

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MACHAKOS

FOR THE YEAR ENDED
30 JUNE, 2021



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

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MACHAKOS COUNTY ASSEMBLY

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2021

**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 is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 59 Members of County Assembly (MCAs) (40 elected to represent members of the public from their respective wards and 19 nominated MCAs. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

No.	Designation	Name
1.	Speaker of the County Assembly	- Hon. Florence Mwangangi
2.	Clerk of the County Assembly	- Mr. Felix Mbiuki
3.	Head of Departments	- Mr. Joseph Mutisya- Deputy Clerk- Administration - Mr. Denis Mutui- Deputy Clerk- Legislative Services - Mr. Peter Mbatha- Director Finance - Mr. Hillary Muthui- Director Legal - Mr. Nancy Wangai- Director Procurement - Mr. Francis Mwantha- Director Internal Audit - Mr. Justus Musuma- Director Human Resource

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	- Mr. Felix Mbiuki
2.	Deputy Clerk (Administration)	- Mr. Joseph Laban Mutisya
3.	Chief Finance Officer	- Mr. Peter Mbatha

(d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the assembly for the year ended 30th June 2021 were as follows:

County Assembly Service Board

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

Public Accounts Committee

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

Finance and Revenue Collection Committee

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

Budget and appropriation committee

During the period, the committee was involved in scrutinising both the budget estimates and supplementary estimates presented by the County Executive for FY 2021/2022 and FY 2020/2021 respectively.

The Internal Audit Unit

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

(e) Assembly Headquarters

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

(f) Assembly Contacts

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

(g) Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Address: P.O. Box 30 Machakos
City/Town: Machakos.
Telephone Number: 044-21780/1, 21817
3. Co-operative Bank
Address: P.O. Box 1259-90100
City/Town: Machakos.
4. SBM Bank
City/Town: Machakos

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

2.1 Budget performance

The annual approved budget for the County Assembly was Kes. 1,276,145,156 comprising of Kes. 911,145,156 Recurrent, and Kes. 365,000,000 Development.

During the period, the Assembly received Kes. 881,145,648 from the County Treasury under Recurrent Budget, and Kes. 134,065,168 under development.

Overall, the County Assembly received 91% funding of the total budget of Ksh. 1,276,145,156 and all the funds were expensed.

2.2 Operational Performance

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

1. Machakos County Appropriation Act, 2021

This law was passed by the County Assembly on 30th June 2021. This law helped the County Government in ensuring services were rendered to the citizens. The law passed had enlisted a number of development projects to be undertaken during the financial year. Some of these projects included development of county infrastructure, provision of medical care, employment of ECD teachers, and improvement of agricultural activities.

2. Machakos County Supplementary Act, 2021

This law was passed on 22nd June 2021. It factored in funds to mitigate against the adverse effects of the Covid-19 epidemic.

3. Machakos County Supplementary Bill, 2020

This law was passed on 17th Nov 2020. It factored in funds to mitigate against the adverse effects of the Covid-19 epidemic.

4. Machakos County Finance Bill, 2020

This law helped the County Government in revenue collection/mobilisation so as to raise funds to fund the County Budget. It factored in some reprieves on licenses to mitigate effects of issues of Covid-19 epidemic. The law was passed on 9th March 2021.

5. Machakos County Climate Change 2020

The bill was passed on 10th June 2021. It made provisions that will go a long way in improving the climate condition in the County e.g Carbon emissions credits.

6. Machakos County Village Polytechnic Bill 2019

The bill was passed on 8th December 2020. This law will enhance access of vocational training skills for self-employment.

7. Machakos County Health Services Bill 2019

The bill was approved on 8th December 2020. This law will enhance provision of health services as well as provision of universal health care to residents of the County.

8. Machakos County Enterprise Development Fund Bill 2019.

The bill was approved on 8th December 2020. This bill will provide capital to Co-operatives e.g coffee co-operatives etc.

The Financial Year 2020/2021 budget was approved by the Assembly on 30th June 2021.

During the period, the Assembly also considered and approved two supplementary budgets estimates on 17th November 2020 and 22nd June 2021.

The Assembly has several committees some of the key ones include:

No.	Assembly Committees	Committee mandate and its successes over the period
1	Budget and Appropriation committee	<ul style="list-style-type: none"> • During the FY, the committee was involved in: Scrutinizing the budget estimates forwarded to the assembly by the County Executive • Reviewing of the performance by monitoring County spending against the budgeted programs <p>The committee successes during the period were:</p> <ul style="list-style-type: none"> • Passed the Machakos County Appropriation Act, 2021 • Passed the County Budget Review Outlook Paper • Passed the County Fiscal Strategy Paper • Analysed the COB report and presented the same to the house.
2	Finance and Revenue Collection	<p>The committee mandate is to oversee the management of County Public Finance and Revenue Collection.</p> <p>Some of the committee successes during the FY were;</p> <ul style="list-style-type: none"> • Passed the Machakos County Finance Bill, 2020 • Ensured that the County collected Kshs. 1.29B out of the targeted 1.7B despite the

		challenge posed by COVID-19 pandemic.
3	Public Accounts Committee	The committee reviewed all accounts showing appropriations of the sum voted by the Assembly to meet expenditure and other reports that were laid before the committee. The committee also interrogated the audit reports for both the County Executive and the County assembly.

2.3 Performance of key development projects

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

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

2.4 Comment on value-for-money achievements

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

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

The County Assembly is also constructing a new chamber that will be much bigger in size. This will be used by members of the County Assembly to condusively undertake their legislative and representation role. It will also enable the Assembly to adhere to the Ministry of Health guidelines on COVID-19. The new chamber will have a larger public gallery which can accommodate more members of the public and this will provide learning opportunies for schools within the County who would wish to learn about the parliamentary legislative procedures

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

2.5 Challenges and Recommended Way Forward

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

i. Delay in release of funds

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

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

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

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

iii. Limited budgetary resources

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

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

Sign: 

Name: J.L Mutisya

Ag. Clerk, Machakos County Assembly

3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY PREDETRMINED OBJECTIVES

Introduction

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

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

Below were the expected outputs of the assembly in FY 2020/2021

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide on-going professional development of MCAs	Increased ability of MCAs in legislation	No of bills passed in the County Assembly	<p>During FY 2020/2021 MCAs were trained on various areas;</p> <ul style="list-style-type: none"> - Capacity building workshop on legislative procedures for MCAs and financial matter. - Capacity building workshop on legislative activities of the Assembly. - Capacity building workshop on leadership and integrity, taxation, processing of bills and standing orders. - Capacity building workshop on budget preparation process. - Capacity building on interrogation of bills. <p>During the FY, the Assembly passed eight bills namely;</p> <ul style="list-style-type: none"> • Machakos County Appropriation Bill 2021 • Machakos County Appropriation Supplementary Bill, 2021

				<ul style="list-style-type: none"> • Machakos County Finance Bill 2020 • Machakos County Village Polytechnic Bill 2019 • Machakos County Health Services Bill 2019 • Machakos County Enterprise Development Fund Bill 2019 • Machakos County Supplementary Appropriation Bill 2020 • Machakos County Climate Change 2020
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	During the FY, no standing orders were reviewed.

During the FY, the County Assembly had budgeted for kes 215 million under development vote. Out of this amount, only kes 134 million was applied in development programs (not all budgeted programs took off as earlier planned due to some delays in the procurement process.

The programs financed during the FY are as follows;

No	Project name	Budgeted Amount	Actual Amount
1	Construction of new Chamber	Ksh.107,571,755.00	Ksh.82,796,855
2	Construction of Ward offices	Ksh. 64,012,687.15	Ksh. 37,464,475
3	Installation of Gym Equipment	Ksh. 17,957,175.40	Ksh. 13,803,837
	TOTAL		Ksh. 134,065,167

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

Sustainable strategy and profile:

The assembly engages its major stakeholders before undertaking any major project or decision. This was done during the FY under review through public participation forums.

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

Environmental performance:

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

Employee welfare:

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

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

Market place practises:

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

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

Community engagements:

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

During the FY, the County Assembly also conducted Bunge Mashinani at various wards to sensitize the community on what goes on during the plenary sessions and bring awareness on the roles of assembly to the members of the community.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2021, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County

MACHAKOS COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

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

Approval of the financial statements

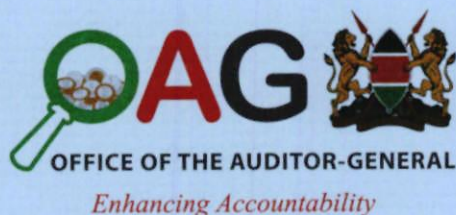
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 15/02 2022.



Name: J.L Mutisya
Designation: Ag. Clerk, County Assembly
Date:15/02/2022.....

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MACHAKOS FOR THE YEAR ENDED 30 JUNE, 2021

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 Assembly of Machakos set out on pages 1 to 43, which comprise the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Machakos for the year ended 30 June, 2021

as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Machakos as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Accuracy of the Statement of Cash Flows

The statement of cash flows for the year under review reflects cash and cash equivalents at the end of the year amounting to Kshs.1,728. However, the statement of financial assets and liabilities reflects Kshs.23,061,321 in respect of bank and cash balances, as broken down in Note 13A and 13B to the financial statements. The resultant difference of Kshs.23,059,593 between the two statements was not explained or reconciled.

Consequently, accuracy of the statement of cash flows for the year ended 30 June, 2021 could not be confirmed.

