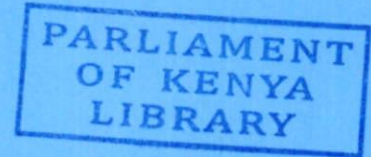
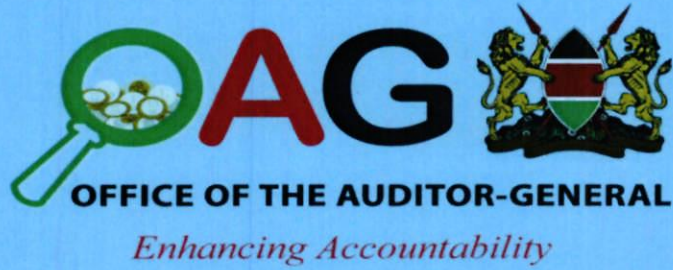


REPUBLIC OF KENYA

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MACHAKOS

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE





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

22 DEC 2020

RECEIVED

COUNTY ASSEMBLY OF MACHAKOS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

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1. 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 responsible for the general policy and strategic direction of the Assembly. The Assembly has 59 Members of County Assembly (MCAs – excluding the speaker), both elected and nominated. The MCAs roles as outlined in the constitution are as follows:

- a) Representation
- b) Legislation
- c) Oversight

(b) Key Management

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

1. The County Assembly Service Board
2. The Office of the Speaker
3. The Office of the Clerk
4. The board of management (comprising head of departments)

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2020 and who had direct fiduciary responsibilities were:

No.	Designation	Name
1.	Accounting Officer	- Felix Gitari Mbiuki
2.	Chief Finance Officer	- Peter Muema Mbatha
3.	Deputy Clerk	- Joseph Mutisya
4.	Senior Accountant	- Benson Mutua

(d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the assembly for the year ended 30th June 2020 were as follows:

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.

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.

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.

Budget and appropriation committee

During the period, the committee was involved in scrutinising both the budget estimates and supplementary estimates presented by the County Executive for FY 2020/2021 and FY 2019/2020 respectively.

The Internal Audit Unit

During the period, the unit played a key role under oversight by ensuring effectiveness/ efficiency of internal controls.

(e) Assembly Headquarters

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

(f) Assembly Contacts

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

(g) Assembly Bankers

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

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

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

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

4. SBM Bank
City/Town: Machakos

(h) Independent Auditors

Auditor General
Kenya National Audit Office
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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

During the Financial Year ended 30th June 2020, The Assembly performed well on its roles of legislative, representation and oversight. Among the achievements during the period are as highlighted below;

Budget performance

The annual budget for the County Assembly was Kes. 1,298,145,156 comprising of Kes. 911,145,156 Recurrent, and Kes. 387,000,000 Development.

During the period, the Assembly received Kes. 861,145,156 from the County Treasury under Recurrent Budget, and Kes. 136,264,931 under development. Out of the Kes. 136,264,931 received for development, only Kes. 48,206,001.80 was expensed.

Operational Performance

During the period under review, the Assembly passed the following laws

1. Machakos County Appropriation Act, 2020

This law has helped the County Government in ensuring services were rendered to the citizens. The law passed had enlisted a number of development projects to be undertaken during the financial year. Some of these projects included development of county infrastructure, provision of medical care, employment of ECD teachers, and improvement of agricultural activities.

2. Machakos County Supplementary Act, 2020

3. Machakos County Supplementary Bill, 2019

4. Machakos County Finance Act, 2020

This law helped the County Government in revenue collection/mobilisation so as to raise funds to fund the County Budget.

The Financial Year 2019/2020 budget was approved by the Assembly on 27 June 2019.

During the period, the Assembly also considered and approved two supplementary budgets estimates in November 2019 and June 2020.

The Assembly has several committees some of them 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

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

		<p>forwarded to the assembly by the County Executive</p> <ul style="list-style-type: none"> • Reviewing on 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, 2020 • Passed the County Budget Review Outlook Paper • Passed the County Fiscal Strategy Paper • Analysed the COB report 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"> • Passed the Machakos County Finance Act, 2020 • Ensured that the County settled 70% the pending bills • Ensured that the County collected Kshs. 1.4B out of the targeted 1.6B despite the challenge posed by COVID-19 pandemic.
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>
4	Health and Emergency Services Committee	<p>The committee mandate is to oversee all matters related to County health services.</p>
5	Transport and Public Works committee	<p>The committee mandate is to oversee all matters related to County transport, including county roads, housing and street lighting.</p>

Performance of key development projects

Assembly Broadcasting Unit (ABU)

The Assembly in the period awarded a contract of Kes. 18,891,814.70 to Com Choice Africa Ltd to supply install and commission Assembly Broadcasting Unit (ABU) within the Assembly. The contact was executed as per the contract and the contractor was paid.

The system installed has enabled the Assembly to stream live all its proceeding on a real time basis.

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.

The Assembly is constructing ward offices for its 40 wards. The constructed ward offices will facilitate proper service to the electorates. The already completed ward offices are now in use and the electorates are being served better compared to when the Assembly was using rented offices.

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

Challenges and Recommended Way Forward

During the period, some of the challenges that were faced by the Assembly are as follows;

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. Understaffing in the accounts/ finance department.

During the period, the accounts/ finance department was still understaffed hence this affected the quality of some reports to some extent.

Recommended way forward.

Since the staff who were away are back to their offices, the department will now be able to operate smoothly. In addition, the Assembly is in the process of recruiting two more additional accountants.

iii. 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.

iv. 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.

Sign 

Clerk of the County Assembly

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Machakos is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide on-going professional development of MCAs	Increased ability of MCAs in legislation	No of bills passed in the County Assembly	In FY 19/20 MCAs were trained on <ul style="list-style-type: none"> • Stages of Bills • Stress management During the FY, the Assembly passed three bills i.e. <ul style="list-style-type: none"> • Machakos County Appropriation Bill 2020 • Machakos County Appropriation Supplementary Bill, 2019 • Machakos County Finance Bill 2019
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	During the FY, no standing orders were reviewed.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

During the FY under review, the assembly did not engage in CSR activity though the following activities/programs were notable:

Sustainable 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.

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. This has been made possible by setting and enforcing standards and providing training where necessary.

Market place practises:

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.

Community engagements:

The assembly during the period under review consulted with the public by informing them and requesting their inputs on several matters that the assembly was engaged in. The inputs from them in most cases was accepted and reflected in the final decision that was made.

5. 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, 2020. 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, 2020, 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 quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 20/12 2020.

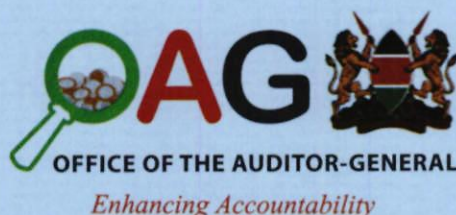


Clerk of the County Assembly

6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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, 2020

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 36, which comprise the statement of financial assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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, 2020, 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

1.0 Variances between Financial Statements and IFMIS Balances

Several balances reflected in the financial statements differ with identical accounts balances reflected in the Integrated Financial Management Information Systems (IFMIS) trial balance as indicated in the attached **Appendix**.

In view of the unexplained differences, the accuracy of the financial statements could not be confirmed.

2.0 Discrepancies in Bank Balances

The statement of financial assets and liabilities reflects bank balances totalling Kshs.88,059,091 as at 30 June, 2019, and as also disclosed in Note 13A to the financial statements. However, examination of records on the balances revealed the following unsatisfactory issues:

2.1 Variances in Bank Balance

Bank reconciliation statements for the accounts reflected cash book balances totalling Kshs.24,109,309 as at 30 June, 2020 against Kshs.88,059,091 reflected in the financial statements, as detailed below:

Account Name	A/C. No.	Financial statements (Kshs.)	Bank Reconciliation (Kshs.)	Variance (Kshs.)
Development	1000264578	88,058,929	18,558	88,040,371
Recurrent	1000240393	162	23,941,928	(23,941,766)
Imprest	01141277998902	0	148,824	(148,824)

Further, Management did not provide a Board of Survey report to support the reported balances and as a result, their accuracy, validity and completeness could not be confirmed.

2.2 Undisclosed Deposits and Retentions Bank Balances

The reported cash and cash equivalents balance totalling Kshs.88,059,091 excludes a sum of Kshs.2,472,429 held under deposits account at the Central Bank of Kenya. Although Note 13A to the financial statements has disclosed that the funds held in the account belong to third parties, the deposits were part of the financial assets and liabilities of the County Executive as at 30 June, 2020 should therefore have been disclosed in the financial statements as part of bank balances and accounts payables-deposits and retentions, respectively.

In the circumstance, the bank balances totalling Kshs.88,059,091 and the nil accounts payables-deposits and retentions balances reflected in the statement of financial position as at 30 June, 2020 are not fairly stated.

3.0 Opening Fund and Cash Equivalent Balances

The statement of financial assets and liabilities does not reflect an opening balance for the fund account even though the audited financial statements for the year ended 30 June, 2019 reflected a closing balance of Kshs.421,325 in respect to the account. The balance should have been reflected as the opening balance for the year under review. No satisfactory explanation was provided by Management for the omission of the opening balance from the financial statements.

As a result, the presentation of the fund balance in the financial statements is incorrect.

4.0 Unsupported Training Expenses

Expenditure records indicated that during the year under review, the County Assembly incurred training expenses totaling Kshs.32,542,895 as disclosed in Note 5 to the financial statements. However, payments totaling Kshs.3,921,936 were not adequately supported with relevant documents including records on travel and attendance at the indicated training sites. As a result, it was not possible to confirm the occurrence and validity of the expenditure totalling Kshs.3,291,936 incurred on the training expenses.

5.0 Pending Accounts Payable

5.1 Unconfirmed Balance

Note 7.10 - other important disclosures 1 - reflects a nil pending accounts payable balance. However, Annex 1 - Analysis to the financial statements reflects accounts payables balance totalling Kshs.102,923,622 as at 30 June, 2020.

Further, comparison of pending payables reflected in Annex 1 with records on the balances revealed the following inconsistencies:

- Records on Kshs.4,129,939 shown as owed to a tour services firm under Annex 1 indicated that the amount owed to the firm was Kshs.3,222,439. Therefore, the financial statements balance is overstated by Kshs.907,500;
- An amount of Kshs.287,600 reflected in Annex 1 was not supported with records on the goods or services supplied by the creditor company; and
- Records on Kshs.12,600 reported as due to a motor-vehicle repair garage indicated that the garage was owed Kshs. 21,600 and therefore the liability was understated by Kshs. 9000.
- Included in the pending accounts payables balances are bills totalling Kshs.22,167,265 which were committed through Local Purchase Orders and Local Service Orders after 31 May, 2020. However, the commitments were made without the written approval of the Accounting Officer contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015. As a result, the expenditures incurred thereon were irregular.

From the foregoing, the accuracy and completeness of the pending accounts payables totalling Kshs.102,923,622 disclosed in Annex 1 to the financial statements could not be confirmed.

5.2 Long Outstanding Accounts Payables

Included in the pending accounts payables balance totalling Kshs.102,923,622 disclosed in Annex 1 to the financial statements are payables totalling Kshs.46,654,658 that had been outstanding for more than one year as at 30 June, 2020, with some incurred in the 2013/2014 financial year. Management has not explained why the long outstanding payables have not been paid.

In addition, failure to pay pending bills in due time slows down economic activity and denies local businesses funds for working capital and reinvestment.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Machakos Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Budget Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development combined reflects budgeted receipts and actual on comparable basis totalling Kshs.1,298,145,156 and Kshs.1,001,910,088 respectively resulting in a revenue shortfall of Kshs.296,235,068 or 23% of the approved budget. Management attributed the shortfall to underfunding of exchequer releases. In addition, only Kshs.913,850,996 of the revenue totalling Kshs.1,001,910,088 was spent resulting to under-absorption of Kshs.88,059,092 equivalent to 9% of the receipts.

The revenue shortfall and under-expenditure constrained the capacity of the County Assembly to implement its plans for the year under review.

2.0 Unresolved Prior Year Matters

The report for the previous year highlighted several matters that included lack of ethnic diversity in staffing, non-submission of the County Performance Report for the year, inter-account borrowing and irregular re-allocation of funds from compensation of employees budget to other expenditures. These matters had not been resolved as at 30 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Unsatisfactory Implementation of Projects

Examination of records on implementation of projects in the year under review revealed the following unsatisfactory issues:

1.1 Delayed Construction of Ward Offices

Procurement records indicated that Management awarded contracts for construction of twelve (12) Ward Offices commencing July, 2019. The projects were to be completed in

December, 2019 but at the time of the audit in October, 2020, none had been completed. An additional nine (9) such contracts were awarded in June, 2020 under Phase Two of the project. The works were to be completed after five months' time. However, only one of the nine projects had been completed at the time of the audit in October, 2020.

