-NSSF	1,346,400	1,815,960
Compulsory National Health Insurance Schemes-NHIF	4,950,700	4,912,100
Total	433,727,301	454,889,136

Note:

The salaries and wages paid of Ksh. 389,991,878 includes house allowance, commuter, airtime, mileage, sitting allowances and speaker's house rent. It represents the total salary paid during the

financial year for MCAs, staff and ward office employees. Based on the above comparison it has been noted that there was a decrease in the amount paid from Kes 411,720,115 to kes 389,991,878 since in the month of August 2023 we did not pay for MCAs salaries.

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

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Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Utilities, supplies and services	503,513	24,900
Communication, supplies and services	6,187,543	4,013,026
Domestic travel and subsistence	235,664,274	222,601,017
Foreign travel and subsistence	14,674,225	72,694,546
Printing, advertising and information supplies & services	6,864,655	6,661,196
Training expenses	21,942,405	17,777,528
Hospitality supplies and services	18,812,391	20,266,863
Insurance costs	47,023,569	43,070,517
Specialized materials and services	1,759,687	2,176,905
Office and general supplies and services	8,426,683	10,194,936
Fuel, oil and lubricants	5,725,027	3,900,558
Other operating expenses (<i>Inclusive of Bank charges</i>)	12,180,441	5,410,800
Routine maintenance – vehicles and other transport equipment	1,285,665	2,181,579
Routine maintenance – other assets	1,459,196	1,656,513
Ward office rent and expenses	15,157,500	17,650,500
Total	397,666,774	430,281,383

Notes To The Financial Statements (Continued)

6. Subsidies

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Subsidies To County Corporations	-	-
<i>See List Attached</i>		
(Insert Name)		
Subsidies To Private Enterprises	-	-
<i>See List Attached</i>		
(Insert Name)		
Total	-	-

(Provide explanations as to what subsidies relate to)

7. Transfers To Other Government Entities

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Housing and Car loan Scheme fund	158,000,000	40,000,000
Motor vehicle reimbursement	-	-
Others (insert name of budget agency)		
Total	158,000,000	40,000,000

Note:
 The transfer of kes 158 million relates to funds that were received from the County Treasury and transferred to the MCAs Housing fund account at SBM bank. The funds were to cater for MCAs loans.

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Notes To The Financial Statements (Continued)

8. Other Grants and Transfers

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Motor vehicle reimbursement	86,244,000.00	-
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
	-	-
Total	86,244,000.00	-

Note:

The County Assembly reimbursed thirty nine (39) MCAs the cost of purchasing motor vehicles as approved by the SRC circular reference SRC/TS/35/(77) at a maximum rate of Ksh. 2,212,000. See Annex 13

9. Social Security Benefits

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Pension and Retirement Benefits	29,378,130	37,570,656
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	29,378,130	37,570,656

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

Notes To The Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	21,735,865	75,731,514
Refurbishment of buildings (Recurrent Vote)	977,045	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	147,000	7,821,282
Purchase of household furniture and institutional equipment and ICT equipments (Recurrent vote)	3,676,750	2,243,771
Purchase of ICT Equipment, Software and other ICT Assets	503,000	12,152,470
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	27,039,660	97,949,037
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	27,039,660	97,949,037

Notes To The Financial Statements (Continued)

11. Finance Costs

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Charges	-	6,500
Interest payments on foreign borrowings		
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	6,500

Note:

The bank charges of kes 4,646 for the current financial year are included under the other operating expenses as per the current reporting template as opposed to the previous financial year when the same was reported under finance costs.

12. Other Payments

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

(Provide detailed explanations for other payments)

Notes to the Financial Statements (Continued)

Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022 - 2023 Kshs	2021 - 2022 Kshs
CBK- Development Account, Kes	1000264578	Development	84,341	5,500,238
CBK- Reccurrent Account, Kes	1000240393	Recurrent	18	1
CBK- Deposit Account, Kes	1000264543	Deposit	18,099,477	17,419,097
Co-operative Bank, kes	01141277998902	Imprest	166	(1,054)
Family Bank, Machakos County Assembly Severance Pay, kes	073000041508	Severance Pay - AC	16,629,921	14,146,406
Total			34,813,923	37,064,688

NOTE:

A) The reporting cut-off date for the financial statements is 13th July 2023. This is because, we received fund for development and other transfers (loans) after 30th June 2023 i.e on 10th July 2023 and 7th July 2023 respectively

B) The County Assembly has a tender Account, and proceeds from some vehicles and other assets that were disposed in previous years were deposited in the account. The bank balance as at the end of the FY was kes 14,035,837.40. This money will be swept to the County Revenue Fund Account, hence the reason as to why the amount was not included in the statement of Financial Assets and Liabilities as part of the bank balances.

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

i) **Machakos County Assembly cafeteria account.** As at the close of the FY, there was a balance of kes 172,077. This is a welfare account for the cafeteria where staff and MCAs deposit money for their own meals and is the reason why the amount was not included under bank balances.

ii) **Machakos County Assembly Severance Pay Account.** Funds were deposited into this account from the recurrent account for ward office employees to cater for their service gratuity to be paid once their contract term ends. As at the close of the FY, there was a total of Ksh. 16,629,921.18

C) The total of kes 84,525 that was held in different banks by the end of the FY 2022/2023 was swiped back to the County Revenue Fund as is required by the law. Hence the assembly began FY 2023/2024 with nil balances in its accounts.

13B. Cash In Hand

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

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

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

14. Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Imprests		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

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

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Deposits- Ward staff service gratuity	16,629,921		14,146,406	
Retentions- Contractors retention fees (10%)	18,099,477		17,419,097	
Total	34,729,398		31,565,503	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total (tie to above total)				

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

The amount reported of Ksh. 18,099,477 represents money held in CBK deposit account for contractors of 10% retention.

The amount of Ksh. 16,629,921 represents money deposited in Family Bank to cater for ward office staff severance pay once their term comes to an end.

16. Fund Balance Brought Forward

Description	FY 2022/2023	FY 2021/2022
Bank Accounts	84,525	5,500,239
Cash In Hand	-	-
Imprests and advances	-	-
Third party deposits and retention	-	-
Transfer of funds to the County Revenue Fund Ac	(84,525)	(5,500,239)
Total	0	0

NOTE:

The Kes 84,525 was swiped back to the CRF account at the beginning of the Financial Year in compliance with Section 136 (2) of the PFM Act 2012 (See attached details of the transfer; Bank statement and the CBK transfer letter of Ksh. 84,525 under ANNEX 12 (b))

17. Prior Year Adjustments

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

(prior period adjustment applies to the correction of an error in the financial statements of a prior period. *Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.*)

18. Changes In Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Opening Imprests and Advances as at 1 st July 2022	-	-
Closing Imprests and Advances as at 30 th June 2023	-	-
Change In Imprests and Advances	-	-

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19. Changes in Third Party Deposits and Retentions

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs- RESTATED
Opening Third Party Deposits and Retention As At 1 st July 2022	31,565,503	23,059,893
Closing Third Party Deposits and Retention As At 30 th June 2023	34,729,398	31,565,503
Change In Third Party Deposits and Retention	3,163,895	8,505,610

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Notes To The Financial Statements (Continued)

Other Disclosures

20. Pending Accounts Payable (See Annex 1)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings				
Construction Of Civil Works				
Supply Of Goods				
Supply Of Services				
Total				

21. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/23
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Unionisable Employees				
Others				
Total				

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Notes to The Financial Statements (Continued)

22. Other Pending Payables (See Annex 3)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

23. External Assistance

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

a) External assistance relating loans and grants

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

b) Undrawn external assistance

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

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

c) Classes of providers of external assistance

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

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4))

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

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

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement. The totals here tie with line 3 of note 4.)

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2022/2023	FY 2021/2022
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	-	-
Total		

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

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Notes to the Financial Statements (Continued)

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

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

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

(This note should tie to line 3 of note 4 on external assistance)

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

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc.

24.1 Classification by Source

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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Notes To The Financial Statements (Continued)

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

Payments made by third parties	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

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

Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

Members of County Assembly.

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

The County Executive.

County Ministries and Departments.

Other County Government entities including corporations, funds and boards.

The National Government.

Other County Governments; and

State Corporations and Semi-Autonomous Government Agencies.