2. Difference Between Financial Statements and Integrated Financial Management Information System (IFMIS) Ledger

The statement of receipts and payments reflects expenditure on use of goods and services and acquisition of assets amounting to Kshs.383,241,705 and Kshs.147,552,898 respectively. Review of the amounts against the Integrated Financial Management Information System (IFMIS) ledger for the year under review revealed differences totalling Kshs.38,718,095 which were not explained or reconciled as shown below;

Component	Financial Statement (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
Use of Goods and Services	383,241,705	336,054,590	47,187,115
Acquisition of Assets	147,552,898	156,021,918	(8,469,020)
Total	530,794,603	492,076,508	38,718,095

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

3. Unsupported Ward Office Rent and Expenses

The statement of receipts and payments for the year under review reflects use of goods and services expenditure amounting to Kshs.383,241,705. The expenditure, as further

detailed in Note 5 to the financial statements includes Kshs.28,695,000 incurred on ward office rent and expenses during the year. However, the expenditure was not supported by relevant documents including schedules, expenditure analysis, motor vehicle work tickets, rental invoices, and petty cash surrender forms.

In the circumstances, the validity of the ward office rent and expenses for the year amounting to Kshs.28,695,000 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement 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

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final receipts budget and actual on comparable basis of amounting to Kshs.1,126,922,537 and Kshs.1,019,710,816 respectively resulting to an under-funding of Kshs.107,211,721 or 10% of the approved budget. Similarly, the County Assembly expended Kshs.1,019,709,088 against an approved budget of Kshs.1,126,922,537 resulting to an under-expenditure of Kshs.107,213,449 or 10% of the budget.

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

2. Pending Bills

Note 1 of other disclosures to the financial statements reflect nil balances in respect of pending accounts payable. However, annex 1 to the financial statements containing an analysis of pending accounts payable indicates that the County Assembly had pending bills amounting to Kshs.107,771,910 which included bills amounting to Kshs.69,525,679 carried forward from 2019/2020 financial year. Management did not explain why the bills were not settled during the year when they occurred or paid as a first charge during the year under review. The County Assembly is at risk of incurring significant interest costs and penalties with their continued delay in settling suppliers and contractors' invoices.

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

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 One-Third of Basic Salary Rule

During the year ended 30 June, 2021, thirteen (13) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 2007 and the County Assembly Human Resource Manual, 2015.

In the circumstances, the County Assembly contravened Section 19 (3) of the Employment Act, 2007 and the County Assembly Human Resource Manual, 2015 which may expose the staff to pecuniary embarrassment.

2. Irregular Inter-Entity Borrowing

Note 3 to the financial statements reflects other receipts totalling Kshs.4,500,000. The receipts relate to funds borrowed from the Housing Fund Account at KCB Bank by the County Assembly over the years. However, Inter-entity borrowing was prohibited according to Regulation 71 (4) of the Public Finance Management (County Governments) Regulations, 2015 which provides that a county government entity is not allowed to give a county government entity cash donations to augment the budgetary resources of designated departments.

Consequently, the County Assembly was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to 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

20 May, 2022


7. FINANCIAL STATEMENTS

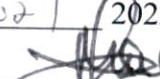
7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021 KShs	2019-2020 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,015,210,816	997,410,088
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	4,500,000	4,500,000
TOTAL RECEIPTS		1,019,710,816	1,001,910,088
PAYMENTS			
Compensation of Employees	4	426,697,491	387,763,769
Use of goods and services	5	383,241,705	431,742,461
Subsidies	6	-	-
Transfers to Other Government Entities	7	40,000,000	20,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	22,216,394	26,137,684
Acquisition of Assets	10	147,552,898	48,206,002
Finance Costs	11	600	1,080
Other Payments	12	-	-
TOTAL PAYMENTS		1,019,709,088	913,850,996
SURPLUS/DEFICIT		1,728	88,059,092

NB: During FY 2020/2021, the County Assembly incurred a total of kes 448,913,885 on personnel emoluments. This amount has been split into two components and reported separately as; 1) kes 426,697,491 for Compensation of Employees and 2) kes 22,216,394 Social Security Benefits (MCAs Service gratuity and ward office staff severance pay.)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/02/2022 and signed by:


 Ag. Clerk-County Assembly
 Name: Joseph Mutisya



 Chief Finance Officer
 Name: Peter Mbatha
 ICPAK Member Number: 6996


7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE

2021

		2020-2021	2019-2020
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	23,061,321	88,059,092
Cash Balances	13B	0	0
Total Cash and cash equivalents		23,061,321	88,059,092
Accounts receivables	14	0	0
TOTAL FINANCIAL ASSETS		23,061,321	88,059,092
FINANCIAL LIABILITIES			
Accounts Payables (deposit Account)	15	23,059,593	0
NET FINANCIAL ASSETS		1,728	88,059,092
REPRESENTED BY			
Fund balance b/fwd	16	0	0
Prior year adjustment	17	0	0
Surplus/(Deficit) for the year		1,728	88,059,092
NET FINANCIAL POSITION		1,728	88,059,092

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/02/ 2022 and signed by:


 Ag. Clerk- County Assembly
 Name: Joseph Mutisya


 Chief Finance Officer
 Name: Peter Mbatha
 ICPAK Member Number: 6996

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	Note	2020-2021 KShs	2019-2020 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	1,015,210,816	997,410,088
Other Receipts	3	4,500,000	4,500,000
Payments for operating expenses			
Compensation of Employees	4	426,697,491	387,763,769
Use of goods and services	5	383,241,705	431,742,461
Subsidies	6	0	0
Transfers to Other Government Entities	7	40,000,000	20,000,000
Other grants and transfers	8	0	0
Social Security Benefits	9	22,216,394	26,137,684
Finance Costs	11	600	1,080
Other Payments	12		
Adjusted for:			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable:	18		
Increase/(Decrease) in Accounts Payable:	19		
Net cash flows from operating activities		147,554,626	136,265,093
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	147,552,898	48,206,002
Net cash flows from investing activities		147,552,898	48,206,002
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year	13	0	0
Cash and cash equivalent at END of the year	13	1,728	88,059,092

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/02/ 2022 and signed by:

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization on difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,276,145,156	-149,222,619	1,126,922,537	1,015,210,816	90%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts				4,500,000	
TOTAL	1,276,145,156	-149,222,619	1,126,922,537	1,019,710,816	91%
PAYMENTS					
Compensation of Employees	410,559,075	28,308,000	438,867,075	426,697,491	97%
Use of goods and services	406,405,281	-23,908,000	382,497,281	383,241,705	100%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	50,000,000	0	50,000,000	40,000,000	80%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	26,280,800	0	26,280,800	22,216,394	85%
Acquisition of Assets	382,900,000	-153,622,619	229,277,381	147,552,898	64%
Finance Costs				600	
Other Payments	-	-	-	-	-
TOTAL	1,276,145,156	-149,222,619	1,126,922,537	1,019,709,088	90%
SURPLUS/ DEFICIT				1,728	

MACHAKOS COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021



Ag. Clerk, County Assembly
Name: Joseph Mutisya



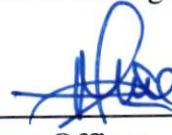
Chief Finance Officer
Name: Peter Mbatha
ICPAK Member Number: 6996

- (a) *The overall absorption of 90% was as a result of underutilization on the development budget.*
- (b) *Due to the cash flow constraints (as a result of under collection of revenue. The County Assembly got kes. 40 million out of the budget of kes 50 million under transfers to other government entities. This resulted to an overall absorption (Recurrent budget) of 97%.*
- (c) *Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 134 million against a budget of kes 215 million. The reason for the absorption of 62% was that some development programs budgeted did not take off while others were not completed as it was anticipated.*

The entity financial statements were approved on 15/02/ 2022 and signed by:



Ag. Clerk- County Assembly
Name: Joseph Mutisya



Chief Finance Officer
Name: Peter Mbatha
ICPAK Member Number: 6996

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	911,145,156	-	911,145,156	881,145,648	97%
Proceeds from Sale of Assets					
Other Receipts				4,500,000	
TOTAL	911,145,156	-	911,145,156	885,645,648	97%
PAYMENTS					
Compensation of Employees	410,559,075	28,308,000	438,867,075	426,697,491	97%
Use of goods and services	406,405,281	-23,908,000	382,497,281	383,241,705	100%
Subsidies					
Transfers to Other Government Entities	50,000,000	-	50,000,000	40,000,000	80%
Other grants and transfers					
Social Security Benefits	26,280,800	-	26,280,800	22,216,394	85%
Acquisition of Assets	17,900,000	-4,400,000	13,500,000	13,487,731	100%
Finance Costs				600	
Other Payments					
TOTAL	911,145,156	-	911,145,156	885,643,921	97%
Surplus/ Deficit				1,727	

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- (a) Due to the cash flow constraints (as a result of under collection of revenue. The County Assembly got kes. 40 million out of the budget of kes 50 million under transfers to other government entities. This resulted to an overall absorption (Recurrent budget) of 97%.*
- b) The budget adjustment under compensation of employees and use of goods were effected under a supplementary appropriation Act.*

The entity financial statements were approved on 15/07/ 2022 and signed by:



Ag. Clerk- County Assembly
Name: Joseph Mutisya



Chief Finance Officer – County Assembly
Name: Peter Mbatha
ICPAK Member Number: 6996