In addition, contrary to Section 207(2) of Public Finance Management Act, 2012, there was no evidence that public participation activities were carried out to identify locations for the Ward Offices. Further, architectural designs and approvals for the projects and the title deeds for the plots of land on which the Offices were constructed were not provided for audit review and as a result, ownership of the respective lands by the County Government of Machakos could not be confirmed.

In view of these issues, it was not possible to confirm the regularity of the contracts and whether value for money and the utility level desired would be obtained from the expenditure incurred in building the Ward Offices.

1.2 Failure to Install Gymnasium Equipment

In June, 2019, Management contracted a local company to supply and install gymnasium equipment and accessories at a contract sum of Kshs.19,923,116. An advance payment amounting to Kshs.3,984,623 was made to the supplier who was expected to complete the project on 15 September, 2019 but delivered the equipment one week later.

The contractor, however, did not install the equipment in the designated gymnasium area located on the 5th floor of the Administration Block A. The equipment could, reportedly, not fit in the lift for delivery to the designated floor. Information available indicated that the Company had sued the County Assembly for breach of contract for failure to pay the balance of the contract sum.

In view of the failure to install the equipment, the benefits due to the County Assembly from the equipment were not realized in spite of the expenditure commitment totalling Kshs.19,923,116 and the advance payment of Kshs.3,984,623 to the contractor.

1.3 Failure to Install Passenger Lift

The County Assembly contracted a firm to supply and install a 10-passenger-capacity lift at a cost of Kshs.8,763,454. However, the contract agreement provided for audit review was undated and did not specify the contract duration. The lift was delivered on 26 July, 2019 after which Kshs.6,134,418 equivalent to 70% of the contract price was paid to the contractor as provided for in the contract agreement.

Although it was thereafter installed, the lift had not been inspected and put to use by the time of the audit in October, 2020 in spite of a request for its inspection having been made to the County Public Works Officer on 10 July, 2020. However, unconfirmed information obtained during the audit indicated that the design of the lift's housing area was inappropriate and the electric supply available in the building was not sufficient for its operation.

In view of lack of proper planning that resulted in the failure to install the lift, no benefits were realized on the expenditure totalling Kshs.6,134,418 spent on its procurement.

2.0 Irregularities in Procurement Activities

2.1 Procurement of Car Hire Services

Expenditure records indicated that in May, 2020 a local firm was paid Kshs.501,206 for provision of car hire services to the County Executive. However, records on requisition for the services by the user-department, and on the process applied to select the firm, were not provided for audit.

Consequently, it was not possible to confirm the regularity of the payments and whether value for money was realized on the expenditure totalling Kshs.501,206.

2.2 Training Workshop Payment

Imprest records indicated that Kshs.300,000 was issued to an Officer in November, 2019 to arrange for a workshop held in Mombasa for Members of the County Assembly. The sum was paid to a hotel in cash. No explanation was provided why the Officer was issued with an imprest to pay for the workshop whereas a cheque or remittance made to the hotel would have been the easier and more secure mode of payment.

In the circumstance, the propriety and value for money on the expenditure could not be confirmed.

2.3 Fuels and Oils

The County Assembly spent Kshs.3,243,771 on purchases of fuels and oils during the year under review, as disclosed in Note 5 to the financial statements. However, the firm appointed to supply the items was not in the list of the County Assembly's prequalified suppliers and further, records on the process followed in making the appointment were not provided for audit. As a result, the validity of expenditure totalling Kshs.3,243,771 spent on the contract could not be confirmed.

2.4 Ward Office Expenditure

Examination of expenditure records indicated that the County Assembly spent Kshs.28,788,000 on Ward Office rent and other expenses. The records indicated that Kshs.413,500 was spent on monthly rent for each of the forty (40) Ward Offices used by Members of County Assembly (MCA's) and a further Kshs.1,985,500 on salaries for staff posted to the Offices. In addition, personal assistants to the MCA's were issued with imprests totalling Kshs.60,000 each month for Ward Office operational expenses.

However, the following records on the expenditure were not provided for audit;

- the recommendations made by the Department of Public Works on the rent payable for each of the Offices;

- guidelines indicating the maximum monthly payments authorized for Ward office rent and other operational expenses;
- building inspection records to confirm that the Ward Offices were inspected and certified by the relevant Government departments as safe and fit for occupation; and
- lease agreements between the County Assembly and the respective landlords premises.

Further, personnel records indicated that the Ward Office employees' salaries were paid by the County Assembly Service Board. However, records on their identities, their mode of recruitment and terms of service were not provided for audit.

In view of these issues, the validity and value for money on the expenditure totalling Kshs.28,788,000 incurred on the Ward Offices in the year under review could not be confirmed.

3.0 Compensation of Employees

The statement of receipts and payments reflect compensation of employees costs totalling Kshs.387,763,769, as disclosed in Note 4 to the financial statements. However, examination of records on the expenditure indicated the following anomalies:

3.1 Failure to Adhere to the One-Third of Basic Pay Rule

Thirteen (13) employees were paid net salaries that were less than one-third of their basic pay contrary to the provisions of Section 19(3) of the Employment Act, 2007 and the County Assembly Human Resource Manual of 2015, which provide that, total deductions from an employee's wages should not exceed two-thirds of such wages.

3.2 High Wage Bill

The compensation of employees costs totalling Kshs.387,763,769 incurred during the year were equivalent to 39% of the revenue receipts for the year totalling Kshs.1,001,910,088. The ratio was above the threshold of 35% prescribed in Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Therefore, Management did not adhere to the law. Further, the high wage bill may constrain the ability of the County Assembly to fund its legislative and governance activities.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, except for the matters highlighted in the Basis for Conclusion on effectiveness of internal control, risk management and governance section of my report, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Failure to Maintain Creditors' Ledgers

The County Assembly did not maintain individual creditors ledger or register during the year under review. As a result, Management's control on movement in creditors balances was weak.

2.0 Failure to Maintain Proper Stores Records

Review of the stores records indicated that that Management did not maintain ledgers to keep track of receipts, issues and balances on assorted stationery and cleaning materials purchased during the year under review at a cost of Kshs.5,149,001. As a result, it was not possible to confirm outstanding stock balances, and whether the items issued were used for the intended purposes. Further, the risk of stock-outs and loss of stock was high.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether the processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 overall 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Assembly 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 the 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 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

21 October, 2021

Appendix 1 Variances Between Financial Statement and IFMIS Balances

Component	Financial Statement Balances (Kshs.)	IFMIS Balances (Kshs.)	Variance (Kshs.)
Compensation of Employees	387,763,769	392,686,101	(4,922,332)
Utilities	2,207,264	1,795,507	411,757
Communication	5,387,780	4,693,349	694,431
Domestic Travel	224,076,243	201,413,798	22,662,445
Foreign Travel	53,389,898	49,294,847	4,095,051
Printing, Advertising	7,656,617	6,312,276	1,344,341
Training	32,542,894	30,703,217	1,839,677
Hospitality	18,702,937	18,573,421	129,516
Insurance	25,109,141	25,060,141	49,000
Specialized Materials	2,384,160	2,912,370	-528,210
Office General Expenses	11,244,681	7,127,496	4,117,185
Other Operating Expenses	11,624,383	37,380,573	(25,756,190)
Routine Maintenance-Vehicles	3,813,875	3,474,738	339,137
Routine Maintenance-Other Assets	1,570,814	3,850,006	(2,279,192)
Ward Rent Expenses	28,788,000	23,826,000	4,962,000
Other Capital Grants and Trans.	0	20,000,000	(20,000,000)
Fuel, Oil and Lubricants	3,243,771	2,994,136	249,635
MCA Gratuity	26,137,684	25,160,434	977,250
Acquisition of Fixed Capital Assets	48,206,002	139,375,778	(91,169,776)
Deposit Bank Account	0	25,687,150	(25,687,150)
Bank Balances	88,059,091	3,721,726,714	(3,633,667,623)
R/D Cheques	0	64,128,863	(64,128,863)
Government Imprests	0	48,360,151	(48,360,151)
Other Liabilities	0	208,132,852	(208,132,852)
Opening Balance Reserves	0	3,491,521,955	(3,491,521,955)
Communication Supplies	5,387,780	2,071,920	3,315,860

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019/20	2018/19 (Revised)
		KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	997,410,087.70	941,103,579.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	4,500,000.00	10,000,000.00
TOTAL RECEIPTS		1,001,910,087.70	951,103,579.00
PAYMENTS			
Compensation of Employees	4	387,763,769.30	342,778,508.50
Use of goods and services	5	431,742,461.05	481,044,180.10
Subsidies	6	-	-
Transfers to Other Government Entities	7	20,000,000.00	85,000,000.00
Other grants and transfers	8	-	-
Social Security Benefits	9	26,137,684.00	17,668,497.00
Acquisition of Assets	10	48,206,001.80	24,186,538.85
Finance Costs	11	1,080.00	4,530.00
Other Payments	12	-	-
TOTAL PAYMENTS		913,850,996.15	950,682,254.45
SURPLUS/DEFICIT		88,059,091.55	421,324.55

NB: In FY 2018/19 the Assembly reported one figure kes 360,447,005.50 for Compensation of employees, but under these Financial Statements the same has been split into two: kes 342,778,508.50 for Compensation of Employees and kes 17,668,497 for Social Security Benefits.

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22/12 2020 and signed by:


Clerk of the Assembly
Name: *Mbikai S.G.*


Chief Finance Officer – County Assembly
Name: *MUTUA*
ICPAK Member Number: 5498

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2019/20	2018/19
		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	88,059,091.55	421,324.55
Cash Balances	13B	-	-
Total Cash and cash equivalents		88,059,091.55	421,324.55
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		88,059,091.55	421,324.55
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		88,059,091.55	421,324.55
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Deficit for the year		88,059,091.55	421,324.55
NET FINANCIAL POSITION		88,059,091.55	421,324.55

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22/12 2020 and signed by:


 Clerk of the Assembly
 Name: Mbiuki F.L


 Chief Finance Officer – County Assembly
 Name: Benson Mutua
 ICPAK Member Number: 5498


COUNTY ASSEMBLY OF MACHIAKOS
Reports and Financial Statements
For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS

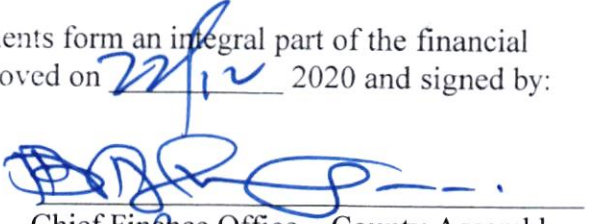
	Note	2019/20 Kshs	2018/19 Kshs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	997,410,087.70	941,103,579.00
Other Receipts	3	4,500,000.00	10,000,000.00
Payments for operating expenses			
Compensation of Employees	4	387,763,769.30	342,778,508.50
Use of goods and services	5	431,742,461.05	481,044,180.10
Subsidies	6	-	-
Transfers to Other Government Entities	7	20,000,000.00	85,000,000.00
Other grants and transfers	8	-	-
Social Security Benefits	9	26,137,684.00	17,668,497.00
Finance Costs	11	-	-
Other Payments	12	1,080.00	4,530.00
Adjusted for:			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19		
Net cash flows from operating activities		136,265,093.35	24,607,863.40
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	48,206,001.80	24,186,538.85
Net cash flows from investing activities		48,206,001.80	24,186,538.85
NET INCREASE IN CASH AND CASH EQUIVALENTS		88,059,091.55	421,324.55
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		88,059,091.55	421,324.55

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/12 2020 and signed by:



Clerk of the Assembly
Name: Mbikai S.C.



Chief Finance Office – County Assembly
Name: Benson Mutua
ICPAK Member Number: 5498

7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual Amount	% Utilization difference
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,298,145,156.00	-	1,298,145,156.00	997,410,087.70	77%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	4,500,000.00	0%
TOTAL	1,298,145,156.00	-	1,298,145,156.00	1,001,910,087.70 -	77%
PAYMENTS					
Compensation of Employees	395,739,875.00	(15,000,000.00)	380,739,875.00	387,763,769.30	102%
Use of goods and services	440,405,281.00	14,700,000.00	455,105,281.00	431,742,461.05	95%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	50,000,000.00	-	50,000,000.00	20,000,000.00	40%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	25,000,000	300,000	25,300,000	26,137,684.00	103%
Acquisition of Assets	387,000,000.00	-	387,000,000.00	48,206,001.80	12%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	1,080.00	-
TOTAL	1,298,145,156	-	1,298,145,156.00	913,850,996.15	70%
SURPLUS/ DEFICIT				88,059,091.55	

NOTE:

During the FY, the assembly was funded up to 77% of its total budget.


