REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

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COUNTY EXECUTIVE OF MACHAKOS

FOR THE YEAR ENDED 30 JUNE, 2022

OFFICE OF THE AUDITOR GENERAL
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COUNTY GOVERNMENT OF MACHAKOS

(EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2022

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 is constituted as per the Constitution of Kenya (COK) 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

Vision
To be a globally competitive investment hub that ensures optimal utilization of resources, social and economic sustainability for the prosperity of all and wealth creation.

Mission
To provide the People of Machakos County with first rate public service in a speedy, effective and efficient manner in order to bring about political, social, economic, and cultural development in the county.

Core Values

- Honesty and Integrity
- Efficiency and Effectiveness in Service Delivery
- Accountability and Transparency
- Professionalism
- Innovation and Result Based Development

b) Key Management

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

No.	Name	Designation	Date of Appointment
1	H.E Dr. Alfred N. Mutua	Governor	17.08.2017
2	H.E Eng. Francis Maliti	Deputy Governor	17.08.2017
3	Dr.Grace Munguti	County Secretary	31.07.2018
4	Francis Kiio Mwaka	CECM - Tourism, Sports and Culture	16.05.2018
5	Kimeu Mbithi Kimeu	CECM - Public Service, Quality Management and ICT	20.07.2018
6	Eng.Morris Omuyoma Aluanga	CECM - Water, Irrigation, Environment and Natural Resources	16.05.2018
7	Dr. Ruth Mutua PhD	CECM - Education, Skills, Training and Social Welfare	20.07.2018
8	Urbanus Musyoka Wambua	CECM - Agriculture, Food Security and Cooperative Development	20.07.2018
9	Evelyne Kavuu Mutie	CECM - Energy, Lands, Housing and Urban Development	20.07.2018

No.	Name	Designation	Date of Appointment
		Decentralized Units	
12	Lazarus Kivuva	CECM - Trade,Innovation and Industrialization	20.07.2018
13	Dr. Ancent Nzyoka PhD	CECM - Health and Emergency Services	05.09.2019
14	Jacinta Mwelu Masila	CO - County Treasury	15.11.2018
15	Catherine Ngarachu	CO - Finance and Revenue Collection	15.11.2018
16	Romana Mwende Kimende	CO - Economic Planning & External Resource Mobilization	15.11.2018
17	Timothy Gutettah James	CO - Administration and Co-ordination	15.11.2018
18	Catherine Syokau Mutwiwa	CO - Project Delivery, Monitoring and Evaluation	15.11.2018
19	James Musango Kathili	County Attorney	15.11.2018
20	Patrick Voni Kibaya	CO – Lands and Physical Planning	15.11.2018
21	Lucas Mulinge Mwove	CO - Public Health and Community Outreach	15.11.2018
22	Dr. Joel P. Mwova	Ag. CO - Medical Services	15.11.2018
23	Jackson Muthini Wambua	CO - Water and Irrigation	15.11.2018
24	Carlos Henry Kioko	CO - Office of the County Secretary-Special Programmes	15.11.2018
25	Newton Musyoka Muinde	CO - Energy and Electrification	15.11.2018
26	Jane Mwikali Muthoka	CO - Co-operative, Development and Marketing	15.11.2018
27	Thomas Mutinda Kavivya	CO - Housing and Urban Development	15.11.2018
28	Robert Kioko Maitha	CO - County Administration & Decentralized Units	15.11.2018
29	James Mutuku Mutunga	CO - Trade, Industrialization & Innovation	15.11.2018
30	Justus Musau Kasivu	CO - Roads,Transport & Public Works	15.11.2018
31	Joseph Edson Ochwada	CO - Public Service Management	15.11.2018
32	Emmanuel Kata Kimeu	CO - Information, Communication and Technology(ICT)	15.11.2018
33	Damaris Nthenya Mativo	CO - Agriculture and Food Security	15.11.2018
34	Stephen Nguli Kilonzo	CO - Office of the Deputy Governor	15.11.2018
35	John Muthama Kilonzo	CO - Education and Skills Training	15.11.2018
36	Zuhura Rajab Khamisi	CO - Social Welfare and Civic Empowerment	15.11.2018
37	Victor Muniafu	Ag. CO - Tourism, Culture, Youth and Sports	15.11.2018

The County executive team during the financial year consisted of;

H.E Dr. Alfred N. Mutua, EBS, EGH –Governor



H.E Dr. Alfred Mutua Nganga is the Governor, Machakos County. His Excellency has served as the Government Spokesman in the Office of Public Communication (2002-2012). Prior to his appointment; Dr. Alfred Mutua served as an Assistant Professor in the College of Communication and Media Sciences, Zayed University in Dubai where he conducted extensive research on the use of "Media for Democracy and Development."

He holds a Bachelor of Arts Degree in Journalism from Whitworth College, U.S.A, a Master of Science Degree in Communications from Eastern Washington University, U.S.A and a Doctorate in Communication and Media from the University of Western Sydney, Australia.

H.E Eng. Francis Maliti -Deputy Governor



Hon. Francis Maliti has 28 years' experience in government. He has previously served as a County Executive Committee Member in the department of Water & irrigation and department of Transport, Roads & Public works.

Before his appointment to Government of Machakos County; County Executive Committee, he was one of the implementers of Vision 2030. He has been successful in negotiating for investments and project funding from development partners. He is trained in industrial engineering.

Dr. Grace Munguti - County Secretary



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

She serves in the Board of Management of Kathiani Girls High School, Kaewa Secondary School and Kyuluni Primary School. She is passionate about orphans and youth. She mentors the youth and participates in various community programs.

Hon. Dr. Ruth Mutua PhD-CECM - Education, Skills, Training and Social Welfare



Hon. Ruth Mutua, PhD is a clinician holding PhD in Public Health from Jomo Kenyatta University of Agriculture and Technology (JKUAT). She also has Masters in Community Health and Development, an advanced Diploma in Public Health and a Diploma in Clinical and Surgery with a specialty in paediatrics.

She has served in the Ministry of health for over 20 years as a Clinical Officer in charge of various health facilities. Before joining Machakos County Government she was working at Afya house dealing with capacity building and research for national community workforce.

Hon. Kimeu Mbithi Kimeu – CECM - Public Service, Quality Management and ICT



Mr. Kimeu is a graduate of Kenyatta University and a practicing member of the Institute of Human Resources Manager (IHRM).

He has a wide range of experience in Strategic planning, Human Resources, Customer Service, Quality Assurance, Administration, Corporate Training and Management Consulting. He has gained professional experienced in a combination of disciplines during his career spanning 19 years in diverse organizations delivering both Public Sector and Corporate solutions at all levels

Hon. Naomi Mutie-CECM – Finance & Economic Planning and Ag CECM - Roads, Transport and Public Works



Ms. Naomi Mutie holds Masters in Community Health and Development and has a rich background in public health, environment, water, policy formulation and sector co-ordination.She is a known inspirational leader,team player with supportive challenging management style that motivates individuals to exceed call of duty.

Hon.Francis Kiio Mwaka-CECM - Tourism, Culture,Sports and Youth



Mr. Francis Mwaka holds Bachelor degree in International Relations & Diplomacy and Masters in Business Administration.He is a seasoned public servant with 28 years experience in management science and public administration in both public and private sectors.

He has served in office of President, Cabinet affairs office. Office of Vice President, former lecturer of public policy in Kenyatta University and University of Nairobi.

Hon.Urbanus Musyoka Wambua- CECM - Agriculture, Food Security and Cooperative Development



Mr.Urbanus Musyoka holds B.SC. in Agriculture, and Master of Science in Parasitology.

Hon.Evelyne Kavuu Mutie- CECM - Energy, Lands, Housing and Urban Development



Ms.Evelyne Mutie Holds Bachelor of Arts in Community Development and Master of Business Administration (Strategic Management) and has over 10 years work experience in both public and private sectors.

She has experience in Project Management, Resource Mobilization, Project Strategic Implementation, Team Building and Government to Government Collaborations.Through her exemplary leadership skills, she has spearheaded the establishment of Urban Institutions within Machakos County namely; Machakos,Mavoko and Tala Municipalities

Hon .Eng.Morris Omuyoma Aluanga- CECM - Water, Irrigation, Environment and Natural Resources



Mr.Morris Aluanga holds Bachelor of Science-Civil Engineeringand has been a senior engineer in various municipalities with demonstrable ability to institute systems and impact proper administrative and managerial skills.He has excellent leadership skills, having spearheaded numerous project and programs for local authorities and national government such as Kenya Municipal Program (KMP), Kenya Infrastructural Settlement Improvement Program (KISIP), and the Nairobi Metropolitan Improvement Program (NAMSIP) for Municipal Council of Machakos.

Hon.Titus Nzeki Matiku- CECM - County Administration and Decentralized Units



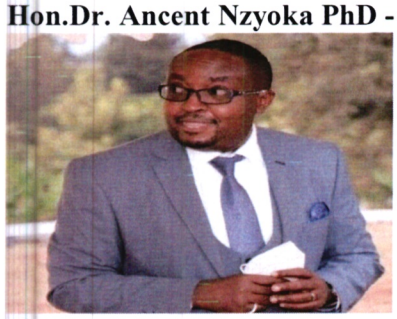
Mr.Titus Nzeki holds a Bachelors degree of Education.He is a seasoned civil servant with wide experience in the Public Sector.

Hon.Lazarus Kivuva - CECM - Trade, Industrialization and Innovation



Mr.Lazarus Kivuva holds a Bachelors degree of Education and Masters in Education.

Hon.Dr. Ancent Nzyoka PhD - CECM - Health and Emergency Services



Dr. Nzioka is a Surgical Pathologist.Prior to joining Machakos County Government, he worked as a senior lecturer and head of department of pathology in the School of Medicine at Mount Kenya University. He holds MBChB, MMed in Anatomical Pathology and PhD in Oncopathology from Moi University, Aga Khan University and Kenyatta University respectively. He is a fellow of the college of pathologists for East, Central and Southern Africa (FCPath-ECSA).

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Executive Committee Member-Finance and Economic Planning	Hon. Naomi Mutie
2.	Accounting Officer - County Treasury	Ms Jacinta Masila
3.	Accounting Officer -Finance and Revenue Collection	Mrs Catherine Ngarachu
4.	Accounting Officer-Economic Planning	Ms Romana Kimende
5.	Head of Accounting Services	Mr. Michael Musyoki
6.	Head of Supply Chain Management	Ms. Patricia Kioko
7.	Chief Internal Auditor	Mr. Benjamin Nyika
8.	Director of Budget	Ms. Stella Miriti

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the county for the year ended 30th June 2022 were;

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

e) Entity Headquarters

County Headquarters Building
Off Machakos Nairobi Highway
P.O. Box 1996-90100
Machakos, KENYA

f) Entity Contacts

Telephone: (254) 4420246
E-mail: machakostreasury@machakosgovernment.co.ke
Website: *www.machakosgovernment.co.ke*

g) Entity Bankers

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

2. Kenya Commercial Bank
   Machakos Branch

3. Co-operative Bank of Kenya
   Machakos Branch

h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 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 CECM – Finance and Economic Planning

It is my pleasure to present the Machakos County Government Financial Statements for the year ended 30th June 2022, which are in line with the Public Finance Management (PFM) Act, 2012 and the IPSAS cash basis of accounting. The Act requires final accounts to be prepared, published, publicized and submitted to the County Assembly, Office of the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within a period of three months after the end of each Financial Year (i.e (30th September).

Attached are the Financial Statements which have been prepared in line with the requirements of the PFM Act 2012, which present a true and fair view of state of affairs of the County Government of Machakos for the year ended June 30th, 2022.

County Governments' Financing

In accordance with Article 202 of the Constitution of Kenya, the revenue raised nationally shall be shared equitably among the National Government and the County Governments. The County Governments equitable share of revenue raised nationally is determined every year through the County Allocation of Revenue Act. The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution of Kenya, 2010.

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

A. Financial Performance

i. Revenue

The County Government of Machakos had projected revenues of Kshs.13,089,716,880.00 comprising of: Kshs. 1,682,894,197.00 from Own source Revenue; Kshs. 9,162,304,232.00 from Exchequer releases; Ksh.1,015,817,860 being Returned CRF Issues and Kshs.1,288,700,590 from Proceeds from domestic and foreign grants.

Below is an illustration on a pie chart of the projected revenue for the County Government of Machakos for the period ended 30th June, 2022.

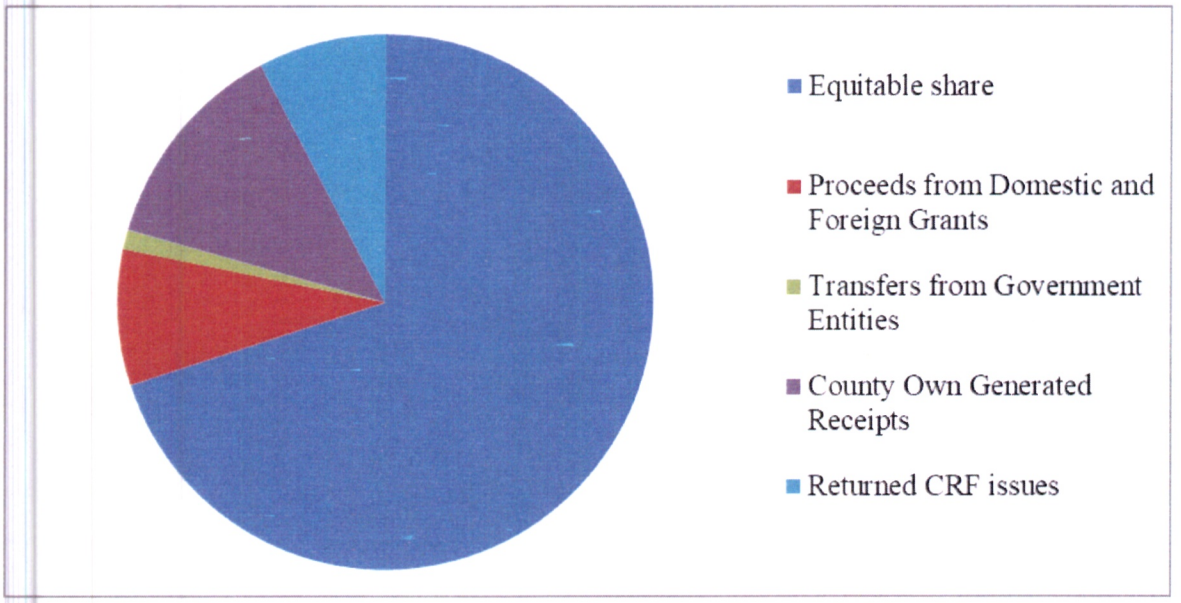


Figure 1: County Government of Machakos projected revenue sources Financial Year 2021/2022.

Budgeted Revenue Vis a vis Actual

The County managed to realize Kshs.10, 699,255,588, in revenues representing 82% performance. The variance in the budget was as a result of under collection from Proceeds from Domestic and Foreign Grants, Transfers from Other Government Units and Own source Revenue as tabulated below:

REVENUE PERFORMANCE FY 2021/2022				
RECEIPTS	**REVENUE BUDGET (KSHS.)**	**ACTUAL REVENUE (KSHS.)**	**REVENUE SURPLUS/DEFICIT (KSHS.)**	**PERFOMANCE (%)**
Equitable share	9,162,304,232	8,429,319,897	732,984,335	92%
Proceeds from Domestic and Foreign Grants	1,075,420,718	135,636,077	939,784,641	13%
Transfers from Government Entities	153,279,872	-	153,279,872	0%
County Own Generated Receipts	1,682,894,197	1,118,461,753	564,432,444	66%
Returned CRF issues	1,015,817,860	1,015,817,860	-	100%
TOTAL	**13,089,716,879**	**10,699,235,587**	**2,390,481,292**	**82%**

Table 1: Revenue performance FY 2021/2022

ii. Payments

The County actual expenditure for the financial year ended 30th June, 2022 amounted to Kshs. 10,329,895,989.00. Actual acquisition of assets expenditure for the period amounted to Kshs.987,914,840.00, compensation of employees was Kshs. 5,903,699,792.00, use of goods and services was Kshs. 1,496,724,958.00, social security benefits was kshs.87,995,117.00 and Kshs. 1,853,561,282.00 was spent on transfer to other Government units and other grants.

EXPENDITURE PERFORMANCE FY 2021/2022				
PAYMENTS	**Final Budget (Kshs)**	**Actual on Comparable Basis (Kshs)**	**Budget Absorption Difference (Kshs)**	**Absorption Rate**
Compensation of Employees	5,905,795,352	5,903,699,792	2,095,560	99.96%
Use of goods and services	1,944,164,440	1,496,724,958	447,439,482	77%
Transfers to Other Government Units	3,467,701,004	1,853,561,282	1,614,139,722	53%
Social Security Benefits	90,735,000	87,995,117	2,739,883	97%
Acquisition of Assets	1,651,321,083	987,914,840	663,406,243	60%
Other Payments	30,000,000	-	30,000,000	0%
TOTAL	**13,089,716,879**	**10,329,895,989**	**2,759,820,890**	**79%**

Table 2: Expenditure performance FY 2021/2022

iii. Accounts receivables

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

iv. Pending bills

The total pending bills as at the period ended on 30th June, 2022 was Kshs.3,097,201,216.00 . Our focus as a county is to settle the bills as soon as possible. In every budget cycle, we ensure that parts of the allocations are towards settlement of the old outstanding pending bills.

v. Fixed Assets

The County Government of Machakos has made significant investments in fixed assets since its inception in 2013 in addition to what we inherited from the Defunct Local Authority. We have increased from Kshs. 13,711,418,924 in financial year 2020/21 to Kshs. 14,699,333,764 in 2021/2022.

B. Operational performance

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

Department	Key Activities
Health and Emergency Services	• Kangundo ICU Unit construction complete • CT Scan machine installed at Machakos Level 5 Hospital
Agriculture, Food Security and Cooperative Development	• Ploughed 493 acres under free tractor programme • Vaccinated 79,661 Livestock • 275 Women and 263 youth trained on co-operatives and business opportunities
Education, Skills Training and Social Welfare	• 485 vulnerable elderly persons supported with blankets and foodstuffs • Held 86 GBV Sensitization and training sessions • Issued bursaries to 28,420 students
Water, irrigation, Environment and Natural Resources	• 6 boreholes drilled to completion • 28 boreholes successfully repaired • Constructed 8 Earth Dams
Public Service , Quality Management and ICT	• Training & development of staff • 2 Staff medical schemes in operation
Energy, Lands, Housing and Urban Development	• Markets were installed with floodlights • Construction of Kathemboni Road to Bitumen Standards • Construction of roads, parking and NMT facilities along Mlolongo's old Mombasa road in Mavoko municipality
Transport, Roads and	• 1,275km graded within the County.

Public Works.	• Routine maintenance of roads- Mua, Kola & Kiima Kimwe and construction of drifts • Routine Maintenance of Kasuongove – Mikuyuni road and construction of gabions

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

i. IFMIS downtimes delaying payments/operations.
ii. Delays in Exchequer disbursements leading to delays in projects implementation and payments.
iii. General climate change leading to prolonged drought periods, unreliable and erratic rainfall and increase in temperatures.
iv. Others include high rates of inflation, which have greatly influenced the ever rising cost of living. This has led to increased cost of programmes/projects against the planned cost hence causing delay in implementation.

Conclusion

The performance in Financial Year 2021/2022 was good. Great progress was made and momentum has been created to enable the County Government continue on a trajectory into prosperity. We have identified gaps and areas to improve on the subsequent years.

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

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

Approval of the Financial Statements

The County Government's Financial Statements were approved and signed by the CECM - Member for Finance on 28/12/ 2022.

County Executive Committee Member – Finance and Economic Planning

3. Statement of Performance against County Pre- Determined 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 shall prepare Financial Statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board which includes a statement of the county government entity's performance against predetermined objectives.

Strategic Development Objectives

The County's 2018-2022 County Integrated Development Plan (CIDP) has identified 7 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", Nairobi Intergrated Urban Development Master Plan (NIUPLAN), Sustainable Development Goals (SDGs) and the Medium Term Plan (MTP III).

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

The key development objectives of the Machakos County's 2018-2022 CIDP are:

1. Food Security and Improved Nutrition
2. Infrastructure Improvement and Expansion
3. Accessible and Quality Healthcare
4. Education and Youth Development
5. Social Protection for Vulnerable Groups
6. Water and Environmental Conservation
7. Conducive Business and Investment Environment

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. The progress on attaining the stated objectives is provided below:

Department	Objective	Outcome	Indicators	Performance
Agriculture, Food Security& Co-operative Development	**Free Tractor Program**	Increased land under cultivation and crop productivity	No. of acres ploughed	Ploughing done 493 acres for 498 beneficiaries
	Livestock disease control project	Reduced disease incidences in livestock	No. of animals vaccinated	Total 79,661 animals were vaccinated in the quarter through collaboration with partners
	Mainstreaming Women and Youth in Co-operatives	Increased participation by Women and Youth in Co-ops	No. of Women and youth sensitized	275 Women and 263 youth trained on co-ops and business s opportunities
	Kenya Climate Smart Agriculture Project	Improved productivity due to provision of production materials	No. of Common Interest Groups and Vulnerable and Marginalised groups provided with Grants	72 additional proposals funded while other 50 proposals funded had been funded in the 3rd quarter
	Kenya Climate Smart Agriculture Project	Increased resilience to climate change risks	No. of sub projects implemented	Ukanga Utune waterpan complete.
	Kenya Cereals Enhancement Project	Enhanced farmers access farm inputs for one acre	No. of farmers benefiting from E-subsidy	13510 Beneficiary farmers mobilized and issued with debit cards & e-voucher inputs, hence bypassing the target.
	Agriculture Sector Development Support Programme	Enhanced Entrepreneurship of Priority Value Chain Actors	No of trainings on business plan development	1,328 Value Chain Actors trained
	Capacity Building Co-operatives	Increased Incomes through value addition	Improved co-operatives leadership	3,325 co-operatives members trained

Department	Objective	Outcome	Indicators	Performance
Roads, Transport and Public Works	**Routine maintenance of roads-Mua, Kola & Kiima Kimwe**	Improved road network	Length of drift constructed	110 meter drifts constructed
	Machakos rally track	Improved road network	Length of road graded Length of road graveled	1 km graded & graveled
	Grading program	Improved road network	Improved road network	1,275km graded within the County.
	Routine Maintenance of Kasuongove – Mikuyuni road	Improved road network	No of gabions installed Kilometers of grading Kilometers of graveling	25 gabions installed 2.5 km graded 1.8 km graveled
	Road safety Consideration along Kivandini-Masinga road	Improved road network	No of bumps installed No of signage's installed Kilometers road marked	15 Bumps installed 20 signs installed 2 km marked.
Public Service, Quality Management and ICT	Training & development of staff	Trained Officers	Number of staff trained	Officers trained
	Training needs assessment report	Training needs assessment report	No of Training needs assessment reports	Training needs assessment data submitted by departments
	Staff medical Benefit schemes	Operational staff medical benefit schemes	No. of operational medical schemes	2 medical schemes completed and in operation.
	Quality Assurance unit establishme	Established Quality Assurance unit	Quality Assurance unit	1 Quality Assurance unit established

Department	Objective	Outcome	Indicators	Performance
	nt			
Health and Emergency Services	**Intensive Care Unit**	Increased efficiency in service delivery	No. of Icu's constructed	Kangundo ICU Unit construction complete
	Isolation Ward	Reduced cases of cross infections	No. of isolation wards constructed	Matuu Isolation Ward construction complete.
	CT Scan	Increased efficiency in service delivery	No of CT Scan machines procured	Machine installed at Machakos Level 5 Hospital.
Education, Skills,Training and Social Welfare	**Care and protection for elderly persons**	Improved livelihood for elderly persons	Number of elderly persons' home visits and care subsidy given	Home visits for 690 vulnerable elderly persons and 485 supported with blankets and foodstuffs respectively
	Machakos County Bursary Fund	Improved education levels	No. of bursaries issued	28,420 students benefited from the program.
	Care and protection of Persons with Disability	Care and Protection of PWDs/Disability mainstreaming	Number of PWDs enlightened, visited and supported	Held 8 disability mainstreaming sessions, -133 Trained on Poultry & Goat rearing and on assessment and registration, -320 Persons with Disabilities supported with foodstuff, -9 with assistive devices,
	Prevention and response to Gender Based Violence	Informed community on GBV Decreased gender-based violence	Number of Sensitization and awareness creation sessions conducted. .	Held 86 GBV Sensitization and training sessions

Department	Objective	Outcome	Indicators	Performance
Energy,Lands,Housing and Urban Development	**Market lighting & Street lighting Maintenance**	Improved security	Hoisted poles with installed lights that are functional	Markets were installed with floodlights. .
	Construction of Kathemboni Road	Improved road network	Length of road constructed	1.7 Km road constructed
Water, Irrigation, Environment & Natural Resources	**Repair of Boreholes**	Increased water supply	Number of boreholes repaired	28 boreholes successfully repaired
	Construction of Earth Dams	Increased water supply	Number of earth dams constructed	8 Earth Dams constructed
	Drilling of. Boreholes	Increased access to Safe and clean water	Number of Boreholes Drilled	6 boreholes drilled to completion

4. Environmental and Sustainability Reporting

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

4.1 Sustainability Strategy and Profile

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

4.2 Environmental Performance

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

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

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

- To provide integrated framework for environmental planning and management of County environment and natural resources.
- To strengthen legal and institutional framework for coordination and management of the environment and natural resources .
- To ensure sustainable management of natural resources such as forests, sand, stones, water, wildlife for economic growth and improved livelihoods .
- To promote innovative environmental management and technologies that are sustainable and climate smart.

- To promote proper environmental monitoring , audit and compliance mechanisms.
- To promote co-operation, collaboration, synergy and partnerships among all environmental stakeholders.

4.3 Employee Welfare

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

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

4.4 Market Place Practices

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

Further e-procurement has inbuilt approvals at all levels of the procurement process to enhance checks, controls and accountability.

Apart from increasing efficiency in service delivery due to competition, transparency and lower transaction costs, e-procurement system is designed to enable the government increase and monitor government procurement opportunities to the preference groups, including women, youth and differently abled persons.

4.5 Community Engagements

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

5. Statement of Management Responsibilities

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee Member (CECM) for Finance of the County Government is responsible for the preparation and presentation of the County Government's Financial Statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2022. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CECM for Finance accepts responsibility for the County Government'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 CECM for Finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2022, and of its financial position as at that date. The CECM - Member for Finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its Financial Statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's Financial Statements were approved and signed by the CECM for Finance and Economic Planning on 28/12/ 2022.

County Executive Committee Member – Finance and Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MACHAKOS FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in use of public resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Machakos set out on pages 1 to 62, which comprise of the statement of assets and liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Machakos as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012, and the County Governments Act, 2012

Basis for Qualified Opinion

1. Legal Expenditure Incurred Irregularly

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,496,724,958 which includes other operating expenses of Kshs.161,042,008 as disclosed in Note 5 to the financial statements. The expenditure on other operating expenses includes legal fees payments amounting to Kshs.31,530,139. Further, review of County law office records revealed that legal expenses totalling to Kshs.607,769,485 were included in the pending accounts payables as at 30 June, 2022. The County had legal department and continued to irregularly source for external legal services. In addition, the County Government incurred nugatory expenses on interest and suit cost amounting to Kshs.172,369,177 due to non-settlement of pending bills.

The County's Department of Health and Emergency Services also irregularly paid interests, damages and legal costs amounting to Kshs.23,448,317 without a budgetary provision for legal costs.

In the circumstances, the validity of the legal expenses totalling to Kshs.607,769,485 could not be confirmed. In addition, the County risks losing huge resources on settlement of legal suits and interests on unpaid bills.

2. Inaccuracies in the Financial Statements

Review and comparison of the financial statements and IFMIS trial balance revealed variances in various items listed in the table below:

Item	Financial Statements Balance Kshs.	IFMIS Trial Balance Balance Kshs.	Variance Kshs.
Exchequer Releases	9,580,793,835	8,429,319,897	1,151,473,938
Other Receipts	1,118,461,753	996,333,714	122,128,039

Item	Financial Statements Balance Kshs.	IFMIS Trial Balance Balance Kshs.	Variance Kshs.
Grants from Development Partners		135,656,077	(135,656,077)
Total Receipts	10,699,255,588	9,561,309,688	1,137,945,900
Compensation of employees	5,903,699,792	4,543,837,459	1,359,862,333
Use of goods and services	1,496,724,958	1,152,096,233	344,628,725
Transfers to Other Government Units	1,853,561,282	411,635,273	1,441,926,009
Social Security Benefits	87,995,117	821,088,307	(733,093,190)
Acquisition of assets	987,914,840	821,088,307	166,826,533
Total Payments	10,329,895,989	7,749,745,579	2,580,150,410
Bank Balances	513,555,509	2,001,952,788	(1,491,436,272)
Cash Balances	0	(7,017,926,667)	7,017,926,667
Accounts Receivables	0	500,328,122	(500,328,122)
Deposits and Retention	133,552,775	54,838,115,306	(54,704,562,531)
Fund Balances Brought Forward	1,026,659,268	51,357,510,978	(50,330,851,710)

The Management has not reconciled the variances or provided notes for the adjustments of the trial balance amounts and balances.

In the circumstances, the accuracy and completeness of the financial statements amounts and balances could not be confirmed.

3. Un-confirmed Assets Balance

Annex 5 to the financial statements reflects summary of the fixed assets balance of Kshs.14,699,333,764. The balance however, excludes value of assets inherited from defunct local authorities. The County Government did not have title deeds for land and motor vehicle logbooks for the inherited assets.

Further, the department of Kenya Urban Support Programme purchased various transport and waste management equipment valued at Kshs.26,228,730 but whose logbooks were also not provided for audit review including; two (2) Agricultural Tractors 4*4 - 80HP for Mavoko Municipality and Kangundo - Tala Municipality, wheeled backhoe loader medium duty new CAT model 426F3 for Kangundo - Tala Municipality and Large Tipper (Dump truck) Sino Truck Howo zz325m for Mavoko Municipality from Simba Corporation Ltd, Mantrack Kenya Ltd and Prescott Engineering Solutions valued at Kshs.6,000,000, Kshs.11,412,730 and Kshs.8,816,000 respectively.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.14,699,333,764 could not be confirmed.

4. Misstatement of Receipts and Expenditure Amounts

The statement of assets and liabilities reflects bank balance of Kshs.513,555,509 being the balance as at 31 July, 2022. Review of bank reconciliation statements and cashbooks revealed that receipts and payments for July, 2022 of Kshs.908,635,489 and Kshs.2,283,355,741 respectively related to the subsequent financial year. The financial statements were therefore not drawn as at 30 June, 2022.

In the circumstances, the financial statements are misstated by the amount irregularly included and relating to the subsequent period.

5. Inaccuracies in the Bank Balances

The statement of assets and liabilities reflects bank balance of Kshs.513,555,509. Included in the balance is the County Revenue Fund account balance of Kshs.169,182,423. The cashbook and the bank certificate for fund however, reflects a balance of Kshs.169,317,265 resulting to an unexplained and unreconciled variance of Kshs.134,842. Further, the balance includes SBM bank account balance of Kshs.10,643,135 which is not available for use by the County since the Bank is under statutory receivership.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.513,555,509 could not be confirmed.

6. Failure to Transfer Revenue to County Revenue Fund

The statement of receipts and payments reflects other receipts amounting to Kshs.1,118,461,753. The amount excludes Machakos Internal Revenue account amount of Kshs.20,608,766, being revenue deposited in the account during the year under review. The amount was however not transferred to County Revenue Fund at the end of the financial year contrary to Section 81 (2) of the Public Finance Management (County Government) Regulations, 2015.

In the circumstances, the accuracy of the other receipts amount of Kshs.1,118,461,753 could not be ascertained.

7. Unaccounted for Own Generated Revenue

Review of records maintained by the lands department revealed total revenue from property approvals for Machakos and Mavoko sub-counties of Kshs.11,845,740 and Kshs.107,640,680 respectively all totaling to Kshs.119,486,420. The revenue system however, reported revenue of Kshs.14,217,576 and Kshs.163,108,945 respectively for the two sub-counties all totaling to Kshs.177,326,521, resulting in unaccounted for revenue of Kshs.57,840,101.

In the circumstances, the accuracy and completeness of the County Government receipts from building of Kshs.119,486,420 could not be ascertained.

8. Misclassification of Expenditure

The statement receipts and payments reflect transfers to other government units amount of Kshs.1,853,561,282. The amount includes other current transfers, grants and subsidies and other capital grants and transfers–recurrent amounts of Kshs.121,847,814 and Kshs.131,734,695 respectively as disclosed in Note 7 to the financial statements. Review of schedules provided in support of the expenditure revealed that payments totalling Kshs.16,593,784 were irregularly charged to other current transfers, grants and subsidies instead of use of goods and services item. Further, payments totaling Kshs.115,296,666 and Kshs.1,953,000 were irregularly charged to other capital grants and transfers–recurrent instead of compensation of employees and non-pharms items respectively. Included in in Note 7 to the financial statements also is other capital grants and transfers-development amount of Kshs.261,009,547 which includes an expenditure of Kshs.16,238,797 which was not in the approved budget.

In addition, the statement receipts and payments reflect use of goods and services amount of Kshs.1,496,724,958 which includes utilities, supplies and services of Kshs.56,113,967 as disclosed in Note 5 to the financial statements. The Department of Water paid electricity bills totalling to Kshs.7,650,000 being electricity subsidies to various Water Companies and the Department of Health and Emergency Services made payments totalling to Kshs.3,000,000 to Total Kenya Limited for fuel supply. However, these were wrongly charged to utilities, supplies and services and contractual employees' costs instead of other current transfers, grants and subsidies and use of goods and services respectively.

In the circumstances, the accuracy and completeness of the other current transfers, grants and subsidies and other capital grants, utilities, supplies and services and transfers–recurrent amount of Kshs.121,847,814, Kshs.56,113,967 and Kshs.131,734,695 respectively could not be confirmed.

9. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustment balance of Kshs.1,015,816,133, which relates to correction of errors in the various bank accounts as disclosed in Note 18 to the financial statements. The details of the errors corrected were however, not provided for audit review.

In circumstances, the validity and accuracy of the adjustment amount of Kshs.1,015,816,133 could not be confirmed.

11. Unreconciled Outstanding Land Rates Balances

Review of land rates IFMIS records for Machakos Sub-county revealed outstanding land rates balance of Kshs.1,036,931,216 being an increase of Kshs.287,980,834 from the

previous year balance of Kshs.748,950,382. Further, review of land rates records for Mavoko Sub-county revealed outstanding land rates balance of Kshs.26,327,156,095 as at 30 June, 2022 being an increase of Kshs.16,124,523,966 from the previous year balance of Kshs.10,202,632,129. The revenue system revealed that only Kshs.36,947,350 and Kshs.5,450,814 was invoiced during the year for Machakos and Mavoko Sub-counties respectively, thus there is unexplained increase in land rates of Kshs.251,033,484 and Kshs.16,119,073,152 for Machakos and Mavoko sub counties respectively.

In the circumstances, the accuracy and completeness of the land rates balance of Kshs.1,036,931,216 reflected in the financial statements could not be confirmed.

12. Unaccounted for Land Rates Revenue

Review of land rates records for Machakos revealed that an outstanding balance for 10 plots of Kshs.4,001,798 as at 30 June, 2021 was written off during the year under review leaving a Nil balance. The write off was however not supported by payments made or any authorized waiver.

In addition, the Mavoko Sub-county had 56,996 land rate accounts out of which 2,841 land rates accounts had the outstanding balances irregularly reduced by Kshs.70,372,124 during the year under review. The reduction was not supported by payments made or authorized waivers.

In the circumstances, the regularity of the write off and reduction of land rates totalling to 4,001,798 and Kshs.70,372,124 for Machakos and Mavoko could not be confirmed.

13. Failure to Disclose Imprests Balance

The statement of assets and liabilities as disclosed in Note 15 to the financial statements reflects a Nil balance in respect of outstanding imprests and advances . Review of the imprest register and payment details however, revealed that the Department of Finance and Office of the Governor had un-surrendered and unaccounted for imprests amounting to Kshs.67,994,086 and Kshs.50,432,466 respectively totalling to Kshs.118,426,551. The imprests have been outstanding for a long time contrary to Section 91(3) of the Public Finance Management (County Government) Regulations, 2015 which requires the amount due to be accounted for or be surrendered within seven working days after returning to duty station.

In the circumstances, the accuracy of the Nil balance for outstanding imprests and advances as reflected in the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Machakos County Executive 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. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

1.1. Shortfall in Receipts

The statement of comparison of budget and actual amounts reflects final budget and actual receipts on comparable basis of Kshs.13,089,716,879 and Kshs.10,699,255,588 respectively resulting to an under-funding of Kshs.2,390,461,291 or (18%) of the budget. Similarly, the County expended Kshs.10,329,895,989 against an approved budget of Kshs.13,089,716,879 resulting to an under-expenditure of Kshs.2,759,820,890 (or 21%) of the budget.

The County's own generated revenue declined by Kshs.177,902,915 from the previous years' collection of Kshs.1,296,364,668 to Kshs.1,118,461,753.

The underfunding, underperformance and reduced own generated revenue affected the planned activities and may have impacted negatively on service delivery to the public.

1.2. Under-Funding of Development Vote

The statement of receipts and payments reflects total expenditure of Kshs.10,329,895,989 which includes development expenditure of Kshs.1,616,098,773 representing 16% of the total expenditure. The development vote therefore received funding which is less than 30% threshold prescribed by Section 15 (2) (a) of the Public Finance Management Act, 2012.

In the circumstances, development vote was under-funded and some projects were not implemented resulting to limited implementation of capital projects for development.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

3. Failure to Settle Pending Bills

According to Note 1,2 and 3 under other important disclosures, the County had pending bills totalling Kshs.3,097,209,015 (Kshs.2,790,830,660 in 2021) as at 30 June, 2022. Management has not explained why the bills were not settled during the year when they occurred. The County is at risk of incurring significant interest costs and penalties with their continued delay in payment.

Further, the pending bills amount of Kshs.3,097,209,015, includes legal fees and other related costs amount of Kshs.1,148,765,727 (or 37%) of the total bills for several on-going court cases but the Management did not provide details for the same and why the legal fees are high.

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

In the circumstances, the high legal bills negatively affected budget for delivery of other services.

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. Non-Compliance with the Law on Fiscal Responsibility

The statement of comparison of budget and actual amounts reflects compensation of employees' budget amount of Kshs.5,905,795,352 which is 45% County Executive total receipts budget of Kshs.13,089,716,879. Further, the statement reflects actual expenditure on compensation of employees of Kshs.5,903,699,792 which is 55% of County Executive total receipts of Kshs.10,699,255,588. The expenditure on compensation of employees exceeded the threshold of 35 % prescribed by the Section 107 (2) (c) of the Public Finance Management Act, 2012 and Section 25(1) (b) of the Public Finance Management (County Government) Regulations, 2015.

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

2. Non-Compliance with Human Resource Regulations

2.1. Probation Terms of Service

Review of the Integrated Personnel Payroll Database (IPPD) records revealed that, the County Government had a total of 6,399 employees as at 30 June, 2022 out of which sixty-nine (69) were serving on probation terms. It was however noted that the employees had worked for periods ranging from twenty-one (21) months to thirty-four (34) months contrary to the provisions of Part II Section B of the Human Resource Policies and Procedures Manual for the Public Service, 2016 on appointment of staff on probation and pensionable terms

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

2.2. Non-Compliance with Law on Ethnic Composition

Review of IPPD records revealed that the County Executive had a total of 6,399 employees out of which 5,393 or 84% were from the local dominant community. In addition, the County Government recruited thirteen (13) employees during the year under review and all were from the local dominant ethnic community implying that the Management is not making enough effort to bridge the existing ethnicity gap. This was in contravention to Section 65(1)(e) of the County Government Act, 2012, which provides that at least thirty percent of the vacant posts at entry level should be filled by candidates who are not from the dominant ethnic community in the County.

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

2.3. Failure to Meet Recruitment Thresholds for Persons with Disabilities

During the year under review, County Government of Machakos recruited a total of thirteen (13) employees. There was however, no person living with disability recruited during the exercise. This is contrary to the provisions of Section B.23 (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 that sets a threshold of 5% of positions to be filled by persons with disabilities.

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

3. Failure to Remit Statutory Deductions

Annex 3 to the financial statements on pending staff payables reflects CPF Financial Services, Lap Fund and National Health Insurance Fund balances of Kshs.258,731,462, Kshs.12,007,458 and Kshs.22,990,280 respectively all totalling to Kshs.293,729,198 and not remitted to the respective organizations.

In the circumstances, the County Government breached the law on remittances of statutory and pension deductions and is exposed to penalties and interests for non-compliance.

4. Failure to Fund Dispensaries (Level 3s') and Health Centers (Level 2s')

The County Government had 164 gazetted level 3 and level 2 Health facilities which provided primary public health care services at the lowest level to the residents of the County. The main sources of funding to these facilities included user fee foregone, donations from DANIDA and remittances from County Treasury. Review of records revealed that these facilities did not receive funding from County Treasury during the financial year under review.

In the circumstances, the failure to fund the facilities compromises quality of health care services provided and impacts negatively on the service delivery to the local community.

5. Hire of Horticultural Crops Directorate Office Block

The County Government signed a lease agreement with Horticultural Crops Directorate on 5 July, 2013 for office space for the Governor. The rent payable was Kshs.100,000 per month with 10% annual increase. The outstanding balance as at May, 2022 was Kshs.27,222,648. The Governor's Office was constructed in the year 2020 and is currently in use. The Management has not explained the continued occupation of the premise which is now the Deputy Governor's office and delayed payments of the rents.

In the circumstances, the regularity of the expenditure of Kshs.27,222,648 on rent could not be confirmed.

6. Irregular Procurement of Projects

6.1. Upgrading of Matuu Equity Lane Road

The tender no. GMC/KRB/025/2019-2020 for the project was advertised on the County website and three bids were received and subjected to preliminary, technical and financial evaluation. The tender was awarded to the lowest bidder at a contract sum of Kshs.2,739,485. The tender was however, cancelled and three new bidders were subsequently evaluated for the tender. There was however, no evidence of re-advertisement of the tender. The contract was subsequently awarded at a contract sum of Kshs.8,125,551.

6.2. Upgrading of Matuu Equity Lane Road-Installation of Paving Block and Kerbs

The tender No. 824662/2020-2021 for the project was advertised on the County website and three bids were received and evaluated. The tender was awarded at a contract sum

of Kshs.9,750,915 to a firm that did not attain the minimum technical evaluation threshold of seventy percent (70%).

6.3. Routine Maintenance Mbusyani Kawethei Road Contract

The tender number GMC/TR&PW/RFQ/002/2021-2022 for the project was advertised and three bids were received and subjected to preliminary, technical and financial evaluation. The technical evaluation report did not indicate the scores for two bidders but the tender was awarded to a contractor at a contract sum of Kshs.4,607,056.

6.4. Irregular Use of Framework Contracting

The Department of Water entered into framework agreements with various suppliers and contractors for the supply of goods, works and services and incurred expenditure totalling to Kshs.60,635,708. The criteria to have a minimum of seven (7) alternative suppliers or contractors for framework agreements was not met and the head of procurement unit advised on the non –compliance as per the professional opinion. The Accounting Officer however, approved the award of framework agreements as recommended by the evaluation committee.

6.5. Irregular Expenditure on Design of the Proposed Machakos Airport

The County awarded a tender for the provision of consultancy services for design of the proposed Machakos Airport on 14 December, 2020 at a contract sum of Kshs.26,727,576. The construction of airport is however, not a devolved function as it falls under Civil Aviation and Space Travel, which are National Government functions. The implementing department of Transport, Roads, Public Works and Housing lacks public officers competent with matters on aviation. The management did not provide any evidence of agreement between the County and either the National Government or its Agencies.

6.6. Design for the Proposed 16KM Machakos-Kyumvi Dual Carriage

The County Government advertised and awarded a tender for provision of consultancy services for the 16 Km Proposed Machakos-Kyumvi Dual Carriage at a contract sum of Kshs.25,167,920. The construction of dual carriage from Mombasa Road (Kyumvi) to Machakos Town is however not a devolved function. The road falls under National Trunk Roads which is a National Government function. The County did not have an approved Memorandum of Understanding as provided for in Article 187 of the Constitution of Kenya to undertake the project.

In a letter Ref: KeNHA/04.A/GEN.DESGN/VOL.6(049) from Director General KeNHA dated 16 March, 2021, the director indicated that the County should address the issue of MOU between itself and the National Government before undertaking the project.

6.7. Irregular Payment for Incomplete Projects

i) The County entered into a contract for upgrading Local Authority Finance and Operational Management System (LAIFOM) at a cost of Kshs.8,000,000 and a monthly support fee of 1.5% of total collections and Kshs.5,000 per month for cloud data hosting. The contract was signed on 6 May, 2020 and the project was to be rolled out by July, 2020. The supplier had been paid Kshs.5,777,697 (or 72%) of the contract price. The upgraded system was found to be in operation but several irregularities were noted in its implementation.

a) The scope of the LAIFOMS upgrade entailed conversion of the system to the County Integrated Finance and Operational Management System (CIFOM) for all the seven sub-counties. Out of the seven sub counties, only Machakos and Mavoko sub counties have been connected to the system.

b) The module for building plan processing was to be developed and rolled out but the module is inactive in the two sub-counties where the system is in use.

c) The use of SMS broadcast feature, a mass SMS campaign engine, in the CIFOM that will provide alerts to citizens for bills and payment status has not been activated in the system.

d) The receipt books management System is not operational and has no backup in the event of system failure, or if the vendor terminates its operation.

e) The quarry fee, the highest revenue stream, has not been integrated in the system (CIFOM).

ii) The County through the Department of Finance and Economic Planning contracted a firm for supply, installation, commissioning and training on monitoring and evaluation system at a contract sum of Kshs.11,530,602 on 21 August, 2020. The project was to be completed by 20 May, 2021. The system was to strengthen and make improvements in project monitoring and evaluation in order to realize timely and accurate project data across the County. The system is web-based and responsive to all devices including a mobile application supporting all mobile operating systems. The system is however not operational despite the department having paid Kshs.8,564,449.

iii) The County through the Department of Finance and Economic Planning contracted for provision of bulk SMS services at Kshs.1,456,300. The service was to operationalize and enhance efficiency of the County payment platforms of County Paybill 1616160, USSD code *377# and Machapay platform and enable sending bulky SMSs. The tender was awarded on 1 December, 2021 and was to be completed by 13 December, 2021. A review of the project during the month of August, 2022 disclosed that the system is however not in use and the USSD code is not active. Further, professional opinion was not signed by the head of procurement contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, Management was in breach of the laws as highlighted above. Further, the County Government has not realized the benefits envisioned on procurement of the above seven (7) contracts and value for money on the contracts awarded irregularly could not be confirmed.

7. Stalled Projects

7.1. Designing and Building of Mavoko Stadium

The County through the Department of Tourism and Sports entered into a contract for designing and building of Mavoko stadium at a contract sum of Kshs.49,906,656 in the financial year 2018/2019. The stadium was to be completed in three years by 2020/2021. The contractor failed to complete the project and the contract was terminated. An amount of Kshs.4,873,680 (or 10%) of the contract sum was certified as at the time of the contract termination on 27 August, 2019.

A new contract no. GMC/MTYSC/01/2019-2020 was signed for the completion of the stadium at a sum of Kshs.44,717,696. Available records indicate that an amount of Kshs.8,781,147.80 (20%) of a contract sum was certified as at 21 April, 2021 but not paid. The contractor had since issued notice of termination of contract dated 11 March, 2022. Management has not provided documentary evidence to demonstrate any further action to complete the project.

7.2. Designing and Building of Masii Stadium

The County through the Department of Tourism and Sports entered into a contract for Designing and building of Masii Stadium at a contract sum of Kshs.49,045,478 in the financial year 2018/2019. The initial contract period was three years.

The contractor failed to complete the project and the contract was terminated. An amount of Kshs.4,705,280 (or 10%) of the contract sum was certified as works done.

The Management has not provided documentary evidence to demonstrate any further action taken to complete the project.

7.3. Designing and Building of Kinyui Stadium

The County through the Department of Tourism and Sports entered into a contract for the designing and building of Kinyui Stadium at a contract price of Kshs.49,906,656 in the financial year 2018/2019. The initial contract period was three years which has since expired. The completion level was at 74% as at July, 2022 but the contractor had abandoned the site. The Management has not provided documentary evidence to demonstrate any further action to complete the project.

7.4. Designing and Building of Ikombe Stadium

The County through the Department of Tourism and Sports entered into a contract for the designing and building of Ikombe Stadium at a contract price of Kshs.49,740,000 in the

financial year 2018/2019. The initial contract period was three years which has since expired. The completion level was at 78% in July, 2022. A site visits on 2 August, 2022 revealed that the contractor was still on site despite lapse of contract period and there is no evidence of contract extension.

7.5. Construction of Mumbuni Earth Dam

The Department of Water and Irrigation entered into a entered into a contract for the proposed Construction of Mumbuni Earth Dam in Ikalaasa, Kibauni Ward on 24 September, 2018 with completion date of 30 September, 2019. The contract price was Kshs.75,156,480 and the contractor had been paid Kshs.68,414,880 for certified works representing 91% completion level. The contractor however failed to complete the project and the same was re-awarded at an amount of Kshs.5,072,460 through tender number GMC/WIECC&NR/03/2021-2022. The contractor later declined the offer vide a letter dated 30 March, 2022 citing outstanding pending bills on previous works. The project has remained incomplete despite the County incurring an expenditure of Kshs.68,414,880.

