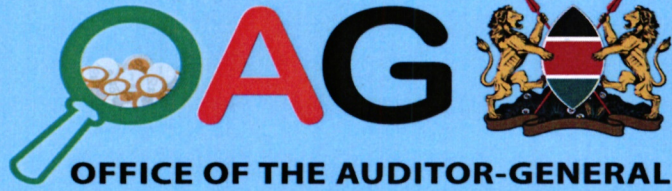


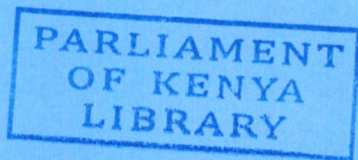
REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF  
MACHAKOS**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

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

04 JAN 2023

**RECEIVED**



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**COUNTY ASSEMBLY OF MACHAKOS**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2022**

---

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

**Machakos County Assembly  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**Machakos County Assembly**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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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 40 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 19 nominated members from different political parties. 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 Assembly'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	- Felix Mbiuki- 1 <sup>st</sup> July 2021-8 <sup>th</sup> Feb 2022 - Joseph Mutisya- 9 <sup>th</sup> Feb- 30 <sup>th</sup> June 2022
3.	Head of Departments	- Mr. Denis Mutui- Deputy Clerk- Legislative Services - Mr. Peter Mbatha- Ag. Deputy Clerk- Administration - Mr. Benson Mutua- Principal Finance Officer - Mr. Justus Musuma- Director Human Resource - Mr. Hillary Muthui- Director Legal - Mr. Nancy Wangai- Director Procurement - Mr. Francis Mwantha- Director Internal Audit

**Machakos County Assembly  
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No.	Designation	Name

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Accounting Officer- Clerk	- <b>Joseph Mutisya</b>
2.	Deputy Clerk- Administration	- <b>Peter Mbatha</b>
3.	Principal Finance Officer	- <b>Benson Mutua</b>

**(d) Fiduciary Oversight Arrangements**

**The key fiduciary oversight bodies at the assembly for the year ended 30<sup>th</sup> June 2022 were as follows:**

**(i) County Assembly Service Board**

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

**(ii) Public Accounts Committee**

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

**(iii) Finance and Revenue Collection Committee**

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

**(iv) Budget and appropriation committee**

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

**Machakos County Assembly  
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**(v) The Internal Audit Unit**

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

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

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

**(g) Entity Bankers**

**1. Central Bank of Kenya**

Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

**2. 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. Family Bank**

City/Town: Machakos

**Machakos County Assembly  
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**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

**Machakos County Assembly  
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**2. Foreword By the Clerk Of The Assembly**

**2.1 Budget performance**

The annual approved budget for the County Assembly was Kes. 1,364,502,604 comprising of Kes. 1,017,790,391 Recurrent budget and Kes. 346,712,213 under the Development vote.

During the period, the Assembly received Kes. 907,790,393 from the County Treasury under Recurrent Budget, and Kes. 101,205,504 under development.

Overall, the County Assembly received Ksh. 1,048,995,897 which translates to 77% funding of the total budget of Ksh. 1,364,502,604.

**2.2 Operational Performance**

During the FY, a total of eight (8) policies were passed namely;

- The Machakos County Assembly Broadcasting Policy approved on 11<sup>th</sup> August 2021;
  - Constitutive Agreement on the South Eastern Kenya Economic Block (SEKEB) on 22<sup>nd</sup> September, 2021;
  - Machakos County Early Childhood Development Education Policy on 8<sup>th</sup> December, 2021;
  - The Machakos County Public Finance Management (Machakos County Emergency Fund) regulation, 2021 on 16<sup>th</sup> February, 2022;
  - The Annual Development Plan 2022/2023 on 29<sup>th</sup> March, 2022;
  - The Machakos County Review and Outlook paper 29<sup>th</sup> March, 2022;
  - The County Fiscal Strategy Paper 2022/2023 on 30<sup>th</sup> March, 2022;
- The Financial Year 2021/2022 budget was approved by the Assembly on 30<sup>th</sup> June 2021.
- During the period, the Assembly also considered and approved two supplementary budgets estimates on 1<sup>st</sup> March 2022 and 31<sup>st</sup> May 2022.

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- The County Assembly has 26 committees and some of the key ones include:

No.	Assembly Committees	Committee mandate and its successes over the period
1	Budget and Appropriation committee	<ul style="list-style-type: none"> <li>• During the FY, the committee was involved in: Scrutinizing the budget estimates forwarded to the assembly by the County Executive</li> <li>• Reviewing of the performance by monitoring County spending against the budgeted programs</li> </ul> <p>The committee successes during the period were:</p> <ul style="list-style-type: none"> <li>• Passed the Machakos County Appropriation Act, 2022</li> <li>• Passed the County Budget Review Outlook Paper</li> <li>• Passed the County Fiscal Strategy Paper</li> <li>• Analysed the COB report and presented the same to the house.</li> </ul>
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"> <li>• Passed the Machakos County Finance Bill, 2021</li> <li>• Ensured that the County collected Kshs. 1,296,677,122 out of the targeted Ksh. 1,729,978,232 despite the challenge posed by COVID-19 pandemic.</li> </ul>
3	Public Accounts Committee	<p>The committee reviewed all accounts showing appropriations of the sum voted by the Assembly to meet expenditure and other reports that were laid before the committee.</p> <p>The committee also interrogated the audit reports for both the County Executive and the County assembly.</p>

**Machakos County Assembly  
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**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
- Installation of Reverse Osmosis
- 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 initiated the process of construction of ward offices for its 40 wards. The constructed ward offices will facilitate proper service delivery to the electorates. As at the end of the financial year, twenty one (21) ward offices were completed and are now in use. 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**

**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.

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**iii. Limited budgetary resources**

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

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

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

**Representation Function**

- 1) Establish platforms for MCAs to interact with the public: holding public participation forums, carry out civic awareness and outreach programmes.
- 2) Devise mechanisms for communicating feedback from the Assembly to the public through: use of local radio stations, circulation of House reports and uploading Hansard reports.
- 3) Strengthen ward Offices: Construction of ward offices, equipping and maintenance of the wards.
- 4) Provide logistics for MCAs to visit ward offices: mileage, car loans and mortgage.
- 5) Create modalities for reaching out to special groups: provide brailled versions of House documents, avail sign language interpreters.
- 6) To promote information sharing with the public: provide IEC Materilas, engage media-radio appearances, setting up of a media centre.

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

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

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**Training and Development policy**

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

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

**Recruitment**

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

**Staff Performance Appraisal Policy**

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

**The Assembly's Approach in improving Skills include;**

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



.....  
**Name: Joseph Mutisya**

**Clerk of the County Assembly**

**Machakos County Assembly  
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**3. Statement Of Performance Against County Assembly Predetermined Objectives**

**Introduction**

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

The key mandate of the County Assembly of Machakos is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 2021/2022 MCA were trained on: <ul style="list-style-type: none"> <li>• role of the office of the Auditor General for presentation during a training of the Public Accounts and Investments Committee in Mombasa</li> </ul> <p>During the FY, the Assembly passed 13 bills namely;</p> <ul style="list-style-type: none"> <li>• Machakos County Tax Waivers Bill 2020 on 4<sup>th</sup> August, 2021</li> <li>• Machakos County Abattoirs Bill, 2020 on 14<sup>th</sup> December, 2021</li> <li>• Machakos County</li> </ul>

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				<p>Environmental Management Bill 2020 on 14<sup>th</sup> December, 2021</p> <ul style="list-style-type: none"> <li>• Machakos County Senior Citizens Bill, 2020 on 15<sup>th</sup> December, 2021</li> <li>• Machakos County Climate Change Amendment Bill (Amendment) Act 2021 in 2<sup>nd</sup> Feb 2022</li> <li>• Machakos County 1<sup>st</sup> Supplementary Appropriation Act 2022 in 2<sup>nd</sup> March, 2022</li> <li>• The Machakos County Southern Eastern Kenya Economic Bloc Bill, 2019 on 30<sup>th</sup> March, 2022</li> <li>• The Machakos County Cultural Heritage Bill, 2022 on 11<sup>th</sup> May 2022</li> <li>• The Machakos County Sand Harvesting (Amendment) Bill, 2022 on 11<sup>th</sup> May 2022</li> <li>• The Machakos County Youth Empowerment Bill, 2022 on 10<sup>th</sup> May 2022</li> <li>• The Machakos County State Officers (Retirement Benefit) Bill, 2022 on 25<sup>th</sup></li> </ul>
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**Machakos County Assembly  
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For the year ended 30<sup>th</sup> June 2022**

				<p>May, 2022</p> <ul style="list-style-type: none"> <li>• The Machakos County 2<sup>nd</sup> Supplementary Appropriation Bill 2022 on 31<sup>st</sup> May 2022</li> <li>• Machakos County Appropriation Bill 2022 on 31<sup>st</sup> May, 2022.</li> </ul>
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	The Assembly reviewed the Standing Orders putting into account covid-19 pandemic and approved amendment of the Assembly Standing Orders on 17 <sup>th</sup> August, 2021.
<b>Program 2</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

**Machakos County Assembly  
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**4. Corporate Social Responsibility Statement/Sustainability Reporting**

Machakos County Assembly exist to transform lives. This is our purpose; the driving force behind everything we do. During the financial year, the Assembly initiated construction of the Reverse Osmosis project which was completed and commissioned and the community around has been benefiting through consumption of water.

**a) Sustainability strategy and profile -**

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

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

**b) 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.

**c) Employee welfare**

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

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

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**d) Market place practices-**

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

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

**e) Community Engagements-**

The assembly during the period under review engaged with the public through public participation events by informing them and requesting their inputs on several bills 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 three (3) Bunge Mashinani events at Kangundo, Athi-River and Kathiani Sub-Counties and also through live streaming the plenary sitting of the Assembly 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.

The Assembly participated in the State Department of Cultural and Heritage exhibition held at KICC in Nairobi and showcased the achievements of the Assembly and also participated in the ASK trade fair Machakos and show cased the Assembly activities.

**Machakos County Assembly  
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**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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County 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, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

**Machakos County Assembly**  
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**For the year ended 30<sup>th</sup> June 2022**

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 23/12 2022.

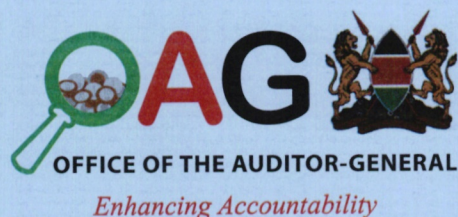


.....  
**Name: Joseph Mutisya**

**Clerk of the County Assembly**

# REPUBLIC OF KENYA

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HEADQUARTERS  
Anniversary Towers  
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NAIROBI

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

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### 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 42, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement

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

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

### **Basis for Qualified Opinion**

#### **1. Variances Between Financial Statements and Integrated Financial Management Information System (IFMIS) Ledger**

The statement of receipts and payments reflects total expenditure of Kshs.1,060,696,712. However, review of the financial statements presented for audit by the County Assembly against the Integrated Financial Management Information System (IFMIS) ledger payment details for the year under review revealed discrepancies in use of goods and services, acquisition of assets and gratuity as detailed below;

<b>Component</b>	<b>Financial Statement (Kshs.)</b>	<b>IFMIS Balance (Kshs.)</b>	<b>Variances (Kshs.)</b>
Use of goods and services	430,281,383	398,240,543	32,040,840
Acquisition of assets	97,949,037	86,466,840	11,482,197
Gratuity	37,570,656	38,204,197	(634,141)

In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.1,060,696,712 reported in the financial statements for the year ended 30 June, 2022 could not be confirmed.