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25. Related party transactions:

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs		
Key Management Compensation (Clerk and Heads of departments)		
Total Compensation to Key Management		
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to other entities under the Assembly		
Total Transfers to related parties		
<u>Transfers from related parties</u>		
Transfers from the CRF		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties		

26. Contingent Liabilities

Contingent liabilities	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

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16. Progress On Follow On Prior Year Auditor’s Recommendations

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

FY 2021-2022 AUDIT REPORT				
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Variations between F.S and IFMIS Balances	The County Assembly used the excel ledgers to prepare the F.S but we are now in the process of passing IFMIS journals with the help of the National Treasury officials so as to reconcile the figures.	Not Resolved	June 2024
3.	Misstatement in exchequer Receipts	The figure of receipts in the financial statement includes some receipts which were received after the close of the financial year on 30 th June 2022. The reason as to why the financial statements report reflect balances after 30 th June 2022 is that the Controller of Budget released funds in July 2022 (which is in FY 2021/2022) for development vote for payments that had been processed up to the Internet banking before the IFMIS system was closed. In view of the above, the correct figures were used in preparation of the financial statements making the balances as at 30 th June 2022 immaterial in terms of FY 2021-2022 financial reporting.	Not Resolved	June 2024
6.	Pending Bills	As reported in the financial statements, the assembly’s total pending bills totalled to kes 120,132,167.61. Of this total, kes 14,230,212 represented the salary	Not Resolved	June 2024

FY 2021-2022 AUDIT REPORT				
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>deductions that were not paid by the close of the FY but have since been paid in this current FY (August 2022), while kes 6,646,587 represents Tax arrears which the Assembly is currently settling in 6 monthly instalments as per the agreement with the KRA.</p> <p>The total outstanding under the use of good was kes 99,255,368.61 of which a bigger portion of these pending bills represents Ksh. 38,752,674 for legal fees which relates to previous FY's. This amount includes kes 38,752,674 for pending legal fees most of which were incurred during FY 2013/2014 and 2014/2015 when the County Assemblies were new and before the new procurement law came to force. The amount has been outstanding for a while due to some gaps in their documentation e.g professional opinion, and once the documentation gaps are addressed the amounts will be gradually settled.</p> <p>Due to budgetary constraints, the Assembly was not able to settle all the pending bills as at the end of the FY, but has committed to settle a portion of them in the current FY once they are properly supported.</p> <p>The Assembly has began the process of settling these pending bills as we have already requisitioned for the funds and</p>		

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FY 2021-2022 AUDIT REPORT

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		paid kes 18,976,039 to date.		
1.	Non-Compliance with the One-Third of Basic Salary Rule	In the year 2020 the Government issued a tax waiver to employees due to the effects of the Covid 19 pandemic vide The Tax Laws (Amendment) Act, 2020 dated 27 th April, 2020. During that period some employees borrowed money from both financial institutions and the Assembly against their pay slips. The subsequent loan deductions fell within the A Third basic rule. After the relief was lifted by the Government in The Tax Laws (Amendment) Act (No. 2), 2020, some of the employees were affected. However, this will in due course be streamlined by the annual increments as provided for by the Salaries and remuneration commission.	Not Resolved	June 2024
3.	Delay in Completion of Projects	The initial project completion date of 2 nd December 2021 for the construction of speaker's official residence was not attainable due to the following reasons; a) Delays occasioned by survey beckoning exercise on the land allocated to the County Assembly by the County Government. b) External excavation works that were to be carried out by the Assembly due to the strict ceiling imposed on the project by the	Not Resolved	June 2024

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FY 2021-2022 AUDIT REPORT				
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>SRC. This was delayed as the Assembly engage the department of County Public Works to provide excavation machinery.</p> <p>c) The national shortage of fuel experienced during the year in a way also affected the excavation works and also operations of the contractor.</p> <p>The CIT has put the contractor to task to ensure the project is completed in time as per the revised contract end date.</p>		



.....
Denis Mutui

Ag. Clerk of the County Assembly

Date..... 11/12/23

**Count Government of Machakos
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17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	..
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
Supply of Goods and Services							
PRIDEINN FLAMINGO	24-Jan-22	Conference Fees		1,132,200		1,132,200	-
	30-Sep-21	Conference Fees		932,400		932,400	-
	24-Nov-21	Conference Fees		87,500			87,500
	14-Feb-22	Conference Fees		304,000			304,000
	8-April -22	Conference Fees		840,000		840,000	0
	18-Nov-22	Conference Fees			1,207,000		1,207,000
	6-Mar-23	Conference Fees			882,625		882,625

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
PRIDEINN PARADISE	27-Oct-21	Conference Fees		231,000			231,000
	17-Oct-22	Conference Fees			359,890.00		359,890
PRIDEINN AZURE	21-Feb-22	Conference Fees		306,000		306,000	-
	29-Mar-22	Conference Fees		106,400		106,400	-
CROWNE PLAZA AN IHG HOTEL NAIROBI AIRPORT	13-Sep-21	Conference Fees		275,400			275,400
	12-Oct-21	Conference Fees		70,200			70,200
	4-Feb-22	Conference Fees		124,200			124,200
THE PANARI	22-Oct-21	Conference Fees		40,500		40,500	-
	13-Aug-21	Conference Fees		108,000			108,000
	23-Mar-22	Conference Fees		300,000		300,000	-
	23-Mar-22	Conference Fees		256,350			256,350
	23-Mar-22	Conference Fees		60,000		60,000	-
	31-Mar-22	Conference Fees		372,000			372,000
	17-May-22	Conference Fees		116,100			116,100
	07-Jun-22	Conference Fees		66,350			66,350

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	19-Sep-22	Conference Fees			211,200		211,200
	4-Oct-22	Conference Fees			107,700		107,700
	15-Oct-22	Conference Fees			281,600		281,600
	31-Oct-22	Conference Fees			419,200		419,200
	10-Nov-22	Conference Fees			331,600		331,600
	15-Nov-22	Conference Fees			209,050		209,050
	21-Nov-22	Conference Fees			83,200		83,200
	21-Feb-23	Conference Fees			444,500		444,500
	19-Apr-23	Conference Fees			210,000		210,000
	4-May-23	Conference Fees			108,500		108,500
WESTON HOTEL	31-Oct-20	Conference Fees		399,600			399,600
	15-Oct-21	Conference Fees		121,500		121,500	-
	15-Nov-21	Conference Fees		162,000		162,000	-
	08-Dec-21	Conference Fees		221,400		221,400	-
	07-Feb-22	Conference Fees		89,100		89,100	-
	29-Nov-21	Conference Fees		145,800			145,800
	16-Dec-21	Conference Fees		243,000			243,000
	21-Dec-21	Conference Fees		324,000			324,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	01-Feb-22	Conference Fees		75,600			75,600
	21-Feb-22	Conference Fees		32,400			32,400
	24-Mar-22	Conference Fees		131,600			131,600
	01-Oct-22	Conference Fees			195,300		195,300
	23-Oct-22	Conference Fees			224,000		224,000
	10-Nov-22	Conference Fees			403,200		403,200
	22-Nov-22	Conference Fees			162,900		162,900
	30-Dec-22	Conference Fees			192,000		192,000
	16-Dec-22	Conference Fees			153,100		153,100
	23-Dec-22	Conference Fees			1,211,600		1,211,600
	12-Jan-23	Conference Fees			528,000		528,000
	08-Mar-23	Conference Fees			384,000		384,000
	20-Mar-23	Conference Fees			296,000		296,000
	24-Mar-23	Conference Fees			102,400		102,400
	04-Apr-23	Conference Fees			192,000		192,000
	24-Apr-23	Conference Fees			147,200		147,200
	22-May-23	Conference Fees			384,000		384,000
	23-Jun-23	Conference Fees			864,000		864,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
REALEDGE AFRICA	25-Oct-21	Cost of air tickets		920,700		920,700	-
	25-Oct-21	Cost of air tickets		23,810		23,810	-
	29-Oct-21	Cost of air tickets		40,535		40,535	-
	29-Oct-21	Cost of air tickets		3,455			3,455
	01-Nov-21	Cost of air tickets		119,805		119,805	-
	01-Nov-21	Cost of air tickets		22,725		22,725	-
	11-Nov-21	Cost of air tickets		2,305		2,305	-
	30-Nov-21	Cost of air tickets		200,955		200,955	-
	03-Dec-21	Cost of air tickets		11,215		11,215	-
	03-Dec-21	Cost of air tickets		12,980		12,980	-
	24-Jan-22	Cost of air tickets		289,900		289,900	-
	24-Jan-22	Cost of air tickets		31,340		31,340	-
	14-Feb-22	Cost of air tickets		1,144,415			1,144,415
	18-Feb-22	Cost of air tickets		34,525			34,525
	28-Feb-22	Cost of air tickets		44,665			44,665
	25-Mar-22	Cost of air tickets		38,575			38,575
	06-Apr-22	Cost of air tickets		285,190			285,190