The recurrent budget was funded 100%


Other transfers, monies which was meant for staff loans was partly funded i.e. 40%.The total budget for other transfers(loans) was kes 50m,and only kes 20m was released to the assembly. The reason as to why the assembly was underfunded is because there were delays in release of funds to counties by the national treasury and also the county did not meet its target for own source revenues.

Under development budget, the assembly's total budget was kes 387m and only kes 136m was received. Out of the kes 136m received, only kes 48m was used. The reason for the low absorption in development programs are that most of the projects began late in the fy hence they were not complete by the end of the fy, Also some wards where ward offices were to be constructed lacked land for the same.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23) .Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.

The entity financial statements were approved on 22/12 2020 and signed by:


Clerk of the Assembly
Name: Mbuni E.S


Chief Finance Office – County Assembly
Name: Benson Mutua
ICPAK Member Number: 5498

7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual to Comparable	Utilization difference
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	911,145,156.00	-	911,145,146.00	861,145,156.70	95%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	4,500,000.00	-
TOTAL	-	-	-	-	-
PAYMENTS	911,145,156.00	-	911,145,156.00	865,645,156.70	95%
Compensation of Employees	395,739,875.00	(15,000,000.00)	380,739,875.00	387,763,769.30	102%
Use of goods and services	440,405,281.00	14,700,000.00	455,105,281.00	431,742,461.05	95%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	50,000,000.00	-	50,000,000.00	20,000,000.00	40%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	25,000,000.00	300,000.00	25,300,000.00	26,137,684.00	103%
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	1,080.00	-
TOTAL	911,145,156.00	-	911,145,156.00	865,644,994.35	95%
Surplus/ Deficit				162.35	


During the FY, the assembly was funded up to 77% of its total budget.

The recurrent budget was funded 100%

Other transfers, monies which was meant for staff loans was partly funded i.e. 40%. The total budget for other transfers(loans) was kes 50m, and only kes 20m was released to the assembly. The reason as to why the assembly was underfunded is because there were delays in release of funds to counties by the national treasury and also the county did not meet its target for own source revenues.

The entity financial statements were approved on 24/2 2020 and signed by:


Clerk of the Assembly
Name: Mahmud, ES


Chief Finance Officer – County Assembly
Name: Benson Mutua
ICPAK Member Number: 5498

7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual Amount	% Utilization difference
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	387,000,000.00	-	387,000,000.00	136,264,931.00	35%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	387,000,000.00	-	387,000,000.00	136,264,931.00	35%
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	387,000,000.00	-	387,000,000.00	48,206,001.80	12%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	387,000,000.00	-	387,000,000.00	48,206,001.80	12%
SURPLUS/ DEFICIT				88,058,929.20	

Under development budget, the assembly's total budget was kes 387m and only kes 136m was received. Out of the kes 136m received, only kes 48m was used. The reasons for the low absorption in development programs are that most of the projects began late in the fy hence they were not complete by the end of the fy, Also some wards where ward offices were to be constructed lacked land for the same.

For the year ended June 30, 2020

The entity financial statements were approved on 22/12 2020 and signed by:



Clerk of the Assembly
Name: Mbuniki F. G.



Chief Finance Office – County Assembly
Name: Rowson Mutua
ICPAK Member Number: 5498

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable base	Budget utilization difference
	(KSh)	(KSh)	(KSh)	(KSh)	(KSh)
Programme 1			-	-	
Sub-programme 1			-	-	
Sub-programme 2			-	-	
Sub-programme 3			-	-	
			-	-	
Programme 2			-	-	
Sub-programme 1			-	-	
Sub-programme 2			-	-	
Sub-programme 3			-	-	
			-	-	
			-	-	
			-	-	

(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).

MACHAKOS COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended 30 June 2020

7.8. SIGNIFICANT ACCOUNTING POLICIES

The principle 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 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 receivables and payables.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Compensation of employees

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

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.

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.

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.

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 2020, this amounted to Kshs 2,472,429.15 compared to Kshs. 44,472.75 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

7. Accounts Receivable

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.

8. Accounts Payable

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.

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. 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.

10. 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.

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. 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.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 27th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. The supplementary budgets were approved in November 2019 and June 2020. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. 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.

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20 KSh	2018/19 KSh
Transfers from the County Treasury for Q1	241,620,547.00	211,372,561.00
Transfers from the County Treasury for Q2	241,294,814.00	267,063,919.00
Transfers from the County Treasury for Q3	243,748,324.00	219,753,566.00
Transfers from the County Treasury for Q4	270,746,402.70	242,913,533.00
Cumulative Amount	997,410,087.70	941,103,579.00

A detailed annex showing the details of the transfers between the County Treasury and County Assembly has been included in Annex 7 of this report.

2. PROCEEDS FROM SALE OF ASSETS

	2019/20 KSh	2018/19 KSh
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

3. OTHER RECEIPTS

	2019/20 KSh	2018/19 KSh
Tender fees received	0	0
Other Receipts II- Borrowing from Housing Fund Ac	4,500,000	10,000,000
Other Receipts III	0	0
Other Receipts IV	0	0
Total	4,500,000	10,000,000

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COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

NOTE:

The other receipts of Kshs. 4,500,000 relates to borrowed funds from the County Assembly Housing Fund account on 1st of July to facilitate settlement of some financial obligations then. This amount will be refunded back to the fund account in FY 2020/21.

To date, the Assembly is owed a total of Ksh. 24,500,000 from the Housing Fund account, monies that were borrowed to fund the County Assembly operations. This amount will be refunded back to the Housing Fund account one the Assembly receives its funding.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20 KShs	2018/19 KShs
Gross salaries of permanent and contractual employees	387,763,769.30	342,778,509.00
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments		
Total	387,763,769.30	342,778,509.00

(Provide detailed explanation regarding the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

Note:

Under the compensation of employees, the figure reported in the financial statements of Kshs. 387,763,769.30 represents the total gross salary paid during the financial year for MCAs, staff and ward office employees. 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 are passed using the by products for the expenditure to reflect in the respective IFMIS sub ledgers.

During the FY, only one staff was promoted and one retired.

COUNTY ASSEMBLY OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2020****5. USE OF GOODS AND SERVICES**

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	2,207,264.00	2,435,297.40
Communication, supplies and services	5,387,780.00	4,379,400.00
Domestic travel and subsistence	224,076,243.45	254,384,626.00
Foreign travel and subsistence	53,389,898.50	57,167,463.35
Printing, advertising and information supplies & services	7,656,617.00	11,039,187.20
Rentals of produced assets	0	-
Training expenses	32,542,894.55	50,209,627.35
Hospitality supplies and services	18,702,937.00	9,675,510.25
Insurance costs	25,109,141.00	20,603,487.00
Specialized materials and services	2,384,160.00	394,240.00
Office and general supplies and services	11,244,681.80	18,569,873.25
Fuel Oil and Lubricants	3,243,771.00	3,467,188.00
Other operating expenses	11,624,383.50	14,213,455.70
Routine maintenance – vehicles and other transport equipment	3,813,875.25	2,354,635.35
Routine maintenance – other assets	1,570,814.00	3,339,189.00
Ward office Rent and expenses	28,788,000.00	28,811,000.00
Total	431,742,461.05	481,044,180.10

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	KSh	KSh
Subsidies to County Corporations		
<i>See list attached</i>	0	0
(insert name)		
Subsidies to Private Enterprises		
<i>See list attached</i>	0	0
(insert name)	0	0
TOTAL	0	0

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KSh	KSh
Transfers to National Government entities	-	-
Transfers to other County Assembly entities	0	40,000,000.00
Transfer to Staff Car Loan and Housing Fund	20,000,000.00	45,000,000.00
TOTAL	20,000,000.00	85,000,000.00

NOTE:

The transfer of Ksh. 20,000,000 relates to funds that was received from the National Treasury and transferred to Staff loan Ac at Co-operative bank for staff Car and Mortgage. The funds were meant for staff loans.

8. OTHER GRANTS AND TRANSFERS

Description	2019/20	2018/19
	KSh	KSh
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	-	-
Emergency relief and refugee assistance	-	-
Total	-	-



COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits- MCAs gratuity and Ward office employees severance pay	26,137,684.00	17,668,497.00
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	26,137,684.00	17,668,497.00

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

10. ACQUISITION OF ASSETS

	2019/20	2018/19
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	23,436,583.90	0
Refurbishment of Buildings	0	8,813,864.00
Construction of Roads	0	0
Construction and Civil Works	0	11,187,902.85
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	5,727,603.20	827,600.00
Purchase of Office Furniture and Equipment	150,000.00	2,587,072.00
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Purchase of ICT Equipment- ABU	18,891,814.70	171,000.00
Acquisition of Strategic Stocks and commodities		
Acquisition of Other Inventories		
Acquisition of Land		
Acquisition of Intangible Assets		
Total purchase of non-financial assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total purchase of financial assets		
Total	48,206,001.80	24,186,538.85



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	1,080.00	4,530.00
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
Total	1,080.00	4,530.00

The bank charges incurred during the financial year were for transactions made in the Imprest Ac held at Co-operative Bank.

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfers to Private Non-Financial Enterprises	0	0
Total	0	0

(Provide detailed explanations for other payments)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank/Account No. & Currents	Intended for (Development)	2019/20	2018/19
		KShs	KShs
<i>Machakos County Assembly Development Ac- 1000264578</i>	Development Account	88,058,929.20	141,001.00
<i>Machakos County Assembly Recurrent Ac- 1000240393</i>	Recurrent Account	162.35	140.00
<i>Machakos County Assembly Imprest Ac- 01141277998902</i>	Commercial Bank Account	0	280,183.00
Total		88,059,091.55	421,325.00

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

NOTE:

The County Assembly has a tender Account, and proceeds from some vehicles/other assets that were disposed in previous were deposited in the account.

The balance as at the end of the FY was kes 13,063,702.40. This money will be swept to the County Revenue Fund Account, hence the reason as to why the amount was not included in the statement of Financial Assets and Liabilities as part of the bank balances.

The County Assembly also holds a deposit account at the Central Bank of Kenya and by the close of the FY, there was a balance of Ksh.2, 472,429.15. This amount belongs to third parties (Contractors), hence the reason why the amount was not included in the statement of Financial Assets and Liabilities as part of bank balances (the money doesn't belong to the assembly).

The total of kes 421,325 that was held in different banks by the end of the FY 2018/19 was swiped back to the County Revenue Fund as is required by the law. Hence the assembly began this FY with nil balances in its accounts.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	2018/19
	KSh	KSh
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KSh	KSh
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. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KSh	KSh
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-



COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

Other Advances	-	-
Total	-	-

**See Annex 6 for a detailed analysis of the outstanding imprests.*

15. ACCOUNTS PAYABLE

	2019/20	2018/19
	KShs	KShs
Deposits	-	-
Retentions	-	-
Total	-	-

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

16. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. **PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	2019 - 2020	2018 - 2019	2017/2018
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

18. **CHANGES IN RECEIVABLE**

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

19. **CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

MACHAKOS COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance at FY 2018/2019 Kshs	Additions to the period Kshs	Paid during the year Kshs	Balance at FY 2019/2020 Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance at FY 2018/2019 Kshs	Additions to the period Kshs	Paid during the year Kshs	Balance at FY 2019/2020 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance at FY 2018/2019 Kshs	Additions to the period Kshs	Paid during the year Kshs	Balance at FY 2019/2020 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

4. External Assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	
	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Undrawn external assistance - loans	-	-
Undrawn external assistance - grants	-	-
Total	-	-

c. Classes of providers of external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Provide details of the reasons for external assistance e.g.
 Economic development or welfare objective
 Emergency relief
 Trading activities



COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

d. Non-monetary external assistance

Description	FY 2019/2020	FY 2018/2019
	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.

Purpose and use of external assistance

Description	FY 2019/2020	FY 2018/2019
	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 and 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.

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

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

Description	FY 2019/2020 Kshs	FY 2018/2019 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

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.

Classification by Source

Description	FY 2019/2020 Kshs	FY 2018/2019 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-



COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES		EY 2019/2020	EY 2018/2019
Description		KShs.	KShs.
Compensation of Employees		-	-
Use of goods and services		-	-
Subsidies		-	-
Transfers to Other Government Units		-	-
Other grants and transfers		-	-
Social Security Benefits		-	-
Acquisition of Assets		-	-
Finance Costs, including Loan Interest		-	-
Other Payments		-	-
TOTAL		-	-

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- 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.