#### **2. Unsupported Expenditure under Use of Goods and Services**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements effects use of goods and services expenditure amounting to Kshs.430,281,383. The amount includes Kshs.20,266,863, Kshs.5,410,800, and Kshs.17,777,528 relating to hospitality supplies and services, other operating expenses and training expenses respectively. However, expenditure amounting to Kshs.3,546,965, Kshs.1,094,420 and Kshs.588,600 for the three items respectively were not supported.

In the circumstances, the validity and regularity of the expenditure amounting to Kshs.430,281,383 could not be confirmed.

### 3. Misstatement in Exchequer Receipts

The statement of receipts and payments and as disclosed in Note 1 to the financial statements reflects Kshs.1,048,995,897 in respect of exchequer releases. However, included in this amount were receipts totalling Kshs.31,164,190 received in July, 2022 and therefore outside the reporting period contrary to Section 97(1) of the Public Finance Management County Government Regulations, 2015.

In the circumstances, the fair statement of the exchequer releases of Kshs.1,048,995,897 could not be confirmed.

### 4. Un-Reconciled P.A.Y.E Returns

The statement of receipts and payments reflects Kshs. 454,889,136 on compensation of employees which includes Kshs. 411,720,115 being payments of salaries and wages to Machakos County Assembly members and staff. Review of the Pay as You Earn (P.A.Y.E) filed return acknowledgement receipts against relevant payment vouchers revealed certain discrepancies. In the months of July, August, November, December and January 2021, there were differences between what was paid as per the payment vouchers and what was filed as returns as shown below;

Month	P.A.Y.E AS Paid Kshs.	P.A.Y.E Filed for the Period Kshs.	Variance Kshs.
July, 2021	9,897,063	9,897,963	(900)
August, 2021	10,720,525	9,799,413	921,112
November, 2021	7,921,056	9,496,717	(1,575,661)
December, 2021	7,058,846	7,015,768	43,078
January, 2022	7,090,743	6,931,968	158,775

In the circumstances, the accuracy and completeness of the total PAYE amount of Kshs.7,090,743 could not be confirmed.

### 5. Expenditure without Budgetary Provision.

The statement of receipts and payments reflects use of goods and services amount of Kshs.430,281,383, out of which Kshs.222,601,017 as disclosed in note 5 to the financial statements relates to domestic travel and subsistence. Review of the approved budget for domestic travel and subsistence provided by the Assembly indicates a total amount of Kshs.218,820,470 resulting to an over-expenditure of Kshs.3,780,547.00 without budgetary provision.

In the circumstances, the regularity of the reported domestic travel and subsistence amount of Kshs.222,607,017 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

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.1,364,502,604 and Kshs.1,066,195,897 respectively resulting to an under-funding of Kshs.298,306,707 (or 22 %) of the approved budget. Similarly, the County Assembly expended Kshs.1,060,696,712 against an approved budget of Kshs.1,364,502,604 resulting to an under-expenditure of Kshs.303,805,892 (or 22 %) 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 on other disclosures to the financial statements reflect Nil balance in respect of pending accounts payable. However, Annex 1 to the financial statements on budget analysis of pending accounts payable indicates that the County Assembly had pending bills amounting to Kshs.99,255,368 which included bills totalling Kshs.55,360,351 carried forward from 2020/2021 financial year. Further, Management did not explain why the bills were not settled during the year they occurred or formed the 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 bills.

#### **2. Unresolved Prior Year Matters**

In the audit report for the previous year several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in the Use of Public Resources. However, the Management has not resolved the issues or provided an explanation for the delay in resolving the prior year audit issues.

# 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, 2022, six (6) 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 Resources 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 totaling Kshs.17,200,000. The receipts relate to funds borrowed from the Housing Fund Account at KCB Bank by the County Assembly over the years and funds borrowed from the severance pay account at Family Bank. However, inter-entity borrowing is contrary to Regulation 71 (4) of the Public Finance Management (County Governments) Regulations, 2015 which prohibits a County Government entity from giving another County Government entity cash donation to augment the budgetary resources of designated departments.

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

### **3. Delay in Completion of Projects.**

The statement of receipts and payments and Note10 to the financial statements reflects acquisition of assets of Kshs.97,949,037. The expenditure incudes construction of buildings of Kshs.75,731,514 which further includes an amount of Kshs.23,702,775 related to the construction of the Speaker's residence at a contract sum of Kshs.33,609,129. Review of other contractual documents revealed that it was to commence on 29 June, 2021 and to be completed on 2 December, 2021. However, the project was extended four (4) times and a revised completion date of 28 July, 2022 granted.

A site visit on 28 July, 2022 revealed that the project is 85% complete and no evidence of further extension had been requested by the contractor. No explanation was provided for the delay in completion of the project.

In the circumstances, the residents of Machakos have been denied the benefits that would accrue from the project.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of the County Assembly to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

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

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

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

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

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

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

**Nairobi**

**17 February, 2023**

**Machakos County Assembly  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

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

		<b>2021-2022</b>	<b>2020-2021</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Receipts</b>			
Exchequer releases	1	1,048,995,897	1,015,210,816
Proceeds from sale of assets	2	-	-
Other receipts	3	17,200,000	4,500,000
<b>Total receipts</b>		<b>1,066,195,897</b>	<b>1,019,710,816</b>
<b>Payments</b>			
Compensation of employees	4	454,889,136	426,697,491
Use of goods and services	5	430,281,383	383,241,705
Subsidies	6	-	-
Transfers to other government entities	7	40,000,000	40,000,000
Other grants and transfers	8	-	-
Social security benefits	9	37,570,656	22,216,394
Acquisition of assets	10	97,949,037	147,552,898
Finance costs	11	6,500	600
Other payments	12	-	-
<b>Total payments</b>		<b>1,060,696,712</b>	<b>1,019,709,088</b>
<b>Surplus/deficit</b>		<b>5,499,185</b>	<b>1,728</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 23/12 2022 and signed by:



.....

**Name: Joseph Mutisya**  
**Clerk of the Assembly**



.....


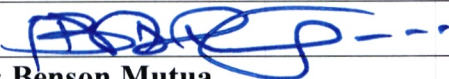
**Name: Benson Mutua**  
**Principal Finance Officer – County Assembly**  
**ICPAK Member Number: 5498**

**Machakos County Assembly**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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

		<b>2021-2022</b>	<b>2020-2021</b>
<b>Financial assets</b>	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Cash and cash equivalents</b>			
Bank balances	13A	37,064,688	23,061,321
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>37,064,688</b>	<b>23,061,321</b>
Imprests and Advances	14	-	-
<b>Total financial assets</b>		<b>37,064,688</b>	<b>23,061,321</b>
<b>Financial liabilities</b>			
Third party deposits and retention	15	31,565,503	23,059,593
<b>Net financial assets</b>		<b>5,499,185</b>	<b>1,728</b>
<b>Represented by</b>			
Fund balance b/fwd	16	-	-
Prior year adjustment	17	-	-
Surplus/(deficit) for the year		5,499,185	1,728
<b>Total Net Financial Assets and Liabilities</b>		<b>5,499,185</b>	<b>1,728</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 23/12 2022 and signed by:

<b>Sign:</b> 	<b>Sign:</b> 
<b>Name: Joseph Mutisya</b>	<b>Name: Benson Mutua</b>
<b>Clerk of the Assembly</b>	<b>Chief Finance Officer – County Assembly</b>
	<b>ICPAK Member Number: 5498</b>

**Machakos County Assembly  
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**9. Statement Of Cash Flows for The Period Ended 30<sup>th</sup> June 2022**

		2021-2022	2020-2021
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	1,048,995,897	1,015,210,816
Other receipts	3	17,200,000	4,500,000
<b>Payments for operating expenses</b>			
Compensation of employees	4	454,889,136	426,697,491
Use of goods and services	5	430,281,383	383,241,705
Subsidies	6	-	-
Transfers to other government entities	7	40,000,000	40,000,000
Other grants and transfers	8	-	-
Social security benefits	9	37,570,656	22,216,394
Finance costs	11	6,500	600
Other payments	12	-	-
<b>Adjusted for:</b>			
Prior year adjustment	17	-	-
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	-
<b>Net cash flows from operating activities</b>		<b>103,448,222</b>	<b>147,554,626</b>
<b>Cashflow from investing activities</b>			
Acquisition of assets	10	97,949,037	147,552,898
<b>Net cash flows from investing activities</b>		<b>97,949,037</b>	<b>147,552,898</b>
<b>Net increase in cash and cash equivalents</b>		<b>5,499,185</b>	<b>1,728</b>
<b>Cash &amp; cash equivalent at Start of the year</b>	16	-	-
<b>Cash &amp; cash equivalent at end of the year</b>	13	<b>5,499,185</b>	<b>1,728</b>

Net Cash Flows from Investing Activities was Kes 97,949,037 comprising of Kes 2,243,771 under Recurrent Budget and Kes 95,705,266 under Development Budget.

**Machakos County Assembly  
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Cash & Cash Equivalent at the beginning of FY 2021/2022 was Nil. The Closing Balance Kes 1,728 for FY 2020/2021 was swiped back to County Revenue Fund as required by the law.

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 23/12 2022 and signed by:

**Name: Joseph Mutisya  
Clerk of the Assembly**

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

**10. Statement of Comparison Of Budget & Actual Amounts: Recurrent and Development**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>c=a+b</b>	<b>e=d-c</b>	<b>Kshs</b>
<b>Receipts</b>					
Exchequer releases	1,272,790,391	91,712,213	1,364,502,604	1,048,995,897	77%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	17,200,000	
<b>Total</b>	<b>1,272,790,391</b>	<b>91,712,213</b>	<b>1,364,502,604</b>	<b>1,066,195,897</b>	<b>-</b>
<b>Payments</b>					
Compensation of employees	443,706,582	9,582,868	453,289,450	454,889,136	100%
Use of goods and services	418,315,489	11,490,132	429,805,621	430,281,383	100%
Subsidies	-	-	-	-	-
Transfers to other government entities	70,000,000	20,000,000	90,000,000	40,000,000	44%
Other grants and transfers	-	-	-	-	-
Social security benefits	41,968,320	0	41,968,320	37,570,656	90%
Acquisition of assets- Development vote	295,000,000	51,712,213	346,712,213	95,705,266	28%
Acquisition of assets- Recurrent Vote	3,800,000	(1,073,000)	2,727,000	2,243,771	82%
Finance costs	-	-	-	6,500	
Other payments	-	-	-	-	-
<b>Total</b>	<b>1,272,790,391</b>	<b>91,712,213</b>	<b>1,364,502,604</b>	<b>1,060,696,712</b>	<b>78%</b>
<b>Surplus/ deficit</b>				<b>5,499,185</b>	

**Machakos County Assembly  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**Note**

- (a) The overall absorption of 77% 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 90 million under transfers to other government entities. This resulted to an overall absorption (Recurrent budget) of 93%.
- (c) Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 97 million against a budget of kes 346.7 million. The reason for the absorption of 28% 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 23/12 2022 and signed by:



