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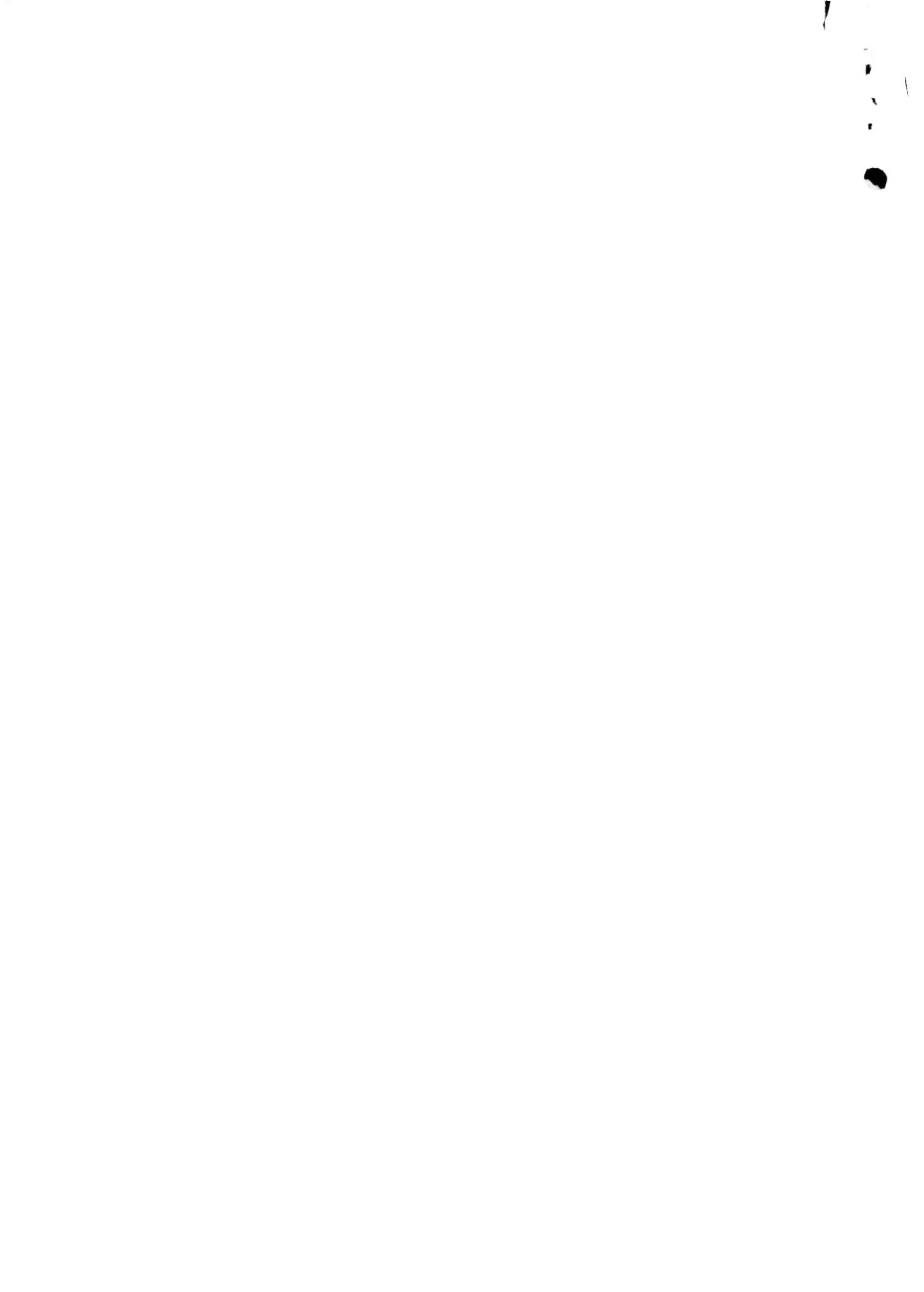
OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MACHAKOS

**FOR THE YEAR ENDED
30 JUNE, 2021**



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

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COUNTY GOVERNMENT OF MACHAKOS
(EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