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

Related party transactions:

	2018-2019	2019-2020
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g. ECD centres, welfare centres etc.	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

**7. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS-
FY 2016/2017 AND FY 2017/2018**

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 2017/2018 AUDIT REPORT ISSUES					
1.1	Discrepancies between the FS, Supporting documents and IFMIS	We had captured the receipts in the physical register that was availed to the auditors. We had not captured the receipts in IFMIS since we did not have the IFMIS Revenue module but the same will be done.	Peter Mbatha- Director of finance	Not Resolved	November 2020
1.4	Failure to observe cut-off date	We received the funds later in July 2019 and since we had not made a budgetary provision for the projects in FY 2018/2019, this would have disadvantaged the suppliers had we returned the money.	Peter Mbatha- Director of finance	Not Resolved	November 2020
1.	Failure to appoint an audit committee	The recruitment process had been completed but the appointment letters were released during FY 2018/2019. The committee is now in place and working.	Peter Mbatha- Director of finance	Not Resolved	November 2020



COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeline (Provide a date when you expect the issue to be resolved)
3	Un-updated Fixed Assets Register	During the time of audit for FY 2017/2018, the asset register provided was not updated with the tagging details since the tagging process was still on-going. The same has since been updated to reflect all the details.	Peter Mbatha-Director of finance	Not Resolved	November 2020
FY 2016/2017 AUDIT REPORT ISSUES					
1	Compensation of Employees-Acting Allowances	The Assembly has been paying acting at a rate of 20% of substantive basic salary as approved by the Public Service Commission manual of May 2016 to staff who were holding office at that time. The Assembly had not yet advertised for these positions since the matter was not yet concluded in court and hence the reason as to why the officers continued to perform duties in the Acting positions for over six (6) months. Attached is an extract from the Public Service	Peter Mbatha-Director of finance	Not Resolved	November 2020



COUNTY ASSEMBLY OF MACHAKOS
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Facilitator person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		Commission of May 2016 manual showing the approved rate of 20%.			
6.6	Overseas Travelling and Subsistence Allowances	During the year under review, the County Assembly took some of its members for benchmarking trips abroad, and engaged simply travel to provide the air tickets plus any other incidental costs such as airport transfers, transport within the other countries etc. The package paid to simply travel and tours did not include accommodation for members since they were paid full per diem allowances.	Peter Mbatha- Director of finance	Not Resolved	November 2020

Clerk of the County Assembly

Sign... 

Date... 22/12/2020

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Details
	A	b	c	d=a-c		
Construction of buildings						
1.Top Choice Surveillance	8,763,454.24	29.10.2019	6,134,418	2,629,036.24		Supply & installation of Lif in the new office block
2.						
3.						
Sub-Total	8,763,454.24		6,134,418	2,629,036.24		
Construction of civil works						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Nation Media		17.03.2020		73,080		Cost of Advertisement
5. Nation Media		02.03.2020		73,080		Cost of Advertisement
6. The Standard Group Limited				133,400		Cost of Advertisement
7. The Standard Group Limited		23.01.2020		168,200		Cost of Advertisement
8. The Standard Group Limited		18.02.2020		133,400		Cost of Advertisement
9. The Standard Group Limited		24.05.2020		336,400		Cost of Advertisement
10. APA Insurance	29,355,256	15.06.2020	10,000,000	19,355,256		Medical cover
11. Orion Contractors		06.06.2020		300,000		Supply of Drinking Water
12. Cojan Consultancy Services		18.01.2020		3,195,000	0	Conference Fee



COUNTY ASSEMBLY OF MACHAKOS

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Details
& Supplies Ltd						
13. Cojan Consultancy Services & Supplies Ltd		27.01.2020		1,250,000	0	Conference Fee
14. Rosma Tours & Travel		09.12.2019		29,200		Cost of Air tickets
15. Rosma Tours & Travel		18.07.2020		59,539		Cost of Air tickets
16. Rosma Tours & Travel		23.10.2019		209,125		Cost of Air tickets
17. Rosma Tours & Travel		23.10.2019		30,115		Cost of Air tickets
18. Rosma Tours & Travel		22.06.2020		14,110		Cost of Air tickets
19. Rosma Tours & Travel		07.03.2020		12,500		Cost of Air tickets
20. Rosma Tours & Travel		04.03.2020		194,439		Cost of Air tickets
21. Rosma Tours & Travel		27.01.2020		15,290		Cost of Air tickets
22. Rosma Tours & Travel		27.01.2020		89,675		Cost of Air tickets
23. Rosma Tours & Travel		24.01.2020		188,136		Cost of Air tickets
24. Rosma Tours & Travel		04.09.2020		21,000		Cost of Air tickets
25. Rosma Tours & Travel		05.05.2019		149,500		Cost of Air tickets
26. Pewin Motors		20.12.2019		483,651.55		Motor Vehicle Servicing
27. Namata Company Ltd.		12.11.2019		1,340,000		Training Fees
28. Eastern Broad casting Corporation Ltd		04.10.2019		34,800		Announcement Cost
29. Vekaria Auto Garage		02.03.2020		12,600		Provision of Garage Services
30. Vekaria Auto Garage		17.06.2020		15,200		Provision of Garage Services
31. Vekaria Auto Garage		09.04.2020		24,900		Provision of Garage Services
32. Derl Limited		10.02.2020		145,050		Supply of Cafeteria Uniforms



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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Details
33. Kenya Literature Bureau		15.01.2020		910,000		Supply of wall hang calendars, Desktop calendars, notebooks,& Executive diaries
34. Kenya Literature Bureau		12.02.2020		417,600		Design, Layout & Printing of 20-18-2023 strategic plan booklets
35. Weston Hotel		19.02.2020		232,160		Conference Fees
36. Pride Inn Hotels-Westlands		31.01.2020		178,750		Conference Fees
37. Chamwa Motors		18.12.2019		59,500		Garage services
38. Chamwa Motors		27.11.2019		23,000		Garage services
39. Chamwa Motors		20.06.2019		44,750		Garage services
40. Rentoline Ltd		05.05.2020		32,000		Sanitary Bins-April 2020
41. Machakos Technical Institute for The Blind		28.05.2020		257,500		Disposable Masks
42. Cherena Contractors				175,000		Supply of water bottles
43. Thika Motor Dealers				51,701		Garage services
44. Simply Travel & Tours		28.01.2020		67,600		Cost of Air tickets
45. Simply Travel & Tours		06.11.2019		38,900		Cost of Air tickets
46. Simply Travel & Tours		03.10.2019		402,000		Cost of Air tickets
47. Simply Travel & Tours		22.01.2019		399,000		Cost of Air tickets
48. Simply Travel & Tours		Various dates		4,129,939		Cost of Air tickets
49. Bus park Auto Garage		24.03.2020		25,200		Garage services
50. Bus park Auto Garage		17.09.2019		25,600		Garage services

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Details
51. Bus park Auto Garage		20.03.2020		12,000		Garage services
52. Trackom Auto Garage		27.06.2019		71,100		Garage services
53. Trackom Auto Garage		18.04.2018		18,995		Garage services
54. Kenya Institute of Supplies Management		08.11.2019		170,520		Training Fees
55. KCA		2014		3,123,500		Training Fees
56. Green Life Africa		20.10.2019		60,000		Garbage Collection Services-Oct.2019
57. Kenya School of Government		03.03.2020		162,400		Training Fees
58. Kenya School of Government				104,400		Training Fees
59. County Assemblies Forum	5,000,000	01.07.2019	2,000,000	3,000,000		FY 19/20 Annual Subscription
60. Wamu Logistics		01.06.2020		510,000		Hire of Motor Vehicle
61. Fresco Digital Live		27.06.2018		84,100		Printing Services
62. Scofex Limited	287,600	08.06.218		287,600		Supply and delivery of drinking water
62. Antoren Investment	1,913,160	20.06.2020		1,913,160		Supply, Delivery Installation Gym rubber floor and wood banquet
63. KENSUN	19,923,116.00	01.02.2020	3,984,623	15,567,290.45		Purchase of Household and Institutional appliances Gym Equipment
64.						
65.						
Sub-Total	56,479,132.00		15,984,623	60,641,912		

COUNTY ASSEMBLY OF MACHAKOS

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Details
Supply of Legal Services						
86. Kilukumi and Co.Advocates	16,910,000	Various dates	0	16,910,000	16,910,000	Legal Services
87.Kamende D.C & Company	21,842,674	Various dates	0	21,842,674	21,842,674	Legal Services
88.J.Muoki & Co.Advocates	1,500,000	2019	500,000	900,000	1,500,000	Legal Services
89.						
90.						
Sub-Total	40,252,674.00		500,000	39,652,674.00	40,252,674.00	
Grand Total	105,495,260.24		22,619,041	102,923,622.24	40,252,674.00	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

COUNTY ASSEMBLY OF MACHAKOS
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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
15.							
Sub-Total							
Others (Statutory Deductions)							
16. SBM Bank	June 2020 Loan deduction	5,124,377.10	30.06.2020		5,124,377.10	0	Paid in August 2020
17. Co-operative Bank- Staff Car Loan	June 2020 Loan deduction	50,967.00	30.06.2020		50,967.00		Paid in August 2020
18. Co-operative Bank- Staff Mortgage	June 2020 Loan deduction	1,261,326.00	30.06.2020		1,261,326.00		Paid in August 2020
19. Lapfund	June 2020 Contribution	1,955,401.80	30.06.2020		1,955,401.80		Paid in August 2020
20. Laptrust	June 2020 Contribution	321,472.70	30.06.2020		321,472.70		Paid in August 2020
Sub-Total		8,713,544.60			8,713,544.60		
Grand Total							



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

ASSETS	Historical Cost	Additional	Disposal during	Transfers	Historical Cost
	(KSh)	during the year	(KSh)	(in/out)	(KSh)
	2018/19	KSh	KSh		2019/20
Land	60,000,000.00	0	0	0	60,000,000.00
Buildings and structures	322,448,147.85	23,436,583.90	0	0	345,884,731.75
Transport equipment	65,455,270.00	0	0	0	65,455,270.00
Office equipment, furniture and fittings	73,923,900.00	5,877,603.20	0	0	79,801,503.20
ICT Equipment	61,881,325.00	18,891,814.70	0	0	80,773,139.70
Machinery and Equipment	0	0	0	0	0
Biological assets	0	0	0	0	0
Infrastructure Assets	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	0	0	0	0	0
Work In Progress	0	0	0	0	0
Total	583,708,642.85	48,206,001.80	0	0	631,914,644.65

COUNTY ASSEMBLY OF MACHAKOS
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NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Repaid</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Total</i>				



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Imprest Register

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1	Ruth Mutunga	19920004557	Finance	3626962	7/1/2019	14/07/2019	7/8/2019		Kshs	100,000.00	100,000.00	Nil	
				3626993	14/8/2019	28/08/2019	15/08/2019		Kshs	60,000.00	60,000.00	Nil	
				3626999	15/8/2019	29/08/2019	22/08/2019		Kshs	400,000.00	400,000.00	Nil	
				3747902	22/8/2019	04/09/2019	29/8/2019		Kshs	40,000.00	40,000.00	Nil	
				3747911	9/2/2019	23/02/2020	9/4/2019		Kshs	30,000.00	30,000.00	Nil	
				3747854	10/7/2019	24/10/2020	10/11/2019		Kshs	30,000.00	30,000.00	Nil	
				3747758	9/10/2019	23/10/2019	17/09/2019		Kshs	300,000.00	300,000.00	Nil	
				3747894	11/12/2019	25/12/2019	11/12/2019		Kshs	30,000.00	30,000.00	Nil	
				3747815	20/11/2019	04/12/2020	21/11/2019		Kshs	30,000.00	30,000.00	Nil	
				3948526	2/3/2020	16/03/2020	2/4/2020		Kshs	60,000.00	60,000.00	Nil	
				3948539	14/2/2020	28/02/2020	20/02/2020		Kshs	20,000.00	20,000.00	Nil	
				3948568	3/9/2020	17/03/2020	3/9/2020		Kshs	30,000.00	30,000.00	Nil	
				3948580	16/3/2020	30/03/2020	20/03/2020		Kshs	100,000.00	100,000.00	Nil	
				3948603	21/4/2020	05/05/2020	29/04/2020		Kshs	30,000.00	30,000.00	Nil	
				3948608	29/4/2020	12/05/2020	5/5/2020		Kshs	30,000.00	30,000.00	Nil	