**Name: Joseph Mutisya**  
**Clerk of the Assembly**



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

**11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilisation difference</b>
	<b>A</b>	<b>B</b>	<b>c=a+b</b>	<b>e=d-c</b>	
<b>Receipts</b>					
Exchequer releases	977,790,391	40,000,000	1,017,790,391	947,790,393	93%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	17,200,000	-
<b>Total</b>	<b>977,790,391</b>	<b>40,000,000</b>	<b>1,017,790,391</b>	<b>964,990,393</b>	<b>-</b>
<b>Payments</b>					
Compensation of employees	443,706,582	9,582,868	453,289,450	454,889,136	100%
Use of goods and services	418,315,489	11,490,132	429,805,621	430,281,383	100%
Subsidies					
Transfers to other government entities	70,000,000	20,000,000	90,000,000	40,000,000	44%
Other grants and transfers	-	-	-	-	-
Social security benefits	41,968,320	0	41,968,320	37,570,656	90%
Acquisition of assets	3,800,000	(1,073,000)	2,727,000	2,243,771	82%
Finance costs	-	-	-	6,500	-
Other payments	-	-	-	-	-
<b>Total</b>	<b>977,790,391</b>	<b>40,000,000</b>	<b>1,017,790,391</b>	<b>964,991,446</b>	<b>95%</b>
<b>Surplus/ deficit</b>				<b>(1,052)</b>	

**Machakos County Assembly  
Annual Report and Financial Statements  
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**Note:**

- (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 90 million under transfers to other government entities. This resulted to an overall absorption (Recurrent budget) of 44%.
- 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 22/12 2022 and signed by:



**Name: Joseph Mutisya**  
**Clerk of the Assembly**



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

**12. Statement Of Comparison of Budget & Actual Amounts: Development**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>c=a+b</b>	<b>e=d-c</b>	<b>Kshs</b>
<b>Receipts</b>					
Treasury/ exchequer releases	295,000,000	51,712,213	346,712,213	101,205,504	29%
Proceeds from sale of assets					
Other receipts					
<b>Total</b>	<b>295,000,000</b>	<b>51,712,213</b>	<b>346,712,213</b>	<b>101,205,504</b>	<b>29%</b>
<b>Payments</b>					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	295,000,000	51,712,713	346,712,213	95,705,266	28%
Finance costs					
Other payments					
<b>Total</b>	<b>295,000,000</b>	<b>51,712,713</b>	<b>346,712,213</b>	<b>95,705,266</b>	<b>28%</b>
<b>Surplus/ deficit</b>				<b>5,500,238</b>	

**Machakos County Assembly  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

*Note*

- a) Under the development budget, (Acquisition of assets) the County Assembly managed to undertake projects worth Kes 95million against a budget of kes 346.7 million. The reason for the absorption of 28% 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 23/12 2022 and signed by:



.....

**Name: Joseph Mutisya**  
**Clerk of the Assembly**



.....

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

**13. Budget Execution By Programmes And Sub-Programmes**

<b>Programme/Sub-Programme</b>	<b>Final Budget</b>	<b>Indicators</b>	<b>Outcomes</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>%/ number</b>	<b>%/ number</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Programme 1</b>	-	-	-	-	-
Sub-Programme 1- Representation, Legislation and Oversight	1,272,790,391	91,712,213	1,364,502,604	1,048,995,897	315,506,707
Other Receipts				17,200,000	(17,200,000)
	-	-	-	-	-
<b>Total</b>	<b>1,272,790,391</b>	<b>91,712,213</b>	<b>1,364,502,604</b>	<b>1,066,195,897</b>	<b>298,306,707</b>

*(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).*

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**14. Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include 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.

**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.

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**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

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

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2022, this amounted to Kshs 31,565,503 compared to Kshs 23,059,593 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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

**9. Third party deposits and retention**

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

**10. Non-current assets**

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

**11. Pending bills**

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

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**Significant Accounting Policies (Continued)**

**12. Contingent Liabilities**

A contingent liability is:

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

**13. Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**14. Budget**

The budget is 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 30<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was two (2) supplementary budgets passed in the year. The supplementary budgets were approved on 2<sup>nd</sup> March 2022 and 31<sup>st</sup> May 2022. 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.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

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

**18. Related Party Transactions**

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

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

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

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**15. Notes to the Financial Statements**

**1. Exchequer Releases**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the county treasury for q1	138,727,763	249,261,000
Transfers from the county treasury for q2	403,890,519	269,683,151
Transfers from the county treasury for q3	174,909,421	223,041,705
Transfers from the county treasury for q4	331,468,194	273,224,960
<b>Cumulative amount</b>	<b>1,048,995,897</b>	<b>1,015,210,816</b>

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

**2. Proceeds From Sale Of Assets**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**Notes to the Financial Statements**

**3. Other Receipts**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Tender Fees Received	-	-
Other Receipts- Inter Account borrowing- KCB Bank (Housing Fund Ac)	14,200,000	4,500,000
Other Receipts Inter Account borrowing- Family Bank (Severance pay Ac)	3,000,000	-
Other Receipts IV	-	-
<b>Total</b>	<b>17,200,000</b>	<b>4,500,000</b>

**NOTE:**

*The amount of Ksh. 14,200,000 represents funds borrowed from the Assembly Housing Account. The total borrowed funds from this fund account at the beginning of the FY was Ksh. 23,500,000, hence giving a total of Ksh. 37,700,000 as the total outstanding inter-account borrowing by the close of the FY from the Assembly Housing Account.*

*The Ksh. 3,000,000 reported under other receipts were funds borrowed from Family Bank Severance Account and this will be refunded back to the account.*

**4. Compensation of Employees**

	<b>2021- 2022</b>	<b>2020- 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Salaries and Wages paid for MCAS, CASB, Staff, Contractual staff and Ward staff (Excluding NHIF, NSSF, Pension contribution for both employer and employee)	411,720,115	391,721,403
Pension and other social security contributions	36,440,961	29,367,788
Compulsory national social security schemes-NSSF	1,815,960	1,290,200
Compulsory national health insurance schemes-NHIF	4,912,100	4,318,100
<b>Total</b>	<b>454,889,136</b>	<b>426,697,491</b>

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**Note:**

*The salaries and wages paid of Ksh. 411,720,115 includes house allowance, commuter, airtime, mileage, sitting allowances and speakers house rent. It represents the total salary paid during the financial year for MCAs, staff and ward office employees. Based on the above comparison it has been noted that there was a huge increase which was as a result of the addition of the new staffs and payment of the previous financial year's statutory arrears.*

*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**

	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	24,900	622,771
Communication, supplies and services	4,013,026	5,707,406
Domestic travel and subsistence	222,601,017	217,065,610
Foreign travel and subsistence	72,694,546	8,172,404
Printing, advertising and information supplies & services	6,661,195	7,011,771
Rentals of produced assets	-	2,040,000
Training expenses	17,777,528	27,146,435
Hospitality supplies and services	20,266,863	24,752,099
Insurance costs	43,070,517	33,759,175
Specialized materials and services	2,176,905	296,297
Office and general supplies and services	10,194,936	10,519,394
Fuel, oil and lubricants	3,900,558	3,310,500
Other operating expenses	5,410,800	10,075,666
Routine maintenance – vehicles and other transport equipment	2,181,579	2,911,741

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Routine maintenance – other assets	1,656,513	1,155,435
Ward Office rent and expenses	17,650,500	28,695,000
<b>Total</b>	<b>430,281,383</b>	<b>383,241,705</b>

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**Notes To The Financial Statements (Continued)**

**6. Subsidies**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies To County Corporations	-	-
<i>See List Attached</i>		
(Insert Name)		
Subsidies To Private Enterprises	-	-
<i>See List Attached</i>		
(Insert Name)		
<b>Total</b>	<b>-</b>	<b>-</b>

(Provide explanations as to what subsidies relate to)

**7. Transfers To Other Government Entities**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to national government entities</b>		
<b>Transfers to other county assembly entities</b>		
Car loan scheme fund		
Mortgage Fund Account	40,000,000	40,000,000
<b>Total</b>	<b>40,000,000</b>	<b>40,000,000</b>

**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.*

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**Notes To The Financial Statements (Continued)**

**8. Other Grants And Transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**9. Social Security Benefits**

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	37, 570,656	22,216,394
Social Security Benefits		
Employer Social Benefits		
<b>Total</b>	<b>37, 570,656</b>	<b>22,216,394</b>

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

*Based on the above comparison it was noted that the increment was due to the payment of the previous years' Service Gratuity for MCAs and change of the payment from Severance pay Service Gratuity for Ward Staffs as was provided by the law.*

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**Notes To The Financial Statements (Continued)**

**10. Acquisition Of Assets**

<b>Non- financial assets</b>	<b>2021 - 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings		
Construction of buildings	75,731,514	120,261,331
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	7,821,282	13,803,837
Purchase of office furniture and general equipment	-	
Purchase of ICT Equipment, Software and Other ICT Assets	12,152,470	
Purchase of specialized plant, equipment and machinery	-	-
Purchase of other office equipment	2,243,771	2,510,317
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals		
Research, studies, project preparation, design & supervision		
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities		
Acquisition of land		
Acquisition of intangible assets		
<b>Total acquisition of non- financial assets</b>		
<b>Financial assets</b>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
<b>Total acquisition of financial assets</b>		
<b>Total acquisition of assets</b>	<b>97,949,037</b>	<b>147,552,898</b>

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**Notes To The Financial Statements (Continued)**

**11. Finance Costs**

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank charges	6,500	600
Interest payments on foreign borrowings		
Interest payments on guaranteed debt taken over by govt		
Interest on domestic borrowings (non-govt)		
Interest on borrowings from other government units		
<b>Total</b>	<b>6,500</b>	<b>600</b>

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

**12. Other Payments**

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
	-	-

(Provide detailed explanations for other payments)

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**Notes To The Financial Statements (Continued)**

**13. Cash And Bank Balances**

**13A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>CBK- Development Account, Kes</i>	1000264578	Development	5,500,238	1
<i>CBK- Reccurent Account, Kes</i>	1000240393	Recurrent	1	1,727
<i>CBK- Deposit Account, Kes</i>	1000264543	Deposit	17,419,097	15,441,051
<i>Co-operative Bank, kes</i>	01141277998902	Imprest	(1,054)	-
<i>Family Bank, Machakos County Assembly Severance Pay, kes</i>	073000041508	Severance Pay AC	14,146,406	7,618,542
<b>Total</b>			<b>37,064,688</b>	<b>23,061,321</b>

**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 13,129,437.40. This money will be swept to the County Revenue Fund Account, hence the reason as to why the amount was not included in the statement of Financial Assets and Liabilities as part of the bank balances.

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 kes 214,469. 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.