7.6. Construction of 11 Storey Thin and Tall Building

The project was awarded to a contractor in March 2018 at a contract sum of Kshs.394,999,999 and was to be completed in 58 weeks. A site visits in October, 2022 revealed that the project was constructed up to the 7th floor and contractor abandoned the site with the level of completion estimated at 52% as per project progress status report. The contractor had been paid a total of Kshs.176,375,021. The Management has not indicated the efforts being made to complete the project.

7.7. Proposed Construction of Commercial (Mixed Use) Development Centre

The contract was awarded to a contractor at a contract sum of Kshs.55,495,944 on 1 March, 2018. The project commenced on 4 May, 2018 and was to be completed by 30 September, 2018. A site visit in October, 2022 revealed that the project was still at the foundation level and no activities had been undertaken since 2019 when the last certificate was issued. Further, review of payment records indicated that (10%) advance payment of Kshs.5,549,594 was paid on 19 April, 2018 and IPC No.1 of Kshs.2,975,379 was paid on 21 November, 2018. Further, another payment of Kshs.2,398,931 for Certificate No.2 was made on 10 April, 2019 making total payments of Kshs.10,923,904.

7.8. Construction of Community Recreation Centre

The project was for construction of passage/walkways, public toilets and restaurant. The contract was awarded on 1 March, 2018 at a contract sum of Kshs.55,435,741. The project commenced on 4 May, 2018 and was due for completion on 30 September, 2018. A site visit in October, 2022 revealed that the project was at the foundation stage and the contractor had abandoned the project with level of completion estimated at 15%. Further, review of payment records revealed that, the contractor was paid advance amount of

Kshs.5,543,574 (or 10%) and an additional amount of Kshs.3,582,385 for value of work done as per certificate Number 1 paid on 17 February, 2020.

7.9. Construction of Public Area Facility

The contract comprised of construction of a swimming pool, a public beach, amphitheatre, changing and washrooms and was awarded at a contract sum of Kshs.37,585,666 in March, 2018. The project was to be completed in 26 weeks from the commencement date. The contract period was extended to 11 March, 2020 and then to 30 September, 2021 after the contractor made another extension request which had not been approved. Physical verification of the project in October, 2022 revealed that the contractor had abandoned the site and the level of completion as per project progress status report was 70%.

7.10. Construction of Staff Houses in Matuu Sub-County

The contract was awarded on 27 June, 2019 at a contract sum of Kshs.12,545,783 and the contract period was 26 weeks. The contractor submitted the first payment request vide IPC No.1 of Kshs.7,521,202 on 16 December, 2019. It was however, noted that the contract period had lapsed but the level of completion as per project progress status report was 60% and there was no evidence of extension of contract period.

7.11. Construction of Executive Washrooms at Matuu County Office

The contract was awarded on 27 June, 2019 at a contract price of Kshs.2,877,150. The project was to be completed in 26 weeks. Physical verification of the project carried out in October, 2022 revealed that the contractor had abandoned the site and project completion level was at 40% as per the project status report. There was no evidence provided on the contract period extension.

7.12. Construction of 12 Storey Thin and Tall Building

The contract was awarded in 2018 at a contact sum of Kshs.399,999,999 and was to be completed in 58 weeks. Site visit in October, 2022 revealed that the project was terminated at foundation level for non-performance. The estimated completion stage is 10%. The contractor had been paid a total amount of Kshs.80,551,782 being advance payment of Kshs.39,144,144 and IPC No 1 amount of Kshs.41,407,638.

In the circumstances, the County Government has not obtained value for money for the amount spent on all the abandoned projects and the residents of Machakos County have not enjoyed the envisioned benefits due to failure to complete the project. The funds could also be lost for payments made for undelivered projects.

9. Failure to Prepare and Submit Account for Receiver of Revenue

The statement receipts and payments reflect other receipts amount of Kshs.1,118,461,753, being County own generated revenue for the period under review.

The Management did not prepare and submit accounts for the revenue contrary to the requirement of section 165 of Public Finance Management Act, 2012, which requires receiver of revenue to prepare and submit revenue accounts for audit. The revenue collected may not be appropriately accounted for and revenue could be misappropriated.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Risk Management Policy and Strategy

The County Management had not put in place risk management policy, strategies, and risk register to mitigate against risk. It was, therefore, not clear how the management manages risk exposures. This is in contravention of Regulation 158 (1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism; and the county government entity develops a system of risk management and internal control that builds robust business operations.

2. Operation of Multiple Revenue Bank Accounts and MPESA Paybills

Review of the revenue records and systems revealed that the county operated seventeen (17) revenue bank accounts and two hundred and eleven (211) MPESA paybills. The paybills include nine (9) which are inactive and it is not clear how the revenue through these paybills was collected. The Management did not explain the essence of operating multiple bank accounts and Mpesa paybills.

The inactive Mpesa paybills are indicated below:

No.	Mpesa Paybill No.	Name	Status
1	38417	Mugoya Quarry Cess	Inactive
2	538421	Lukenya Quarry Cess	Inactive
3	538865	Kathama Barrier	Inactive
4	704457	Public Health Mavoko	Inactive
5	704458	Public Health Machakos	Inactive
6	704459	Public Health Kangundo	Inactive
7	704461	Public Health Matungulu	Inactive
8	704462	Public Health Kathiani	Inactive
9	704463	Public Health Mwala	Inactive

In the circumstances, the Management may not be able to reconcile all the revenue due and account for the same and hence controls over total revenue collections could not be Confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue 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 terminate the County Government or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County 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.

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 February, 2023

7. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
Receipts			
Exchequer Releases (Transfer from CRF)	1	9,580,793,835	10,746,322,408
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	1,118,461,753	1,296,364,668
Total Receipts		**10,699,255,588**	**12,042,687,076**
Payments			
Compensation of Employees	4	5,903,699,792	5,602,656,468
Use of goods and services	5	1,496,724,958	1,107,121,078
Subsidies	6	-	-
Transfers to Other Government Units	7	1,853,561,282	3,036,377,945
Other grants and transfers	8	-	-
Social Security Benefits	9	87,995,117	92,866,089
Acquisition of Assets	10	987,914,840	1,187,849,365
Finance Costs, including Loan Interest	11	-	-
Repayment of principal on Domestic and Foreign borrowing	12	-	-
Other Payments	13	-	-
TOTAL PAYMENTS		**10,329,895,989**	**11,026,870,945**
SURPLUS/DEFICIT		**369,359,599**	**1,015,816,131**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. Machakos County Financial Statements were approved on 28/12 2022 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member Number:3240

Head of Accounting Services
Name: Michael Musyoki
ICPAK Member Number:13428

8. Statement of Assets and Liabilities as at 30th June 2022

		2021/2022	2020/2021
Financial Assets	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	14A	513,555,509	1,173,251,315
Cash Balances	14B	-	-
Total Cash and cash equivalents		**513,555,509**	**1,173,251,315**
Outstanding Imprests and Advances	15	-	-
Total Financial Assets		**513,555,509**	**1,173,251,315**
Financial Liabilities			
Deposits and retentions	16	**133,552,775**	**146,792,047**
Net Financial Assets		**380,002,734**	**1,026,459,268**
Represented By			
Fund balance b/fwd	17	1,026,459,268	913,751,861
Prior year adjustments	18	(1,015,816,133)	(903,108,725)
Surplus/Deficit for the year		369,359,599	1,015,816,131
Net Financial Position		**380,002,734**	**1,026,459,268**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. Machakos County Financial Statements were approved on 28/12/ 2022 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member Number:3240

Head of Accounting Services
Name:Michael Musyoki
ICPAK Member Number:13428

9. Statement of Cash Flows for the Period Ended 30th June 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer Releases (Transfer from CRF)	1	9,580,793,835	10,746,322,408
Other Receipts	3	1,118,461,753	1,296,364,668
Payments for operating expenses			
Compensation of Employees	4	5,903,699,792	5,602,656,468
Use of goods and services	5	1,496,724,958	1,107,121,078
Subsidies	6	-	-
Transfers to Other Government Units	7	1,853,561,282	3,036,377,945
Other grants and transfers	8	-	-
Social Security Benefits	9	87,995,117	92,866,089
Finance Costs, including Loan Interest	11	-	-
Other Payments	13	-	-
Adjusted for:			
Decrease/(Increase) in Outstanding Imprests & Advances	19	-	-
Increase/(Decrease) in Deposits & Retentions	20	(13,239,272)	(21,528,380)
Total Adjustments		**(13,239,272)**	**(21,528,380)**
Net cash flows from operating activities		**1,344,035,167**	**2,182,137,116**
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	987,914,840	1,187,849,365
Net cash flows from investing activities		**987,914,840**	**1,187,849,365**

MACHAKOS COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2022

		2021/2022	2020/2021
	Note	Kshs	Kshs
Cashflow From Borrowing Activities			
Repayment of principal on Domestic and Foreign borrowing	12	-	-
Net cash flow from financing activities		-	-
Net Increase In Cash And Cash Equivalents		**356,120,327**	**994,287,752**
Cash and cash equivalent at Beginning of the year		**1,173,251,315**	**1,082,072,286**
Other Adjustments Prior Year Adjustments		(1,015,816,133)	(903,108,725)
Cash and cash equivalent at End of the year		**513,555,509**	**1,173,251,313**
As per statement of assets		**513,555,509**	**1,173,251,315**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. Machakos County Financial Statements were approved on 28/12/ 2022 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member Number:3240

Head of Accounting Services
Name:Michael Musyoki
ICPAK Member Number:13428

10. Statement of Comparison of Budget and Actual Amounts: Recurrent and Development Combined

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases (Transfer from CRF)	10,552,934,028	853,888,654	11,406,822,682	9,580,793,835	1,826,028,847	84%
Proceeds from Sale of Assets			-	-	-	0%
Other Receipts	1,682,894,197	-	1,682,894,197	1,118,461,753	564,432,444	66.5%
TOTAL	**12,235,828,225**	**853,888,654**	**13,089,716,879**	**10,699,255,588**	**2,390,461,291**	**82%**
PAYMENTS						
Compensation of Employees	5,655,570,468	250,224,884	5,905,795,352	5,903,699,792	2,095,560	99.96%
Use of goods and services	1,606,476,621	337,687,819	1,944,164,440	1,496,724,958	447,439,482	77%
Subsidies	-		-	-	-	0%
Transfers to Other Government Units	2,900,603,565	567,097,439	3,467,701,004	1,853,561,282	1,614,139,722	53%
Other grants and transfers						
Social Security Benefits	90,735,000	-	90,735,000	87,995,117	2,739,883	97%
Acquisition of Assets	1,942,442,571	(291,121,488)	1,651,321,083	987,914,840	663,406,243	60%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	-		-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	40,000,000	(10,000,000)	30,000,000	-	30,000,000	0%
TOTAL	**12,235,828,225**	**853,888,654**	**13,089,716,879**	**10,329,895,989**	**2,759,820,890**	**79%**
SURPLUS/(DEFICIT)	-	-	-	**369,359,598**	**(369,359,598)**	

Machakos County Financial Statements were approved on 28/12/ 2022 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member Number:3240

Head of Accounting Services
Name:Michael Musyoki
ICPAK Member Number:13428

11. Statement of Comparison of Budget and Actual Amounts: Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases (Transfer from CRF)	7,239,049,418	696,253,852.00	7,935,303,270	7,900,485,704	34,817,566	99.6%
Proceeds from Sale of Assets			-	-	-	0%
Other Receipts	1,178,025,938	-	1,178,025,938	882,923,227	295,102,711	74.9%
TOTAL	**8,417,075,356**	**696,253,852**	**9,113,329,208**	**8,783,408,931**	**329,920,277**	**96%**
PAYMENTS						
Compensation of Employees	5,655,570,468	250,224,884	5,905,795,352	5,903,699,792	2,095,560	99.96%
Use of goods and services	1,471,641,903	329,687,819	1,801,329,722	1,496,724,958	304,604,764	83%
Subsidies			-	-	-	0%
Transfers to Other Government Units	1,173,271,785	122,909,048.00	1,296,180,833	1,225,377,349	70,803,484	94.5%
Other grants and transfers						
Social Security Benefits	90,735,000	-	90,735,000	87,995,117	2,739,883	97%
Acquisition of Assets	15,856,200	3,432,101.00	19,288,301	-	19,288,301	0%
Finance Costs, including Loan Interest			-	-	-	0%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings			-	-	-	0%
Other Payments	10,000,000	(10,000,000)	-	-	-	0%
TOTAL	**8,417,075,356**	**696,253,852**	**9,113,329,208**	**8,713,797,217**	**399,531,991**	**96%**
SURPLUS/(DEFICIT)	-	-	-	**69,611,714**	**(69,611,714)**	

Machakos County Financial Statements were approved on 28/12/ 2022 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member Number:3240

Head of Accounting Services
Name:Michael Musyoki
ICPAK Member Number:13428

12. Statement of Comparison of Budget and Actual Amounts: Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases (Transfer from CRF)	3,313,884,610	157,634,802	3,471,519,412	1,680,308,131	1,791,211,281	48%
Proceeds from Sale of Assets			-	-	-	0%
Other Receipts	504,868,259	-	504,868,259	235,538,526	269,329,733	46%
TOTAL	**3,818,752,869**	**157,634,802**	**3,976,387,671**	**1,915,846,657**	**2,060,541,014**	**48%**
PAYMENTS						
Compensation of Employees	-				-	
Use of goods and services	134,834,718	8,000,000	142,834,718	-	142,834,718	0%
Subsidies	-		-		-	0%
Transfers to Other Government Units	1,727,331,780	444,188,391.00	2,171,520,171	628,183,933	1,543,336,238	29%
Other grants and transfers						
Social Security Benefits			-		-	
Acquisition of Assets	1,926,586,371	(294,553,589)	1,632,032,782	987,914,840	644,117,942	61%
Finance Costs, including Loan Interest			-		-	0%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings			-		-	0%
Other Payments	30,000,000	-	30,000,000	-	30,000,000	0%
TOTAL	**3,818,752,869**	**157,634,802**	**3,976,387,671**	**1,616,098,773**	**2,360,288,898**	**41%**
SURPLUS/(DEFICIT)	-	-	-	**299,747,884**	**(299,747,884)**	

Machakos County Financial Statements were approved on 28/12/ 2022 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member Number:3240

Head of Treasury – Accounting Services
Name:Michael Musyoki
ICPAK Member Number:13428

13. Budget Execution by Programmes and Sub-Programmes

13.1 Budget Execution by Programmes and Sub-Programmes Recurrent

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		202122		202122	Date, 202122	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	347,501,625	(1,051,181)	346,450,444	297,328,504	49,121,940
Sub-programme 2	Transport Services	28,492,459	8,425,000	36,917,459	30,420,027	6,497,432
Sub-programme 3	Human Resource and Administration Section	84,050,981	(4,000,000)	80,050,981	79,927,351	123,630
Sub-programme 4	ICT Section	13,387,204	272,500	13,659,704	10,372,713	3,286,991
Sub-programme 5	Hospitality Services Section	14,580,000	3,000,000	17,580,000	16,863,491	716,509
Sub-programme 6	Cabinet Office	6,493,175	(3,031,600)	3,461,575	3,457,180	4,395
Sub-programme 7	Office of the Deputy Governor	36,000,000	(7,117,288)	28,882,712	21,156,578	7,726,134

Sub-programme 8	Directorate of Projects Delivery,Monitoring and Evaluation	13,759,080	5,123,789	18,882,869	10,358,438	8,524,431
Sub-programme 9	Office of the County Secretary	8,889,914	600,000	9,489,914	7,498,231	1,991,683
Sub-programme 10	Office of the County Advisors	8,954,060	-	6,732,840	6,153,440	579,400
TOTAL		**562,108,498**	**2,221,220**	**562,108,498**	**483,535,953**	**78,572,545**
COUNTY PUBLIC SERVICE BOARD						
Sub-programme 1	Human Resource and Administration	39,763,200	-	39,763,200	34,202,221	5,560,979
TOTAL		**39,763,200**	**-**	**39,763,200**	**34,202,221**	**5,560,979**
ROADS, TRANSPORT AND PUBLIC WORKS						
Sub-programme 1	Head quarter Administrative services	155,719,413	-	155,719,413	154,084,740	1,634,673
Sub-programme 2	Road Development and Management	3,355,863	2,000,001	5,355,864	3,540,522	1,815,342
Sub-programme 3	County Government Buildings	203,238	-	203,238	202,240	998
Sub-programme 4	County Fleet Management	38,000,000	-	38,000,000	37,987,875	12,125
TOTAL		**197,278,514**	**2,000,001**	**199,278,515**	**195,815,377**	**3,463,138**
HEALTH AND EMERGENCY SERVICES						

Sub-programme 1	General Administration and support services	3,418,424,795	55,431,101	3,473,855,895	3,471,822,090	2,033,805
Sub-programme 2	Machakos Level 5	257,979,333	150,781,005	408,760,338	368,251,244	40,509,094
Sub-programme 3	Kangundo Level 4	44,340,628	(1,619,037)	42,721,591	40,668,381	2,053,210
Sub-programme 4	Matuu Level 4	41,699,040	(1,100,709)	40,598,331	30,141,390	10,456,941
Sub-programme 5	Kathiani Level 4	30,032,693	(6,559,585)	23,473,108	20,390,798	3,082,310
Sub-programme 6	Mwala Level 4	20,807,933	(3,890,519)	16,917,414	15,264,384	1,653,030
Sub-programme 7	Kimiti Level 4	10,083,173	(2,075,638)	8,007,535	5,252,468	2,755,067
Sub-programme 8	Masinga Level 4	10,183,173	(3,358,057)	6,825,116	3,005,863	3,819,253
Sub-programme 9	Athi River Level 4	10,083,173	(2,985,619)	7,097,554	3,497,269	3,600,285
Sub-programme 10	Mutituni Level 4	10,083,173	(2,666,019)	7,417,154	2,023,000	5,394,154
Sub-programme 11	Ndithini Level 4	10,083,173	(4,051,319)	6,031,854	2,304,916	3,726,938
Sub-programme 12	Kalama Level 4	10,033,173	(2,602,367)	7,430,806	6,098,578	1,332,228
Sub-programme 13	Public Health and Community Outreach	93,086,455	(4,259,673)	88,826,782	88,812,328	14,454
Sub-programme 14	Emergency Services	3,331,477	4,889,631	8,221,107	7,886,898	334,209
TOTAL		**3,970,251,391**	**175,933,195**	**4,146,184,585**	**4,065,419,607**	**80,764,978**
WATER, IRRIGATION,ENVIRONMENT AND NATURAL RESOURCES						

Sub-programme 1	Water Supply and Sewerage	15,364,316	-	15,364,316	15,261,636	102,680
Sub-programme 2	Irrigation Schemes, Development and Promotion	56,000	-	56,000	-	56,000
Sub-programme 3	Development and Promotion of Irrigation Schemes	82,726,417	5,500,000	88,226,417	79,460,226	8,766,191
Sub-programme 4	Environment and Natural Resources	5,925,922	(1,500,000)	4,425,922	4,416,940	8,982
TOTAL		**104,072,655**	**4,000,000**	**108,072,655**	**99,138,802**	**8,933,853**
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
Sub-programme 1	General Administration and support services	379,343,132	8,749,700	388,092,832	382,405,212	5,687,620
Sub-programme 2	Crop Development and Management	4,150,000	(150,000)	4,000,000	3,418,021	581,979
Sub-programme 3	Livestock Resources Management and Development	2,310,000	(250,000)	2,060,000	2,053,145	6,855
Sub-programme 4	Fisheries Development	1,050,000	-	1,050,000	496,620	553,380
Sub-programme 5	Veterinary Services	850,400	(50,000)	800,400	226,800	573,600
Sub-programme 6	Agriculture Training Centre	3,550,000	(400,000)	3,150,000	1,941,200	1,208,800
Sub-programme 7	Co-operative Development and Marketing	3,949,251	-	3,949,251	2,611,546	1,337,705
Sub-programme 8	Capacity Building to Co-operative Societies	2,692,000	-	2,692,000	2,642,536	49,464

Sub-programme 7	Promotion of Co-operative Marketing and Value Chain	2,692,000	-	2,692,000	2,636,830	55,170
Sub-programme 8	Co-operative Financial Services	3,324,000	-	3,324,000	3,238,226	85,774
Sub-programme 9	Promotion and growth of Co-operative Societies	2,712,000	-	2,712,000	2,654,388	57,612
Sub-programme 10	Co-operative Audit Support Services	3,916,000	-	3,916,000	3,899,400	16,600
TOTAL		**410,538,783**	**7,899,700**	**418,438,483**	**408,223,924**	**10,214,559**
FINANCE AND ECONOMIC PLANNING						
Sub-programme 1	Revenue Management	42,452,660	8,934,257	51,386,917	44,700,788	6,686,129
Sub-programme 2	Budget formulation,Coordination and Implementation	19,366,979	27,512,000	46,878,979	42,833,773	4,045,206
Sub-programme 3	Supply Chain Management Section	6,687,354	1,700,000	8,387,354	6,985,987	1,401,367
Sub-programme 4	Accounts Services	8,438,001	23,160,000	31,598,001	30,377,211	1,220,790
Sub-programme 5	Audit Section	6,754,000	5,429,000	12,183,000	11,665,033	517,967
Sub-programme 6	Human Resource Management and Support Services	392,919,205	6,974,006	399,893,211	399,425,128	468,083
Sub-programme 7	Economic Planning and Statistical Services	10,225,974	1,500,000	11,725,974	10,272,408	1,453,566

Sub-programme 8	External Resource Mobilization	950,000	-	950,000	600,624	349,376
TOTAL		**487,794,173**	**75,209,263**	**563,003,436**	**546,860,952**	**16,142,484**
PUBLIC SERVICE,QUALITY MANAGEMENT AND ICT						
Sub-programme 1	General Administration and support services	386,244,074	302,641,218	688,885,292	680,086,350	8,798,942
Sub-programme 2	Quality Management	625,000	(390,000)	235,000	159,960	75,040
Sub-programme 3	Training,Research and Development	5,009,500	67,970,621	72,980,121	63,686,114	9,294,007
Sub-programme 4	ICT General Administration and support services	7,975,000	(1,120,000)	6,855,000	1,190,778	5,664,222
Sub-programme 5	ICT Infrastructure	5,647,000	(900,000)	4,747,000	-	4,747,000
Sub-programme 6	Closed Circuit Television	1,850,000	(100,000)	1,750,000	583,048	1,166,952
TOTAL		**407,350,574**	**368,101,839**	**775,452,413**	**745,706,250**	**29,746,163**
TOURISM,CULTURE,YOUTH AND SPORTS						
Sub-programme 1	General administrative and Support Services	95,546,573	-	95,546,573	92,220,524	3,326,049
Sub-programme 2	Heritage & Culture	1,740,919	-	1,740,919	1,018,655	722,264
Sub-programme 3	Liquor Management	807,867	-	807,867	350,000	457,867

Sub-programme 4	Tourism Development and Marketing	1,443,258	-	1,443,258	387,031	1,056,227
Sub-programme 5	Management of Recreational Services	1,280,000	-	1,280,000	-	1,280,000
Sub-programme 6	Machawood	2,826,115	-	2,826,115	1,043,712	1,782,403
Sub-programme 7	County Image Directorate	2,796,000	-	2,796,000	1,403,378	1,392,622
Sub-programme 8	Youth Development	2,495,799	-	2,495,799	1,155,266	1,340,533
Sub-programme 9	Stadium Management	1,649,952	-	1,649,952	1,183,046	466,906
Sub-programme 10	Youth Empowerment	1,864,765	-	1,864,765	1,131,780	732,985
Sub-programme 11	Sports Promotion	1,920,000	-	1,920,000	1,834,790	85,210
TOTAL		**114,371,248**	**-**	**114,371,248**	**101,728,182**	**12,643,066**
TRADE,INDUSTRIALIZATION AND INNOVATION						
Sub-programme 1	Headquarter Administration Services	59,545,491	14,127,007	73,672,498	73,659,428	13,070
Sub-programme 2	Trade Development	-	-	-	-	-
Sub-programme 3	Business and Enterprise Development	1,297,300	(227,150)	1,070,150	780,390	289,760
Sub-programme 4	Industrialization and Innovation	-	-	-	-	-
Sub-programme 5	Investment Facilitation and Support	3,333,000	(235,000)	3,098,000	1,577,554	1,520,446

Sub-programme 6	Hygiene and Sanitation	5,340,000	(555,000)	4,785,000	4,783,035	1,965
Sub-programme 7	Legal Services	45,007,076	-	45,007,076	33,190,123	11,816,953
TOTAL		**114,522,867**	**13,109,857**	**127,632,724**	**113,990,530**	**13,642,194**
EDUCATION,YOUTH AND SOCIAL WELFARE						
Sub-programme 1	Head quarter Administrative services	384,224,476	-	384,224,476	374,566,098	9,658,379
Sub-programme 2	Gender and Social Services	14,819,436	-	14,819,436	10,812,888	4,006,548
TOTAL		**399,043,912**	**-**	**399,043,912**	**385,378,986**	**13,664,927**
ENERGY,LANDS,HOUSING AND URBAN DEVELOPMENT						
Sub-programme 1	Head quarter Administrative services	61,807,195	10,000,000	71,807,195	65,000,912	6,806,283
Sub-programme 2	County Electrification	22,381,457	-	22,381,457	17,927,911	4,453,546
Sub-programme 3	Housing and Urban Development	5,500,000	-	5,500,000	2,987,235	2,512,765
Sub-programme 4	Machakos Municipality	8,000,000	-	8,000,000	7,872,948	127,052
Sub-programme 5	Mavoko Municipality	8,000,000	-	8,000,000	7,591,401	408,599
Sub-programme 6	Kangundo Tala Municipality	8,000,000	-	8,000,000	5,108,591	2,891,409
TOTAL		**113,688,652**	**10,000,000**	**123,688,652**	**106,488,998**	**17,199,654**

COUNTY ADMINISTRATION AND DECENTRALIZED UNITS

Sub-programme 1	General Administration and support services	496,526,559	(930,000)	495,596,559	493,759,304	1,837,255
Sub-programme 2	Civic Engagement	500,000	-	500,000	414,100	85,900
Sub-programme 3	Administration and Co-ordination Services	2,550,000	(900,000)	1,650,000	1,431,511	218,489
Sub-programme 4	Solid Waste Management	8,698,339	400,000	9,098,339	9,071,497	26,842
Sub-programme 5	Inspectorate Services and Management	10,225,600	1,430,000	11,655,600	10,990,218	665,382
TOTAL		**518,500,498**	**-**	**518,500,498**	**515,666,630**	**2,833,868**
COUNTY ASSEMBLY	County Assembly	977,790,391	39,999,998	1,017,790,389	911,640,806	106,149,583
GRAND TOTAL		**8,417,075,356**	**698,475,073**	**9,113,329,208**	**8,713,797,217**	**399,531,991**

13.2 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES DEVELOPMENT

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		20212022		20212022	20212022	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Co-ordination and Supervisory Services	3,080,367	2,000,000	5,080,367	2,996,800	2,083,567
TOTAL		**3,080,367**	**2,000,000**	**5,080,367**	**2,996,800**	**2,083,567**
COUNTY PUBLIC SERVICE BOARD						
Sub-programme 1	Human Resource and Administration	10,000,000	-	10,000,000		10,000,000
TOTAL		**10,000,000**	**-**	**10,000,000**	**-**	**10,000,000**
ROADS,TRANSPORT AND PUBLIC WORKS						
Sub-programme 1	General Administration and support services	143,444,468	(62,582,116)	80,862,352	64,291,554	16,570,798

Sub-programme 2	Road Development and Management	532,371,359	32,820,592	565,191,951	421,842,571	143,349,381
Sub-programme 3	County Government Buildings Services	160,000,000	(42,238,476)	117,761,524	77,509,340	40,252,184
Sub-programme 4	County Fleet Management	55,000,000	-	55,000,000	20,589,322	34,410,678
TOTAL		**890,815,827**	**(72,000,000)**	**818,815,827**	**584,232,787**	**234,583,041**
HEALTH AND EMERGENCY SERVICES						
Sub-programme 1	General Administration and planning	187,852,203	22,641,538	210,493,741	20,752,946	189,740,795
Sub-programme 2	Machakos Level 5	41,200,434	(2,469,714)	38,730,720	24,132,409	14,598,311
Sub-programme 3	Kangundo Level 4	18,396,595	(4,646,077)	13,750,518	7,278,666	6,471,852
Sub-programme 4	Matuu Level 4	12,180,373	2,554,105	14,734,478	12,528,016	2,206,462
Sub-programme 5	Kathiani Level 4	12,953,582	(9,682,520)	3,271,062	-	3,271,062
Sub-programme 6	Mwala Level 4	8,908,489	(7,788,489)	1,120,000	-	1,120,000
Sub-programme 7	Kimiti Level 4	4,363,396	(3,994,323)	369,073	-	369,073
Sub-programme 8	Masinga Level 4	4,363,396	(4,363,396)	-	-	-
Sub-programme 9	Athi River Level 4	4,363,396	(4,363,396)	-	-	-

Sub-programme 10	Mutituni Level 4	4,363,396	(4,363,396)	-	-	-
Sub-programme 11	Ndithini Level 4	4,363,396	(4,363,396)	-	-	-
Sub-programme 12	Kalama Level 4	4,363,396	(4,363,396)	-	-	-
Sub-programme 13	Public Health and Community Outreach	137,674,927	(52,455,293)	85,219,634	58,539,759	26,679,875
Sub-programme 14	Emergency Services	8,163,904	(3,032,371)	5,131,533	484,000	4,647,533
TOTAL		**453,510,883**	**(80,690,124)**	**372,820,759**	**123,715,796**	**249,104,963**
WATER,IRRIGATION,ENVIRONMENT AND NATURAL RESOURCES						
Sub-programme 1	Water Supply and Sewerage	164,252,259	25,000,000	189,252,259	111,422,614	77,829,645
Sub-programme 2	Water Resources Management and Storage	10,000,000	-	10,000,000	5,000,000	5,000,000
Sub-programme 3	Irrigation Schemes Development and Promotion	66,482,486	(15,000,000)	51,482,486	25,082,999	26,399,487
Sub-programme 4	General Administration and support services	2,859,436	-	2,859,436	1,031,504	1,827,932
Sub-programme 5	Environment and natural resources	75,660,446	-	75,660,446	44,266,997	31,393,449
TOTAL		**319,254,627**	**10,000,000**	**329,254,627**	**186,804,114**	**142,450,513**

AGRICULTURE,FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
Sub-programme 1	General Administration and support services	284,648,055	111,186,380	395,834,435	213,000,259	182,834,176
Sub-programme 2	Crop Development and Management	49,000,000	(3,000,000)	46,000,000	1,000,000	45,000,000
Sub-programme 3	Livestock Resources Management and Development	11,500,000	(3,000,000)	8,500,000	3,248,730	5,251,270
Sub-programme 4	Fisheries Development	4,000,000	(1,000,000)	3,000,000	-	3,000,000
Sub-programme 5	Veterinary Services	12,619,264	(3,500,000)	9,119,264	683,704	8,435,560
Sub-programme 6	Agriculture Training Centre	2,000,000	-	2,000,000	-	2,000,000
Sub-programme 7	Co-operative Development	204,000	-	204,000	-	204,000
Sub-programme 8	Promotion of corporative marketing and value chain	35,869,000	-	35,869,000	-	35,869,000
Sub-programme 9	Promotion and growth of corporative societies	918,000	-	918,000		918,000
TOTAL		**400,758,319**	**100,686,380**	**501,444,699**	**217,932,693**	**283,512,006**
FINANCE AND REVENUE MANAGEMENT						
Sub-programme 1	Resource Management	41,782,500	(30,000,000)	11,782,500	9,111,038	2,671,462

Sub-programme 2	Budget formulation,coordination and implementation	1,082,500	-	31,082,500	-	31,082,500
Sub-programme 3	Audit Section	2,004,779		2,004,779	1,214,702	790,077
Sub-programme 4	Supply Chain Management Section	1,000,000		1,000,000	800,000	200,000
Sub-programme 5	Accounts Services	891,208	181,926,333	182,817,541	182,144,471	673,070
Sub-programme 6	Economic Planning & Statistical Services	10,800,000	-	10,800,000	-	10,800,000
TOTAL		**57,560,987**	**151,926,333**	**239,487,320**	**193,270,211**	**46,217,109**
PUBLIC SERVICE,QUALITY MANAGEMENT AND ICT						
Sub-programme 1	General Administration and support services	2,450,000	-	2,450,000	1,197,580	1,252,420
Sub-programme 2	ICT Infrastructure	-	-	-	-	-
Sub-programme 3	Closed Circuit Television	6,879,343	-	6,879,343	-	6,879,343
TOTAL		**9,329,343**	**-**	**9,329,343**	**1,197,580**	**8,131,763**
TOURISM,YOUTH,SPORTS AND CULTURE						
Sub-programme 1	Tourism Development and Marketing	6,714,630	-	6,714,630	4,342,239	2,372,391

Sub-programme 2	Management of Recreational Facilities	878,750	-	878,750	-	878,750
Sub-programme 3	Machawood	370,000	-	370,000	-	370,000
Sub-programme 4	County Image	370,000	-	370,000	-	370,000
Sub-programme 5	Stadium Management	71,657,079	-	71,657,079	29,048,229	42,608,850
Sub-programme 6	Sports	6,000,000	-	6,000,000	4,020,674	1,979,326
Sub-programme 7	Youth Empowerment	5,000,000	-	5,000,000	2,700,000	2,300,000
TOTAL		**90,990,459**	**-**	**90,990,459**	**40,111,142**	**50,879,317**
TRADE,ECONOMIC PLANNING AND INDUSTRIALIZATIO N						
Sub-programme 1	Trade Development	221,906,472	5,637,255	227,543,727	40,016,159	187,527,569
Sub-programme 2	Business and enterprise development	12,000,000	-	12,000,000	1,745,165	10,254,835
Sub-programme 4	Industrial Development	56,000,000	(20,637,255)	35,362,745	15,901,795	19,460,950
Sub-programme 5	Investment Promotion	-	-	-	-	-
TOTAL		**289,906,472**	**(15,000,000)**	**274,906,472**	**57,663,119**	**217,243,354**

EDUCATION,SKILLS , TRAINING & SOCIAL WELFARE						
Sub-programme 1	HQ General Administration and support services	82,000,000	32,775,228	114,775,228	22,593,487	92,181,741
Sub-programme 2	Basic Education	5,000,000	2,000,000	7,000,000	-	7,000,000
Sub-programme 3	Youth Development Services	51,102,833	5,224,772	56,327,605	-	56,327,605
Sub-programme 4	Gender and Social Services	4,000,000		4,000,000	-	4,000,000
TOTAL		**142,102,833**	**40,000,000**	**182,102,833**	**22,593,487**	**159,509,346**
ENERGY,LANDS, HOUSING AND URBAN DEVELOPMENT						
Sub-programme 1	County Electrification	69,502,191	-	69,502,191	31,715,119	37,787,072
Sub-programme 2	Lands and Physical Planning	20,000,000	(10,000,000)	10,000,000	-	10,000,000
Sub-programme 3	Housing and Urban Development	752,000,000	(51,000,000)	701,000,000	7,888,236	693,111,764
TOTAL		**841,502,191**	**(61,000,000)**	**780,502,191**	**39,603,355**	**740,898,836**
COUNTY ADMINISTRATION AND DECENTRALIZED UNITS						

Sub-programme 1	General Administration and support services	12,940,561	(3,586,000)	9,354,561	5,694,448	3,660,113
Sub-programme 2	Solid Waste Management	2,000,000	3,586,000	5,586,000	2,928,150	2,657,850
Sub-programme 3	Forensic & Inspectorate Services	-	-	-	-	-
TOTAL		**14,940,561**	**-**	**14,940,561**	**8,622,598**	**6,317,963**
COUNTY ASSEMBLY	County Assembly	295,000,000	51,712,214	346,712,214	137,355,091	209,357,123
TOTAL		**3,818,752,869**	**127,634,803**	**3,976,387,672**	**1,616,098,773**	**2,360,288,899**

14. Significant Accounting Policies

The key 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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

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

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

Significant Accounting Policies (Continued)

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

Significant Accounting Policies (Continued)

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.

a) 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 2022, this amounted to KShs 133,552,775 compared to KShs 146,792,047 in prior period as indicated on note 16.

(There were no other restrictions on cash during the year)

7. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are 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. Third Party Deposits and Retention

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

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 County Executive's 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 County Executive at the end of the year.Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. Contingent Liabilities

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

A contingent liability is:

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

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

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

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits

or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the Machakos County Assembly on 30th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the Machakos County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, there were no errors relating to Prior Year Period.

17. Related Party Transactions

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

a) Control the other party or

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

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

15. Notes to the Financial Statements

1. Exchequer Releases (Transfer from CRF)

Description	2021/2022	2020/2021
	KShs	KShs
Total Exchequer Releases for quarter 1	2,527,598,060	1,188,622,305
Total Exchequer Releases for quarter 2	2,293,076,059	2,836,816,593
Total Exchequer Releases for quarter 3	1,511,780,199	1,627,223,219
Total Exchequer Releases for quarter 4	3,248,339,517	5,093,660,291
Total	**9,580,793,835**	**10,746,322,408**

2. Proceeds From Sale of Assets

	2021/2022	2020/2021
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	**-**	**-**

3. Other Receipts

	2021/2022	2020/2021
	Kshs	Kshs
Land Rates & Ground Rent	169,415,389	247,858,234
Single Business Permit	279,702,729	253,563,665
Quarry Extraction Fees	146,802,687	230,712,604
Sand Gravel	19,408,401	26,545,070
Market Fees	7,249,032	10,344,412
Plot/Stall Rent	3,242,039	4,886,747
Buspark	111,101,993	76,885,195
House Rent	860,962	1,388,750
Refuse/Conservacy Fee	28,320,120	30,431,751
Sign Board & Advertisment Fee	43,302,031	34,613,425
Fire Fighting&Ambulance Mgt Unit	14,145,202	22,706,735
Slaughter House Fees/Livestock	12,502,064	8,556,254
Court Fines	-	-
Enforcement Management	3,787,116	5,897,440
Offstreet Parking Unit	13,999,740	19,782,064
Building Plan Approvals	147,655,443	187,858,385
Cess	7,358,762	15,334,465
Social Services	82,039	60,550
Procurement	-	-
Water Sales	796,369	2,784,850
Miscellaneous	-	85,810
Tourism	3,076,096	415,300
House Loan Repayment	84,000	300,000
Salary Refunds/Advances		

	858,716	333,026
Agri Farm	66,200	58,263
Health Revenue	38,809,908	54,398,112
Liquor	61,556,386	53,906,756
Interest & Penalties On Plot And Stall Rent	58,541	148,139
Machakos Noise Pollution	541,107	235,475
Motor Cycle Registration	3,414,930	4,658,735
Weights And Measures	263,750	1,614,456
Tender Account	-	-
Total	**1,118,461,753**	**1,296,364,668**

4. Compensation of Employees

	2021/2022	2020/2021
	Kshs	Kshs
Basic salaries of permanent employees	5,713,368,055	5,425,277,952
Basic wages of temporary employees	15,426,386	21,917,886
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	99,718,130	155,460,630
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	75,187,221	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**5,903,699,792**	**5,602,656,468**

5. Use of Goods and Services

	2021/2022	2020/2021
	Kshs	Kshs
Utilities, supplies and services	56,113,967	78,088,513
Communication, supplies and services	23,368,119	31,690,235
Domestic travel and subsistence		

	282,033,188	190,641,614
Foreign travel and subsistence	59,044,895	3,127,341
Printing, advertising and information supplies & services	32,592,944	27,586,044
Rentals of produced assets	15,197,635	5,516,481
Training expenses	38,184,698	12,166,633
Hospitality supplies and services	65,824,023	53,204,752
Insurance costs	136,842,699	169,968,420
Specialised materials and services	461,592,974	110,517,296
Office and general supplies and services	53,680,628	25,436,178
Fuel Oil and Lubricants	79,648,052	72,443,788
Other operating expenses	161,042,008	293,767,716
Routine maintenance – vehicles and other transport equipment	27,442,944	23,618,845
Routine maintenance – other assets	4,116,185	9,347,224
Total	**1,496,724,958**	**1,107,121,078**

6. Subsidies

	2021/2022	2020/2021
	Kshs	Kshs
Subsidies to Public Corporations	-	-
See list attached	-	-
(insert name)	-	-
	-	
Subsidies to Private Enterprises	-	
See list attached	-	-
(insert name)	-	-
Total	**-**	**-**

7. Transfer to Other Government Entities

Description	2021/2022	2020/2021
	Kshs	Kshs
Other Current Transfers, Grants and Subsidies	121,847,814	179,698,587
Other Capital Grants and Transfers - Recurrent	131,734,695	74,894,119
Other Capital Grants and Transfers - Development	261,009,547	311,173,866
Transfers to County Assembly	1,048,995,897	1,015,210,816
Transfers for level 5 hospitals	-	382,859,600
DANIDA - Universal Healthcare in Devolved Units Programme	-	22,050,000
World Bank – THSUCP	16,819,036	21,065,735
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	60,154,034	45,000,000
Youth Polytechnic support grant	-	62,749,894
Abolishment of user fees in health centres and dispensaries	-	24,129,039
Kenya Urban Support Programme	-	487,694,415
Agriculture Sector Development Support Project (ASDSP)	8,872,349	16,747,314
Kenya Climate Smart Agriculture Project (KCSAP)	204,127,910	153,499,614
Road Maintenance Levy Fund (KRB)	-	239,604,947
Universal Health Coverage	-	
Covid-19 Fund	-	
Covid-19 Allowances	-	
TOTAL	**1,853,561,282**	**3,036,377,945**

8. Other Grants and Payments

Description	2021/2022	2020/2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2021/2022	2020/2021
	Kshs	Kshs
Government pension and retirement benefits	87,995,117	92,866,089
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**87,995,117**	**92,866,089**

10. Acquisition of Assets

	2021/2022	2020/2021
	Kshs	Kshs
Non Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	245,241,673	381,922,755
Refurbishment of Buildings	19,507,014	7,348,735
Construction of Roads	436,249,105	302,603,164
Construction and Civil Works	113,010,121	239,587,601
Overhaul and Refurbishment of Construction and Civil Works	79,275,109	142,230,107
Purchase of Vehicles and Other Transport Equipment	-	16,846,738
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment		

	11,763,622	38,015,449
Purchase of ICT Equipment		-
Purchase of Specialised Plant, Equipment and Machinery	61,246,542	42,679,442
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,248,730	12,920,040
Research, Studies, Project Preparation, Design & Supervision		-
Rehabilitation of Civil Works	17,372,924	-
Purchase of Specialised Plant	-	2,342,503
Acquisition of Strategic Stocks and commodities	-	1,352,830
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non - financial assets	**987,914,840**	**1,187,849,365**
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**987,914,840**	**1,187,849,365**

11. Finance Costs, Including Loan Interest

	2021/2022	2020/2021
	Kshs	Kshs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	**-**	**-**

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

	2021/2022	2020/2021
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Total	**-**	**-**

13. Other Payments

	2021/2022	2020/2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Total	**-**	**-**

14. Cash and Bank Balances

14a. Bank Accounts

Name of Bank, Account Name. & Currency	Account No	Indicate whether recurrent or development, deposits, receipts, etc	2021/2022	2020/2021
			Kshs	Kshs
CBK, Machakos County Recurrent Account KES	1000170468	Recurrent	7,353	173,912
CBK,Machakos County Development Account KES	1000170506	Development	127,489	835,777
CBK,Machakos County Revenue Fund Account KES	1000170751	CRF	169,182,423	820,163,367
Chase Bank KES	34308341007		10,643,135	10,643,135
CBK, Machakos County Deposit Account KES	1000228229	Deposit	133,552,775	146,792,047
Machakos County Road Maintenance Levy Fund	1000274317	SPA	1	1
Machakos County Kenya Climate Smart	1000364815	SPA	11,561,922	105,186,380
Machakos County	1000364823	SPA		

Agriculture Sector Development			5,500,000	-
Machakos County Village Polytechnic	1000364047	SPA	1	-
Machakos County Kenya Urban Support Prog	1000371668	SPA	2	2
Machakos County KDSP Grant	1000368055	SPA	167,833,059	66,080,621
Machakos County DANIDA Account	1000271329	SPA	8,590,313	-
Machakos County WHO Account	1000271345	SPA	5,832,823	22,651,859
Machakos County H/service Management Fund	1000271345	SPA	703,210	703,210
Machakos County UHC	1000400684	SPA	21,003	21,003
Total			**513,555,509**	**1,173,251,315**

14b. Cash in Hand

Cash in hand should also be analysed as follows:

	2021/2022	2020/2021
	Kshs	**Kshs**
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	**-**	**-**

15. Outstanding Imprests and Advances

	2021/2022	2020/2021
	Kshs	**Kshs**
Government Imprests	-	-
Salary Advance	-	-
Clearance Accounts	-	-
Total	**-**	**-**

Breakdown of imprests and salary advance as per department	**2021/2022**	**2020/2021**
Imprest		**Kshs**
Department		-
Department		-
Sub Total		-

Salary Advance		-
Department		
Sub Total		
Grand Total		-

16. Deposits and Retention

	2021/2022	2020/2021
	Kshs	Kshs
Deposits	-	-
Retention monies	133,552,775	146,792,047
Total	**133,552,775**	**146,792,047**

17. Fund Balance Brought Forward

	2021/2022	2020/2021
	Kshs	Kshs
Bank accounts	1,173,251,315	1,082,072,288
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(146,792,047)	(168,320,427)
Total	**1,026,459,268**	**913,751,861**

18. Prior Year Adjustments

	2021/2022	2020/2021
	Kshs	Kshs
Adjustments on bank account balances	-	-
Recurrent account	(173,912)	(13,259)
Development account	(835,777)	(222,551)
Deposit account	(820,163,367)	(433,461,904)
Special Purpose Account	(194,643,077)	(469,411,011)
Adjustments on cash in hand	-	
Total	**(1,015,816,133)**	**(903,108,724)**

NB: This adjustment relates to Development, Recurrent and County Revenue Fund balance brought forward.

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

Description	2021/2022	2020/2021
	KShs	KShs
Receivables as at 1st July (A)	-	-
Receivables as at 30th June (B)	-	-
Increase/ Decrease receivables C=B-A	-	-

20. Increase/ (Decrease) in Deposits and Retention

Description	2021/2022	2020/2021
	KShs	KShs
Payables as at 1st July (A)	146,792,047	168,320,427
Payables as at 30th June (B)	133,552,775	146,792,047
Increase/Decrease in Payables C=B-A	**(13,239,272)**	**(21,528,380)**

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance B/f 1/Jul/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance C/f 30/Jun/22 Kshs
Construction of Buildings	279,665,164	162,162,779	196,397,079	245,430,864
Construction of Civil works	226,449,853	177,490,520	174,945,755	228,994,618
Supply of Goods	696,880,101	513,004,435	365,090,850	844,793,686
Supply of Services	1,388,127,956	142,144,125	171,217,158	1,358,671,932
Total	**2,591,123,075**	**994,801,860**	**907,650,843**	**2,677,891,100**

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f 1/Jul/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f 30/Jun/22 Kshs
Senior management				
Middle management				
Unionisable employees				
Others-Retirement Benefits	106,588,035	266,561,906	79,420,743	293,729,198
Total				**293,729,198**

3. Other Pending Payables (See Annex 4)

Description	Balance b/f 1/Jul/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f Kshs
Amounts due to National Government entities	63,166,768	59,277,909	40,299,284	82,145,393
Amounts due to County Government entities	29,952,782	21,099,113	7,608,570	43,443,325
Total	**93,119,550**	**80,377,021**	**47,907,854**	**125,588,717**

4. External Assistance

	FY 2021/2022	FY 2020/2021
Description	**Kshs**	**Kshs**
External assistance received in cash	-	-
External assistance received as loans and grants	135,656,077	1,803,450,103
External assistance received in kind- as payment by third parties	-	-
Total	**135,656,077**	**1,803,450,103**

a)External assistance relating to loans and grants

	FY 2021/2022	FY 2020/2021
Description	**Kshs**	**Kshs**
External assistance received as loans	-	-
External assistance received as grants	135,656,077	1,803,450,103
Total	**135,656,077**	**1,803,450,103**

b)Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		**Kshs**	**Kshs**
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		=	=

c.Classes of providers of external assistance

	FY 2020/2021	FY 2020/2021
Description	**Kshs**	**Kshs**
Multilateral donors	135,656,077	1,093,382,410
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	710,067,693
Total	**135,656,077**	**1,803,450,103**

d.Non-monetary external assistance

Description	FY 2021/2022 Kshs	FY 2020/2021 Kshs
Goods	-	-
Services	-	-
Total	-	-

e Purpose and use of external assistance

Payments made by Third Parties	FY 2021/2022	FY 2020/2021
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	-	-

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

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.