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

Mission

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

Core Values

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

b) Key Management

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

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

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

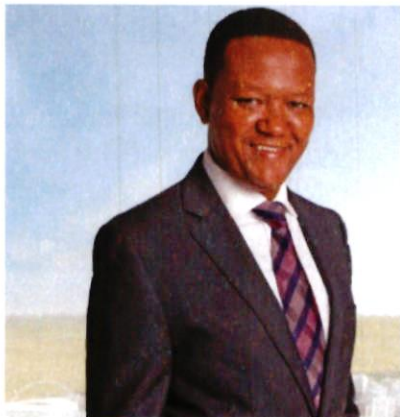
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The County executive team during the financial year consisted of;

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



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

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

H.E Eng. Francis Maliti -Deputy Governor & CECM - Finance and Economic Planning



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

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

Grace Munguti - County Secretary



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

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

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



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

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

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



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

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

Hon. Naomi Mutie-CECM - Roads,Transport and Public Works



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

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



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

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

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



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

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



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

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

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



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

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



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

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



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

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



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

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c) Fiduciary Management

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

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

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the county for the year ended 30th June 2021 were;

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

e) Entity Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

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

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2. Kenya Commercial Bank
Machakos Branch
3. Co-operative Bank of Kenya
Machakos Branch

h) Independent Auditors

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

i) Principal Legal Adviser

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

COUNTY GOVERNMENT OF MACHAKOS

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2. FORWARD BY THE CECM – FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the Machakos County Government Financial Statements for the year ended 30th June 2021, which are in line with the Public Finance Management (PFM) Act, 2012 and the IPSAS cash basis of accounting. The Act requires final accounts to be prepared, published, publicized and submitted to the County Assembly, Office of the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within a period of three months after the end of each Financial Year (i.e 30th September).

Attached are the Financial Statements which have been prepared in line with the requirements of the PFM Act 2012, which present a true and fair view of state of affairs of the County Government of Machakos for the year ended June 30th, 2021.

County Governments' Financing

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

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

A. Financial Performance

i. Revenue

The County Government of Machakos had projected revenues of Kshs.13,488,571,001.00 comprising of: Kshs. 1,299,758,630.00 from Own source Revenue; Kshs. 8,421,115,500.00 from Exchequer releases; Ksh.384,967,359.00 from Level 5 Hospitals allocation, Ksh.540,819,476.00 being Returned CRF Issues, Kshs.2,330,294,360.00 from Proceeds from domestic and foreign grants and Ksh.511,615,676.00 being Transfers from Government Entities.

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Below is an illustration on a pie chart of the projected revenue for the County Government of Machakos for the period ended 30th June, 2021.

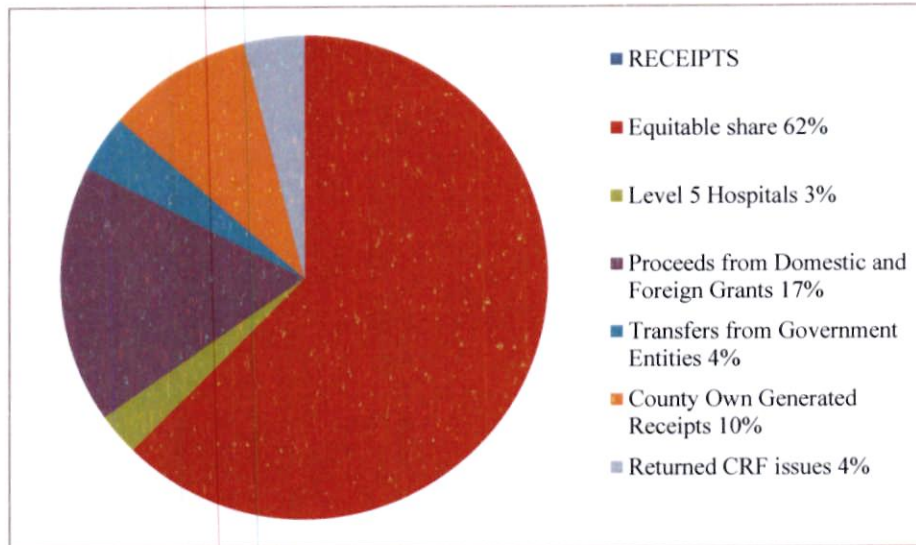


Figure 1: County Government of Machakos projected revenue sources Financial Year 2020/2021.