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	365,000,000	-149,222,619	215,777,38	134,065,168	62%
Proceeds from Sale of Assets	0	0	0	0	
Other Receipts	0	0		0	
TOTAL	365,000,000	-149,222,619	215,777,381	134,065,168	
PAYMENTS					
Compensation of Employees					
Use of goods and services					
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	365,000,000	-149,222,619	215,777,381	134,065,167	62%
Finance Costs					
Other Payments					
TOTAL	365,000,000	-149,222,619	215,777,381	134,065,167	62%
SURPLUS/ DEFICIT				1	

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- a) Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 134 million against a budget of kes 215 million. The reason for the absorption of 62% was that some development programs budgeted did not take off while others were not completed as it was anticipated.*

- b) The budget adjustment under the development vote was effected under a supplementary appropriation Act.*

The entity financial statements were approved on 15/02 2022 and signed by:



Ag. Clerk- County Assembly
Name: Joseph Mutisya





Chief Finance Officer – County Assembly
Name: Peter Mbatha
ICPAK Member Number: 6996

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference-
	KShs	KShs	KShs	KShs	KShs
Programme 1- Representation, Legislation and Oversight	1,276,145,156	(149,222,619)	1,126,922,537	1,015,210,816	111,711,721
Other Receipts	-	-	-	4,500,000	(4,500,000)
Total	1,276,145,156	(149,222,619)	1,126,922,537	1,019,710,816	107,211,721

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


 Ag. Clerk- County Assembly
 Name: Joseph Mutisya


 Chief Finance Officer
 Name: Peter Mbatha
 ICPAK Member Number: 6996

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs. 15,441,051.35 compared to KShs. 2,472,429.15 in prior period as indicated on note 15.

There were no other restrictions on cash during the year.

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Accounts Payable

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

9. Non-current assets

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

10. Pending bills

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. Contingent Liabilities

A contingent liability is:

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

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

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

12. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 30th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There were two supplementary budgets passed in the year. The supplementary budgets were approved on 17th November 2020 and 22nd June 2021. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

16. Errors

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

17. Related party transactions

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

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020-2021	2019-2020
	KShs	KShs
Transfers from the County Treasury for Q1	249,261,000	241,620,547
Transfers from the County Treasury for Q2	269,683,151	241,294,814
Transfers from the County Treasury for Q3	223,041,705	243,748,324
Transfers from the County Treasury for Q4	273,224,960	270,746,403
Cumulative Amount	1,015,210,816	997,410,088

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex no. 8 of this report.)

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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

	2020-2021	2019-2020
	KShs	KShs
Tender fees received	-	-
Other Receipts II- Inter- account borrowing	3,500,000	4,500,000
Other Receipts	1,000,000	-
Other Receipts IV	-	-
Total	4,500,000	4,500,000

NOTE:

This inter-account Borrowing relates to funds borrowed from the Machakos County Assembly Housing fund account at KCB bank that was transferred to the recurrent account at CBK and was not refunded by the end of the financial year. This amount will be refunded back to the fund account in FY 2021/2022.

To date, the Assembly is owed a total of Ksh. 23,500,000 from the Housing Fund account, monies that were borrowed to fund the County Assembly operations. This amount shall be refunded back to the Housing Fund account once the Assembly receives its funding.

NOTES TO THE FINANCIAL STATEMENTS

4. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	KShs	KShs
Salaries and Wages paid for MCAS, CASB, Staff, Contractual staff and Ward staff (Excluding NHIF, NSSF, Pension contribution for both employer and employee)	391,721,403	387,763,769
Pension and other social security contributions	29,367,788	-
Compulsory national social security schemes-NSSF	1,290,200	-
Compulsory national health insurance schemes-NHIF	4,318,100	-
Total	426,697,491	387,763,769

NOTE:

The salaries and wages paid of Ksh. 391,721,403 includes house allowance, commuter, airtime, mileage, sitting allowances and speakers house rent.

The figure reported in the financial statements of Kshs. 391,721,403 represents the total salary paid during the financial year for MCAs, staff and ward office employees. We were not able to split the compensation expenditure per the subhead as indicated in the IFMIS budget because, when the salaries are processed in the IPPD system, the net salaries (based on the employee's bank) and deductions vouchers for the MCAs and staff are combined into one voucher, hence making it difficult to separate the same, but the salary journals are passed using the by products for the expenditure to reflect in the respective IFMIS sub ledgers.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	622,771	2,207,264
Communication, supplies and services	5,707,406	5,387,780
Domestic travel and subsistence	217,065,610	224,076,243
Foreign travel and subsistence	8,172,404	53,389,899
Printing, advertising and information supplies & services	7,011,771	7,656,617
Rentals of produced assets	2,040,000	0
Training expenses	27,146,435	32,542,894
Hospitality supplies and services	24,752,099	18,702,937
Insurance costs	33,759,175	25,109,141
Specialized materials and services	296,297	2,384,160
Office and general supplies and services	10,519,394	11,244,682
Other operating expenses	10,075,666	11,624,384
Routine maintenance – vehicles and other transport equipment	2,911,741	3,813,875
Ward office rent and expenses	28,695,000	28,788,000
Routine maintenance – other assets	1,155,435	1,570,814
Fuel, oil and lubricants	3,310,500	3,243,771
Purchase of office equipment	-	-
Purchase of motor vehicle	-	-
Total	383,241,705	431,742,461

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2020-2021 KShs	2019-2020 KShs
Subsidies to County Corporations	-	-
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises	-	-
<i>See list attached</i>		
(insert name)		
TOTAL	-	-

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021 KShs	2019-2020 KShs
Transfers to National Government entities		
Transfers to other County Assembly entities		
MCA's Car Loan and Mortgage Scheme fund		
Staff Car and Mortgage fund	40,000,000	20,000,000
Others (insert name of budget agency)		
TOTAL	40,000,000	20,000,000

NOTE:

The transfer of Ksh. 40,000,000 relates to funds that were received from the National Treasury and transferred to Staff loan Ac at Co-operative bank for staff Car and Mortgage. The funds are meant for staff loans.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. OTHER GRANTS AND TRANSFERS

	2020-2021	2019-2020
	KShs	KShs
Scholarships and other educational benefits	0	0
Membership Fees and Dues and Subscriptions to Organizations	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

9. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits (MCAS service gratuity and ward staff severance pay)	22,216,394	26,137,684
Social security benefits		
Employer Social Benefits		
Total	22,216,394	26,137,684

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. ACQUISITION OF ASSETS

Non-Financial Assets	2020 – 2021 KShs	2019 - 2020 KShs
Purchase of Buildings		
Construction of Buildings	120,261,330	23,436,583
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment	10,977,414	
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment (gym Equipment)	13,803,837	5,727,603
Purchase of Office Furniture and General office and ICT Equipment	2,510,317	150,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	0	18,891,814
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Total acquisition of non- financial assets	147,552,898	48,206,001
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	147,552,898	48,206,001

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	600	1,080
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	600	1,080

Note:

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

12. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Other payments		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021 KShs	2019 - 2020 KShs
<i>CBK- Development Account, Kes</i>	1000264578	Development	1	88,058,929
<i>CBK- Recurrent Account, Kes</i>	1000240393	Recurrent	1,727	162
<i>CBK- Deposit Account, Kes</i>	1000264543	Deposit	15,441,051	-
<i>Co-operative Bank, kes</i>	01141277998902	Imprest	-	
<i>Family Bank, Machakos County Assembly Severance Pay, kes</i>	073000041508	Severance Pay AC	7,618,542	
			23,061,321	88,059,092

NOTE:

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

The balance as at the end of the FY was kes 13,063,702. This money will be swept to the County Revenue Fund Account, hence the reason as to why the amount was not included in the statement of Financial Assets and Liabilities as part of the bank balances.

2. The County Assembly also had two bank accounts at Family Bank namely;

a) **Machakos County Assembly cafeteria account.** As at the close of the FY, there was a balance of Ksh. 144,840. This is a welfare account for the cafeteria where staff and MCAs deposit money for their own meals and is the reason why the amount was not included under bank balances.

b) **Machakos County Assembly Severance Pay Account.** Funds were deposited into this account from out recurrent account for ward office employees to cater for their severance to be paid once their contract term ends. As at the close of the FY, there was a total of Ksh. 7,618,542

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The total of kes 1,728 that was held in different banks by the end of the FY 2020/2021 was swiped back to the County Revenue Fund as is required by the law. Hence the assembly began this FY with nil balances in its accounts.