5.1 Classification by Source

Description	FY 2021/2022 Kshs	FY 2020/2021 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

Payments made by Third Parties	FY 2021/2022	FY 2020/2021
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 appropriate county's operations

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 Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECM - s and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governors, CECM - Members and COs)	124,435,892	138,510,092
Transfers to related parties		
Transfer to the County Assembly	1,048,995,897	1,015,210,816
Transfers to other County Government Entities	-	-

Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**1,048,995,897**	**1,015,210,816**
Transfers from related parties		
Transfers from the Exchequer	8,429,319,897	8,421,115,500
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
Total Transfers from related parties	**8,429,319,897**	**8,421,115,500**

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Machakos County Bursary Fund	30.05.2014	Machakos	John Kilonzo Muthama
Machakos Municipality Board	15.02.2019	Machakos	Thomas Mutinda Kavivya
Mavoko Municipality Board	15.02.2019	Mavoko	Thomas Mutinda Kavivya
Kangundo Municipality Board	15.02.2019	Kangundo	Thomas Mutinda Kavivya

8. Disclosure of Balances in Revenue Collection Accounts

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 – 2022	2020/2021
			KShs	KShs
Kathiani Subcounty Revenue Account, KCB, Account No. 1146264518, Ksh.	-	-	-	-
Mwala Subcounty Revenue Account, KCB, Account No. 1146264267, Ksh.	-	-	-	-
Masinga Subcounty Revenue Account, KCB, Account No. 1146264747, Ksh.	-	-	-	-
Matungulu Subcounty Revenue Account, KCB, Account No. 1146264887, Ksh.	-	-	-	-
Kangundo Subcounty Revenue Account, KCB, Account No. 11440091111, Ksh.	-	-	-	-
Machakos Town Revenue Account, KCB, Account No. 1144008484, Ksh.	-	-	-	-
Yatta Sub County Revenue Account, KCB, Account No. 1146274335, Ksh.	-	-	-	-
Machakos County Health Revenue Account, KCB, Account No. 1144516609, Ksh.	-	-	-	-
Machakos County Weights And Measures Account, KCB, Account No. 1148873899, Ksh.	-	-	-	-
Machakos County Tender Account, KCB, Account No. 1142999262, Ksh.	-	-	-	-
Machakos County Liquor Licence Account, KCB, Account No. 1143572432, Ksh.	-	-	-	-
Machakos County Tourism Revenue Account, KCB, Account No. 1144879027, Ksh.	-	-	-	-
Machakos County Noise Polution Account, KCB, Account No. 1146176759, Ksh.	-	-	-	-
Machakos County Sand Harvesting Account, KCB, Account No. 1143997557, Ksh.	-	-	-	-
Machakos County Revenue Account, KCB, Account No. 1140764594, Ksh.	-	-	-	-
Machakos County Health Revenue – Machakos Level 5account, KCB,	-	-	-	-

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 – 2022	2020/2021
Account No. 1180862775, Ksh.				
Machakos County Health Mwala S Level 4 Account, KCB, Account No. 1180862678, Ksh.	-	-	-	-
Machakos County Health Kathiani Level 4 Account, KCB, Account No. 1180862961, Ksh.	-	-	-	-
Machakos County Health Matuu Level 4 Account, KCB, Account No. 11808882210, Ksh.	-	-	-	-
Machakos County Building Account, KCB, Account No. 1171824939, Ksh.	-	-	-	-
Machakos County Revenue Account, Family Bank, Account No. 073000035792, Ksh.	-	-	-	-
Machakos County Revenue Account, Cooperative Bank, Account No. 1141549052000, Ksh.	-	-	-	-
Total	-	-	-	-

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment are included in the County Allocation Revenue Act and are budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872 (2020/2021 Kshs 132,021,277)

10. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
Contingent liabilities arising from PPPs	-	-
Total	-	-

11. Covid- 19 Funds

Covid -19 Funds	2021/2022	2020/2021
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Balance b/f)	-	-
Total Receipts	-	-
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses	-	-
Total payments	=	=
Balance in the covid 19 Fund	=	=

-

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

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

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.	**Variances between Financial Statements and IFMIS Ledger Balances** The variances have not been explained by management and as a result, the accuracy and completeness of the financial statements for the year ended 30 June 2020 have not been confirmed.	At the time of audit there was a variation between IFMIS data and Internet Banking platform data due to amendments of various IFMIS modules affecting generation of reports. Nevertheless, we have identified the reconciling items (transactions) and explained the variances	Awaiting feedback from Senate	31st October 2022
2.	**Unaccounted for Construction Materials and Vehicle Spare Parts** Requisition notes, S13 and S11 from the user departments to the stores were not provided for audit.	Requisitions and Stores Ledgers for the materials and spare parts supplied have been provided for audit review.	Awaiting feedback from Senate	31st October 2022
3	**Undisclosed Assets Inherited from Defunct Local Authorities** Fixed assets inherited from defunct local authorities in the County had not been disclosed in the financial statements.	The County Executive maintains an inventory of assets inherited from the defunct Local Authorities. The Financial Statements are prepared under	Awaiting feedback from Senate	31st October 2022

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		Modified IPSAS Cash Basis in line with the requirements and templates from the Public Sector Accounting Standards Board (PSASB). The reporting standards do not require the current carrying values of assets. Asset inventory is required to be an annexure to the Financial Statements.		
4	**Budget Control and Performance** Failure to collect the budgeted receipts and the under expenditure, meant that the County Executive did not carry out some of its planned operations and projects during the year under review. This in turn hampered delivery of services promised to the residents of Machakos County.	The shortfall in the budgeted receipts was occasioned by various factors including non-disbursement of June 2020 Exchequer of Kshs. 666,865,500 and non- disbursement or part disbursement of various grants by the National Treasury amounting to Kshs.616, 869,595.	Awaiting feedback from Senate	31st October 2022
5.	**Pending Bills** Note7.10 to the financial statements reflect under other important disclosures-sub-item 1	The County Government has continued to pay pending bills. To date, the amount	Awaiting feedback from the Senate	31st October 2022

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	pending accounts payable totaling ksh.2,268,493,640 as at 30 June 2020 as detailed in annex 2 to the financial statement. However, examination of the expenditure schedules revealed that some of the pending bills have been outstanding for long period, some as far back as 2013/2014 financial year.	settled from the above balance is Ksh.901,355,664. Pending bills settlement remain a priority for the County Government and we will endeavor to clear the same subject to cash flow availability		
6	**Unresolved Prior Year Matters**	As per follow up on prior year auditors recommendations of FY 2018/2019	Awaiting feedback from the Senate	31st October 2022
7.	**Stalled Construction of Masii and Mavoko Stadiums** Both stadiums had stalled and the contractors abandoned the site. The contractor was thereafter on 14 May, 2020 paid Kshs.4,705,280 and Kshs.4,873,680 for work done under the respective contracts. Thus no value for money had been obtained on expenditure totalling Kshs.9,578,960 incurred under the contract.	Masii and Mavoko stadium – It was confirmed that no amount has been paid towards this projects. These projects have been re-advertised and awarded to other contractors to complete the project.	Awaiting feedback from the Senate	31st October 2022
8.	**Kenya Urban Support Program (KUSP)** **(i)Delayed Completion**	The project is 95% complete. The	Awaiting feedback from the	31st October 2022

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	of Projects. 2 of the 27 projects started FY2018/19 for Construction of non-motorized transport facilities and cabro-paving works along Kitui road yet to be completed. **(ii)Drainage System Works in Tala Town** The project did not provide the utility expected after the drainage channels were turned into dumping zones and informal structures were erected thereon. **(iii)Non-Motorized Transport and Parking Facility** Most of the parking bays built were smaller than the six metres by three metres size specified in the Bills of Quantities (BQs). Some of the bays extended onto the Tala-Kangundo Road and as a result, risked the safety of road users.	contractor has been granted up to 31/12/22 to hand over the project fully complete as per the contract failure to which the contract shall be terminated and re-advertised. Corrective action was taken and all the erected structures have been removed. The municipality has engaged the contractor to demarcate the parking slots to be horizontal instead of the current vertical parking slots.	Senate	

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	(iv) Idle Fire Station The facility had not been connected to the electric power supply system and had not been put to use thus no utility had been realized from the expenditure	Payment for the connection was made in November 2020 and the utility company installed the transformer and meters.		
9.	**Construction of Governor's Lodge** No investment appraisal document was provided for audit to indicate that construction of the County Lodge deserved priority over other projects that may directly benefit livelihoods of the County's residents.	The main aim of the County Governments is to devolve resources and various functions to its local residents. The offices in Matuu were meant to serve residents in far flung areas of the County.	Awaiting feedback from the Senate	31st October 2022
10.	**Procurement of Works and Services** **(i)Failure to Carry Out Technical Evaluation** The Department of Health and Emergency Services awarded contracts for three renovation projects without having carried out technical evaluations on the submitted bids. **(ii)Procurement of Cleaning Services** The annual bill amounting to Kshs.30,000,000 for cleaning services of	The renovations were in line with the conditions given by the Ministry of Health. The Department of Health used quotations to establish the cost of cleaning services.	Awaiting feedback from the Senate	31st October 2022

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Machakos Level 5 Hospital was above the legal threshold amounting to Kshs.3,000,000 for use of Request for Quotations **(iii)Provision of Laundry Services** The contract was procured through the Request for Quotation method of procurement instead of Open Tender.	The contract was extended since it was not prudent to introduce another supplier during the Covid-19 season. The Department of Health used quotations to establish the cost of laundry services since the works were done in-house.		
11.	**Delayed Remittance of Statutory Deductions** Remittances of statutory deduction for the months of March, April and May, 2020 sampled in the audit indicated frequent delays.	The County experienced delays in exchequer disbursements from the National Treasury. The amounts have since been paid.	Awaiting feedback from the Senate	31st October 2022
12.	**Non-Adherence to Requirements on Vocational Training Grants** The County Executive failed to match the amount remitted to the County by the National Government as prescribed in Section 6.C. of the Grants Matching Conditions issued by The National Treasury.	The initial regulations that apply to the funds in question did not have the matching fund requirement.	Awaiting feedback from the Senate	31st October 2022
13.	**Personnel Costs**	The reason why the County	Awaiting feedback	31st October 2022

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	(i)High Wage Bill Compensation of employees' expenditure was 43% compared to the 35% threshold set in Section 25(1)(b) of PFM Regulations, 2015.	Government wage bill is above 35% of the budget is historical due to devolved health staff.	from the Senate	
	(ii)Failure to Observe the One-Third Basic Salary Rule Management breached the law by allowing excessive deductions and thereby put the Officers at the risk of pecuniary embarrassment.	Internal control measures in the department have been put in place to avoid occurrence of the same.		
	(iii)Irregular Terms of Employment 478 employees were on probation despite having served for periods ranging from nine months to thirty-three years	The officers have since been updated to permanent and pensionable terms in the IPPD system.		
	(iv)Lack of Ethnic Diversity At least 30% of the vacant posts were not filled by candidates who are not from the dominant ethnic community in the County.	There is a continuous process to meet the 30% requirement whenever there is recruitment in the County.		
	(v)Failure to Meet Recruitment Thresholds for Persons with Disabilities	There is a continuous process to meet the 5% threshhold		

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		whenever there is recruitment in the County.		
14.	**Lack of Information Communication Technology Policy and Strategic Plan**	At the moment, there is an existing ICT Policy approved by the Cabinet in September 2021.	Awaiting feedback from the Senate	31st October 2022
15	**Lack of Independent Internal Audit Function** Officers posted to the Unit also undertook operational activities that included approval of payments.	Internal Audit function performs only post-audit and is no longer involved in payment process.	Awaiting feedback from the Senate	31st October 2022
16	**Receipts of Revenue through Personal Cheques** Services offered by the County Government were paid for through personal cheques contrary to PFM regulations.	The County is continually sensitizing the public and liasing with commercial banks to ensure no personal cheques are deposited in the revenue accounts.	Awaiting feedback from the Senate	31st October 2022

CECM – Finance and Economic Planning

Sign……..

Date...28/12..../……/**2022**

17. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	TOTAL (Kshs.)
Equitable Share	1,511,780,199	2,290,576,059	1,511,780,199	3,115,183,440	8,429,319,897
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	8,590,313	8,590,313
World Bank – THUSCP	-	-	-	9,012,164	9,012,164
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000	-	16,217,263	18,717,263
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	99,336,337	99,336,337
Water and Sanitation Development Project	-	-	-	-	-
Total	**1,511,780,199**	**2,293,076,059**	**1,511,780,199**	**3,248,339,517**	**8,564,975,974**

Annex 2 – Analysis of Pending Accounts Payable

Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2021	Additions During the year	Amount Paid during the year	Outstanding Balance 30-06-2022	Comments
S/No				A	B	C	D=A+B-C	
CONSTRUCTION OF BUILDINGS								
1	Easco Africa Ltd	10/Nov/2014	483,134	483,134		-	483,134	Unpaid due to lack of funds
2	M&J Holdings		4,800,000	4,800,000		4,800,000	-	Paid
3	Stepal builders	28/Jan/2020	2,567,315	2,567,315			2,567,315	Unpaid due to lack of funds
4	Vineyard merchants	28/Nov/2019	1,494,453	1,494,453			1,494,453	Unpaid due to lack of funds
5	Saflos investment		511,294	511,294		511,294	-	Paid
6	Kajogoo Gen Contract		781,532	781,532			781,532	Unpaid due to lack of funds
7	Twin light Ltd		1,666,434	1,666,434		1,666,434	-	Paid
8	Fine enginering		4,508,289	4,508,289		4,508,289	-	Paid
9	Assukim Systems		1,398,206	1,398,206		1,398,206	-	Paid

10	Bluesky General Contraction		1,399,772	1,399,772		1,399,772	-	paid
11	Seluk Investment		5,707,727	5,707,727		5,707,727	-	Paid
12	Promise Managers		1,300,000	1,300,000			1,300,000	Unpaid due to lack of funds
13	Promise Managers		1,688,996	1,688,996			1,688,996	Unpaid due to lack of funds
14	Bayridge Solutions Ltd	24/Jun/2019	996,641	996,641			996,641	Unpaid due to lack of funds
15	Wacly Enterprises		1,863,000	1,863,000			1,863,000	Unpaid due to lack of funds
16	Tandem Solutions Ltd	30-6-2018	12,946,172	12,946,172			12,946,172	Unpaid due to lack of funds
17	Masovya builders company	2019-2020	2,710,618	2,710,618		2,710,618	-	Paid
18	Wilken Telecommunications Ltd	21/Apr/2020	3,729,259	3,729,259			3,729,259	Unpaid due to lack of funds
19	Critics Ltd	2019-2020	1,700,000	1,700,000			1,700,000	Unpaid due to lack of funds
20	Hudlink Contractors	2019-2020	2,577,000	2,577,000		2,577,000	-	Paid
21	Wilken Telecommunications Ltd	2019-2020	2,353,575	2,353,575		2,353,575	(0)	Paid

22	Wellscon Ltd	2019-2020	3,988,602	3,988,602			3,988,602	Unpaid due to lack of funds
23	Stepal Builders	2019-2020	3,823,250	3,823,250			3,823,250	Unpaid due to lack of funds
24	Pointmark Valuers	6/Nov/2019	4,705,280	4,705,280			4,705,280	Unpaid due to lack of funds
25	Framepack Company Ltd	6/Nov/2019	4,873,680	4,873,680		4,873,680	-	Paid
26	Framepack Company Ltd	1/Apr/2020	30,112,342	17,671,634		17,671,634	-	Supplier paid for value of work done only. Ks.4,214,136 .15
27	Anabra Enterprises	2/Apr/2020	35,376,235	10,946,000			10,946,000	Unpaid due to lack of funds
28	Robron General Merchants	18/Jun/2020	3,943,525	3,943,525		3,943,525	-	Paid
29	Stepal Builders Co. Ltd	4th-June-2021	13,502,400	13,502,400		13,502,400	-	Paid
30	Stepal Builders Co. Ltd	9th-Feb-2021	4,754,214	4,754,214		4,754,214	-	Paid
31	Koto Housing Kenya	18th-June-2021	5,271,074	5,271,074		5,271,074	-	Paid
32	Stepal Builders Co. Ltd	4th-Feb-2021	8,065,472	8,065,472		8,065,472	-	Paid
33	Stepal Builders Co. Ltd	3rd-Feb-2021	6,887,414	6,887,414		6,887,414	-	Paid

34	Stepal Builders Co. Ltd	26th-January-2021	3,570,207	3,570,207		3,570,207	-	Paid
35	Stepal Builders Co. Ltd	26th-January-2021	3,453,575	3,453,575		3,453,575	-	Paid
36	DayWorld Systems Ltd	8th Feb 2021	2,120,480	2,120,480		2,120,480	-	Paid
37	Africost ltd	22nd-February-2021	20,984,339	20,984,339			20,984,339	Unpaid due to lack of funds
38	Qteck Construction and General Supplies	22nd January,2021	715,491	715,491		715,491	-	Paid
39	Island Homes	2nd November 2020	3,542,385	3,542,385		3,542,385	-	Paid
40	Mwikaso Agencies	2020/2021	1,211,456	1,211,456		1,211,456	-	Paid
41	Coolcom ventures ltd	2020/2021	4,849,670	4,849,670		4,849,670	-	Paid
42	Shelulu investments ltd	2020/2021	2,200,000	2,200,000			2,200,000	Unpaid due to lack of funds
43	Kalibin building contractors ltd	2020/2021	643,770	643,770			643,770	Unpaid due to lack of funds
44	Jessmart construction empire	2020/2021	311,054	311,054			311,054	Unpaid due to lack of funds
45	Arbaah agencies ltd	2020/2021	2,411,765	2,411,765		2,411,765	-	Paid
46	Seedcol Maritime services ltd	2020/2021	5,393,069	5,393,069		5,393,069	-	Paid

47	Peru potential contractors ltd	2020/2021	901,550	901,550		901,550	-	Paid
48	Oiltech enterprises ltd	2020/2021	2,792,120	2,792,120		2,792,120	-	Paid
49	Netcome Ventures Ltd	25-8-20	3,397,876	3,397,876			3,397,876	Unpaid due to lack of funds
50	Fredna Merchants	2020/2021	1,450,000	1,450,000		1,450,000	-	Paid
51	Cynbram Ventures ltd	2020/2021	1,600,000	1,600,000		1,600,000	-	Paid
52	Honor Logistics	2020/2021	8,781,148	8,781,148		8,781,148	-	Paid
53	Spurtech Ventures	2020/2021	2,887,592	2,887,592		2,887,592	-	Paid
54	Yenito Gosheni Ltd	21-6-2021	656,945	656,945		656,945	-	Paid
55	Yenito Gosheni Ltd	22-6-2021	656,945	656,945		656,945	-	Paid
56	Yenito Gosheni Ltd	22-6-2021	656,945	656,945		656,945	-	Paid
57	Yenito Gosheni Ltd	21-6-2021	656,945	656,945		656,945	-	Paid
58	Yenito Gosheni Ltd	6/5/2021	1,910,830	1,910,830		1,910,830	-	Paid
59	Pirts Enterprises Company Ltd	12/4/2021	1,251,930	1,251,930		1,251,930	-	Paid
60	Ndoto Constractors ltd	11/5/2021	2,662,432	2,662,432		2,662,432	-	Paid
61	Crystalberg International Construction ltd	10/4/2021	2,890,488	2,890,488		2,890,488	-	Paid

62	Gemep Agencies	8/6/2021	2,865,072	2,865,072			2,865,072	Unpaid due to lack of funds
63	Sebam Consultants ltd	4/6/2021	9,055,634	9,055,634		9,055,634	-	Paid
64	Ecofreak Solar House Ltd	21-6-2021	1,627,936	1,627,936		1,627,936	-	Paid
65	Katutech Fair Prices	18-6-2021	1,963,764	1,963,764		1,963,764	-	Paid
66	Pirts Enterprises Company Ltd	10/6/2021	1,377,877	1,377,877		1,377,877	-	Paid
67	Upstyle Engineering Systems Ltd	24-11-2020	1,256,983	1,256,983		-	1,256,983	Unpaid due to lack of funds
68	Sanuel Ltd	20-5-2021	2,754,730	2,754,730		2,754,730	-	Paid
69	M&J Holding	2020/21	3,582,230	3,582,230		-	3,582,230	Unpaid due to lack of funds
70	Robron General Merchants	2020/2021	2,649,500	2,649,500			2,649,500	Unpaid due to lack of funds
71	Crystalberg international	23/03/2021	3,220,360	3,220,360		3,220,360	-	Paid
72	Tras-vector ltd	15/06/2021	2,325,591	2,325,591		2,325,591	-	Paid
73	Bevcom Enterprises	20/06/2021	2,989,180	2,989,180		2,989,180	-	Paid
74	Crystalberg international	15/04/2021	2,286,726	2,286,726		2,286,726	-	Paid
75	Sebewa Contractors	23/06/2021	2,325,533	2,325,533		2,325,533	-	Paid

76	Samto civil works	13/04/2021	800,000	800,000		800,000	-	Paid
77	Reams Group ltd	16/04/2021	1,976,900	1,976,900		1,976,900	-	Paid
78	Teben investment co ltd	21/04/2021	2,283,176	2,283,176		2,283,176	-	Paid
79	Ndoto Constractors ltd	6/5/2021	2,740,600	2,740,600		2,740,600	-	Paid
80	M/s Stepal builders company limited	2020/2021	514,222	514,222		514,222	-	Paid
81	M&J holdings limited	2020/2021	388,272	388,272		388,272	-	Paid
82	Mwamag general contractors	2020/2021	209,034	209,034		209,034	-	Paid
83	Mwamag general contractors	2020/2021	294,878	294,878		294,878	-	Paid
84	Summit Builders Ltd	2021/2022	10,987,000		10,987,000		10,987,000	Unpaid due to lack of funds
85	Wamtech Civil Engineering Company Ltd.	2021/2022	4,950,000		4,950,000		4,950,000	Unpaid due to lack of funds
86	Stepal Builders Co. Ltd.	2021/2022	14,194,363		14,194,363		14,194,363	Unpaid due to lack of funds
87	Stepal Builders Co. Ltd.	2021/2022	3,384,636		3,384,636		3,384,636	Unpaid due to lack of funds
88	Smatal Trading Company Limited	2021/2022	4,916,903		4,916,903		4,916,903	Unpaid due to lack of funds

89	Damwotech Engineering Company Ltd	2021/2022	556,200		556,200		556,200	Unpaid due to lack of funds
90	Majestic Youth Ventures	2021/2022	3,809,834		3,809,834		3,809,834	Unpaid due to lack of funds
91	Hamu Ventures	2021/2022	1,856,400		1,856,400		1,856,400	Unpaid due to lack of funds
92	Hamu Ventures	2021/2022	5,000,000		5,000,000		5,000,000	Unpaid due to lack of funds
93	Kadan contractors	2021/2022	711,938		711,938		711,938	Unpaid due to lack of funds
94	Kadan contractors	2021/2022	4,779,378		4,779,378		4,779,378	Unpaid due to lack of funds
95	Shelulu investments ltd	2021/2022	2,200,000		2,200,000		2,200,000	Unpaid due to lack of funds
96	Wits contractors ltd	2021/2022	930,925		930,925		930,925	Unpaid due to lack of funds
97	Kyutini Contractors	2021/2022	1,856,464		1,856,464		1,856,464	Unpaid due to lack of funds
98	Jakimo Infrastructure(E.A) Ltd	2021/2022	1,254,221		1,254,221		1,254,221	Unpaid due to lack of funds
99	Pastil Construction Ltd	2021/2022	484,300		484,300		484,300	Unpaid due to lack of

								funds
100	Intrachem Agencies	2021/2022	4,176,000		4,176,000		4,176,000	Unpaid due to lack of funds
101	Adwise Ltd	2021/2022	4,466,000		4,466,000		4,466,000	Unpaid due to lack of funds
102	Dannex Investment & engineering	2021/2022	480,600		480,600		480,600	Unpaid due to lack of funds
103	Cynbram Ventures Ltd	2021/2022	4,877,672		4,877,672	4,877,672	0	Paid
104	Carecon Trading Company Ltd	2021/2022	2,509,602		2,509,602		2,509,602	Unpaid due to lack of funds
105	Ngeni General Contruction ltd	2021/2022	2,758,700		2,758,700	2,758,700	-	Paid
106	Kensource Supplies Ltd	2021/2022	4,795,927		4,795,927		4,795,927	Unpaid due to lack of funds
107	Marc Prime Enterprises	2021/2022	1,395,000		1,395,000		1,395,000	Unpaid due to lack of funds
108	Ezeili Company Ltd	2021/2022	3,574,656		3,574,656		3,574,656	Unpaid due to lack of funds
109	Masovya Builders Company Ltd	2021/2022	3,988,152		3,988,152		3,988,152	Unpaid due to lack of funds
110	Rapple contractors	2021/2022	798,221		798,221		798,221	Unpaid due to lack of funds

111	Rapple contractors	2021/2022	3,600,000		3,600,000		3,600,000	Unpaid due to lack of funds
112	Allwin SyStems Works Ltd	2021/2022	4,995,129		4,995,129		4,995,129	Unpaid due to lack of funds
113	M/s Kelon Investments Ltd	2021/2022	2,783,408		2,783,408		2,783,408	Unpaid due to lack of funds
114	Jilas Chemical dealers	2021/2022	528,300		528,300		528,300	Unpaid due to lack of funds
115	M And J Holding	2021/2022	2,688,416		2,688,416		2,688,416	Unpaid due to lack of funds
116	Intrachem Agencies	2021/2022	2,294,480		2,294,480		2,294,480	Unpaid due to lack of funds
117	Ponika Enterprises Ltd	2021/2022	4,454,407		4,454,407		4,454,407	Unpaid due to lack of funds
118	Majestic Youth Initiative	2021/2022	2,522,825		2,522,825		2,522,825	Unpaid due to lack of funds
119	Broad vision Ltd	2021/2022	4,030,301		4,030,301		4,030,301	Unpaid due to lack of funds
120	Sayan Ventures	2021/2022	1,995,880		1,995,880		1,995,880	Unpaid due to lack of funds
121	Upstyle engineering	2021/2022	283,500		283,500		283,500	Unpaid due to lack of

	systems							funds
122	Masovya builders' company	2021/2022	3,921,816		3,921,816		3,921,816	Unpaid due to lack of funds
123	Charichan general merchants	2021/2022	2,962,890		2,962,890		2,962,890	Unpaid due to lack of funds
124	Phemu General Enterprises ltd	2021/2022	967,760		967,760		967,760	Unpaid due to lack of funds
125	Mbaumi General construction Ltd	2021/2022	3,599,550		3,599,550		3,599,550	Unpaid due to lack of funds
126	Levin Services ltd	2021/2022	6,298,310		6,298,310		6,298,310	Unpaid due to lack of funds
127	Crystalberg international	2021/2022	750,510		750,510		750,510	Unpaid due to lack of funds
128	Breti Trading Agencies	2021/2022	1,508,069		1,508,069		1,508,069	Unpaid due to lack of funds
129	Tacopa Agencies	2021/2022	392,212		392,212		392,212	Unpaid due to lack of funds
130	Kamumu Contractors Ltd	2021/2022	1,000,000		1,000,000		1,000,000	Unpaid due to lack of funds
131	Casse Investment	2021/2022	4,812,450		4,812,450		4,812,450	Unpaid due to lack of funds
132	Spax warehouse	2021/2022						Unpaid due

			3,295,212		3,295,212		3,295,212	to lack of funds
133	Benagon Concept	2021/2022	1,200,000		1,200,000		1,200,000	Unpaid due to lack of funds
134	Wajiji International ltd	2021/2022	5,085,762		5,085,762		5,085,762	Unpaid due to lack of funds
135	Patron Agencies	2021/2022	498,498		498,498		498,498	Unpaid due to lack of funds
	Sub-Total		**478,698,886**	**279,665,164**	**162,162,779**	**196,397,079**	**245,430,864**	
CONSTRUCTION OF CIVIL WORKS								
136	Anabra Enterprises Ltd	17/Jun/2019	3,600,000	3,600,000			3,600,000	Unpaid due to lack of funds
137	Kaunika general agencies		278,270	278,270			278,270	Unpaid due to lack of funds
138	Easco Africa Ltd		3,436,700	3,436,700			3,436,700	Unpaid due to lack of funds
139	Northridge Logistics	12/17/2014	683,704	683,704		683,704	-	Paid
140	Maworks	10/May/2016	3,816,606	3,816,606		3,816,606	-	Paid
141	Al-naim construction co.ltd	4/Jun/2016	3,990,864	3,990,864		3,990,864	-	Paid
142	Microbit Systems	14/Oct/2015	2,605,161	2,605,161		2,605,161	-	Paid

143	Lizzam Enterprises	25/Jan/2017	2,419,440	2,419,440			2,419,440	Unpaid due to lack of funds
144	Yokia Nyokal	2/Oct/2018	2,857,878	2,857,878		2,857,878	-	Paid
145	Zoar General Contractors	15-04-2019	8,252,151	2,626,589			2,626,589	Unpaid due to lack of funds
146	Stanfford Construction Company	18-07-2018	3,431,860	3,431,860			3,431,860	Unpaid due to lack of funds
147	Donk Investments Ltd	29-06-2015	5,274,242	5,274,242			5,274,242	Unpaid due to lack of funds
148	Gee Six Ventures Ltd	31-01-2015	8,231,297	8,231,297		8,231,297	0	Paid
149	Davewait Engineering Works	5/Aug/2017	1,068,962	1,068,962			1,068,962	Unpaid due to lack of funds
150	Rockerfeller International		520,000	520,000		520,000	-	Paid
151	First Energy Services	14/Aug/2014	1,843,706	1,843,706			1,843,706	Unpaid due to lack of funds
152	Naaj & Naaz company ltd	2/May/2019	12,067,944	6,033,972			6,033,972	Unpaid due to lack of funds
153	Zoar General Contractors		5,625,562	5,625,562		5,625,562	(0)	Paid
154	Salan		2,403,201	2,403,201			2,403,201	Unpaid due to lack of funds

155	Country cross logistics ltd		4,989,000	4,989,000		4,989,000	-	Paid
156	Magic General Contractors		1,840,000	1,840,000		1,840,000	-	Paid
157	Al-naim construction co.ltd	3/Aug/2018	2,950,000	2,950,000		2,950,000	-	Paid
158	Negev Ltd	24/Oct/2019	2,639,493	2,639,493		2,639,493	-	Paid
159	Kaka General Investment Ltd	13/Nov/2019	2,058,420	2,058,420		2,058,420	-	Paid
160	Kaka General Investment Ltd	7/Nov/2020	3,441,952	3,441,952		3,441,952	-	Paid
161	Osilingi Engineering Ltd		3,615,000	3,615,000			3,615,000	Unpaid due to lack of funds
162	Sollenti international		942,806	942,806			942,806	Unpaid due to lack of funds
163	Al naim Construction and General supplies		14,040,000	14,040,000			14,040,000	Unpaid due to lack of funds
164	Naaj and Naaz		22,986,560	10,918,616			10,918,616	Unpaid due to lack of funds
165	Anabra Enterprises Ltd		7,320,000	7,320,000		7,320,000	-	Paid
166	Aflac General Suppliers Ltd	2018-19	1,985,000	1,985,000		1,985,000	-	Paid
167	Catrun enterprises		439,234	439,234			439,234	Unpaid due to lack of funds
168	Managi							Unpaid due

	construction		129,900	129,900			129,900	to lack of funds
169	Managi construction		254,850	254,850			254,850	Unpaid due to lack of funds
170	Managi construction		89,980	89,980			89,980	Unpaid due to lack of funds
171	Managi construction		199,850	199,850			199,850	Unpaid due to lack of funds
172	Matrix suppliers		82,000	82,000			82,000	Unpaid due to lack of funds
173	Matrix suppliers ltd		285,070	285,070			285,070	Unpaid due to lack of funds
174	Syntech		6,780,000	6,780,000			6,780,000	Unpaid due to lack of funds
175	Kimutwa Engineering Works	25th-Jun-2014	1,428,750	1,428,750		1,428,750	-	Paid
176	Fraron Construction Ltd	26th-May-2021	7,944,591	7,944,591		7,944,591	-	Paid
177	Incore RoadMasters Ltd	24th-May-2021	9,750,915	9,750,915		9,750,915	0	Paid
178	Masco Construction Ltd	21st May,2021	4,811,364	4,811,364		4,811,364	-	Paid
179	Dream Logistics Ltd	22nd - April,2021	29,189,498	29,189,498		29,189,498	-	Paid
180	Husmo	18th March						Paid

	Investments	2021	1,846,000	1,846,000		1,846,000	-	
181	Silkon Ventures Ltd	30th Nov,2021	736,000	736,000		736,000	-	Paid
182	Dannex Investments and Engineering Works Ltd	30th May 2021	2,546,432	2,546,432		2,546,432	-	Paid
183	Maveah Enterprise	30th May 2021	2,909,628	2,909,628		2,909,628	-	Paid
184	Kangundo Builders Ltd	30th May 2021	2,391,456	2,391,456		2,391,456	-	Paid
185	Kensource Supplies Ltd	30th May 2021	2,104,472	2,104,472		2,104,472	-	Paid
186	Antidote Agencies Ltd	30th May 2021	3,676,097	3,676,097		3,676,097	-	Paid
187	Vicones Engineering Ltd	2020/2021	4,822,600	4,822,600		4,822,600	-	Paid
188	Kyelenge General Contractors	2020/2021	6,857,600	6,857,600		6,857,600	-	Paid
189	Damwotech Engineering Company Ltd	2020/2021	2,360,000	2,360,000		2,360,000	-	Paid
190	Anabra Enterprises ltd	2020/2021	10,162,750	10,162,750		10,162,750	-	Paid
191	Invegus Consultants Ltd	2020/2021	5,007,500	5,007,500		5,007,500	-	Paid
192	Tick Machinery	2020/2021	260,000	260,000			260,000	Unpaid due to lack of funds
193	Robron Merchants	2020/21	1,895,015	1,895,015			1,895,015	Unpaid due to lack of funds

194	Donk	1st-June-2015	1,093,903		1,093,903		1,093,903	Unpaid due to lack of funds
195	Multiple Construction ltd	1st-Dec-2014	4,312,416		4,312,416		4,312,416	Unpaid due to lack of funds
196	Nzeeu Investment ltd	1st-Jun-2014	3,843,080		3,843,080		3,843,080	Unpaid due to lack of funds
197	Welldan Contractors	1st-Sept-2014	4,054,153		4,054,153		4,054,153	Unpaid due to lack of funds
198	Wak Construction Ltd	25th November,2014	3,908,654		3,908,654		3,908,654	Unpaid due to lack of funds
199	Eagles Beauty Co. Ltd	1-Aug-15	1,674,590		1,674,590		1,674,590	Unpaid due to lack of funds
200	Al-Naim Construction and General Supplies	27-Jun-16	3,993,033		3,993,033		3,993,033	Unpaid due to lack of funds
201	Al-Naim Construction	16-Jan-17	3,689,380		3,689,380		3,689,380	Unpaid due to lack of funds
202	Alnosee Enterprise Ltd	8th June,2017	3,017,160		3,017,160		3,017,160	Unpaid due to lack of funds
203	Waylin General Merchants	21st March 2016	5,600,000		5,600,000		5,600,000	Unpaid due to lack of funds
204	Waki Clearing & Forwarding Agents Ltd	23rd-May-2016	4,011,012		4,011,012		4,011,012	Unpaid due to lack of funds

205	M & J Holdings Ltd	27-Mar-17	1,673,400		1,673,400		1,673,400	Unpaid due to lack of funds
206	Dannex Engineering and Construction Company Ltd	2021/2022	4,292,800		4,292,800	4,292,800	-	Paid
207	Kanthe Creative Ventures Ltd	2021/2022	3,549,600		3,549,600		3,549,600	Unpaid due to lack of funds
208	Nados Entreprises Ltd	2021/2022	4,012,000		4,012,000	4,012,000	-	Paid
209	Zola Capital Ltd	9th,Oct,2019	3,938,840		3,938,840		3,938,840	Unpaid due to lack of funds
210	The Arc Dealers	2021/2022	541,140		541,140		541,140	Unpaid due to lack of funds
211	North Link General	2021/2022	1,693,988		1,693,988		1,693,988	Unpaid due to lack of funds
212	Smatal Trading Co.Ltd	2021/2022	4,650,000		4,650,000	4,650,000	-	Paid
213	Dream Logistics Ltd	22nd - April,2021	44,138,928		44,138,928		44,138,928	Unpaid due to lack of funds
214	Kisau Kikya Enterprises Ltd	2021/2022	2,568,270		2,568,270		2,568,270	Unpaid due to lack of funds
215	Marte Merchants Ltd	2021/2022	2,891,101		2,891,101		2,891,101	Unpaid due to lack of funds

216	Sharkik Enterprises	2021/2022	3,622,910		3,622,910		3,622,910	Unpaid due to lack of funds
217	Towering Technics Company Ltd	2021/2022	4,156,744		4,156,744		4,156,744	Unpaid due to lack of funds
218	Merluma Co.Ltd	2021/2022	3,547,686		3,547,686		3,547,686	Unpaid due to lack of funds
219	Vicones Construction Ltd	2021/2022	4,900,000		4,900,000	4,900,000	-	Paid
220	Eituna Micro Enterprises Ltd	2021/2022	2,711,866		2,711,866	2,711,866	0	Paid
221	Q-tec Construction Ltd	2021/2022	7,148,918		7,148,918		7,148,918	Unpaid due to lack of funds
222	M/s Shacos	2021/2022	2,657,676		2,657,676		2,657,676	Unpaid due to lack of funds
223	M/s Shacos Construction Ltd	2021/2022	4,621,440		4,621,440		4,621,440	Unpaid due to lack of funds
224	Denalis Merchants Ltd	2021/2022	2,407,000		2,407,000		2,407,000	Unpaid due to lack of funds
225	Sinai Construction Ltd	2017/2018	228,000		228,000		228,000	Unpaid due to lack of funds
226	Power Pump	2021/2022	3,280,645		3,280,645		3,280,645	Unpaid due to lack of funds
227	Damwotech	2019/2020						Unpaid due

	Engineering Company Ltd		5,479,600		5,479,600		5,479,600	to lack of funds
228	Vicones Ltd	2020/2021	4,661,000		4,661,000		4,661,000	Unpaid due to lack of funds
229	Ponika Enterprises Ltd	2019/2020	278,500		278,500	278,500	-	Paid
230	Fastbond	2021/2022	1,688,400		1,688,400		1,688,400	Unpaid due to lack of funds
231	Adwise Ltd	2014/2015	704,900		704,900		704,900	Unpaid due to lack of funds
232	Adwise Ltd	2014/2015	810,360		810,360		810,360	Unpaid due to lack of funds
233	Transcend Media	2016/2017	4,178,912		4,178,912		4,178,912	Unpaid due to lack of funds
234	Marc Prime Enterprises	2020/2021	2,694,796		2,694,796		2,694,796	Unpaid due to lack of funds
235	Konectlink Enterprises	2021/2022	2,998,720		2,998,720		2,998,720	Unpaid due to lack of funds
236	Northern Eagle	2019/2020	1,565,000		1,565,000		1,565,000	Unpaid due to lack of funds
	Sub-Total		**427,667,852**	**226,449,853**	**177,490,520**	**174,945,755**	**228,994,618**	
SUPPLY OF GOODS								
237	East African	1/Jun/2016						Unpaid due

	Portland		720,465	720,465			720,465	to lack of funds
238	Eclectics International Ltd		2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
239	Daltech Technologies		1,500,000	1,500,000			1,500,000	Unpaid due to lack of funds
240	Theora communications ltd		39,000	39,000			39,000	Unpaid due to lack of funds
241	Theora communications		79,000	79,000			79,000	Unpaid due to lack of funds
242	Youth Initiative Development	16/Jan/2016	112,780	112,780			112,780	Unpaid due to lack of funds
243	M-S Novelle Technology	14/Jul/2015	161,900	161,900			161,900	Unpaid due to lack of funds
244	Intech East Africa Ltd		3,403,974	3,403,974			3,403,974	Unpaid due to lack of funds
245	Twistar East Africa Ltd	25/Jul/2016	275,000	275,000			275,000	Unpaid due to lack of funds
246	Plojmel General merchants	9/Jul/2014	158,920	158,920			158,920	Unpaid due to lack of funds
247	Indica ltd	15/Sep/2014	91,290	91,290			91,290	Unpaid due to lack of funds

248	Norpy General agencies	13/May/2014	422,356	422,356			422,356	Unpaid due to lack of funds
249	Wals Enterprises		1,133,000	1,133,000			1,133,000	Unpaid due to lack of funds
250	Kamwele Timber and General Suppliers	18/Oct/2014	1,948,800	1,948,800		604,000	1,344,800	Reconciled
251	Polytanks Ltd		4,125,000	4,125,000			4,125,000	Unpaid due to lack of funds
252	Transafrica Motors	1/Feb/2016	30,980,544	30,980,544	4,200,800		35,181,344	Unpaid due to lack of funds
253	Avic Shantui	1/Dec/2016	12,162,069	22,162,069	7,889,990	22,162,069	7,889,990	Unpaid due to lack of funds
254	Achelis Materials Handling		4,900,000	17,464,000			17,464,000	Unpaid due to lack of funds
255	Tactiq Enterprises ltd	26/Sep/2016	401,785	401,785		401,785	-	Paid
256	Master & Ink Centre	17/Nov/2016	317,260	317,260			317,260	Unpaid due to lack of funds
257	Alnaim Construction and General Supplies	13/Mar/2019	8,671,875	8,671,875		8,671,875	-	paid
258	Emtah Enterprises		394,628	394,628			394,628	Unpaid due to lack of funds

259	Pentaserve	1/Jan/2018	600,000	600,000			600,000	Unpaid due to lack of funds
260	Export Hydro Pump & services Africa		3,700,028	3,700,028		3,700,028	-	paid
261	Hydromatic Ltd		3,881,400	3,881,400			3,881,400	Unpaid due to lack of funds
262	Marian Concepts		1,595,000	1,595,000			1,595,000	Unpaid due to lack of funds
263	Estelle Distributors	2013-2014	300,500	300,500			300,500	Unpaid due to lack of funds
264	Agro Irrigation	22/Jul/2015	3,453,438	3,453,438			3,453,438	Unpaid due to lack of funds
265	Kents Innovators	2015-2016	371,540	371,540			371,540	Unpaid due to lack of funds
266	Roja Ventures	2015-2016	449,897	449,897		449,897	-	paid
267	Central Water Systems	2015-2016	1,198,840	1,198,840		1,198,840	-	paid
268	Central water systems	2015-2016	2,328,195	2,328,195		2,328,195	-	paid
269	Doshi & Co. Ltd	1/Nov/2015	257,584	257,584			257,584	Unpaid due to lack of funds
270	Makindu Motors		21,160,000	21,160,000			21,160,000	Unpaid due to lack of

								funds
271	Subaru Kenya	2016-2017	11,700,000	11,700,000			11,700,000	Unpaid due to lack of funds
272	KalunTraders Agencies Ltd	2018-2019	815,000	815,000			815,000	Unpaid due to lack of funds
273	Siderick Ventures	2018-2019	397,086	397,086			397,086	Unpaid due to lack of funds
274	Broad Vision Ltd	2018-2019	431,340	431,340		431,340	-	paid
275	Baselink Group Ltd		3,198,977	3,198,977		3,198,977	-	paid
276	Kenya Medical engineering ltd	19/Mar/2020	881,600	881,600		881,600	-	paid
277	M&J Holdings		1,018,000	1,018,000		1,018,000	-	paid
278	Makindu Motors		6,000,000	6,000,000			6,000,000	Unpaid due to lack of funds
279	Sagana National F-farm		600,000	600,000			600,000	Unpaid due to lack of funds
280	Brightways Ltd		300,000	300,000			300,000	Unpaid due to lack of funds
281	Dresha		864,300	864,300			864,300	Unpaid due to lack of funds
282	M & J Holdings Ltd		254,000	254,000			254,000	Unpaid due to lack of

								funds
283	Intrachem Agencies		297,000	297,000			297,000	Unpaid due to lack of funds
284	Intrachem Agencies		160,000	160,000			160,000	Unpaid due to lack of funds
285	Cable connect		9,000,000	9,000,000			9,000,000	Unpaid due to lack of funds
286	Garland Motors	26/Jun/2020	1,149,978	1,149,978			1,149,978	Unpaid due to lack of funds
287	Film Studios Kenya Ltd		287,500	287,500			287,500	Unpaid due to lack of funds
288	Anabra Enterpise limited		1,275,000	1,275,000			1,275,000	Unpaid due to lack of funds
289	Ihalines Investments	29/Jun/2020	1,825,015	1,825,015		1,825,015	-	paid
290	CMC-repairs		427,623	427,623			427,623	Unpaid due to lack of funds
291	Subaru Kenya		10,125,212	10,125,212			10,125,212	Unpaid due to lack of funds
292	SIMBA COLT		22,175,804	22,175,804			22,175,804	Unpaid due to lack of funds
293	Beller Ventures	6/May/2020	1,942,880	1,942,880			1,942,880	Unpaid due to lack of

								funds
294	Vaneka Enterprises Ltd	22/May/2020	1,959,240	1,959,240			1,959,240	Unpaid due to lack of funds
295	Smatal Trading co. ltd	20/May/2019	672,700	672,700	-	672,700	-	Paid
296	Smatal Trading		1,998,360	1,998,360		1,998,360	-	paid
297	Technology Solutions Centre Ltd	2019-20	11,530,602	8,714,702		8,714,702	-	paid
298	KingWay Tyres Ltd	8/Jun/2015	2,233,000	2,233,000		2,233,000	-	paid
299	Crown Health Care	4/May/2014	1,740,000	1,740,000			1,740,000	Unpaid due to lack of funds
300	Crown Health Care		1,580,000	1,580,000			1,580,000	Unpaid due to lack of funds
301	Crown Health Care	27/Jun/2014	580,000	580,000			580,000	Unpaid due to lack of funds
302	Crown Health Care		1,682,000	1,682,000			1,682,000	Unpaid due to lack of funds
303	Capital Medical &Surgical Solutions Ltd		1,138,230	1,138,230			1,138,230	Unpaid due to lack of funds
304	Veteran Pharmaceuticals		564,484	564,484			564,484	Unpaid due to lack of funds
305	Desiral Ltd							Unpaid due

			508,300	508,300			508,300	to lack of funds
306	Totals Hospital Solutions		1,600,000	1,600,000			1,600,000	Unpaid due to lack of funds
307	Image Connections Ltd		731,532	731,532			731,532	Unpaid due to lack of funds
308	Kenya Medical Engineering Ltd		580,000	580,000			580,000	Unpaid due to lack of funds
309	Viamed Services		585,000	585,000		585,000	-	Reconciled
310	Big Inch Enterprises		1,967,930	1,967,930			1,967,930	Unpaid due to lack of funds
311	Surgilinks Ltd		1,024,150	1,024,150			1,024,150	Unpaid due to lack of funds
312	Shapplis Enterprises		618,110	618,110			618,110	Unpaid due to lack of funds
313	Waveline Commercial Enterprises		512,200	512,200			512,200	Unpaid due to lack of funds
314	Machakos Glass Enterprises		725,800	725,800		725,800	-	Reconciled
315	Surgimed Healthcare		688,880	688,880			688,880	Unpaid due to lack of funds
316	Dilligent Hospital Solution		600,000	600,000			600,000	Unpaid due to lack of

								funds
317	Bemarc Ltd		1,020,000	1,020,000		1,020,000	-	Reconciled
318	Bees medical eqpts	5/Feb/2014	215,599	215,599			215,599	Unpaid due to lack of funds
319	Crown health care		5,290	5,290			5,290	Unpaid due to lack of funds
320	Ecozeal Solutions		452,580	452,580		452,580	-	paid
321	emmandah general supplies	17/Apr/2014	97,900	97,900			97,900	Unpaid due to lack of funds
322	Emphire pharmacy	11/May/2014	11,000	11,000			11,000	Unpaid due to lack of funds
323	Emphire pharmacy	22-1-2014	13,500	13,500			13,500	Unpaid due to lack of funds
324	Jads Diagnostics (E.A.) Ltd		1,998,000	1,998,000			1,998,000	Unpaid due to lack of funds
325	Longonot	6/Oct/2014	139,500	139,500			139,500	Unpaid due to lack of funds
326	Manu merchants		125,760	125,760			125,760	Unpaid due to lack of funds
327	Ndovu builders&general contractors	7/Aug/2014	199,915	199,915			199,915	Unpaid due to lack of funds

328	Paredo general supplies	29-4-2014	259,310	259,310			259,310	Unpaid due to lack of funds
329	Phils medical laboratory	23/Feb/2015	278,800	278,800			278,800	Unpaid due to lack of funds
330	Seram suppliers	30-11-2015	195,886	195,886			195,886	Unpaid due to lack of funds
331	Shanda enterprises		115,500	115,500			115,500	Unpaid due to lack of funds
332	Physical therapy serv ltd		27,600	27,600			27,600	Unpaid due to lack of funds
333	Aciem suppliers		63,540	63,540			63,540	Unpaid due to lack of funds
334	Afrodent supplies		10,900	10,900			10,900	Unpaid due to lack of funds
335	Afrodent supplies		9,850	9,850			9,850	Unpaid due to lack of funds
336	Afrodent supplies		278,400	278,400			278,400	Unpaid due to lack of funds
337	AI healthcare ltd		93,880	93,880			93,880	Unpaid due to lack of funds
338	Alphadent supplies		21,000	21,000			21,000	Unpaid due to lack of funds

339	Bactalabbs		52,380	52,380			52,380	Unpaid due to lack of funds
340	Bactalabs east africa ltd		242,800	242,800			242,800	Unpaid due to lack of funds
341	Bactalabs east africa ltd		69,000	69,000			69,000	Unpaid due to lack of funds
342	Bayer east africa ltd		58,278	58,278			58,278	Unpaid due to lack of funds
343	Bayer east africa ltd		43,708	43,708			43,708	Unpaid due to lack of funds
344	Belea pharmacy		86,000	86,000			86,000	Unpaid due to lack of funds
345	Betimes suppliers ltd		93,600	93,600			93,600	Unpaid due to lack of funds
346	Better masaku kenol services		19,950	19,950			19,950	Unpaid due to lack of funds
347	Bio fit diagnostics		141,150	141,150			141,150	Unpaid due to lack of funds
348	Bizmix ventures		131,580	131,580			131,580	Unpaid due to lack of funds
349	Crown health care		62,000	62,000			62,000	Unpaid due to lack of funds