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	11-Apr-22	Cost of air tickets		39,445			39,445
	20-May-22	Cost of air tickets		43,875			43,875
	30-May-22	Cost of air tickets		86,470		86,470	-
	27-Jul-22	Cost of air tickets			39,385		39,385
	14-Jul-22	Cost of air tickets			34,430		34,430
	19-Aug-22	Cost of air tickets			168,665		168,665
	23-Sep-22	Cost of air tickets			431,375		431,375
	11-Oct-22	Cost of air tickets			214,685		214,685
	17-Oct-22	Cost of air tickets			8,940		8,940
	07-Nov-22	Cost of air tickets			96,555		96,555
	24-Apr-23	Cost of air tickets			145,745		145,745
	31-May-23	Cost of air tickets			309,125		309,125
	15-Jun-23	Cost of air tickets			820,905		820,905
KEYSA TOURS	24-May-21	Cost of air tickets		195,114		195,114	-
	27-Jul-21	Cost of air tickets		161,250		161,250	-
	10-Sep-21	Cost of air tickets		421,505			421,505
	08-Oct-21			180,422			180,422

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	10-Nov-21			901,525		901,525	-
	10-Mar-21			33,335		33,335	-
	11-Oct-22	Cost of air tickets			139,075		139,075
	11-Oct-22	Cost of air tickets			39,625		39,625
	21-Nov-22	Cost of air tickets			197,945		197,945
	30-Nov-22	Cost of air tickets			40,935		40,935
	22-Mar-23	Cost of air tickets			232,660		232,660
	24-May-23	Cost of air tickets			417,880		417,880
	24-May-23	Cost of air tickets			46,820		46,820
	24-May-23	Cost of air tickets			178,650		178,650
	24-May-23	Cost of air tickets			54,010		54,010
ROSMA TOURS & TRAVEL	21-SEP-20	Cost of air tickets		16,090		16,090	-
	04-Mar-20	Cost of air tickets		194,439		194,439	-
KICD	29-Mar-21	Conference Fees		96,000			96,000
	09-Jul-21	Conference Fees		72,000		72,000	-
	13-Aug-21	Conference Fees		72,000		72,000	-
	14-Jul-21	Conference Fees		18,000			18,000
	10-Sep-21	Conference Fees		24,000			24,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	29-Sep-21	Conference Fees		75,000		75,000	-
	23-Dec-21	Conference Fees		120,000		120,000	-
	11-Feb-22	Conference Fees		90,000		90,000	-
	31-Jan-22	Conference Fees		114,000			114,000
	29-Oct-21	Conference Fees		301,600		301,600	-
INSTITUTE OF HRM	22-Sep-22	Conference Fees		75,400			75,400
	20-May-22	Conference Fees		278,400			278,400
	01-Jan-22	Conference Fees		7,000		7,000	-
	27-Sep-22	Conference Fees			75,400		75,400
	15-May-23	Conference Fees			568,400		568,400
THE CPST	12-May-22	Training fees		140,200			140,200
	12-May-22	Training fees		665,200		665,200	-
	12-May-22	Training fees		175,200		175,200	-
	12-May-22	Training fees		105,200		105,200	-
	12-May-22	Training fees		70,200		70,200	-
	23-Jan-23	Training fees			291,400		291,400
	30-Mar-23	Training fees			150,200		150,200
	20-Apr-23	Training fees			105,200		105,200

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
THE KENYA SCHOOL OF LAW	06-Jun-23	Training fees			292,500		292,500
KISM	17-Dec-21	Training fees		46,400			46,400
	17-Dec-21	Training fees		51,400			51,400
	10-Dec-21	Training fees		59,740			59,740
	25-Feb-22	Training fees		69,600			69,600
	23-Mar-22	Training fees		69,600			69,600
	27-May-22	Training fees		179,800			179,800
	9-May-23	Training fees			179,800		179,800
	5-Jun-23	Training fees			132,000		132,000
Casse Investments	21-Feb-22	Supply and Delivery Of Electrical Fittings		342,500			342,500
Kenya Literature Bureau	01-Feb-22	Supply and delivery calenders, notebooks and diaries		1,311,264		1,311,264	-
	11-Mar-22	Supply of Bronchures & Service		727,088			727,088
	31-Jan-23	Supply of calenders and diaries			1,323,790		1,323,790
The Institute Of Internal Auditor	26-Aug-16	Conference Fees		69,600			69,600
	14-Jun-19	Training fees		245,000		245,000	-

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	11-Feb-21	Training fees		135,000		135,000	-
	13-Mar-20	Conference Fees		180,000			180,000
	10-Dec-21	Training fees		235,000		235,000	-
	8-May-23	Conference Fees			225,000		225,000
Kenya School of Government	17-Dec-20	Training Fees		136,800			136,800
Nation Media Group	4-Oct-18	Cost Of Advertisement		142,680			142,680
	8-Nov-18	Cost Of Advertisement		142,680			142,680
	3-Dec-20	Cost of Advertisement		140,220			140,220
	25-Sep-20	Cost of Advertisement		169,860			169,860
	12-Mar-20	Cost of Advertisement		140,220			140,220
	19 Jan,2022	Cost of Advertisement		279,560		279,560	-
	24 Feb,2022	Cost of Advertisement		279560		279560	-
	25 Mar,2022	Cost of Advertisement		309,024		309,024	-
	30 Mar,2022	Cost of Advertisement		53,999		53,999	-

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	31 Mar,22	Cost of Advertisement		142,680		142,680	-
	7 Apr,2022	Cost of Advertisement		142,680			142,680
	20 Apr, 22	Cost of Advertisement		142,680			142,680
	26 Apr, 22	Cost of Advertisement		142,680			142,680
	11 May,2022	Cost of Advertisement		152,591			152,591
	6 June,2022	Cost of Advertisement		142,680		142,680	-
	5-Oct-22	Cost Of Advertisement			128,412		128,412
	19-Oct-22	Cost Of Advertisement			173,640		173,640
	22-Oct-22	Cost Of Advertisement			128,413		128,413
	17-Dec-22	Cost Of Advertisement			251,604		251,604
	3-Mar-23	Cost Of Advertisement			172,840		172,840
	12-Apr-23	Cost Of Advertisement			251,604		251,604
Attic Tours And Travel Ltd	27-May-21	Cost Of Airtickets		29,500		29,500	-

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	3-Jan-21	Cost Of Airtickets		145,495			145,495
	2-Mar-21	Cost Of Airtickets		22,500			22,500
Eastern Broadcasting Corp Ltd	24-Jun-21	Cost of Advertisement		58,000			58,000
	31-Nov-21	Cost of Advertisement		58,000		58,000	-
	02-Jul-22	Cost of Advertisement		58,000		58,000	-
	28-Feb-22	Cost of Advertisement		58,000		58,000	-
	09-Mar-22	Cost of Advertisement		58,000		58,000	-
	13-Apr-22	Cost of Advertisement		58,000			58,000
	11-May-22	Cost of Advertisement		58,000			58,000
	31-Mar-23	Cost of Advertisement			58,000		58,000
Top Choice	28-Jan-21	Stabilizer For The Lift			171,000		171,000
Silver Tours And Travel	11-Jun-21	Cost Of Airtickets		32,600			32,600
	11-Jun-21	Cost Of Airtickets		13,800			13,800
	11-Jun-21	Cost Of Airtickets		18,800			18,800
	12-Jun-21	Cost Of Airtickets		176,000			176,000

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	23-Aug-21	Cost Of Airtickets		277,200			277,200
	15-Oct-21	Cost Of Airtickets		2,325,600			2,325,600
	30-Nov-21	Cost Of Airtickets		733,500			733,500
	3-Dec-21	Cost of Airtickets		179,250			179,250
	02-Dec-21	Cost of Airtickets		1,054,550		1,054,550	-
	06-Dec-21	Cost of Airtickets		1,440,000		1,440,000	-
	14-Dec-21	Cost of Airtickets		193,440		193,440	-
	20-Nov-21	Cost of Airtickets		773,500		773,500	-
	11-Oct-22	Cost Of Airtickets			211,010		211,010
	24-Oct-22	Cost Of Airtickets			44,550		44,550
	29-Oct-22	Cost Of Airtickets			52,995		52,995
	18-Nov-22	Cost Of Airtickets			185,450		185,450
	20-Nov-22	Cost Of Airtickets			5,000		5,000
	25-Nov-22	Cost Of Airtickets			52,500		52,500
	5-Dec-22	Cost Of Airtickets			55,000		55,000
	23-Dec-22	Cost Of Airtickets			58,500		58,500
	25-Dec-22	Cost Of Airtickets			5,000		5,000
	20-Jan-23	Cost Of Airtickets			894,300		894,300