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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. 14,146,406  
The total of kes 5,500,539.50 that was held in different banks by the end of the FY 2021/2022 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**

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency		
Cash In Hand – Held In Foreign Currency		
<b>Total</b>		

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**Notes To The Financial Statements (Continued)**

Cash in hand should be analysed as follows:

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1		
Location 2		
Location 3		
<b>Total</b>		

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

**14. Imprests and Advances**

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests		
Salary Advance		
Clearance accounts		
<b>Total</b>		

<b>Breakdown Of Imprest And Salary Advance Per Department</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
<b>Imprests</b>	<b>Kshs</b>	<b>Kshs</b>
Department Xx		
Department Xx		
Department Xx		
<b>Sub-Total</b>		
<b>Salary Advance</b>		
Department Xx		
Department Xx		
<b>Sub-Total</b>		
<b>Grand Total</b>		

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

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**Notes To The Financial Statements (Continued)**

**15. Third Party Deposits and Advances**

<b>Description</b>	<b>2021 – 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	14,146,406	7,618,542
Retentions - CBK deposit account	17,419,097	15,441,051
<b>Total</b>	<b>31,565,503</b>	<b>23,059,593</b>

- The amount reported of Ksh. 17,419,097 represents money held in CBK deposit account for contractors of 10% retention
- The amount of Ksh. 14,146,406 represents money deposited in Family Bank to cater for ward office staff severance pay once their term comes to an end.

**16. Fund Balance Brought Forward**

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts	5,500,239	88,059,092
Cash In Hand		
Accounts Receivables		
Accounts Payables		
Transfer of funds to the County Revenue Fund Ac	(5,500,239)	(88,059,092)
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE:**

The Kes 5,500,239 was swiped 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. 5,500,239 under **ANNEX 13**).

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**17. Prior Year Adjustments**

	<b>Balance b/f FY 2020-2021 as per audited financial statements</b>	<b>Adjustments during the year relating to prior periods</b>	<b>Adjusted ** Balance b/f FY 2020-2021</b>
<b>Description Of The Error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>Specify</i> )	-	-	-

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

**18. Changes In Imprests and Advances**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Account Receivables As At 1 <sup>st</sup> July 20xx	-	-
Closing Account Receivables As At 30 <sup>th</sup> June 20xx	-	-
Change In Account Receivables	-	-

**19. Changes In Third Party Deposits and Retention**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Accounts Payables As At 1 <sup>st</sup> July 20xx	-	-
Closing Accounts Payables As At 30 <sup>th</sup> June 20xx	-	-
Change In Accounts Payables	-	-

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NOTE:

- The amount reported of Ksh. 17,419,097 represents money held in CBK Deposit Account for contractors of 10% retention
- The amount of Ksh. 14,146,406 represents money deposited in Family Bank to cater for ward office staff severance pay once their term ends.

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**Notes To The Financial Statements (Continued)**

**Other Disclosures**

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

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction Of Buildings				
Construction Of Civil Works				
Supply Of Goods				
Supply Of Services				
<b>Total</b>				

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

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior Management				
Middle Management				
Unionisable Employees				
Others				
<b>Total</b>				

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**3. Other Pending Payables (See Annex 3)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				

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

**4. External Assistance**

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
<b>Total</b>		

*a) External assistance relating loans and grants*

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
<b>Total</b>		

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*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants			
<b>Total</b>			

*c) Classes of providers of external assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
<b>Total</b>		

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

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Notes To The Financial Statements (Continued)**

***d. Non-Monetary External Assistance***

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		
Services		
<b>Total</b>		

*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.***

<b>Payments Made By Third Parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation Of Employees		
Use Of Goods And Services		
Subsidies		
Transfers To Other Government Units		
Other Grants And Transfers		
Social Security Benefits		
Acquisition Of Assets		
Finance Costs, Including Loan Interest		
Repayment Of Principal On Domestic & Foreign Borrowing		
Other Payments		
<b>Total</b>		

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

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***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*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**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***

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

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

<b>Payments made by third parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
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		
<b>Total</b>		

**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.

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Related party transactions:**

	20xx- 20xx	20xx- 20xx
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs		
Key Management Compensation (Clerk and Heads of departments)		
<b>Total Compensation to Key Management</b>		
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to County Corporations		
Transfers to non-reporting entities e.g ECD centres, welfare centres etc		
<b>Total Transfers to related parties</b>		
<b><u>Transfers from related parties</u></b>		
Transfers from the County Executive- Exchequer		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>		

**7. Contingent Liabilities**

<b>Contingent liabilities</b>	2021-2022	2020-2021
	Kshs	Kshs
Court case xxx against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
<b>Total</b>		

*(Give details- Update ANNEX 6 Contingent liabilities register)*

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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>FY 2019-2020 AUDIT REPORT</b>				
1.0	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 2023
2.0	Budget control and performance	Under recurrent budget, the absorption rate was 100%, while under the development budget it was 12%. For other recurrent transfers (loans) it was 40% as indicated. The reason as to why there was low absorption rate under development budget was that, most of the development projects were initiated late in the FY hence no payments were done during the period	Not Resolved	June 2023

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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)
2.0	Discrepancies in Bank Balances	<p>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 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</p>	Not Resolved	June 2023

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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)
		issued by the National Treasury through IFMIS portal		
4	Opening Fund and Cash Equivalents	The law requires that any amounts that are unspent at the end of the FY to be swipped back to the CRF Account. During the FY 2018/2019, the closing bank balances were kes 421,325. In compliance with the law, the Assembly swept back the full amounts to the County Revenue Fund Account at CBK and hence, FY 2019/20 was therefore started with nil balances.	Not Resolved	June 2023



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Clerk of the County Assembly

Date: Joseph Mutisya

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**17. Annexes**

**Annex 1 – Analysis of Pending Accounts Payable**

<b>Supplier of Goods or Services</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
			a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>							
1.							
<b>Sub-Total</b>							
<b>Construction Of Civil Works</b>							
2.							
<b>Sub-Total</b>							
<b>Supply Of Goods</b>							
SCOFFEX LIMITED	6-Aug-18		287,600			287,600	Supply of drinking water
<b>Sub-Total</b>							
<b>Supply Of Services</b>							
ATHIANI HOLDINGS LTD	24-Aug-21			69,600		69,600	Cost of Advertisement
	21-Sep-21			69,600		69,600	Cost of Advertisement
	12-Oct-21			69,600		69,600	Cost of Advertisement
NATION MEDIA GROUP	4-Oct-18		142,680			142,680	Cost of Advertisement
	8-Nov-18		142,680			142,680	Cost of Advertisement
	3-Dec-20		140,220			140,220	Cost of Advertisement

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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
	25-Sep-20		169,860			169,860	Cost of Advertisement
	12-Mar-20		140,220			140,220	Cost of Advertisement
	28-May-18		343,360			343,360	Cost of Advertisement
	19 Jan,2022			279,560		279,560	Cost of Advertisement
	24 Feb,2022			279560		279,560	Cost of Advertisement
	25 Mar,2022			309,024		309,024	Cost of Advertisement
	30 Mar,2022			53,999		53,999	Cost of Advertisement
	31 Mar,2022			142,680		142,680	Cost of Advertisement
	7 Apri,2022			142,680		142,680	Cost of Advertisement
	20 Apri,2022			142,680		142,680	Cost of Advertisement
	26 Apri,2022			142,680		142,680	Cost of Advertisement
	11 May,2022			152,591		152,591	Cost of Advertisement
	6 June,2022			142,680		142,680	Cost of Advertisement
ATTIC TOURS AND TRAVEL LTD	3-Jan-21		145,495			145,495	Cost Of Air tickets
	2-Mar-21		22,500			22,500	Cost Of Air tickets
EASTERN BROADCASTING CORPORATION LTD	24-Jun-21		58,000			58,000	Cost of Advertisement
	31 Nov,2021			58,000		58,000	Cost of Advertisement
	02,July,2022			58,000		58,000	Cost of Advertisement
	28,feb,2022			58,000		58,000	Cost of Advertisement

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<b>Supplier of Goods or Services</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
	09,Mar,2022			58,000		58,000	Cost of Advertisement
	13,Apri,2022			58,000		58,000	Cost of Advertisement
	11,May,2022			58,000		58,000	Cost of Advertisement
TOP CHOICE	28-Jan-21		171,000			171,000	Stabilizer for the Lift
KEYSA TOURS & TRAVEL	24-May-21		195,114			195,114	Cost Of Air tickets
CPF	22-Mar-21		120,000			120,000	Training on Performance management
	28-Nov-19		290,000			290,000	Training on Performance management
CHAMWA AUTO GARAGE	6-Nov-21		49,700			49,700	Garage Services
KISM	24-Jun-21		291,160			291,160	Training Fees
SILVER TOURS AND TRAVEL	11-Jun-21		32,600			32,600	Cost Of Air tickets
	11-Jun-21		13,800			13,800	Cost Of Air tickets
	11-Jun-21		18,800			18,800	Cost Of Air tickets
	12-Jun-21		176,000			176,000	Cost Of Air tickets
	23-Aug-21			277,200		277,200	Cost Of Air tickets
	15-Oct-21			2,325,600		2,325,600	Cost Of Air tickets
	30-Nov-21			733,500		733,500	Cost Of Air tickets
	3-Dec-21			179,250		179,250	Cost Of Air tickets
	2-Dec-21			1,054,550		1,054,550	Cost Of Air tickets
	6-Dec-21			1,440,000		1,440,000	Cost Of Air tickets

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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
	14-Dec-21			193,440		193,440	Cost Of Air tickets
	20-Nov-21			773,650		773,650	Cost Of Air tickets
REALEDGE AFRICA	25-Oct-21			920,700		920,700	Cost Of Air tickets
	25-Oct-21			23,810		23,810	Cost Of Air tickets
	29-Oct-21			40,535		40,535	Cost Of Air tickets
	29-Oct-21			3,455		3,455	Cost Of Air tickets
	01-Nov-21			119,805		119,805	Cost Of Air tickets
	01-Nov-21			22,725		22,725	Cost Of Air tickets
	11-Nov-21			2,305		2,305	Cost Of Air tickets
	30-Nov-21			200,955		200,955	Cost Of Air tickets
	03-Dec-21			11,215		11,215	Cost Of Air tickets
	06-Dec-21			12,980		12,980	Cost Of Air tickets
	24-Jan-22			289,900		289,900	Cost Of Air tickets
	24-Jan-22			31,340		31,340	Cost Of Air tickets
	14-Feb-22			1,144,415		1,144,415	Cost Of Air tickets
	18-Feb-22			34,525		34,525	Cost Of Air tickets
	28-Feb-22			44,665		44,665	Cost Of Air tickets
	25-Mar-22			38,575		38,575	Cost Of Air tickets
	06-Apr-22			285,190		285,190	Cost Of Air tickets
	11-Apr-22			39,445		39,445	Cost Of Air tickets

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<b>Supplier of Goods or Services</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
	20-May-22			43,875		43,875	Cost Of Air tickets
	30-May-22			86,470		86,470	Cost Of Air tickets
KEYSA TOURS	27-Jul-21			161,250		161,250	Cost Of Air tickets
	10-Sep-21			421,505		421,505	Cost Of Air tickets
	8-Oct-21			180,422.10		180,422.10	Cost Of Air tickets
	10-Nov-21			901,525		901,525	Cost Of Air tickets
	10-Mar-22			33,335		33,335	Cost Of Air tickets
ROSMA TOURS & TRAVEL	21-Sep-20		16,090			16,090	Cost Of Air tickets
	4-Mar-20		194,439			194,439	Cost Of Air tickets
CAF	8-Jan-20		3,500,000			3,500,000	Membership Annual Subscription fees
	01 July,2022			5,000,000		5,000,000	Membership Annual Subscription fees
FRALYN INVESTMENTS	12-Jul-21			400,000		400,000	Supply and Delivery of Tissue Papers
	3-Dec-21			400,000		400,000	Supply and Delivery of Tissue Papers
	22-Apr-22			200,000		200,000	Supply and Delivery of Tissue Papers
	16-Jun-22			873,600		873,600	Supply and Delivery of Track suits
SAFARICOM PLC	1-Feb-22			763,559.99		763,559.99	Supply and Delivery of Airtime
	1-Feb-22			17,482.51		17,482.51	Supply and Delivery of Airtime
NATIONAL YOUTH SERVICE	20-Jan-22			674,754.60		674,754.60	Supply and Delivery of Combat uniforms