350	Bizmix ventures		324,600	324,600			324,600	Unpaid due to lack of funds
351	Bychoice agencies ltd		42,000	42,000			42,000	Unpaid due to lack of funds
352	Bychoice agencies ltd		20,000	20,000			20,000	Unpaid due to lack of funds
353	Capital medical &surgical soln ltd		98,494	98,494		98,494	-	Paid
354	Capital medical &surgical soln ltd		275,030	275,030		275,030	-	Paid
355	Capital medical &surgical soln ltd		40,000	40,000		40,000	-	Paid
356	Chem-labs ltd		49,350	49,350			49,350	Unpaid due to lack of funds
357	Chem-labs ltd		252,192	252,192			252,192	Unpaid due to lack of funds
358	Chem-labs ltd		107,200	107,200			107,200	Unpaid due to lack of funds
359	chemoquip ltd		49,680	49,680			49,680	Unpaid due to lack of funds
360	chemoquip ltd		21,840	21,840			21,840	Unpaid due to lack of funds
361	chemoquip ltd		128,820	128,820			128,820	Unpaid due to lack of

								funds
362	chemoquip ltd		129,140	129,140			129,140	Unpaid due to lack of funds
363	chemoquip ltd		108,470	108,470			108,470	Unpaid due to lack of funds
364	City interscope supplies		52,300	52,300			52,300	Unpaid due to lack of funds
365	Colour international ltd		51,037	51,037			51,037	Unpaid due to lack of funds
366	Crown health care		300,000	300,000			300,000	Unpaid due to lack of funds
367	Crown health care		80,158	80,158			80,158	Unpaid due to lack of funds
368	Emphire pharmacy		178,300	178,300			178,300	Unpaid due to lack of funds
369	Estelle distributors		131,198	131,198			131,198	Unpaid due to lack of funds
370	Estelle distributors		199,417	199,417			199,417	Unpaid due to lack of funds
371	Estelle distributors		131,197	131,197			131,197	Unpaid due to lack of funds
372	Faram E.A ltd							Unpaid due

			121,810	121,810			121,810	to lack of funds
373	Faram E.A ltd		62,260	62,260			62,260	Unpaid due to lack of funds
374	Florendi enterprises		72,000	72,000		72,000	-	paid
375	Florendi enterprises		84,000	84,000		84,000	-	paid
376	Florendi enterprises		56,000	56,000		56,000	-	paid
377	Framed enterprises		261,200	261,200			261,200	Unpaid due to lack of funds
378	Harleys ltd		121,892	121,892		121,892	-	paid
379	Intrachem agencies		225,800	225,800		225,800	-	Reconciled
380	Iveti vegetables		88,566	88,566			88,566	Unpaid due to lack of funds
381	Iveti vegetables		51,235	51,235			51,235	Unpaid due to lack of funds
382	Iveti vegetables		144,250	144,250			144,250	Unpaid due to lack of funds
383	Iveti vegetables		29,030	29,030			29,030	Unpaid due to lack of funds
384	Iveti vegetables		48,975	48,975			48,975	Unpaid due to lack of

								funds
385	Iveti vegetables		124,660	124,660			124,660	Unpaid due to lack of funds
386	Iveti vegetables		255,880	255,880			255,880	Unpaid due to lack of funds
387	Iveti vegetables		276,365	276,365			276,365	Unpaid due to lack of funds
388	Iveti vegetables		493,948	493,948			493,948	Unpaid due to lack of funds
389	Jads diagnostics(e.a)ltd		145,000	145,000			145,000	Unpaid due to lack of funds
390	Jads diagnostics(e.a)ltd		245,000	245,000			245,000	Unpaid due to lack of funds
391	Jads diagnostics(e.a)ltd		88,566	88,566			88,566	Unpaid due to lack of funds
392	Jads diagnostics(e.a)ltd		151,750	151,750			151,750	Unpaid due to lack of funds
393	Janda electronics		70,400	70,400			70,400	Unpaid due to lack of funds
394	Janda electronics		15,800	15,800			15,800	Unpaid due to lack of funds
395	Jawinas gen.							Unpaid due

	suppliers		164,130	164,130			164,130	to lack of funds
396	Jawinas gen. suppliers		114,200	114,200			114,200	Unpaid due to lack of funds
397	Kadogo enterprises		89,350	89,350			89,350	Unpaid due to lack of funds
398	Kesupick agencies		63,000	63,000			63,000	Unpaid due to lack of funds
399	Lubebay enterprises		499,800	499,800			499,800	Unpaid due to lack of funds
400	madisly ltd		653,010	653,010			653,010	Unpaid due to lack of funds
401	Makueni bookshop&stationers		16,000	16,000		16,000	-	paid
402	Makueni bookshop&stationers		17,000	17,000		17,000	-	paid
403	Emmandah general		113,000	113,000			113,000	Unpaid due to lack of funds
404	Manu merchants		57,200	57,200			57,200	Unpaid due to lack of funds
405	Manu merchants		11,000	11,000			11,000	Unpaid due to lack of funds

406	Manu merchants		80,090	80,090			80,090	Unpaid due to lack of funds
407	Matt shade ltd		73,000	73,000			73,000	Unpaid due to lack of funds
408	Medex east africa ltd		20,000	20,000			20,000	Unpaid due to lack of funds
409	Medipharm east africa ltd		90,480	90,480			90,480	Unpaid due to lack of funds
410	Medipharm east africa ltd		127,400	127,400			127,400	Unpaid due to lack of funds
411	Mediplus agencies		248,000	248,000		248,000	-	paid
412	Mediplus agencies		298,500	298,500		298,500	-	paid
413	Mediplus agencies		176,170	176,170		176,170	-	paid
414	Midland agencies		120,400	120,400			120,400	Unpaid due to lack of funds
415	Musyai enterprises		395,958	395,958			395,958	Unpaid due to lack of funds
416	Nechal enterprises		99,980	99,980			99,980	Unpaid due to lack of funds
417	Paredo general supplies		276,460	276,460			276,460	Unpaid due to lack of

								funds
418	Petmac enterprises		13,400	13,400			13,400	Unpaid due to lack of funds
419	Petmac enterprises		44,300	44,300			44,300	Unpaid due to lack of funds
420	Phils medical laboratory		84,500	84,500			84,500	Unpaid due to lack of funds
421	Phils medical laboratory		114,300	114,300			114,300	Unpaid due to lack of funds
422	Phils medical laboratory		81,000	81,000			81,000	Unpaid due to lack of funds
423	Phils medical laboratory		107,500	107,500			107,500	Unpaid due to lack of funds
424	Phils medical laboratory		186,600	186,600			186,600	Unpaid due to lack of funds
425	Phils medical laboratory		233,500	233,500			233,500	Unpaid due to lack of funds
426	Physical therapy serv ltd		44,020	44,020			44,020	Unpaid due to lack of funds
427	Physical therapy serv ltd		38,000	38,000			38,000	Unpaid due to lack of funds
428	Physical therapy							Unpaid due

	serv ltd		47,545	47,545			47,545	to lack of funds
429	Physical therapy serv ltd		27,600	27,600			27,600	Unpaid due to lack of funds
430	Prodigy pharmaceuticals		9,480	9,480			9,480	Unpaid due to lack of funds
431	Santa imma pharmaceutical ltd		30,000	30,000		30,000	-	paid
432	Santa imma pharmaceutical ltd		347,800	347,800		347,800	-	paid
433	Topa agencies		17,410	17,410			17,410	Unpaid due to lack of funds
434	Topa agencies		11,950	11,950			11,950	Unpaid due to lack of funds
435	Veteran Pharmacueticls		353,840	353,840		353,840	-	paid
436	Veteran Pharmacueticals		36,000	36,000		36,000	-	paid
437	Veteran Pharmacueticals		3,845	3,845		3,845	-	paid
438	Veteran Pharmaceuticals		42,200	42,200		42,200	-	paid
439	Veteran Pharmaceuticals		564,484	564,484		564,484	-	paid
440	Veteran Pharmaceuticals		320,508	320,508		320,508	-	paid
441	Technomed ltd		362,924	362,924			362,924	Unpaid due to lack of

								funds
442	technomed ltd		234,988	234,988			234,988	Unpaid due to lack of funds
443	Technomed ltd		79,300	79,300			79,300	Unpaid due to lack of funds
444	Tonlect enterprises		189,000	189,000			189,000	Unpaid due to lack of funds
445	Tonlect enterprises		72,400	72,400			72,400	Unpaid due to lack of funds
446	Tonlect enterprises		78,740	78,740			78,740	Unpaid due to lack of funds
447	Topa agencies		17,410	17,410			17,410	Unpaid due to lack of funds
448	Topa agencies		11,950	11,950			11,950	Unpaid due to lack of funds
449	Shanda chema enterprises		30,835	30,835			30,835	Unpaid due to lack of funds
450	Shanda chema enterprises		44,200	44,200			44,200	Unpaid due to lack of funds
451	Shanda chema enterprises		32,870	32,870			32,870	Unpaid due to lack of funds
452	Shanda chema							Unpaid due

	enterprises		51,760	51,760			51,760	to lack of funds
453	Shanda chema enterprises		233,675	233,675			233,675	Unpaid due to lack of funds
454	Shanda chema enterprises		96,600	96,600			96,600	Unpaid due to lack of funds
455	Shapplis enterprises		468,340	468,340			468,340	Unpaid due to lack of funds
456	Shapplis enterprises		184,300	184,300			184,300	Unpaid due to lack of funds
457	Shapplis enterprises		193,460	193,460			193,460	Unpaid due to lack of funds
458	Crown healthcare		19,200	19,200			19,200	Unpaid due to lack of funds
459	Crown healthcare	13/Oct/2014	70,300	70,300			70,300	Unpaid due to lack of funds
460	Bees medical ltd	2/May/2014	32,984	32,984			32,984	Unpaid due to lack of funds
461	Bees medical ltd	2/May/2014	39,452	39,452			39,452	Unpaid due to lack of funds
462	Bees medical ltd	2/May/2014	25,788	25,788			25,788	Unpaid due to lack of funds

463	Bees medical ltd	2/May/2014	34,884	34,884			34,884	Unpaid due to lack of funds
464	Bees medical ltd	2/May/2014	14,676	14,676			14,676	Unpaid due to lack of funds
465	Bees medical ltd	2/May/2014	29,804	29,804			29,804	Unpaid due to lack of funds
466	Bees medical ltd	2/May/2014	174,680	174,680			174,680	Unpaid due to lack of funds
467	Bees medical ltd	2/May/2014	194,480	194,480			194,480	Unpaid due to lack of funds
468	Thwake pharmacy	9/May/2014	9,360	9,360		9,360	-	paid
469	Thwake pharmacy	10/Sep/2014	148,900	148,900		148,900	-	paid
470	Thwake pharmacy	10/Sep/2014	267,900	267,900			267,900	Unpaid due to lack of funds
471	Thwake pharmacy	11/Jun/2014	49,250	49,250			49,250	Unpaid due to lack of funds
472	Harney's Ltd	2/Nov/2014	43,500	43,500			43,500	Unpaid due to lack of funds
473	Glad general agencies	9/Jul/2015	392,500	392,500			392,500	Unpaid due to lack of funds
474	microbiology and							Unpaid due

	allied supplies		22,270	22,270			22,270	to lack of funds
475	Sunview		99,980	99,980			99,980	Unpaid due to lack of funds
476	mediserve healthhcare ltd		250,000	250,000			250,000	Unpaid due to lack of funds
477	mwalano enterprise		38,560	38,560			38,560	Unpaid due to lack of funds
478	mwalano enterprise		38,560	38,560			38,560	Unpaid due to lack of funds
479	rycedential supplier	28/Jun/2014	55,650	55,650		55,650	-	paid
480	bayer E.A ltd	12/Jun/2014	58,278	58,278			58,278	Unpaid due to lack of funds
481	bayer E.A ltd	5/May/2014	43,709	43,709			43,709	Unpaid due to lack of funds
482	Manu merchant		125,760	125,760			125,760	Unpaid due to lack of funds
483	jads diagonistic (E.A) ltd	6/Feb/2015	278,600	278,600			278,600	Unpaid due to lack of funds
484	kambusu diary SHG	31/Aug/2014	123,750	123,750		123,750	-	paid
485	recot enterprise	18/Jun/2014	90,828	90,828			90,828	Unpaid due to lack of

								funds
486	justema enterprise	15/Nov/2016	464,800	464,800		464,800	-	Paid
487	kawanyama enterprise	4/Apr/2016	250,000	250,000			250,000	Unpaid due to lack of funds
488	kimpat general suppliers	28/Nov/2014	65,070	65,070			65,070	Unpaid due to lack of funds
489	mediserve healthhcare ltd	27/Jun/2014	206,000	206,000			206,000	Unpaid due to lack of funds
490	Ngomano outo tyres		130,000	130,000			130,000	Unpaid due to lack of funds
491	belea pharmacy	31/Dec/2014	408,880	408,880			408,880	Unpaid due to lack of funds
492	Belea pharmacy	19/May/2014	276,109	276,109		276,109	-	Paid
493	City interscope supplies	15/Jan/2014	52,300	52,300			52,300	Unpaid due to lack of funds
494	Faram E.A Ltd	21/Nov/2014	62,260	62,260			62,260	Unpaid due to lack of funds
495	Intrachem Agencies	11/Nov/2014	123,350	123,350		123,350	-	paid
496	Wanda hot	8/Dec/2014	22,500	22,500			22,500	Unpaid due to lack of funds
497	Wanda hot	4/Feb/2015						Unpaid due

			56,880	56,880			56,880	to lack of funds
498	Empire Pharmacy		135,430	135,430			135,430	Unpaid due to lack of funds
499	Empire Pharmacy	23/May/2015	49,000	49,000			49,000	Unpaid due to lack of funds
500	Empire Pharmacy	5/Feb/2015	492,500	492,500			492,500	Unpaid due to lack of funds
501	Empire Pharmacy	2/Apr/2014	55,720	55,720			55,720	Unpaid due to lack of funds
502	Empire Pharmacy	5/Nov/2014	11,000	11,000			11,000	Unpaid due to lack of funds
503	Empire Pharmacy	22/Nov/2014	13,500	13,500			13,500	Unpaid due to lack of funds
504	Empire Pharmacy	3/Nov/2014	45,000	45,000		45,000	-	paid
505	Machakos Glass Enterprises	10/Jun/2014	725,800	725,800			725,800	Unpaid due to lack of funds
506	Image connections	11/Jun/2014	731,532	731,532			731,532	Unpaid due to lack of funds
507	Bemarc ltd	9/May/2016	1,020,000	1,020,000			1,020,000	Unpaid due to lack of funds
508	Viamed Services	4/Jul/2014						Unpaid due

			585,000	585,000			585,000	to lack of funds
509	Emmandah General suppliers		95,000	95,000			95,000	Unpaid due to lack of funds
510	Emmandah General suppliers		47,490	47,490			47,490	Unpaid due to lack of funds
511	Kenya medical engineering	27/Jun/2014	301,600	301,600			301,600	Unpaid due to lack of funds
512	Total hospital solutions	7/Oct/2014	181,499	181,499			181,499	Unpaid due to lack of funds
513	Total hospital solutions	26/Nov/2014	36,477	36,477			36,477	Unpaid due to lack of funds
514	Total hospital solutions	27/Nov/2013	9,600	9,600			9,600	Unpaid due to lack of funds
515	Total hospital solutions	10/Jul/2014	1,600,000	1,600,000			1,600,000	Unpaid due to lack of funds
516	Total hospital solutions	17/Jun/2014	76,000	76,000			76,000	Unpaid due to lack of funds
517	Total hospital solutions	28/May/2014	302,000	302,000			302,000	Unpaid due to lack of funds
518	Total hospital solutions	17/Jun/2014	355,000	355,000			355,000	Unpaid due to lack of funds

519	Total hospital solutions	14/Nov/2014	49,900	49,900			49,900	Unpaid due to lack of funds
520	Total hospital solutions	14/Nov/2014	174,716	174,716			174,716	Unpaid due to lack of funds
521	Midland Agencies	26/Mar/2014	130,864	130,864			130,864	Unpaid due to lack of funds
522	Colour international ltd	27/Nov/2014	23,780	23,780			23,780	Unpaid due to lack of funds
523	Colour international ltd	3/Sep/2014	47,560	47,560			47,560	Unpaid due to lack of funds
524	Colour international ltd	17/Jun/2014	234,410	234,410			234,410	Unpaid due to lack of funds
525	Colour international ltd	28/Aug/2014	47,560	47,560			47,560	Unpaid due to lack of funds
526	Shapylis enterprises	7/Jan/2015	618,110	618,110			618,110	Unpaid due to lack of funds
527	mukavo suppliers	16/Oct/2014	110,000	110,000			110,000	Unpaid due to lack of funds
528	mukavo suppliers	12/Jun/2014	121,000	121,000			121,000	Unpaid due to lack of funds
529	mukavo suppliers	12/Jun/2014	121,000	121,000			121,000	Unpaid due to lack of funds

530	Highridge pharmaceuticals	19/Jun/2014	21,420	21,420			21,420	Unpaid due to lack of funds
531	Highridge pharmaceuticals	27/May/2014	9,000	9,000			9,000	Unpaid due to lack of funds
532	Highridge pharmaceuticals	28/Apr/2014	56,063	56,063			56,063	Unpaid due to lack of funds
533	Highridge pharmaceuticals	24/May/2014	33,930	33,930			33,930	Unpaid due to lack of funds
534	Kitnochem enterprise	10/May/2014	34,800	34,800			34,800	Unpaid due to lack of funds
535	kitnochem enterprise	3/Mar/2014	393,360	393,360			393,360	Unpaid due to lack of funds
536	Jalonas General suppliers $ caterers	29/Jul/2015	107,425	107,425			107,425	Unpaid due to lack of funds
537	Viromed E.A Ltd	10/Sep/2015	219,500	219,500			219,500	Unpaid due to lack of funds
538	Iveti vegetables	28/Sep/2018	283,740	283,740			283,740	Unpaid due to lack of funds
539	Iveti vegetables	11/Jul/2018	314,273	314,273			314,273	Unpaid due to lack of funds
540	Iveti vegetables	6/Nov/2015	97,650	97,650			97,650	Unpaid due to lack of funds

541	Iveti vegetables	29/Oct/2018	340,365	340,365			340,365	Unpaid due to lack of funds
542	Iveti vegetables	30/Jan/2015	51,235	51,235			51,235	Unpaid due to lack of funds
543	Iveti vegetables	31/May/2019	241,104	241,104			241,104	Unpaid due to lack of funds
544	Santa Imma	17/Apr/2019	61,500	61,500		61,500	-	paid
545	Santa Imma	4/Dec/2019	80,500	80,500		80,500	-	paid
546	Santa Imma	1/Jul/2019	127,600	127,600		127,600	-	paid
547	Santa Imma	3/Aug/2019	164,000	164,000		164,000	-	paid
548	Santa Imma	5/Jul/2019	1,344,340	1,344,340		1,344,340	-	paid
549	Santa Imma	7/Feb/2019	175,000	175,000		175,000	-	paid
550	Santa Imma	31/Oct/2018	448,500	448,500		448,500	-	paid
551	Santa Imma	10/Dec/2018	274,500	274,500		274,500	-	paid
552	Santa Imma	11/Jun/2018	235,500	235,500		235,500	-	paid
553	Santa Imma	12/May/2018	405,000	405,000		405,000	-	paid
554	Santa Imma	12/Apr/2017	148,500	148,500		148,500	-	paid
555	Santa Imma	30/Nov/2018						paid

			586,800	586,800		586,800	-	
556	Santa Imma	13/Nov/2018	718,000	718,000		718,000	-	paid
557	Santa Imma	27/Feb/2019	10,000	10,000		10,000	-	paid
558	Santa Imma	28/Mar/2019	128,000	128,000		128,000	-	paid
559	Santa Imma	6/Jun/2019	57,000	57,000		57,000	-	paid
560	Santa Imma	6/Jun/2019	38,000	38,000		38,000	-	paid
561	shapyllis Enterprises	31/Jul/2017	115,200	115,200			115,200	Unpaid due to lack of funds
562	shapyllis Enterprises	8/Jan/2014	289,025	289,025			289,025	Unpaid due to lack of funds
563	shapyllis Enterprises	1/Feb/2017	166,500	166,500			166,500	Unpaid due to lack of funds
564	shapyllis Enterprises	31-9-2017	133,670	133,670			133,670	Unpaid due to lack of funds
565	shapyllis Enterprises	31/Jan/2017	235,130	235,130			235,130	Unpaid due to lack of funds
566	shapyllis Enterprises	30/Apr/2017	221,300	221,300			221,300	Unpaid due to lack of funds
567	shapyllis Enterprises	10/Dec/2018	253,795	253,795			253,795	Unpaid due to lack of funds

568	shapyllis Enterprises	31/Oct/2018	382,500	382,500			382,500	Unpaid due to lack of funds
569	shapyllis Enterprises	30/Nov/2018	346,600	346,600			346,600	Unpaid due to lack of funds
570	shapyllis Enterprises	10/May/2018	295,095	295,095			295,095	Unpaid due to lack of funds
571	shapyllis Enterprises	19/Oct/2018	294,795	294,795			294,795	Unpaid due to lack of funds
572	shapyllis Enterprises	30/Nov/2018	107,050	107,050			107,050	Unpaid due to lack of funds
573	shapyllis Enterprises	31/Aug/2018	289,695	289,695			289,695	Unpaid due to lack of funds
574	Bactlabs	3/Nov/2015	242,000	242,000			242,000	Unpaid due to lack of funds
575	Phils medical laboratory	5/Jul/2017	189,300	189,300			189,300	Unpaid due to lack of funds
576	Medisol Enterprises		52,800	52,800			52,800	Unpaid due to lack of funds
577	Titu Enterprises	28/Jun/2019	214,000	214,000		214,000	-	paid
578	Medionics healthcare ltd	17/Jan/2018	177,600	177,600		177,600	-	paid
579	Geek Tech	12/May/2018						paid

			102,200	102,200		102,200	-	
580	Geek Tech Invest.	16/Jan/2019	172,670	172,670		172,670	-	paid
581	Gee Tech Invest.	7/Mar/2019	100,300	100,300		100,300	-	paid
582	Fesha Enterprises	18/Apr/2019	88,250	88,250		88,250	-	paid
583	Fesha Enterprises	13/Dec/2018	290,600	290,600		290,600	-	paid
584	Fesha Enterprises	22/Oct/2018	291,000	291,000		291,000	-	paid
585	Fesha Enterprises	10/Dec/2018	149,985	149,985		149,985	-	paid
586	Fesha Enterprises	10/Dec/2018	300,150	300,150		300,150	-	paid
587	Mega Link solutions	19/Nov/2018	72,000	72,000			72,000	Unpaid due to lack of funds
588	Mega Link solutions	5/Mar/2019	72,000	72,000			72,000	Unpaid due to lack of funds
589	Patula Enterprises	14/Feb/2018	298,315	298,315		298,315	-	paid
590	Patula Enterprises	2/Feb/2018	184,395	184,395			184,395	Unpaid due to lack of funds
591	Patula Enterprises	4/Mar/2017	90,680	90,680			90,680	Unpaid due to lack of funds
592	Patula Enterprises	6/May/2017	267,150	267,150			267,150	Unpaid due to lack of funds

593	Patula Enterprises	22/May/2017	256,000	256,000			256,000	Unpaid due to lack of funds
594	Mukavo Suppliers	23/Feb/2015	285,000	285,000			285,000	Unpaid due to lack of funds
595	Mukavo Suppliers	18/Jul/2015	300,000	300,000			300,000	Unpaid due to lack of funds
596	Mukavo Suppliers	31/Dec/2017	247,000	247,000			247,000	Unpaid due to lack of funds
597	Mumaco Enterprises	18/Sep/2014	68,400	68,400			68,400	Unpaid due to lack of funds
598	Katu Ventures	15/Dec/2017	319,150	319,150			319,150	Unpaid due to lack of funds
599	FreshLink Patries	11/Oct/2018	18,000	18,000		18,000	-	paid
600	FreshLink Patries	24/Sep/2018	18,000	18,000		18,000	-	paid
601	Marshal promotions ltd	12/Mar/2018	246,000	246,000			246,000	Unpaid due to lack of funds
602	Shapyllis Enterprises	5/Mar/2019	117,186	117,186			117,186	Unpaid due to lack of funds
603	Shapyllis Enterprises	17/Nov/2018	247,278	247,278			247,278	Unpaid due to lack of funds
604	Shapyllis	9/Sep/2018						Unpaid due

	Enterprises		289,695	289,695			289,695	to lack of funds
605	Shapyllis Enterprises	26/Oct/2018	295,095	295,095			295,095	Unpaid due to lack of funds
606	Shapyllis Enterprises	10/Jan/2014	191,920	191,920			191,920	Unpaid due to lack of funds
607	Shapyllis Enterprises	8/Apr/2014	133,260	133,260			133,260	Unpaid due to lack of funds
608	Shapyllis Enterprises	31/Oct/2018	236,130	236,130			236,130	Unpaid due to lack of funds
609	Shapyllis Enterprises	15/May/2017	191,400	191,400			191,400	Unpaid due to lack of funds
610	Shapyllis Enterprises	30/Apr/2014	353,900	353,900			353,900	Unpaid due to lack of funds
611	Shapyllis Enterprises	30/Nov/2018	234,015	234,015			234,015	Unpaid due to lack of funds
612	Shapyllis Enterprises	16/Nov/2018	264,515	264,515			264,515	Unpaid due to lack of funds
613	Shapyllis Enterprises	11/Sep/2018	264,815	264,815			264,815	Unpaid due to lack of funds
614	Shapyllis Enterprises	31/Mar/2018	336,315	336,315			336,315	Unpaid due to lack of funds

615	Shapyllis Enterprises	18/May/2018	99,750	99,750			99,750	Unpaid due to lack of funds
616	Philiphs East Africa Ltd	20/Jun/2019	408,815	408,815		408,815	-	paid
617	Mega scope Healthcare	20/May/2019	53,360	53,360		53,360	-	paid
618	Metisec Imaging solutions	5/May/2014	215,747	215,747			215,747	Unpaid due to lack of funds
619	Dotmbi Investment supplies	20/Nov/2018	290,000	290,000			290,000	Unpaid due to lack of funds
620	Caroga Diagonistics	5/Sep/2019	454,722	454,722			454,722	Unpaid due to lack of funds
621	Qavaki Enterprises	16/Nov/2016	325,340	325,340		325,340	-	Paid
622	Qavaki Enterprises	11/Feb/2016	325,340	325,340			325,340	Unpaid due to lack of funds
623	Shanda Chema Enterprises	19/Apr/2016	121,500	121,500			121,500	Unpaid due to lack of funds
624	Shanda Chema Enterprises	15/May/2017	232,000	232,000			232,000	Unpaid due to lack of funds
625	Shanda Chema Enterprises	5/Jan/2017	247,000	247,000			247,000	Unpaid due to lack of funds
626	Shanda Chema Enterprises	10/Feb/2016	259,210	259,210			259,210	Unpaid due to lack of

								funds
627	Shanda Chema Enterprises	28/Aug/2016	147,720	147,720			147,720	Unpaid due to lack of funds
628	Shanda Chema Enterprises	2/Jan/2015	151,850	151,850			151,850	Unpaid due to lack of funds
629	Tsukuba Investment ltd	31/May/2019	460,000	460,000		460,000	-	paid
630	Tsukuba Investment ltd	4/Jan/2019	456,000	456,000		456,000	-	paid
631	Tsukuba Investment ltd	2/Jan/2018	505,000	505,000		505,000	-	paid
632	Tsukuba Investment ltd	5/May/2017	249,800	249,800		249,800	-	paid
633	Angelica Medical supplies	8/Feb/2018	192,000	192,000		192,000	-	paid
634	Iveti vegetables	2/Apr/2015	175,990	175,990			175,990	Unpaid due to lack of funds
635	Iveti vegetables	10/Dec/2014	39,290	39,290			39,290	Unpaid due to lack of funds
636	Iveti vegetables	7/Nov/2014	55,400	55,400			55,400	Unpaid due to lack of funds
637	Iveti vegetables	15/Sep/2014	85,460	85,460			85,460	Unpaid due to lack of funds
638	Iveti vegetables	11/Jun/2015	263,345	263,345			263,345	Unpaid due to lack of funds

639	Mumak General Suppliers	2/Feb/2017	996,000	996,000			996,000	Unpaid due to lack of funds
640	Shaphyllis Enterprises	3/Sep/2014	331,760	331,760			331,760	Unpaid due to lack of funds
641	Shaphyllis Enterprises	3/Nov/2014	468,340	468,340			468,340	Unpaid due to lack of funds
642	Shaphyllis Enterprises	14/Jan/2015	184,300	184,300			184,300	Unpaid due to lack of funds
643	Shaphyllis Enterprises	27/Jan/2016	40,501	40,501			40,501	Unpaid due to lack of funds
644	Waveline Commercial Enterprises	9/Feb/2015	525,600	525,600			525,600	Unpaid due to lack of funds
645	Mumak General Suppliers	2/Feb/2017	830,000	830,000			830,000	Unpaid due to lack of funds
646	Nzioka Communications Links	22/Sep/2016	250,000	250,000			250,000	Unpaid due to lack of funds
647	Machakos lifecare	16/May/2014	151,350	151,350			151,350	Unpaid due to lack of funds
648	Machakos lifecare	10/Apr/2014	154,290	154,290			154,290	Unpaid due to lack of funds
649	Machakos lifecare	11/Jun/2014	238,000	238,000			238,000	Unpaid due to lack of funds

650	Machakos lifecare	16/Feb/2017	66,000	66,000			66,000	Unpaid due to lack of funds
651	Colour international	19/Mar/2020	1,168,820	1,168,820			1,168,820	Unpaid due to lack of funds
652	Manu merchants	11/Dec/2019	689,500	689,500			689,500	Unpaid due to lack of funds
653	Winners Merchants	30/Apr/2020	502,480	502,480			502,480	Unpaid due to lack of funds
654	Nadik Enterprises	20/Nov/2019	1,875,865	1,875,865		1,875,865	-	paid
655	Allmed		2,100,000	2,100,000		2,100,000	-	paid
656	M&J holdings		317,000	317,000		317,000	-	paid
657	Intrachem		1,310,000	1,310,000		1,310,000	-	paid
658	Intrachem		4,009,892	4,009,892		4,009,892	-	paid
659	Intrachem		1,864,120	1,864,120		1,864,120	-	paid
660	Tsukuba Investment		2,746,800	2,746,800		2,746,800	-	Reconciled
661	Adriantech Supplies		484,000	484,000		484,000	-	paid
662	Yunice General store		524,250	524,250		524,250	-	paid
663	Venterusfin contractors		1,138,920	1,138,920		1,138,920	-	paid

664	Citadel		13,716,250	13,716,250		13,716,250	-	Paid for supplies done only Ks.9,753,917
665	Radei		1,768,000	1,768,000		1,768,000	-	Paid
666	Michag Enterprises		8,964,550	8,964,550		-	8,964,550	Unpaid due to lack of funds
667	Casline Services		1,980,000	1,980,000			1,980,000	Unpaid due to lack of funds
668	Ponika Enterprises ltd		1,940,400	1,940,400			1,940,400	Unpaid due to lack of funds
669	Jambo Star		635,000	635,000		635,000	-	paid
670	Jambo Star		1,780,000	1,780,000		1,780,000	-	paid
671	Sirch logistics	30/May/2018	140,556	140,556			140,556	Unpaid due to lack of funds
672	Iveti motors	25/Mar/2014	34,330	34,330			34,330	Unpaid due to lack of funds
673	Links Auto Tyres	4/Apr/2014	24,000	24,000	100,000		124,000	Unpaid due to lack of funds
674	Roe Enterprises ltd		1,221,220	1,221,220			1,221,220	Unpaid due to lack of funds
675	Sameer Africa Ltd					982,758.60		Partly paid

			2,804,293	1,304,293			321,534	
676	Patka General Agencies		58,930	58,930			58,930	Unpaid due to lack of funds
677	Danki Plus		16,000	16,000			16,000	Unpaid due to lack of funds
678	Miuma Enterprises	24/Sep/2014	867,000	867,000			867,000	Unpaid due to lack of funds
679	Kenpat Communications		449,500	449,500			449,500	Unpaid due to lack of funds
680	Youth Initiative Development		229,415	229,415			229,415	Unpaid due to lack of funds
681	Eridosa(K) ltd		25,500	25,500		25,500	-	paid
682	Eridosa		235,000	235,000		235,000	-	paid
683	Jujayz Events & Deco	19/Sep/2014	165,000	165,000		165,000	-	Reconciled
684	Beller Ventures	11/May/2020	1,125,377	1,125,377			1,125,377	Unpaid due to lack of funds
685	Lotam Enterprises		598,600	598,600			598,600	Unpaid due to lack of funds
686	Prestol Investments		950,000	950,000			950,000	Unpaid due to lack of funds
687	Aqua Enterprises							Paid

	Ltd		185,000	185,000		185,000	-	
688	Firm Foundation		385,000	385,000			385,000	Unpaid due to lack of funds
689	Lauh Printers		41,800	41,800			41,800	Unpaid due to lack of funds
690	Leo Brands Ltd		172,515	172,515		172,515	-	Paid
691	Links Auto Tyres		112,480	112,480			112,480	Unpaid due to lack of funds
692	Links Auto Tyres		37,280	37,280			37,280	Unpaid due to lack of funds
693	New Life Style Resource Centre		38,750	38,750		38,750	-	Paid
694	Kenpat Communications		312,100	312,100			312,100	Unpaid due to lack of funds
695	Protégé Brands		415,188	415,188		415,188	-	Paid
696	Wide Ventures (K) Ltd		481,040	481,040			481,040	Unpaid due to lack of funds
697	Eridosa (K) Ltd	8/Sep/2014	116,000	116,000		-	116,000	Unpaid due to lack of funds
698	Amandla enterprises	6/Aug/2018	950,620	950,620		950,620	-	Paid
699	Jimsons Kenya Ltd	16/Nov/2016	415,187	415,187			415,187	Unpaid due to lack of

								funds
700	Joy Design & Touch Supplies	20/Oct/2016	139,200	139,200		139,200	-	paid
701	Jujayz Events & Deco	19/Sep/2014	165,000	165,000		165,000	-	Paid
702	Image connections		206,097	206,097			206,097	Unpaid due to lack of funds
703	Fanisi Company Ltd	24/Apr/2020	732,282	732,282			732,282	Unpaid due to lack of funds
704	Sparkle digital Media Ltd	2019-2020	472,620	472,620			472,620	Unpaid due to lack of funds
705	Double class Ltd	29/May/2020	992,500	992,500			992,500	Unpaid due to lack of funds
706	Admaz products	2019-2020	437,000	437,000			437,000	Unpaid due to lack of funds
707	Syntech Investments	2019-2020	651,916	651,916		651,916	-	Paid
708	Dnep enterprise	10/Jun/2020	1,978,148	1,978,148			1,978,148	Unpaid due to lack of funds
709	Jaccytech Agencies	2019-2020	592,000	592,000			592,000	Unpaid due to lack of funds
710	Admaz Products	2018 - 2019	417,000	417,000			417,000	Unpaid due to lack of funds
711	Tigmun	22/May/2019						Paid

	Enterprises		1,940,000	1,940,000		1,940,000	-	
712	Garland Motors	20/Mar/2020	1,754,262	1,754,262			1,754,262	Unpaid due to lack of funds
713	Nawiri Agency	10/Nov/2018	1,320,660	1,320,660		1,320,660	-	Paid
714	Value Connection Ltd		91,000	91,000		91,000	-	Paid
715	Yiden	30/Jan/2019	306,730	306,730			306,730	Unpaid due to lack of funds
716	Fredka Investment		1,643,520	1,643,520			1,643,520	Unpaid due to lack of funds
717	Mitabel Business Solutions		1,253,500	1,253,500			1,253,500	Unpaid due to lack of funds
718	Lela Communications	12/Mar/2020	379,676	379,676		379,676	-	Paid
719	Lela Communications	20/Jan/2020	1,116,060	1,116,060			1,116,060	Unpaid due to lack of funds
720	Mafet Enterprises		1,980,350	1,980,350		1,980,350	-	Paid
721	Little Vines INC		6,450,280	6,450,280			6,450,280	Unpaid due to lack of funds
722	Siver Power Investments		360,000	360,000			360,000	Unpaid due to lack of funds
723	Fairrate Tyres &Auto mart		193,200	193,200			193,200	Unpaid due to lack of

								funds
724	Marc Motors	25/Oct/2018	1,616,460	616,460			616,460	Unpaid due to lack of funds
725	Little Vine Ltd	24/Oct/2014	13,924,800	13,924,800			13,924,800	Unpaid due to lack of funds
726	Eridosa K Ltd	7/Aug/2015	104,000	104,000		-	104,000	Unpaid due to lack of funds
727	Atlantis consulting Ltd	6/Jun/2014	7,000,000	7,000,000			7,000,000	Unpaid due to lack of funds
728	Saliter Holdings	23/Jun/2020	900,000	900,000			900,000	Unpaid due to lack of funds
729	Squeekpro Ltd	23rd-March-2021	745,850	745,850		745,850	-	paid
730	Impressive Construction Ltd	5th-Feb-2021	354,689	354,689		354,689	-	paid
731	Kyelenge General Contractors	15th March 2021	2,931,770	2,931,770			2,931,770	Unpaid due to lack of funds
732	Beckylite Enterprises	15th March 2021	2,734,063	2,734,063		2,734,063	-	Paid
733	Biomax Africa Ltd	18th March 2021	6,234,000	6,234,000		6,234,000	-	paid
734	RikiMondi Africa Supplies	30th April 2021	331,600	331,600		331,600	-	paid
735	Eridosa K ltd	2014/2015	88,000	88,000		88,000	-	paid
736	Eridosa (k) Ltd	2014/2015						paid

			116,000	116,000		116,000	-	
737	Solar Photo Electricity	15/16	4,607,732	4,607,732		4,607,732	-	paid
738	Go- Solar Ltd	2020/2021	19,285,690	19,285,690		13,634,158	5,651,532	Partly paid
739	Techno Relief	2019/20	6,255,885	6,255,885	1,500,000	6,255,885	1,500,000	Unpaid due to lack of funds
740	Ashok Leyland	15/16	14,537,551	14,537,551			14,537,551	Unpaid due to lack of funds
741	Diadem Packaging & Supplies	2020/2021	1,794,560	1,794,560		1,794,560	-	paid
742	Syntech Investment Co. Ltd	2020/2021	5,100,000	5,100,000		5,100,000	-	paid
743	Five Ees Company ltd	2020/2021	3,852,580	3,852,580		3,852,580	-	paid
744	Andriantech supplies	23/10/2019	484,000	484,000		484,000	-	paid
745	Yunice general supplies	13/09/2019	524,250	524,250		524,250	-	paid
746	jambostar properties ltd		2,440,000	2,440,000		2,440,000	-	paid
747	jambostar properties ltd		635,000	635,000		635,000	-	paid
748	Simlaw Seed Company	2020/2021	793,611	793,611	500,000		1,293,611	Unpaid due to lack of funds
749	Realworld digital ltd	2020/2021	3,253,336	3,253,336			3,253,336	Unpaid due to lack of funds

750	Smatal trading ltd	2020/2021	453,336	453,336			453,336	Unpaid due to lack of funds
751	Syntech investment co. ltd	2020/2021	6,528,482	6,528,482			6,528,482	Unpaid due to lack of funds
752	Bizrate Enterprises ltd	11/3/2021	2,984,000	2,984,000		2,984,000	-	Paid
753	Veto Mode Enterprises	19/2/2021	1,984,200	1,984,200		-	1,984,200	Unpaid due to lack of funds
754	Go solar ltd	2020/21	1,895,570	1,895,570		1,895,570	-	paid
755	Exxor LTD	25/2/2021	1,587,000	1,587,000		1,587,000	-	paid
756	Cam Agencies Ltd	5/2/2021	1,941,880	1,941,880		1,941,880	-	paid
757	Sensuite Technoligies	9/4/2021	2,934,600	2,934,600		2,934,600	-	paid
758	Frontier View	17/02/2021	942,072	942,072		942,072	-	paid
759	Villards Company Ltd	22-4-2021	2,455,050	2,455,050		2,455,050	-	paid
760	Silver power Investments Ltd	14-6-2021	1,998,275	1,998,275		1,998,275	-	paid
761	Pickberry Logistics Ltd	9/2/2021	920,000	920,000		920,000	-	paid
762	Shareg Logistics	2020/21	2,928,150	2,928,150		2,928,150	-	paid
763	Spurtech ventures	5/12/2020	814,000	814,000		814,000	-	Paid
764	Crucepts Holdings	2013/2014						paid

	Ltd		497,576	497,576		497,576	-	
765	KEMSA	2020/2021	120,167,604	120,167,604	97,484,936	120,167,604	97,484,936	Unpaid due to lack of funds
766	Kitumbi ventures	22/01/2021	1,324,865	1,324,865			1,324,865	Unpaid due to lack of funds
767	Mediplus agencies	25/06/2020	2,367,850	2,367,850		2,367,850	-	reconciled
768	Eridosa(K) limited	15/09/2014	131,000	131,000		131,000	-	paid
769	Nadik enterprises	20/11/2019	1,875,865	1,875,865		1,875,865	-	paid
770	Rojac ventures limited	27/04/2020	515,880	515,880		515,880	-	paid
771	Manu merchants		689,500	689,500			689,500	Unpaid due to lack of funds
772	Sciencescope limited	22/02/2021	4,105,774	4,105,774		4,105,774	-	paid
773	Meadows supplies limited		1,993,310	1,993,310		1,993,310	-	paid
774	Beryl pharmacy	27/03/2015	1,311,985	1,311,985		1,311,985	-	paid
775	Genesco agencies	27/07/2020	960,000	960,000		960,000	-	paid
776	Allmed medical supplies	2/Oct/17	2,483,400	2,483,400		2,483,400	-	Paid
777	Sciencecope limited	25/07/2020	4,030,542	4,030,542		4,030,542	0	Paid
778	Machakos lifecare limited	16/05/2014	457,740	457,740			457,740	Unpaid due to lack of

								funds
779	Spurtech ventures	2020/2021	2,854,500	2,854,500			2,854,500	Unpaid due to lack of funds
780	Tsukuba investment limited	4/Jan/19	2,746,800	2,746,800		2,746,800	-	Reconciled
781	Kambusu Dairy SHG	31/08/2014 & 30/09/2014	123,750	123,750		123,750	-	Paid
782	Quill General supplies	10/7/2014	425,000	425,000			425,000	Unpaid due to lack of funds
783	Shafnertech Supplies	8/29/2014	48,000	48,000			48,000	Unpaid due to lack of funds
784	Janjos Servises and supplies	2/2/2014	89,500	89,500			89,500	Unpaid due to lack of funds
785	Forever General Supplies	1/3/2021	1,097,874	1,097,874			1,097,874	Unpaid due to lack of funds
786	Kekaky Enterprises	2020/2021	1,099,883	1,099,883			1,099,883	Unpaid due to lack of funds
787	chamwa ltd	2020/2021	451,000	451,000		451,000	-	Paid
788	Spurtech ventures	2020/2021	225,888	225,888			225,888	Unpaid due to lack of funds
789	Reakon Limited	2020/2021	1,650,000	1,650,000			1,650,000	Unpaid due to lack of funds
790	Promo Masters Ltd	11/3/2021						Unpaid due

			2,603,880	2,603,880			2,603,880	to lack of funds
791	Tabco Works Ltd	11/3/2021	2,584,000	2,584,000		2,584,000	-	Paid
792	Pro-ultimate solutions Ltd		43,600	43,600			43,600	Unpaid due to lack of funds
793	Miuma Enterprises		1,737,425	1,737,425			1,737,425	Unpaid due to lack of funds
794	Sai Sports Ltd	30/8/2014	5,481,750	5,481,750		5,481,750	-	Unpaid due to lack of funds
795	Cozyspot Kenya Ltd		1,987,160	1,987,160		1,987,160	-	Paid
796	Pesicom Global Suppliers		1,765,369	1,765,369		1,765,369	-	Paid
797	Faim Enterprises Ltd		1,995,000	1,995,000		1,995,000	-	Paid
798	Marony Travels Ltd	15/01/2020	575,620	575,620		575,620	-	Paid
799	Karesh Hardware & Construction	24th March,2016	4,920,000		4,920,000		4,920,000	Unpaid due to lack of funds
800	Jefla Construction Company Ltd	1st April 2016	24,624,480		24,624,480	8,462,171	16,162,309	Partly paid
801	Sunbelt Holdings Ltd	1st April 2016	15,416,400		15,416,400		15,416,400	Unpaid due to lack of funds
802	Al-Naim Construction and General Supplies	25/Jun/16	3,744,260		3,744,260		3,744,260	Unpaid due to lack of funds

803	Fuels Enterprises Ltd	2021/2022	1,716,469		1,716,469		1,716,469	Unpaid due to lack of funds
804	Dream Logistics Ltd	2021/2022	7,715,000		7,715,000		7,715,000	Unpaid due to lack of funds
805	Smatal Trading Co.Ltd	2021/2022	1,980,000		1,980,000		1,980,000	Unpaid due to lack of funds
806	Lovena Co.Ltd	2021/2022	1,851,880		1,851,880	1,851,880	-	Paid
807	Q-tec Construction Ltd	2021/2022	3,665,000		3,665,000		3,665,000	Unpaid due to lack of funds
808	Kimutwa Engineering works	2016/2017	986,000		986,000		986,000	Unpaid due to lack of funds
809	Juphy Agencies Ltd	2021/2022	877,040		877,040		877,040	Unpaid due to lack of funds
810	Dadam Investment Ltd	2018/2019	2,203,382		2,203,382		2,203,382	Unpaid due to lack of funds
811	Zulatech Enterprises Ltd	2021/2022	9,500,000		9,500,000		9,500,000	Unpaid due to lack of funds
812	Cephas County Contractors Co. ltd.	2021/2022	2,405,988		2,405,988		2,405,988	Unpaid due to lack of funds
813	Smatal Trading Company Ltd	2019/2020	1,980,000		1,980,000		1,980,000	Unpaid due to lack of funds

814	Technology Benchmark Solutions	2014/2015	30,000,000		30,000,000		30,000,000	Unpaid due to lack of funds
815	Smatal Trading Ltd	2016/2017	1,148,960		1,148,960	1,148,960	-	Paid
816	Reaworld and fortune Technologies	2014/2015	225,040		225,040		225,040	Unpaid due to lack of funds
817	Computer Planet Ltd	2015/2016	725,000		725,000		725,000	Unpaid due to lack of funds
818	Centro Systems Ltd	2016/2017	4,535,750		4,535,750		4,535,750	Unpaid due to lack of funds
819	Leitech Services	2016/2017	7,480,000		7,480,000		7,480,000	Unpaid due to lack of funds
820	Koala Supplies	2016/2017	6,000,080		6,000,080		6,000,080	Unpaid due to lack of funds
821	Koala Supplies	2016/2017	1,939,100		1,939,100		1,939,100	Unpaid due to lack of funds
822	Koala Supplies	2016/2017	2,899,100		2,899,100		2,899,100	Unpaid due to lack of funds
823	Koala Supplies	2016/2017	2,991,600		2,991,600		2,991,600	Unpaid due to lack of funds
824	Koala Supplies	2016/2017	3,610,000		3,610,000		3,610,000	Unpaid due to lack of funds

825	Shalmac Technologies	2014/2015	362,000		362,000		362,000	Unpaid due to lack of funds
826	Koala Supplies	2016/2017	2,600,000		2,600,000		2,600,000	Unpaid due to lack of funds
827	Fredka Investments	2018/2019	764,000		764,000		764,000	Unpaid due to lack of funds
828	Masovya Builders	2019/2020	4,981,150		4,981,150		4,981,150	Unpaid due to lack of funds
829	Bizrate	2019/2020	2,890,000		2,890,000		2,890,000	Unpaid due to lack of funds
830	East Africa Supply & logistics	2021/2022	6,390,000		6,390,000		6,390,000	Unpaid due to lack of funds
831	Tuli Investment	2021/2022	5,314,930		5,314,930		5,314,930	Unpaid due to lack of funds
832	Dante Deo International Ltd	2021/2022	3,872,700		3,872,700		3,872,700	Unpaid due to lack of funds
833	Bright Corner	2021/2022	751,800		751,800		751,800	Unpaid due to lack of funds
834	Kolex ltd	2021/2022	923,035		923,035		923,035	Unpaid due to lack of funds
835	Adwise Ltd	2013/2014	3,001,400		3,001,400		3,001,400	Unpaid due to lack of

								funds
836	Master & ink centre	2014/2015	276,000		276,000	276,000	-	Paid
837	Smatal Trading Company Ltd	2020/2021	775,300		775,300	775,300	-	Paid
838	Irrico International Ltd	2021/2022	797,441		797,441		797,441	Unpaid due to lack of funds
839	Silver Power Investments Ltd	2021/2022	1,294,500		1,294,500		1,294,500	Unpaid due to lack of funds
840	Stepal Builders	2019/2020	1,958,665		1,958,665		1,958,665	Unpaid due to lack of funds
841	Amandla Enterprises	2021/2022	1,411,190		1,411,190		1,411,190	Unpaid due to lack of funds
842	Galactic Eagle International Ltd	2020/2021	1,388,320		1,388,320		1,388,320	Unpaid due to lack of funds
843	Lela Communications	2021/2022	1,267,785		1,267,785		1,267,785	Unpaid due to lack of funds
844	Frontierview Enterprises	2021/2022	1,747,144		1,747,144		1,747,144	Unpaid due to lack of funds
845	Alliance Solutions Ltd	2021/2022	1,242,000		1,242,000		1,242,000	Unpaid due to lack of funds
846	Beller Ventures	2021/2022	1,444,090		1,444,090		1,444,090	Unpaid due to lack of funds