Budgeted Revenue Vis a vis Actual

The County managed to realize Kshs.12, 042,687,076, in revenues representing 89% performance. The variance in the budget was as a result of under collection from Proceeds from Domestic and Foreign Grants, Transfers from Other Government Units and Own source Revenue as tabulated below:

REVENUE PERFORMANCE FY 2020/2021				
RECEIPTS	REVENUE BUDGET (KSHS.)	ACTUAL REVENUE (KSHS.)	REVENUE SURPLUS/DEFICIT (KSHS.)	PERFORMANCE (%)
Equitable share	8,421,115,500	8,421,115,500	-	100%
Level 5 Hospitals	384,967,359	383,583,813	1,383,546	100%
Proceeds from Domestic and Foreign Grants	2,330,294,360	1,180,261,343	1,150,033,017	51%
Transfers from Government Entities	511,615,676	239,604,947	272,010,729	47%
County Own Generated Receipts	1,299,758,630	1,296,364,668	3,393,962	99.7%
Returned CRF issues	540,819,476	521,756,805	19,062,671	0%
TOTAL	13,488,571,001	12,042,687,076	1,445,883,925	89%

Table 1: Revenue performance FY 2020/2021

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ii. Payments

The County actual expenditure for the financial year ended 30th June, 2021 amounted to Kshs. 11,026,870,945. Actual acquisition of assets expenditure for the period amounted to Kshs.1,187,849,364, compensation of employees was Kshs. 5,602,656,468, use of goods and services was Kshs. 1,107,121,078, social security benefits was kshs.92,866,089 and Kshs. 3,036,377,945 was spent on transfer to other Government units and other grants.

EXPENDITURE PERFORMANCE FY 2020/2021				
PAYMENTS	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Absorption Difference (Kshs)	Absorption Rate
Compensation of Employees	5,608,124,007	5,602,656,468	5,467,539	99.9%
Use of goods and services	1,570,758,956	1,107,121,078	463,637,878	70%
Transfers to Other Government Units	4,742,022,712	3,036,377,945	1,705,644,767	64%
Social Security Benefits	102,535,000	92,866,089	9,668,911	91%
Acquisition of Assets	1,461,663,049	1,187,849,364	273,813,685	81%
Other Payments	3,467,277		3,467,277	0%
TOTAL	<u>13,488,571,001</u>	<u>11,026,870,944</u>	<u>2,461,700,057</u>	82%

Table 2: Expenditure performance FY 2020/2021

iii. Accounts receivables

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

iv. Pending bills

The total pending bills as at the period ended on 30th June, 2021 was Kshs.2,801,138,306 . Our focus as a county is to settle the bills as soon as possible. In every budget cycle, we ensure that parts of the allocations are towards settlement of the old outstanding pending bills. We have factored funds in the Financial Year 2020/2021 to clear the pending bills accordingly.

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v. Fixed Assets

The County Government of Machakos has made significant investments in fixed assets since its inception in 2013 in addition to what we inherited from the Defunct Local Authority. We have increased from Kshs. 12,523,569,560 in financial year 2019/20 to Kshs. 13,711,418,924 in 2020/2021.

B. Operational performance

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

Department	Key Activities
Health and Emergency Services	<ul style="list-style-type: none">• Constructed 37 Community Hospitals• Constructed Covid 19 isolation centres.• Constructed a Covid 19 Mass testing centre.• Completed 20 Dispensaries.• Upgraded 15 health centers to Community Hospitals Level 3B.• Constructed of 3 doctors call rooms.• Renovated 31 Operational Health Centers.• Completed an Operating theatre at Mwala Level 4.• Procured 9 advanced life support ambulances.• Construction of casualty theatre at Machakos Level 5.• Completion of maternity wing at Kituluni dispensary.• Construction of ICU at Kangundo Level 4
Agriculture, Food Security and Cooperative Development	<ul style="list-style-type: none">• Artificial Insemination of 1,109 local cows.• Supplied 12,129 breeding stock chicks to 6,313 farmers.• Ploughed 1,527 acres for various farmers across the County.• Supplied 60,000 Kg free certified seeds.• Vaccinated 156,752 livestock.• Distributed 10,473 bags of subsidized fertilizer to