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	9-Feb-23	Cost Of Airtickets			56,990		56,990
	28-Feb-23	Cost Of Airtickets			301,000		301,000
	22-Mar-23	Cost Of Airtickets			406,000		406,000
	28-Mar-23	Cost Of Airtickets			61,400		61,400
	12-Apr-23	Cost Of Airtickets			287,900		287,900
	15-May-23	Cost Of Airtickets			118,100		118,100
CAF	08-Jan-20	Annual Subscription		3,500,000		3,500,000	-
	1-Jul-21	Annual Subscription		5,000,000		200,000	4,800,000
	01-Jul-22				5,000,000		5,000,000
Standard Group Ltd	24-May-19	Cost Of Advertisement		336,400			336,400
	30-Oct-19	Cost Of Advertisement		133,400			133,400
	19-Feb-20	Cost Of Advertisement		133,400			133,400
	27-Aug-20	Cost Of Advertisement		174,420			174,420
	29-Apr-21	Cost Of Advertisement		133,400			133,400
	24-Jan-20	Cost Of Advertisement		168,200			168,200
	11-Jan-22	Cost Of		133,400		133,400	-

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		Advertisement					
	25-Jan-22	Cost Of Advertisement		133,400		133,400	-
	09-Mar-22	Cost Of Advertisement		133,400		133,400	-
	13-Apr-22	Cost Of Advertisement		133,400		133,400	-
	15-Sep-22	Cost Of Advertisement			140,000		140,000
	15-Sep-22	Cost Of Advertisement			140,000		140,000
	5-Oct-22	Cost Of Advertisement			150,336		150,336
	11-Oct-22	Cost Of Advertisement			46,000		46,000
	19-Oct-22	Cost Of Advertisement			140,000		140,000
	22-Oct-22	Cost Of Advertisement			140,000		140,000
	17-Nov-22	Cost Of Advertisement			133,400		133,400
	7-Dec-22	Cost Of Advertisement			162,400		162,400
	24-Jan-23	Cost Of Advertisement			208,800		208,800

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	8-Feb-23	Cost Of Advertisement			133,400		133,400
	18-Apr-23	Cost Of Advertisement			266,800		266,800
	24-Apr-23	Cost Of Advertisement			185,600		185,600
	25-May-23	Cost Of Advertisement			266,800		266,800
	13-Jun-23	Cost Of Advertisement			50,000		50,000
	12-Jul-23	Cost Of Advertisement			187,920		187,920
Buspark Garage	24-Mar-20	Provision Of Garage Services		19,350			19,350
	24-Mar-20	Provision Of Garage Services		5,850			5,850
	22-Jun-22	Provision Of Garage Services		28,300			28,300
	03-May-22	Provision Of Garage Services		66,600		66,600	-
	17-May-22	Provision Of Garage Services		40,850		40,850	-
	04-Jun-22			18,550		18,550	-
	15-Jun-22			22,500		22,500	-
	10-Nov-22	Provision Of Garage			28,350		28,350

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		Services					
	22-Nov-22	Provision Of Garage Services			24,700		24,700
	26-Jan-23	Provision Of Garage Services			42,250		42,250
Kca University	21-Feb-19	Training Fees		3,123,500		1,000,000	2,123,500
Fresco Digital	26-Jun-18	Printing Services		84,100			84,100
Incad	22-Mar-22	Training Fees		369,460			369,460
Anchor Security Services Ltd	22-Apr-22	Provision Of Security Services		76,000			76,000
	18-Feb-22	Provision Of Security Services		76,000		76,000	-
	18-Mar-22	Provision Of Security Services		76,000		76,000	-
	20-May-22	Provision Of Security Services		22,800			22,800
Impact Chefs Ltd	22-Nov-21	Training Fees		46,400			46,400
	24-May-23	Training Fees			25,000		25,000
Comchoice Africa Limited	22-Aug-22	Repair Of Audio-Visual Equipment			794,000		794,000
Vekaria Autogarage Ltd		Provision Of Garage Services		28,500		28,500	-

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		Provision Of Garage Services		34,300		34,300	-
	23-Jan-23	Provision Of Garage Services			30,500		30,500
Chamwa Motors	06-Nov-21	Provision Of Garage Services		49,700		49,700	-
	22-Nov-22	Provision Of Garage Services			51,700		51,700
	22-Nov-22	Provision Of Garage Services			47,700		47,700
	2-May-23	Provision Of Garage Services			75,500		75,500
Sun Africa Beach Resort	4-Oct-22	Conference Fees			357,000		357,000
Travellers Beach	19-Aug-22	Conference Fees			897,000		897,000
Machakos University	21-Nov-22	Conference Fees			58,000		58,000
Fralyn Investment	1-Sep-22	Provision Of Printing Services			91,000		91,000
	12-Jul-21	Supply & Delivery Of tissue papers		400,000		400,000	-
	03-Dec-21	Supply & Delivery Of tissue papers		400,000		400,000	-
	22-Apr-22	Supply & Delivery Of tissue papers		200,000		200,000	-
	16-Jun-22	Supply & Delivery Of		873,600		873,600	-

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Felmrima K Limited	19-Sep-22	Supply & Delivery Of Cleaning Materials			493,600		493,600
National Youth Service	20-Jan-22	Supply & Delivery Of combat Uniforms		674,754.60		674,754.60	-
	13-Feb-23	Supply & Delivery Of Uniforms			81,767		81,767
Karen Inn	24-Feb-23	Conference Fees			180,000		180,000
Mombasa Continental Resort	24-Mar-23	Conference Fees			760,000		760,000
	14-Apr-23	Conference Fees			936,740		936,740
	31-May-23	Conference Fees			320,000		320,000
	3-Jun-23	Conference Fees			1,205,200		1,205,200
Raphanne Agencies	3-Apr-23	Supply & Delivery Of Drinking Water					
Safaricom Plc	01-Feb-22	Supply & Delivery Of Airtime		763,559.99		763,559.99	-
	01-Feb-22	Supply & Delivery Of Airtime		17,482.51		17,482.51	-
	13-Apr-23	Supply & Delivery Of Airtime					
Sportsview Hotel Kasarani	12-May-23	Conference Fees			14,580		14,580
					177,000		177,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	28-Apr-23				129,800		129,800
Engineers Board Of Kenya	13-Jun-23	Training Fees			40,000		40,000
Karma	20-Jun-23	Training Fees			216,920		216,920
	8-May-23	Training Fees			67,280		67,280
Prsk	16-May-23	Training Fees			240,000		240,000
Bemujar Entepriises	3-Mar-23	Supply And Delivery Of Tonners			64,000		64,000
Jakiomu Korea Investment Limited	20-Mar-23	Provision Of Garage Services			49,120		49,120
	18-Mar-23	Provision Of Garage Services			61,790		61,790
	22-Mar-23	Provision Of Garage Services			40,630		40,630
	16-Mar-23	Provision Of Garage Services			79,060		79,060
	22-May-23	Provision Of Garage Services			132,720		132,720
	22-May-23	Provision Of Garage Services			53,949		53,949
	27-Jun-23	Provision Of Garage Services			62,707		62,707
	27-Jun-23	Provision Of Garage Services			57,630		57,630