847	Venette Investments	2021/2022	1,962,660		1,962,660		1,962,660	Unpaid due to lack of funds
848	Ihalines Investment	2021/2022	1,049,750		1,049,750		1,049,750	Unpaid due to lack of funds
849	X - Treme Center	2021/2022	2,683,254		2,683,254		2,683,254	Unpaid due to lack of funds
850	Smatal Trading Co. Ltd	2021/2022	743,250		743,250		743,250	Unpaid due to lack of funds
851	Alimbek General services	2021/2022	2,692,000		2,692,000		2,692,000	Unpaid due to lack of funds
852	Zisaon works services	2021/2022	2,932,400		2,932,400		2,932,400	Unpaid due to lack of funds
853	Adwise Ltd	2016/2017	1,061,800		1,061,800		1,061,800	Unpaid due to lack of funds
854	Foot Springs Investment	2021/2022	2,310,124		2,310,124		2,310,124	Unpaid due to lack of funds
855	Sebewa Contractors	2021/2022	765,090		765,090		765,090	Unpaid due to lack of funds
856	Youth Initiative	2021/2022	1,308,000		1,308,000		1,308,000	Unpaid due to lack of funds
857	Cydi Ventures Ltd	2021/2022	660,750		660,750		660,750	Unpaid due to lack of

								funds
858	PinkBerry	2021/2022	687,000		687,000		687,000	Unpaid due to lack of funds
859	Diadem Packaging & Supplies	2021-2022	229,520		229,520		229,520	Unpaid due to lack of funds
860	Big Inch Enterprises	29/Nov/21	847,930		847,930		847,930	Unpaid due to lack of funds
861	Big Inch Enterprises	29/Nov/21	1,120,000		1,120,000		1,120,000	Unpaid due to lack of funds
862	Wandia kenya Ltd	18/May/22	786,206		786,206		786,206	Unpaid due to lack of funds
863	Reycm suppliers	5/May/22	1,766,800		1,766,800		1,766,800	Unpaid due to lack of funds
864	Mwalano enterprises	10/Nov/21	292,434		292,434		292,434	Unpaid due to lack of funds
865	Sian king enterprises Ltd	18/May/22	949,000		949,000	949,000	-	Paid
866	Wamu Logistics	23/Nov/21	713,000		713,000		713,000	Unpaid due to lack of funds
867	Byench Enterprise Ltd	18/May/22	2,920,000		2,920,000		2,920,000	Unpaid due to lack of funds
868	Mecol Ltd	18/May/22	913,400		913,400		913,400	Unpaid due to lack of

								funds
869	Fimanet Enterprises	4/Oct/21	1,985,100		1,985,100		1,985,100	Unpaid due to lack of funds
870	African Biosystem Ltd	2021/2022	160,306		160,306		160,306	Unpaid due to lack of funds
871	Masterly Entreprenuers	28/Jun/21	4,986,400		4,986,400		4,986,400	Unpaid due to lack of funds
872	Reycm suppliers	30/Jun/21	8,321,200		8,321,200		8,321,200	Unpaid due to lack of funds
873	Reycm suppliers	23/Jul/21	1,821,088		1,821,088		1,821,088	Unpaid due to lack of funds
874	Wandia kenya Ltd	2021/2022	2,868,480		2,868,480		2,868,480	Unpaid due to lack of funds
875	Naicy Traders	2021/2022	2,241,500		2,241,500		2,241,500	Unpaid due to lack of funds
876	Medina Merchants	2021/2022	2,242,500		2,242,500		2,242,500	Unpaid due to lack of funds
877	Medina Merchants	12/Aug/21	414,000		414,000		414,000	Unpaid due to lack of funds
878	Wandia kenya Ltd	25/Sep/21	2,058,725		2,058,725		2,058,725	Unpaid due to lack of funds
879	Sian king	12/Apr/22						Paid

	enterprises Ltd		212,740		212,740	212,740	-	
880	Venette Investments	22/Jul/22	2,491,826		2,491,826		2,491,826	Unpaid due to lack of funds
881	Biomed Healthcare	2021/2022	62,500,000		62,500,000		62,500,000	Unpaid due to lack of funds
882	Medina Merchants	2021/2022	2,115,670		2,115,670		2,115,670	Unpaid due to lack of funds
883	Wandia kenya Ltd	2021/2022	800,000		800,000		800,000	Unpaid due to lack of funds
884	Ecozeal	2021/2022	1,262,180		1,262,180		1,262,180	Unpaid due to lack of funds
885	Caseline Services	2021/2022	1,916,720		1,916,720		1,916,720	Unpaid due to lack of funds
886	Ponika Enterprises Ltd	2021/2022	1,980,000		1,980,000		1,980,000	Unpaid due to lack of funds
887	Auto Point Tyres	2014/2015	24,000		24,000		24,000	Unpaid due to lack of funds
888	Youth Initiative Development	14/Mar/14	82,400		82,400		82,400	Unpaid due to lack of funds
889	Bernata Holdings	2018/2019	350,000		350,000		350,000	Unpaid due to lack of funds
890	Ashekah	2021/2022						Unpaid due

			377,475		377,475		377,475	to lack of funds
891	Kamwele	17/Apr/14	201,600		201,600		201,600	Unpaid due to lack of funds
892	Eragon Creations	8/May/14	47,125		47,125		47,125	Unpaid due to lack of funds
893	Kenya National Trading Corporation	2021/2022	540,000		540,000		540,000	Unpaid due to lack of funds
894	Roytif Youth Group	2019/2020	225,321		225,321		225,321	Unpaid due to lack of funds
895	Rosma travel Ltd	2021/2022	298,600		298,600		298,600	Unpaid due to lack of funds
896	Rosma travel Ltd	2021/2022	49,990		49,990		49,990	Unpaid due to lack of funds
897	Saba nane trading limted	2021/2022	691,005		691,005		691,005	Unpaid due to lack of funds
898	Chamwa Ltd	2021/2022	225,500		225,500		225,500	Unpaid due to lack of funds
899	Rosma travel Ltd	2021-2022	483,756		483,756		483,756	Unpaid due to lack of funds
900	Bushline ventures Ltd	2021-2022	516,126		516,126		516,126	Unpaid due to lack of funds

901	Beller Ventures	5/11/2020	667,956		667,956		667,956	Unpaid due to lack of funds
902	Mindas Ltd	2021/2022	2,585,680		2,585,680		2,585,680	Unpaid due to lack of funds
903	Five Ees Company Ltd	2016-2017	268,872		268,872		268,872	Unpaid due to lack of funds
904	Rosma Tours & Travel	2019-2020	69,990		69,990		69,990	Unpaid due to lack of funds
905	Rosma Tours & Travel	2019-2020	179,800		179,800		179,800	Unpaid due to lack of funds
906	Fredka Investments	2019-2020	1,797,800		1,797,800		1,797,800	Unpaid due to lack of funds
907	Wakichana enterprises	2016-2017	678,890		678,890		678,890	Unpaid due to lack of funds
908	Kensource Supplies Ltd	2020-2021	889,917		889,917		889,917	Unpaid due to lack of funds
909	Nawiri Agencies	2020-2021	1,991,000		1,991,000		1,991,000	Unpaid due to lack of funds
910	Forever Suppliers	2020-2021	1,898,000		1,898,000		1,898,000	Unpaid due to lack of funds
911	A Plus Age	2020-2021	1,175,000		1,175,000		1,175,000	Unpaid due to lack of

								funds
912	Silver Power Investments Ltd	2020-2021	1,995,000		1,995,000		1,995,000	Unpaid due to lack of funds
913	Mishka Ltd	2021-2022	2,848,000		2,848,000		2,848,000	Unpaid due to lack of funds
914	Sai Sports Ltd	8/30/2014	3,631,363		3,631,363		3,631,363	Unpaid due to lack of funds
915	Value Connection Services	2/4/2019	415,450		415,450		415,450	Unpaid due to lack of funds
916	Hive Merchants	9/15/2019	575,000		575,000		575,000	Unpaid due to lack of funds
917	Maflex	2014-15	524,610		524,610		524,610	Unpaid due to lack of funds
918	Rosma Travel Ltd	2021/2022	515,000		515,000		515,000	Unpaid due to lack of funds
919	Print Option	2021-2022	5,213,273		5,213,273		5,213,273	Unpaid due to lack of funds
920	Oiltech Enterprises Ltd	2020-21	757,000		757,000		757,000	Unpaid due to lack of funds
921	Cynbram Ventures Ltd	2021/2022	845,000		845,000		845,000	Unpaid due to lack of funds
922	Wamu Logistics	2021/2022						Unpaid due

			1,758,425		1,758,425		1,758,425	to lack of funds
923	Lovena Co. Ltd	2021/2022	1,822,560		1,822,560		1,822,560	Unpaid due to lack of funds
924	Maxca Logistics	2021/2022	1,796,422		1,796,422		1,796,422	Unpaid due to lack of funds
925	Reycm Suppliers	2021/2022	1,846,300		1,846,300		1,846,300	Unpaid due to lack of funds
926	Rosma Travel Ltd	2021/2022	362,415		362,415		362,415	Unpaid due to lack of funds
927	Rosma Travel Ltd	2021/2022	540,610		540,610		540,610	Unpaid due to lack of funds
928	Rosma Travel Ltd	2021/2022	3,733,850		3,733,850		3,733,850	Unpaid due to lack of funds
929	Rosma Travel Ltd	2021/2022	281,790		281,790		281,790	Unpaid due to lack of funds
930	Safaricom Ltd	2021/2022	2,000,000		2,000,000		2,000,000	Unpaid due to lack of funds
931	Jest Enterprises Kenya Ltd	2021/2022	1,578,650		1,578,650		1,578,650	Unpaid due to lack of funds
932	Krill Logistics	2021/2022	2,893,355		2,893,355		2,893,355	Unpaid due to lack of funds

933	Almbek general services	2021/2022	568,255		568,255		568,255	Unpaid due to lack of funds
934	Silkon ventures	2021/2022	1,860,500		1,860,500		1,860,500	Unpaid due to lack of funds
935	Smart App logistics	2021/2022	707,000		707,000		707,000	Unpaid due to lack of funds
936	Emac Consultants	2021/2022	160,000		160,000		160,000	Unpaid due to lack of funds
937	Karoza Agencies	2021/2022	1,280,002		1,280,002		1,280,002	Unpaid due to lack of funds
938	Eridosa K Ltd	2016/2017	63,000		63,000		63,000	Unpaid due to lack of funds
939	Top grade promotions	2014-2015	12,500,000		12,500,000		12,500,000	Unpaid due to lack of funds
940	Schafnertech Supply Services	2014-2015	10,000,000		10,000,000		10,000,000	Unpaid due to lack of funds
941	Layoa Company	2021/2022	1,573,296		1,573,296		1,573,296	Unpaid due to lack of funds
	Sub-Total		**1,080,960,711**	**696,880,101**	**513,004,435**	**365,090,850**	**844,793,686**	
	SUPPLY OF SERVICES							
943	Matrix	3/Jun/2014						Unpaid due

			97,000	97,000			97,000	to lack of funds
944	Matrix	3/Jun/2014	96,070	96,070			96,070	Unpaid due to lack of funds
945	Matrix	3/Jun/2014	92,000	92,000			92,000	Unpaid due to lack of funds
946	Birch Ltd	3/Jun/2015	589,670	589,670			589,670	Unpaid due to lack of funds
947	Mecol ltd	8/Oct/2018	1,438,400	1,438,400			1,438,400	Unpaid due to lack of funds
948	Navcom ltd	6/Sep/2016	1,585,720	1,585,720		1,000,000	585,720	Partly paid
949	Rosskimp Consolidated co. ltd	20/May/2016	1,486,424	1,486,424		1,486,424	-	reconciled
950	Springtech And Associates	20/Jan/2014	145,050	145,050			145,050	Unpaid due to lack of funds
951	Nyika Associates Ltd	20/Apr/2014	420,000	420,000			420,000	Unpaid due to lack of funds
952	New Kencity holdings		522,496	522,496			522,496	Unpaid due to lack of funds
953	First call ltd		12,597,600	12,597,600			12,597,600	Unpaid due to lack of funds
954	Genesis of							Unpaid due

	adventure		278,400	278,400			278,400	to lack of funds
955	Cai resort		121,100	121,100			121,100	Unpaid due to lack of funds
956	Infobip Kenya Ltd	2/Nov/2016	440,800	440,800			440,800	Unpaid due to lack of funds
957	Extreme Media solutions	2018-2019	718,788	718,788			718,788	Unpaid due to lack of funds
958	Twistar East Africa Ltd	19/Jan/2017	162,180	162,180			162,180	Unpaid due to lack of funds
959	Pharma Ken ltd	19/Sep/2018	743,340	743,340			743,340	Unpaid due to lack of funds
960	Wayside Garage	12/Apr/2016	445,800	445,800		445,800	-	Paid
961	Marony Travel Agencies	5/Dec/2014	64,900	64,900			64,900	Unpaid due to lack of funds
962	Genesis of Adventure	8/Feb/2014	61,220	61,220			61,220	Unpaid due to lack of funds
963	Cinematic Sulotions		819,020	819,020			819,020	Unpaid due to lack of funds
964	Jays Pyrotechnics	30/Dec/2015	499,000	499,000		499,000	-	Paid
965	Marony travel	26/Mar/2015	400,000	400,000			400,000	Unpaid due to lack of

								funds
966	Wander Joy party world	6/Apr/2017	1,475,012	1,475,012			1,475,012	Unpaid due to lack of funds
967	Uzi Video	16/Dec/2018	800,000	800,000		800,000	-	Paid
968	Marony travel	15/Oct/2014	286,640	286,640		286,640	-	Paid
969	M & J Holdings Ltd	13/Nov/2014	84,000	84,000		84,000	-	paid
970	Inter-leisure Hotel		158,520	158,520			158,520	Unpaid due to lack of funds
971	Inter-Leisure Hotel		29,750	29,750			29,750	Unpaid due to lack of funds
972	CMC Motors		23,227	23,227			23,227	Unpaid due to lack of funds
973	Silverbird Ltd		573,920	573,920			573,920	Unpaid due to lack of funds
974	Almak Aqua Drillers Ltd		299,140	299,140			299,140	Unpaid due to lack of funds
975	Nation Media Ltd		320,508	320,508		320,508	-	Paid
976	Scobra Supplies	3/Nov/2014	185,600	185,600			185,600	Unpaid due to lack of funds
977	Saliter Holding Ltd	15/Sep/2014	638,900	638,900	227,350		866,250	Unpaid due to lack of

								funds
978	Fredka Investments	1/Apr/2019	715,200	715,200		715,200	-	Paid
979	Joy Designs & Touch supplies ltd	24/Apr/2019	182,000	182,000		182,000	-	Paid
980	Marony Travel Agencies		99,400	99,400			99,400	Unpaid due to lack of funds
981	Marony Travel Agencies		91,140	91,140			91,140	Unpaid due to lack of funds
982	Mombasa Concept	15/May/2020	1,175,567	1,175,567			1,175,567	Unpaid due to lack of funds
983	Clean Earth		3,730,000	3,730,000			3,730,000	Unpaid due to lack of funds
984	Shajoh		1,950,000	1,950,000		1,950,000	-	paid
985	Kenya Institute of Public Policy & Research Analysis	2019-2020	2,566,900	2,566,900			2,566,900	Unpaid due to lack of funds
986	Ancas security services		56,000	56,000			56,000	Unpaid due to lack of funds
987	Anchor security services		139,200	139,200		139,200	-	Paid
988	Anchor security services		106,200	106,200		106,200	-	Paid
989	Anchor security services		69,600	69,600		69,600	-	Paid
990	Anchor security							Paid

	services		208,800	208,800		208,800	-	
991	Anchor security services		53,000	53,000		53,000	-	Paid
992	Anchor security services		69,600	69,600		69,600	-	Paid
993	Anchor security services		250,800	250,800		250,800	-	Paid
994	Anchor security services		250,800	250,800		250,800	-	Paid
995	Anchor security services		250,800	250,800		250,800	-	Paid
996	Anchor security services		250,800	250,800		250,800	-	Paid
997	Chadilah company ltd		257,520	257,520		257,520	-	Paid
998	Chadilah company ltd		257,520	257,520		257,520	-	Paid
999	Chadilah company ltd		257,520	257,520		257,520	-	Paid
1000	Chadilah company ltd		257,520	257,520		257,520	-	Paid
1001	Garden hotel		58,000	58,000			58,000	Unpaid due to lack of funds
1002	Northwest holdings ltd		79,582	79,582			79,582	Unpaid due to lack of funds
1003	Paredo general supplies		183,000	183,000			183,000	Unpaid due to lack of funds
1004	Manu Merchants	22/Jan/2015	689,500	689,500			689,500	Unpaid due to lack of

								funds
1005	Nation Media	8/Jan/2019	388,414	388,414			388,414	Unpaid due to lack of funds
1006	Blue Media	4/Dec/2019	626,734	626,734			626,734	Unpaid due to lack of funds
1007	Kings Premeir inn	10/Jun/2020	1,900,000	1,900,000			1,900,000	Unpaid due to lack of funds
1008	phillips		2,400,000	2,400,000			2,400,000	Unpaid due to lack of funds
1009	phillips		1,404,054	1,404,054			1,404,054	Unpaid due to lack of funds
1010	Kasyala Investments Ltd		800,000	800,000			800,000	Unpaid due to lack of funds
1011	Makindu motors	11/Aug/2018	210,000	210,000			210,000	Unpaid due to lack of funds
1012	Tea Tot		360,000	360,000			360,000	Unpaid due to lack of funds
1013	Nation Media Group		431,520	431,520			431,520	Unpaid due to lack of funds
1014	Spurtech Ventures	11/Mar/2020	185,300	185,300			185,300	Unpaid due to lack of funds
1015	Peebam	11/Mar/2020						Unpaid due

	Enterprises		200,000	200,000			200,000	to lack of funds
1016	Marony Travel Agencies	30/May/2019	94,500	94,500			94,500	Unpaid due to lack of funds
1017	Madison Insurance	14/Feb/2020	48,121	48,121			48,121	Unpaid due to lack of funds
1018	Occidental Insurance	10/Jun/2020	8,483,716	8,483,716			8,483,716	Unpaid due to lack of funds
1019	Garland Motors		698,720	698,720			698,720	Unpaid due to lack of funds
1020	Nation Media Group	12/Mar/2020	236,988	236,988		236,988	-	Paid
1021	Porini Inn Ltd	10/Jun/2020	1,903,000	1,903,000			1,903,000	Unpaid due to lack of funds
1022	Design One Ltd		571,215	571,215			571,215	Unpaid due to lack of funds
1023	Mosound Events		1,110,004	1,110,004			1,110,004	Unpaid due to lack of funds
1024	Britam Insurance Co. Ltd		746,966	746,966			746,966	Unpaid due to lack of funds
1025	Panthers Tour And Travel		380,000	380,000		380,000	-	Paid
1026	Eastern Broadcasting		78,000	78,000			78,000	Unpaid due to lack of

								funds
1027	The Kyaka Hotel	2014-2015	13,700	13,700		13,700	-	Paid
1028	Savannah Three K Security Ltd	2/Jan/2020	355,192	355,192			355,192	Unpaid due to lack of funds
1029	Amandla Enterprises	24/Apr/2020	642,629	642,629			642,629	Unpaid due to lack of funds
1030	Robron General Merchants	2019-2020	598,560	598,560			598,560	Unpaid due to lack of funds
1031	Tylatash Security Systems Ltd	2019-20	399,000	399,000			399,000	Unpaid due to lack of funds
1032	Standard Group		174,000	174,000			174,000	Unpaid due to lack of funds
1033	Nation Media Group	22/Nov/2019	171,494	171,494			171,494	Unpaid due to lack of funds
1034	Nation Media Group	22/Nov/2019	216,920	216,920			216,920	Unpaid due to lack of funds
1035	Nation Media Group	31/Oct/2019	344,056	344,056			344,056	Unpaid due to lack of funds
1036	Jest Enterprises Ltd	20/May/2020	1,578,650	1,578,650			1,578,650	Unpaid due to lack of funds
1037	Marony travel		424,000	424,000			424,000	Unpaid due to lack of

								funds
1038	Marony travel		365,600	365,600		365,600	-	Paid
1039	Joy design & touch supplies	2019-2020	974,250	974,250		974,250	-	Paid
1040	Peter Mulei and Sons		471,000	471,000		471,000	-	Paid
1041	Standard media Group		232,000	232,000			232,000	Unpaid due to lack of funds
1042	Gelian Hotel	16/Dec/2019	119,090	119,090			119,090	Unpaid due to lack of funds
1043	Fredka Investments	2019-2020	545,000	545,000			545,000	Unpaid due to lack of funds
1044	Joy design & touch supplies	2018-2019	754,300	754,300		754,300	-	paid
1045	Joy design & touch supplies	2019-2020	974,250	974,250		974,250	-	paid
1046	Nation Media	2019-2020	1,700,000	1,700,000		1,700,000	-	Reconciled
1047	NITA	15/May/2019	410,864	410,864			410,864	Unpaid due to lack of funds
1048	Gadaffi tents investment	5/Aug/2019	597,500	597,500			597,500	Unpaid due to lack of funds
1049	Keilah General Suppliers Ltd	2/Apr/2020	1,554,000	1,554,000			1,554,000	Unpaid due to lack of funds
1050	Standard Business	18-12-19						Unpaid due

	solution		406,000	406,000			406,000	to lack of funds
1051	Standard Group Ltd	4/Oct/2019	1,566,000	1,566,000			1,566,000	Unpaid due to lack of funds
1052	Marony Travels Ltd	15/Jan/2020	575,620	575,620		575,620	-	Paid
1053	Silver Bird		75,000	75,000			75,000	Unpaid due to lack of funds
1054	Nation Media		655,748	655,748		655,748	-	Reconciled
1055	Karoza Agencies		1,280,002	1,280,002		1,280,002	-	Reconciled
1056	Athiani Holdings Ltd		1,558,360	1,558,360			1,558,360	Unpaid due to lack of funds
1057	Air rides Travel services		629,580	629,580			629,580	Unpaid due to lack of funds
1058	Nation Media	22/Feb/2020	2,400,000	2,400,000		395,586	2,004,414	Unpaid due to lack of funds
1059	Gelian Investment ltd		233,420	233,420			233,420	Unpaid due to lack of funds
1060	Crowne Plaza	17/Oct/2019	57,000	57,000			57,000	Unpaid due to lack of funds
1061	Northwood Agencies Ltd		1,529,140	1,529,140		1,529,140	-	Paid
1062	Northwood							Paid

	Agencies Ltd		1,096,908	1,096,908		1,096,908	-	
1063	Glory Car Hire		1,250,000	1,250,000		1,250,000	-	Paid
1064	Mulunge Trade Agencies Ltd		1,622,800	1,622,800		1,622,800	-	Paid
1065	Seven Media		2,436,000	2,436,000		1,600,000	836,000	Partly paid
1066	Roof Garden		1,587,000	1,587,000			1,587,000	Unpaid due to lack of funds
1067	Atlanta General Supplies		8,750,000	8,750,000		3,174,373	5,575,627	Partly paid
1068	Royal Media Services	18/Mar/2020	6,800,000	6,800,000			6,800,000	Unpaid due to lack of funds
1069	Anyx Enterprises		1,986,230	1,986,230			1,986,230	Unpaid due to lack of funds
1070	Fredka Investment		1,080,000	1,080,000			1,080,000	Unpaid due to lack of funds
1071	Gadaffi Tents and Investments		835,600	835,600		835,600	-	Paid
1072	Marony Travel Agencies		1,892,170	1,892,170			1,892,170	Unpaid due to lack of funds
1073	Muoki & Co. Advocates		31,366,658	31,366,658			31,366,658	Unpaid due to lack of funds
1074	B.M. Musau & Co. Advocates		20,000,000	5,000,000		5,000,000	-	Paid

1075	O.N Makau & Mulei & Ass.		43,526,221	16,849,318			16,849,318	Award of kshs 43,526,221.00 shared by Machakos & Makueni counties & Partly Paid kshs 4,913,793.00
1076	O.N Makau & Mulei advocates		181,725	181,725			181,725	Unpaid due to lack of funds
1077	B.M. Mung'ata & Co.		125,253,675	93,106,390			93,106,390	Unpaid due to lack of funds
1078	J. Muoki & Co. Advocates		238,465	238,465			238,465	Unpaid due to lack of funds
1079	J. Muoki & Co. Advocates		2,620,114	2,620,114			2,620,114	Unpaid due to lack of funds
1080	B.M Musau & Co. Advocates		2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
1081	O.N Makau & Mulei Associate		5,721,508	5,721,508			5,721,508	Unpaid due to lack of funds
1082	Muoki & Co. Advocates		29,772,704	29,772,704			29,772,704	Unpaid due to lack of funds
1083	J. Muoki & Co. Advocates		986,542	986,542			986,542	Unpaid due to lack of

								funds
1084	O.N Makau & Mulei Ass. Adv.		202,550	202,550			202,550	Unpaid due to lack of funds
1085	J. Muoki & Co. Advocates		196,829	196,829			196,829	Unpaid due to lack of funds
1086	B.M. Mung'ata & Co. advocates		257,280,150	96,280,150			96,280,150	Unpaid due to lack of funds
1087	J. Muoki & Co. Advocates		2,031,400	2,031,400			2,031,400	Unpaid due to lack of funds
1088	J. Muoki & Co. Advocates		11,081,860	11,081,860		11,081,860	-	Reconciled
1089	Muoki & Co. Advocates		5,500,530	5,500,530		5,500,530	-	Reconciled
1090	B.M. Mung'ata & Co.		10,350,286	10,350,286		10,350,286	-	Reconciled
1091	J. Muoki & Co. Advocates		1,869,131	1,869,131			1,869,131	Unpaid due to lack of funds
1092	J. Muoki & Co. Advocates	2020/2021	5,424,961	5,424,961		5,424,961	-	Paid
1093	B.M Mungata & Co. Advocates	2020/2021	98,825,817	98,825,817			98,825,817	Unpaid due to lack of funds
1094	County Law Office	2020/2021	328,000	328,000		328,000	-	Reconciled
1095	B.M Mungata & Co. Advocates	2020/2021	27,367,203	27,367,203			27,367,203	Unpaid due to lack of funds

1096	Mutua Nyongesa & Muthoka Adv	2020/2021	3,029,038	3,029,038			3,029,038	Unpaid due to lack of funds
1097	J Muoki & Co. Adv	2020/2021	132,098,805	132,098,805			132,098,805	Unpaid due to lack of funds
1098	Gichimu Mungata & Co Adv.	2020/2021	9,946,817	9,946,817			9,946,817	Unpaid due to lack of funds
1099	B.M Mung'ata & Co. Adv.	12/Jan/2017	16,000,000	16,000,000			16,000,000	Unpaid due to lack of funds
1100	B.M Mung'ata & Co. Adv.	3/May/2018	2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
1101	O. N. Makau & Mulei	18-1-2016	6,509,750	6,509,750			6,509,750	Unpaid due to lack of funds
1102	O. N. Makau & Mulei	16-11-2017	8,120,000	8,120,000			8,120,000	Unpaid due to lack of funds
1103	O. N. Makau & Mulei	3/Sep/2016	107,408	107,408			107,408	Unpaid due to lack of funds
1104	O. N. Makau & Mulei	14-1-2015	680,000	680,000			680,000	Unpaid due to lack of funds
1105	O. N. Makau & Mulei	12/Nov/2014	1,072,000	1,072,000			1,072,000	Unpaid due to lack of funds
1106	O. N. Makau & Mulei	29-11-2016	275,375	275,375			275,375	Unpaid due to lack of funds

1107	O. N. Makau & Mulei	5/Aug/2018	1,500,000	1,500,000			1,500,000	Unpaid due to lack of funds
1108	B. M. Musau & Co. Adv	4/Nov/2017	6,249,762	6,249,762			6,249,762	Unpaid due to lack of funds
1109	B. M. Musau & Co. Adv	23-3-2017	3,489,393	3,489,393			3,489,393	Unpaid due to lack of funds
1110	B. M. Musau	4/Nov/2017	2,545,390	2,545,390			2,545,390	Unpaid due to lack of funds
1111	B. M. Musau	11-4-2017	1,859,211	1,859,211		1,859,211	-	paid
1112	B. M. Musau	11-4-2017	534,012	534,012			534,012	Unpaid due to lack of funds
1113	B. M. Musau	11-4-2017	2991108	2,991,108		2,991,108	-	Reconciled
1114	B. M. Musau	11-4-2017	2213641	2,213,641		2,213,641	-	Reconciled
1115	B.M.Musau	23-3-2017	3,845,323	3,845,323			3,845,323	Unpaid due to lack of funds
1116	B.M.Musau	4/Nov/2017	1,597,395	1,597,395			1,597,395	Unpaid due to lack of funds
1117	B.M.Musau	4/Nov/2017	6,660,639	6,660,639			6,660,639	Unpaid due to lack of funds
1118	B.M.Musau	4/Oct/2015	6,737,049	6,737,049			6,737,049	Unpaid due to lack of

								funds
1119	B.M.Musau	23-3-2017	6,154,683	6,154,683			6,154,683	Unpaid due to lack of funds
1120	B.M.Musau	8/Sep/2016	8,726,100	8,726,100			8,726,100	Unpaid due to lack of funds
1121	B.M.Musau	23-3-2017	1,414,200	1,414,200			1,414,200	Unpaid due to lack of funds
1122	B.M.Musau	25-9 2019	1,790,460	1,790,460			1,790,460	Unpaid due to lack of funds
1123	J.Muoki	8/Oct/2016	732,962	732,962			732,962	Unpaid due to lack of funds
1124	J.Muoki	19-11-2017	4,063,944	4,063,944		4,063,944	-	Reconciled
1125	J.Muoki	5/Aug/2018	5,236,599	5,236,599			5,236,599	Unpaid due to lack of funds
1126	Gichimu Mung'ata	11/Mar/2017	265,200	265,200			265,200	Unpaid due to lack of funds
1127	Gichimu Mung'ata	15-2-2017	1,635,000	1,635,000		1,635,000	-	Paid
1128	Gichimu Mung'ata	4/Dec/2017	10,226,800	10,226,800		2,603,283	7,240,526	Partly paid
1129	Anthony Mulekyo	27-10-16	181,540	181,540			181,540	Unpaid due to lack of funds
1130	Karen & associates	18-7-18						Unpaid due

	Advocates		605,000	605,000			605,000	to lack of funds
1131	Nyamu & Nyamu Co. Advocates	31-10-18	4,500,000	4,500,000			4,500,000	Unpaid due to lack of funds
1132	Nyamu & Nyamu Co. Advocates	2/Feb/2019	3,970,000	3,970,000			3,970,000	Unpaid due to lack of funds
1133	Janet, Jackson & Susan LLP	25-1-2019	1,268,450	1,268,450		1,268,450	-	paid
1134	Mutua, Nyongesa & Muthoka	25-6-18	3,500,000	3,500,000			3,500,000	Unpaid due to lack of funds
1135	Mutua, Nyongesa & Muthoka	27-6-18	2,440,000	2,440,000			2,440,000	Unpaid due to lack of funds
1136	Musyoka Kimeu & Co.	9/Sep/2019	1,452,000	1,452,000		1,452,000	-	paid
1137	J. Muoki & Co. Adv.	28-3-19	318,564	318,564			318,564	Unpaid due to lack of funds
1138	J. Muoki & Co.	8/Feb/2018	559,180	559,180			559,180	Unpaid due to lack of funds
1139	J. Muoki & Co.	23-9-19	1,546,599	1,546,599			1,546,599	Unpaid due to lack of funds
1140	J. Muoki & Co.	28-3-19	1,566,952	1,566,952		1,566,952	-	paid
1141	J. Muoki & Co.	2/Dec/2018	371,067	371,067			371,067	Unpaid due to lack of funds

1142	Muoki & Co. Advocates	25-9-19	1,000,424	1,000,424		1,000,424	-	paid
1143	Muoki & Co. Advocates	25-9-19	779,114	779,114		779,114	-	paid
1144	Muoki & Co. Advocates	25-9-19	653,016	653,016		653,016	-	paid
1145	Gachimu Mung'ata & Co. Adv.	4/Aug/2019	879,200	879,200		879,200	-	paid
1146	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000	11,832,000			11,832,000	Unpaid due to lack of funds
1147	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000	11,832,000			11,832,000	Unpaid due to lack of funds
1148	B.M Mung'ata & Co. Adv.	2/Dec/2019	6,332,000	6,332,000			6,332,000	Unpaid due to lack of funds
1149	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000	11,832,000			11,832,000	Unpaid due to lack of funds
1150	B.M Mung'ata & Co. Adv.	2/Dec/2019	4,832,000	4,832,000			4,832,000	Unpaid due to lack of funds
1151	B.M Mung'ata & Co. Adv.	9/Jun/2018	5,220,000	5,220,000		5,220,000	-	Reconciled.
1152	B.M Mung'ata & Co. Adv.	3/May/2018	60,000,000	60,000,000			60,000,000	Unpaid due to lack of funds
1153	B.M Mung'ata & Co. Adv.	26-6-18	11,020,000	11,020,000			11,020,000	Unpaid due to lack of funds
1154	B.M Mung'ata &							Unpaid due

	Co. Adv.		22,620,000	22,620,000			22,620,000	to lack of funds
1155	B.M Mung'ata & Co. Adv.	2/Dec/2019	24,940,000	24,940,000			24,940,000	Unpaid due to lack of funds
1156	B.M Mung'ata & Co. Adv.	1/Oct/2019	29,133,400	29,133,400			29,133,400	Unpaid due to lack of funds
1157	B.M Mung'ata & Co. Adv.	24-8-18	18,705,000	18,705,000			18,705,000	Unpaid due to lack of funds
1158	B.M Mung'ata & Co. Adv.	22-2-19	100,000,000	100,000,000			100,000,000	Unpaid due to lack of funds
1159	B.M Mung'ata & Co. Adv.	29-10-19	11,300,000	11,300,000			11,300,000	Unpaid due to lack of funds
1160	B.M. Musau & Co. Adv.	21-1-2020	1,377,257	1,377,257			1,377,257	Unpaid due to lack of funds
1161	B.M. Musau & Co. Adv.	19-12-2018	120,233	120,233			120,233	Unpaid due to lack of funds
1162	B.M. Musau & Co. Adv.		87,000	87,000			87,000	Unpaid due to lack of funds
1163	B M Mungata & Co Adv	26-5-2021	9,860,000	9,860,000			9,860,000	Unpaid due to lack of funds
1164	B M Mungata & Co Adv	16-12-2020	13,180,500	13,180,500			13,180,500	Unpaid due to lack of funds

1165	B M Mungata & Co Adv	13-1-2020	13,180,000	13,180,000			13,180,000	Unpaid due to lack of funds
1166	B M Mungata & Co Adv	26-5-2021	6,380,000	6,380,000			6,380,000	Unpaid due to lack of funds
1167	B M Mungata & Co Adv	4/Aug/2021	7,424,000	7,424,000			7,424,000	Unpaid due to lack of funds
1168	B M Mungata & Co Adv	24-2-2021	6,403,200	6,403,200			6,403,200	Unpaid due to lack of funds
1169	B M Mungata & Co Adv	29-3-2021	31,320,000	31,320,000			31,320,000	Unpaid due to lack of funds
1170	Nyokabi, Waingajo &Omungala Associates	1/Dec/2021	4,538,790	4,538,790			4,538,790	Unpaid due to lack of funds
1171	Nyokabi, Waingajo &Omungala Associates	1/Dec/2021	4,176,000	4,176,000			4,176,000	Unpaid due to lack of funds
1172	Mutua Nyongesa & Muthoka Adv	2020/2021	7,152,649	7,152,649		1,492,000	5,660,649	Partially paid
1173	Mutua, Nyongesa & Muthoka	23-6-2020	1,094,000	1,094,000			1,094,000	Unpaid due to lack of funds
1174	Maritim & Co. Advocates	29-3-2021	572,000	572,000		-	572,000	Unpaid due to lack of funds
1175	Green Sense International Ltd	18th-Feb-2021	16,359,148	16,359,148		16,359,148	-	paid

1176	Biotes International Ltd	18th-Jan-2021	17,372,924	17,372,924		17,372,924	-	paid
1177	Vota Roads and Bridge Company Ltd	10th Feb 2021	410,400	410,400			410,400	Unpaid due to lack of funds
1178	Kyelenge General Contractors	10th Feb 2021	485,800	485,800			485,800	Unpaid due to lack of funds
1179	Kings Premier Inn	12th -January-2021	1,620,000	1,620,000		1,620,000	-	Paid
1180	Karanja JN & Partners Consulting Ltd	12th -January-2021	3,621,172	3,621,172		3,621,172	-	paid
1181	Nation Media Group	2020/2021	375,340	375,340		375,340	-	paid
1182	Fredka Investments	2016/17	5,349,000	5,349,000		5,349,000	-	paid
1183	Fredka Investments	2016/17	1,041,600	1,041,600		1,041,600	-	paid
1184	Fredka Investments	2015/2016	2,678,400	2,678,400		2,678,400	-	paid
1185	Fredka Investments	2016/2017	2,827,200	2,827,200		2,827,200	-	paid
1186	Ralphland ltd	2015/2016	3,173,760	3,173,760		3,173,760	-	paid
1187	Mi – Links	2020/2021	6,075,630	6,075,630		6,075,630	-	paid
1188	ICPAK	2020/2021	5,385,000	5,385,000		5,385,000	-	Paid
1189	Marony Travel	24th-March,2014	124,380	124,380			124,380	Unpaid due to lack of funds

1190	Marony Travel	22nd - April,2014	84,765	84,765			84,765	Unpaid due to lack of funds
1191	Artlanta general supplies limited	28/01/2021	2,580,000	2,580,000		2,580,000	-	paid
1192	Lysak Haven park	5/May/20	640,000	640,000		640,000	-	paid
1193	DT DOBIE	2020/2021	108,247	108,247			108,247	Unpaid due to lack of funds
1194	Pewin Motors	2020/2021	484,804	484,804			484,804	Unpaid due to lack of funds
1195	Lysak Haven park	7/Feb/20	156,000	156,000		156,000	-	paid
1196	Lysak Haven park	7/Feb/20	90,000	90,000		90,000	-	paid
1197	Lysak Haven park	17/08/2020	66,000	66,000		66,000	-	paid
1198	Lysak Haven park	17/08/2020	460,000	460,000		460,000	-	paid
1199	Lysak Haven park	17/08/2020	111,000	111,000		111,000	-	paid
1200	Chamwa Motors	2020/2021	343,232	343,232			343,232	Unpaid due to lack of funds
1201	Standard Group	2020/2021	177,480	177,480			177,480	Unpaid due to lack of funds
1202	Standard Group	2020/2021	344,520	344,520			344,520	Unpaid due to lack of funds

1203	TI Customs	2020/2021	928,000	928,000			928,000	Unpaid due to lack of funds
1204	Nation Media Group	30-7-20	296,960	296,960			296,960	Unpaid due to lack of funds
1205	Nation Media Group	2020/2021	344,096	344,096			344,096	Unpaid due to lack of funds
1206	Fredka Investment	2020/2021	500,000	500,000			500,000	Unpaid due to lack of funds
1207	Ultimate Emulsions Limited	2020/2021	950,000	950,000			950,000	Unpaid due to lack of funds
1208	Strathmore University Business School	24-05-2019	525,000	525,000			525,000	Unpaid due to lack of funds
1209	Communications Authority of Kenya	2020/2021	2,225,600	2,225,600		2,225,600	-	Paid
1210	Nation Media Group	2020/2021	20,499,310	20,499,310			20,499,310	Unpaid due to lack of funds
1211	MediaMax Networks Ltd	30th-Sept-2015	1,107,800		1,107,800		1,107,800	Unpaid due to lack of funds
1212	Kanthe Creative Ventures Ltd	2021/2022	320,000		320,000		320,000	Unpaid due to lack of funds
1213	Kanthe Creative Ventures Ltd	2021/2022	320,000		320,000		320,000	Unpaid due to lack of funds

1214	Tick Machinery Ltd	2020/2021	814,600		814,600		814,600	Unpaid due to lack of funds
1215	Naicy Traders	2021/2022	2,988,750		2,988,750		2,988,750	Unpaid due to lack of funds
1216	Kasyala Investments Ltd	12/May/22	950,000		950,000		950,000	Unpaid due to lack of funds
1217	Credible systems Ltd	2021/2022	540,212		540,212		540,212	Unpaid due to lack of funds
1218	Centro Systems Ltd	2014/2015	1,900,000		1,900,000		1,900,000	Unpaid due to lack of funds
1219	Koala Supplies	2014/2015	5,180,000		5,180,000		5,180,000	Unpaid due to lack of funds
1220	Interactive Computer Systems	2014/2015	4,621,000		4,621,000		4,621,000	Unpaid due to lack of funds
1221	Techbanc Ltd	2019/2020	1,985,658		1,985,658		1,985,658	Unpaid due to lack of funds
1222	Delco Ventures	2021/2022	999,694		999,694		999,694	Unpaid due to lack of funds
1223	Kanja Solutions Limited	2021/2022	1,926,400		1,926,400		1,926,400	Unpaid due to lack of funds
1224	Northwood Agencies	2021/2022	1,765,518		1,765,518		1,765,518	Unpaid due to lack of

								funds
1225	Northwood Agencies	2021/2022	7,256,250		7,256,250		7,256,250	Unpaid due to lack of funds
1226	Smog Enterprises	2021/2022	1,878,500		1,878,500		1,878,500	Unpaid due to lack of funds
1227	Marony Travel	9/25/2014	132,765		132,765		132,765	Unpaid due to lack of funds
1228	Vibration hotel	2019/2020	926,250		926,250		926,250	Unpaid due to lack of funds
1229	Occidential Insurance Company Ltd	2021/2022	20,914,926		20,914,926		20,914,926	Unpaid due to lack of funds
1230	Rosma Tours Ltd	2021/2022	1,962,321		1,962,321		1,962,321	Unpaid due to lack of funds
1231	Cai Ventures	2016/2017	165,000		165,000		165,000	Unpaid due to lack of funds
1232	Cai Ventures	2016/2017	93,000		93,000		93,000	Unpaid due to lack of funds
1233	Smatal Trading Co.Ltd	2021-2022	257,600		257,600		257,600	Unpaid due to lack of funds
1234	Rumorth Group	7/Jun/21	7,832,111		7,832,111		7,832,111	Unpaid due to lack of funds
1235	Jilas Chemical	11/Aug/21						Unpaid due

	Dealers		6,600,000		6,600,000		6,600,000	to lack of funds
1236	Kings Premeir inn	22/May/20	1,900,000		1,900,000		1,900,000	Unpaid due to lack of funds
1237	Atlanta General Supplies	2021/2022	3,225,000		3,225,000		3,225,000	Unpaid due to lack of funds
1238	Attic Tours	2014/2015	41,350		41,350		41,350	Unpaid due to lack of funds
1239	CMC Motors	2019/2022	24,895		24,895		24,895	Unpaid due to lack of funds
1240	Joti(k) Ltd	2017/2018	466,680		466,680		466,680	Unpaid due to lack of funds
1241	Ancas Security	2021/2022	87,000		87,000		87,000	Unpaid due to lack of funds
1242	Ancas Security	2021/2022	87,000		87,000		87,000	Unpaid due to lack of funds
1243	Agricultural Society of Kenya	2021/2022	223,400		223,400		223,400	Unpaid due to lack of funds
1244	Econnet solutions Ltd	2021/2022	1,199,750		1,199,750		1,199,750	Unpaid due to lack of funds
1245	Silcon Ltd	2021/2022	120,000		120,000		120,000	Unpaid due to lack of funds

1246	Rosma travel Ltd	27/May/22	319,940		319,940		319,940	Unpaid due to lack of funds
1247	KSG Mombasa	2021-2022	600,000		600,000		600,000	Unpaid due to lack of funds
1248	KSG Mombasa	27/May/22	480,000		480,000		480,000	Unpaid due to lack of funds
1249	Rosma travel	2021-2022	161,252		161,252		161,252	Unpaid due to lack of funds
1250	Timax building and Constructors Ltd	2021-2022	1,394,596		1,394,596		1,394,596	Unpaid due to lack of funds
1251	Standard Media Group	12/22/2021	464,000		464,000		464,000	Unpaid due to lack of funds
1252	Standard Media Group	1/28/2022	216,920		216,920		216,920	Unpaid due to lack of funds
1253	Raivy Ltd	2021/2022	3,495,000		3,495,000		3,495,000	Unpaid due to lack of funds
1254	Joy design & touch supplies	2018-2019	111,000		111,000		111,000	Unpaid due to lack of funds
1255	Jays Pyrotechnics	2015-2016	647,000		647,000		647,000	Unpaid due to lack of funds
1256	Tylatash Security Systems Ltd	2019-2020	546,360		546,360		546,360	Unpaid due to lack of

								funds
1257	Stoni Athi	2019-2020	294,550		294,550		294,550	Unpaid due to lack of funds
1258	Savannah Three K Security Ltd	2019-2020	355,192		355,192		355,192	Unpaid due to lack of funds
1259	Amnak Agencies Ltd	2019-2020	974,250		974,250		974,250	Unpaid due to lack of funds
1260	Adonis Studio	2020-2021	2,803,287		2,803,287	2,803,287	-	Paid
1261	Nation Media Group	2021/2022	216,920		216,920		216,920	Unpaid due to lack of funds
1262	Acces Kenya Group Ltd	7/18/2014	147,900		147,900		147,900	Unpaid due to lack of funds
1263	Acces Kenya Group Ltd	9/10/2014	121,800		121,800		121,800	Unpaid due to lack of funds
1264	Twilight Investments limited	2021/2022	2,988,217		2,988,217		2,988,217	Unpaid due to lack of funds
1265	Dynamic	2021/2022	3,521,838		3,521,838		3,521,838	Unpaid due to lack of funds
1266	Nation Media Group	2021-2022	582,320		582,320		582,320	Unpaid due to lack of funds
1267	Standard Media Group	2020-21	330,000		330,000		330,000	Unpaid due to lack of

								funds
1268	Royal Media Services	2021/2022	69,900		69,900		69,900	Unpaid due to lack of funds
1269	Amnak Enterprises Ltd	2021/2022	1,727,500		1,727,500		1,727,500	Unpaid due to lack of funds
1270	Anyx Enterprises	2021/2022	1,642,000		1,642,000		1,642,000	Unpaid due to lack of funds
1271	Garden Hotel	2021/2022	196,800		196,800		196,800	Unpaid due to lack of funds
1272	Pride Inn Paradise Beach Resort	2021/2022	451,500		451,500		451,500	Unpaid due to lack of funds
1273	Multichoice Kenya Ltd	2021/2022	881,550		881,550		881,550	Unpaid due to lack of funds
1274	Kenya Broadcasting Corporation	2021/2022	531,339		531,339		531,339	Unpaid due to lack of funds
1275	Capital Fm	2021/2022	800,000		800,000		800,000	Unpaid due to lack of funds
1276	AFA-Horticultural Crops Directorate	2021/2022	27,222,648		27,222,648		27,222,648	Unpaid due to lack of funds
1277	Fredka investment	2021/2022	1,797,650		1,797,650		1,797,650	Unpaid due to lack of funds
1278	Garland Motors	2021/2022						Unpaid due

			671,050		671,050		671,050	to lack of funds
1279	Tigmun Enterprises	2021/2022	1,875,466		1,875,466		1,875,466	Unpaid due to lack of funds
1280	Cambridge College	2021/2022	947,400		947,400		947,400	Unpaid due to lack of funds
1281	The standard Group	2021/2022	516,200		516,200		516,200	Unpaid due to lack of funds
1282	Kenya Institute of Supplies Management	2021/2022	1,000,000		1,000,000		1,000,000	Unpaid due to lack of funds
	Sub-Total		**1,761,148,371**	**1,389,612,156**	**142,144,125**	**172,709,158**	**1,358,664,132**	
	TOTAL		**3,748,475,819**	**2,592,607,274**	**994,801,860**	**909,142,843**	**2,677,883,300**	

Annex 3 – Analysis of Pending Staff Payables

Name of Staff/Institution		Description	Date Contracted	Original Amount	Amount Paid to-Date	Outstanding Balance 30-06-2022	Outstanding Balance 2020-2021	Comments
S/NO				A	B	C=A-B		
1	**Senior Management**							
	Sub-Total							
2	**Middle Management**							
	Sub-Total							
3	**Unionisable Employees**							
	Sub-Total							
4	**Others (*specify*)**							
	Lapfund	Service Gratuity	30-6-2017	60,235,161	60,235,161			Paid
	Lapfund	Pension dues	2013-2018	84,650,290	10,502,012	-	10,502,012	Reconciled to kshs 10,502,012.00 & paid.
	CPF Financial Services	Gratuity - Water/Contractual liability	2016-2017	27,167,293	-	27,167,293	27,167,293	Unpaid due to lack of funds
	CPF Financial Services	Gratuity-Excel	December 2020	3,627,918	3,627,918	-	3,627,918	Paid
	CPF Financial	Gratuity-	2014-2017					Paid