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				3948617	28/5/2020	11/06/2020	5/5/2020		Kshs	30,000.00	30,000.00	Nil
									Kshs	1,320,000.00	1,320,000.00	
2	Evalyne Kyalo	20140125006	HR	3626963	7/2/2019	21/02/2019	8/8/2019		Kshs	34,648.00	34,648.00	Nil
				3626964	7/2/2019	21/02/2019	8/8/2019		Kshs	18,000.00	18,000.00	Nil
				3626965	7/3/2019	21/03/2019	8/8/2019		Kshs	54,259.00	54,259.00	Nil
				3626971	7/10/2019	21/10/2019	8/8/2019		Kshs	31,174.00	31,174.00	Nil
				3626973	16/7/2019	30/07/2019	8/8/2019		Kshs	30,260.00	30,260.00	Nil
				3626975	17/7/2019	31/07/2019	8/8/2019		Kshs	54,259.00	54,259.00	Nil
				3626978	22/7/2019	05/08/2019	8/8/2019		Kshs	37,538.00	37,538.00	Nil
				3626983	31/7/2019	14/08/2019	8/8/2019		Kshs	54,259.00	54,259.00	Nil
				3626984	31/7/2019	14/08/2019	8/8/2019		Kshs	13,300.00	13,300.00	Nil
				3626985	31/7/2019	14/08/2019	10/8/2019		Kshs	35,640.00	35,640.00	Nil
				3626988	31/7/2019	14/08/2019	10/8/2019		Kshs	27,400.00	27,400.00	Nil
				3626995	14/8/2019	28/08/2019	10/8/2019		Kshs	18,000.00	18,000.00	Nil
				3626996	14/8/2019	28/08/2019	8/8/2019		Kshs	29,940.00	29,940.00	Nil
				3747905	26/8/2019	09/09/2019	10/8/2019		Kshs	26,760.00	26,760.00	Nil
				3747912	9/2/2019	23/02/2019	10/8/2019		Kshs	54,234.00	54,234.00	Nil
				3747913	9/2/2019	23/02/2019	28/1/2020		Kshs	36,860.00	36,860.00	Nil
				3747915	9/3/2019	23/03/2019	10/8/2019		Kshs	14,000.00	14,000.00	Nil
				3747928	9/10/2019	23/10/2019	28/1/2020		Kshs	34,710.00	34,710.00	Nil

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				3747932	9/11/2019	23/11/2019	28/1/2020		Kshs	21,600.00	21,600.00	Nil	
				3747937	17/9/2019	03/10/2019	28/1/2020		Kshs	18,000.00	18,000.00	Nil	
				3747938	17/9/2019	03/10/2019	28/1/2020		Kshs	54,299.00	54,299.00	Nil	
				3747939	17/9/2019	03/10/2019	28/1/2020		Kshs	34,780.00	34,780.00	Nil	
				3747944	24/9/2019	10/10/2019	28/1/2020		Kshs	16,710.00	16,710.00	Nil	
				3747856	10/8/2019	24/08/2019	28/1/2020		Kshs	31,500.00	31,500.00	Nil	
				3747857	10/8/2019	24/08/2019	28/1/2020		Kshs	14,000.00	14,000.00	Nil	
				3747858	10/8/2019	24/08/2019	28/1/2020		Kshs	49,894.00	49,894.00	Nil	
				3747862	14/10/2019	28/10/2019	28/1/2020		Kshs	32,690.00	32,690.00	Nil	
				3747753	19/8/2019	02/09/2019	28/1/2020		Kshs	54,279.00	54,279.00	Nil	
				3747754	19/8/2019	02/09/2019	28/1/2020		Kshs	28,570.00	28,570.00	Nil	
				3747870	22/10/2019	05/11/2020	28/1/2020		Kshs	27,630.00	27,630.00	Nil	
				3747872	28/10/2019	11/11/2019	28/1/2020		Kshs	52,820.00	52,820.00	Nil	
				3747897	11/12/2019	25/12/2019			Kshs	54,551.00			never issued
				3747898	11/12/2019	25/12/2019	28/1/2020		Kshs	35,248.00	35,248.00	Nil	
				3747818	21/11/2019	05/12/2019	28/1/2020		Kshs	29,890.00	29,890.00	Nil	
				3747819	21/11/2019	05/12/2019	23/06/2020		Kshs	49,757.00	49,757.00	Nil	
				3747812	21/11/2019	05/12/2019	28/1/2020		Kshs	34,310.00	34,310.00	Nil	
				3948502	1/10/2020	15/10/2019	23/06/2020		Kshs	49,757.00	49,757.00	Nil	
				3948512	21/1/2020	04/02/2020	23/06/2020		Kshs	31,920.00	31,920.00	Nil	

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				3948513	21/1/2020	04/02/2020	23/06/2020		Kshs	18,000.00	18,000.00	Nil	
				3948516	22/1/2020	05/02/2020	23/06/2020		Kshs	244,439.00	244,439.00	Nil	
				3948518	24/1/2020	07/02/2020	23/06/2020		Kshs	52,920.00	52,920.00	Nil	
				3748519	24/1/2020	07/02/2020	23/06/2020		Kshs	31,700.00	31,700.00	Nil	
				3948529	2/4/2020	16/04/2020	23/06/2020		Kshs	31,138.00	31,138.00	Nil	
				3948534	2/12/2020	16/12/2019	23/06/2020		Kshs	29,900.00	29,900.00	Nil	
				3948535	2/12/2020	16/12/2019	23/06/2020		Kshs	14,000.00	14,000.00	Nil	
				3948536	2/12/2020	16/12/2019	23/06/2020		Kshs	54,700.00	54,700.00	Nil	
				3948541	18/2/2020	03/03/2020	23/06/2020		Kshs	32,780.00	32,780.00	Nil	
				3948546	25/2/2020	10/03/2020	23/06/2020		Kshs	35,235.00	35,235.00	Nil	
				3948547	25/2/2020	10/03/2020	23/06/2020		Kshs	54,708.00	54,708.00	Nil	
				3948558	3/3/2020	24/03/2020	23/06/2020		Kshs	30,838.00	30,838.00	Nil	
				3948559	3/3/2020	24/03/2020	23/06/2020		Kshs	18,000.00	18,000.00	Nil	
				3948563	3/5/2020	17/05/2020	23/06/2020		Kshs	10,109.00	10,109.00	Nil	
				3948571	3/10/2020	17/10/2019			Kshs	57,213.00			never issued
				3948572	3/10/2020	17/10/2019	23/06/2020		Kshs	14,000.00	14,000.00	Nil	
				3948573	3/10/2020	17/10/2019			Kshs	36,310.00			never issued
				3948576	3/11/2020	17/11/2019	21/09/2020		Kshs	33,354.00	33,354.00	Nil	
									Kshs	2,126,790.00	1,978,716.00		

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3	Hildar Ndunge	20150096905	Procedure	3626966	29/7/2019	12/08/2019	16/8/2019		Kshs	20,000.00	20,000.00	Nil
				3626997	15/8/2019	29/08/2019	13/9/2019		Kshs	30,000.00	30,000.00	Nil
				3747909	29/8/2019	12/08/2019	29/8/2019		Kshs	15,400.00	15,400.00	Nil
				3747863	14/10/2019	28/10/2019	15/10/2019		Kshs	16,500.00	16,500.00	Nil
				3747864	14/10/2019	28/10/2019	22/10/2019		Kshs	22,400.00	22,400.00	Nil
				3747900	11/12/2019	25/12/2019	13/11/2019		Kshs	26,660.00	26,660.00	Nil
				3948528	2/3/2020	09/12/2019	2/12/2020		Kshs	16,800.00	16,800.00	Nil
				3948574	3/11/2020	16/03/2020	4/8/2020		Kshs	15,000.00	15,000.00	Nil
				3948591	31/3/2020	17/11/2019	4/6/2020		Kshs	5,380.00	5,380.00	Nil
				3948624	6/10/2020	14/04/2020	9/4/2019		Kshs	30,000.00	30,000.00	Nil
									Kshs	198,140.00	198,140.00	
4	Dalmas Masila	20140026820	Legal, library and research	3626967	7/3/2019	21/03/2019	19/8/2019		Kshs	29,000.00	29,000.00	Nil
				3626980	29/7/2019	12/03/2019	19/8/2019		Kshs	85,000.00	85,000.00	Nil
				3747930	9/10/2019	23/10/2019	10/8/2019		Kshs	13,000.00	13,000.00	Nil
				3747936	17/9/2019	01/10/2019	10/8/2019		Kshs	230,000.00	230,000.00	Nil
				3747865	14/10/2019	28/10/2019	18/11/2019		Kshs	21,680.00	21,680.00	Nil
				3747871	28/10/2019	11/11/2019	18/11/2019		Kshs	25,000.00	25,000.00	Nil
				3747822	25/11/2019	09/11/2019	19/02/2020		Kshs	75,350.00	75,350.00	Nil
				3747826	25/11/2019	09/11/2019	26/05/2020		Kshs	70,000.00	70,000.00	Nil
									Kshs			

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										549,030.00	549,030.00	
5	STANLEY NYAGAH	20150096709	HR	3626968	17/7/2019	31/07/2019	11/12/2019		Kshs	7,000.00	7,000.00	Nil
				3626976	17/7/2019	31/07/2019	11/12/2019		Kshs	7,000.00	7,000.00	Nil
				3626986	31/7/2019	14/08/2019	11/12/2019		Kshs	7,000.00	7,000.00	Nil
				3747914	9/3/2019	23/03/2019	7/8/2020		Kshs	15,000.00	15,000.00	Nil
				3747866	15/10/2019	29/10/2019	28/10/2019		Kshs	20,000.00	20,000.00	Nil
				3747873	28/10/2019	11/11/2019	11/12/2019		Kshs	20,000.00	20,000.00	Nil
				3747895	11/12/2019	25/12/2019	19/11/2019		Kshs	20,000.00	20,000.00	Nil
				3747808	18/11/2019	03/12/2019	12/1/2019		Kshs	20,000.00	20,000.00	Nil
				3747829	12/2/2019	26/02/2019	12/9/2019		Kshs	20,000.00	20,000.00	Nil
				3747838	12/9/2019	12/09/2019	1/7/2020		Kshs	10,000.00	10,000.00	Nil
				3747849	18/12/2020	01/01/2020	27/1/2020		Kshs	10,000.00	10,000.00	Nil
				3948503	13/1/2020	27/01/2020	27/01/2020		Kshs	20,000.00	20,000.00	Nil
				3948510	17/1/2020	31/01/2020	27/01/2021		Kshs	20,000.00	20,000.00	Nil
				3948521	27/1/2020	10/02/2020	27/05/2020		Kshs	20,000.00	20,000.00	Nil
				3848533	2/10/2020	16/10/2019	27/05/2020		Kshs	10,000.00	10,000.00	Nil
				3948548	25/2/2020	10/03/2020	27/05/2020		Kshs	10,000.00	10,000.00	Nil
				3948585	19/3/2020	02/04/2020	27/05/2020		Kshs	10,000.00	10,000.00	Nil
				3948612	13/5/2020	27/05/2020	27/05/2020		Kshs	10,000.00	10,000.00	Nil
				3948616	27/5/2020	10/06/2020	7/6/2020		Kshs	10,000.00	10,000.00	Nil

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										281,250.00	281,250.00		
9	Cynthia Watuka	20140026722	Procedure	3626974	16/7/19	30/07/2019	24/09/2020		Kshs	67,450.00	67,450.00		
				3747934	16/7/19	30/07/2019	24/09/2020		Kshs	16,000.00	16,000.00		
				3747868	16/7/19	30/07/2019	24/09/2020		Kshs	10,000.00	10,000.00		
				3747892	11/8/2019	25/08/2019	24/09/2020		Kshs	65,000.00	65,000.00		
				3747823	25/11/19	09/12/2019	24/09/2020		Kshs	25,000.00	25,000.00		
				3948623	6/8/2020	20/08/2019	24/09/2020		Kshs	7,000.00	7,000.00		
									Kshs	190,450.00	190,450.00		
10	Benjamin Muinde	20140135440	HR	3626977	18/7/2019	01/08/2019	9/3/2019		Kshs	12,010.00	12,010.00	Nil	
				3747901	22/8/2019	05/09/2019	9/3/2019		Kshs	8,000.00	8,000.00	Nil	
				3747949	25/9/2019	09/10/2019	10/7/2019		Kshs	15,000.00	15,000.00	Nil	
					24/12/2019	07/01/2020	20/01/2020		Kshs	19,720.00	19,720.00	Nil	
									Kshs	54,730.00	54,730.00		
11	Carolyne Mutuku	20180052948	HR	3626981	31/7/2019	14/08/2019	8/12/2019		Kshs	525,000.00	525,000.00	Nil	
				3626982	31/7/2019	14/08/2019	16/08/2019		Kshs	950,000.00	950,000.00	Nil	
				3626994	14/8/2019	28/08/2019	16/08/2019		Kshs	500,000.00	500,000.00	Nil	
				3747941	17/9/2019	01/10/2019	27/09/2019		Kshs	509,850.00	509,850.00	Nil	
				3747948	25/9/2019	09/10/2019	17/10/2019		Kshs	230,850.00	230,850.00	Nil	
				3747860	10/9/2019	24/10/2019	20/11/2019		Kshs	60,375.00	60,375.00	Nil	
				3747810	19/11/2019	03/12/2019	3/12/2019		Kshs			Nil	