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	27-Jun-23	Provision Of Garage Services			65,262		65,262
	27-Jun-23	Provision Of Garage Services			93,600		93,600
	27-Jun-23	Provision Of Garage Services			106,177		106,177
	27-Jun-23	Provision Of Garage Services			67,587		67,587
	27-Jun-23	Provision Of Garage Services			27,868		27,868
Dt Dobie	3-Apr-23	Provision Of Garage Services			93,073		93,073
Wildlife Research & Training Institute	19-Jun-23	Conference Fees			270,210		270,210
Competence Building Society	5-Dec-22	Training Fees			150,000		150,000
ICS	7-Jun-22	Training Fees		240,000			240,000
LSK	6-Jul-22	Training Fees			140,000		140,000
ICT Authority	30-Mar-23	Training Fees			140,000		140,000
Kenya National Secretary Association	22-May-23	Training Fees			60,000		60,000
Agricultural Society Of Kenya	10-May-22	Ask Rent/Exhibitions		158,560.01		158,560.01	-
	5-Jun-23	Ask Rent/Exhibitions			217,000		217,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Touch World Safaris	29-Jun-23	Provision Of Air Ticketing Services			1,468,300		1,468,300
CET Industrial Ltd	11-Jul-23	Provision Of Garage Services			57,159		57,159
	11-Jul-23	Provision Of Garage Services			30,158		30,158
	11-Jul-23	Provision Of Garage Services			74,483		74,483
Bobby Guards Ltd	25-May-22	Provision Of security Services		52,325		52,325	-
	12-May-22	Provision Of security Services		134,550		134,550	-
Rentoline	12-Apr-22	Change of sanitary bins		26,400		26,400	-
	12-May-22	Change of sanitary bins		26,400		26,400	-
Robin Limited	26-Mar-22	Supply and delivery of kitchen utensils		175,450		175,450	-
Cynet Services	25-Mar-22	Supply and delivery of tents		695,000		695,000	-
North Coast Beach Hotel	14-Sep-21	Conference fees		85,000		85,000	-
	17-Sep-21	Conference fees		280,000		280,000	-
Esami	30-Sep-21	Training fees		1,181,760		1,181,760	-
SOCCAT	11-Aug-21	Annual Subscription fees		750,000		750,000	-

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
ICPAK	28-Oct-21	Training fees		325,000		325,000	-
	28-Oct-21	Training fees		120,000		120,000	-
	28-Oct-21	Training fees		65,000		65,000	-
	19-May-22	Training fees		585,000		585,000	-
	01-Jan-22	Training fees		200,295		200,295	-
Athiani Holdings Ltd	24-Aug-21			69,600		69,600	-
	21-Sep-21			69,600		69,600	-
	12-Oct-21			69,600		69,600	-
CPF	22-Mar-21			120,000		120,000	-
	28-Nov-19			290,000		290,000	-
Lloyds Fire Equipment & Security Mgmt	02-Apr-21	Training fees		278,400		278,400	-
Siostra		Supply and Delivery of drinking water		690,000		690,000	-
Fast Choice	13-May-22	Supply and Delivery of orthopaedic chair		147,000		147,000	-
Municipal Council of Machakos Water Sewerage Co. Ltd	23-Jun-22	June 2020-May 2022 Bill		428,512.50		384,050.89	44,461.61
Kenya Council for Law Reporting	15-Jun-22	Supply of books – Constitution, PFM Acts booklets		533,600		533,600	-

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Government Printer	19-May-22	SEKEB Bill publication		27,840		27,840	-
Public Relations Society of Kenya	01-Jan-22	Membership subscription fees		20,000		20,000	-
Attic Tours And Travel Ltd	27-May-21	Cost of Airtickets		29,500			29,500
Greenlife Africa	22-Oct-19	Gabage Collection Services		60,000	-		60,000
Simply Travel & Tours	11-Jun-19	Cost of Air tickets		38,900			38,900
	10-Mar-19	Cost of Air tickets		402,000			402,000
		Cost of Air tickets		3,079,939			3,079,939
Cojan	27-Jan-21	Training Fees- CASB Members		1,250,000	-	-	1,250,000
Scoffex Limited	6-Aug-18	Supply Of Drinking Water		287,600	-	-	287,600
Kilukumi And Co. Advocates		Petitions 5		16,910,000	-	-	16,910,000
Kamende D.C & Company		Legal Services		21,842,674	-	-	21,842,674
Grand Total				99,255,368.61	40,363,599	32,722,578	106,896,389.61

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

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Annex 2 – Analysis Of Pending Staff Payables

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

Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
Sub-Total							
Amounts Due To County Govt Entities							
Sub-Total							
Amounts Due To Third Parties							
Sub-Total							
Sub-Total							
Grand Total							

Note:

The County Assembly had pending allowances totalling to kes 43,864,227 as at 30th June 2023. The Assembly in the FY 2023/2024 budgeted for kes 4 million to clear some of the pending bills (which is not enough) and the rest will be factored in the next FY's budgets.

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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) FY 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022/2023
Land	60,000,000	-	-	-	60,000,000
Buildings and structures	541,877,576	22,712,910	-	-	564,590,486
Transport equipment	76,432,684	-	-	-	76,432,684
Office equipment, furniture and fittings	103,670,393	3,823,750	-	-	107,494,143
ICT equipment	95,435,927	503,000	-	-	95,938,927
Machinery and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	877,416,580	27,039,660			904,456,240

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

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Annex 5 – Analysis of Accounts Receivables

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Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Evalyne Kyalo	06/07/2022	15,000	15,000	0
	05/07/2022	35,485	35,485	0
	05/07/2022	197,160	197,160	0
	13/07/2022	31,930	31,930	0
	15/07/2022	37,990	37,990	0
	25/07/2022	38,760	38,760	0
	27/07/2022	43,250	43,250	0
	03/08/2022	42,750	42,750	0
	03/08/2022	15,000	15,000	0
	15/08/2022	25,140	25140	0
	23/08/2022	43,350	43,350	0
	29/08/2022	199,240	199,240	0
	29/08/2022	14,440	14,440	0
	05/09/2022	125,306	125,306	0
	30/08/2022	37,855	37,855	0
	30/08/2022	15,000	15,000	0
	05/09/2022	193,472	193,472	0
	12/09/2022	39,675	39,675	0
	12/09/2022	7,000	7,000	0
	12/09/2022	128,197	128,197	0
	15/09/2022	49,200	49,200	0
	28/09/2022	50,264	50,264	0
	28/09/2022	194,850	194,850	0
	28/09/2022	24,380	24,380	0
	28/09/2022	21,810	21,810	0
	28/09/2022	7,060	7,060	0

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	04/10/2022	15,000	15,000	0
	04/10/2022	36,520	36,520	0
	04/10/2022	52,980	52,980	0
	11/10/2022	5,050	5,050	0
	11/10/2022	29,590	29,590	0
	19/10/2022	50,690	50,690	0
	24/10/2022	45,840	45,840	0
	25/10/2022	19,740	19,740	0
	26/10/2022	196,850	196,850	0
	01/11/2022	15,000	15,000	0
	01/11/2022	27,778	27,778	0
	01/11/2022	11,298	11,298	0
	04/11/2022	61,880	61,880	0
	04/11/2022	23,040	23,040	0
	16/11/2022	29,565	29,565	0
	21/11/2022	55,200	55,200	0
	21/11/2022	15,000	15,000	0
	23/11/2022	63,990	63,990	0
	28/11/2022	138,223	138,223	0
	10/12/2022	55,205	55,205	0
	14/12/2022	36,980	36,980	0
	21/12/2022	152,060	152,060	0
	18/01/2023	19,440	19,440	0
	18/01/2023	40,053	40,053	0
	18/01/2023	15,000	15,000	0
	25/01/2023	167,710	167,710	0
	26/01/2023	36,675	36,675	0
	01/02/2023	39,310	39,310	0
	09/02/2023	42,865	42,865	0
	15/02/2023	62,868	62,868	0
	22/02/2023	58,560	58,560	0
	22/02/2023	15,000	15,000	0
	27/02/2023	211,010	211,010	0

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	27/02/2023	38,340	38,340	0
	08/03/2023	53,540	53,540	0
	16/03/2023	59,009	59,009	0
	16/03/2023	16,000	16,000	0
	20/03/2023	43,645	43,645	0
	29/03/2023	60,513	60,513	0
	29/03/2023	190,478	190,478	0
	05/04/2023	50,845	50,845	0
	28/04/2023	16,000	16,000	0
	28/04/2023	32,060	32,060	0
	20/04/2023	44,248	44,248	0
	26/04/2023	56,280	56,280	0
	11/05/2023	59,015	59,015	0
	11/05/2023	16,000	16,000	0
	16/05/2023	47,801	47,801	0
	22/05/2023	58,034	58,034	0
	09/06/2023	183,609	183,609	0
	09/06/2023	11,030	11,030	0
	09/06/2023	16,000	16,000	0
	09/06/2023	59,839	59,839	0
	14/06/2023	51,455	51,455	0
	03/05/2023	195,379	195,379	0
	03/05/2023	34,245	34,245	0
	27/02/2023	38,340	38,340	0
	21/06/2023	57,695	57,695	0
	26/06/2023	49,730	49,730	0
	30/06/2023	196,095	196,095	0
	03/07/2023	43,020	43,020	0
	13/07/2023	16,000	16,000	0
	13/07/2023	58,520	58,520	0
	18/07/2023	53,470	53,470	0
Peter Kivelenge	12/07/2022	18,500	18,500	0
	12/07/2022	26,000	26,000	0