13B. CASH IN HAND

	2020 – 2021	2019 – 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	
Cash in Hand – Held in foreign currency	-	
Total	-	

Cash in hand should be analysed as follows:

Description	2020 – 2021	2019 – 2020
	KShs	KShs
Location 1	-	
Location 2	-	
Location 3	-	
Total	-	

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. ACCOUNTS RECEIVABLE

Description	2020 – 2021	2019 – 2020
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown of imprest and salary advance per department	2020 – 2021	2019 – 2020
Imprests	KShs	KShs
Department xx	-	-
Department	-	-

Department	-	-
Sub-Total	-	-
Salary advance	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

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

15. ACCOUNTS PAYABLE

Description	2020 - 2021 KShs	2019 - 2020 KShs
Deposits – Family Bank	7,618,542	
Retentions- CBK deposit account	15,441,051	-
Total	23,059,593	-

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

Note:

- The amount reported of Ksh. 15,441,051 represents money held in CBK deposit account for contractors of 10% retention
- The amount of Ksh. 7,618,542 represents money deposited in Family Bank to cater for ward office staff severance pay once their term ends

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

Description	2020 – 2021	2019 - 2020
	KShs	KShs
Bank accounts	88,059,092	
Cash in hand	-	
Accounts Receivables	-	
Accounts Payables	-	
Transferred funds to the CRF account	(88,059,092)	
Total	0	

Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

NOTE:

The Kes 88,059,091.55 was swipped back to the CRF account at the beginning of the Financial Year in compliance with PFM Act 2012 (See attached details of the transfer; Bank statement and the CBK transfer letter of Ksh. 88,059,092 under ANNEX 10.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
	-	-	-

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

18. CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	KShs	KShs
Opening Account Receivables as at 1 st July 2020	-	-
Closing Account Receivables as at 30 th June 2021	-	-
Change in Account Receivables	-	-

19. CHANGES IN ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	KShs	KShs
Opening Accounts Payables as at 1 st July 2020	-	-
Closing Accounts payables as at 30 th June 2021	-	-
Change in Accounts payables	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
Total				

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

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

4. EXTERNAL ASSISTANCE

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
		Kshs	Kshs
Undrawn external assistance – loans	-	-	-
Undrawn external assistance – grants	-	-	-
Total	-	-	-

c) Classes of providers of external assistance

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d. Non-monetary external assistance

Description	FY 2020/2021		FY 2019/2020	
	Kshs		Kshs	
Goods	-		-	
Services	-		-	
Total	-		-	

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

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES		FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Compensation of Employees		-	-
Use of goods and services		-	-
Subsidies		-	-
Transfers to Other Government Units		-	-
Other grants and transfers		-	-
Social Security Benefits		-	-
Acquisition of Assets		-	-
Finance Costs, including Loan Interest		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Other Payments		-	-
TOTAL		-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
National government	-	
Multilateral donors	-	
Bilateral donors	-	
International assistance organization-	-	
NGOs	-	
National Assistance Organization	-	
Total	-	

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

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

Classification by Source

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-

Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
TOTAL	-	-

6. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2020/2021 Kshs	2019/2020 Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs		
Key Management Compensation (Clerk and Heads of departments)		
Total Compensation to Key Management		
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes		

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Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
Total Transfers to related parties		
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties		

7. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case xxx against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
Total		

(Give details- Update ANNEX 6 Contingent liabilities register)

**8. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
			Not Resolved	
FY 2018-2019 AUDIT REPORT				
1.	Variances between F.S and IFMIS Balances	The County Assembly used the excel ledgers to prepare the F.S but we are now in the process of passing IFMIS journals with the help of the National Treasury officials so as to reconcile the figures.	Not Resolved	JUNE 2022
	Unconfirmed Bank Balances	The financial statements reflected bank balances after the close of the financial year on 30th June 2019. The reason as to why the financial statements report balances after 30th June 2019 is that the Controller of Budget released funds in July	Not Resolved	JUNE 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>2019 (which is in FY 2019/2020) and the National Treasury allowed Counties to continue incurring expenditures in July but using FY 2018/2019 approved budget estimates up to 15th July 2019 when the IFMIS system was closed.</p> <p>In view of the above, the correct figures were used in preparation of the financial statements making the balances as at 30th June 2019 immaterial in terms of FY 18/19 financial reporting. We also wrote to the National Treasury to clarify on the same and they advised public entities to report the funds received and expensed in July 2019 in the FY 18/19 since they related/affected the budget estimates for that particular FY. See appendix 1- Authority issued by the National Treasury through IFMIS portal</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Incomplete Compensation of Employees Balance	<p>The compensation of employees' figure reported in the financial statements of Kshs. 360,447,006.00 represented the total gross salary paid during the FY, including service gratuity paid for both MCAs and staff. The reported figure of kes 342,778,508.50 was extracted from the manual general ledger as the gross compensation of employees/MCAs but excluding gratuity. The Kes 17,668,497 was correctly captured under social benefit schemes outside Government (being payment for the Service Gratuities). A detailed breakdown of the Ksh. 342,778,508.50 has been provided according to the respective sub-items</p>	Not Resolved	JUNE 2022
	Irregular Reallocation of Compensation of Employees Budget	During the FY under review, the Assembly through a supplementary budget reallocated some monies from	Not Resolved	JUNE 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the compensation of employees to other recurrent votes totalling to Kshs. 75,040,000. This same was approved by the Assembly through a supplementary budget process and appropriated through a supplementary appropriation Act.		
	Non- Adherence to End of Year Cut -off Date	The Assembly requisitioned for funds and there was delay in approval by the COB. Funds were received by close of the FY. The works were completed in July 2019 and paid for in the same month following the advisory that had earlier been issued through the IFMIS portal by the National Treasury indicating that payments could be made by 12th July 2019.	Not Resolved	JUNE 2022

Sign: 

Name: Joseph Mutisya

Designation: Ag. Clerk of the County Assembly

Date: 15/02/2022

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction of buildings							
1. Top Choice Surveillance		8,763,45	2,629,036	0		2,629,036	Supply and installation of Lift
2.							
3.							
4.							
5.							
Sub-Total		8,763,454	2,629,036	-	-	2,629,036	
Construction Of Civil Works							
6.							
7.							
Sub-Total							
Supply Of Goods And Services							
8. Nation Media Group Plc	25/9/2020		-	169,860	0	169,860	Cost of advertisement
	12/3/2020		-	140,220	0	140,220	Cost of advertisement
9. Attic Tours And	12/12/2020			107,360		107,360	Cost of airtickets

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Travel Ltd							
	30/01/2021			140,000		140,000	Cost of air tickets
	3/1/2021			145,495		145,495	Cost of air tickets
	2/3/2021			22,500		22,500	Cost of air tickets
	25/5/2021			24,700		24,700	Cost of air tickets
	27/5/2021			29,500		29,500	Cost of air tickets
10. Icpak	28/05/2021			325,000		325,000	Cost of conference fees
11. Eastern Broadcasting Corporation Ltd	25/9/2020			45,600		45,600	Cost of advertisement
	27/10/2020			45,600		45,600	Cost of advertisement
	21/8/2020			45,600		45,600	Cost of advertisement
	16/6/2021			58,000		58,000	Cost of advertisement
12. Bemujar Enterprises	1606.2021			112,675		112,675	Supply of kyocera tonner 6325
13. Prideinn Flamingo Beach Resort	29.06.2021			185,341		185,341	Cost of conference fees
	29/06/2021			500,600		500,600	Cost of conference fees
				60,000		60,000	Cost of conference fees
14. Cydi Ventures	22/02/2021			326,450		326,450	Supply and delivery of cleaning materials
	23/02/2021			29,550		29,550	Supply and delivery of cleaning materials
15. Top Choice	28.01.2021			171,000		171,000	Stabilizer for the lift

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
16. Keysa Tours & Travel	24.05.2021			195,114		195,114	Cost of Airtickets
17. CPF	22.03.2021			120,000		120,000	Training on performance management
	28.11.2019		290,000	-	-	290,000	Training on performance management
18. Kenya Medical Research Institute	04.01.2021			64,000		64,000	Supply and delivery of hand sanitizers
19. Reycm Suppliers	5/1/2021			17,000		17,000	Office stationery
20. Comchoice	10.01.2020			31,000		31,000	Air conditioners gas filling
21. Eka Hotel	09.07.2020			48,000		48,000	Cost of conference fees
22. Burch's Resort	10.09.2020			150,000		150,000	Conference fees
23. Institute Of Human Resource Management	25.05.2021			278,400		278,400	Training fees
24. Trackom Auto Garage	6/7/2021			61,000		61,000	Garage services
	6/7/2021			21,700		21,700	Garage services
	6/7/2021			19,100		19,100	Garage services
25. Weton Hotel	3/12/2021			146,100		146,100	Cost of conference fees
	11/7/2020			243,000		243,000	Cost of conference fees
	31/10/2020			399,600		399,600	Cost of conference fees
	3/10/2021			221,400		221,400	Cost of conference fees

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	30/05/2021			126,900		126,900	Cost of conference fees
	30/05/2021			135,000		135,000	Cost of conference fees
	13/06/2021			105,600		105,600	Cost of conference fees
	13/6/2021			475,200		475,200	Cost of conference fees
	6/9/2021			118,000		118,000	Cost of conference fees
	29/3/2021			148,500		148,500	Cost of conference fees
	19.02.2020		232,160	-		232,160	Cost of conference fees
26. Computer Ways Limited	19.05.2021			280,406		280,406	Supply and delivery of laptops
	19.05.2021			701,065		701,065	Supply and delivery of laptops
27. M&J Holdings Limited	19.05.2021			349,113		349,113	Refurbishing of laction and changing room
28. Mesfam Ventures	05.11.2021			151,500		151,500	Supply & delivery of general office stationery
29. Skypack Security Services	20.05.2021			38,400		38,400	Provision of security
30. Chamwa Auto Garage	06.11.2021			49,700		49,700	Garage services
31. Patka General Agencies	04.03.2021			3,793		3,793	Supply and delivery of tonners
32. Kenya Institute of Ciriculum Development	6/4/2021			69,000		69,000	Conference facilities fees
	25/6/2021			150,000		150,000	Conference facilities fees
	25/6/2021			3,672		3,672	Conference facilities fees