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										950,000.00	950,000.00		
				3747811	19/11/2019	03/12/2019	22/11/2019		Kshs	49,000.00	49,000.00	Nil	
				3747812	19/11/2019	03/12/2019	26/11/2019		Kshs	34,310.00	34,310.00	Nil	
				3747820	21/11/2019	05/12/2019	22/10/2019		Kshs	63,600.00	63,600.00	Nil	
				3747821	21/11/2019	05/12/2019	12/3/2019		Kshs	252,041.00	252,041.00	Nil	
				3747831	12/2/2019	26/02/2019	20/01/2020		Kshs	300,000.00	300,000.00	Nil	
				3747809	19/11/2019	03/12/2019	27/09/2020		Kshs	302,940.00	302,940.00	Nil	
				3948504	14/1/2020	28/01/2019	16/01/2020		Kshs	110,000.00	110,000.00	Nil	
				3948505	16/1/2020	30/01/2019	20/1/2020		Kshs	300,000.00	300,000.00	Nil	
				3948506	16/1/2021	31/01/2019	20/1/2020		Kshs	300,000.00	300,000.00	Nil	
				3948517	22/1/2020	05/07/2020	14/01/2020		Kshs	12,500.00	12,500.00	Nil	
				3948520	27/1/2020	10/02/2020	2/5/2020		Kshs	700,000.00	700,000.00	Nil	
				3948543	20/2/2020	05/03/2020	18/05/2020		Kshs	13,000.00	13,000.00	Nil	
				3948544	20/2/2020	05/03/2020	21/02/2020		Kshs	21,117.00	21,117.00	Nil	
				3948560	3/3/2020	17/03/2020	3/5/2020		Kshs	490,000.00	490,000.00	Nil	
				3948565	3/5/2020	17/05/2020	3/9/2020		Kshs	25,000.00	25,000.00	Nil	
				3948604	21/4/2020	05/05/2020	3/3/2020		Kshs	350,000.00	350,000.00	Nil	
				3948611	5/12/2020	26/05/2020	13/05/2020		Kshs	49,400.00	49,400.00	Nil	
				3948618	28/5/2020	11/06/2020	18/05/2020		Kshs	27,500.00	27,500.00	Nil	
				3948579	13/3/2020	27/03/2020	14/03/2020		Kshs	17,400.00	17,400.00	Nil	
				3948629	18/6/2020	02/07/2020	19/06/2020		Kshs			Nil	

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										26,500.00	26,500.00	
				3626982	29/7/2019	12/08/2019	12/3/2020		Kshs	950,000.00	950,000.00	
									Kshs	8,120,383.00	8,120,383.00	
12	Erick Mwenda		HR	3626987	31/7/2019	14/08/2019	28/08/2019		Kshs	6,500.00	6,500.00	Nil
				3747940	18/9/2019	02/10/2019	14/11/2019		Kshs	16,810.00	16,810.00	Nil
				3948607	28/4/2020	12/05/2020	30/04/2020		Kshs	16,810.00	16,810.00	Nil
									Kshs	40,120.00	40,120.00	
13	Norah Mwendwa	20140026802	Procedure	3626989	13/8/2019	27/08/2019	13/08/2019		Kshs	12,420.00	12,420.00	Nil
				3626991	13/8/2019	27/08/2019	8/7/2019		Kshs	93,240.00	93,240.00	Nil
				3747806	18/11/2019	01/10/2019	18/11/2019		Kshs	15,000.00	15,000.00	Nil
				3747816	20/11/2019	04/12/2019	20/11/2019		Kshs	12,420.00	12,420.00	Nil
				3747828	26/11/2019	10/12/2019	20/11/2019		Kshs	30,000.00	30,000.00	Nil
				3747850	20/12/2019	03/01/2020	20/02/2019		Kshs	43,140.00	43,140.00	Nil
				3948542	18/2/2020	03/03/2020	20/02/2020		Kshs	12,000.00	12,000.00	Nil
				3948570	3/10/2020		3/10/2020		Kshs	12,420.00	12,420.00	Nil
									Kshs	230,640.00	230,640.00	
14	Juliet Mugambi	20180044179	HR	3626990	8/7/2019	22/07/2019	20/08/2019		Kshs	83,000.00	83,000.00	Nil
				3747916	9/3/2019	23/03/2019	17/09/2019		Kshs	23,300.00	23,300.00	Nil
				3747946	24/9/2019	01/10/2019	18/09/2020		Kshs	20,000.00	20,000.00	Nil

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				3747876	29/10/2019	12/11/2019	11/12/2019		Kshs	102,000.00	102,000.00	Nil
				3747801	11/12/2019	25/12/2019	18/09/2020		Kshs	15,000.00	15,000.00	Nil
				3747835	12/9/2019	26/09/2019	19/09/2019		Kshs	15,000.00	15,000.00	Nil
				3747839	12/9/2019	26/09/2019	19/09/2020		Kshs	52,000.00	52,000.00	Nil
				3948507	16/1/2020	30/01/2020	23/01/2020		Kshs	18,000.00	18,000.00	Nil
				3948540	18/2/2020	3/03/2020	26/02/2020		Kshs	15,000.00	15,000.00	Nil
				3948550	26/2/2020	11/03/2020	18/09/2020		Kshs	10,000.00	10,000.00	Nil
				3948592	4/6/2020	18/06/2020	16/09/2020		Kshs	10,000.00	10,000.00	Nil
				3948614	20/5/2020	03/06/2020	18/09/2020		Kshs	10,000.00	10,000.00	Nil
				3948619	6/3/2020	20/06/2020	7/1/2020		Kshs	10,000.00	10,000.00	Nil
				3948627	17/6/2020	01/07/2020	18/09/2020		Kshs	10,000.00	10,000.00	Nil
										393,300.00		
15	Dorothy King'oo	20140026811	Legal, library and research	3626992	22/8/2019	05/09/2019	24/08/2020		Kshs	6,000.00	6,000.00	Nil
				3747804	11/12/2019	25/12/2019	3/12/2020		Kshs	20,000.00	20,000.00	Nil
				3747814	20/11/2019	04/12/2019	24/08/2020		Kshs	50,000.00	50,000.00	Nil
				3948501	1/10/2020	15/10/2019	24/09/2020		Kshs	15,000.00	15,000.00	Nil
				3948549	25/2/2020	10/03/2020	24/08/2020		Kshs	20,000.00	20,000.00	Nil
				3948523	28/1/2020	11/02/2019	24/08/2020		Kshs	35,000.00	35,000.00	Nil
									Kshs	146,000.00	146,000.00	

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16	Catherine Mutisya	19790005266	HR	3627000	15/8/2019	29/08/2019	19/08/2019	Kshs	30,950.00	30,950.00	Nil
				3948599	16/4/2020	30/04/2020		Kshs	30,000.00	30,000.00	Nil
								Kshs	60,950.00	60,950.00	
17	Benjamin Mutuku		HR	3747903	9/12/2019	26/12/2019	2/4/2020	Kshs	20,000.00	20,000.00	Nil
				3747925	9/5/2019	23/05/2019	9/5/2019	Kshs	20,000.00	20,000.00	Nil
				3747888	11/7/2019	25/07/2019	2/4/2020	Kshs	20,000.00	20,000.00	Nil
				3747889	11/7/2019	25/07/2019	2/4/2020	Kshs	18,500.00	18,500.00	Nil
				3747840	12/9/2019	26/09/2019	3/10/2020	Kshs	20,000.00	20,000.00	Nil
				3747845	13/12/2019	27/12/2019	27/12/2020	Kshs	10,610.00	10,610.00	Nil
				3948530	2/4/2020	16/04/2020	3/8/2020	Kshs	20,000.00	20,000.00	Nil
				3948555	28/2/2020	13/03/2020	13/03/2020	Kshs	24,000.00	24,000.00	Nil
				3948595	2/7/2020	05/05/2020	18/5/2020	Kshs	20,000.00	20,000.00	Nil
				3948596	4/7/2020	18/07/2020	21/4/2020	Kshs	15,050.00	15,050.00	Nil
				3948615	20/5/2020	18/07/2020	6/3/2020	Kshs	20,000.00	20,000.00	Nil
						03/06/2020		Kshs	208,160.00	208,160.00	
18	Judy Mulinge	20140026777	HR	3747904	28/8/2019	11/09/2019	26/8/2019	Kshs	18,000.00	18,000.00	Nil
				3747907	27/8/2019	10/09/2019	26/8/2019	Kshs	9,000.00	9,000.00	Nil
				3747908	29/8/2019	12/08/2019	26/8/2019	Kshs	1,500.00	1,500.00	Nil
				3747918	9/3/2019	23/03/2019	9/5/2019	Kshs			Nil

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										11,000.00	11,000.00		
				3747842	12/11/2019	26/11/2019	1/2/2020		Kshs	9,483.00	9,483.00	Nil	
				3747847	17/12/2019	31/12/2019	18/12/2020		Kshs	4,500.00	4,500.00	Nil	
				3948582	16/3/2020	30/03/2019	5/6/2020		Kshs	18,000.00	18,000.00	Nil	
				3948583	17/3/2020	31/03/2020	5/6/2020		Kshs	6,000.00	6,000.00	Nil	
				3948587	19/3/2020	03/04/2020	26/03/2020		Kshs	36,000.00	36,000.00	Nil	
				3948588	25/3/2020	08/04/2020	25/03/2020		Kshs	15,000.00	15,000.00	Nil	
				3948590	31/3/2020	14/04/2020	31/3/2020		Kshs	4,060.00	4,060.00	Nil	
				3948593	4/3/2020	18/03/2020	4/10/2020		Kshs	13,500.00	13,500.00	Nil	
				3948594	4/6/2020	18/06/2020	16/04/2020		Kshs	4,500.00	4,500.00	Nil	
				3948597	4/7/2020	18/07/2020	21/4/2020		Kshs	14,000.00	14,000.00	Nil	
				3948600	17/4/2020	25/04/2020	5/4/2020		Kshs	24,360.00	24,360.00	Nil	
				3948621	6/5/2020	20/05/2020			Kshs	6,850.00			never issued
									Kshs	195,753.00	188,903.00		
19	Stephen Musyoki	20140026928	Procedure	3747906	27/8/2019	10/09/2020	9/10/2019		Kshs	15,000.00	15,000.00	Nil	
				3948524	28/1/2020	11/02/2020	22/6/2020		Kshs	17,000.00	17,000.00	Nil	
									Kshs	32,000.00	32,000.00		
20	Paul Keli	20140026866	Legal, library and research	3747910	30/8/2019	13/09/2019	2/7/2020		Kshs	30,000.00	30,000.00	Nil	
				3948531	2/5/2020	16/05/2019	2/6/2020		Kshs	46,150.00	46,150.00	Nil	
									Kshs	76,150.00	76,150.00		