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	<p>farmers.</p> <ul style="list-style-type: none">• Meat inspection (93,147 carcasses inspected) in 89 slaughter houses.• Supplied 20,000 tree seedlings to farmers• Excavated Quarter acre Ponds for 1,781 households.• Capacity building, sensitization, cooperative education, and registration of the cooperative movement (Conducted 17 trainings).
<p>Education, Skills Training and Social Welfare</p>	<ul style="list-style-type: none">• Supplied 703 elderly persons with blankets and food stuffs through care and protection programme.• Distributed sanitary towels and panties to 545 girls in needy primary schools.• Routine assessment of ECDE 240 centers for quality assurance and standards.• Supported 7,000 needy High School Students with Basic Education Bursaries.• Upgraded 88 selected VTCs for Youth Polytechnic infrastructure program.• Constructed 135 ECDE Classes.• Child protection and support for orphans and vulnerable children in 6 homes and 14 primary schools benefited.• Provided assistive devices to 310 persons with disabilities.• Conducted capacity building for 15 groups of persons with disabilities. Each group had 30 members.• Organized International Day for Persons with Disability celebrations, 350 participants were invited in the year.• Conducted capacity building for 16 women groups, 35 participants were trained from each group.• Established Gender Based Violence (GBV) Technical

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	<p>working groups in the sub Counties, 350 women were invited.</p> <ul style="list-style-type: none">• Construction of 5 Vocational Training Centers workshops
Water, irrigation, Environment and Natural Resources	<ul style="list-style-type: none">• Drilled of 561 boreholes.• Supplied 1,000 PVC 10,000 litre water tanks to primary schools and other public institutions.• Constructed 372 water pans.• Constructed 15 Earth Dams• Rehabilitated and equipped 10 boreholes as follows:<ol style="list-style-type: none">i. Masii ward-Muusini rehabilitation & reticulation.ii. Mbiuni ward-Masawa community – rehabilitation.iii. Wamunyu ward-Nunga & Kilembwa – rehabilitation.iv. Ndalani-Kisiiki reticulation.v. Ekalakala ward- Ekalakala Market rehabilitation.vi. Ikombe ward-Kinaka equipping & Powering.vii. Kinanie ward-Itimboni Tank Elevation & Reticulation.viii. Mutituni Ngelani Ward-Muvae Equipping & Reticulation.ix. Kithimani Ward-Kauthuilini Primary School Rehabilitation.• Elevated 12 tank structures.• Distributed 43,000 seedlings for planting.• Constructed 250 Weirs.• Constructed Muri Farm Treatment Works.
Public Service , Quality Management and ICT	<ul style="list-style-type: none">• Installed 50 CCTV cameras across the County.• Uploaded 100 Government tender and policy documents.• Placed 50 Job adverts on the website.• Created 813 active staff email accounts .

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	<ul style="list-style-type: none">• Conducted departmental staff audit.• Completed and equipped one call centre.• Installed National Optic Fibre Backbone Internet (NOFBI) at the Head Quarters and Level 5 Hospital.• Implemented performance contracting in the County as a tool to manage staff performance in line with the CIDP goals and targets.• Conducted Sensitization workshop on performance contracting upto the directors' level.• Developed quality performance standards in all departments and a quality management manual.• Development of 6 performance Management tools• Implementation of Virtual meetings/Conferencing
Energy, Lands, Housing and Urban Development	<ul style="list-style-type: none">• Completed Spatial Planning process for 16 towns in the County. The 16 towns are Wamunyu, Mbiuni, Mwala, Katangi, Yathui, Matuu, Ekalakala, Masinga, Kivaa, Kithyoko, Kathiani, Mitaboni, Kangundo, Tala, Kola and Masii.• Procured materials and installed 3,441 streetlights• Issued 2,103 title deeds to the public.• .
Trade, Industrialization and Innovation	<ul style="list-style-type: none">• Constructed 14 boda boda sheds• Constructed 8 bus stop shelters.• Completed 10 Market sheds.
Tourism, Youth , Sports and Culture	<ul style="list-style-type: none">• Organized a short film competition dubbed Machakos Fest. Over 500 film makers were able to exploit and showcase film development talent.• Organized a top choir competition to promote film development. 300 choirs members showcased their talents• Organized a cycling competition to promote sports tourism