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
33. KISM	24.06.2021			291,160		291,160	Training fees
	08.11.2019		170,520			170,520	Training fees
34. Silver Tours And Travel	6/12/2021			32,600		32,600	Cost of airtickets
	6/12/2021			176,000		176,000	Cost of airtickets
35. Panari Hotel	06.02.2021			165,250		165,250	Cost of conference fees
36. Geminia Insurance Co. Ltd	30/06/2021			407,943		407,943	Insurance premium for extension period 1st june - 30th june 2021
	30/06/2021			2,199,693		2,199,693	Provision of general insurance and group life cover
37. Kenya Literature Bureau	17.06.2021			1,205,704		1,205,704	Supply and delivery of calendars
	12.02.2020		417,600	-	-	417,600	Design,layout & printing of 2018-2023 strategic plan booklets
38. Sonjoy Drops Enterprises	28.06.2021			599,100		599,100	Dell desktop core i7 computers
39. Steptech Solutions	03.03.2021			4,138		4,138	Being provision and maintenance of photocopying machine
40. Rosma Tours & Travel	9/4/2021			21,000		21,000	Cost of airtickets
	21/09/2020			16,090		21,000	Cost of airtickets
	03.04.2020		194,439			194,439	Cost of airtickets

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	11.09.2019		85,896			85,896	Cost of airtickets
	12.08.2020		5,374			5,374	Cost of airtickets
41. County Assembly Forum	01.08.2020			4,000,000		4,000,000	Members subscription fees 2020/2021
42. CIC Insurance	17.05.2021			32,386,692		32,386,692	Members medical cover for both MCAs & Staffs
43. Green Life Africa	22.10.2019		60,000	0	0	60,000	Garbage collection services-Oct.2019
44. Simply Travel & Tours	06.11.2019		38,900			38,900	Cost of airtickets
	03.10.2019		402,000			402,000	Cost of airtickets
	VARIOUS DATES		3,079,939			3,079,939	Cost of airtickets
45. Standard Group	23.01.2020		133,400			133,400	Cost of advertisement
	23.01.2020		168,200			168,200	Cost of advertisement
	18.02.2020		133,400			133,400	Cost of advertisement
	24.05.2020		336,400			336,400	Cost of advertisement
46. Eastern Broadcasting Corporation Ltd	04.09.2020			34,800		34,800	Cost of advertisement
	10.04.2019		34,800			34,800	Cost of advertisement
	19.06.020		34,200			34,200	Cost of advertisement
47. Kensum	01.02.2020	19,923,116	15,567,290		11,890,677.00	4,047,816	Supply and installation of gym equipment

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
48. Buspark Garage	24.03.2020		25,200			25,200	Cost of garage services
	17.09.2019		25,600			25,600	COST OF GARAGE SERVICES
	20.03.2020		12,000			12,000	COST OF GARAGE SERVICES
49. Cojan Consultancy Services & Supplies Ltd	27.01.2021		1,250,000			1,250,000	Capacity building on the role and responsibilities of cash members
50. Cherena Contractors	01.08.2019		175,000			175,000	Supply of water bottles
51. Kenya School Of Govt	03.03.2020		162,400			162,400	Training fees for payroll officers
			104,400			104,400	Training fees- ICT officers
52. Namata Company Ltd	12.11.2019		1,340,000			1,340,000	Training fees-on stress & financial management from 7-8.11.2019
53. Melting Point Publications	03.09.2020		75,000			75,000	Hosting of county assembly of Machakos official email accounts-2018-2020
54. Pride inn Azure Hotel Ltd	31.01.2020		178,750			178,750	Conference fees
55. KCA University	2014		3,123,500			3,123,500	Training fees
56. Scofex Limited	08.06.2018		287,600			287,600	Supply and delivery of

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
57.							drinking water
58.							
59.							
Sub-total		19,923,116	28,143,968	49,146,485	11,890,677	65,490,199	
Supply of services							
Legal service providers							
60. Kilukumi and co. Advocates	Various dates	-	16,910,000	--	-	16,910,000	Cost of legal services
61. Kamende D.C & Company Advocates	Various dates	-	21,842,674		-	21,842,674	Cost of legal services
62. J.M Muoki Advocates		-	-	900,000	-	900,000	Cost of legal services
Sub-Total							
63.							
64.							
Sub-Total		-	38,752,674	900,000	-	39,652,674	
Grand Total		28,686,570	69,525,679	50,046,485	11,890,677	107,771,910	

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (Statutory Deductions)							
10.Lapfund	May 2021 deduction	May 2021	2,376,861	-	2,376,861	-	Paid in August 2021

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
11.Lapfund	June 2021 deduction	June 2021	2,513,622	-	2,513,622	-	Paid in August 2021
12.Laptrust	June 2021 deduction	June 2021	309,231	-	309,231	-	Paid in August 2021
13.Chase Bank	June 2021 deduction	June 2021	3,626,655	-	3,626,655	-	Paid in August 2021
14.Machakos County Assembly Staff Mortgage	June 2021 deduction	June 2021	1,712,170	-	1,712,170	-	Paid in August 2021
15.Family Bank	June 2021 deduction	June 2021	447,260	-	447,260	-	Paid in August 2021
16.Nacico	June 2021 Contribution	June 2021	10,602	-	10,602	-	Paid in August 2021
Sub-Total			10,996,401	-	10,996,401		
Grand Total			10,996,401		10,996,401		

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							

ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/20	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost e/f (KShs) 2020/2021
Land	60,000,000	-	-	-	60,000,000.00
Buildings and structures	345,884,732	120,261,330	-	-	466,146,062
Transport equipment	65,455,270	10,977,414	-	-	76,432,684
Office equipment, furniture and fittings	79,801,503	13,803,837	-	-	93,605,340
ICT Equipment And other Office Equipment	80,773,140	2,510,317	-	-	83,283,457
Machinery and Equipment	-	-	-	-	
Biological assets	-	-	-	-	
Infrastructure Assets	-	-	-	-	
Heritage and cultural assets	-	-	-	-	
Intangible assets	-	-	-	-	
Work In Progress	-	-	-	-	
Total	631,914,645	147,552,898			779,467,543

NB:

During the year, the County Assembly bought one motor vehicle at a cost of Ksh. 10,977,414 and other small office equipment at a cost of Kh. 2,510,317. The same were bought using recurrent budget vote lines and the same has been included in the asset register.

ANNEX 5 – ANALYSIS OF ACCOUNTS RECIVABLES

(a) Imprest Register

No.	Staff name	Imprest warrant No.	Date of issue	Imprest Amount Issued Kshs	Amount surrendered Kshs	Balance Kshs
1	Hildar Jacob	3948651	14/07/2020	13,650	13,650	-
		3948659	04/08/2020	42,770	42,770	-
		3948697	21/09/2020	105,400	105,400	-
		4144756	30/09/2020	19,200	19,200	-
		4144790	11/11/2020	32,500	32,500	-
		4144857	03/12/2020	148,700	148,700	-
		4144888	28/01/2021	19,400	19,400.	-
2	Juliet Mugambi	3948660	08/05/2020	10,000	10,000	-
		3948661	05/08/2020	10,000	10,000	-
		3948662	05/08/2020	10,000	10,000	-
		3948680	01/09/2020	15,000	15,000	-
		3948682	01/09/2020	10,000	10,000	-
		4144762	08/10/2020	10,000	10,000.	-
		4144763	08/10/2020	10,000	10,000	-
		4144778	27/10/2020	15,000	15,000	-
3	Evelyn Ndambuki	3948652	13/07/2020	15,000	15,000	-
		4144755	28/09/2020	10,000	10,579	(579)
						-

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		4144899	09/02/2021	10,000.00	10,000.00	
		4144806	22/02/2021	20,000	20,000	-
		4144837	13/04/2021	15,000	15,000	-
4	Ezekiel Kyalo	3948653	21/07/2020	16,000	16,000	-
		4144856	01/12/2020	8,000	8,000	-
5	Judy Mulinge	3948654	21/07/2020	8,000	7,980	20
6	Ann Wanja	3948655	29/07/2020	10,000	10,000	-
7	Stanley Nyaga	3948656	30/07/2020	10,000	10,000	-
		3948666	20/08/2020	10,000	10,000	-
		3948690	10/09/2020	10,000	10,000	-
		4144757	01/10/2020	10,000	10,000	-
		4144858	03/12/2020	10,000	10,000	-
		4144836	31/03/2021	12,000	12,000	-
		4144834	30/03/2021	10,000	10,000	-
		4144847	05/05/2021	10,000	10,000	-
8	Judith Nzuki	3948657	03/08/2020	10,260	10,260	-
		4144751	23/09/2020	15,000	15,000	-
		4144766	14/10/2020	15,000	15,000	-
		4144776	26/10/2020	29,070	29,070	-

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		4144887	20/11/2020	19,600	19,600	-
9	Ruth Mutunga	3948645	30/06/2020	30,000	30,000	-
		3948658	03/08/2020	30,000	30,000	-
		3948650	02/07/2020	100,000	100,000	-
		3948679	24/08/2020	30,000	30,000	-
		3948683	02/09/2020	98,500	98,500	-
		4144761	07/10/2020	30,000	30,000	-
		4144780	28/10/2020	10,000	10,000	-
		4144783	03/11/2020	30,000	30,000	-
		4144855	01/12/2020	30,000	30,000	-
		4144881	12/01/2021	30,000	30,000	-
		4144891	01/02/2021	30,000	30,000	-
		4144817	01/03/2021	30,000	30,000	-
						-
10	Lilian Mutisya	3948663	07/08/2020	18,000	18,000	-
						-
11	Cynthia Watuka	3948664	07/08/2020	63,000	63,000	-
		3948665	07/08/2020	31,500	31,500	-
		4144754	25/09/2020	20,000	20,000	-
		4144841	28/04/2021	60,000	60,000	-
		4144842	28/04/2021	55,000	55,000	-
						-
12	Evalyn Kyalo	3948667	20/08/2020	26,635	26,635	-