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	24/08/2022	30,000	30,000	0
	14/11/2022	45,500	45,500	0
	15/11/2022	17,500	17,500	0
	22/11/2022	10,000	10,000	0
	29/11/2022	22,500	22,500	0
	24/02/2023	70,000	70,000	0
	23/02/2023	22,250	22,250	0
	23/02/2023	80,000	80,000	0
	21/03/2023	14,000	14,000	0
	21/03/2023	40,000	40,000	0
	27/03/2023	26,000	26,000	0
	04/05/2023	20,000	20,000	0
	12/05/2023	20,000	20,000	0
	15/05/2023	30,000	30,000	0
Judy Mulinge	20/07/2022	70,000	70,000	0
	21/07/2022	7,000	7,000	0
	12/08/2022	10,000	10,000	0
	09/09/2022	27,000	27,000	0
	09/09/2022	15,630	15,630	0
	06/10/2022	20,000	20,000	0
	11/10/2022	15,000	15,000	0
	11/10/2022	25,000	25,000	0
	11/10/2022	6,000	6,000	0
	21/10/2022	15,000	15,000	0
	21/10/2022	9,000	9,000	0
	14/11/2022	22,500	22,500	0
	22/12/2022	10,000	10,000	0
	18/01/2023	100,000	100,000	0
	06/02/2023	10,000	10,000	0
	06/02/2023	10,000	10,000	0
	09/02/2023	31,000	31,000	0
	20/02/2023	10,000	10,000	0

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	27/02/2023	35,000	35,000	0
	06/03/2023	5,000	5,000	0
	13/03/2023	64,900	64,900	0
	15/03/2023	30,000	30,000	0
	28/04/2023	5,000	5,000	0
	02/05/2023	5,000	5,000	0
	12/05/2023	5,000	5,000	0
	22/06/2023	35,000	35,000	0
	22/06/2023	10,000	10,000	0
	29/06/2023	20,000	20,000	0
Felister Makau	03/08/2022	10,000	10,000	0
Lilian Mutisya	23/08/2022	6,000	6,000	0
	26/07/2022	20,000	20,000	0
	05/09/2022	15,000	15,000	0
	19/09/2022	25,000	25,000	0
	19/09/2022	25,000	25,000	0
	27/09/2022	25,000	25,000	0
	27/09/2022	24,000	24,000	0
	27/09/2022	55,000	55,000	0
	13/10/2022	20,000	20,000	0
	13/10/2022	10,000	10,000	0
Ruth Mutunga	27/07/2022	60,000	60,000	0
	04/05/2022	30,000	30,000	0
	16/08/2022	200,000	200,000	0
	02/09/2022	10,000	10,000	0
	05/09/2022	10,000	10,000	0
	11/10/2022	25,000	25,000	0
	25/10/2022	62,000	62,000	0
	07/11/2022	10,000	10,000	0
	11/11/2022	6,000	6,000	0
	14/11/2022	15,000	15,000	0
	04/11/2022	20,000	20,000	0
	13/03/2023	24,510	24,510	0

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	17/07/2023	100,000	100,000	0
Brian Muthusi	01/08/2022	30,000	30,000	0
	17/08/2022	40,000	40,000	0
	16/11/2022	162,500	162,500	0
	07/03/2023	103,500	103,500	0
Ann Wanja Festus	03/08/2022	10,000	10,000	0
	06/06/2023	28,580	28,580	0
Carolyne Mutuku	24/08/2022	89,000	89,000	0
	23/08/2022	30,000	30,000	0
	03/08/2022	42,500	42,500	0
	16/08/2022	150,000	150,000	0
	26/08/2022	44,000	44,000	0
	02/09/2022	38,500	38,500	0
	06/10/2022	30,000	30,000	0
	15/11/2022	32,500	32,500	0
	07/12/2022	90,000	90,000	0
	14/12/2022	356,405	356,405	0
	28/04/2023	90,000	90,000	0
	13/06/2023	375,157	375,157	0
	13/06/2023	90,000	90,000	0
Benjamin Mutuku	04/08/2022	146,000	146,000	0
	14/09/2022	15,000	15,000	0
	25/01/2023	9,000	9,000	0
	15/02/2023	15,000	15,000	0
	15/03/2023	67,000	67,000	0
	20/04/2023	40,300	40,300	0
	27/04/2023	8,000	8,000	0
Stephen Ndambuki	04/08/2022	10,000	10,000	0
	26/06/2023	15,000	15,000	0
Margaret Wania	04/08/2022	15,000	15,000	0
	29/08/2022	13,920	13,920	0
	16/09/2022	38,280	38,280	0
	11/10/2022	10,440	10,440	0

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	30/08/2022	6,500	6,500	0
	07/12/2022	10,440	10,440	0
	05/01/2023	20,000	20,000	0
	06/01/2023	30,000	30,000	0
	06/01/2023	20,000	20,300	0
	24/05/2023	30,000	30,000	0
	21/06/2023	46,980	46,980	0
	22/06/2023	30,000	30,000	0
Jonathan Muli	12/08/2022	7,200	7,200	0
Florence Musyoka	16/08/2022	35,000	35,000	0
	13/10/2022	33,000	33,000	0
Benjamin Muinde	16/08/2022	40,000	40,000	0
	06/10/2022	20,000	20,000	0
	08/11/2022	25,000	25,000	0
	23/05/2023	14,430.34	14,430.34	0
Norah Muteti	24/08/2022	70,000	70,000	0
	16/08/2022	45,000	45,000	0
	30/08/2022	55,500	55,500	0
	21/09/2022	50,000	50,000	0
	06/03/2023	80,000	80,000	0
	22/05/2023	11,000	11,000	0
	13/06/2023	118,000	118,000	0
Everlyne Ndambuki	22/08/2022	15,000	15,000	0
	26/09/2022	15,000	15,000	0
	19/10/2022	15,000	15,000	0
	07/02/2023	15,000	15,000	0
Patrick Sila	23/08/2022	37,000	37,000	0
	29/09/2022	14,700	14,700	0
	18/04/2023	25,090.80	25,090.80	0
Norah Mwendwa	12/08/2022	12,420	12,420	0
	26/08/2022	45,000	45,000	0
	26/10/2022	12,420	12,420	0
	15/11/2022	13,000	13,000	0

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	31/07/2023	12,420	12,420	0
	09/03/2023	9,500	9,500	0
	22/03/2023	12,420	12,420	0
	08/05/2023	25,500	25,500	0
	21/06/2023	20,000	20,000	0
Peninah Mutuku	26/08/2022	47,992	47,992	0
Erick Mwenda	26/08/2022	15,000	15,000	0
	13/12/2022	41,500	41,500	0
	24/04/2022	145,600	145,600	0
Shadrack Mulumba	31/08/2022	19,700	19,700	0
	31/08/2022	19,000	19,000	0
	28/10/2022	15,000	15,000	0
	06/03/2023	10,000	10,000	0
	20/03/2023	20,000	20,000	0
	24/04/2023	20,000	20,000	0
	05/06/2023	20,000	20,000	0
	14/03/2023	45,825	45,825	0
Hildah Ndunge	27/09/2022	58,320	58,320	0
	03/10/2022	12,200	12,200	0
	27/10/2022	35,000	35,000	0
	22/11/2022	75,428	75,428	0
	09/12/2022	4,500	4,500	0
	09/03/2023	58,960	58,960	0
	23/05/2023	65,232	65,232	0
Mathew Nzioki	21/09/2022	20,000	20,000	0
	18/01/2023	25,100	25,100	0
	29/06/2023	15,000	15,000	0
Harrison Mulonzi	18/08/2022	150,000	150,000	0
	18/04/2023	120,000	120,000	0
	15/05/2023	150,000	150,000	0
Joel Kiptum	23/08/2022	10,000	10,000	0
	26/10/2022	10,000	10,000	0
	21/11/2022	7,400	7,400	0