	Services	Diana Kendi		855,892	855,892	-	855,892	
	CPF Financial Services	Gratuity-Excel	2014-2017	4,161,720	4,161,720	-	4,161,720	Paid
	CPF Financial Services	Gratuity-Kimeu Kimeu	2016-2018	1,317,005	1,317,005	-	1,317,005	Paid
	CPF Financial Services	Gratuity-IPPD	February 2021	13,350,667	13,350,667	-	13,350,667	Paid
	CPF Financial Services	Gratuity-Excel	February 2021	1,649,014	1,649,014	-	1,649,014	Paid
	CPF Financial Services	Gratuity-IPPD	March 2021	13,488,375	13,488,375	-	13,488,375	Paid
	CPF Financial Services	Gratuity-Excel	March 2021	1,201,963	1,201,963	-	1,201,963	Paid
	CPF Financial Services	Gratuity-IPPD	April 2021	13,811,191	13,811,191	-	13,811,191	Paid
	CPF Financial Services	Gratuity-Excel	April 2021	878,686	878,686	-	878,686	Paid
	CPF Financial Services	Gratuity-IPPD	May 2021	13,905,824	13,905,824	-	13,905,824	Paid
	CPF Financial Services	Gratuity-Excel	May 2021	670,475	670,475	-	670,475	Paid
	LAPFUND	Pre-Devolution Debt	27/Mar/13	10,332,952		10,332,952		Unpaid due to lack of funds
	LAPFUND	Employee Contribution	April/21	1,663,706		1,663,706		Unpaid due to lack of funds
	LAPFUND	Contribution Variance	2013-2022	10,800		10,800		Unpaid due to lack of funds
	National Health Insurance Fund	Principal Pre-Devolution Debt	31-Mar-13	16,641,680		16,641,680		Unpaid due to lack of funds

	National Health Insurance Fund	Principal County government debt	31-May-22	6,348,600		6,348,600		Unpaid due to lack of funds
	CPF Financial Services	Gratuity - Water/Contractual Liability	2016-2017	28,841,654		28,841,654		Unpaid due to lack of funds
	CPF Financial Services	Principal Pre-devolution Debt	31-Mar-13	6,307,392		6,307,392		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For Various Cadres (IPPD, Excel)	Jan-19	6,014,945		6,014,945		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For Various Cadres (IPPD & Excel)	Feb-2019	11,649,446		11,649,446		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For Various Cadres (IPPD, Excel, Isaac Maveke, 3 Year Aug,Sept, Oct, Nov, Dec 2015)	May-2019	30,930,940		30,930,940		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year	Oct-16	4,893,803		4,893,803		Unpaid due to lack of funds

		Contracted						
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Nov-16	4,873,814		4,873,814		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Dec-16	4,903,893		4,903,893		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jan-17	5,629,430		5,629,430		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	February-2017	4,882,761		4,882,761		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Apr-17	4,259,020		4,259,020		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jun-17	4,352,167		4,352,167		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jul-17	4,235,670		4,235,670		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3	August-2017	4,131,820		4,131,820		Unpaid due to lack of funds

		Year Contracted						
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Sep-17	4,182,277		4,182,277		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Oct-17	4,090,971		4,090,971		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Nov-17	4,130,047		4,130,047		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Dec-17	3,980,994		3,980,994		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jan-18	4,039,510		4,039,510		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Feb-18	4,290,922		4,290,922		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Mar-18	1,412,317		1,412,317		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3	Apr-18	4,046,368		4,046,368		Unpaid due to lack of funds

		Year Contracted						
	CPF Financial Services	Service Gratuity For 3 Year Contracted	May-18	3,947,480		3,947,480		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity For 3 Year Contracted	Jun-18	1,686,239		1,686,239		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity for Various Cadres For Tourism dept.	Mar 2015-June 2018	3,336,307		3,336,307		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity for Various Cadres For Education dept.	July 2017-June 2018	40,326,660		40,326,660		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity for Various Cadres For Agriculture dept.	November 2016-June 2018	317,084		317,084		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity for Various Cadres For Decentralised	October 2016-september 2017	967,974		967,974		Unpaid due to lack of funds

		Units dept.						
	CPF Financial Services	Service Gratuity for Various Cadres For Transport dept.	June 2015-June 2018	14,671,063		14,671,063		Unpaid due to lack of funds
	CPF Financial Services	Service Gratuity for Various Cadres For Finance dept.	Feb 2016-June 2018	10,231,203		10,231,203		Unpaid due to lack of funds
	Sub-Total			**507,533,379**	**139,655,903**	**293,729,198**	**106,588,035**	
	Total			**507,533,379**	**139,655,903**	**293,729,198**	**106,588,035**	

Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 30/Jun/22	Outstanding Balance 2020/2021	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1. Kenya Power	Electricity Bills	6/30/2022	73,737,195		73,737,195	54,758,570	Unpaid due to lack of Funds
2. Kenya School of Government	Training fees	30-6-2020	8,408,198		8,408,198	8,408,198	Unpaid due to lack of Funds
Sub-Total			**82,145,393**		**82,145,393**	**63,166,768**	
Amounts due to County Govt Entities							
3. Machakos Water & Sewarage Company	Water Bills	6/30/2022	25,141,095		25,141,095	19,412,998	Unpaid due to lack of Funds
4. Mavoko Water Services Board	Water Bills	6/30/2022	6,744,190		6,744,190	6,466,334	Unpaid due to lack of Funds
5. Matungulu - Kangundo Water & Sewerage Company Ltd	Water Bills	6/30/2022	1,216,700		1,216,700	1,115,410	Unpaid due to lack of Funds
6. Kathiani Water Service Provider	Water Bills	6/30/2022	4,552,100		4,552,100	1,775,960	Unpaid due to lack of Funds
7. Yatta Water Services Company Ltd	Water Bills	6/30/2022	4,133,240		4,133,240	917,080	Unpaid due to lack of Funds
8. Mwala Water Service	Water Bills	6/30/2022				265,000	Unpaid due to

Provider			1,656,000		1,656,000		lack of Funds
Sub-Total			**43,443,325**	**-**	**43,443,325**	**29,952,782**	
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Total			**125,588,717**	**-**	**125,588,717**	**93,119,550**	

Annex 5 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020/2021	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2021/2022
Land	-	-	-	-	-
Buildings and structures	2,847,823,393	264,748,687	-	-	**3,112,572,080**
Transport equipment	1,299,922,504	-	-	-	**1,299,922,504**
Office equipment, furniture and fittings	362,380,118	11,763,622	-	-	**374,143,740**
ICT Equipment	138,244,199	-	-	-	**138,244,199**
Machinery and Equipment	1,196,531,207	61,246,542	-	-	**1,257,777,749**
Heritage and cultural assets	3,216,952	-	-	-	**3,216,952**
Biological assets	364,877,223	4,248,730	-	-	**369,125,953**
Intangible assets	136,094,231	17,372,924	-	-	**153,467,155**
Infrastructure assets- Roads, Rails	6,886,171,636	628,534,334	-	-	**7,514,705,970**
Work in progress	476,157,461	-	-	-	**476,157,461**
Total	**13,711,418,924**	**987,914,840**	-	-	**14,699,333,764**

Annex 6 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	138,727,763	403,890,519	174,909,421	331,468,194	1,048,995,897	1,048,995,897	-	
	Total	**138,727,763**	**403,890,519**	**174,909,421**	**331,468,194**	**1,048,995,897**	**1,048,995,897**	=	

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Director of Finance

County Executive

.....

Director of Finance

County Assembly

Annex 7 Contingent Liabilities Register

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

Annex: 8 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

Annex 9 – NHIF REIMBURSEMENTS

No	Name of Hospital	Amount
		KShs
1	Machakos Level 5 Hospital	62,236,762.00
2	Mwala Level 4 Hospital	2,972,227.00
3	Kangundo Level 4 Hospital	28,972,440.00
4	Kimiti Level 4 Hospital	446,320.03
5	Kalama Level 4 Hospital	261,900.00
6	Athi River Level 4 Hospital	2,754,030.00
7	Kathiani Level 4 Hospital	5,973,485.00
8	Mutituni Level 4 Hospital	989,840.00
9	Matuu Level 4 Hospital	10,320,667.50
10	Masinga Level 4 Hospital	778,100.00
	Total	**115,705,771.53**

Annex 10 – Bank Reconciliation/FO 30 Report

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

CBK RECURRENT ACCOUNT-A/C.NO.1000170468

July/31/2021

	Shs
Balance asper Bank Certificate . .	-
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	-

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

RECURRENT ACCOUNT-A/C.NO.1000170468

August/30/2021

	Shs
Balance asper Bank Certificate . .	610,316.00
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	610,316.00

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By Name..... Date..... Signature.....

Checked By Name..... Date..... Signature.....

Approved By Name..... Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
September /30/2021

	Shs
Balance asper Bank Certificate . .	157,433.45
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	157,433.45

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Seth M. Mutisya..... Date.03/10/2021... Signature.....

Checked By
Name.....JOHNSIONE W. NDONYE..... Date.03/10/2021..... Signature.....

Approved By
Name.....Grace M. Musyoki..... Date.03/10/2021.. Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

RECURRENT ACCOUNT-A/C.NO.1000170468

October /31/2021

	Shs
Balance asper Bank Certificate . .	409,156.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	409,156.75

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By

Name.....Date..... Signature.....

Checked By

Name.....Date..... Signature.....

Approved By

Name.....Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

RECURRENT ACCOUNT-A/C.NO.1000170468

November/30/2021

	Shs
Balance asper Bank Certificate . .	494,241,154.20
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	494,241,154.20

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date..... Signature.....

Checked By
Name.....Date..... Signature.....

Approved By
Name.....Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

RECURRENT ACCOUNT-A/C.NO.1000170468

December/31/2021

	Shs
Balance asper Bank Certificate . .	11,209,469.30
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	11,209,469.30

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
January /31/2022

	Shs
Balance asper Bank Certificate . .	8,645.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	8,645.75

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..Seth M. Mutuyo.. Date..02/02/2022.. Signature..[signature]..

Checked By
Name..JOHNSIONE W NDONYE.. Date..02/02/2022.. Signature..[signature]..

Approved By
Name..GEORGE M. MUKUPI.. Date..02/02/2022.. Signature..[signature]..

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
February /28/2022

	Shs
Balance asper Bank Certificate . .	6,352,853.80
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	6,352,853.80

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..Seth M. Mutisya..... Date..03/03/2022 Signature.....

Checked By
Name.....Johnsione W. Abonye..... Date..03/03/2022 Signature.....

Approved By
Name.....Grace M. Musyoki..... Date..03/03/2022 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
March /31/2022

	Shs
Balance asper Bank Certificate . .	7,599,976.70
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	7,599,976.70

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name SOL M. Mutisya Date 06/04/2022 Signature.....

Checked By
Name JOHNSTONE W. NDOTYE Date 06/04/2022 Signature.....

Approved By
Name Grace M Muyoki Date 06/04/2022 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
April /30/2022

	Shs
Balance asper Bank Certificate . .	10,852,197.95
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	10,852,197.95

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date..... Signature.....

Checked By
Name.....Date..... Signature.....

Approved By
Name.....Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

RECURRENT ACCOUNT-A/C.NO.1000170468

May /31/2022

	Shs
Balance asper Bank Certificate . .	62,529,870.00
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	62,529,870.00

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name SARAH M. MUTISYA Date 03/06/2022 Signature

Checked By
Name JOHNSON N. NDEMO Date 03/06/2022 Signature

Approved By
Name Grace M. Muiyuki Date 03/06/2022 Signature

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

RECURRENT ACCOUNT-A/C.NO.1000170468

June/30/2022

	Shs
Balance asper Bank Certificate . .	512,551,765.10
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	699,359,704.55
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	-
4. Receipts in cashbook not yet recorded in Bank statement	186,815,292.65
Balace as per Cash Book	7,353.20

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By Name..... Date..... Signature.....

Checked By Name..... Date..... Signature.....

Approved By Name..... Date..... Signature.....

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			2. RECEIPTS IN THE CASHBOOK NOT RECORDED IN BANK STATEMENTS		
Date	From	Amount	Date	From	Amount
MINISTRY OF INDUSTRY STAFF WELFARE	1-Jul-22	46.00			
KENYA WATER TECHNICIANS ASSOCIATION	1-Jul-22	80.00			
KENYA NATIONAL SECRETARIES ASSOCIAT	1-Jul-22	80.00			
FIDELITY INSURANCE COMPANY LIMITED	1-Jul-22	166.85			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	180.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	230.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	240.00			
SWA LABOUR AND HRD USWA	1-Jul-22	250.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	280.00			
KENYA MEDICAL SOCIAL WORKERS ASSOCI	1-Jul-22	280.00			
CO-OPERATIVE STAFF SELF HELP GROUP	1-Jul-22	280.00			
CAPITAL BRIDGES INVESTMENTS LIMITED	1-Jul-22	312.35			
KENYA SOCIETY FOR AGRICULTURAL PROF	1-Jul-22	320.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	480.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	480.00			
MIPANGO STAFF WELFARE ASSOCIATION	1-Jul-22	520.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	560.00			
MOW SPORTS AND WELFARE ASSOCIATION	1-Jul-22	610.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	721.95			
WOODVENTURE (K) LTD	1-Jul-22	748.85			
WATER WELFARE ASSOCIATION	1-Jul-22	780.00			
UFUNDI SACCO	1-Jul-22	880.00			
KENYA VETERINARY ASSOCIATION RIFT V	1-Jul-22	980.00			
KENYA ASSOCIATION OF LIVESTOCK TECH	1-Jul-22	1,360.00			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	1,440.00			
AFRICAN RETAIL TRADERS	1-Jul-22	1,649.00			
KENYA OCCUPATIONAL THERAPY ASSOCIAT	1-Jul-22	1,680.00			
KENYA SOCIETY OF PHYSIOTHERAPISTS	1-Jul-22	1,860.00			
SOCIETY OF RADIOGRAPHY IN KENYA	1-Jul-22	1,920.00			
National Association of Orthopaedi	1-Jul-22	1,920.00			
ORAL HEALTH ASSOCIATION OF KENYA	1-Jul-22	1,920.00			
SHERIA CO-OPERATIVE SAVINGS AND CRE	1-Jul-22	1,980.00			
MLWASA WELFARE ASSOCIATION	1-Jul-22	2,000.00			
THE HERITAGE INSURANCE COMPANY LIMI	1-Jul-22	2,143.70			
MACHAKOS COUNTY SALARY ACCT	1-Jul-22	2,324.80			
SAHAM ASSURANCE COMPANY Ltd	1-Jul-22	3,951.80			
LUNAR CREDIT LIMITED	1-Jul-22	4,153.55			
KENYA POST OFFICE SAVINGS	1-Jul-22	4,370.00			
EGLET INSURANCE SOLUTION LIMITED	1-Jul-22	4,893.65			
IMARIKA SACCO	1-Jul-22	5,130.00			
medical lab science officers	1-Jul-22	5,220.00			
AMEK	1-Jul-22	6,120.00			
KENYA CREDIT TRADERS (K)	1-Jul-22	6,493.15			
BORESHA SACCO SOCIETY LIMITED	1-Jul-22	6,555.00			
ASILI SACCO SOCIETY LTD	1-Jul-22	6,620.00			
CFC STANBIC BANK	1-Jul-22	9,681.00			
COSMOPOLITAN SAVINGS AND CREDIT COO	1-Jul-22	10,540.00			
UAP INSURANCE COMPANY LIMITED	1-Jul-22	12,610.00			
STIMA SACCO SOCIETY LIMITED	1-Jul-22	13,030.00			
HILLARY MUSYOKI MUSYOKI	1-Jul-22	14,700.00			

KENYA PROGRESSIVE NURSES ASSOCIATIO	1-Jul-22	15,470.00			
COTU	1-Jul-22	15,750.00			
RAFIKI DEPOSIT TAKING MICRO FINANCE	1-Jul-22	16,536.00			
OLD MUTUAL LIFE ASSURANCE COMPANY L	1-Jul-22	20,364.20			
ELIMU CO OPERATIVE SAVINGS AND CRE	1-Jul-22	20,479.20			
JOGOO SACCO SOCIETY LIMITED	1-Jul-22	21,064.00			
METROPOLITAN TEACHERS SACCO LTD	1-Jul-22	23,482.00			
KENYA MEDICAL ASSOCIATION SACCO LTD	1-Jul-22	25,170.00			
NATIONAL BANK-UNSECURED PERSONAL LO	1-Jul-22	29,900.00			
KENYA CLINICAL OFFICERS ASSOCIATION	1-Jul-22	30,060.00			
HOUSING FINANCE COMPANY OF KENYA	1-Jul-22	31,215.00			
ASSOCIATION OF PUBLIC HEALTH OFFICE	1-Jul-22	34,080.00			
BENJAMIN NGUYO MASELE	1-Jul-22	36,400.00			
ICEA LION LIFE ASSURANCE COMPANY LI	1-Jul-22	38,269.35			
APA INSURANCE LIMITED	1-Jul-22	38,315.00			
UNISON SACCO SOCIETY LIMITED	1-Jul-22	38,460.00			
ROSE MUUNYA	1-Jul-22	41,500.00			
SAUTI SACCO	1-Jul-22	41,659.00			
ALEX MAINGI MULEE	1-Jul-22	44,100.00			
SHADRACK MUTUA MUTHOKA	1-Jul-22	44,100.00			
PRUDENTIAL LIFE ASSURANCE (K) LTD	1-Jul-22	45,728.70			
KENINDIA ASSURANCE	1-Jul-22	50,422.55			
KENYA POLICE SACCO LTD.	1-Jul-22	53,308.95			
AFRICAN CAPITAL LIMITED	1-Jul-22	57,330.00			
LIBERTY LIFE ASSURANCE KENYA LTD	1-Jul-22	59,477.55			
DANIEL K NJUNGE	1-Jul-22	62,000.00			
MENTOR SACCO SOCIETY LIMITED	1-Jul-22	70,123.00			
JOSEPHINE NGAMI MBOI	1-Jul-22	77,200.00			
ERASTUS KILONZO MUTUA	1-Jul-22	88,400.00			
HAZINA SACCO SOCIETY LTD	1-Jul-22	92,760.50			
CIC INSURANCE GROUP LTD	1-Jul-22	102,227.35			
Kenya Union Of Clinical Officers	1-Jul-22	104,640.00			
PANANIA SACCO SOCIETY	1-Jul-22	106,160.00			
MWITO SAVINGS AND CREDIT CO-OPERATI	1-Jul-22	109,760.05			
MACHAKOS COUNTY STAFF WELFARE SHG	1-Jul-22	121,380.00			
CATHERINE NGARACHU	1-Jul-22	137,400.00			
JACINTA MWELU MASILA	1-Jul-22	137,600.00			
NATIONAL NURSES ASSOCIATION OF KENY	1-Jul-22	137,840.00			
MAMUCO SACCO SOCIETY	1-Jul-22	165,461.00			
STEPHEN NZISI MBUNGI	1-Jul-22	168,000.00			
OLLIN SACCO SOCIETY LIMITED	1-Jul-22	177,634.35			
nssf	1-Jul-22	184,100.00			
MICHAEL MUATHE MUSYOKA	1-Jul-22	25,000.00			
MICHAEL MUATHE MUSYOKA	1-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	1-Jul-22	47,720.00			
MICHAEL MUATHE MUSYOKA	1-Jul-22	40,000.00			
MICHAEL MUATHE MUSYOKA	1-Jul-22	35,000.00			
JACOB MUTISYA MUNYWOKI	1-Jul-22	30,000.00			
JACOB MUTISYA MUNYWOKI	1-Jul-22	30,000.00			
JACOB MUTISYA MUNYWOKI	1-Jul-22	30,000.00			
JACOB MUTISYA MUNYWOKI	1-Jul-22	50,000.00			
JACOB MUTISYA MUNYWOKI	1-Jul-22	59,400.00			
GODFREY ORAJI PETER	1-Jul-22	32,000.00			
GODFREY ORAJI PETER	1-Jul-22	143,000.00			
GODFREY ORAJI PETER	1-Jul-22	25,000.00			
KEZIAH MWONGELI MUOKI	1-Jul-22	200,000.00			
RABECCA MBATHA MUKETO	1-Jul-22	200,000.00			
HENRY NJERU NTHARI	1-Jul-22	200,000.00			
ROBINNAH WAITHERA NJUGUNA	1-Jul-22	200,000.00			
BRIAN MUNGUTI MUSYOKA	1-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	1-Jul-22	30,000.00			
BRIAN MUNGUTI MUSYOKA	1-Jul-22	100,000.00			
BRIAN MUNGUTI MUSYOKA	1-Jul-22	20,000.00			
FELIX VUNGA MULWA	1-Jul-22	90,000.00			
FELIX VUNGA MULWA	1-Jul-22	50,000.00			
FELIX VUNGA MULWA	1-Jul-22	60,000.00			
NAHUM MUMBI MWANGANGI	1-Jul-22	150,000.00			
NAHUM MUMBI MWANGANGI	1-Jul-22	50,000.00			
RUTH MBITHE MAWIA	1-Jul-22	200,000.00			
FESTUS KALII MUTUNGA	1-Jul-22	200,000.00			
SAMUEL MUISYO MUNGUTI	1-Jul-22	200,000.00			
BEATRICE MUTINDA NDETO	1-Jul-22	200,000.00			
AIDA WAMUCII MBUGUA	1-Jul-22	35,000.00			
AIDA WAMUCII MBUGUA	1-Jul-22	30,000.00			
AIDA WAMUCII MBUGUA	1-Jul-22	100,000.00			
AIDA WAMUCII MBUGUA	1-Jul-22	35,000.00			
PHOEBE MBULI MULINGE	1-Jul-22	200,000.00			
BENARD MUTISYA MUTHENYA	1-Jul-22	200,000.00			
HARAMBEE SACCO SOCIETY LTD	1-Jul-22	213,643.80			
MERCY MUENI WAMBUA	1-Jul-22	70,000.00			
MERCY MUENI WAMBUA	1-Jul-22	24,000.00			
MERCY MUENI WAMBUA	1-Jul-22	131,000.00			
MERCY MUENI WAMBUA	1-Jul-22	12,900.00			
UNION OF KENYA CIVIL SERVANTS	1-Jul-22	243,533.15			
KENNEDY KIOKO MBITHI	1-Jul-22	312,984.00			
LAWRENCE WAMBUA MBEVO	1-Jul-22	315,500.00			
ARDHI SACCO SOCIETY LIMITED	1-Jul-22	331,183.70			
MWALIMU NATIONAL SACCO	1-Jul-22	350,332.65			

KENYA COUNTY GOVERNMENT WORKERS UNI	1-Jul-22	359,200.00			
NACICO SACCO LIMITED	1-Jul-22	414,346.80			
KENYA MEDICAL PRACTITIONERS PHARMAR	1-Jul-22	423,270.00			
ESTHER W NDOLO	1-Jul-22	426,220.00			
WINAS SAVINGS AND CREDIT CO-OPERATI	1-Jul-22	441,234.00			
WINFRED MWITHI MUEMA	1-Jul-22	456,700.00			
INTERNAL REVENUE ACCOUNT MACHAKOS C	1-Jul-22	458,388.30			
HILLARY MUSYOKI MUSYOKI	1-Jul-22	482,600.00			
KENNEDY MBAI ITWIKU	1-Jul-22	482,620.00			
RUTH MBITHE MAWIA	1-Jul-22	498,120.00			
DIMNAH NDANGWA KILONZO	1-Jul-22	536,660.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	1-Jul-22	560,000.00			
PIONEER ASSURANCE CO. LTD	1-Jul-22	596,339.60			
HELB	1-Jul-22	611,968.65			
IZWE LOANS KENYA LTD	1-Jul-22	639,402.95			
BRITISH AMERICAN INSURANCE COMPANY	1-Jul-22	666,246.45			
SELECT MANAGEMENT SERVICES LTD	1-Jul-22	733,867.35			
KENYA NATIONAL UNION OF NURSES	1-Jul-22	750,649.80			
PREMIER KENYA LIMITED	1-Jul-22	850,947.80			
KWETU SAVINGS AND CREDIT COOPERATIV	1-Jul-22	919,001.65			
INTERNAL REVENUE ACCOUNT MACHAKOS C	1-Jul-22	998,664.10			
PAN AFRICAN LIFE ASSURANCE LIMITED	1-Jul-22	1,012,840.30			
PLATINUM CREDIT LIMITED	1-Jul-22	1,263,443.30			
LAPTRUST PENSION TRUST	1-Jul-22	1,363,347.60			
KAZI BIDII SAVINGS CREDIT CO-OP SOC	1-Jul-22	1,492,151.00			
TRUSTGRO SCA LIMITED	1-Jul-22	1,510,821.65			
LAPFUND	1-Jul-22	1,617,536.80			
LAPTRUST PENSION TRUST	1-Jul-22	1,704,184.50			
LETSHEGO KENYA LIMITED	1-Jul-22	1,727,445.65			
MADISON INSURANCE CO. KENYA LTD	1-Jul-22	1,757,041.35			
LAPFUND	1-Jul-22	2,034,521.00			
UKULIMA COOPERATIVE SAVINGS AND CRE	1-Jul-22	3,054,354.15			
ABSA BANK KENYA PLC	1-Jul-22	3,768,453.15			
MACHAKOS COUNTY GOVERNMENT-LOAN REP	1-Jul-22	3,898,789.80			
SHIRIKA SACCO	1-Jul-22	4,550,949.50			
NHIF-MACHAKOS	1-Jul-22	7,373,500.00			
LAPTRUST UMBRELLA RETIREMENT FUND	1-Jul-22	14,119,548.10			
AFYA COOPERATIVE SAVINGS AND CREDIT	1-Jul-22	14,794,921.70			
EQUITY BANK -MACHAKOS	1-Jul-22	15,936,057.15			
CO-OPERATIVE BANK CHECK-OFF SUSPENS	1-Jul-22	27,098,605.00			
JOSEPH MUNYOKI NGULI	4-Jul-22	8,400.00			
DISSENT INGATI AJANGA	4-Jul-22	36,400.00			
FRANCISCA MUTINDA	4-Jul-22	36,400.00			
LILIAN MUENI KITAVI	4-Jul-22	36,400.00			
ELIZABETH NTHENYA NTHENGE	4-Jul-22	36,400.00			
SOLOMON KYALO MWANDIKWA	4-Jul-22	36,400.00			
PRUDENCE MBETE MUNYAO	4-Jul-22	36,400.00			
HARRISON PETER MUNGAMI	4-Jul-22	42,000.00			
HILLARY ROP KIPTOO	4-Jul-22	42,000.00			
GILBERT KIPTANUI	4-Jul-22	42,000.00			
ANTHONY KYALO MULWA	4-Jul-22	44,100.00			
BONFACE MUTUKU MUSYOKI	4-Jul-22	44,100.00			
JOB MUTETHYA KIMEU	4-Jul-22	44,100.00			
KENNEDY KAMUTI MUTISYA	4-Jul-22	44,100.00			
MICHAEL MWASA KILONZO	4-Jul-22	45,500.00			
ELIZABETH KASUNGWA MUANGE	4-Jul-22	45,500.00			
EDMOND LUUSA MUNYAE	4-Jul-22	45,500.00			
VALENTINE KAMANTHE NZIOKA	4-Jul-22	45,500.00			
SOLOMON KILONZO MUTUA	4-Jul-22	47,800.00			
SHADRACK MUTISYA KATUMBU	4-Jul-22	54,100.00			
ZUHURA RAJAB KHAMISI	4-Jul-22	54,600.00			
GLADYS MWELU KILONZI	4-Jul-22	60,320.00			
MESHACK MUTISYA KIMINZA	4-Jul-22	62,000.00			
JUSTUS NZIOKI KAMENDE	4-Jul-22	63,000.00			
STELLA KAGWIRIA MIRITI	4-Jul-22	64,747.20			
ONESMUS MUEMA MBIU	4-Jul-22	69,300.00			
ALEX NYABOGA OINDI	4-Jul-22	48,000.00			
ALEX NYABOGA OINDI	4-Jul-22	24,500.00			
ANCENT KITUKU NZIOKA	4-Jul-22	83,000.00			
MUTINDA STEPHEN WILSON	4-Jul-22	88,400.00			
JOEL PAUL MWOVA	4-Jul-22	94,200.00			
THOMAS MUTINDA KAVIVYA	4-Jul-22	115,800.00			
JACINTA MWELU MASILA	4-Jul-22	137,600.00			
CATHERINE NGARACHU	4-Jul-22	137,600.00			
MARY MUKULU MASILA	4-Jul-22	166,800.00			
DENNIS MUTUKU MUTISO	4-Jul-22	175,000.00			
JUSTUS MANANDU MUKITI	4-Jul-22	50,000.00			
JUSTUS MANANDU MUKITI	4-Jul-22	50,000.00			
JUSTUS MANANDU MUKITI	4-Jul-22	50,000.00			
JUSTUS MANANDU MUKITI	4-Jul-22	20,000.00			
JUSTUS MANANDU MUKITI	4-Jul-22	16,400.00			
JILLIAN MWIKALI NZIVE	4-Jul-22	80,000.00			
JILLIAN MWIKALI NZIVE	4-Jul-22	11,500.00			
JILLIAN MWIKALI NZIVE	4-Jul-22	29,500.00			
JILLIAN MWIKALI NZIVE	4-Jul-22	5,500.00			
JILLIAN MWIKALI NZIVE	4-Jul-22	10,750.00			
JILLIAN MWIKALI NZIVE	4-Jul-22	57,750.00			
DANIEL KILUU KYALO	4-Jul-22	108,000.00			

DANIEL KILUU KYALO	4-Jul-22	90,000.00			
JOSHUA KIPKEMBOI SITIENEI	4-Jul-22	120,000.00			
JOSHUA KIPKEMBOI SITIENEI	4-Jul-22	78,800.00			
WILLIAM MAKAU KIVUITU	4-Jul-22	100,000.00			
WILLIAM MAKAU KIVUITU	4-Jul-22	30,000.00			
WILLIAM MAKAU KIVUITU	4-Jul-22	50,000.00			
WILLIAM MAKAU KIVUITU	4-Jul-22	19,250.00			
MESHACK KIMEU MWANIA	4-Jul-22	200,000.00			
MWANGANGI, Ms. ANGELA MBULA	4-Jul-22	90,000.00			
MWANGANGI, Ms. ANGELA MBULA	4-Jul-22	110,000.00			
JAMES MWANGI NDIRITU	4-Jul-22	130,000.00			
JAMES MWANGI NDIRITU	4-Jul-22	70,000.00			
HILLARY MUSYOKI MUSYOKI	4-Jul-22	200,000.00			
TRANS NATION SACCO LIMITED	4-Jul-22	229,360.40			
PHILIP MUTUNE MUNYAO	4-Jul-22	300,500.00			
TEVIN WAMBUA KITHEKA	4-Jul-22	398,800.00			
VINCENT MUINDI LUKA	4-Jul-22	401,200.00			
LILIAN MBATHA MICHAEL	4-Jul-22	430,400.00			
GIDEON WAMBUA PETER	4-Jul-22	448,700.00			
RUTH MUTANU MWANZIA	4-Jul-22	456,900.00			
SHARON MWENDE WATHOME	4-Jul-22	460,200.00			
NAHUM MWIKALI MUNYAO	4-Jul-22	466,600.00			
ZACCHAEUS MUTUA MAKAU	4-Jul-22	469,800.00			
ANN NTHENYA NGUI	4-Jul-22	472,300.00			
MICHAEL MACKENZIE MUASYA	4-Jul-22	486,700.00			
ZAINABU CHEPKONG'A KIPTOO	4-Jul-22	489,360.00			
LUCIA NDUNGE	4-Jul-22	498,040.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	320.00			
ASSOCIATION OF MEDICAL RECORDS OFFI	5-Jul-22	1,510.00			
PROGRESSIVE CREDIT LIMITED	5-Jul-22	20,187.00			
JOSHUA KILONZI MUSYOKA	5-Jul-22	36,400.00			
CHARLES KIOKO MUTUA	5-Jul-22	44,100.00			
TINNAH NDUNGWA KIIO	5-Jul-22	47,500.00			
JOHN MUTHAMA KILONZO	5-Jul-22	54,600.00			
GUSII MWALIMU SACCO LTD	5-Jul-22	55,190.00			
RUTH NDUKU MUTUA	5-Jul-22	67,200.00			
JUSTUS MAITHYA MUTUA	5-Jul-22	70,000.00			
MWANANCHI CREDIT LIMITED	5-Jul-22	100,255.00			
PATRICIA KIOKO SYOMBUA	5-Jul-22	108,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	117,600.00			
nssf	5-Jul-22	126,700.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	195,000.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	195,000.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	195,000.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	165,700.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	29,300.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	205,000.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	205,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	50,000.00			
STEPHEN MUEMA KYALO	5-Jul-22	44,190.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	50,000.00			
ERIC MUTUA KIMUYU	5-Jul-22	48,845.00			
SCHEME LOANS COLLECTION ACCOUNT (CH	5-Jul-22	454,276.50			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
MICHAEL MUATHE MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	28,345.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	50,000.00			
BRIAN MUNGUTI MUSYOKA	5-Jul-22	36,295.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			

TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	50,000.00			
TIMOTHY KYALO NZUKI	5-Jul-22	36,795.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	50,000.00			
JONES MULWA MUTUA	5-Jul-22	38,979.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	50,000.00			
ROBINNAH WAITHERA NJUGUNA	5-Jul-22	39,625.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	50,000.00			
ANDREW MUTISYA	5-Jul-22	43,765.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	50,000.00			
MATHIAS SYLVESTER MWANGANGI	5-Jul-22	44,745.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	50,000.00			
LUCIA NDUNGE	5-Jul-22	45,533.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	50,000.00			
PAUL MUASYA KYANZI	5-Jul-22	46,138.00			
JOHNSTONE WAMBUA NDONYE	5-Jul-22	497,600.00			
KITUI TEACHERS SACCO LIMITED	5-Jul-22	519,124.95			
SCHEME LOANS COLLECTION ACCOUNT (CH	5-Jul-22	725,006.60			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	2,301,597.20			
FAULU KENYA DTM LIMITED	5-Jul-22	2,500,000.00			
FAULU KENYA DTM LIMITED	5-Jul-22	1,381,674.75			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	5,637,019.85			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	6,421,454.00			
CPF INDIVIDUAL PENSION SCHEME	5-Jul-22	17,643,193.25			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	29,885,382.00			
KENYA COMMERCIAL BANK-CHECK OFF LOA	5-Jul-22	39,109,460.00			
KENYA COMMERCIAL BANK-CHECK OFF LOA	5-Jul-22	2,984,748.35			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	72,865,494.00			
MACHAKOS COUNTY SALARY ACCT	5-Jul-22	75,940,137.00			
JOSHUA KIPKEMBOI SITIENEI	6-Jul-22	14,000.00			
PETER MWEU MASAI	6-Jul-22	25,200.00			
MORRIS PAUL ALUANGA	6-Jul-22	33,600.00			
CAVEN MUANGE NZUKI	6-Jul-22	33,600.00			
BENJAMIN KIOKO KATOLA	6-Jul-22	36,400.00			

STEPHEN MUNGUTI NDWIKI	6-Jul-22	36,400.00			
PATRICE KIMEU KIVUVA	6-Jul-22	36,400.00			
PATRICIA KIOKO SYOMBUA	6-Jul-22	45,500.00			
WILLIAM OTIENO OTIENO	6-Jul-22	45,500.00			
KIMEU MBITHI KIMEU	6-Jul-22	46,200.00			
NAOMI MUTIE	6-Jul-22	46,200.00			
EVERLYNE KAVUU MUTIE	6-Jul-22	46,200.00			
JUSTUS MUSAU KASIVU	6-Jul-22	46,200.00			
NEWTON MUSYOKA MUINDE	6-Jul-22	46,200.00			
JAMES MUTUKU MUTUNGA	6-Jul-22	46,200.00			
EMMANUEL KATA KIMEU	6-Jul-22	46,200.00			
PATRICK VONI KIBAYA	6-Jul-22	46,200.00			
KIMWELI KIVUVA	6-Jul-22	47,250.00			
ROMANA MWENDE KIMENDE	6-Jul-22	50,400.00			
PATRICIA KIOKO SYOMBUA	6-Jul-22	42,000.00			
PATRICIA KIOKO SYOMBUA	6-Jul-22	10,000.00			
PHILIP NDAMBUKI LANDI	6-Jul-22	60,400.00			
JACINTA MWELU MASILA	6-Jul-22	50,400.00			
JACINTA MWELU MASILA	6-Jul-22	10,000.00			
WILLIAM MAKAU KIVUITU	6-Jul-22	42,000.00			
WILLIAM MAKAU KIVUITU	6-Jul-22	20,000.00			
STELLAMARRIS NDINDA MUTHOKA	6-Jul-22	66,000.00			
MICHAEL MUATHE MUSYOKA	6-Jul-22	66,000.00			
EZEKIEL KAMUYU KAGUATHA	6-Jul-22	66,000.00			
CAROLINE WANZA MUENDO	6-Jul-22	66,000.00			
JACINTA KATUNGWA NZOMO	6-Jul-22	66,000.00			
JACKSON MUTHINI	6-Jul-22	67,200.00			
DANIEL KINAKA MUTULA	6-Jul-22	70,000.00			
ZAINABU CHEPKONG'A KIPTOO	6-Jul-22	70,000.00			
JUDITH NZULA MUTUKU	6-Jul-22	70,000.00			
MIKA KITUKU KIMEU	6-Jul-22	70,000.00			
DANIEL KINAKA MUTULA	6-Jul-22	77,200.00			
MICHAEL MULI MUSYOKI	6-Jul-22	84,000.00			
ANTONY MUTINDA MUTUNGA	6-Jul-22	88,400.00			
REGINA MUKULU KILONZO	6-Jul-22	88,400.00			
STEPHEN MUEMA KYALO	6-Jul-22	88,400.00			
GRACE MWIKALI MUSYOKI	6-Jul-22	88,400.00			
STEPHEN MUEMA KYALO	6-Jul-22	88,400.00			
MICHAEL MUATHE MUSYOKA	6-Jul-22	91,000.00			
PAUL MUASYA KYANZI	6-Jul-22	91,000.00			
FELIX VUNGA MULWA	6-Jul-22	91,000.00			
SAMUEL KAVOI NGILA	6-Jul-22	91,000.00			
PATRICK VONI KIBAYA	6-Jul-22	94,500.00			
BENJAMIN NGUYO MASELE	6-Jul-22	105,000.00			
ANASTACIA NGINA MUTUKU	6-Jul-22	108,000.00			
ROMEO MUTISO MUINDI	6-Jul-22	125,305.00			
PROTAS KENO MOKERA	6-Jul-22	134,400.00			
SARAH KALONDU MICHAEL	6-Jul-22	135,000.00			
JANE MWIKALI MUTHOKA	6-Jul-22	137,600.00			
THOMAS KILONZO MULELA	6-Jul-22	186,400.00			
DORCAS MUENI MAWIA	6-Jul-22	186,400.00			
PUBLIC SERVICE SUPERANNUATION SCHEME	6-Jul-22	5,002,735.40			
COMMISIONER OF VAT	7-Jul-22	4,048.80			
COMMISIONER OF VAT	7-Jul-22	4,655.15			
COMMISIONER OF VAT	7-Jul-22	5,172.40			
COMMISIONER OF VAT	7-Jul-22	5,288.45			
COMMISIONER OF VAT	7-Jul-22	6,140.00			
COMMISIONER OF VAT	7-Jul-22	6,927.35			
COMMISIONER OF VAT	7-Jul-22	8,435.35			
COMMISIONER OF VAT	7-Jul-22	8,620.70			
COMMISIONER OF VAT	7-Jul-22	11,935.80			
COMMISIONER OF VAT	7-Jul-22	12,844.85			
COMMISIONER OF VAT	7-Jul-22	14,005.10			
COMMISIONER OF VAT	7-Jul-22	20,689.65			
COMMISIONER OF VAT	7-Jul-22	21,869.85			
COMMISIONER OF VAT	7-Jul-22	25,012.95			
COMMISIONER OF VAT	7-Jul-22	27,726.00			
COMMISIONER OF VAT	7-Jul-22	28,189.65			
COMMISIONER OF VAT	7-Jul-22	29,396.55			
COMMISIONER OF VAT	7-Jul-22	29,713.80			
COMMISIONER OF VAT	7-Jul-22	32,717.25			
COMMISIONER OF VAT	7-Jul-22	33,063.20			
COMMISIONER OF VAT	7-Jul-22	33,412.50			
COMMISIONER OF VAT	7-Jul-22	39,134.45			
COMMISIONER OF VAT	7-Jul-22	39,482.75			
COMMISIONER OF VAT	7-Jul-22	44,482.75			
COMMISIONER OF VAT	7-Jul-22	45,610.35			
COMMISIONER OF VAT	7-Jul-22	46,668.95			
COMMISIONER OF VAT	7-Jul-22	47,691.50			
COMMISIONER OF VAT	7-Jul-22	48,467.10			
COMMISIONER OF VAT	7-Jul-22	50,147.10			
COMMISIONER OF VAT	7-Jul-22	51,450.70			
COMMISIONER OF VAT	7-Jul-22	51,668.95			
COMMISIONER OF VAT	7-Jul-22	51,678.45			
COMMISIONER OF VAT	7-Jul-22	52,285.50			
COMMISIONER OF VAT	7-Jul-22	117,591.40			
DICKSON TAABU WANDERA	7-Jul-22	8,400.00			
DICKSON TAABU WANDERA	7-Jul-22	9,800.00			

STELLAMARRIS NDINDA MUTHOKA	7-Jul-22	10,000.00			
JOHN KIMEU KUMBU	7-Jul-22	10,000.00			
ONESMUS MUTISYA MUIA	7-Jul-22	10,000.00			
CECILIA MBINYA SEREKA	7-Jul-22	10,000.00			
PETER MWEU MASAI	7-Jul-22	14,000.00			
STELLAMARRIS NDINDA MUTHOKA	7-Jul-22	15,000.00			
JOHN KIMEU KUMBU	7-Jul-22	15,000.00			
ONESMUS MUTISYA MUIA	7-Jul-22	15,000.00			
CECILIA MBINYA SEREKA	7-Jul-22	15,000.00			
PATRICIA KIOKO SYOMBUA	7-Jul-22	20,500.00			
JAMES MUTETI KOMU	7-Jul-22	21,000.00			
MORRIS PAUL ALUANGA	7-Jul-22	21,000.00			
JACKSON MUTHINI	7-Jul-22	21,000.00			
MERCY MUENI WAMBUA	7-Jul-22	21,000.00			
PETER MWEU MASAI	7-Jul-22	21,000.00			
DAMARIS NTHENYA MATIVO	7-Jul-22	21,000.00			
BENSON KINOTI M'MWARANIA	7-Jul-22	24,500.00			
JULIUS MATHAI WAITHAKA	7-Jul-22	24,500.00			
JAMES MUTETI KOMU	7-Jul-22	24,500.00			
GLADYS MUENI MUTISYA	7-Jul-22	24,500.00			
MORRIS PAUL ALUANGA	7-Jul-22	25,200.00			
AGNES MUTHEU JUSTUS	7-Jul-22	28,000.00			
MERCY MUTILE MUTHOKA	7-Jul-22	28,000.00			
CYNTHIA MUTHEU NGUI	7-Jul-22	28,400.00			
STELLAMARRIS NDINDA MUTHOKA	7-Jul-22	30,000.00			
JOHN KIMEU KUMBU	7-Jul-22	30,000.00			
ONESMUS MUTISYA MUIA	7-Jul-22	30,000.00			
CECILIA MBINYA SEREKA	7-Jul-22	30,000.00			
GLADYS MUENI MUTISYA	7-Jul-22	30,475.00			
CYNTHIA MUTHEU NGUI	7-Jul-22	30,800.00			
LUCIA NDUNGE	7-Jul-22	33,500.00			
ANDREW MUTISYA	7-Jul-22	33,500.00			
STEPHEN KIMEU MUTUA	7-Jul-22	33,600.00			
ANTONY MUTINDA MUTUNGA	7-Jul-22	33,600.00			
WINFRED MWITHI MUEMA	7-Jul-22	33,600.00			
MICHAEL MUATHE MUSYOKA	7-Jul-22	33,600.00			
JACKSON MUTHINI	7-Jul-22	33,600.00			
MICHAEL MUATHE MUSYOKA	7-Jul-22	33,600.00			
JOSEPH NGUI MUNYWOKI	7-Jul-22	33,600.00			
DANIEL KIOKO MUSYOKI	7-Jul-22	33,600.00			
WILLIAM MAKAU MUNYAO	7-Jul-22	33,600.00			
REDEMPTA MWENDE NDUKU	7-Jul-22	33,600.00			
JUDITH NZULA MUTUKU	7-Jul-22	33,600.00			
DENNIS MUTUA	7-Jul-22	33,600.00			
FELIX VUNGA MULWA	7-Jul-22	33,600.00			
COMMISIONER OF VAT	7-Jul-22	34,000.00			
EUNICE CHEPKORIR	7-Jul-22	34,500.00			
LUCIA NDUNGE	7-Jul-22	7,000.00			
LUCIA NDUNGE	7-Jul-22	28,000.00			
ZAINABU CHEPKONG'A KIPTOO	7-Jul-22	35,000.00			
MATHIAS SYLVESTER MWANGANGI	7-Jul-22	35,000.00			
GRACE MWIKALI MUSYOKI	7-Jul-22	35,000.00			
JUDITH NZULA MUTUKU	7-Jul-22	35,000.00			
ROBINNAH WAITHERA NJUGUNA	7-Jul-22	35,000.00			
DENNIS MUKUNA KYUTHI	7-Jul-22	36,400.00			
LUCIA NDUNGE	7-Jul-22	36,400.00			
PHILIP NDAMBUKI LANDI	7-Jul-22	29,000.00			
PHILIP NDAMBUKI LANDI	7-Jul-22	7,400.00			
BERITER NZILANI MUNYAKA	7-Jul-22	36,400.00			
GEOFFREY MUSYOKI KELI	7-Jul-22	36,400.00			
MESHACK MUTISYA KIMINZA	7-Jul-22	36,400.00			
CATHERINE NTHAMBI NGUMBI	7-Jul-22	36,400.00			
KENNEDY KYALO MUTUNGA	7-Jul-22	36,400.00			
BRIAN MUNGUTI MUSYOKA	7-Jul-22	36,400.00			
BENJAMIN KIOKO KATOLA	7-Jul-22	36,400.00			
MARY NGALI MUSYOKA	7-Jul-22	36,400.00			
JAMES KYALO MUANGE	7-Jul-22	36,400.00			
ERIC MUTUA KIMUYU	7-Jul-22	36,400.00			
ROSE RITA MUKIRI MUGAMBI	7-Jul-22	36,400.00			
TOM MUINDI	7-Jul-22	36,400.00			
PHILLIGONA KWAMBOKA ONSARE	7-Jul-22	36,400.00			
HELEN MUTHEU MUSAU	7-Jul-22	36,400.00			
JOSEPHINE NGUI	7-Jul-22	36,400.00			
JOHN MOENGA JUMA	7-Jul-22	36,400.00			
JACOB KISOI MUTHIANI	7-Jul-22	36,400.00			
SYLVESTER ODHIAMBO JUMA	7-Jul-22	42,000.00			
PAUL MUASYA KYANZI	7-Jul-22	42,000.00			
BRIAN MUNGUTI MUSYOKA	7-Jul-22	42,000.00			
JACOB MUTISYA MUNYWOKI	7-Jul-22	42,000.00			
MICHAEL MULI MUSYOKI	7-Jul-22	42,000.00			
MICHAEL MULI MUSYOKI	7-Jul-22	42,000.00			
STELLA KAGWIRIA MIRITI	7-Jul-22	42,000.00			
KENNEDY KAMUTI MUTISYA	7-Jul-22	44,100.00			
JAMES MUTETI KOMU	7-Jul-22	44,100.00			
PENNINAH NDUNGE MBALUKA	7-Jul-22	45,500.00			
EUNICE KALONDU MUSYOKA	7-Jul-22	45,500.00			
BONIFACE NGUMBAU KAMENDE	7-Jul-22	45,500.00			
EDMOND LUUSA MUNYAE	7-Jul-22	45,500.00			