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		3948676	31/08/2020	24,134	24,134	-
		3948677	31/08/2020	18,000	18,000	-
		3948685	04/09/2020	28,470	28,470	-
		3948686	04/09/2020	51,648	51,648	-
		3948693	01/09/2020	25,510	25,510	-
		3948695	17/09/2020	47,116	47,116	-
		3948696	18/09/2020	26,800	26,976	(176)
		3948700	22/09/2020	4,400	4,400	-
		4144753	24/09/2020	24,109	24,507	(398)
		4144758	02/10/2020	47,616	47,616	-
		4144759	05/10/2020	28,658	28,658	-
		4144765	12/10/2020	26,620	29,620	(3,000)
		4144772	19/10/2020	17,850	17,850	-
		4144869	15/12/2020	17,568	17,568	-
		4144760	06/10/2020	42,293	42,705	(412)
		4144770	19/10/2020	99,548	100,104	(556)
		4144771	19/10/2020	18,000	18,000	-
		4144774	23/10/2020	27,600	27,638	(38)
		4144779	27/10/2020	12,000	12,000	-
		4144781	03/11/2020	22,104	22,827	(723)
		4144789	10/11/2020	24,660	24,820	(160)
		4144791	17/11/2020	13,430	13,430	-
		4144792	17/11/2020	64,054	64,054	-
		4144854	26/11/2020	19,680	20,207	(527)
		4144859	03/12/2020	17,790	17,790	-
		4144869	15/12/2020	17,560	17,603	(43)
		4144851	25/11/2020	22,340	22,461	(121)
		4144872	21/12/2020	17,080	17,172	(92)

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		4144875	07/01/2021	18,000	18,000	-
		4144876	07/01/2021	27,112	27,203	(91)
		4144877	07/01/2021	65,090	65,090	-
		4144878	07/01/2021	111,716	112,441	(725)
		4144890	01/02/2021	25,360	25,559	(199)
		4144894	08/02/2021	115,868	115,865	3.00
		4144895	08/02/2021	27,548	27,604	(56)
		4144815	26/02/2021	27,640	27,809	(169)
		4144819	09/03/2021	28,008	28,090	(82)
		4144816	26/02/2021	18,000	18,000	-
		4144808	22/02/2021	29,100	29,140	(40)
		4144801	25/01/2021	21,290.00	21,560.00	(270)
		4144804	05/02/2021	23,900	24,320	(420)
		4144820	09/03/2021	139,708	139,708	-
		4144822	16/03/2021	25,634	25,634	-
		4144828	22/03/2021	30,540	30,540	-
		4144833	26/03/2021	23,360	23,360	-
		4144845	30/04/2021	29,940	29,940	-
		4144901	12/05/2021	19,800	19,800	-
		4144904	17/05/2021	16,250	16,256	(6)
		4144905	17/05/2021	130,221	130,221	-
		4144909	24/05/2021	18,000	18,000	-
		4144910	24/05/2021	26,200	26,200	-
		4144914	02/06/2021	21,370	21,370	-
		4144916	08/06/2021	31,782	31,782	-
		4144917	08/06/2021	138,141	138,230	(89)
		4144920	11/06/2021	23,330	23,330	-

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		4144925	21/06/2021	32,410	32,410	-
		4144938	29/06/2021	33,542	33,542	-
						-
						-
13	Caroline Mutuku	3948670	24/08/2020	28,500	28,500	-
		3948672	26/08/2020	50,000	50,000	-
		3948698	21/09/2020	50,000	50,000	-
		4144768	16/10/2020	700,000	700,000	-
		4144769	16/10/2020	38,700	38,700	-
		4144787	05/11/2020	100,000	100,000	-
		4144788	09/11/2020	50,000	50,000	-
		4144795	18/11/2020	16,565	16,565	-
		4144796	18/11/2020	70,000	70,000	-
		4144864	08/12/2020	105,600	105,600	-
		4144866	14/12/2020	500,000	500,000	-
		4144874	07/01/2021	134,000	134,000	-
		4144873	22/12/2020	24,000	24,000	-
		4144884	12/01/2021	50,000	50,000	-
		4144889	01/02/2021	500,000	500,000	-
		4144897	09/02/2021	138,800	138,800	-
		4144898	09/02/2021	105,600	105,600	-
		4144835	30/03/2021	215,300	215,300	-
		4144807	22/02/2021	300,000	300,000	-
		4144810	23/02/2021	105,600	105,600	-
		4144814	25/02/2021	500,000	500,000	-
		4144826	19/03/2021	162,200	162,200	-

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		4144838	16/04/2021	300,000	300,000	-
		4144831	24/03/2021	95,100	95,100	-
		4144848	10/05/2021	60,000	60,000	-
		4144903	17/05/2021	300,000	300,000	-
		4144921	14/06/2021	500,000	500,000	-
		4144924	18/06/2021	30,000	30,000	-
14	Shadrack Mulumba	3948671	25/08/2020	52,700	52,700	-
		3948674	27/08/2020	4,000	4,000	-
		3948675	27/08/2020	20,500	20,500	-
		3948691	10/09/2020	17,600	17,600	-
		3948699	22/09/2020	29,400	29,400	-
		4144900	10/03/2021	21,000	21,000	-
		4144802	29/01/2021	30,000	30,000	-
		4144803	27/01/2021	20,000	21,680	(1,680)
						-
15	Norah Muteti	3948673	27/08/2020	160,600	160,600	-
		4144922	11/06/2021	304,500	304,500	-
						-
16	Benard Mutua	3948678	31/08/2020	27,500	27,500	-
		3948689	09/09/2020	13,500	13,500	-

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17	David Musyoki	3948684	02/09/2020	29,900	29,900	-
		3948687	04/09/2020	33,500	33,500	-
		4144799	24/11/2020	19,500	19,500.00	-
		4144868	14/12/2020	20,000	20,000	-
18	Mutuku Kavita	3948688	08/09/2020	15,000	15,000	-
19	Benjamin Mutuku	3948689	09/09/2020	13,500	13,500	-
		4144871	21/12/2020	13,860	13,860	-
		4144893	02/02/2021	8,500	8,500	-
		4144840	27/04/2021	29,490	29,490	-
		4144926	22/06/2021	20,000	20,000	-
		4144930	24/06/2021	12,000	12,0000	-
						-
20	Sammy Gitonga	3948692	11/09/2020	20,000	21,700	(1,700)
		4144800	24/11/2020	10,000	10,000	-
		4144867	14/12/2020	10,000	10,052	(52)
		4144892	01/02/2021	10,000	10,000	-
		4144906	18/05/2021	10,000	10,000	-
		4144919	11/06/2021	10,000	10,000	-

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21	Carolyn Musau	3948694	16/09/2020	18,000	18,000	-
21	Dominic Musyoka	4144752	24/09/2020	135,000	135,000	-
		4144798	25/11/2020	160,000	160,000	-
22	Norah Mwendwa	4144775	26/10/2020	12,420	12,420	-
		4144896	09/02/2021	12,420	12,420	-
		4144813	24/02/2021	15,000	15,000	-
		4144849	01/05/2021	12,420	12,420	-
						-
23	Sammy Muteti	4144777	27/10/2020	17,100	17,100	-
24	Hilary Muthui	4144784	03/11/2020	5,000	5,000	-
25	Susan Kiluva	4144785	03/11/2020	160,000	160,000	-

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26	Joel Kiptum	4144786	04/11/2020	29,000	29,000	-
		4144805	16/02/2021	20,000	20,000	-
		4144811	24/02/2021	47,000	47,000	-
		4144812	24/02/2021	60,000	60,000	-
		4144829	23/03/2021	22,700	22,700	-
27	Erick Mwenda	4144794	18/11/2020	8,700	8,700	-
		4144843	28/04/2021	82,372	82,372	-
					-	
28	Jonathan M. Nzioka	4144797	24/11/2020	20,000	20,000	-
		4144880	11/01/2021	71,376	71,376	-
30	Dorothy King'oo	4144853	25/11/2020	50,000	50,000	-
		4144870	11/12/2020	101,742	101,742	-
31	Mercy Lumumba	4144861	07/12/2020	10,000.00	10,000.00	-
		4144823	16/03/2021	10,000	10,000	-

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32	Benjamin Muinde	4144862	08/12/2020	11,800.00	12,000	(200)
						-
33	Abigal Mulei	4144863	08/12/2020	9,000	9,000	-
						-
34	Theresiah N. Muinde	4144865	09/12/2020	185,000	185,000	-
						-
35	Mary Nzembi	4144879	08/01/2021	15,000	15,000	-
36	Mercy Maithya	4144882	15/01/2021	30,400	30,400	-
37	Mathew Nzioki	4144883	15/01/2021	15,000	15,000	-
38	Loise Kithuka	4144885	19/01/2021	35,200	35,200	-

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39	Loisa Kamau	4144809	22/02/2021	49,000	49,000	-
40	Stephen Mutunga	4144818	09/03/2021	17,860	17,860	-
41	Harrison Mulonzi	4144821	10/03/2021	94,500	94,500	-
		4144911	31/05/2021	60,000	60,000	-
42	Dalmas Masila	4144824	17/03/2021	85,300	85,300	-
		4144830	23/03/2021	27,000	27,000	-
43	Margaret Wania	4144825	18/03/2021	13,920	13,920	-
		4144839	19/04/2021	8,000	8,000	-
		4144832	24/03/2021	80,000	80,000	-
		4144915	07/06/2021	17,980	17,980	-
		4144927	24/06/2021	10,720	10,720	-
		4144928	24/06/2021	6,960	6,960	-
		4144939	30/06/2021	50,000	50,000	-