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	27/02/2023	8,000	8,000	0
Cynthia Watuka	23/08/2022	160,000	160,000	0
	19/09/2022	32,000	32,000	0
	16/11/2022	72,500	72,500	0
	06/06/2023	12,000	12,000	0
Christopher Kiilu	23/08/2022	15,000	15,000	0
Bernard Mutua	29/09/2022	29,000	29,000	0
	07/11/2022	55,000	55,000	0
	17/11/2022	30,000	30,000	0
Daniel Ndambuki	23/08/2022	10,000	10,000	0
Stephen Munyao	23/08/2022	100,000	100,000	0
	09/02/2023	6,000	6,000	0
Joseph Mutiso	21/09/2022	30,000	30,000	0
	12/06/2022	20,850	20,850	0
Theresiah Muinde	29/09/2022	48,000	48,000	0
	19/10/2022	50,000	50,000	0
	18/01/2023	20,000	20,000	0
Angela Mwende	09/11/2022	20,000	20,000	0
	22/11/2022	21,600	21,600	0
	23/11/2022	20,000	20,000	0
	23/11/2022	20,000	20,000	0
	16/12/2022	10,000	10,000	0
	20/12/2022	20,000	20,000	0
	10/01/2023	21,600	21,600	0
	09/02/2023	64,800	64,800	0
	24/02/2023	60,000	60,000	0
	25/04/2023	64,800	64,800	0
	12/05/2023	25,000	25,000	0
	29/05/2023	200,000	200,000	0
	21/11/2022	44,000	44,000	0
Dalmas Masila	23/06/2023	44,050	44,050	0
	07/12/2022	152,000	152,000	0
Ruth Mwikali Mwaniki	02/12/2022	150,000	150,000	0

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Stella Kanini Peter	17/01/2023	10,000	10,000	0
Henry Wambua	14/02/2023	12,000	12,000	0
	29/03/2023	30,000	30,000	0
	13/06/2023	12,000	12,000	0
	26/06/2023	15,000	15,000	0
	11/07/2023	98,000	98,000	0
	01/02/2023	43,900	43,900	0
Paul Keli	13/12/2022	50,000	50,000	0
Luiza Kamau	25/01/2023	100,000	100,000	0
Herman Wanyoike	06/03/2023	100,000	100,000	0
	03/02/2023	7,500	7,500	0
Jossyfrider Mutua	23/02/2023	14,300	14,300	0
Ruth Muasa	07/03/2023	15,000	15,000	0
	09/03/2023	30,000	30,000	0
Sarah Mwanja	06/03/2023	80,000	80,000	0
	16/04/2023	120,000	120,000	0
	22/05/2023	79,500	79,500	0
	22/05/2023	6,000	6,000	0
	06/03/2023	80,000	80,000	0
Mary Nzemi	15/05/2023	120,000	120,000	0
	12/07/2023	110,000	110,000	0
	06/03/2023	80,000	80,000	0
Luke Maingi	15/05/2023	150,000	150,000	0
	06/03/2023	80,000	80,000	0
Susan Kiluva	15/05/2023	150,000	150,000	0
	06/03/2023	80,000	80,000	0
			80,000	
Mercy Mbula	28/04/2023	120,000	120,000	0
	15/05/2023	150,000	150,000	0
	09/03/2023	155,000	155,000	0
Judith Nzuki	15/05/2023	120,000	120,000	0
	13/03/2023	5,000	5,000	0
David Musyoki	29/03/2023	33,000	33,000	0
Sylvester Nzangi	28/04/2023	10,000	10,000	0

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Innocent Nguyai	28/04/2023	4,500	4,500	0
Evaline Nziva Nzioki	28/04/2023	120,000	120,000	0
Evelyn Kimote	24/04/2023	22,000	22,000	0
	28/04/2023	120,000	120,000	0
Daniel Makau	04/05/2023	10,000	10,000	0
Rosemary Muasya	17/04/2023	156,000	156,000	0
Patrick Muange	22/06/2023	13,670.02	13,670.02	0
Mercy Maithya	12/07/2023	65,000	65,000	0

(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance
		Kshs	Kshs	Kshs
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

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

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Annex 7: Reporting on Disaster Expenditure

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

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Annex 8: Contingent Liabilities Register

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

MACHAKOS COUNTY ASSEMBLY			
TREASURY RECEIPTS FY 2022/2023-RECURRENT			
MONTH	TREASURY ORDER	AMOUNT (KSHS)	AMOUNT (KSHS)
Q1			
AUGUST 16.08.2022	TREASURY ORDER DD 15082022 COB/MKS/001/117(3) DD 11082022	6,208,092.00	
16.08.2022	TREASURY ORDER DD 15082022 COB/MKS/001/117(2) DD 11082022	24,311,158.00	
16.08.2022	TREASURY ORDER DD 15082022 COB/MKS/001/117(1) DD 11082022	26,784,412.00	
17.08.2022	TREASURY ORDER DD 15082022 COB/MKS/001/117(6) DD 15082022	7,489,200.00	
30.08.2022	TREASURY ORDER DD 23082022 REF:GMC/FIN/VOL.10(9) COB/MKS/001/117(6) DD 23082022	3,000,781.00	
SEPTEMBER 06.09.2022	TREASURY ORDER DD 30082022 REF:GMC/FIN/VOL.10(10) COB/MKS/001/118(1) DD 30082022	21,444,181.00	
07.09.2022	TREASURY ORDER DD 05092022 REF:GMC/FIN/VOL.10(14) COB/MKS/001/118(8) DD 05092022	12,241,110.00	
07.09.2022	TREASURY ORDER DD 05092022 REF:GMC/FIN/VOL.10(13) COB/MKS/001/118(6) DD 05092022	16,276,313.00	
07.09.2022	TREASURY ORDER DD 05092022 REF:GMC/FIN/VOL.10(15) COB/MKS/001/118(7) DD 05092022	24,500,000.00	
19.09.2022	TREASURY ORDER DD 15092022 REF:GMC/FIN/VOL.10(21) COB/MKS/001/119(5) DD 15092022	5,159,486.00	
20.09.2022	TREASURY ORDER DD 20092022 REF:GMC/FIN/VOL.10(24) COB/MKS/001/119(6) DD 19092022	7,612,000.00	
	TOTAL		155,026,733.00

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Q2			
OCTOBER 06.10.2022	TREASURY ORDER DD 05102022 COB/MKS/001/120(4) DD 04102022	8,406,531.00	
06.10.2022	TREASURY ORDER DD 05102022 COB/MKS/001/120(3) DD 04102022	11,483,354.00	
11.10.2022	TREASURY ORDER DD 11102022 COB/MKS/001/120(5) DD 07102022	18,280,100.00	
NOVEMBER 11.11.2022	TREASURY ORDER DD 11112022 COB/MKS/001/121(4) DD 31102022	12,054,890.00	
11.11.2022	TREASURY ORDER DD 11112022 COB/MKS/001/122(4) DD 02112022	17,291,356.00	
11.11.2022	TREASURY ORDER DD 11112022 COB/MKS/001/122(5) DD 02112022	23,900,100.00	
11.11.2022	TREASURY ORDER DD 11112022 COB/MKS/001/121(3) DD 31102022	26,256,970.00	
DECEMBER 02.12.2022	TREASURY ORDER DD 30112022 COB/MKS/001/123(1) DD 30112022	19,769,135.00	
02.12.2022	TREASURY ORDER DD 30112022 COB/MKS/001/123(2) DD 30112022	26,131,693.00	
06.12.2022	TREASURY ORDER DD 06122022 COB/MKS/001/123(6) DD 05122022	4,761,764.00	
06.12.2022	TREASURY ORDER DD 06122022 COB/MKS/001/123(7) DD 05122022	23,401,963.00	
20.12.2022	TREASURY ORDER DD 20122022 COB/MKS/001/124(7) DD 16122022	24,000,000.00	
09.12.2022	TREASURY ORDER DD 08122022 COB/MKS/001/124(1) DD 07122022	22,562,888.00	
28.12.2022	TREASURY ORDER DD 28122022 COB/MKS/001/25(7) DD 21122022	13,948,607.00	
09.12.2023	TREASURY ORDER DD 08122022 COB/MKS/001/124 (2) DD 07122022	5,465,955.00	
	TOTAL		257,715,306.00
Q3			
JANUARY 03.01.2023	TREASURY ORDER DD 28122022 COB/MKS/001/25(6) DD 21122022	27,331,348.00	
FEBRUARY 06.02.2023	TREASURY ORDER DD 03022023 COB/MKS/001/128(3) DD 03022023	6,235,195.00	
06.02.2023	TREASURY ORDER DD 03022023 COB/MKS/001/128(4) DD 03022023	7,808,200.00	