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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
IMPACT CHEFS & HOSPITALITY	22-Nov-21			46,400		46,400	Supply and Delivery of Combat uniforms
CASSE INVESTMENTS	21-Feb-22			342,500		342,500	Supply and Delivery of Electrical Fittings
KENYA LITERATURE BUREAU	1-Feb-22			1,311,264		1,311,264	Supply & Delivery Of Calendars, Notebooks & Diaries
	11-Mar-22			727,088		727,088	Supply & Delivery Of Brochures & Service Charters
ANCHOR SECURITY SERVICES LTD	18-Feb-22			76,000		76,000	Provision Of Security Services
	18-Mar-22			76,000		76,000	Provision Of Security Services
	22-Apr-22			76,000		76,000	Provision Of Security Services
	20-May-22			22,800		22,800	Provision Of Security Services
BOBBY GUARDS LIMITED	25-May-22			52,325		52,325	Provision Of Security Services
	10-Jun-22			134,550		134,550	Provision Of Security Services
RENTOLINE	12-Apr-22			26,400		26,400	Change Of Sanitary Bins
	12-May-22			26,400		26,400	Change Of Sanitary Bins
ROBIN LIMITED	26-Mar-22			175,450		175,450	Supply & Delivery Of Kitchen Utensils
CYNET SERVICES	25-Mar-22			695,000		695,000	Supply And Delivery Of Tents (Purchase)
VEKARIA AUTO GARAGE				28,500		28,500	Provision Of Garage Services
				34,300		34,300	Provision Of Garage Services

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<b>Supplier of Goods or Services</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
STANDARD GROUP LTD	24-May-19		336,400			336,400	Cost of Advertisement
	30-Oct-19		133,400			133,400	Cost of Advertisement
	19-Feb-20		133,400			133,400	Cost of Advertisement
	27-Aug-20		174,420			174,420	Cost of Advertisement
	29-Apr-21		133,400			133,400	Cost of Advertisement
	30-Apr-21		168,200			168,200	Cost of Advertisement
	11-Jan-22			133,400		133,400	Cost of Advertisement
	25-Jan-22			133,400		133,400	Cost of Advertisement
	09-Mar-22			133,400		133,400	Cost of Advertisement
	13-Apr-22			133,400		133,400	Cost of Advertisement
PRIDEINN FLAMINGO	24-Jan-22			1,132,200		1,132,200	Conference fees
	30-Sep-21			932,400		932,400	Conference fees
	24-Nov-21			87,500		87,500	Conference fees
	14-Feb-22			304,000		304,000	Conference fees
	8-Apr-22			840,000		840,000	Conference fees
PRIDEINN AZURE	21-Feb-22			306,000		306,000	Conference fees
	29-Mar-22			106,400		106,400	Conference fees
PRIDEINN PARADISE	27-Oct-21			231,000		231,000	Conference fees
CROWNE PLAZA AN IHG HOTEL NAIROBI AIRPORT	13-Sep-21			275,400		275,400	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
	12-Oct-21			70,200		70,200	Conference fees
	4-Feb-22			124,200		124,200	Conference fees
THE PANARI HOTEL	22-Oct-21			40,500		40,500	Conference fees
	13-Aug-21			108,000		108,000	Conference fees
	15-Feb-22			300,000		300,000	Conference fees
	23-Mar-22			256,350		256,350	Conference fees
	23-Mar-22			60,000		60,000	Conference fees
	31-Mar-22			372,000		372,000	Conference fees
	17-May-22			116,100		116,100	Conference fees
	07-Jun-22			66,350		66,350	Conference fees
NORTH COAST BEACH HOTEL	14-Sep-21			85,000		85,000	Conference fees
	17-Sep-21			280,000		280,000	Conference fees
BUSPARK GARAGE	24-Mar-20		19,350			19,350	Provision of Garage Services
	24-Mar-20		5,850			5,850	Provision of Garage Services
	3-May-22			66,600		66,600	Provision of Garage Services
	17-May-22			40,850		40,850	Provision of Garage Services

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<b>Supplier of Goods or Services</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
	4-Jun-22			18,550		18,550	Provision of Garage Services
	15-Jun-22			22,500		22,500	Provision of Garage Services
	22-Jun-22			28,300		28,300	Provision of Garage Services
ESAMI	30-Sep-21			1,181,250		1,181,250	Training on transformative leadership
AGRICULTURAL SOCIETY OF KENYA	10-May-22			158,560.01		158,560.01	Machakos Show Participation Charges
SIOSTRA				690,000		690,000	Supply & Delivery Of Drinking Water
FAST CHOICE LTD	13-May-22			147,000		147,000	Supply & Delivery Of orthopedic Chair
MUNICIPAL COUNCIL OF MACHAKOS WATER & SEWERAGE COMPANY LTD	23-Jun-22			428,512.5		428,512.50	June 2020-May 2022 Bill
KENYA COUNCIL FOR LAW REPORTING	15-Jun-22			533,600		533,600	Constitution Of Kenya Booklet, Devolution Laws Vol.1 (County Government Act.2012) & 2 (Public Finance Management Act. 2012)
GOVERNMENT PRINTER	19-May-22			27,840		27,840	SEKEB Bill Publication
PUBLIC RELATIONS SOCIETY OF KENYA	1-Jan-22			20,000		20,000	Membership Subscription Fees
THE INSTITUTE OF INTERNAL AUDITORS	26-Aug-16			69,600		69,600	14th Annual Conference
	14-Jun-19			245,000		245,000	Workshop On Auditing ,Governance, Risk Management, Strategy & Ethics
	13-Mar-20			180,000		180,000	Advanced Risk Based Internal Audit Workshop
	11-Feb-21			135,000		135,000	Workshop On Effective Audit Report Writing Workshop

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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
	10-Dec-21			235,000		235,000	Building A Sustainable Quality Assurance Program Workshop
KENYA SCHOOL OF GOVERNMENT	17-Dec-20			136,800		136,800	Training Fees
LLOYDS FIRE EQUIPMENT & SECURITY MANAGEMENT	2-Apr-21		278,400			278,400	Training fees
KICD	29-Mar-21		96,000			96,000	Conference fees
	09-Jul-21			72,000		72,000	Conference fees
	13-Aug-21			72,000		72,000	Conference fees
	14-Jul-21			18,000		18,000	Conference fees
	10-Sep-21			24,000		24,000	Conference fees
	29-Sep-21			75,000		75,000	Conference fees
	23-Dec-21			120,000		120,000	Conference fees
	31-Jan-22			114,000		114,000	Conference fees
	11-Feb-22			90,000		90,000	Conference fees
ICPAK	28-Oct-21			325,000		325,000	Annual Seminars
	28-Oct-21			120,000		120,000	Annual Seminars
	28-Oct-21			65,000		65,000	Annual Seminars
	19-May-22			585,000		585,000	Annual Seminars
	1-Jan-22			200,295		200,295	Subscription fees
INSTITUTE OF HRM	29-Oct-21			301,600		301,600	HRM Conference
	20-May-22			278,400		278,400	HRM Conference

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<b>Supplier of Goods or Services</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
	1-Jan-21			7,000		7,000	Subscription fees
	1-Jan-22			7,000		7,000	Subscription fees
THE CENTRE FOR PARLIAMENT SERVICE TRAINING	12-May-22			665,200		665,200	Capacity Building for clerks
	12-May-22			175,200		175,200	Training on Records management
	12-May-22			105,200		105,200	Training on Contemporary office management
	12-May-22			140,200		140,200	Training on Digitalization
	12-May-22			70,200		70,200	Training on customer care
KISM	13-Jan-22			59,740		59,740	Training on project management & PPP's
	25-Feb-22			69,600		69,600	Training on Procurement and disposal planning
	23-Mar-22			69,600		69,600	New standards Tender documents
	2-Jun-22			179,800		179,800	Training on ethics in procurement
KCA UNIVERSITY	21-Feb-19		3,123,500			3,123,500	Training fees
FRESCO DIGITAL	26-Jun-2018		84,100			84,100	Printing Services
SOCCAT	11-Aug-21			750,000		750,000	Annual Subscription fees
ATTIC TOURS AND TRAVEL LTD	27-May-21		29,500			29,500	Cost of Airticket
WESTON HOTEL	31-Oct-20		399,600			399,600	Conference fees
	15-Oct-21			121,500		121,500	Conference fees
	15-Nov-21			162,000		162,000	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
	29-Nov-21			145,800		145,800	Conference fees
	08-Dec-21			221,400		221,400	Conference fees
	01-Feb-22			75,600		75,600	Conference fees
	07-Feb-22			89,100		89,100	Conference fees
	21-Feb-22			32,400		32,400	Conference fees
	24-Mar-22			131,600		131,600	Conference fees
	16-Dec-21			243,000		243,000	Conference fees
	21-Dec-21			324,000		324,000	Conference fees
GREENLIFE AFRICA	22-Oct-19		60,000			60,000	Garbage Collection Services
SIMPLY TRAVEL & TOURS	11-Jun-19		38,900			38,900	Cost Of Air tickets
	10-Mar-19		402,000			402,000	Cost Of Air tickets
			3,079,939			3,079,939	Cost Of Air tickets
COJAN	27-Jan-21		1,250,000			1,250,000	Training fees
KILUKUMI AND CO.ADVOCATES	01 July,2022		16,910,000			16,910,000	Legal services
KAMENDE D.C & COMPANY	01 July,2022		21,842,674			21,842,674	Legal services
<b>Grand Total</b>			<b>55,360,351</b>	<b>43,895,017.61</b>		<b>99,255,368.61</b>	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

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**Annex 2 – Analysis Of Pending Staff Payables**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others ( <i>specify</i> )							
4.							
Sub-Total							
Grand Total							

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**Annex 3 – Analysis Of Other Pending Payables**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>							
3.							
<b>Sub-Total</b>							
<b>Others (Statutory Deductions)</b>							
3. LAPFUND	JANUARY 2022 DEDUCTIONS		2,679,183		2,679,183		
4. LAPFUND	JUNE 2022 DEDUCTION		2,160,084		2,160,084		

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
5. LAPTRUST	June 2022 Deduction		368,716		368,716		
6. STAFF MORTGAGE	June 2022 Deduction		1,990,651		1,990,651		
7. STAFF WELFARE	June 2022 Deduction		66,140		66,140		
8. STAFF CARLOAN	June 2022 Deduction		26,954		26,954		
9. KAZI BIDII SACCO	June 2022 Deduction		423,605		423,605		
10. ARDHI SOCIAL WELFARE ASSOCIATION	June 2022 Deduction		9,730		9,730		
11. MWALIMU NATIONAL SACCO	June 2022 Deduction		8,960		8,960		
12. HAZINA SACCO	June 2022 Deduction		5,260		5,260		
13. HARAMBEE SACCO	June 2022 Deduction		2,280		2,280		
14. NACICO SACCO	June 2022 Deduction		2,210		2,210		
15. OLD MUTUAL LIFE ASSURANCE	June 2022 Deduction		5,820		5,820		
16. MADISON INSURANCE	June 2022 Deduction		5,432		5,432		
17. SANLAM LIFE INSURANCE	June 2022 Deduction		3,428		3,428		
18. UAP PROVINCIAL	June 2022 Deduction		2,910		2,910		