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21	Joel Kiptum	1990087822	procedure	3747919	9/3/2019	23/09/2019	23/06/2020		Kshs	20,000.00	20,000.00	Nil
				3948537	2/12/2020	26/09/2019	23/06/2020		Kshs	26,000.00	26,000.00	Nil
				3948538	2/12/2020	26/09/2019	23/06/2020		Kshs	34,000.00	34,000.00	Nil
				3948575	3/11/2020	17/11/2019	23/06/2020		Kshs	25,000.00	25,000.00	Nil
									Kshs	105,000.00	105,000.00	
23	David Musyoki	20140125211	procurement	3747921	9/4/2019	23/04/2019	22/4/2019		Kshs	30,000.00	30,000.00	Nil
				3948525	2/4/2020	16/04/2020	3/9/2020		Kshs	30,000.00	30,000.00	Nil
				3948554	26/2/2020	11/03/2020	3/9/2020		Kshs	147,500.00	147,500.00	Nil
				3948598	4/8/2020	18/04/2020	17/4/2020		Kshs	204,000.00	204,000.00	Nil
				3948606	21/4/2020	05/05/2020	27/05/2020		Kshs	21,112.00	21,112.00	Nil
									Kshs	432,612.00	432,612.00	
24	Sarah Mwanja	20140026768	procedure	3747924	9/5/2019	23/05/2020	25/6/2020		Kshs	2,500.00	2,500.00	Nil
					11/5/2019	25/05/2020	22/06/2020		Kshs	306,830.00	306,830.00	Nil
									Kshs	309,330.00	309,330.00	
25	Lilian Mutisya	20150096950	procedure	3747926	9/9/2019	23/09/2019	24/06/2020		Kshs	69,720.00	69,720.00	Nil
				3747861	10/9/2019	24/09/2019	24/06/2020		Kshs	65,460.00	65,460.00	Nil
				3747890	11/7/2019	25/07/2019	24/06/2020		Kshs	52,200.00	52,200.00	Nil
				3948532	2/6/2020	16/06/2020	24/06/2020		Kshs	54,960.00	54,960.00	Nil
				3948562	3/4/2020	17/04/2020	24/06/2020		Kshs	68,760.00	68,760.00	Nil
				3948601	21/4/2020	05/05/2020	24/06/2020		Kshs			Nil

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										46,260.00	46,260.00	
									Kshs	357,360.00	357,360.00	
26	Daniel Ndambuki	20140026884	procedure	3747933	9/11/2019	23/11/2019	23/09/2019		Kshs	7,000.00	7,000.00	Nil
									Kshs	7,000.00	7,000.00	
27	Evelyn Ndambuki	20150096843	HR	3747935	17/9/2019	01/12/2019	15/11/2019		Kshs	10,000.00	10,000.00	Nil
				3747807	15/11/2019	29/11/2019	28/11/2020		Kshs	10,000.00	10,000.00	Nil
				3948522	27/1/2020	10/02/2020	6/4/2020		Kshs	10,000.00	10,000.00	nil
				3948545	20/2/2020	05/03/2020	6/4/2020		Kshs	15,000.00	15,000.00	nil
				3948602	20/4/2020	04/05/2020	6/8/2020		Kshs	20,000.00	20,000.00	Nil
									Kshs	65,000.00	65,000.00	
28	Luke Maingi	20140026839	Procedure	3747942	19/9/2019	03/10/2019	11/5/2019		Kshs	306,000.00	306,000.00	Nil
									Kshs	306,000.00	306,000.00	
29	Sammy Gitonga		HR	3747945	24/9/2019	08/10/2019	10/7/2019		Kshs	5,000.00	5,000.00	Nil
				3747869	22/10/2019	05/11/2019	28/10/2019		Kshs	8,000.00	8,000.00	Nil
				3747887	11/6/2019	25/06/2019	18/02/2020		Kshs	10,000.00	10,000.00	Nil
				3948557	3/3/2020	17/03/2020	3/11/2020		Kshs	10,000.00	10,000.00	Nil
				3948589	30/3/2020	13/06/2020	4/6/2020		Kshs	18,000.00	18,000.00	Nil
									Kshs	51,000.00	51,000.00	

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30	Dennis Mwanza	20150096834	Procedure	3747947	25/9/2019	09/10/2019	15/10/2019		Kshs	160,000.00	160,000.00	Nil
									Kshs	160,000.00	160,000.00	
31	Sylvester Savu	20140026900	HR	3747950	25/9/2019	09/10/2019	10/7/2019		Kshs	20,000.00	20,000.00	Nil
				3747825	25/11/2019	09/12/2019	16/12/2019		Kshs	20,000.00	20,000.00	Nil
									Kshs	40,000.00	40,000.00	
32	Loise Lithuka	20140026740	HR	3747852	10/2/2019	24/02/2019	10/9/2019		Kshs	40,000.00	40,000.00	Nil
				3747874	31/10/2019	14/11/2019	18/11/2019		Kshs	20,000.00	20,000.00	Nil
									Kshs	60,000.00	60,000.00	
33	Mathew Nzioki	20140125328	HR	3747853	10/7/2019	24/07/2019	18/10/2019		Kshs	13,000.00	13,000.00	Nil
									Kshs	13,000.00	13,000.00	
34	Joseph Mutiso	20140026893	Procedure	3747859	10/8/2019	24/08/2019	16/06/2020		Kshs	7,000.00	7,000.00	Nil
									Kshs	7,000.00	7,000.00	
35	Sammy Muteti	20140125293	HR	3747855	10/7/2019	24/07/2019	10/7/2019		Kshs	15,500.00	15,500.00	Nil
									Kshs	15,500.00	15,500.00	
36	Florence Musyoka	20150096870	Procurement	3747751	18/8/2019	01/09/2019	20/08/2019		Kshs	30,000.00	30,000.00	Nil
				3626970	7/9/2019	21/09/2019	14/10/2019		Kshs	26,000.00	26,000.00	Nil
									Kshs	56,000.00	56,000.00	
37	Mercy Lumumba	20180115682	HR	3747752	16/8/2019	30/08/2019	18/02/2020		Kshs	10,000.00	10,000.00	Nil
				3747896	11/12/2019	26/12/2019	11/12/2019		Kshs			Nil

COUNTY ASSEMBLY OF MACHAKOS
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									10,000.00	10,000.00		
				3948553	26/2/2020	11/03/2020	27/02/2020	Kshs	15,000.00	15,000.00	Nil	
								Kshs	35,000.00	35,000.00		
38	Mercy Maithya	20150096861	Finance	3747755	19/8/2019	02/09/2019	9/2/2019	Kshs	280,000.00	280,000.00	Nil	
				3747757	9/8/2019	23/09/2019	9/2/2019	Kshs	260,000.00	260,000.00	Nil	
				3747759	24/9/2019	07/09/2010	10/8/2019	Kshs	140,000.00	140,000.00	Nil	
				3747760	24/9/2019	08/10/2019	10/8/2019	Kshs	160,000.00	160,000.00	Nil	
				3747802	11/12/2019	25/12/2019	20/11/2019	Kshs	45,000.00	45,000.00	Nil	
								Kshs	885,000.00	885,000.00		
39	Judith Murugi	20140026731	HR	3747877	31/10/2019	14/11/2019		Kshs	302,680.00			never issued
				3747878	11/4/2019	25/04/2019	11/12/2019	Kshs	300,000.00	300,000.00	Nil	
				3948578	13/3/2020	27/03/2020	22/06/2020	Kshs	17,000.00	17,000.00	Nil	
				3948609	31/4/2020	14/05/2020	22/06/2020	Kshs	39,000.00	39,000.00	Nil	
								Kshs	658,680.00	356,000.00		
40	Lynette Kanini	20140125239	HR	3747883	11/5/2019	25/05/2019	28/01/2020	Kshs	14,000.00	14,000.00	Nil	
				3747884	11/5/2019	25/05/2019	23/06/2020	Kshs	18,000.00	18,000.00	Nil	
				3747886	11/5/2019	25/05/2019	23/06/2020	Kshs	38,690.00	38,690.00	Nil	
				3747830	12/2/2019	26/02/2020	23/06/2020	Kshs	26,815.00	26,815.00	Nil	
				3747841	12/10/2019	26/10/2019	23/06/2020	Kshs	18,670.00	18,670.00	Nil	
				3747844	12/11/2019	26/11/2019	23/06/2020	Kshs	17,457.00	17,457.00	Nil	

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				3747846	13/12/2019	27/12/2019	28/01/2020		Kshs	7,333.00	7,333.00	Nil	
									Kshs	140,965.00	140,965.00		
41	Peter Nzomo Mutua		Audit	3747891	11/7/2019	25/07/2019	18/11/2019		Kshs	20,000.00	20,000.00	Nil	
									Kshs	20,000.00	20,000.00		
42	Ruth Muasa	20150096683	HR		15/10/2019	29/10/2019	11/1/2019		Kshs	10,000.00	10,000.00	Nil	
									Kshs	10,000.00	10,000.00		
43	Stephen Mutunga	20140125300	HR	3747805	11/12/2019	25/12/2019	13/11/2019		Kshs	7,200.00	7,200.00	Nil	
									Kshs	7,200.00	7,200.00		
44	Philip Mutisya	20150096923	Procedure	3747813	20/11/2019	04/12/2019	15/11/2019		Kshs	115,500.00			not surrendered
									Kshs	115,500.00			
45	Mathew Muange	20140026875	procedure	3747824	25/11/2019	09/12/2019	16/01/2020		Kshs	328,000.00	328,000.00	Nil	
				3747827	25/11/2019	09/12/2019	16/01/2020		Kshs	55,000.00	55,000.00	Nil	
									Kshs	383,000.00	383,000.00	Nil	
46	Benard Mutua	20140026919	procedure	3747832	12/9/2019	26/09/2019	30/06/2020		Kshs	15,000.00	15,000.00	Nil	
				3747837	12/9/2019	26/09/2019	30/06/2020		Kshs	15,000.00	15,000.00	Nil	
				3948564	3/9/2020	26/09/2019	16/03/2020		Kshs	15,000.00	15,000.00	Nil	
									Kshs	45,000.00			
47	Herman Njuguna	1995008865	procedure	3747833	12/2/2019	26/02/2019	16/12/2019		Kshs	40,000.00	40,000.00	Nil	
									Kshs				

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

										40,000.00	40,000.00		
48	Dominic Musyoka	20070007493	procedure	3747834	12/3/2019	26/03/2019	12/10/2019		Kshs	30,000.00	30,000.00	Nil	
				3747848	20/12/2019	02/01/2020	2/3/2020		Kshs	600,000.00	600,000.00	Nil	
				3747920	9/4/2019	23/04/2019	11/8/2019		Kshs	66,000.00	66,000.00	Nil	
				3948561	3/3/2020	17/03/2020	22/06/2020		Kshs	100,000.00	100,000.00	Nil	
									Kshs	796,000.00	796,000.00		
49	Martha Paul	19800003203	Finance	3747836	12/4/2019	26/04/2019	24/06/2020		Kshs	65,640.00	65,640.00	Nil	
									Kshs	65,640.00	65,640.00		
50	Harrison Mulonzi	20140026857	procurement	3747843	12/11/2019	26/11/2019			Kshs	49,000.00			Not surrendered
									Kshs	49,000.00			
51	Caroline Mwendu Musau	20180114185	HR	3948508	16/1/2020	30/01/2020	17/06/2020		Kshs	34,400.00	34,400.00	Nil	
									Kshs	34,400.00	34,400.00		
52	Shadrack Mulumba	20140125284	Procurement	3948569	3/9/2020	17/09/2020	19/03/2020		Kshs	15,000.00	15,000.00	Nil	
									Kshs	15,000.00	15,000.00		
53	Judith Nzuki	20150096932	Legal, library and research	3948605	21/4/2020	05/05/2020	6/5/2020	24	Kshs	10,000.00	10,000.00	Nil	
				3948620	6/3/2020	20/03/2020	19/06/2020	0	Kshs	27,000.00	27,000.00	Nil	
				3948625	6/10/2020		19/06/2020	0	Kshs	30,000.00	30,000.00	Nil	
				3948632	19/6/2020	03/07/2020	23/06/2020	0	Kshs	20,000.00	20,000.00	Nil	
				3948633	23/6/2020	07/07/2020	17/07/2020	0	Kshs			Nil	

COUNTY ASSEMBLY OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2020

										25,000.00	25,000.00		
				3948640	29/6/2020	13/07/2020	17/07/2020	0	Kshs	55,000.00	55,000.00	Nil	
									Kshs	167,000.00	167,000.00		
54	Benson Mutua	20070002238	Finance	3948511	17/1/2020	31/01/2020	30/01/2020	0	Kshs	70,000.00	70,000.00	Nil	
									Kshs	70,000.00	70,000.00		
55	Stephen Munyao	20140125257	procedure	3747817	21/11/2019	12/05/2019	22/11/2019	0	Kshs	60,000.00	60,000.00	Nil	
									Kshs	60,000.00	60,000.00		

MACHAKOS COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

ANNEX 6 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						

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 7 – SUMMARY OF EXCHEQUER RELEASES FOR 2019/2020