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06.02.2023	TREASURY ORDER DD 03022023 COB/MKS/001/128(2) DD 03022023	14,118,489.00	
06.02.2023	TREASURY ORDER DD 03022023 COB/MKS/001/128(1) DD 03022023	25,591,955.00	
06.02.2023	TREASURY ORDER DD 03022023 COB/MKS/001/128(5) DD 03022023	14,425,413.00	
16.02.2023	TREASURY ORDER DD 14022023 COB/MKS/001/128(6) DD 13022023	24,000,000.00	
MARCH 06.03.2023	TREASURY ORDER DD 03032023 COB/MKS/001/131(1) DD 02032023	5,226,371.00	
06.03.2023	TREASURY ORDER DD 03032023 COB/MKS/001/130(4) DD 02032023	12,100,478.00	
06.03.2023	TREASURY ORDER DD 03032023 COB/MKS/001/130(5) DD 02032023	15,977,876.00	
06.03.2023	TREASURY ORDER DD 03032023 COB/MKS/001/130(5) DD 02032023	26,713,300.00	
07.03.2023	TREASURY ORDER DD 06032023 COB/MKS/001/132(1) DD 06032023	29,164,834.00	
31.03.2023	TREASURY ORDER DD 31032023 COB/MKS/001/134(6) DD 30032023	13,829,685.00	
31.03.2023	TREASURY ORDER DD 31032023 COB/MKS/001/134(5) DD 30032023	26,869,340.00	
	TOTAL		249,392,484.00
Q4			
APRIL 04.04.2023	TREASURY ORDER DD 04042023 COB/MKS/001/135(5) DD 03042023	35,117,301.00	
11.04.2023	TREASURY ORDER DD 04042023 COB/MKS/001/135(4) DD 03042023	4,167,788.00	
11.04.2023	TREASURY ORDER DD 11042023 COB/MKS/001/137(2) DD 03042023	12,181,620.00	
14.04.2023	TREASURY ORDER DD 13042023 COB/MKS/001/137(1) DD 11042023	33,156,000.00	
MAY 11.05.2023	TREASURY ORDER DD 10052023 COB/MKS/001/139(6) DD 09052023	28,701,140.00	
12.05.2023	TREASURY ORDER DD 11052023 COB/MKS/001/139(5) DD 09052023	13,944,049.00	
22.05.2023	TREASURY ORDER DD 19052023 COB/MKS/001/141(2) DD 19052023	15,040,800.00	

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22.05.2023	TREASURY ORDER DD 19052023 COB/MKS/001/141(1) DD 19052023	9,346,339.00	
JUNE 07.06.2023	TREASURY ORDER DD 06062023 COB/MKS/001/142(3) DD 06062023	28,503,120.00	
07.06.2023	TREASURY ORDER DD 06062023 COB/MKS/001/142(5) DD 06062023	14,396,349.00	
07.06.2023	TREASURY ORDER DD 06062023 COB/MKS/001/142(4) DD 06062023	5,619,590.00	
13.06.2023	TREASURY ORDER DD 08062023 COB/MKS/001/143(3) DD 07062023	23,867,480.00	
27.06.2023	TREASURY ORDER DD 27062023 COB/MKS/001/144(8) DD 26062023	14,674,109.00	
27.06.2023	TREASURY ORDER DD 27062023 COB/MKS/001/144(9) DD 26062023	15,082,480.00	
27.06.2023	TREASURY ORDER DD 27062023 COB/MKS/001/144(7) DD 26062023	29,290,911.00	
30.06.2023	TREASURY ORDER DD 29062023 COB/MKS/001/45(4) DD 27062023	40,000,000.00	
03.07.2023	TREASURY ORDER DD 29062023 COB/MKS/001/145(3) DD 27062024	44,240,000.00	
07.07.2023	TREASURY ORDER DD 30062023 COB/MKS/001/149(1) DD 30062025	8,848,000.00	
07.07.2023	TREASURY ORDER DD 30062023 COB/MKS/001/149(2) DD 30062026	70,000,000.00	
03.07.2023	TREASURY ORDER DD 29062023 COB/MKS/001/144(10) DD 26062023	6,824,539.00	
10.07.2023	TREASURY ORDER DD 30062023 COB/MKS/001/149 (4) DD 30062023	2,968,784.00	
10.07.2023	TREASURY ORDER DD 30062023 COB/MKS/001/149 (3) DD 30062024	14,035,468.00	
	TOTAL		470,005,867.00
	GRAND TOTAL		1,132,140,390.00

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Annex 10: Trial Balance

TRIAL BALANCE- FY 2022/2023			
ITEM		DR	CR
		AMOUNT	AMOUNT
1	UTILITIES,SUPPLIES AND SERVICES	503,513	
2	COMMUNICATION, SUPPLIES AND SERVICES	6,187,543	
3	DOMESTIC TRAVEL AND SUBSISTENCE	235,664,274	
4	FOREIGN TRAVEL AND SUBSISTENCE	14,674,225	
5	PRINTING, ADVERTISING AND INFORMATION SUPPLIES AND SERVICES	6,864,655	
6	TRAINING EXPENSES	21,942,405	
7	HOSPITALITY SUPPLIES AND SERVICES AND CONFERENCE SERVICES	18,812,391	
8	INSURANCE COSTS- MEDICAL AND GENERAL INSURANCE	47,023,569	
9	FUEL AND LUBRICANTS	5,725,027	
10	SPECIALISED MATERIALS- UNIFORMS	1,759,687	
11	WARD OFFICE RENT AND EXPENSES	15,157,500	
12	OFFICE AND GENERAL SUPPLIES AND SERVICES	8,426,683	
13	OTHER OPERATING EXPENSES	12,180,441	
14	GROSS SALARIES FOR PERMANENT EMPLOYEES/MCAS AND WARD STAFF	433,727,301	
15	GRATUITY/SEVERANCE PAY- MCAS AND WARD STAFF	29,378,130	
16	REPAIRS OF MOTOR VEHICLE AND OTHER ASSETS	1,285,665	
17	REPAIR OF OTHER ASSETS	1,459,196	
18	REFURBISHMENT OF BUILDINGS	977,045	
19	CONSTRUCTION OF BUILDINGS	21,735,865	
20	PURCHASE OF OFFICE FURNITURE ICT EQUIPMENT AND INSTITUTIONAL APPLIANCES	4,326,750	
21	TRANSFER TO OTHER GOVERNMENT ENTITIES	158,000,000	
22	MOTOR VEHICLE REIMBURSEMENT	86,244,000	
23	TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES		1,132,140,390
24	CASH & BANK BALANCES	84,525	
	TOTAL	1,132,140,390	1,132,140,390

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Annex 11: Salary Advance

SALARY ADVANCE BALANCES- FY 2022/2023					
	NAME	DATE ADVANCED	AMOUNT ADVANCED	AMOUNT RECOVERED	BALANCE
1	HON. MARK MUENDO	5/12/2021	2,104,971.15	1,800,000.00	304,971.15
2	IRENE MUSILI	22/05/2023	46,800.00	3,900.00	42,900.00
3	GEOFREY KISILU	22/05/2023	30,000.00	2,500.00	27,500.00
4	REBECCA MBITHI	29/05/23	60,000.00	5,000.00	55,000.00
5	MESHACK KOECH	31/08/2022	120,000.00	90,000.00	30,000.00
6	CATHERINE NDANU	31/08/2022	20,000.00	15,300.00	4,700.00
7	MERCY LUMUMBA	12/1/2022	100,000.00	58,800.00	41,200.00
8	ELIZABETH KISANGI	29/11/2022	80,000.00	46,669.00	33,331.00
9	REGINA KALOKI	12/7/2022	30,000.00	17,500.00	12,500.00
10	JACINTA DAVID	22/02/2022	60,000.00	30,000.00	30,000.00
11	PATRICK NDETO	2/1/2023	24,000.00	8,000.00	16,000.00
12	HALLAN KITUKU	25/04/23	20,000.00	8,000.00	12,000.00
13	GIDION KISINI	29/05/2023	120,000.00	10,000.00	110,000.00
14	CAROLYNE MUTUKU	6/9/2021	120,000.00	114,000.00	6,000.00
15	JESSE MUTUA	22/12/2022	50,000.00	25,002.00	24,998.00
16	EVERLYN KYALO	28/4/2023	50,000.00	8,334.00	41,666.00
17	HON.PHOEBE KOKI	22/5/2023	300,000.00	30,000.00	270,000.00
18	DORCAS NJOKI	13/12/2023	25,000.00	14,588.00	10,412.00
	TOTAL		3,360,771.15	2,287,593.00	1,073,178.15