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44	Evelyne Kimote	4144913	31/05/2021	240,000	240,000	-
45	Stephen Munyao	4144918	10/06/2021	10,000	10,000	-
		4144923	15/06/2021	16,000	16,000	-

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(b) SALARY ADVANCE BALANCES					
	NAME	DATE ADVANCED	AMOUNT ADVANCED	AMOUNT RECOVERED	BALANCE
1	Doreen Muniyiva Muia	1/10/2020	30,000.00	20,000.00	10,000.00
2	Caroline Mwende Musau	1/10/2020	130,000.00	86,720.00	43,280.00
3	Hon. John Brian Kisila	17/05/2021	90,000.00	7,500.00	82,500.00
4	Hon. Ikusya Kaloki	2/6/2021	100,000.00	8,400.00	91,600.00
5	Hon. Stephen Mwanthi	17/05/2021	150,000.00	12,500.00	137,500.00
6	Hon. Nicholas Muia Mutuku	2/6/2021	50,000.00	4,170.00	45,830.00
7	Hon. Alice Nzioka	17/05/2021	80,000.00	6,667.00	73,333.00
8	Hon. Cosmas Masesi	20/04/2021	150,000.00	104,167.00	45,833.00
9	Hon. Patrick Kituku	16/03/2021	135,000.00	93,750.00	41,250.00
10	Hon. Benedette Mueni	9/6/2021	100,000.00	-	100,000.00
11	Hon. Alex Kitili	28/04/2021	300,000.00	100,000.00	200,000.00
12	Hon. Mark Muendo	28/04/2021	500,000.00		
		30/04/2021	300,000.00		
		12/5/2021	1,304,971.15		
			2,104,971.15	120,000.00	1,984,971.15
13	Jacinta David	8/9/2020	50,000.00	40,000.00	10,000.00
14	Miriam Musembi	28/09/2020	96,000.00	64,000.00	32,000.00
15	Hon. Geoffrey Kamulu	10/5/2021	100,000.00	8,400.00	91,600.00
16	Hon. Constance M. Nzioki	16/03/2021	100,000.00	39,500.00	60,500.00
17	Hon. Dominic Ndambuki	9/6/2021	100,000.00	-	100,000.00
18	Mary Makau	27/10/2020	31,000.00	20,000.00	11,000.00
19	Faith Mueni Muthengi	8/9/2020	35,000.00	29,170.00	5,830.00
20	Hon. Josephat Kasyoka	20/04/2021	200,000.00	126,667.00	73,333.00
21	Irene Musili	17/05/2021	50,000.00	4,200.00	45,800.00
22	Rhoda Kaluki Saul	2/6/2021	40,000.00	3,400.00	36,600.00
23	Veronica Ngina Muiso	2/6/2021	50,000.00	2,000.00	48,000.00
	TOTAL				3,370,760.15

**ANNEX 6 :
CONTIGENT
LIABILITY**

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

MACHAKOS COUNTY ASSEMBLY
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ANNEX 7: TRIAL BALANCE- FY 2020/2021			
NO	ITEMS	DR	CR
		AMOUNT	AMOUNT
1	UTILITIES,SUPPLIES AND SERVICES	622,771	-
2	COMMUNICATION, SUPPLIES AND SERVICES	5,707,406	-
3	DOMESTIC TRAVEL AND SUBSISTENCE ALLOWANCE	217,065,610	-
4	FOREIGN TRAVEL AND SUBSISTENCE ALLOWANCE	8,172,404	-
5	PRINTING, ADVERTISING AND INFORMATION SUPPLIES AND SERVICES	7,011,771	-
6	HIRE OF MOTOR VEHICLES	2,040,000	-
7	TRAINING EXPENSES	27,146,435	-
8	HOSPITALITY SUPPLIES AND SERVICES	24,752,099	-
9	INSURANCE COSTS	33,759,175	-
10	COST OF FUEL AND LUBRICANTS	3,310,500	-
11	SPECIALISED MATERIALS- UNIFORMS	296,297	-
12	WARD OFFICE RENT AND EXPENSES	28,695,000	-
13	OFFICE AND GENERAL SUPPLIES AND SERVICES	10,519,394	-
14	OTHER OPERATING EXPENSES	10,075,666	-
15	GROSS SALARIES OF PERMANENT EMPLOYEES/MCAs/WARD STAFF	426,697,491	-
16	GRATUITY/SEVERANCE PAY	22,216,394	-
17	REPAIRS OF MOTOR VEHICLE AND OTHER ASSETS	2,911,741	-
18	REPAIR OF OTHER ASSETS	1,155,435	-
19	CONSTRUCTION OF BUILDINGS	120,261,331	-
20	PURCHASE OF FURNITURE AND GENERAL OFFICE EQUIPMENT	2,510,317	-
21	PURCHASE OF ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS		-
22	PURCHASE OF MOTOR VEHICLES	10,977,414	-
23	PURCHASE OF HOUSEHOLD FURNITURE & INSTITUTIONAL EQUIPMENT	13,803,837	-
24	BANK CHARGES	600	-
25	TRANSFER TO OTHER GOVERNMENT ENTITIES	40,000,000	-
26	TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES		1,015,210,816
27	CASH & BANK BALANCES	1,728	-
28	INTER-ACCOUNT BORROWING AND OTHER RECEIPTS		4,500,000
	TOTAL	1,019,710,816	1,019,710,816

ANNEX 8: SUMMARY OF EXCHEQUER RELEASES

MACHAKOS COUNTY ASSEMBLY			
TREASURY RECEIPTS FY 2020/2021-RECURRENT			
QUARTER	MONTH	TREASURY ORDER	AMOUNT (KSHS)
Q1	AUGUST	TREASURY ORDER DD 20082020 REF:GMC/FIN/VOL.8(4) COB/MKS/001/64 (7) DD 18082020	7,644,833
	21/08/2020	TREASURY ORDER DD 20082020 REF:GMC/FIN/VOL.8(7) COB/MKS/001/64 (6) DD 18082020	11,149,910
	21/08/2020	TREASURY ORDER DD 20082020 REF:GMC/FIN/VOL.8(5) COB/MKS/001/64 (8) DD 18082020	22,474,3250
	21/08/2020	TREASURY ORDER DD 20082020 REF:GMC/FIN/VOL.8(6) COB/MKS/001/64 (5) DD 18082020	44,707,937
	SEPTEMBER	TREASURY ORDER DD 03092020 REF: GMC/FIN.VOL.8(14) COB/MKS/001/65(5) DD 01092020	3,697,303
	04/09/2020	TREASURY ORDER DD 03092020 REF: GMC/FIN.VOL.8(15) COB/MKS/001/65(4) DD 01092020	18,320,400
	4/9/2020	TREASURY ORDER DD 03092020 REF: GMC/FIN.VOL.8(12) COB/MKS/001/65(6) DD 01092020	35,014,840
	16/9/2020	TREASURY ORDER DD 16092020 REF: GMC/FIN.VOL.8(13) COB/MKS/001/66(2) DD 15092023	7,627,303
	16/9/2020	TREASURY ORDER DD 16092020 REF: GMC/FIN.VOL.8(16) COB/MKS/001/66(1) DD 15092024	19,723,056
	OCTOBER	TREASURY ORDER DD 16102020 REF: GMC/FIN.VOL.8(25) COB/MKS/001/67(6) DD 14102020	5,201,904
	19/10/2020	TREASURY ORDER DD 16102020 REF: GMC/FIN.VOL.8(23) COB/MKS/001/67(7) DD 14102020	8,504,143

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	19/10/2020	TREASURY ORDER DD 16102020 REF: GMC/FIN.VOL.8(26) COB/MKS/001/67(4) DD 14102020	10,977,414
	19/10/2020	TREASURY ORDER DD 16102020 REF: GMC/FIN.VOL.8(24) COB/MKS/001/67(5) DD 14102020	21,251,700
	19/10/2020	TREASURY ORDER DD 16102020 REF: GMC/FIN.VOL.8(22) COB/MKS/001/67(3) DD 14102020	32,965,932
		SUB-TOTAL	249,261,000
Q2	NOVEMBER	TREASURY ORDER DD 03112020 REF: GMC/FIN.VOL.8(33) COB/MKS/001/68(7) DD 29102020	4,894,182
	03/11/2020	TREASURY ORDER DD 03112020 REF: GMC/FIN.VOL.8(30) COB/MKS/001/68(5) DD 29102020	8,217,475
	3/11/2020	TREASURY ORDER DD 03112020 REF: GMC/FIN.VOL.8(33) COB/MKS/001/68(6) DD 29102020	9,664,722
	3/11/2020	TREASURY ORDER DD 03112020 REF: GMC/FIN.VOL.8(30) COB/MKS/001/68(4) DD 29102020	29,643,166
	3/11/2020	TREASURY ORDER DD 03112020 REF: GMC/FIN.VOL.8(33) COB/MKS/001/68(9) DD 29102020	21,667,292
	DECEMBER	TREASURY ORDER DD 10122020 REF: GMC/FIN.VOL.8(51) COB/MKS/001/70(8) DD 10122020	6,200,610.
	14/12/2020	TREASURY ORDER DD 10122020 REF: GMC/FIN.VOL.8(52) COB/MKS/001/70(7) DD 10122020	28,279,512
	JANUARY	TREASURY ORDER DD 07012021REF: GMC/FIN.VOL.8(59) COB/MKS/001/72(5) DD 06012021	5,207,610
	08/01/2021		