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
INSURANCE							
19. HELB	June 2022 Deduction		29,275		29,275		
20. WIPER DEMOCRATIC MOVEMENT	June 2022 Deduction		119,540		119,540		
21. MAENDELEO CHAP CHAP	June 2022 Deduction		69,760		69,760		
22. MUUNGANO PARTY	June 2022 Deduction		11,960		11,960		
23. JUBILEE PARTY	June 2022 Deduction		10,940		10,940		
24. COMMISSION	June 2022 Deduction		13,104		13,104		
25. CAFETERIA	June 2022 Meal		130,000		130,000		
26. LAPFUND	Mca's Service Gratuity		633,541		633,541		
27. FAMILY BANK	W/Staff Service Gratuity		2,681,563		2,681,563		
28. NSSF	Member Contributions- June 2022		400		400		
29. COMMISSIONER OF DOMESTIC TAXES	Speakers House Rent Arrears Paye		135,000		135,000		
30. MCAS	Extra Mileage Allowance		2,108,766		2,108,766		
31. THE SPEAKER	House Rent Arrears		525,000		525,000		

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
(HON.FLORENCE MWANGANGI)	(December 2021-June 2022)						
32. COMMISSIONER OF DOMESTIC TAXES	Tax Arrears Fy 2021/2022		6,646,587		6,646,587		
<b>Sub-Total</b>			<b>20,876,799</b>		<b>20,876,799</b>		
<b>Grand Total</b>							

**Note:**

The assembly had pending staff allowances totalling to Kes. 59,442,472 as at 30th June 2022. The assembly in the FY 2022/2023 budgeted for Ksh. 40 million to clear some of the pending bills and the rest will be factored in the next FY budget for settlement.

**Annex 4 – Summary Of Non-Current Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2020-2021</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2021-2022</b>
Land	60,000,000	-	-	-	<b>60,000,000</b>
Buildings and structures	466,146,062	75,731,514	-	-	<b>541,877,576</b>
Transport equipment	76,432,684	-	-	-	<b>76,432,684</b>
Office equipment, furniture and fittings	93,605,340	10,065,053	-	-	<b>103,670,393</b>

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<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2020-2021</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2021-2022</b>
Ict equipment	83,283,457	12,152,470	-	-	95,435,927
Machinery and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
<b>Total</b>	<b>779,467,543</b>	<b>97,949,037</b>			<b>877,416,580</b>

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

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**Annex 5 – Analysis Of Accounts Receivables**

*(a) Government Imprest*

<b>Name Of Officer Or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
MARGARET WANIA	01/07/2021	50,000	50,000	0
	14/07/2021	50,000	50,000	0
	19/08/2021	8000	8000	0
	22/02/2022	100,225	100,225	0
	22/02/2022	8,000	8,000	0
	07/03/2022	20,300	20,300	0
	07/03/2022	30,000	30,000	0
	07/03/2022	50,000	50,000	0
	31/03/2022	27,260	27,260	0
	26/04/2022	45,725	45,725	0
	18/05/2022	10,000	10,000	0
	30/05/2022	19,720	19,720	0
	03/06/2022	30,000	30,000	0
	06/06/2022	25,600	25,600	0
	28/06/2022	107,125	107,125	0
RUTH MUTUNGA	01/07/2021	100,000	100,000	0
BRIAN MUTHUSI	01/07/2021	20,000	20,355	0
	09/09/2021	50,000	49,825	0
	06/10/2021	8,000	8,000	0

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	27/10/2021	144,430	160,341	0
	09/11/2021	8,000	8,000	0
	11/11/2021	30,000	29,580	0
	12/11/2021	30,000	30,000	0
	13/04/2022	31,725	31,725	0
EVERLYNE NDAMBUKI	07/07/21	15,000	15,015	0
	18/05/22	15,000	15,016	0
EVALYNE KYALO	07/07/21	18,000	18,000	0
	07/07/21	27,930	27,930	0
	13/07/21	31,860	31,860	0
	29/07/21	32,330	32,516	0
	22/07/21	25,345	25,377	0
	04/08/21	30,560	30,563	0
	10/08/21	33,870	33,871	0
	13/08/21	18,000	18,000	0
	20/08/21	28,330	28,372	0
	24/08/21	19,660	19,886	0
	30/08/21	18,710	18,710	0
	09/09/21	113,331	113,331	0
	09/09/21	28,690	28,690	0
	15/09/21	26,456	26,456	0
	21/09/21	33,210	33,325	0
	21/09/21	18,000	18,000	0
	28/09/21	27,490	27,490	0
	01/10/21	26,621	26,697	0

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	30/09/21	31,060	31,060	0
	12/10/21	35,530	35,530	0
	12/10/21	153,556	153,630	0
	18/10/21	25,498	25,498	0
	26/10/21	18,000	18,000	0
	26/10/21	22,700	22,753	0
	19/11/21	32,647	32,647	0
	15/11/21	34,090	34,090	0
	13/11/21	31,430	31,430	0
	17/11/21	11,730	11,730	0
	25/11/21	34,180	34,180	0
	06/12/21	34,880	34,880	0
	17/12/21	145,392	145,213	0
	15/12/21	78,309	78,219	0
	15/12/21	18,000	18,000	0
	15/12/21	25,915	26,040	0
	20/12/21	34,818	34,851	0
	24/01/22	18,000	18,000	0
	08/02/22	35,140	35,180	0
	01/02/22	33,406	33,459	0
	24/01/22	31,790	31,820	0
	13/01/22	39,116	39,203	0
	13/01/22	176,611	178,402	0
	15/02/22	38,240	38,443	0
	15/02/22	177,629	178,648	0
	21/02/22	27,260	37,641	0
	23/02/22	38,956	38,974	0

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	08/03/22	38,834	38,843	0
	08/03/22	18,000	18,000	0
	10/03/22	183,609	184,795	0
	14/03/22	36,600	36,620	0
	21/03/22	43,300	43,568	0
	28/03/22	37,970	38,025	0
	31/03/22	18,000	18,000	0
	04/04/22	30,580	30,889	0
	11/04/22	38,956	39,155	0
	21/04/22	184,012	184,706	0
	21/04/22	26,830	26,940	0
	26/04/22	18,000	18,000	0
	26/04/22	30,820	30,914	0
	05/05/22	25,870	25,884	0
	10/05/22	190,712	190,730	0
	10/05/22	40,550	41,276	0
	16/05/22	37,956	37,972	0
	23/05/22	34,190	32,241	0
	31/05/22	31,966	32,018	0
	06/06/22	33,934	32,733	0
	06/06/22	18,000	18,000	0
	13/06/22	32,110	32,121	0
	17/06/22	35,756	35,777	0
	29/06/22	32,840	32,983	0
ANN WANJA	07/07/21	10,000	10,101	0
	23/12/21	38,000	38,000	0

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JUDY MULINGE	12/07/21	10,000	10,000	0
	12/08/21	15,000	15,000	0
	15/10/21	6,400	6,400	0
	31/01/22	24,000	24,000	0
	22/04/22	10,500	10,500	0
	07/06/22	6,000	6,210	0
MATHEW NZIOKI	17/07/21	17,860	17,800	0
BENJAMIN MUTUKU	27/07/21	27,250	27,250	0
	14/10/21	20,000	20,000	0
	14/10/21	5,000	5,000	0
	09/03/22	16,000	16,000	0
	20/04/22	27,000	27,000	0
	10/05/22	14,790	14,790	0
	23,06/22	9,500	9,500	0
HILDAR NDUNGE	05/08/21	30,000	30,000	0
	14/09/22	43,200	43,200	0
	14/10/21	35,610	35,610	0
	25/11/21	10,000	10,000	0
	01/03/22	41,760	41,760	0
	09/03/22	14,500	14,500	0
	10/05/22	42,240	42,240	0
NORAH MWENDWA	03/08/21	12,420	12,420	0

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	16/06/21	10,000	10,000	0
	15/10/21	20,000	20,000	0
	29/11/21	12,420	12,420	0
	22/03/22	12,420	12,420	0
	08/06/22	12,420		
CAROLYNE MUTUKU	09/08/21	25,000	25,000	0
	20/08/21	200,000	200,000	0
	20/08/21	16,000	16,000	0
	20/08/21	60,000	60,000	0
	30/08/21	200,000	200,000	0
	10/09/21	250,000	250,000	0
	09/09/21	30,000	30,000	0
	01/10/21	300,000	300,000	0
	04/10/21	200,000	200,000	0
	04/10/21	200,000	200,000	0
	14/10/21	225,000	225,000	0
	14/10/21	950,000	950,000	0
	15/10/21	457,380	457,380	0
	27/10/21	165,080	165,088	0
	27/10/21	800,000	800,000	0
	27/10/21	220,000	220,000	0
	10/11/21	160,000	160,000	0
	23/11/21	144,000	144,000	0
	24/11/21	200,000	200,000	0
	26/11/21	400,000	400,000	0

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	29/11/21	150,000	150,000	0
	21/12/21	90,000	90,000	0
	03/03/22	59,200	59,200	0
	23/12/21	96,000	96,000	0
	25/01/22	40,000	40,000	0
	13/01/22	200,000	200,000	0
	17/01/22	30,000	30,000	0
	04/02/22	30,000	30,000	0
	11/02/22	400,000	400,000	0
	26/02/22	31,500	31,500	0
	07/03/22	60,000	60,000	0
	11/03/22	30,000	30,000	0
	04/04/22	350,000	350,000	0
	10/04/22	150,000	150,000	0
	26/04/22	30,000	30,000	0
	23/05/22	57,500	57,500	0
	06/06/22	53,000	53,000	0
	16/06/22	30,000	30,000	0
NORAH MUTETI	10/08/21	367,000	367,000	0
	14/09/21	63,000	63,000	0
	14/10/21	426,000	426,000	0
	14/09/21	180,000	180,000	0
	14/10/21	261,000	261,000	0
	10/11/21	514,000	514,000	0
	24/11/21	37,930	37,930	0
	25/01/22	81,000	81,000	0

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	09/03/22	73,800	73,800	0
	30/03/22	144,240	144,240	0
	31/03/22	20,000	20,000	0
PETER KIVELENGE	13/08/21	10,000	10,000	0
	05/10/21	29,000	29,000	0
	26/10/21	30,000	30,000	0
	04/02/22	16,500	16,500	0
	21/02/22	40,000	40,000	0
SHADRACK MULUMBA	17/08/21	13,700	13,700	0
	23/01/22	60,000	60,000	0
STANELY NYAGAH	19/08/21	10,000	10,000	0
	23/12/21	10,000	10,000	0
STEPHEN NDAMBUKI	25/08/21	8,500	8,500	0
HARRISON MULONZI	20/08/21	18,707	18,707	0
	24/11/21	402,720	402,720	0
	07/03/22	24,000	24,000	0
MARY NZEMBI	30/08/21	600,000	600,000	0
PAUL KELI	06/09/21	10,000	10,000	0
FELISTER MAKAU	08/09/21	10,000	10,000	0