ROBERT MAITHA KIOKO	7-Jul-22	46,200.00			
DANIEL KIVUITU MWALALI	7-Jul-22	49,200.00			
NAOMI MUTIE	7-Jul-22	50,400.00			
TIMOTHY GUTETTAH JAMES	7-Jul-22	50,400.00			
CATHERINE NGARACHU	7-Jul-22	50,400.00			
JACINTA MWELU MASILA	7-Jul-22	50,400.00			
LUKE NZIOKI NZOMO	7-Jul-22	54,600.00			
RUTH NDUKU MUTUA	7-Jul-22	54,600.00			
MERCY MUENI WAMBUA	7-Jul-22	56,000.00			
ESTHER W NDOLO	7-Jul-22	60,400.00			
MERCY MUENI WAMBUA	7-Jul-22	60,400.00			
DORCAS MUENI MAWIA	7-Jul-22	60,400.00			
CYNTHIA MUTHEU NGUI	7-Jul-22	60,400.00			
MERCY MUENI WAMBUA	7-Jul-22	42,000.00			
MERCY MUENI WAMBUA	7-Jul-22	20,000.00			
GRACE MWIKALI MUSYOKI	7-Jul-22	62,000.00			
STEPHEN MUEMA KYALO	7-Jul-22	62,000.00			
ROMEO MUTISO MUINDI	7-Jul-22	62,755.00			
CARITAS MICRO-FINANCE BANK LIMITED	7-Jul-22	62,868.00			
JOSEPH MUTIE	7-Jul-22	63,000.00			
MESHACK MUENDO WAMBUA	7-Jul-22	63,000.00			
ISAAC MAVEKE NZUKI	7-Jul-22	63,000.00			
SARAH KALONDU MICHAEL	7-Jul-22	63,000.00			
DORCAS WAYUA JOSEPH	7-Jul-22	63,000.00			
LUKE NZIOKI NZOMO	7-Jul-22	63,000.00			
RUTH MUTHEU MUTISYA	7-Jul-22	63,000.00			
MARY KAMBUA MBULO	7-Jul-22	63,000.00			
SOLOMON MWAU MUNYAO	7-Jul-22	63,000.00			
STEPHEN MWANTHI MWINI	7-Jul-22	63,000.00			
AGNES SYOKAU MUSYOKI	7-Jul-22	63,000.00			
ROMEO MUTISO MUINDI	7-Jul-22	63,000.00			
TIMOTHY GUTETTAH JAMES	7-Jul-22	63,000.00			
ESTHER NDUKU NZOMO	7-Jul-22	63,000.00			
JAMES MUTETI KOMU	7-Jul-22	47,000.00			
JAMES MUTETI KOMU	7-Jul-22	16,000.00			
CATHERINE NGARACHU	7-Jul-22	63,000.00			
JACINTA MWELU MASILA	7-Jul-22	63,000.00			
JACOB NDUKI WAMBUA	7-Jul-22	63,000.00			
KENNEDY KYALO MUTUNGA	7-Jul-22	66,000.00			
DANIEL KINAKA MUTULA	7-Jul-22	66,000.00			
DORCAS MINOO KITOLO	7-Jul-22	66,000.00			
BENJAMIN MUSAU NYIKA	7-Jul-22	66,000.00			
JUDITH NZULA MUTUKU	7-Jul-22	66,000.00			
ONESMUS MUTISYA MUIA	7-Jul-22	66,000.00			
STEPHEN MUEMA KYALO	7-Jul-22	66,000.00			
ZAINABU CHEPKONG'A KIPTOO	7-Jul-22	66,000.00			
FELIX VUNGA MULWA	7-Jul-22	66,000.00			
MARY NGALI MUSYOKA	7-Jul-22	67,000.00			
ERIC MUTUA KIMUYU	7-Jul-22	67,000.00			
MICHAEL MUATHE MUSYOKA	7-Jul-22	70,000.00			
JOHN KITONYI NZYOKA	7-Jul-22	70,000.00			
JANNEY NDUKU KAVOI	7-Jul-22	70,000.00			
ANDREW MUTISYA	7-Jul-22	70,000.00			
RAHAB RUGURU NJOGU	7-Jul-22	72,000.00			
ANASTACIA NGINA MUTUKU	7-Jul-22	73,000.00			
EDMOND LUUSA MUNYAE	7-Jul-22	75,600.00			
MARY NGALI MUSYOKA	7-Jul-22	69,000.00			
MARY NGALI MUSYOKA	7-Jul-22	8,000.00			
DANIEL KINAKA MUTULA	7-Jul-22	77,200.00			
AGNES MUTHEU JUSTUS	7-Jul-22	77,200.00			
BRIAN MUNGUTI MUSYOKA	7-Jul-22	77,200.00			
STEPHEN MUEMA KYALO	7-Jul-22	77,200.00			
MERCY MUTILE MUTHOKA	7-Jul-22	77,200.00			
CYNTHIA MUTHEU NGUI	7-Jul-22	77,200.00			
LARRY MUTUKU KIMEU	7-Jul-22	78,400.00			
ZAINABU CHEPKONG'A KIPTOO	7-Jul-22	78,400.00			
JACINTA MWELU MASILA	7-Jul-22	78,621.60			
MUTISYA KYUNDI	7-Jul-22	82,000.00			
MERCY MUENI WAMBUA	7-Jul-22	84,000.00			
MERCY MUENI WAMBUA	7-Jul-22	84,000.00			
MICHAEL MULI MUSYOKI	7-Jul-22	85,000.00			
CATHERINE NGARACHU	7-Jul-22	85,600.00			
JACINTA MWELU MASILA	7-Jul-22	85,600.00			
CHARLES MUNYIRI WANDERI	7-Jul-22	88,400.00			
CHARLES MUNYIRI WANDERI	7-Jul-22	88,400.00			
ZAINABU CHEPKONG'A KIPTOO	7-Jul-22	88,400.00			
WILLIAM MAKAU KIVUITU	7-Jul-22	88,400.00			
ERIC MUTUA KIMUYU	7-Jul-22	88,400.00			
MATHIAS SYLVESTER MWANGANGI	7-Jul-22	88,400.00			
MICHAEL MUATHE MUSYOKA	7-Jul-22	88,400.00			
ERASTUS KILONZO MUTUA	7-Jul-22	88,400.00			
DANIEL KINAKA MUTULA	7-Jul-22	88,400.00			
MIKA KITUKU KIMEU	7-Jul-22	88,400.00			
MARY NGALI MUSYOKA	7-Jul-22	88,400.00			
DANIEL KIOKO MUSYOKI	7-Jul-22	88,400.00			
MIKA KITUKU KIMEU	7-Jul-22	88,400.00			
JACOB MUTISYA MUNYWOKI	7-Jul-22	88,400.00			
JUDITH NZULA MUTUKU	7-Jul-22	88,400.00			

JOHNSTONE WAMBUA NDONYE	7-Jul-22	88,400.00			
ANDREW MUTISYA	7-Jul-22	88,400.00			
SAMUEL KAVOI NGILA	7-Jul-22	88,400.00			
SAMUEL KAVOI NGILA	7-Jul-22	88,400.00			
FELIX VUNGA MULWA	7-Jul-22	88,400.00			
FELIX VUNGA MULWA	7-Jul-22	88,400.00			
FELIX VUNGA MULWA	7-Jul-22	88,400.00			
CATHERINE NZISA WAMBUA	7-Jul-22	89,600.00			
REGINA MUKULU KILONZO	7-Jul-22	91,000.00			
MATHIAS SYLVESTER MWANGANGI	7-Jul-22	91,000.00			
ESTHER W NDOLO	7-Jul-22	91,000.00			
JACOB MUTISYA MUNYWOKI	7-Jul-22	91,000.00			
MIKA KITUKU KIMEU	7-Jul-22	91,000.00			
JOHNSTONE WAMBUA NDONYE	7-Jul-22	91,000.00			
ANDREW MUTISYA	7-Jul-22	91,000.00			
GRACE MWIKALI MUSYOKI	7-Jul-22	91,000.00			
SAMUEL KAVOI NGILA	7-Jul-22	91,000.00			
ZAINABU CHEPKONG'A KIPTOO	7-Jul-22	91,000.00			
WILLIAM MAKAU KIVUITU	7-Jul-22	91,000.00			
ZAINABU CHEPKONG'A KIPTOO	7-Jul-22	98,000.00			
MATHIAS SYLVESTER MWANGANGI	7-Jul-22	98,000.00			
DENNIS WANJOHI MUCHEMI	7-Jul-22	98,000.00			
JACOB MUTISYA MUNYWOKI	7-Jul-22	98,000.00			
MIKA KITUKU KIMEU	7-Jul-22	98,000.00			
DORCAS MUENI MAWIA	7-Jul-22	98,000.00			
SAMUEL KAVOI NGILA	7-Jul-22	98,000.00			
PAUL MUASYA KYANZI	7-Jul-22	98,000.00			
ANDREW MUTISYA	7-Jul-22	105,000.00			
ANGELINA MBULA MWANGANGI	7-Jul-22	105,000.00			
VERONICA NZILANI KITUKU	7-Jul-22	105,200.00			
TEVIN WAMBUA KITHEKA	7-Jul-22	105,200.00			
BERNARD MULAKO MULI	7-Jul-22	108,000.00			
BERNARD MULAKO MULI	7-Jul-22	108,000.00			
DANIEL KINAKA MUTULA	7-Jul-22	108,000.00			
MICHAEL MULI MUSYOKI	7-Jul-22	108,000.00			
BERNARD MULAKO MULI	7-Jul-22	109,200.00			
PETER MWEU MASAI	7-Jul-22	109,200.00			
MICHAEL MULI MUSYOKI	7-Jul-22	109,200.00			
ANASTACIA NGINA MUTUKU	7-Jul-22	109,200.00			
MERCY MUENI WAMBUA	7-Jul-22	112,000.00			
NEWTON MUSYOKA MUINDE	7-Jul-22	115,800.00			
JUSTUS MUSAU KASIVU	7-Jul-22	117,600.00			
MIKA KITUKU KIMEU	7-Jul-22	119,000.00			
NAOMI MUTIE	7-Jul-22	120,800.00			
JACINTA MWELU MASILA	7-Jul-22	120,800.00			
JACINTA MWELU MASILA	7-Jul-22	120,800.00			
CATHERINE NGARACHU	7-Jul-22	120,800.00			
PAUL MUASYA KYANZI	7-Jul-22	126,000.00			
ROBERT MAITHA KIOKO	7-Jul-22	126,000.00			
ROMANA MWENDE KIMENDE	7-Jul-22	137,600.00			
JACINTA MWELU MASILA	7-Jul-22	137,600.00			
CATHERINE NGARACHU	7-Jul-22	137,600.00			
CYNTHIA MUTHEU NGUI	7-Jul-22	141,000.00			
JACKSON MUTHINI	7-Jul-22	150,865.00			
PURITY MBITHE NGINA	7-Jul-22	133,591.00			
PURITY MBITHE NGINA	7-Jul-22	37,409.00			
EZEKIEL KAMUYU KAGUATHA	7-Jul-22	180,000.00			
MWALAKHA MWENYA MUNIAFU	7-Jul-22	183,440.00			
BERNARD MULAKO MULI	7-Jul-22	184,800.00			
BENJAMIN MUSAU NYIKA	7-Jul-22	186,400.00			
GRACE WAYUA PHILIP	7-Jul-22	120,000.00			
GRACE WAYUA PHILIP	7-Jul-22	74,000.00			
KENNEDY KYALO MUTUNGA	7-Jul-22	160,000.00			
KENNEDY KYALO MUTUNGA	7-Jul-22	34,800.00			
ERASTUS KILONZO MUTUA	7-Jul-22	197,500.00			
ERIC MUTUA KIMUYU	7-Jul-22	199,500.00			
ERIC MILO MBATHA	7-Jul-22	199,987.00			
BONFACE MUTUKU MUSYOKI	7-Jul-22	200,000.00			
KENNEDY MBAI ITWIKU	7-Jul-22	200,000.00			
AGNES MUTHEU JUSTUS	7-Jul-22	90,000.00			
AGNES MUTHEU JUSTUS	7-Jul-22	30,000.00			
AGNES MUTHEU JUSTUS	7-Jul-22	60,000.00			
AGNES MUTHEU JUSTUS	7-Jul-22	20,000.00			
WINFRED MWITHI MUEMA	7-Jul-22	60,000.00			
WINFRED MWITHI MUEMA	7-Jul-22	60,000.00			
WINFRED MWITHI MUEMA	7-Jul-22	60,000.00			
WINFRED MWITHI MUEMA	7-Jul-22	20,000.00			
CECILIA MUMBUA NZOMO	7-Jul-22	200,000.00			
CATHERINE NDUNGE MUTISO	7-Jul-22	200,000.00			
JACKLINE NDUKU MUTINDA	7-Jul-22	200,000.00			
DOROTHY SYOMBUA MUTUKU	7-Jul-22	200,000.00			
DORCAS WAYUA JOSEPH	7-Jul-22	200,000.00			
JOSPHAT MUUNDA MUSYOKA	7-Jul-22	100,000.00			
JOSPHAT MUUNDA MUSYOKA	7-Jul-22	100,000.00			
GEOFFREY KIOKO MULWA	7-Jul-22	200,000.00			
PROTAS KENO MOKERA	7-Jul-22	200,000.00			
JOEL MATHOOKO MUTUKU	7-Jul-22	200,000.00			
STEPHEN WAMBUA MICHAEL	7-Jul-22	26,775.00			

STEPHEN WAMBUA MICHAEL	7-Jul-22	44,200.00			
STEPHEN WAMBUA MICHAEL	7-Jul-22	92,400.00			
STEPHEN WAMBUA MICHAEL	7-Jul-22	36,625.00			
DAVIS MWENDWA MOSA	7-Jul-22	200,000.00			
ROMANA MWENDE KIMENDE	7-Jul-22	200,000.00			
ERIC MILO MBATHA	7-Jul-22	70,000.00			
ERIC MILO MBATHA	7-Jul-22	70,000.00			
ERIC MILO MBATHA	7-Jul-22	60,006.00			
ONESMUS ITUO WAMBUA	7-Jul-22	210,000.00			
DANIEL KILUU KYALO	7-Jul-22	212,600.00			
BEATRICE ADHIAMBO JUMA	7-Jul-22	221,045.00			
ROSEMARY NDUNGE MASILA	7-Jul-22	232,500.00			
CATHERINE SYOKAU MUTWIWA	7-Jul-22	50,000.00			
CATHERINE SYOKAU MUTWIWA	7-Jul-22	7,500.00			
CATHERINE SYOKAU MUTWIWA	7-Jul-22	44,000.00			
CATHERINE SYOKAU MUTWIWA	7-Jul-22	151,250.00			
ALPHONCE MBUNE MATEE	7-Jul-22	280,000.00			
STEPHEN MUEMA KYALO	7-Jul-22	299,125.00			
ANNE MUTHEU KIMEU	7-Jul-22	345,000.00			
JACINTA MWENDE MUTISYA	7-Jul-22	180,000.00			
JACINTA MWENDE MUTISYA	7-Jul-22	178,600.00			
AUGUSTINE KYALO MUTISO	7-Jul-22	100,000.00			
AUGUSTINE KYALO MUTISO	7-Jul-22	100,000.00			
AUGUSTINE KYALO MUTISO	7-Jul-22	68,500.00			
AUGUSTINE KYALO MUTISO	7-Jul-22	100,000.00			
SALOME MUTHOKI MUSYOKA	7-Jul-22	241,200.00			
SALOME MUTHOKI MUSYOKA	7-Jul-22	93,240.00			
SALOME MUTHOKI MUSYOKA	7-Jul-22	45,560.00			
BRIAN MUNGUTI MUSYOKA	7-Jul-22	372,094.00			
BRIAN MUNGUTI MUSYOKA	7-Jul-22	11,200.00			
PETER MUTINDA MAINGI	7-Jul-22	142,274.00			
PETER MUTINDA MAINGI	7-Jul-22	262,726.00			
JOSHUA MUTINDA KATUMO	7-Jul-22	155,340.00			
JOSHUA MUTINDA KATUMO	7-Jul-22	253,660.00			
SYLVESTER ODHIAMBO JUMA	7-Jul-22	444,500.00			
ERASTUS KILONZO MUTUA	7-Jul-22	50,000.00			
ERASTUS KILONZO MUTUA	7-Jul-22	100,000.00			
ERASTUS KILONZO MUTUA	7-Jul-22	50,000.00			
ERASTUS KILONZO MUTUA	7-Jul-22	50,000.00			
ERASTUS KILONZO MUTUA	7-Jul-22	150,000.00			
ERASTUS KILONZO MUTUA	7-Jul-22	50,000.00			
ERASTUS KILONZO MUTUA	7-Jul-22	30,000.00			
FELIX VUNGA MULWA	7-Jul-22	50,000.00			
FELIX VUNGA MULWA	7-Jul-22	88,000.00			
FELIX VUNGA MULWA	7-Jul-22	50,000.00			
FELIX VUNGA MULWA	7-Jul-22	50,000.00			
FELIX VUNGA MULWA	7-Jul-22	50,000.00			
FELIX VUNGA MULWA	7-Jul-22	48,500.00			
FELIX VUNGA MULWA	7-Jul-22	50,000.00			
FELIX VUNGA MULWA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	192,500.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	42,490.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	30,000.00			
MERCY MUENI WAMBUA	7-Jul-22	23,300.00			
MERCY MUENI WAMBUA	7-Jul-22	8,100.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
MERCY MUENI WAMBUA	7-Jul-22	50,000.00			
COMMISSIONER OF VAT	8-Jul-22	6,073.50			
COMMISSIONER OF VAT	8-Jul-22	8,620.70			
COMMISSIONER OF VAT	8-Jul-22	8,621.00			
COMMISSIONER OF VAT	8-Jul-22	17,241.40			
COMMISIONER OF VAT	8-Jul-22	19,327.60			
CHARLES KIOKO MUTUA	8-Jul-22	19,600.00			
ISAAC MAVEKE NZUKI	8-Jul-22	19,600.00			
MESHACK MUENDO WAMBUA	8-Jul-22	19,600.00			
JAMES MUTETI KOMU	8-Jul-22	19,600.00			
ROMEO MUTISO MUINDI	8-Jul-22	19,600.00			
FAITH MUTIO MUNYWOKI	8-Jul-22	20,000.00			
HILLARY MUSYOKI MUSYOKI	8-Jul-22	20,000.00			
GODFREY ORAJI PETER	8-Jul-22	20,000.00			
DIMNAH NDANGWA KILONZO	8-Jul-22	20,000.00			
PATRICK MUTINDA MULI	8-Jul-22	20,000.00			
STELLA MUTETE MULILI	8-Jul-22	20,000.00			
JACKLINE MUTUMI MWANZIA	8-Jul-22	20,000.00			
FESTUS KALII MUTUNGA	8-Jul-22	20,000.00			
ANDREW MUSYOKI WAMBUA	8-Jul-22	20,000.00			
CHARLES KIOKO MUTUA	8-Jul-22	24,500.00			
ISAAC MAVEKE NZUKI	8-Jul-22	24,500.00			
MESHACK MUENDO WAMBUA	8-Jul-22	24,500.00			

JAMES MUTETI KOMU	8-Jul-22	24,500.00			
ROMEO MUTISO MUINDI	8-Jul-22	24,500.00			
JACKSON KARIUKI GATHONI	8-Jul-22	25,000.00			
MARGARET WANGARI KIIRU	8-Jul-22	25,000.00			
DANSON KYALO ISIKA	8-Jul-22	25,000.00			
JUSTUS PATIAT KINGARA	8-Jul-22	25,000.00			
VICTOR MUNYOLI MUTHIANI	8-Jul-22	25,000.00			
EMMA CECILIA MOMANYI	8-Jul-22	25,000.00			
NEWTON MURIUKI NJERU	8-Jul-22	25,000.00			
HALKANO HASSAN BANTE	8-Jul-22	25,000.00			
WESLEY KIPROP TOROITICH	8-Jul-22	25,000.00			
DANIEL SIWO KIPKOSGEI	8-Jul-22	25,000.00			
JULIUS MATHAI WAITHAKA	8-Jul-22	25,000.00			
MARYAN HASSAN IBRAHIM	8-Jul-22	25,000.00			
BENSON KINOTI M'MWARANIA	8-Jul-22	25,000.00			
JOAN CHEPKORIR NDIWA	8-Jul-22	25,000.00			
CICILIA KAMBUA MAITHYA	8-Jul-22	25,000.00			
ONESMUS MUEMA MBIU	8-Jul-22	25,000.00			
FAITH MUTHOKI MUSYOKA	8-Jul-22	25,000.00			
MAKIIN LEKICHORMONGI	8-Jul-22	25,000.00			
DENIS LIKHAYA MAKATIANI	8-Jul-22	25,000.00			
MICHAEL KIBIWOTT KIPCHOGE	8-Jul-22	25,000.00			
ORWA PHESTUS LEACH	8-Jul-22	25,000.00			
JOSEPHAT WAMBUA MWANGANGI	8-Jul-22	25,000.00			
CARROLINE NZISA MUTHAMA	8-Jul-22	25,000.00			
ALEX NDONYE MUSYOKI	8-Jul-22	25,000.00			
ZAINABU WANJIRU IBRAHIM	8-Jul-22	25,000.00			
DICKSON KINYUA KIMOTHO	8-Jul-22	25,000.00			
PENINAH KATIVI KISINGU	8-Jul-22	25,000.00			
JOHN KIPLANGAT RUTO	8-Jul-22	25,000.00			
SAUMU RAMADHAN LAPHUTSU	8-Jul-22	25,000.00			
PATRICK SILA MUSYOKA	8-Jul-22	25,000.00			
SIMON KAMENJU MWANGI	8-Jul-22	25,000.00			
WINFRED NDUNGE KITOVA	8-Jul-22	25,000.00			
SALOME WAITHIRA KIMANI	8-Jul-22	25,000.00			
DORCAS MAKWE MWAKI	8-Jul-22	25,000.00			
DOMINIC OCHIENG AKWORO	8-Jul-22	25,000.00			
LUCY KASWII MBUVI	8-Jul-22	28,000.00			
CATHERINE MATITI NZIOKA	8-Jul-22	28,000.00			
SILA KITUKU	8-Jul-22	28,350.00			
JACKSON KYALO ISAAC	8-Jul-22	28,350.00			
ARBANUS MUTINDA MUTUA	8-Jul-22	28,350.00			
COMMISSIONER OF VAT	8-Jul-22	29,013.00			
FAITH WANDIA MUTUNGA	8-Jul-22	31,500.00			
JOSEPHINE NGAMI MBOI	8-Jul-22	33,600.00			
VALENTINE KAMANTHE NZIOKA	8-Jul-22	34,500.00			
ISAAC MAVEKE NZUKI	8-Jul-22	34,500.00			
ROMEO MUTISO MUINDI	8-Jul-22	34,500.00			
DORCAS MINOO KITOLO	8-Jul-22	35,000.00			
DENNIS WANJOHI MUCHEMI	8-Jul-22	35,000.00			
ROBINNAH WAITHERA NJUGUNA	8-Jul-22	35,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	35,264.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	35,264.00			
ROSEMARY NDUNGE MASILA	8-Jul-22	36,400.00			
DORCAS MINOO KITOLO	8-Jul-22	36,400.00			
MATHIAS SYLVESTER MWANGANGI	8-Jul-22	36,400.00			
JOHN MANESA MULE	8-Jul-22	36,400.00			
JOHN MANESA MULE	8-Jul-22	36,400.00			
MARGARET AGOLLA OKOTH	8-Jul-22	36,400.00			
ROBINNAH WAITHERA NJUGUNA	8-Jul-22	36,400.00			
COMMISSIONER OF VAT	8-Jul-22	39,590.40			
DANIEL KIOKO MUSYOKI	8-Jul-22	42,000.00			
JOSEPH NGUI MUNYWOKI	8-Jul-22	42,000.00			
WINFRED NDUNGE MUNYAE	8-Jul-22	42,000.00			
MICHAEL MUATHE MUSYOKA	8-Jul-22	42,000.00			
WINFRED MWITHI MUEMA	8-Jul-22	42,000.00			
ANDREW MUTISYA	8-Jul-22	42,000.00			
REDEMPTA MWENDE NDUKU	8-Jul-22	42,000.00			
JUDITH NZULA MUTUKU	8-Jul-22	42,000.00			
BONIFACE NGUMBAU KAMENDE	8-Jul-22	42,000.00			
ISAAC MAVEKE NZUKI	8-Jul-22	44,100.00			
JOSPHINE KATUNGE WAMBUA	8-Jul-22	44,100.00			
PENNINAH NDUNGE MBALUKA	8-Jul-22	45,500.00			
MICHAEL MULI MUSYOKI	8-Jul-22	45,500.00			
COMMISSIONER OF VAT	8-Jul-22	45,587.05			
COMMISSIONER OF VAT	8-Jul-22	46,562.60			
LUCY KASWII MBUVI	8-Jul-22	48,600.00			
RUTH MUTANU MWANZIA	8-Jul-22	49,000.00			
ECKOMAS MWENGI MUTUSE	8-Jul-22	50,400.00			
PETER WANJALA WEKESA	8-Jul-22	52,000.00			
SYLVESTER ODHIAMBO JUMA	8-Jul-22	52,500.00			
STELLA KAGWIRIA MIRITI	8-Jul-22	52,500.00			
MICHAEL MULI MUSYOKI	8-Jul-22	52,500.00			
ERIC MUTUA KIMUYU	8-Jul-22	53,600.00			
CATHERINE NTHAMBI NGUMBI	8-Jul-22	53,600.00			
CECILIA MBINYA SEREKA	8-Jul-22	53,600.00			
ONESMUS MUTISYA MUIA	8-Jul-22	53,600.00			
LUCY KASWII MBUVI	8-Jul-22	56,000.00			

ZAINABU CHEPKONG'A KIPTOO	8-Jul-22	56,000.00			
CYNTHIA MUTHEU NGUI	8-Jul-22	56,000.00			
ROMEO MUTISO MUINDI	8-Jul-22	58,800.00			
LUCY KASWII MBUVI	8-Jul-22	60,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	60,320.00			
GRACE MWIKALI MUSYOKI	8-Jul-22	60,400.00			
MIKA KITUKU KIMEU	8-Jul-22	62,000.00			
BERNARD MULAKO MULI	8-Jul-22	62,000.00			
SETH MUKAMI MUTISYA	8-Jul-22	62,000.00			
JACOB KANGETI MUSEMBI	8-Jul-22	63,000.00			
ROSEMARY NDUNGE MASILA	8-Jul-22	63,000.00			
DORCAS MINOO KITOLO	8-Jul-22	63,000.00			
PHOEBE MBULI MULINGE	8-Jul-22	63,000.00			
FAITH WANDIA MUTUNGA	8-Jul-22	63,000.00			
ROBINNAH WAITHERA NJUGUNA	8-Jul-22	63,000.00			
FELIX MULINGE MWANZWII	8-Jul-22	63,550.00			
EMMANUEL KATA KIMEU	8-Jul-22	65,000.00			
DOMINIC MUTUKU MUSYOKA	8-Jul-22	66,000.00			
JOSEPH MUTISYA LABAN	8-Jul-22	66,000.00			
ERASTUS KILONZO MUTUA	8-Jul-22	66,000.00			
HARRISON MUTINDA MULONZI	8-Jul-22	66,000.00			
LUCIA NDUNGE	8-Jul-22	66,000.00			
EZEKIEL NDOLO MUITO	8-Jul-22	67,200.00			
BENJAMIN KIOKO KATOLA	8-Jul-22	67,200.00			
MATHIAS SYLVESTER MWANGANGI	8-Jul-22	67,200.00			
STEPHEN KIMEU MUTUA	8-Jul-22	67,200.00			
REGINA MUKULU KILONZO	8-Jul-22	67,200.00			
THUMBI KURIA	8-Jul-22	67,200.00			
ZAINABU CHEPKONG'A KIPTOO	8-Jul-22	67,200.00			
GRACE MWIKALI MUSYOKI	8-Jul-22	67,200.00			
BENARD MUTISYA MUTHENYA	8-Jul-22	67,200.00			
COMMISSIONER OF VAT	8-Jul-22	67,200.00			
MARGARET MWIKALI MBITHI	8-Jul-22	70,000.00			
ANNASTACIAH SYOMWAI MUTUKU	8-Jul-22	70,000.00			
constance mbula nzioki	8-Jul-22	70,000.00			
ALEX PETER KAMITU	8-Jul-22	70,000.00			
JUSTUS KATUMO MUTWEYA	8-Jul-22	70,000.00			
FRANCIS KIOKO KITHEKA	8-Jul-22	70,000.00			
PAUL MASILA NYANZI	8-Jul-22	70,000.00			
nicholas muia mutuku	8-Jul-22	70,000.00			
FREDRICK MBUVA MUTHOKA	8-Jul-22	70,000.00			
DOMINIC MULWA NDAMBUKI	8-Jul-22	70,000.00			
IRENE MWENDE MBIVYA	8-Jul-22	70,000.00			
JOHN MUTHAMA KILONZO	8-Jul-22	70,000.00			
ZUHURA RAJAB KHAMISI	8-Jul-22	70,400.00			
AUGUSTINE NGILA MULWA	8-Jul-22	70,400.00			
ANNASTASIA MWIKALI MUANGE	8-Jul-22	74,240.00			
ROMEO MUTISO MUINDI	8-Jul-22	78,000.00			
GRACE SYOMBUA MUEMA	8-Jul-22	79,000.00			
MOSES NDUNDA MUTUA	8-Jul-22	80,000.00			
STELLA KAGWIRIA MIRITI	8-Jul-22	80,000.00			
VINCENT MUENDO MUSILI	8-Jul-22	80,000.00			
MICHAEL MULI MUSYOKI	8-Jul-22	80,000.00			
AUGUSTINE KYALO MUTISO	8-Jul-22	80,000.00			
MIKE SENGA MUSYOKI	8-Jul-22	84,000.00			
MIKE SENGA MUSYOKI	8-Jul-22	84,000.00			
JOEL MATHOOKO MUTUKU	8-Jul-22	84,000.00			
JAQUELINE MUMO MALAVU	8-Jul-22	84,000.00			
STELLA KAGWIRIA MIRITI	8-Jul-22	84,000.00			
VALENTINE KAMANTHE NZIOKA	8-Jul-22	84,000.00			
MIKA KITUKU KIMEU	8-Jul-22	84,000.00			
JEREMIAH MUOKA MWINZI	8-Jul-22	84,000.00			
WILFRED MUTHUSI MACKENZIE	8-Jul-22	84,000.00			
MATHIAS SYLVESTER MWANGANGI	8-Jul-22	84,000.00			
NICHOLAS WAMBUA KIOKO	8-Jul-22	84,000.00			
DORAH WANZA MUSYOKI	8-Jul-22	84,000.00			
SYLVESTER ODHIAMBO JUMA	8-Jul-22	84,000.00			
EUNICE KALONDU MUSYOKA	8-Jul-22	84,000.00			
DENNIS MUKUNA KYUTHI	8-Jul-22	84,000.00			
PATRICIA KIOKO SYOMBUA	8-Jul-22	84,000.00			
STEPHEN MUEMA KYALO	8-Jul-22	84,000.00			
CYNTHIA MUTHEU NGUI	8-Jul-22	84,000.00			
EMMANUEL KATA KIMEU	8-Jul-22	84,000.00			
CATHERINE NGARACHU	8-Jul-22	84,000.00			
MICHAEL MULI MUSYOKI	8-Jul-22	84,000.00			
MICHAEL MULI MUSYOKI	8-Jul-22	84,000.00			
KIMEU MBITHI KIMEU	8-Jul-22	84,000.00			
JOSEPH EDSON OCHWADA	8-Jul-22	84,000.00			
DANIEL KIOKO MUSYOKI	8-Jul-22	84,000.00			
JOSEPH NGUI MUNYWOKI	8-Jul-22	88,400.00			
LAWRENCE WAMBUA MBEVO	8-Jul-22	88,400.00			
WINFRED MWITHI MUEMA	8-Jul-22	88,400.00			
ESTHER NDUKU NZOMO	8-Jul-22	88,400.00			
BRIAN MUNGUTI MUSYOKA	8-Jul-22	88,400.00			
DORCAS MUENI MAWIA	8-Jul-22	91,000.00			
NICKSON KELI NTHEKETHA	8-Jul-22	91,000.00			
TIMOTHY KYALO NZUKI	8-Jul-22	98,000.00			
NICHOLAS KIMANZI KAKWE	8-Jul-22	98,000.00			
	8-Jul-22	98,000.00			

MONICA MBITHE NDONYE	8-Jul-22	98,000.00			
ANDREW MUTISYA	8-Jul-22	98,000.00			
SUSAN NDUNGE MONA	8-Jul-22	98,000.00			
LUCAS MULINGE MWOVE	8-Jul-22	100,000.00			
IMAGE CONNECTIONS LTD	8-Jul-22	100,000.00			
JOEL PAUL MWOVA	8-Jul-22	100,000.00			
JAMES MUTUKU MUTUNGA	8-Jul-22	100,800.00			
GRACE MULUKI MUNGUTI	8-Jul-22	100,800.00			
TIMOTHY GUTETTAH JAMES	8-Jul-22	100,800.00			
JACINTA MWELU MASILA	8-Jul-22	100,800.00			
IMAGE CONNECTIONS LTD	8-Jul-22	102,000.00			
JOHNSTONE WAMBUA NDONYE	8-Jul-22	23,000.00			
JOHNSTONE WAMBUA NDONYE	9-Jul-22	82,000.00			
PROTAS KENO MOKERA	8-Jul-22	105,000.00			
MUENI PAUL	8-Jul-22	60,000.00			
MUENI PAUL	9-Jul-22	30,000.00			
MUENI PAUL	10-Jul-22	15,000.00			
MICHAEL MUATHE MUSYOKA	8-Jul-22	105,000.00			
ERASTUS KILONZO MUTUA	8-Jul-22	105,000.00			
DORCAS MINOO KITOLO	8-Jul-22	105,000.00			
JONES MULWA MUTUA	8-Jul-22	105,000.00			
ZAINABU CHEPKONG'A KIPTOO	8-Jul-22	105,000.00			
WILLIAM MAKAU KIVUITU	8-Jul-22	105,000.00			
REGINA MUKULU KILONZO	8-Jul-22	105,000.00			
ESTHER W NDOLO	8-Jul-22	105,000.00			
JUDITH NZULA MUTUKU	8-Jul-22	105,000.00			
DORCAS MUENI MAWIA	8-Jul-22	105,000.00			
SAMUEL KAVOI NGILA	8-Jul-22	105,000.00			
GRACE MWIKALI MUSYOKI	8-Jul-22	105,000.00			
LUCIA NDUNGE	8-Jul-22	105,000.00			
SARAH NGINA WASUA	8-Jul-22	105,000.00			
ROBINNAH WAITHERA NJUGUNA	8-Jul-22	105,000.00			
JACINTA MWELU MASILA	8-Jul-22	105,000.00			
CATHERINE NGARACHU	8-Jul-22	105,000.00			
FELIX VUNGA MULWA	8-Jul-22	105,000.00			
PHILOMENA NDUNGE MULWA	8-Jul-22	105,200.00			
ANASTACIA NGINA MUTUKU	8-Jul-22	108,000.00			
MICHAEL MULI MUSYOKI	8-Jul-22	108,000.00			
LAWRENCE WAMBUA MBEVO	8-Jul-22	112,000.00			
BENARD MUTISYA MUTHENYA	8-Jul-22	112,000.00			
ROBERT MAITHA KIOKO	8-Jul-22	117,600.00			
JOEL MATHOOKO MUTUKU	8-Jul-22	117,600.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	120,640.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	120,640.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	40,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	25,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	50,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	5,640.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	120,640.00			
JACOB MUTISYA MUNYWOKI	8-Jul-22	87,000.00			
JACOB MUTISYA MUNYWOKI	8-Jul-22	39,000.00			
MIKA KITUKU KIMEU	8-Jul-22	126,000.00			
BRIAN MUNGUTI MUSYOKA	8-Jul-22	126,000.00			
BERNARD MULAKO MULI	8-Jul-22	126,000.00			
DANIEL KINAKA MUTULA	8-Jul-22	126,000.00			
BENJAMIN MUSAU NYIKA	8-Jul-22	50,000.00			
BENJAMIN MUSAU NYIKA	8-Jul-22	76,000.00			
EUNICE MUENI KASYOKA	8-Jul-22	126,000.00			
ANASTACIA NGINA MUTUKU	8-Jul-22	75,000.00			
ANASTACIA NGINA MUTUKU	8-Jul-22	51,000.00			
MERCY KAVESU NZUKI	8-Jul-22	126,000.00			
MICHAEL MULI MUSYOKI	8-Jul-22	126,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	57,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	9-Jul-22	79,648.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	8-Jul-22	136,648.00			
KENYA POWER and LIGHTING CO.LTD	8-Jul-22	143,679.00			
MUTINDA KYALO BONIFACE	8-Jul-22	144,000.00			
AGNES MUTHEU JUSTUS	8-Jul-22	144,400.00			
MUTINDA STEPHEN WILSON	8-Jul-22	157,500.00			
CATHERINE NGARACHU	8-Jul-22	157,500.00			
JACINTA MWELU MASILA	8-Jul-22	157,500.00			
MERCY MUENI WAMBUA	8-Jul-22	175,000.00			
EUNICE KALONDU MUSYOKA	8-Jul-22	178,000.00			
PATRICIA KIOKO SYOMBUA	8-Jul-22	178,000.00			
ROSMA TRAVEL limited	8-Jul-22	179,550.00			
MICHAEL MUATHE MUSYOKA	8-Jul-22	180,230.00			
LUCIA NDUNGE	8-Jul-22	181,665.00			
STELLA KAGWIRIA MIRITI	8-Jul-22	182,605.00			
BENJAMIN NGUYO MASELE	8-Jul-22	185,000.00			
EDMOND LUUSA MUNYAE	8-Jul-22	185,600.00			
JAMES KYALO MUANGE	8-Jul-22	186,400.00			
KENNEDY KIOKO MBITHI	8-Jul-22	186,400.00			
PHILIP NDAMBUKI LANDI	8-Jul-22	186,400.00			
DENNIS MUKUNA KYUTHI	8-Jul-22	186,400.00			
DISSENT INGATI AJANGA	8-Jul-22	186,400.00			
CYNTHIA MUTHEU NGUI	8-Jul-22	186,400.00			
CATHERINE NZISA WAMBUA	8-Jul-22	17,643.00			
CATHERINE NZISA WAMBUA	8-Jul-22	180,000.00			

WILLIAM MAKAU KIVUITU	8-Jul-22	90,000.00			
WILLIAM MAKAU KIVUITU	8-Jul-22	60,000.00			
WILLIAM MAKAU KIVUITU	8-Jul-22	30,000.00			
WILLIAM MAKAU KIVUITU	8-Jul-22	18,358.00			
DORCAS MINOO KITOLO	8-Jul-22	50,000.00			
DORCAS MINOO KITOLO	8-Jul-22	50,000.00			
DORCAS MINOO KITOLO	8-Jul-22	50,000.00			
DORCAS MINOO KITOLO	8-Jul-22	50,000.00			
KENYA POWER and LIGHTING CO.LTD	8-Jul-22	207,552.00			
CATHERINE SYOKAU MUTWIWA	8-Jul-22	226,800.00			
MWALANO ENTERPRISES	8-Jul-22	230,781.20			
SAILS MERCHANTS	8-Jul-22	236,000.00			
DANIEL KINAKA MUTULA	8-Jul-22	257,600.00			
ROBERT MAITHA KIOKO	8-Jul-22	262,500.00			
MUKA MERCHANTS AND CONTRACTORS	8-Jul-22	265,344.85			
Ola Energy Kenya Limited	8-Jul-22	294,827.60			
YOUTH INITIATIVE DEV NETWORK	8-Jul-22	301,441.55			
ROSMA TRAVEL limited	8-Jul-22	319,940.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	340,000.00			
NATION MEDIA GROUP LIMITED	8-Jul-22	349,980.00			
ROSMA TRAVEL limited	8-Jul-22	359,100.00			
TACTIQ CREATIONS	8-Jul-22	394,857.65			
BENEDICT MUTUKU NDONYE	8-Jul-22	410,250.00			
NAHUM MWIKALI MUNYAO	8-Jul-22	425,095.00			
ANNAH MUSAU	8-Jul-22	425,680.00			
ESTHER MBATHA MUNYWOKI PAUL	8-Jul-22	432,200.00			
JULIUS MITA MUSYOKI MWONGA	8-Jul-22	432,600.00			
INNOCENT KAVEKE MASILA	8-Jul-22	435,250.00			
JOHN KITONYI NZYOKA	8-Jul-22	456,235.00			
GIDEON WAMBUA PETER	8-Jul-22	456,700.00			
ROBINNAH WAITHERA NJUGUNA	8-Jul-22	465,900.00			
ALPHONCE MBUNE MATEE	8-Jul-22	471,800.00			
JOHNSTONE WAMBUA NDONYE	8-Jul-22	472,900.00			
JANNEY NDUKU KAVOI	8-Jul-22	475,085.00			
DANIEL KIOKO MUSYOKI	8-Jul-22	477,104.00			
SMOG ENTERPRISES	8-Jul-22	480,814.65			
SIMON NZIVO MUTISO	8-Jul-22	349,740.00			
SIMON NZIVO MUTISO	8-Jul-22	60,000.00			
SIMON NZIVO MUTISO	8-Jul-22	26,260.00			
SIMON NZIVO MUTISO	8-Jul-22	46,000.00			
WINFRED NDUNGE MUNYAE	8-Jul-22	482,255.00			
KENNEDY KYALO MUTUNGA	8-Jul-22	485,600.00			
TOTAL KENYA LIMITED	8-Jul-22	491,379.30			
BENJAMIN MUSAU NYIKA	8-Jul-22	493,952.20			
PATRICIA KIOKO SYOMBUA	8-Jul-22	493,952.20			
MICHAEL MUATHE MUSYOKA	8-Jul-22	498,040.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	530,000.00			
ROSMA TRAVEL limited	8-Jul-22	538,650.00			
NAOMI MUTIE	8-Jul-22	588,503.80			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	320,000.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	200,000.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	100,000.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	50,000.00			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	10,000.00			
SHAJOH VENTURES	8-Jul-22	680,339.20			
PATKA GENERAL AGENCIES	8-Jul-22	732,155.15			
NORAH ROBINAH MOGAKA	8-Jul-22	770,139.00			
NORAH ROBINAH MOGAKA	8-Jul-22	20,029.00			
Klaus Fuchs Investment	8-Jul-22	798,289.90			
ZAINABU CHEPKONG'A KIPTOO	8-Jul-22	840,033.00			
GRACE MWIKALI MUSYOKI	8-Jul-22	840,033.00			
FELIX VUNGA MULWA	8-Jul-22	840,168.00			
MIKE SENGA MUSYOKI	8-Jul-22	947,904.30			
STELLA KAGWIRIA MIRITI	8-Jul-22	947,904.30			
MICHAEL MULI MUSYOKI	8-Jul-22	947,904.30			
ROSMA TRAVEL limited	8-Jul-22	1,077,300.00			
JACINTA MWELU MASILA	8-Jul-22	1,127,007.60			
CATHERINE NGARACHU	8-Jul-22	1,085,787.00			
CATHERINE NGARACHU	8-Jul-22	41,220.60			
SHOMUTT STORES AND SUPPLIES	8-Jul-22	1,179,310.35			
WAMU LOGISTICS limited	8-Jul-22	1,200,600.00			
Janet, Jackson And Susan Limited Li	8-Jul-22	1,246,580.15			
PATKA GENERAL AGENCIES	8-Jul-22	1,425,737.05			
X - Treme Centre Limited	8-Jul-22	1,580,382.00			
QUALAR ENTERPRISES	8-Jul-22	1,606,810.35			
PRINT OPTIONS LIMITED	8-Jul-22	1,675,603.45			
PRINT OPTIONS LIMITED	8-Jul-22	1,693,686.20			
INSTITUTE OF CERTIFIED PUBLIC ACCOU	8-Jul-22	1,700,000.00			
VENTURA AVIATION LIMITED	8-Jul-22	1,858,645.00			
GICHIMU MUNGATA AND CO ADVOCATES	8-Jul-22	1,864,882.75			
J MUOKI and COMPANY ADVOCATES	8-Jul-22	1,884,601.80			
NAWIRI AGENCY	8-Jul-22	1,904,512.50			
WAKAHIA GENERAL SUPPLIES	8-Jul-22	1,938,000.00			
NATION MEDIA GROUP LIMITED	8-Jul-22	2,230,662.55			
VIVO ENERGY KENYA LIMITED	8-Jul-22	2,250,517.25			
Artlanta General Supplies Limited	8-Jul-22	2,535,517.25			
CYDI VENTURES LIMITED	8-Jul-22	2,599,789.65			
ECOZEAL SOLUTIONS	8-Jul-22	2,660,131.05			

Bushline Ventures Limited	8-Jul-22	2,718,414.50			
Mishka Services Kenya Limited	8-Jul-22	2,762,625.90			
WAMU LOGISTICS limited	8-Jul-22	2,858,384.90			
Econnet Solutions Limited	8-Jul-22	2,932,689.30			
WAMU LOGISTICS limited	8-Jul-22	2,945,131.05			
SHAJOH VENTURES	8-Jul-22	2,945,671.55			
MUOKI AND COMPANY ADVOCATES	8-Jul-22	2,980,274.50			
BOC KENYA LIMITED	8-Jul-22	3,387,445.00			
BOC KENYA LIMITED	8-Jul-22	5,800,098.00			
PEEBAM ENTERPRISES	8-Jul-22	6,702,708.60			
INCOME TAX PAYE ACCOUNT	8-Jul-22	80,145,528.30			
FESTUS MWAKA KIMANI	11-Jul-22	32,800.00			
WILLIAM MAKAU MUNYAO	11-Jul-22	36,400.00			
MATHIAS SYLVESTER MWANGANGI	11-Jul-22	36,400.00			
KIMWELI KIVUVA	11-Jul-22	37,800.00			
ROMEO MUTISO MUINDI	11-Jul-22	37,800.00			
STELLA MUENI MUSYOKI	11-Jul-22	41,500.00			
EUNICE NZISA SILA	11-Jul-22	41,500.00			
DORCAS MUTIO KATHUKU	11-Jul-22	41,500.00			
VICTOR MUSIA KALOKI	11-Jul-22	44,100.00			
JUSTUS NZIOKI KAMENDE	11-Jul-22	44,100.00			
PATRICK VONI KIBAYA	11-Jul-22	54,600.00			
NEWTON MUSYOKA MUINDE	11-Jul-22	54,600.00			
JUBILEE INSURANCE	11-Jul-22	57,745.05			
EVERYLN KANINI NATHAN	11-Jul-22	67,200.00			
CYNTHIA MUTHEU NGUI	11-Jul-22	67,600.00			
GRACE MWIKALI MUSYOKI	11-Jul-22	67,600.00			
BENJAMIN KIOKO KATOLA	11-Jul-22	67,600.00			
ERICA NZILANI KASIMBI	11-Jul-22	67,600.00			
ZAINABU CHEPKONG'A KIPTOO	11-Jul-22	67,600.00			
SAMUEL KAVOI NGILA	11-Jul-22	70,000.00			
KENNEDY KYALO MUTUNGA	11-Jul-22	70,000.00			
NAOMI MUTIE	11-Jul-22	70,400.00			
RUTH NDUKU MUTUA	11-Jul-22	70,400.00			
JULIUS KIOKO NZULA	11-Jul-22	75,600.00			
JAMES MUTUKU MUTUNGA	11-Jul-22	84,000.00			
BENJAMIN MUSAU NYIKA	11-Jul-22	84,000.00			
MICHAEL MULI MUSYOKI	11-Jul-22	84,000.00			
PAUL MUASYA KYANZI	11-Jul-22	84,000.00			
ESTHER NDUKU NZOMO	11-Jul-22	88,400.00			
STEPHEN KIMEU MUTUA	11-Jul-22	78,400.00			
STEPHEN KIMEU MUTUA	11-Jul-22	10,000.00			
CATHERINE NZISA WAMBUA	11-Jul-22	88,400.00			
ROMEO MUTISO MUINDI	11-Jul-22	103,688.00			
CATHERINE NGARACHU	11-Jul-22	84,000.00			
CATHERINE NGARACHU	11-Jul-22	20,000.00			
JACINTA MWELU MASILA	11-Jul-22	84,000.00			
JACINTA MWELU MASILA	11-Jul-22	20,000.00			
EMMANUEL KATA KIMEU	11-Jul-22	84,000.00			
EMMANUEL KATA KIMEU	11-Jul-22	20,000.00			
STEPHEN MUEMA KYALO	11-Jul-22	126,000.00			
CECILIA MUMBUA NZOMO	11-Jul-22	126,000.00			
SAMUEL KAVOI NGILA	11-Jul-22	133,000.00			
GRACE MULUKI MUNGUTI	11-Jul-22	137,600.00			
esami	11-Jul-22	172,500.00			
STEPHEN MUEMA KYALO	11-Jul-22	189,000.00			
BENJAMIN MUSAU NYIKA	11-Jul-22	189,000.00			
MARGARET WANGUI WACHIRA	11-Jul-22	200,000.00			
PONELA KENYA LIMITED	11-Jul-22	346,190.50			
ROSMA TRAVEL limited	11-Jul-22	359,300.00			
JOSEPH MUTIE	11-Jul-22	378,000.00			
VIVO ENERGY KENYA LIMITED	11-Jul-22	491,379.30			
CYDI VENTURES LIMITED	11-Jul-22	491,398.00			
LUCIA NDUNGE	11-Jul-22	165,000.00			
LUCIA NDUNGE	11-Jul-22	200,000.00			
LUCIA NDUNGE	11-Jul-22	120,000.00			
LUCIA NDUNGE	11-Jul-22	8,200.00			
MESHACK MUTISYA KIMINZA	11-Jul-22	495,400.00			
PAUL MUASYA KYANZI	11-Jul-22	496,200.00			
STEPHEN MUEMA KYALO	11-Jul-22	496,800.00			
SHAJOH VENTURES	11-Jul-22	982,758.60			
GICHIMU MUNGATA AND CO ADVOCATES	11-Jul-22	1,101,672.40			
WAMU LOGISTICS limited	11-Jul-22	1,416,800.00			
Ola Energy Kenya Limited	11-Jul-22	1,653,742.00			
MERDINA MERCHANTS	11-Jul-22	2,256,653.60			
NAICY TRADERS	11-Jul-22	1,818,924.05			
NAICY TRADERS	11-Jul-22	779,538.90			
MERDINA MERCHANTS	11-Jul-22	2,654,067.40			
MUSYOKA KIMEU And COMPANY	11-Jul-22	3,990,000.00			
COMMISSIONER OF VAT	12-Jul-22	9,862.05			
CANON ASSURANCE (KENYA) LIMITED	13-Jul-22	970.00			
CATHERINE NDUNGWA NGUA	13-Jul-22	10,000.00			
KENYA POWER and LIGHTING CO.LTD	13-Jul-22	26,352.00			
KENYATTA MATIBABU SACCO	13-Jul-22	32,460.00			
NAOMI MUTIE	13-Jul-22	63,000.00			
MACHAKOS COUNTY SALARY ACCT	13-Jul-22	64,339.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	13-Jul-22	120,640.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	13-Jul-22	120,640.00			

MACHAKOS WATER AND SEWERAGE COMPANY	13-Jul-22	126,522.00			
DANIEL KINAKA MUTULA	13-Jul-22	129,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	13-Jul-22	136,648.00			
RUTH MBITHE MAWIA	13-Jul-22	192,500.00			
MORRIS PAUL ALUANGA	13-Jul-22	50,000.00			
MORRIS PAUL ALUANGA	13-Jul-22	50,000.00			
MORRIS PAUL ALUANGA	13-Jul-22	50,000.00			
MORRIS PAUL ALUANGA	13-Jul-22	50,000.00			
MORRIS PAUL ALUANGA	13-Jul-22	45,653.00			
ROSMA TRAVEL limited	13-Jul-22	298,600.00			
ANDREW MUTISYA	13-Jul-22	307,240.00			
MARY MUKULU MASILA	13-Jul-22	290,000.00			
MARY MUKULU MASILA	13-Jul-22	10,000.00			
NELLY KAGENI NJERU	13-Jul-22	23,600.00			
ROSMA TRAVEL limited	13-Jul-22	344,000.00			
ROSMA TRAVEL limited	13-Jul-22	397,270.00			
ROSMA TRAVEL limited	13-Jul-22	401,711.80			
DANIEL MULWA MUNGUTI	13-Jul-22	8,198.20			
SIMON MUIA MUTISYA	13-Jul-22	425,075.00			
ANN NTHENYA NGUI	13-Jul-22	425,690.00			
JOSHUA NZOMO NDAKA	13-Jul-22	435,055.00			
SCHEME LOANS COLLECTION ACCOUNT (CH	13-Jul-22	435,250.00			
JACQUELINE MWENDE NZAMBU	13-Jul-22	454,276.50			
JACQUELINE MWENDE NZAMBU	13-Jul-22	320,375.00			
SAMUEL MUISYO MUNGUTI	13-Jul-22	143,500.00			
PATRICIA KIOKO SYOMBUA	13-Jul-22	488,000.00			
MARTIM AndCOMPANY ADVOCATES	13-Jul-22	560,000.00			
NELLY KAGENI NJERU	13-Jul-22	562,137.95			
NELLY KAGENI NJERU	13-Jul-22	470,000.00			
LAPFUND	13-Jul-22	264,100.00			
CPF INDIVIDUAL PENSION SCHEME	13-Jul-22	10,502,012.90			
TOTAL	13-Jul-22	13,488,374.60			
		699,359,704.55	TOTAL		-

3.PAYMENTS IN CASH BOOK NOT RECORDED IN BANK STATEMENTS

Date	Payee	Amount
	TOTAL	-

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Date	Payee	Amount
1-Jul-22	DIAMOND TRUST BANK KENYA LIMITED	166.85
1-Jul-22	COOPERATIVE BANK OF KENYA LTD., THE	36,400.00
1-Jul-22	ECOBANK KENYA LTD	750,649.80
5-Jul-22	TREASURY ORDER DD 30062022	21,480,212.00
5-Jul-2022	TREASURY ORDER DD 30062022	25,562,900.00
6-Jul-2022	TREASURY ORDER DD 30062022	11,599,933.00
6-Jul-2022	TREASURY ORDER DD 30062022	13,869,275.00
6-Jul-2022	TREASURY ORDER DD 30062022	15,431,150.00
6-Jul-2022	TREASURY ORDER DD 30062022	97,812,506.00
7-Jul-2022	COOPERATIVE BANK OF KENYA LTD., THE	33,600.00
8-Jul-2022	EQUITY BANK LIMITED	66,000.00
12-Jul-2022	KENYA COMMERCIAL BANK LIMITED	172,500.00
	TOTAL	186,815,292.65

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

July/31/2021

	Shs
Balance asper Bank Certificate . .	-
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	-

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Sam M. Mumbe ..... Date..03/08/2021 Signature.....