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	<p>over 1000 cyclists participated in the competition.</p> <ul style="list-style-type: none">• Allocated 20 teams with sporting equipment.• Established 5 sports academies.• Improved infrastructure in 4 stadia and 4 social halls.• Construction of Machakos County International Convention Centre
County Administration and Decentralized units	<ul style="list-style-type: none">• Purchased 460 inspectorate uniforms.• Installed 10 traffic marshals to control vehicle movement; trained 5 motorbike riders for traffic control in Mavoko and Machakos; deployed 1 Deputy Commander as coordinator for traffic control.• Coordinated with KeNHA to involve their police patrol units in decongesting traffic between Gateway Mall and Chumvi junction.• Purchased 320 skip bins and rotating bins in 11 wards; Mlolongo, Athiriver, Kinanie, Muthwani, Mua, Machakos town, Muvuti, Mumbuni, Mutituni, Tala, Kangundo Central.
Transport, Roads and Public Works.	<ul style="list-style-type: none">• Kathithyamaa-Maiuni Road: Constructed 1 drift, installed gabions, culverts and spot improvement.• Kivandini-Kwa Ndoo-Kanzalu Road: Constructed 4 drifts, gabions, installed culvert , scour and spot improvement.• Kibauni-Kaseve-Katangi Road: Constructed 3 drifts, gabions, installed culverts and scour checks.• Kituluni-Kitambaasye Road: Spot improvement and installed culverts.• Kwa Malive-Kwa Endelea-Misuuni-Ngonda Road: Constructed 1 box culvert, gabions and scour checks.

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	<ul style="list-style-type: none">• Nguluni-Isooni-Mukukuni Road: Spot improvement.• Mukaawani-Makyau-Kyanda Road: Constructed culverts, gabions and scour checks.• Mutituni-Ngomeni-Kasaini-Kaloleni Road: Constructed 2 box culverts, rock fills and scour checks.• Kalama-Mutuyu Road: Installed box culverts, scour checks and spot improvement• Kikumbo-Kitulani Market-Kitulani Catholic Church Road: Constructed 1 Drift, installed culverts, scour checks and spot improvement.• Mitatini-Prayer Centre-Ndovoini Road: Installed Culvert, scour checks and spot improvement• Syokaowe-Mutula Road: Constructed of 3 box culvert, 1 drift, stone pitching and scour check• Kyua-Kavingo Road: Constructed 2 box culverts.• Nduini-Kamale Road: Constructed 1 non-vented drift and gabions.• Kinyaata-Ikombe Road: Spot improvement.• Matuu level 4 –Equity Lane Road: Installed culvert and constructed lined drain.• Kisikii-Ilumanthi-Uvaini Road: Constructed 4 box culverts and gabions• Kilaatu-Wa Kaela-Miandoni Road: Constructed 3 Drifts scour checks and rock blasting.
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Despite notable achievements, we have experienced some challenges during the year. These include:

- i. IFMIS downtimes delaying payments/operations.
- ii. Covid-19 Pandemic which to a great extent disrupted county operations.
- iii. Delays in Exchequer disbursements leading to delays in projects implementation and payments.
- iv. General climate change leading to prolonged drought periods, erratic rainfall and increase in temperatures.
- v. Invasion of desert locusts which led to low agricultural productivity which exerted negative effects on the economy.
- vi. Others include high rates of inflation, which have greatly influenced the ever rising cost of living. This has led to increased cost of programmes/projects against the planned cost hence causing delay in implementation.

Conclusion


The performance in Financial Year 2020/2021 was good. Great progress was made and momentum has been created to enable the County Government continue on a trajectory into prosperity. We have identified gaps and areas to improve on the subsequent years.

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

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

Approval of the Financial Statements

The County Government's Financial Statements were approved and signed by the CECM - Member for Finance on 04/02 2022.