TREASURY RECEIPTS FY
2019/2020
RECURRENT RECEIPTS

	DATE	TREASURY ORDER REFERENCE	AMOUNT (KSHS)
Q1	14/8/2019	FT19226FSLTP	66,652,834.00
	30/08/2019	FT1924293GL7	74,801,200.00
	9/9/2019	FT19252TVC56	12,262,994.00
	24/09/2019	FT19267BBPXD	20,099,270.00
	1/10/2019	FT19274P1VDC	67,804,249.00
		SUB-TOTAL	241,620,547.00
Q2	28/10/2019	FT19301SXBGM	9,599,089.00
	28/10/2019	FT19301VF7Z1	10,106,401.00
	06/11/2019	FT19310TL3K6	64,283,211.00
	26/11/2019	FT19330WH5X2	76,260,397.00
	23/12/2019	FT193574JP8R	74,911,298.00
		SUB-TOTAL	235,160,396.00
Q3	3/2/2020	FT20034G1XYS	41,625,749.00
	2/5/2020	FT200363K68D	9,061,267.00
	20/02/2020	FT200516QN1W	13,764,496.00
	4/3/2020	FT20064ND2C4	8,476,587.00
	3/4/2020	FT200640H8GW	62,063,568.00

COUNTY ASSEMBLY OF MACHAKOS
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For the year ended June 30, 2020

	10/3/2020	FT200705	20,000,000.00
	17/4/2020	FT20108ZY5QL	5,657,310.00
	17/04/2020	FT20108K9BXL	23,118,475.00
	17/04/2020	FT20108Z469P	37,095,222.00
		SUB-TOTAL	220,862,674.00
Q4	8/5/2020	FT20129751FD	37,561,760.00
	5/8/2020	FT20129HM94S	11,905,025.00
	22/05/2020	FT2014V4LVH	8,037,300.00
	22/05/2020	FT20143MJ1CM	9,916,555.00
	19/6/2020	FT20171ZD1K3	33,373,430.30
	19/06/2020	FT20171DT1W1	6,971,400.00
	19/06/2020	FT20171LKF5L	8,819,386.40
	19/06/2020	FT20171K0MY5	4,245,200.00
	29/06/2020	FT20181V18SK	4,466,909.00
	29/06/2020	FT20181F3MS5	9,289,968.00
	29/06/2020	FT20181H1VD1	28,914,606.00
		SUB-TOTAL	163,501,539.70
		TOTAL RECURRENT RECEIPTS	861,145,156.70
	DEVELOPMENT RECEIPTS		
	MONTH	TREASURY ORDER	AMOUNT (KSHS)
Q2	OCTOBER 10/25/2019	FT19298Z4GGK	6,134,418.00

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

		SUB-TOTAL	6,134,418.00
Q3	15/1/2020	FT20015JN1QJ	18,891,815.00
	20/2/2020	FT20051WPYV2	2,250,855.00
	25/02/2020	FT20056JS4FB	1,742,980.00
		SUB-TOTAL	22,885,650.00
Q4	17/04/2020	FT20108P2TC1	5,070,733.00
	APRIL	FT20119BF5JD	1,019,787.00
	JUNE	FT20161MM1YS	3,984,624.00
	JULY 03/07/2020	FT20185Z4H3Y	27,307,121.00
	03.07.2020	FT20185DTTKZ	34,931,299.00
	20.07.2020	FT20202NQVBK	34,931,299.00
		SUB-TOTAL	107,244,863.00
		TOTAL DEVELOPMENT RECEIPTS	136,264,931.00
		GRAND TOTAL	997,410,087.70

COUNTY ASSEMBLY OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2020****ANNEX 8: OUTSTANDING SALARY ADVANCES LIST**

NO.	NAME	AMOUNT(KSHS)
1	MS.DOREEN MUIA	12,200.00
2	HON,TARIQ MULATYA	60,000.00
3	MS.FAITH MUTHENGI	2,500.00
4	HON.,MARGARET MBITHI	100,000.00
5	MS.CAROLYNE MUTUNGA	27,496.00
6	MR.RAPHAEL KITINGU	30,000.00
7	MS.CAROLYNE MUSAU	30,000.00
8	MS.JULIET MUGAMBI	30,600.00
9	MR.FRANCIS MUNUVE	5,000.00
10	HON.MOFFAT MAITHA	90,000.00
11	HON.CHRISTINE KOKI	16,600.00
12	MS.MARY LUIZA KAMAU	16,300.00
13	HON.BRIAN KISILA	134,000.00
14	MS.RUTH MUASA	8,000.00
15	MS.PENINA MUTUKU	8,000.00
16	HON.IKUSYA KALOKI	60,000.00
17	HON.STEPHEN MWANTHI	90,000.00
18	MS.DORCUS NJOKI	8,500.00
19	HON.NICHOLAS MUTUKU	36,000.00
20	MS.LYNETTE KANINI	23,332.00
21	HON.ALICE NZIOKA	17,000.00
22	HON.JUDAS NDAWA	60,000.00
23	HON.COSMAS MASESI	60,000.00
24	HON.THOMAS MUTINDA	60,000.00
25	HON.PHOEBE MAWA	60,000.00
26	MS.CAROLYN MUTUKU	83,200.00
27	HON.JUSTUS KITENGU	89,400.00

COUNTY ASSEMBLY OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2020**

28	MR.DAVID MUSYOKI	200,000.00
29	HON.PATRICK KITUKU	100,000.00
30	HON.COSMAS MUIA	76,000.00
31	HON.BENEDETTE MUENI	100,000.00
32	MR.ANTONY MBAU	50,000.00
33	HON.BETTY NZIOKI	16,600.00
34	MR.ALEX KITILI	300,000.00
	TOTAL	2,060,728.00

COUNTY ASSEMBLY OF MACHAKOS
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 9: DEVELOPMENT PROJECTS FY 2019/2020

NO.	DATE	SUPPLIER NAME	DETAILS	AMOUNT
CONSTRUCTION OF BUILDINGS				
1	30.10.2019	TOP CHOICE SURVEILLANCE	DELIVERY AND INSTALLATION OF LIFT	6,134,418.00
			SUB-TOTAL	6,134,418.00
CONSTRUCTION OF WARD OFFICES				
1	22.02.2020	RANDLEY CONSTRUCTION LTD	UPPER KAEWA WARD	1,250,855.10
2	22.02.2020	KAMWAKI CONTRACTORS LTD	MATUU WARD	1,000,000.00
3	17.04.2020	MULLARD CONTRACTOR LTD	MUMBUNI WARD	1,470,500.00
4	17.04.2020	TAPHES & NITRAM ENTERPRISES	MITABONI WARD	1,204,950.00
5	17.04.2020	ARC GENERAL DELEARs	KATHIANI WARD	1,161,722.60
6	17.04.2020	ARC GENERAL DELEARs	KYELENI WARD	1,131,673.00
7	17.04.2020	TAPHES & NITRAM ENTERPRISES	KANGUNDO CENRAL WARD	971,674.00
8	08.07.2020	THE ARC GENERAL DELEARs	KINANIE WARD	1,403,170.00
9	08.07.2020	THE ARC GENERAL DELEARs	MLOLONGO WARD	1,473,170.00
10	08.07.2020	VIBRYARIC SERVICES AFRICA LTD	IKOMBE WARD	2,294,893.00
11	08.07.2020	TAPHES & NITRAM ENTERPRISES	LOWER KAEWA WARD	1,113,250.00
12	09.07.2020	SAMPAL EAST AFRICA LTD	KANGUNDO WEST WARD	1,127,311.20
13	09.07.2020	KAMWAKI CONTRACTORS LTD	MUTHESYA WARD	1,098,997.00
14	20.07.2020	KAMWAKI CONTRACTORS LTD	MATUU WARD	600,000.00
			SUB-TOTAL	17,302,165.90
			TOTAL FOR CONTRUCTION OF BUILDING	23,436,583.90
PURCHASE OF ICT EQUIPMENT/ SOFTWARE				
1	16.01.2020	COM CHOICE AFRICA LTD	DELIVERY AND INSTALLATION OF ABU EQUIPMENT	18,891,814.70
			SUB-TOTAL	18,891,814.70
PURCHASE OF HOUSEHOLD FURNITURE AND GENERAL EQUIPMENTS				
1	26.02.2020	MAZ-GEOMATICS LTD	SUPPLY & INSTALLATION OF GYM RUBBER	900,000.00
2	26.02.2020	FRALYNE INVESTMENT LTD	RENOVATION OF GYM ROOMS	842,980.00
3	09.06.2020	KENSUN ENTERPRISES	SUPPLY AND DELIVERY OF GYM EQUIPMENT	3,984,623.20
			SUB-TOTAL	5,727,603.20
PURCHASE OF OFFICE FURNITURE AND GENERAL EQUIPMENT				
1	30.04.2020	NITELVIN LTD	SUPPLY OF WARD OFFICE FURNITURE	150,000.00
			SUB-TOTAL	150,000.00
			GRAND TOTAL	48,206,001.80



COUNTY ASSEMBLY OF MACHAKOS
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ANNEX 9: TRIAL BALANCE

TRIAL BALANCE- FY 2019/2020	DR	CR
	AMOUNT	AMOUNT
UTILITIES,SUPPLIES AND SERVICES	2,207,264.00	-
COMMUNICATION, SUPPLIES AND SERVICES	5,387,780.00	-
DOMESTIC TRAVEL AND SUBSISTENCE	226,524,603.45	-
FOREIGN TRAVEL AND SUBSISTENCE	50,994,138.50	-
PRINTING, ADVERTISING AND INFORMATION SUPPLIES AND SERVICES	7,656,617.00	-
TRAINING EXPENSES	32,542,894.55	-
HOSPITALITY SUPPLIES AND SERVICES	18,650,337.00	-
INSURANCE COSTS	25,109,141.00	-
FUEL	3,243,771.00	-
SPECIALISED MATERIALS	2,384,160.00	-
WARD OFFICE RENT AND EXPENSES	28,788,000.00	-
OFFICE AND GENERAL SUPPLIES AND SERVICES	11,244,681.80	-
OTHER OPERATING EXPENSES	11,624,383.50	-
GROSS SALARIES OF PERMANENT EMPLOYEES/MCAs/WARD STAFF	387,763,769.30	-
GRATUITY/SEVERANCE PAY	26,137,684.00	-
REPAIRS OF MOTOR VEHICLE AND OTHER ASSETS	3,813,875.25	-
REPAIR OF OTHER ASSETS	1,570,814.00	-
CONSTRUCTION OF BUILDINGS	23,436,583.90	-
PURCHASE OF FURNITURE AND GENERAL OFFICE EQUIPMENT	150,000.00	-
PURCHASE OF ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	18,891,814.70	-
PURCHASE OF HOUSEHOLD FURNITURE & INSTITUTIONAL EQUIPMENT	5,727,603.20	-
BANK CHARGES	1,080.00	-
TRANSFER TO OTHER GOVERNMENT ENTITIES	20,000,000.00	-
TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES		997,410,087.70
CASH & BANK BALANCES	88,059,091.55	-
INTER-ACCOUNT BORROWING		4,500,000.00
TOTAL	1,001,910,087.70	1,001,910,087.70

	BUDGETED AMOUNT	ACTUAL AMOUNT	VARIANCE
COMPENSATION	380,763,769.30	387,763,769.30	(7,027,811.00)
UTILITIES	2,450,000.00	2,207,264.00	242,736.00
COMMUNICATION	4,846,281.00	5,387,780.00	(541,499.00)
DOMESTIC TRAVEL	220,850,000.00	224,732,855.45	(3,882,855.45)
FOREIGN TRAVEL	53,450,000.00	52,785,886.50	664,113.50
PRINTING AND ADVERTISEMENT	8,250,000.00	7,656,617.00	593,383.00
TRAINING	32,940,000.00	32,542,894.55	397,105.45
HOSPITALITY	25,560,000.00	18,650,337.00	6,909,663.00
INSURANCE	30,900,000.00	25,109,141.00	5,790,859.00
SPECIALISED MATERIALS	3,000,000.00	2,384,160.00	615,840.00
OFFICE & GENERAL SUPPLIES	14,475,000.00	11,244,681.80	2,930,318.20
OTHER OPERATING EXPENSES	20,134,000.00	11,624,383.50	8,509,616.50
MAINTAINANCE- MOTOR VEHICLE	4,950,000.00	3,813,875.25	1,136,124.75
MAINTAINANCE- OTHER ASSETS	300,000.00	1,570,814.00	(1,270,814.00)
WARD OFFICE RENT AND EXPENSES	28,800,000.00	28,788,000.00	12,000.00
FUEL	4,500,000.00	3,243,771.00	1,256,229.00
MCAS SERVICE GRATUITY & WARD			
SERVERANCE PAY	25,300,000.00	26,137,684.00	(837,684.00)
	861,145,156.00	845,643,914.35	15,501,241.65
OTHER TRANSFERS	40,000,000.00		
OTHER TRANSFERS	10,000,000.00		
TOTAL	911,145,156.00		



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