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	08/01/2021	TREASURY ORDER DD 07012021REF: GMC/FIN.VOL.8(60) COB/MKS/001/72(6) DD 06012021	6,815,225
	08/01/2021	TREASURY ORDER DD 07012021REF: GMC/FIN.VOL.8(62) COB/MKS/001/72(8) DD 06012021	17,715,114.
	08/01/2021	TREASURY ORDER DD 07012021REF: GMC/FIN.VOL.8(58) COB/MKS/001/72(4) DD 06012021	28,834,762
	14/01/2021	TREASURY ORDER DD 11012021REF: GMC/FIN.VOL.8(062) COB/MKS/001/73(1) DD 06012021	26,504,000
	29/01/2021	TREASURY ORDER DD 28012021REF: GMC/FIN.VOL.8(69) COB/MKS/001/74(1) DD 25012021	3,651,078
	29/01/2021	TREASURY ORDER DD 29012021REF: GMC/FIN.VOL.8(73) COB/MKS/001/75(4) DD 27012021	5,953,350
	29/01/2021	TREASURY ORDER DD 29012021REF: GMC/FIN.VOL.8(74) COB/MKS/001/75(5) DD 27012021	14,055,800
		SUBTOTAL	217,303,898
	FEBRUARY		
	08/02/2021	TREASURY ORDER DD 08022021REF: GMC/FIN.VOL.8(82) COB/MKS/001/76(3) DD 04022021	8,525,892
	8/2/2021	TREASURY ORDER DD 08022021REF: GMC/FIN.VOL.8(81) COB/MKS/001/76(2) DD 04022021	10,014,600
	8/2/2021	TREASURY ORDER DD 08022021REF: GMC/FIN.VOL.8(80) COB/MKS/001/76(4) DD 04022021	11,368,860

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	8/2/2021	TREASURY ORDER DD 08022021REF: GMC/FIN.VOL.8(79) COB/MKS/001/76(5) DD 04022021	27,168,043
	MARCH 9/3/2021	TREASURY ORDER DD 08032021REF: GMC/FIN.VOL.8(95) COB/MKS/001/78(4) DD 05032021	8,824,262
	9/3/2021	TREASURY ORDER DD 08032021REF: GMC/FIN.VOL.8(96) COB/MKS/001/78(6) DD 05032021	17,335,300
	9/3/2021	TREASURY ORDER DD 08032021REF: GMC/FIN.VOL.8(94) COB/MKS/001/78(5) DD 05032021	27,286,679
	18/3/2021	TREASURY ORDER DD 17032021REF: GMC/FIN.VOL.8(104) COB/MKS/001/79(4) DD 12032021	6,809,835
	APRIL 16/04/2021	TREASURY ORDER DD 16042021 REF: GMC/FIN.VOL.8(112) COB/MKS/001/81(4) DD 15042021	29,284,667
	16/04/2021	TREASURY ORDER DD 16042021 REF: GMC/FIN.VOL.8(113) COB/MKS/001/81(3) DD 15042021	6,989,244
	21/04/2021	TREASURY ORDER DD 20042021 REF: GMC/FIN.VOL.8(120) COB/MKS/001/83(3) DD 19042021	17,646,600
	21/04/2021	TREASURY ORDER DD 20042021 REF: GMC/FIN.VOL.8(119) COB/MKS/001/83(2) DD 19042021	13,919,759
		SUB-TOTAL	185,173,741

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	MAY 04/05/2021	TREASURY ORDER DD 03052021 REF: GMC/FIN.VOL.8(126) COB/MKS/001/84(3) DD 29042021	3,581,548
	4/5/2021	TREASURY ORDER DD 03052021 REF: GMC/FIN.VOL.8(124) COB/MKS/001/84(4) DD 29042021	27,442,110
	4/5/2021	TREASURY ORDER DD 03052021 REF: GMC/FIN.VOL.8(125) COB/MKS/001/84(5) DD 29042021	7,242,110
	12/5/2021	TREASURY ORDER DD 12052021 REF: GMC/FIN.VOL.8(133) COB/MKS/001/86 (1) DD 11052021	12,187,557
	12/5/2021	TREASURY ORDER DD 12052021 REF: GMC/FIN.VOL.8(132) COB/MKS/001/86 (2) DD 11052021	8,603,940
	14/6/2021	TREASURY ORDER DD 11062021 REF: GMC/FIN.VOL.8(145) COB/MKS/001/89(3) DD 10062021	32,676,683
	14/6/2021	TREASURY ORDER DD 11062021 REF: GMC/FIN.VOL.8(146) COB/MKS/001/89(2) DD 10062021	8,001,560
	14/6/2021	TREASURY ORDER DD 11062021 REF: GMC/FIN.VOL.8(147) COB/MKS/001/89(1) DD 10062021	5,999,136
	22/6/2021	TREASURY ORDER DD 21062021 REF: GMC/FIN.VOL.8(152) COB/MKS/001/90(2) DD 18062021	12,000,000
	30/06/2021	TREASURY ORDER DD 29062021 REF: GMC/FIN.VOL.8(148) COB/MKS/001/90(1) DD 28062021	17,765,257
	JULY 08/07/2021	TREASURY ORDER DD 30062021 REF: GMC/FIN.VOL.8(166) COB/MKS/001/92(4) DD 30062021	5,514,000

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	8/7/2021	TREASURY ORDER DD 30062021 REF: GMC/FIN.VOL.8(164) COB/MKS/001/92(3) DD 30062021	7,252,565
	8/7/2021	TREASURY ORDER DD 30062021 REF: GMC/FIN.VOL.8(167) COB/MKS/001/92(2) DD 30062021	10,953,901
	8/7/2021	TREASURY ORDER DD 30062021 REF: GMC/FIN.VOL.8(166) COB/MKS/001/92(1) DD 30062021	30,186,642
		SUB-TOTAL	189,407,009
		TOTAL RECURRENT RECEIPTS	841,145,648

	MACHAKOS COUNTY ASSEMBLY		
	OTHER RECURRENT TRANSFERS		
	TREASURY RECEIPTS FY 2020/2021-STAFF MORTGAGE		
	MONTH	TREASURY ORDER	AMOUNT (KSHS)
Q2	NOVEMBER 25/11/2020	TREASURY ORDER DD 25112020 REF:GMC/FIN/VOL.8(41) COB/MKS/001/70 (5) DD 25112020	20,000,000
Q4	16/07/2021	TREASURY ORDER	20,000,000
		TOTAL TRANSFERS	40,000,000

	MACHAKOS COUNTY ASSEMBLY		
	TREASURY RECEIPTS FY 2020/2021-DEVELOPMENT		
	MONTH	TREASURY ORDER	AMOUNT (KSHS)
Q2	NOVEMBER 23/11/2020	TREASURY ORDER DD 23112020 REF:GMC/FIN/VOL.8(43) COB/MKS/001/69 (3) DD 19112020	3,764,407

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	DECEMBER 23/12/2020	TREASURY ORDER DD 21122020 REF:GMC/FIN/VOL.8 (55) COB/MKS/001/72 (1) DD 21122020	28,614,846.00
		SUB-TOTAL	32,379,253
Q3	JANUARY 12/01/2021	TREASURY ORDER DD 11012021 REF:GMC/FIN/VOL.8 (63) COB/MKS/001/73 (3) DD 08012021	16,344,054
	FEBRUARY 08/02/2021	TREASURY ORDER DD 08022021 REF:GMC/FIN/VOL.8 (83) COB/MKS/001/76 (6) DD 04022021	1,913,160
	MARCH 18/03/2021	TREASURY ORDER DD 17032021 REF:GMC/FIN/VOL.8 (105) COB/MKS/001/80 (2) DD 16032021	19,610,750
		SUB-TOTAL	37,867,964
Q4	JULY 08/07/2021	TREASURY ORDER DD 30062021 REF:GMC/FIN/VOL.8 (149) COB/MKS/001/92 (5) DD 30062021	21,807,205
	16/07/2021	TREASURY ORDER DD 30062021 REF:GMC/FIN/VOL.8 (177) COB/MKS/001/94 (4) DD 30062021	42,010,746
		SUB-TOTAL	63,817,951
		TOTAL DEVELOPMENT RECEIPTS	134,065,168

GRAND TOTAL FOR EXCHEQUER RELEASES 1,015,210,816

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ANNEX 9- TOTAL ASSETS ACQUIRED FY 2020/21

NO.	DETAILS	CONTRACTOR/SUPPLIER	EXCHEQUER RECEIVED
1	PURCHASE OF HOUSEHOLD AND INSTITUTIONAL APPLIANCES-GYM EQUIPMENT	KENSUN ENTERPRISES	11,890,677
2	PURCHASE OF HOUSEHOLD AND INSTITUTIONAL APPLIANCES-GYM EQUIPMENT- INSTALLATION OF GYM RUBBER	ANTOTEN INVESTMENT	1,913,160
3	CONSTRUCTION OF WARD OFFICES -VARIOUS WARDS	VARIOUS CONTRACTORS e.g THE ARC GENERAL DEALERS/RANDLEY CONSTRUCTION LTD/INCORE ROAD MASTERS	37,464,476
4	CONSTRUCTION OF BUILDINGS-NEW CHAMBER	AMBER CONSTRUCTION CO.LTD	82,796,855
5	PURCHASE OF MOTOR VEHICLE	TOYOTA KENYA	10,977,414
6	PURCHASE OF ICT AND OTHER OFFICE EQUIPMENT	VARIOUS SUPPLIERS	2,510,317
		TOTAL	147,552,898