Checked By
Name..... JOHNSTONE W. NDOHTIE ..... Date..03/08/2021 Signature.....

Approved By
Name..... Grace N. Musyoki ..... Date..03/08/2021 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
August/31/2021

	Shs
Balance asper Bank Certificate . .	-
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	-

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Sofia M. Muriuga..... Date..03/09/21 Signature.....

Checked By
Name.....Jeansione W. Ndonye..... Date..03/09/2021 Signature.....

Approved By
Name.....Grace M. Musyoki..... Date..03/09/2021 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

September/30/2021

	Shs
Balance asper Bank Certificate . .	2.20
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	2.20

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

October/30/2021

	Shs
Balance asper Bank Certificate . .	9,512.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	9,512.75

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... **Signature**.....

Checked By
Name..... Date..... **Signature**.....

Approved By
Name..... Date..... **Signature**.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

November/30/2021

	Shs
Balance asper Bank Certificate . .	9,512.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	20,748,442.10

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date..... Signature.....

Checked By
Name.....Date..... Signature.....

Approved By
Name.....Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
December /31/2021

	Shs
Balance asper Bank Certificate . .	1,617,536.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	1,617,536.75

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Seth M. Mutisya..... Date.04/01/2022 Signature.....

Checked By
Name.....JOHNSTONE W. NDONYE..... Date.04/01/2022 Signature.....

Approved By
Name.....Grace M. Musyoki..... Date.04/01/2022 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

January /31/2022

	Shs
Balance asper Bank Certificate . .	1,617,536.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	1,617,536.75

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

February /28/2022

	Shs
Balance asper Bank Certificate . .	2,624,730.20
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	2,624,730.20

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

March/31/2022

	Shs
Balance asper Bank Certificate . .	350,343.40
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	350,343.40

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date.....Signature.....

Checked By
Name.....Date.....Signature.....

Approved By
Name.....Date.....Signature.....

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

April/30/2022

	Shs
Balance asper Bank Certificate . .	350,343.40
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	350,343.40

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

May /31/2022

	Shs
Balance asper Bank Certificate . .	26,328,726.10
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	26,328,726.10

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

June /30/2022

	Shs
Balance asper Bank Certificate . .	417,312.20
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	630,858,092.60
2. Receipts in Bank Statement not yet recorded in Cash Book. .	-
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	630,568,269.05
Balace as per Cash Book	127,488.65

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name SGT. M. MUSYOKA Date 04/07/22 Signature

Checked By
Name JOHNSTONE W. NDONYE Date 04/07/2022 Signature

Approved By
Name GRACE M. MUSYOKI Date 04/07/2022 Signature

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			2. RECEIPTS IN THE BANK STATEMENTS NOT RECORDED IN CASHBOOK		
Date	From	Amount	Date	From	Amount
COMMISSIONER FOR VAT	5-Jul-22	86,336.20			
COMMISSIONER FOR TAX	5-Jul-22	150,225.00			
COMMISSIONER FOR VAT	6-Jul-22	27,586.20			
COMMISSIONER FOR VAT	6-Jul-22	46,551.70			
COMMISSIONER OF INCOME TAX	6-Jul-22	48,000.00			
COMMISSIONER FOR VAT	6-Jul-22	51,448.25			
COMMISSIONER FOR VAT	6-Jul-22	58,123.75			
COMMISSIONER FOR VAT	6-Jul-22	85,172.40			
COMMISSIONER FOR TAX	6-Jul-22	101,135.35			
COMMISSIONER FOR TAX	6-Jul-22	148,200.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	6-Jul-22	160,000.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	6-Jul-22	337,117.80			
MACHAKOS COUNTY DEPOSIT ACCOUNT	6-Jul-22	494,000.00			
COMMISSIONER FOR VAT	7-Jul-22	16,242.60			
COMMISSIONER FOR VAT	7-Jul-22	17,958.60			
COMMISSIONER FOR VAT	7-Jul-22	21,761.45			
COMMISSIONER FOR VAT	7-Jul-22	32,006.90			
COMMISSIONER FOR VAT	7-Jul-22	36,284.00			
COMMISSIONER FOR VAT	7-Jul-22	43,159.20			
COMMISSIONER FOR VAT	7-Jul-22	45,580.10			
COMMISSIONER FOR VAT	7-Jul-22	46,179.30			
COMMISSIONER FOR VAT	7-Jul-22	46,551.70			
COMMISSIONER FOR VAT	7-Jul-22	47,139.00			
COMMISSIONER FOR VAT	7-Jul-22	47,413.80			
COMMISSIONER FOR VAT	7-Jul-22	53,160.00			
COMMISSIONER FOR VAT	7-Jul-22	55,632.75			
COMMISSIONER FOR VAT	7-Jul-22	55,862.20			
COMMISSIONER FOR VAT	7-Jul-22	63,134.15			
COMMISSIONER FOR VAT	7-Jul-22	66,423.80			
COMMISSIONER FOR VAT	7-Jul-22	68,080.00			
COMMISSIONER OF VAT	7-Jul-22	68,808.00			
COMMISSIONER FOR TAX	7-Jul-22	75,097.00			
COMMISSIONER FOR TAX	7-Jul-22	79,309.40			
COMMISSIONER FOR VAT	7-Jul-22	79,432.00			
COMMISSIONER FOR VAT	7-Jul-22	81,200.45			
COMMISSIONER FOR VAT	7-Jul-22	82,764.00			
COMMISSIONER FOR VAT	7-Jul-22	83,793.10			
COMMISSIONER FOR VAT	7-Jul-22	84,472.75			
COMMISSIONER FOR VAT	7-Jul-22	85,850.15			
COMMISSIONER FOR TAX	7-Jul-22	92,498.40			
COMMISSIONER FOR TAX	7-Jul-22	96,801.00			
COMMISSIONER FOR TAX	7-Jul-22	97,200.25			

COMMISSIONER FOR VAT	7-Jul-22	112,937.25			
COMMISSIONER FOR TAX	7-Jul-22	118,459.20			
COMMISSIONER OF INCOME TAX	7-Jul-22	119,725.90			
COMMISSIONER FOR TAX	7-Jul-22	138,211.70			
COMMISSIONER FOR TAX	7-Jul-22	141,288.75			
SALSA HARDWARE LIMITED	7-Jul-22	143,393.80			
COMMISSIONER FOR TAX	7-Jul-22	144,009.35			
COMMISSIONER FOR TAX	7-Jul-22	145,800.00			
COMMISSIONER FOR TAX	7-Jul-22	146,982.65			
COMMISSIONER FOR TAX	7-Jul-22	149,379.30			
COMMISSIONER FOR VAT	7-Jul-22	152,068.95			
COMMISSIONER FOR VAT	7-Jul-22	170,759.15			
COMMISSIONER FOR VAT	7-Jul-22	188,267.75			
COMMISSIONER OF VAT	7-Jul-22	190,776.15			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	210,447.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	250,323.35			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	264,364.70			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	308,328.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	322,670.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	324,000.80			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	394,864.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	399,086.40			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	460,705.60			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	470,962.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	480,031.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	486,000.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	489,942.10			
MACHAKOS COUNTY DEPOSIT ACCOUNT	7-Jul-22	497,931.00			
biomax africa ltd	7-Jul-22	2,653,448.30			
NGENI K GENERAL CONSTRUCTION LIMITE	7-Jul-22	2,874,801.20			
BIZRATE ENTERPRISES LIMITED	7-Jul-22	2,932,551.75			
portche investment limited	7-Jul-22	4,212,627.60			
Invegus Consultants Limited	7-Jul-22	4,270,188.80			
COMMISSIONER FOR VAT	8-Jul-22	4,051.70			
COMMISSIONER FOR VAT	8-Jul-22	5,975.50			
COMMISSIONER FOR VAT	8-Jul-22	8,044.85			
COMMISSIONER FOR VAT	8-Jul-22	8,344.85			
COMMISSIONER FOR VAT	8-Jul-22	8,639.35			
COMMISSIONER FOR VAT	8-Jul-22	9,829.65			
COMMISSIONER FOR TAX	8-Jul-22	10,397.40			
COMMISSIONER FOR VAT	8-Jul-22	11,788.00			
COMMISSIONER FOR VAT	8-Jul-22	13,362.05			
COMMISSIONER FOR VAT	8-Jul-22	13,793.10			
COMMISSIONER FOR TAX	8-Jul-22	15,032.50			
COMMISSIONER FOR VAT	8-Jul-22	15,543.95			
COMMISSIONER OF VAT	8-Jul-22	16,002.60			
COMMISSIONER OF VAT	8-Jul-22	16,788.80			
COMMISSIONER FOR TAX	8-Jul-22	17,103.60			
COMMISSIONER OF VAT	8-Jul-22	17,241.40			
COMMISSIONER OF VAT	8-Jul-22	17,241.40			
COMMISSIONER OF VAT	8-Jul-22	17,784.55			
COMMISSIONER OF VAT	8-Jul-22	19,875.80			
COMMISSIONER OF VAT	8-Jul-22	19,958.20			
COMMISSIONER OF VAT	8-Jul-22	20,188.20			
COMMISSIONER OF VAT	8-Jul-22	21,341.95			
COMMISSIONER OF VAT	8-Jul-22	21,585.00			
COMMISSIONER OF VAT	8-Jul-22	21,853.45			
COMMISSIONER OF VAT	8-Jul-22	22,500.00			
COMMISSIONER OF VAT	8-Jul-22	23,726.80			
COMMISSIONER OF VAT	8-Jul-22	23,771.70			
COMMISSIONER FOR TAX	8-Jul-22	24,000.00			
COMMISSIONER OF VAT	8-Jul-22	26,379.30			
COMMISSIONER FOR TAX	8-Jul-22	27,046.50			
COMMISSIONER OF VAT	8-Jul-22	28,448.30			
COMMISSIONER OF VAT	8-Jul-22	30,940.70			
COMMISSIONER OF VAT	8-Jul-22	31,018.45			
COMMISSIONER OF VAT	8-Jul-22	32,689.65			
COMMISSIONER OF VAT	8-Jul-22	32,945.35			
COMMISSIONER OF VAT	8-Jul-22	33,858.00			
COMMISSIONER OF VAT	8-Jul-22	34,274.10			
COMMISSIONER OF VAT	8-Jul-22	34,482.75			
COMMISSIONER OF INCOME TAX	8-Jul-22	34,583.90			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	34,658.00			
COMMISSIONER OF VAT	8-Jul-22	36,560.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	37,557.90			
COMMISSIONER OF VAT	8-Jul-22	37,856.20			
COMMISSIONER OF VAT	8-Jul-22	38,357.45			
COMMISSIONER OF VAT	8-Jul-22	39,066.55			
COMMISSIONER OF VAT	8-Jul-22	39,426.30			
COMMISSIONER OF VAT	8-Jul-22	40,689.65			
COMMISSIONER OF INCOME TAX	8-Jul-22	41,284.65			

COMMISSIONER OF VAT	8-Jul-22	41,293.10			
COMMISSIONER OF INCOME TAX	8-Jul-22	41,362.80			
COMMISSIONER OF VAT	8-Jul-22	41,621.70			
COMMISSIONER OF VAT	8-Jul-22	41,675.85			
COMMISSIONER OF VAT	8-Jul-22	42,714.40			
COMMISSIONER OF VAT	8-Jul-22	44,738.00			
COMMISSIONER OF VAT	8-Jul-22	44,760.00			
COMMISSIONER OF VAT	8-Jul-22	45,508.50			
COMMISSIONER OF VAT	8-Jul-22	45,657.20			
COMMISSIONER OF VAT	8-Jul-22	46,646.00			
COMMISSIONER OF VAT	8-Jul-22	46,732.55			
COMMISSIONER OF VAT	8-Jul-22	47,056.00			
COMMISSIONER OF VAT	8-Jul-22	47,160.00			
COMMISSIONER OF VAT	8-Jul-22	47,215.50			
COMMISSIONER OF VAT	8-Jul-22	48,267.85			
COMMISSIONER OF VAT	8-Jul-22	48,517.25			
COMMISSIONER OF VAT	8-Jul-22	48,744.85			
COMMISSIONER OF VAT	8-Jul-22	49,198.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	49,500.00			
COMMISSIONER OF VAT	8-Jul-22	49,836.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	50,108.30			
COMMISSIONER OF VAT	8-Jul-22	51,000.00			
COMMISSIONER OF VAT	8-Jul-22	51,360.00			
COMMISSIONER OF VAT	8-Jul-22	51,468.95			
COMMISSIONER OF VAT	8-Jul-22	51,590.05			
COMMISSIONER OF VAT	8-Jul-22	51,683.25			
COMMISSIONER OF VAT	8-Jul-22	53,516.80			
COMMISSIONER OF INCOME TAX	8-Jul-22	53,972.10			
COMMISSIONER OF VAT	8-Jul-22	54,720.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	57,012.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	57,324.90			
COMMISSIONER OF VAT	8-Jul-22	58,199.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	58,912.90			
COMMISSIONER OF INCOME TAX	8-Jul-22	59,636.95			
COMMISSIONER OF VAT	8-Jul-22	61,765.25			
COMMISSIONER OF VAT	8-Jul-22	62,434.00			
COMMISSIONER OF VAT	8-Jul-22	65,517.25			
COMMISSIONER OF VAT	8-Jul-22	65,668.00			
COMMISSIONER OF VAT	8-Jul-22	67,508.65			
COMMISSIONER OF INCOME TAX	8-Jul-22	67,975.75			
COMMISSIONER OF VAT	8-Jul-22	68,404.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	68,601.80			
COMMISSIONER OF VAT	8-Jul-22	72,015.50			
COMMISSIONER OF INCOME TAX	8-Jul-22	72,421.80			
COMMISSIONER OF VAT	8-Jul-22	72,422.40			
COMMISSIONER OF INCOME TAX	8-Jul-22	74,323.05			
COMMISSIONER OF INCOME TAX	8-Jul-22	77,844.10			
COMMISSIONER OF INCOME TAX	8-Jul-22	77,882.40			
COMMISSIONER OF VAT	8-Jul-22	79,000.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	79,184.80			
COMMISSIONER OF VAT	8-Jul-22	79,443.65			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	80,000.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	81,164.05			
COMMISSIONER OF INCOME TAX	8-Jul-22	81,314.60			
COMMISSIONER OF VAT	8-Jul-22	81,372.10			
COMMISSIONER OF VAT	8-Jul-22	81,765.20			
COMMISSIONER OF INCOME TAX	8-Jul-22	81,877.45			
COMMISSIONER OF INCOME TAX	8-Jul-22	82,058.40			
COMMISSIONER OF VAT	8-Jul-22	82,207.50			
COMMISSIONER OF VAT	8-Jul-22	82,396.55			
COMMISSIONER OF VAT	8-Jul-22	83,500.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	83,986.10			
COMMISSIONER OF VAT	8-Jul-22	84,258.60			
COMMISSIONER OF VAT	8-Jul-22	84,415.05			
COMMISSIONER OF INCOME TAX	8-Jul-22	84,420.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	85,604.50			
COMMISSIONER OF VAT	8-Jul-22	86,206.90			
COMMISSIONER OF INCOME TAX	8-Jul-22	86,714.65			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	90,155.00			
COMMISSIONER OF VAT	8-Jul-22	92,067.65			
COMMISSIONER OF VAT	8-Jul-22	93,103.45			
COMMISSIONER OF VAT	8-Jul-22	94,827.60			
COMMISSIONER OF VAT	8-Jul-22	96,896.55			
COMMISSIONER OF VAT	8-Jul-22	101,263.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	101,266.25			
COMMISSIONER OF INCOME TAX	8-Jul-22	107,471.55			
COMMISSIONER OF VAT	8-Jul-22	107,482.75			
COMMISSIONER OF VAT	8-Jul-22	107,867.90			
COMMISSIONER OF VAT	8-Jul-22	109,401.20			
COMMISSIONER OF INCOME TAX	8-Jul-22	114,262.30			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	115,279.65			

COMMISSIONER OF VAT	8-Jul-22	117,241.40			
COMMISSIONER OF INCOME TAX	8-Jul-22	119,022.95			
COMMISSIONER OF VAT	8-Jul-22	124,137.95			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	125,193.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	126,015.00			
COMMISSIONER OF VAT	8-Jul-22	136,588.40			
COMMISSIONER OF INCOME TAX	8-Jul-22	137,460.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	137,615.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	137,876.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	141,587.45			
COMMISSIONER OF INCOME TAX	8-Jul-22	142,271.45			
COMMISSIONER OF INCOME TAX	8-Jul-22	143,041.05			
COMMISSIONER OF INCOME TAX	8-Jul-22	143,370.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	145,290.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	146,610.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	146,882.15			
COMMISSIONER OF VAT	8-Jul-22	149,515.10			
COMMISSIONER OF INCOME TAX	8-Jul-22	150,000.00			
COMMISSIONER OF VAT	8-Jul-22	150,253.50			
COMMISSIONER OF VAT	8-Jul-22	155,580.00			
COMMISSIONER OF VAT	8-Jul-22	163,024.15			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	165,000.00			
COMMISSIONER OF VAT	8-Jul-22	175,219.80			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	179,907.00			
COMMISSIONER OF VAT	8-Jul-22	190,358.10			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	191,082.95			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	196,376.40			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	198,789.80			
COMMISSIONER OF VAT	8-Jul-22	215,033.80			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	226,585.90			
COMMISSIONER OF VAT	8-Jul-22	235,071.70			
COMMISSIONER OF VAT	8-Jul-22	239,100.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	241,406.00			
COMMISSIONER OF VAT	8-Jul-22	243,314.10			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	247,743.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	259,480.40			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	259,608.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	263,949.30			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	264,811.75			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	270,546.80			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	271,048.75			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	272,924.80			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	273,528.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	279,953.70			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	281,400.00			
COMMISSIONER OF VAT	8-Jul-22	282,054.25			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	285,348.40			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	289,048.80			
COMMISSIONER OF VAT	8-Jul-22	299,533.15			
COMMISSIONER OF INCOME TAX	8-Jul-22	304,882.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	337,554.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	358,238.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	380,874.40			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	396,743.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	420,050.00			
COMMISSIONER OF INCOME TAX	8-Jul-22	423,366.55			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	458,200.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	471,958.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	474,238.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	476,803.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	477,900.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	484,300.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	488,700.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	489,607.20			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	500,000.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	634,527.00			
FRONTIERVIEW ENTERPRISE	8-Jul-22	925,829.40			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	1,016,275.00			
FREDKA INVESTMENTS	8-Jul-22	1,023,641.40			
Niana Enterprises Limited	8-Jul-22	1,240,402.55			
MACHAKOS COUNTY DEPOSIT ACCOUNT	8-Jul-22	1,411,221.90			
Kensource Supplies Limited	8-Jul-22	1,794,606.65			
HAMU VENTURES	8-Jul-22	1,824,393.10			
HUDLINK OPTIMUM ENTERPRISES LIMITED	8-Jul-22	2,134,654.05			
HALPER CONSTRUCTION LIMITED	8-Jul-22	2,247,066.70			
TABCO WORKS LIMITED	8-Jul-22	2,254,392.80			
Mbaku Construction Co Limited	8-Jul-22	2,629,293.60			
FREDKA INVESTMENTS	8-Jul-22	2,632,220.70			
BECKYLITE ENTERPRISE	8-Jul-22	2,686,924.00			
Kawacom Limited	8-Jul-22	2,702,586.20			
NORTHRIDGE LOGISTICS	8-Jul-22	2,751,596.25			

Coolcom Ventures Limited	8-Jul-22	2,762,944.75			
Husmo Investments Limited	8-Jul-22	3,367,236.80			
Five Ees Company Limited	8-Jul-22	3,786,156.20			
DANNEX INVESTMENTS AND ENGINEERING	8-Jul-22	3,928,706.70			
Vemutamwe Investments Company Limit	8-Jul-22	4,016,173.30			
DANNEX INVESTMENTS AND ENGINEERING	8-Jul-22	4,093,507.45			
SEVIC VENTURES LIMITED	8-Jul-22	4,144,406.90			
Bellworks Contractors Limited	8-Jul-22	4,178,023.50			
Top Priority Builders	8-Jul-22	4,246,149.55			
SPURTECH VENTURES	8-Jul-22	6,437,422.75			
Qteck Construction Company And Gene	8-Jul-22	8,667,931.05			
MAGIC GENERAL CONTRACTORS LTD	8-Jul-22	9,733,272.85			
OREAM LOGISTICS COMPANY LIMITED	8-Jul-22	10,731,263.25			
Vemco Enterprises Limited	11-Jul-22	213,788.00			
ERIDOSA(K)LTD	11-Jul-22	230,948.30			
LANU CONTRACTORS AND GENERAL SUPPLI	11-Jul-22	295,549.10			
elcago supplies limited	11-Jul-22	427,302.85			
SIAN KING ENTERPRISES LIMITED	11-Jul-22	458,555.15			
ADRIANTECH SUPPLIES	11-Jul-22	475,655.15			
PONIKA ENTERPRISES LIMITED	11-Jul-22	486,174.75			
NORTHRIDGE LOGISTICS	11-Jul-22	671,916.00			
RAFRA ENTERPRISES	11-Jul-22	682,206.90			
SQUEEKPRO LIMITED	11-Jul-22	761,637.95			
Peru Potential Contractors Limited	11-Jul-22	768,804.55			
SHAREG LOGISTICS	11-Jul-22	912,147.40			
PRO-ULTIMATE SOLUTIONS LIMITED	11-Jul-22	956,961.20			
Ola Energy Kenya Limited	11-Jul-22	982,758.60			
navcom limited	11-Jul-22	982,758.60			
Mbaumi General Construction Limited	11-Jul-22	983,057.05			
MWIKASO AGENCIES	11-Jul-22	1,013,719.45			
Pirts Enterprises Company Limited	11-Jul-22	1,067,594.10			
SYNTECH INVESTMENTS CO LTD	11-Jul-22	1,137,616.80			
Pronus Holdings Limited	11-Jul-22	1,150,726.80			
AMATTA ENTERPRISES	11-Jul-22	1,173,528.05			
NADIK ENTERPRISES	11-Jul-22	1,175,749.50			
SMOG ENTERPRISES	11-Jul-22	1,216,490.35			
DORSAM INVESTMENTS	11-Jul-22	1,245,646.55			
KANTHE CREATIVE VENTURES LIMITED	11-Jul-22	1,282,500.00			
PURPLIT ENTERPRISES LIMITED	11-Jul-22	1,326,724.15			
Ayuti Limited	11-Jul-22	1,407,051.70			
NATIONAL OIL CORPORATION OF KENYA	11-Jul-22	1,503,620.70			
PETROM CONSTRUCTION COMPANY LIMITED	11-Jul-22	1,534,172.45			
Yenito Gosheni Enterprises Limited	11-Jul-22	1,629,476.40			
KATUTECH FAIR PRIZES	11-Jul-22	1,674,616.70			
TAHYA KENYA LIMITED	11-Jul-22	1,695,197.10			
diadem packaging and supplies	11-Jul-22	1,763,619.30			
FREDKA INVESTMENTS	11-Jul-22	1,863,310.35			
Mokat Builders And General Agencies	11-Jul-22	1,932,230.60			
Crystalberg International Construct	11-Jul-22	1,950,025.30			
SHAREG LOGISTICS	11-Jul-22	1,965,517.25			
Triospan Limited	11-Jul-22	2,058,610.50			
DAY WORLD SYSTEMS LIMITED	11-Jul-22	2,083,920.00			
DENALIS MERCHANTS LIMITED	11-Jul-22	2,112,654.05			
Smatal Trading Company Limited	11-Jul-22	2,157,803.80			
PRD RIGS KENYA LIMITED	11-Jul-22	2,186,375.55			
GEMULA COMPANY LIMITED	11-Jul-22	2,212,741.50			
divack general supplies limited	11-Jul-22	2,213,829.60			
NEGEV LIMITED	11-Jul-22	2,250,850.40			
Danfi Enterprises Limited	11-Jul-22	2,258,205.10			
WAMTECH CIVIL ENGNEERING COMPANY LI	11-Jul-22	2,307,111.15			
MASOVYA BUILDERS COMPANY LTD	11-Jul-22	2,311,391.40			
DAMWOTECH ENGINEERING COMPANY LIMIT	11-Jul-22	2,319,310.35			
BRANOLD ENTERPRISES	11-Jul-22	2,327,389.75			
Dante Deo International Limited	11-Jul-22	2,332,533.60			
CALF HOLDINGS LIMITED	11-Jul-22	2,353,706.90			
HUDLINK OPTIMUM ENTERPRISES LIMITED	11-Jul-22	2,375,524.15			
Towering Technics Contractors Limi	11-Jul-22	2,387,329.10			
Ndoto Contractors Limited	11-Jul-22	2,399,662.75			
Kithei Investment Limited	11-Jul-22	2,433,333.10			
Josfam Holdings Limited	11-Jul-22	2,445,620.00			
Crystalberg International Construct	11-Jul-22	2,464,888.55			
SABA NANE TRADING	11-Jul-22	2,691,284.50			
FREDKA INVESTMENTS	11-Jul-22	2,778,455.15			
VIVO ENERGY KENYA LIMITED	11-Jul-22	2,817,539.00			
Spax Warehouse Limited	11-Jul-22	2,878,522.55			
MITABEL BUSINESS SOLUTIONS LIMITED	11-Jul-22	2,907,000.00			
Zisttorezo International Limited	11-Jul-22	2,927,520.00			
SIAN KING ENTERPRISES LIMITED	11-Jul-22	2,933,731.05			
BACKUP AUTOSPARES LIMITED	11-Jul-22	2,940,633.95			
PAMUS CONTRACTORS LIMITED	11-Jul-22	2,945,945.75			
MAGIC GENERAL CONTRACTORS LTD	11-Jul-22	3,050,457.20			

Island Homes Developers Limited	11-Jul-22	3,054,909.70			
Ralphland Limited	11-Jul-22	3,119,040.00			
Vicones Engineering Limited	11-Jul-22	3,247,939.30			
NORIFT CONSTRUCTION COMPANY LIMITED	11-Jul-22	3,383,261.85			
al naim construction and general su	11-Jul-22	3,403,243.70			
KARANJA J N AND PARTNERS CONSULTING	11-Jul-22	3,558,738.00			
Coolcom Ventures Limited	11-Jul-22	3,582,012.60			
NADOS ENTERPRISES LIMITED	11-Jul-22	3,734,482.75			
SYNTECH INVESTMENTS CO LTD	11-Jul-22	3,847,993.35			
VIVO ENERGY KENYA LIMITED	11-Jul-22	3,850,000.00			
SEVIC VENTURES LIMITED	11-Jul-22	3,907,340.00			
JUPHY AGENCIES LIMITED	11-Jul-22	4,024,664.25			
Timwo Agencies Limited	11-Jul-22	4,044,107.15			
Dimevision Limited	11-Jul-22	4,065,982.95			
Majestic Youth Initiative	11-Jul-22	4,075,333.45			
SPURTECH VENTURES	11-Jul-22	4,104,884.50			
Tick Machinery Limited	11-Jul-22	4,129,910.00			
Allisha Goodrock Builders Company L	11-Jul-22	4,167,431.40			
M AND J HOLDING LIMITED	11-Jul-22	4,175,167.60			
ANABRA ENTERPRISES LIMITED	11-Jul-22	4,263,793.10			
SOLAR PHOTOELECTRICITY KENYA LIMITE	11-Jul-22	4,528,288.35			
VIVO ENERGY KENYA LIMITED	11-Jul-22	4,861,096.00			
PROMPT CREATIONS LIMITED	11-Jul-22	5,247,857.35			
SEVIC VENTURES LIMITED	11-Jul-22	5,306,896.55			
Mibawa Suppliers Limited	11-Jul-22	5,405,172.40			
Sebam Consultants Limited	11-Jul-22	5,410,983.75			
NADOS ENTERPRISES LIMITED	11-Jul-22	5,523,103.45			
SYNTECH INVESTMENTS CO LTD	11-Jul-22	5,771,990.00			
biomax africa ltd	11-Jul-22	6,126,517.25			
TECHNO RELIEF SERVICES LTD	11-Jul-22	6,148,471.10			
NADOS ENTERPRISES LIMITED	11-Jul-22	6,682,758.60			
Qteck Construction Company And Gene	11-Jul-22	7,075,862.05			
DREAM LOGISTICS COMPANY LIMITED	11-Jul-22	7,785,540.10			
al naim construction and general su	11-Jul-22	8,522,359.90			
TECHNOLOGY SOLUTION CENTRE LIMITED	11-Jul-22	8,564,448.50			
ANABRA ENTERPRISES LIMITED	11-Jul-22	8,666,372.70			
JEFLA CONSTRUCTION COMPANY LIMITED	11-Jul-22	8,868,060.00			
Mibawa Suppliers Limited	11-Jul-22	9,292,375.85			
MAGIC GENERAL CONTRACTORS LTD	11-Jul-22	10,874,239.85			
Africost Limited	11-Jul-22	12,034,316.45			
Vota Roads And Bridges Company Limi	11-Jul-22	12,256,926.20			
GO SOLAR SYSTEMS LIMITED	11-Jul-22	13,399,086.30			
TRESTLE AGENCIES LTD	11-Jul-22	13,628,700.00			
Green Sense International Limited	11-Jul-22	16,077,093.75			
BIOTES INTERNATIONAL LIMITED	11-Jul-22	17,073,391.25			
COMMISSIONER OF VAT	12-Jul-22	16,362.05			
COMMISSIONER OF VAT	12-Jul-22	19,809.65			
COMMISSIONER OF VAT	12-Jul-22	27,931.05			
COMMISSIONER OF VAT	12-Jul-22	31,928.95			
COMMISSIONER OF VAT	12-Jul-22	43,890.80			
COMMISSIONER OF VAT	12-Jul-22	44,551.70			
COMMISSIONER OF VAT	12-Jul-22	46,200.00			
COMMISSIONER OF VAT	12-Jul-22	46,756.30			
COMMISSIONER OF VAT	12-Jul-22	47,495.35			
COMMISSIONER OF VAT	12-Jul-22	59,551.70			
COMMISSIONER OF VAT	12-Jul-22	68,104.40			
COMMISSIONER OF VAT	12-Jul-22	73,840.00			
COMMISSIONER OF INCOME TAX	12-Jul-22	76,370.00			
COMMISSIONER OF VAT	12-Jul-22	80,172.40			
COMMISSIONER OF INCOME TAX	12-Jul-22	80,388.00			
COMMISSIONER OF INCOME TAX	12-Jul-22	81,356.00			
COMMISSIONER OF INCOME TAX	12-Jul-22	82,641.90			
COMMISSIONER OF VAT	12-Jul-22	84,151.05			
COMMISSIONER OF VAT	12-Jul-22	101,637.95			
COMMISSIONER OF INCOME TAX	12-Jul-22	103,620.00			
COMMISSIONER OF VAT	12-Jul-22	118,501.65			
COMMISSIONER OF INCOME TAX	12-Jul-22	128,481.60			
COMMISSIONER OF VAT	12-Jul-22	148,459.15			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	254,566.65			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	267,960.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	271,186.60			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	275,473.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	345,400.00			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	395,005.50			
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-22	428,272.00			
PONIKA ENTERPRISES LIMITED	13-Jul-22	278,500.00			
JACKSIPHO COMPANY LIMITED	13-Jul-22	333,848.00			
WEMMAR ENTERPRISES LTD	13-Jul-22	603,635.00			
SIAN KING ENTERPRISES LIMITED	13-Jul-22	932,637.95			
Lizmart Agencies Limited	13-Jul-22	1,018,137.95			
Smatal Trading Company Limited	13-Jul-22	1,129,150.35			

WEMMAR ENTERPRISES LTD	13-Jul-22	1,358,500.00			
WEMMAR ENTERPRISES LTD	13-Jul-22	1,358,510.00			
Cynbram Ventures Limited	13-Jul-22	1,364,413.80			
KINGS PREMIER INN LTD	13-Jul-22	1,592,068.95			
LOVENA COMPANY LIMITED	13-Jul-22	1,819,951.05			
INTRACHEM AGENCIES	13-Jul-22	1,864,120.00			
DANNEX INVESTMENTS AND ENGINEERING	13-Jul-22	2,170,838.95			
Maustine Holdings Limited	13-Jul-22	2,285,052.00			
EITUNA MICRO ENTERPRISES LTD	13-Jul-22	2,312,567.30			
SANUEL LIMITED	13-Jul-22	2,349,119.75			
TABCO WORKS LIMITED	13-Jul-22	2,539,448.30			
MATUNGULU KANGUNDO WATER and SEWER	13-Jul-22	2,571,449.70			
ADONIS STUDIOS	13-Jul-22	2,653,448.30			
MACHAKOS WATER AND SEWERAGE COMPANY	13-Jul-22	2,763,593.30			
Mokat Builders And General Agencies	13-Jul-22	2,945,428.30			
Bluebell Concepts Limited	13-Jul-22	3,368,443.65			
Dimevision Limited	13-Jul-22	3,652,126.40			
Smatal Trading Company Limited	13-Jul-22	4,569,827.60			
WELLSCON LIMITED	13-Jul-22	4,796,608.95			
DANNEX INVESTMENTS AND ENGINEERING	13-Jul-22	5,793,362.05			
JEFLA CONSTRUCTION COMPANY LIMITED	13-Jul-22	8,462,170.85			
TOTAL		630,858,092.60	TOTAL		-

3.PAYMENTS IN BANK STATEMENTS NOT RECORDED IN CASH BOOK

Date	Payee	Amount
TOTAL		-

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Date	Payee	Amount
5-Jul-22	COB/MKS/001/114 (6) DD 30062022	625,803,242.00
12-Jul-22	ROC/ A/C CLOSED	1,824,393.10
12-Jul-22	B/O BACKUP AUTOSPARES LIMITED	2,940,633.95
	TOTAL	**630,568,269.05**

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

July/31/2021

	Shs
Balance asper Bank Certificate . .	821,383,206.05
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	821,383,206.05

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

August/31/2021

	Shs
Balance asper Bank Certificate . .	903,853,792.15
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	903,853,792.15

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

September /30/2021

	Shs
Balance asper Bank Certificate . .	829,352,443.40
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	829,352,443.40

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date.....Signature.....

Checked By
Name.....Date.....Signature.....

Approved By
Name.....Date.....Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

October /31/2021

	Shs
Balance asper Bank Certificate . .	783,571,888.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	783,571,888.50

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date.....Signature.....

Checked By
Name.....Date.....Signature.....

Approved By
Name.....Date.....Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
November/30/2021

	Shs
Balance asper Bank Certificate . .	322,450,337.90
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	322,450,337.90

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name...Seth M. Mutiga..... Date..03/12/2021 Signature.....

Checked By
Name...JOHNSTONE W. NDONYE..... Date..03/12/2021 Signature.....

Approved By
Name...Grace M. Muiyoki..... Date..03/12/2021 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

December/31/2021

	Shs
Balance asper Bank Certificate . .	101,292,121.95
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	101,292,121.95

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... M. Mutisya..... Date..... Signature.....

Checked By
Name..... JOHNSTONE W. NDUNYE..... Date..... Signature.....

Approved By
Name..... GRACE M. MUSYOKA..... Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
January /31/2022

	Shs
Balance asper Bank Certificate . .	804,281,894.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	804,281,894.50

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name...Seth M. Mutisya..... Date...02/02/2022 Signature.....

Checked By
Name...JOHNSTONE W. NDONYE..... Date...02/02/2022 Signature.....

Approved By
Name...Grace M. Muyoka Date...02/02/2022 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

February /28/2022

	Shs
Balance asper Bank Certificate . .	796,935,865.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	796,935,865.50

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Date..... Signature.....

Checked By
Name.....Date..... Signature.....

Approved By
Name.....Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

March /31/2022

	Shs
Balance asper Bank Certificate . .	263,051,502.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	263,051,502.50

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the abov Reconciliation is correct

Prepared By
Name.....Sofia M. Mutisya..... Date.....06/04/2022 Signature.....

Checked By Josphine W. Ndunyé
Name..... Date.....06/04/2022 Signature.....

Approved By Grace M. Mwiyaki
Name..... Date.....06/04/2022 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

April /30/2022

	Shs
Balance asper Bank Certificate . .	583,261,733.20
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	583,261,733.20

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
May /31/2022

	KShs
Balance asper Bank Certificate . .	510,678,786.75
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	510,678,786.75

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By Name Seth H. Mutisya Date 03/06/2022 Signature

Checked By Name JOHNSIONE W. NDONYE Date 03/06/2022 Signature

Approved By Name Grace M Musyoki Date 03/06/2022 Signature

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

COUNTY REVENUE FUND-A/C.NO.1000170751

June /30/2022

	Shs
Balance as per Bank Certificate . .	1,049,013,569.45
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	890,866,491.00
2. Receipts in Bank Statement not yet recorded in Cash Book. .	-
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	11,170,186.55
Balace as per Cash Book	169,317,265.00

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By Name..... Date..... Signature.....

Checked By Name..... Date..... Signature.....

Approved By Name..... Date..... Signature.....

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)		
Date	From	Amount
ASDSP	5-Jul-22	11,167,113.00
REC EXECUTIVE	5-Jul-22	21,480,212.00
REC EXECUTIVE	5-Jul-22	25,562,900.00
CLIMATE SMART	5-Jul-22	38,467,752.00
DEV EXECUTIVE	5-Jul-22	625,803,242.00
ASDSP	6-Jul-22	1,493,851.00
ASDSP	6-Jul-22	4,006,149.00
DEV ASSEMBLY	6-Jul-22	6,926,195.00
DANIDA	6-Jul-22	8,590,313.00
DEV ASSEMBLY	6-Jul-22	8,655,900.00
REC EXECUTIVE	6-Jul-22	11,599,933.00
REC EXECUTIVE	6-Jul-22	13,869,275.00
REC EXECUTIVE	6-Jul-22	15,431,150.00
REC EXECUTIVE	6-Jul-22	97,812,506.00
TOTAL		890,866,491.00

2. RECEIPTS IN THE BANK STATEMENTS NOT RECORDED IN CASHBOOK		
Date	From	Amount
TOTAL		-

3.PAYMENTS IN BANK STATEMENTS NOT RECORDED IN CASH BOOK		
Date	Payee	Amount
TOTAL		-

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Date	Payee	Amount
1-Jul-22	OSR	10,054,000.00
4-Jul-22	OSR	614,147.70
12-Jul-22	OSR	367,197.00
13-Jul-22	RETURNED CRF	7,353.20
13-Jul-22	RETURNED CRF	127,488.65
	TOTAL	11,170,186.55

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

July/31/2021

	Shs
Balance asper Bank Certificate . .	146,792,046.70
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	146,792,046.70

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By

Name..... Date..... Signature.....

Checked By

Name..... Date..... Signature.....

Approved by

Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

August/31/2020

	Shs
Balance asper Bank Certificate . .	146,399,864.90
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	146,399,864.90

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
September /30/2021

	Shs
Balance asper Bank Certificate . .	132,419,600.00
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	132,419,600.00

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name.....Seth M. Mulige..... Date.05/10/2021.. Signature.....

Checked By
Name.....JOHNSTONE W. NDONYE..... Date.05/10/2021..... Signature.....

Approved By
Name.....Grace M. Musyoki..... Date.05/10/2021..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

October /31/2021

	Shs
Balance asper Bank Certificate . .	128,810,345.80
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	128,810,345.80

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

November/30/2021

	Shs
Balance asper Bank Certificate . .	120,815,145.10
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book, .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	120,815,145.10

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By

Name..... Date..... Signature.....

Checked By

Name..... Date..... Signature.....

Approved By

Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

December/31/2021

	Shs
Balance asper Bank Certificate . .	112,018,173.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	112,018,173.50

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

January /31/2022

	Shs
Balance asper Bank Certificate . .	112,018,173.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	112,018,173.50

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

February /28/2022

	Shs
Balance asper Bank Certificate . .	119,494,376.90
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	119,494,376.90

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
March /31/2022

	Shs
Balance asper Bank Certificate . .	110,643,853.15
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	110,643,853.15

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..Seth M. Mukya.... Date..06/04/2022 Signature.....

Checked By
Name..Johnstone W. Ndonye.... Date..06/04/2022 Signature.....

Approved By
Name..Grace M. Musyoki.... Date..06/04/2022 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

April /30/2022

	Shs
Balance asper Bank Certificate . .	108,419,313.55
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	108,419,313.55

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

May /31/2022

	Shs
Balance asper Bank Certificate . .	110,066,843.80
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	110,066,843.80

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name..... Date..... Signature.....

Checked By
Name..... Date..... Signature.....

Approved By
Name..... Date..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEPOSIT ACCOUNT-A/C.NO.1000228229

June /30/2022

	Shs
Balance asper Bank Certificate . .	109,942,325.40
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	1,336,426.20
2. Receipts in Bank Statement not yet recorded in Cash Book. .	-
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	24,946,875.80
Balace as per Cash Book	133,552,775.00

I certify I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared By
Name... Date... Signature...

Checked By
Name... Date... Signature...

Approved By
Name... Date... Signature...

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)		
Date	From	Amount
SINGLELINE CONTRACTORS LIMITED	1-Jul-22	369,784.00
TAPHES AND NITRAM ENTERPRISES LIMIT	7-Jul-22	403,257.70
MKUNDIA ENTERPRISES	7-Jul-22	563,384.50
TOTAL		1,336,426.20

2. RECEIPTS IN THE BANK STATEMENTS NOT RECORDED IN CASHBOOK		
Date	From	Amount
TOTAL		-

3.PAYMENTS IN BANK STATEMENTS NOT RECORDED IN CASH BOOK		
Date	Payee	Amount

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Date	Payee	Amount
6-Jul-22	Cynbram Ventures Limited	160,000.00
6-Jul-22	NGENI K GENERAL CONSTRUCTION LIMITE	337,117.80
6-Jul-22	portche investment limited	494,000.00
7-Jul-22	Kensource Supplies Limited	210,447.20
7-Jul-22	HUDLINK OPTIMUM ENTERPRISES LIMITE	250,323.35
7-Jul-22	TABCO WORKS LIMITED	264,364.70
7-Jul-22	Mbaku Construction Co Limited	308,328.00
7-Jul-22	NORTHRIDGE LOGISTICS	322,670.00
7-Jul-22	NORTHRIDGE LOGISTICS	324,000.80
7-Jul-22	Husmo Investments Limited	394,864.00
7-Jul-22	al naim construction and general su	399,086.40
7-Jul-22	DANNEX INVESTMENTS AND ENGINEERIN	460,705.60
7-Jul-22	DANNEX INVESTMENTS AND ENGINEERIN	470,962.50
7-Jul-22	DANNEX INVESTMENTS AND ENGINEERIN	480,031.20
7-Jul-22	DANNEX INVESTMENTS AND ENGINEERIN	486,000.00
7-Jul-22	Bellworks Contractors Limited	489,942.10
7-Jul-22	Top Priority Builders	497,931.00
8-Jul-22	LANU CONTRACTORS AND GENERAL SUPP	34,658.00
8-Jul-22	elcago supplies limited	50,108.30
8-Jul-22	PONIKA ENTERPRISES LIMITED	57,012.00
8-Jul-22	RAFRA ENTERPRISES	80,000.00
8-Jul-22	Peru Potential Contractors Limited	90,155.00
8-Jul-22	Mbaumi General Construction Limited	115,279.65
8-Jul-22	Pirts Enterprises Company Limited	125,193.00
8-Jul-22	AMATTA ENTERPRISES	137,615.50
8-Jul-22	NADIK ENTERPRISES	137,876.00
8-Jul-22	Ayuti Limited	165,000.00
8-Jul-22	PETROM CONSTRUCTION COMPANY LIMI	179,907.00
8-Jul-22	Yenito Gosheni Enterprises Limited	191,082.95
8-Jul-22	KATUTECH FAIR PRIZES	196,376.40
8-Jul-22	TAHYA KENYA LIMITED	198,789.80
8-Jul-22	Mokat Builders And General Agencies	226,585.90
8-Jul-22	Triospan Limited	241,406.00
8-Jul-22	DENALIS MERCHANTS LIMITED	247,743.50
8-Jul-22	GEMULA COMPANY LIMITED	259,480.40
8-Jul-22	divack general supplies limited	259,608.00
8-Jul-22	NEGEV LIMITED	263,949.30
8-Jul-22	Danfi Enterprises Limited	264,811.75
8-Jul-22	WAMTECH CIVIL ENGNEERING COMPANY	270,546.80
8-Jul-22	MASOVYA BUILDERS COMPANY LTD	271,048.75
8-Jul-22	BRANOLD ENTERPRISES	272,924.80
8-Jul-22	Dante Deo International Limited	273,528.00
8-Jul-22	Towering Technics Contractors Limi	279,953.70
8-Jul-22	Ndoto Contractors Limited	281,400.00
8-Jul-22	Kithei Investment Limited	285,348.40
8-Jul-22	Crystalberg International Construct	289,048.80
8-Jul-22	Spax Warehouse Limited	337,554.20
8-Jul-22	Island Homes Developers Limited	358,238.50
8-Jul-22	Vicones Engineering Limited	380,874.40
8-Jul-22	NORIFT CONSTRUCTION COMPANY LIMIT	396,743.20