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DALMAS MASILA	09/09/21	333,015	333,015	0
	27/10/21	12,200	12,200	0
	17/11/21	43,000	43,000	0
EZEKIEL KYALO	13/09/21	9,100	9,100	0
	07/12/21	11,000	11,000	0
NANCY WANGAI	14/09/21	414,865	414,865	0
BENJAMIN MUINDE	21/09/21	8,000	8,000	0
	16/02/22	8,500	8,500	0
	11/04/22	10,000	10,000	0
THERESIA MUINDE	23/09/21	10,000	10,000	0
	29/09/21	10,000	10,000	0
	11/05/22	20,000	20,000	0
	15/06/22	20,000	20,000	0
ANGELA MWENDE	27/09/21	16,000	16,000	0
	01/10/21	16,000	16,000	0
	14/10/21	20,000	20,000	0
	15/10/21	24,790	24,970	0
	19/11/21	40,000	40,000	0
	29/11/21	18,000	18,000	0
	08/12/21	16,500	16,500	0
	15/10/21	90,000	90,000	0

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	07/06/22	18,000	18,000	0
CAROLYNE MUSAU	09/08/21	10,000	10,000	0
	15/12/21	10,000	10,000	0
	10/02/22	10,000	10,060	0
	10/05/22	10,000	10,005	0
LUIZA KAMAU	04/10/21	140,000	140,000	0
	04/10/21	385,000	427,742	0
	29/11/21	47,000	47,000	0
	29/11/21	51,000	51,000	0
	04/03/22	52,500	52,500	0
FLORENCE MUSYOKA	12/10/21	14,300	14,300	0
	11/01/22	24,300	24,300	0
	19,05/22	34,000	34,000	0
PATRICK SILA	18/10/21	20,000	20,000	0
SAMMY MUTETI	26/10/21	36,000	36,000	0
JOEL KIPTUM	27/10/21	18,000	18,000	0
LUKA MAINGI	27/10/21	465,696	465,696	0
	27/10/21	160,000	160,000	0
	11/11/21	20,000	20,000	0

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ZEDRICK BUSURU	16/12/21	30,000	30,000	0
STEPHENE MUTUNGA	22/12/21	23,780	23,780	0
SAMUEL MUTUA	24/01/22	150,000	150,350	0
MERCY NDAMBUKI	24/01/22	150,000	150,050	0
SUSAN KILUVA	24/01/22	150,000	150,700	0
SARAH MWANIA	24/01/22	150,000	150,200	0
LUCIA NYAMASYO	15/11/21	12,000	12,000	0
ERICK MWENDA	17/11/21	92,040	92,040	0
	25/01/22	5,000	5,003	0
MERCY MAITHYA	23/11/21	157,400	157,400	0
BENJAMIN MUTUKU	25/11/21	7,700	7,700	0
	23/12/21	27,890	27,890	0
	10/02/22	9,250	9,250	0
	10/02/22	29,700	29,700	0
CYNTHIA WATUKA	29/11/21	70,000	70,000	0
	12/01/22	50,000	50,000	0
	25/01/04	20,000	20,000	0

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	21/04/22	20,000	20,000	0
	09/06/22	160,000		
IRENE MUSILI	15/12/21	10,000	10,000	0
	08/02/22	10,000	10,063	0
DOMINIC MUSYOKA	01/03/22	120,000	120,150	0
SALOME KIOKO	06/01/22	21,000	21,000	0
JONATHAN MULATYA	01/02/22	35,000	35,000	0
SAMMY GITONGA	04/02/22	20,000	20,000	0
	21/03/22	15,100	15,080	0
MESHACK KOECH	03/03/22	18,587	18,586	0
PATRICK MUANGE	21/03/22	5,800	5,800	0
	17/05/22	120,000	120,000	0
JACINTA CLEMENT	17/03/22	10,000	10,000	0
SAMSON PHILIP	23/03/22	9,600	9,600	0
TEDDY MUE	30/05/22	10,000	0	10,000
ERASTUS MUTUA	02/06/22	3,000	3,000	0

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**(b) Salary Advance**

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

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 Annex: 6 Reporting of Climate Relevant Expenditures**

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

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

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

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**Annex 7 Disaster Expenditure Reporting Template**

<b>Date:</b>						
<b>Entity</b>						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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**Annex 8: Contingent Liabilities Register**

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

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**Annex 9 – EXCHEQUER RELEASES**

<b>EXCHEQUER RELEASES</b>		
<b>TREASURY RECEIPTS FY 2021/2022-RECURRENT</b>		
<b>MONTH</b>	<b>TREASURY ORDER</b>	<b>AMOUNT (KSHS)</b>
<b>AUGUST</b> <b>19/08/2021</b>	TREASURY ORDER DD 18082021 REF:GMC/FIN/VOL.9(5) COB/MKS/001/95(5) DD 18082021	17,086,761.00
<b>19/08/2021</b>	TREASURY ORDER DD 18082021 REF:GMC/FIN/VOL.9(4) COB/MKS/001/95(4) DD 18082021	29,439,835.00
<b>SEPTEMBER</b> <b>06/09/2021</b>	TREASURY ORDER DD 02092021 REF:GMC/FIN/VOL.9(10) COB/MKS/001/96(2) DD 02092021	16,014,116.00
<b>9/6/2021</b>	TREASURY ORDER DD 02092021 REF:GMC/FIN/VOL.9(09) COB/MKS/001/96(3) DD 02092021	33,092,700.00
<b>9/7/2021</b>	TREASURY ORDER DD 06092021 REF:GMC/FIN/VOL.9(12) COB/MKS/001/97(2) DD 03092021	9,915,800.00
<b>9/7/2021</b>	TREASURY ORDER DD 06092021 REF:GMC/FIN/VOL.9(11) COB/MKS/001/97(1) DD 03092021	33,178,551.00
<b>OCTOBER</b> <b>01/10/2021</b>	TREASURY ORDER DD 29092021 REF:GMC/FIN/VOL.9(20) COB/MKS/001/98(3) DD 28092021	8,010,000.00
<b>10/1/2021</b>	TREASURY ORDER DD 29092021 REF:GMC/FIN/VOL.9(21) COB/MKS/001/98(4) DD 28092021	23,166,000.00

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<b>10/1/2021</b>	TREASURY ORDER DD 29092021 REF:GMC/FIN/VOL.9(19) COB/MKS/001/98(2) DD 28092021	27,868,283.00
<b>10/1/2021</b>	TREASURY ORDER DD 29092021 REF:GMC/FIN/VOL.9(22) COB/MKS/001/98(1) DD 28092021	32,841,983.00
<b>10/1/2021</b>	TREASURY ORDER DD 12102021 REF:GMC/FIN/VOL.9(23) COB/MKS/001/99(2) DD 04102021	17,500,498.00
<b>NOVEMBER 03/11/2021</b>	TREASURY ORDER DD 01112021 REF:GMC/FIN/VOL.9(40) COB/MKS/001/100(2) DD28102021	8,993,245.00
<b>11/3/2021</b>	TREASURY ORDER DD 01112021 REF:GMC/FIN/VOL.9(39) COB/MKS/001/100(1) DD28102021	28,039,466.00
<b>11/12/2021</b>	TREASURY ORDER DD 10112021 REF:GMC/FIN/VOL.9(35) COB/MKS/001/100(7) DD09112021	924,000.00
<b>11/12/2021</b>	TREASURY ORDER DD 10112021 REF:GMC/FIN/VOL.9(41) COB/MKS/001/100(5) DD09112021	9,932,797.00
<b>17/11/2021</b>	TREASURY ORDER DD 10112021 REF:GMC/FIN/VOL.9(42) COB/MKS/001/100(6) DD09112021	31,849,924.00
<b>22/11/2021</b>	TREASURY ORDER DD 19112021 REF:GMC/FIN/VOL.9(36) COB/MKS/001/101(5) DD17112021	19,498,518.00

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<b>DECEMBER 01/12/2021</b>	TREASURY ORDER DD 01112021 REF:GMC/FIN/VOL.9(52) COB/MKS/001/102(2) DD30112021	13,068,973.00
<b>12/1/2021</b>	TREASURY ORDER DD 01112021 REF:GMC/FIN/VOL.9(51) COB/MKS/001/102(1) DD30112021	31,829,828.00
<b>21/12/2021</b>	TREASURY ORDER DD 17122021 REF:GMC/FIN/VOL.9(58) COB/MKS/001/103(1) DD17122021	15,434,435.00
<b>21/12/2021</b>	TREASURY ORDER DD 17122021 REF:GMC/FIN/VOL.9(59) COB/MKS/001/103(2) DD17122021	52,112,851.00
<b>24/12/2021</b>	TREASURY ORDER DD 23122021 REF:GMC/FIN/VOL.9(65) COB/MKS/001/102(11) DD22122021	5,672,912.00
<b>24/12/2021</b>	TREASURY ORDER DD 23122021 REF:GMC/FIN/VOL.9(64) COB/MKS/001/102(12) DD22122021	10,098,351.00
<b>24/12/2021</b>	TREASURY ORDER DD 23122021 REF:GMC/FIN/VOL.9(63) COB/MKS/001/103(3) DD22122021	27,866,220.00
<b>2/1/2022</b>	TREASURY ORDER DD 31012022 REF:GMC/FIN/VOL.9(75) COB/MKS/001/105(4) DD 31012022	11,624,790.00
<b>2/1/2022</b>	TREASURY ORDER DD 31012022 REF:GMC/FIN/VOL.9(74) COB/MKS/001/105(3) DD 31012022	27,902,450.00

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<b>2/9/2022</b>	TREASURY ORDER DD 07022022 REF:GMC/FIN/VOL.9(78) COB/MKS/001/105(7) DD 04022022	17,237,050.00
<b>2/11/2022</b>	TREASURY ORDER DD 10022022 REF:GMC/FIN/VOL.9(79) COB/MKS/001/105(8) DD 04022022	10,317,190.00
<b>3/3/2022</b>	TREASURY ORDER DD 03032022 REF:GMC/FIN/VOL.9(89) COB/MKS/001/106(6) DD 02032022	18,565,910.00
<b>3/3/2022</b>	TREASURY ORDER DD 03032022 REF:GMC/FIN/VOL.9(88) COB/MKS/001/106(7) DD 02032022	31,166,907.00
<b>3/10/2022</b>	TREASURY ORDER DD 09032022 REF:GMC/FIN/VOL.9(90) COB/MKS/001/107(6) DD 07032022	11,946,890.00
<b>3/10/2022</b>	TREASURY ORDER DD 09032022 REF:GMC/FIN/VOL.9(91) COB/MKS/001/107(5) DD 07032022	19,706,945.00
<b>APRIL 04/04/2022</b>	TREASURY ORDER DD 04042022 REF:GMC/FIN/VOL.9(101) COB/MKS/001/108(4) DD 31032022	16,933,247.00
<b>4/4/2022</b>	TREASURY ORDER DD 04042022 REF:GMC/FIN/VOL.9(100) COB/MKS/001/108(3) DD 31032022	31,683,202.00
<b>13/04/2022</b>	TREASURY ORDER DD 12042022 COB/MKS/001/108(7) DD 11042022	14,881,470.00

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<b>14/04/2022</b>	TREASURY ORDER DD 12042022 REF:GMC/FIN/VOL.9(108) COB/MKS/001/109(2) DD 12042022	7,647,762.00
<b>22/04/2022</b>	TREASURY ORDER DD 20042022 REF:GMC/FIN/VOL.9(111) COB/MKS/001/109(3) DD 20042022	20,582,030.00
<b>27/04/2022</b>	TREASURY ORDER DD 20042022 REF:GMC/FIN/VOL.9(111) COB/MKS/001/109(3) DD 20042022	17,126,046.00
<b>27/04/2022</b>	TREASURY ORDER DD 27042022 REF:GMC/FIN/VOL.9(115) COB/MKS/001/110(4) DD 26042022	28,574,569.00
<b>MAY 16/05/2022</b>	TREASURY ORDER DD 13052022 REF:GMC/FIN/VOL.9(124) COB/MKS/001/111(5) DD 12052022	5,384,200.00
<b>16/05/2022</b>	TREASURY ORDER DD 13052022 REF:GMC/FIN/VOL.9(121) COB/MKS/001/111(3) DD 12052022	6,812,371.00
<b>16/05/2022</b>	TREASURY ORDER DD 13052022 REF:GMC/FIN/VOL.9(122) COB/MKS/001/111(4) DD 12052022	11,546,780.00
<b>30/05/2022</b>	TREASURY ORDER DD 30052022 COB/MKS/001/112(6) DD 25052022	3,921,500.00
<b>30/05/2022</b>	TREASURY ORDER DD 30052022 COB/MKS/001/112(7) DD 25052022	15,653,886.00

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<b>30/05/2022</b>	TREASURY ORDER DD 30052022 COB/MKS/001/112(8) DD 25052022	30,691,050.00
<b>13/06/2022</b>	TREASURY ORDER DD 13062022 REF:GMC/FIN/VOL.9(140) COB/MKS/001/113(4) DD10062022	2,704,742.00
<b>13/06/2022</b>	TREASURY ORDER DD 13062022 REF:GMC/FIN/VOL.9(139) COB/MKS/001/113(3) DD 10062022	6,634,375.00
<b>27/06/2022</b>	TREASURY ORDER DD 23062022 REF:GMC/FIN/VOL.9(145) COB/MKS/001/113(8) DD 23062022	6,441,287.00
<b>27/06/2022</b>	TREASURY ORDER DD 23062022 REF:GMC/FIN/VOL.9(144) COB/MKS/001/113(9) DD 23062022	28,667,697.00
	<b>TOTAL</b>	<b>907,790,393.00</b>

<b>OTHER RECURRENT TRANSFERS</b>		
<b>TREASURY RECEIPTS FY 2021/2022-STAFF MORTGAGE</b>		
<b>MONTH</b>	<b>TREASURY ORDER</b>	<b>AMOUNT (KSHS)</b>
<b>13/04/2022</b>	TREASURY ORDER DD 12042022 COB/MKS/001/108(8) DD 11042022	20,000,000.00
<b>30/05/2022</b>	TREASURY ORDER DD 30052022 COB/MKS/001/1112(3) DD 24052022	20,000,000.00
	<b>TOTAL</b>	<b>40,000,000.00</b>

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<b>TREASURY RECEIPTS FY 2021/2022-DEVELOPMENT</b>		
<b>MONTH</b>	<b>TREASURY ORDER</b>	<b>AMOUNT (KSHS)</b>
<b>12/2/2021</b>	TREASURY ORDER DD 02122021 REF:GMC/FIN/VOL.9(49) COB/MKS/001/102 (3) DD 30112021	23,218,971.00
<b>21/12/2021</b>	TREASURY ORDER DD 17122021 REF:GMC/FIN/VOL.9(50) COB/MKS/001/102 (10) DD 17122021	15,963,264.00
<b>20/01/2022</b>	TREASURY ORDER DD 18012022 REF:GMC/FIN/VOL.9(71) COB/MKS/001/104(5) DD 18012022	26,441,289.00
<b>14/04/2022</b>	TREASURY ORDER DD 12042022 REF:GMC/FIN/VOL.9(109) COB/MKS/001/109(1) DD 12042022	10,029,215.00
<b>27/06/2022</b>	TREASURY ORDER DD 23062022 REF:GMC/FIN/VOL.9(146) COB/MKS/001/113(7) DD 23062022	9,970,670.00
<b>6/7/2022</b>	TREASURY ORDER DD 30062022 REF:GMC/FIN/VOL.9(165) COB/MKS/001/114(7) DD 30062022	6,926,195.00
<b>6/7/2022</b>	TREASURY ORDER DD 30062022 REF:GMC/FIN/VOL.9(154) COB/MKS/001/115(8) DD 30062022	8,655,900.00
	<b>TOTAL</b>	<b>101,205,504.00</b>
	<b>GRAND TOTAL</b>	<b>1,048,995,897.00</b>

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**Annex 10: Salary Advance**

<b>SALARY ADVANCE BALANCES</b>					
	<b>NAME</b>	<b>DATE ADVANCED</b>	<b>AMOUNT ADVANCED</b>	<b>AMOUNT RECOVERED</b>	<b>BALANCE</b>
1	Jesse Mutua	27/8/2020	50,000.00	25,000.00	25,000.00
2	Justus Musuma	19/11/2021	120,000.00	50,000.00	70,000.00
3	Isaac Muia	10/1/2021	50,000.00	20,000.00	30,000.00
4	Hon. Mark Muendo	28/4/2021	500,000.00		500,000.00
		30/4/2021	300,000.00		300,000.00
		5/12/2021	1,304,971.15		1,304,971.15
			2,104,971.15	1,560,000.00	544,971.15
5	MS Ruth Muasa	19/8/2021	6,000.00	5,000.00	1,000.00
6	Ms Carolyne Mutuku	9/6/2021	120,000.00	2,000.00	118,000.00
7	Hon. Dominic Ndambuki	6/9/2021	100,000.00	20,000.00	80,000.00
8	Veronica Ngina Muiso	6/2/2021	50,000.00	26,000.00	24,000.00
9	Benjamin Museki	20/8/2021	100,000.00	42,000.00	58,000.00
10	Ahmed Salim	10/12/2021	50,000.00	25,000.00	25,000.00
11	Jossy frinder Mutua	26/11/2021	100,000.00	42,000.00	58,000.00
12	Carolyne Mwendu Musau	23.12.2021	40,000.00	25,000.00	15,000.00
13	Antony Mbau	04.03.2022	50,000.00	8,400.00	41,600.00
14	Francis Muendo Malonza	08.04.2022	12,000.00	2,000.00	10,000.00
15	Samson Mutua Phillip	28.04.2022	150,000.00	25,000.00	125,000.00
16	Geoffrey Kimeu Kisilo	28.04.2022	20,000.00	3,400.00	16,600.00
17	Rebecca Muthoki Mbithi	28.04.2022	100,000.00	16,800.00	83,200.00
	<b>TOTAL</b>				<b>3,430,342.30</b>

**Machakos County Assembly**  
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**Annex 11: Development Projects**

<b>CAPITAL PROJECTS FY 2021/22 STATUS REPORT</b>			
<b>NO.</b>	<b>DETAILS</b>	<b>CONTRACTOR/SUPPLIER</b>	<b>DESCRIPTION</b>
1	PURCHASE OF HOUSEHOLD AND INSTITUTIONAL APPLIANCES-GYM EQUIPMENT	KENSUN ENTERPRISES	3,264,353.00
2	CONSTRUCTION OF WARD OFFICES - VARIOUS WARDS	VARIOUS CONTRACTORS e.g FREE DROP INTERIOR DESIGNERS LTD,SYVICOM BUILDING & CONSTRUCTION CO.LTD,KAMWAKI CONTRACTORS LTD,VIBYARIC SERVICES AFRICA LTD,	18,780,552.63
3	PURCHASE OF HOUSEHOLD AND INSTITUTIONAL APPLIANCES-H2O TREATMENT SYSTEM	M/S AQUA TREAT SOLUTIONS LIMITED	4,556,929.35
4	CONSTRUCTION OF BUILDINGS-NEW CHAMBER	AMBER CONSTRUCTION Co.LTD	33,248,186.00
5	CONSTRUCTION OF BUILDINGS- SPEAKER'S RESIDENCE	STEPAL BUILDERS CO.LTD	23,702,775.00
6	PURCHASE OF COMMUNICATION EQUIPMENT- INSTALLATION OF HANSARD EQUIPMENTS IN COMMITTEE ROOMS	COM CHOICE AFRICA LTD	12,152,469.95
		<b>TOTAL</b>	<b>95,705,265.93</b>

**NOTE:**

During the FY, the Assembly purchase other office equipment for Ksh. 2,243,771 with the recurrent budget.

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**Annex 12. Trial Balance**

<b>TRIAL BALANCE- FY 2021/2022</b>		<b>DR</b>	<b>CR</b>
<b>ITEM</b>		<b>AMOUNT</b>	<b>AMOUNT</b>
1	UTILITIES,SUPPLIES AND SERVICES	24,900	
2	COMMUNICATION, SUPPLIES AND SERVICES	4,013,026	
3	DOMESTIC TRAVEL AND SUBSISTENCE	222,601,017	
4	FOREIGN TRAVEL AND SUBSISTENCE	72,694,546	
5	PRINTING, ADVERTISING AND INFORMATION SUPPLIES AND SERVICES	6,661,196	
6	TRAINING EXPENSES	17,777,528	
7	HOSPITALITY SUPPLIES AND SERVICES AND CONFERENCE SERVICES	20,266,863	
8	INSURANCE COSTS- MEDICAL AND GENERAL INSURANCE	43,070,517	
9	FUEL AND LUBRICANTS	3,900,558	
10	SPECIALISED MATERIALS- UNIFORMS	2,176,905	
11	WARD OFFICE RENT AND EXPENSES	17,650,500	
12	OFFICE AND GENERAL SUPPLIES AND SERVICES	10,194,936	
13	OTHER OPERATING EXPENSES	5,410,800	
14	GROSS SALARIES FOR PERMANENT EMPLOYEES/MCAS AND WARD STAFF	454,889,136	
15	GRATUITY/SEVERANCE PAY- MCAS AND WARD STAFF	37,570,656	
16	REPAIRS OF MOTOR VEHICLE AND OTHER ASSETS	2,181,579	
17	REPAIR OF OTHER ASSETS	1,656,513	
18	CONSTRUCTION OF BUILDINGS	75,731,514	
19	PURCHASE OF FURNITURE AND GENERAL OFFICE EQUIPMENT	2,243,771	
20	PURCHASE OF ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	12,152,470	
21	PURCHASE OF MOTOR VEHICLES	-	
22	PURCHASE OF HOUSEHOLD FURNITURE & INSTITUTIONAL EQUIPMENT	7,821,282	
23	BANK CHARGES	6,500	
24	TRANSFER TO OTHER GOVERNMENT ENTITIES	40,000,000	
25	TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES		1,048,995,897
26	CASH & BANK BALANCES	5,499,185	
27	INTER-ACCOUNT BORROWING		17,200,000
	<b>TOTAL</b>	<b>1,066,195,897</b>	<b>1,066,195,897</b>