County Executive Committee Member – Finance and Economic Planning

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PRE- DETERMINED OBJECTIVES

Introduction

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

Strategic Development Objectives

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

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

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

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

Progress on attainment of Strategic development objectives

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

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Department	Objective	Outcome	Indicators	Performance
Agriculture, Food Security and Co-operative Development	Quarter acre	Improved farm incomes and crop productivity	No. of farm pond completed	797 water pond excavations completed. 672 pegged and ongoing
			No. of back hoes purchased	Funds for procurement not adequate
			No. of pond liners purchased	78 pond liners procured
			No. of farmer beneficiaries of horticultural crops seeds	Seed for 2000 farmers (Capsicum, black nightshade and kunde mboga) awaiting distribution
			No. of farmer beneficiaries of Agrochemicals	Agrochemical for demonstration procured for 2000 awaiting distribution
	Free Tractor Program	Increased land under cultivation and crop productivity	No. of acres ploughed	Ploughing done 497 acres for 496 beneficiaries in first and second quarter
	Free seeds	Increased yield	Tones of seeds distributed	Budget could only allow for 60,000 kilograms of beans and green grams distributed to farmers distributed in second and third quarter
	Tree Seedlings	Increase tree cover	No. of fruit tree seedlings distributed	20,000 seedlings distributed the activity was done in quarter 2
	Subsidized Fertilizer	Increase yield	No. of fertilizer bags delivered	The department distributed 10,473 bags of fertilizer; bought in the last financial year Tala depot was serving Kangundo and Mutungulu Sub Counties Machakos Depot was serving Machakos, Mwala, Kathiani and Mavoko Kithimani Depot served Yatta
	Kenya Cereal Enhancement Program- Climate Resilience and Livelihood	Enhanced productivity and climate change resilience	No. of farmers benefiting	7,753 farmers benefitted from input
Free chicks program	Enhanced productivity	No. of chicks distributed	29,932 chicks were distributed for the 3 quarters	
Free Livestock vaccinations	Reduced livestock disease prevalence and outbreak hence enhanced productivity	No. of animals vaccinated	110,455 animals vaccinated	
Pasture distribution	Reduced cost of production	Tonnage of pasture and fodder seeds distributed	1.343 tonnes of seeds distributed from last year	

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For the year ended June 30, 2021

Department	Objective	Outcome	Indicators	Performance
				budget
	Aquaculture Production	Increased fish production	No. of operational hatchery	Have an hatchery at Machakos ATC
		Increased fish production	No. of fish fingerings distributed	Distributed 93,160 Fingerings distributed so far, 82,060 were from National Government
	Kenya Climate Smart Agriculture Project	Enhanced resilience to climate change risks	No. of groups project	Kitambaasye dam is 100% complete.
	Smallholder Irrigation and Value Addition Project	Enhanced resilience to climate change risks	No. of water harvesting structure developed	Hydrogeological survey of 6 bore holes has been done, EIA done and advertisement done. livestock market for construction has been identified
	Kenya Climate Smart Agriculture Project	Increased agricultural productivity	Number of Indigenous Chicken extension service providers contracted	3,008 farmers trained. Total amount has been disbursed to community for payment of service providers
	Kenya Climate Smart Agriculture Project	Increased agricultural productivity	Number of Pigeon Peas extension service providers contracted	1,840 farmers trained. Total amount has been disbursed to community for payment of service providers
	Kenya Climate Smart Agriculture Project	Increased agricultural productivity	Number of Indigenous Chicken extension service providers contracted	3,008 farmers trained. Total amount has been disbursed to community for payment of service providers
	Kenya Climate Smart Agriculture Project	Increased agricultural productivity	Number of Green Grams extension service providers contracted	1,353 farmers trained. Total amount has been disbursed to community for payment of service providers
	Kenya Climate Smart Agriculture Project	Increased agricultural productivity	Number of Dairy extension service providers contracted	624 farmers trained. Total amount has been disbursed to community for payment of service providers
Roads, Transport and Public Works	Road Network Development and Maintenance	Improved accessibility across the County	Kilometers of road tarmacked (bitumen) Kilometers of roads marked Percentage of total network graded KMs of road graveled Meters of drifts constructed Meters of culverts constructed	Kincar – Githunguri – Airways road : 2km excavated Kithini – Vota road : 1.3km Seveni – Kionyweni road : 4.5km 3.2km 1694km graded 211Km graveled

COUNTY GOVERNMENT OF MACHAKOS

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For the year ended June 30, 2021

Department	Objective	Outcome	Indicators	Performance
			No of gabions installed	768m constructed 1076m constructed 840 Installed
	Fleet Expansion & Maintenance	Functional and efficient county fleet	Percentage of machinery, plant and vehicles maintained No. of workshops constructed/ renovated Percentage of vehicles fitted with vehicle-track systems and maintained	Lubricants, oils, and repair parts purchased and installed.
	Machakos Conference facility	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Substructure works 100% complete. Superstructure works at 100% complete. Roofing 100% complete. Internal and external finishes Done. External works ongoing
	Machakos County Office block	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Substructure works 100% complete. Superstructure works 100% complete. East Wing Internal and external wall finishes on going. External works boundary wall and landscaping ongoing.
	Construction of County Government offices at Matuu	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Substructure works 100% complete. Superstructure works 100% complete. Roofing 100% Complete Staff houses and VIP washroom ongoing
	Government Commercial Development Centre	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Substructure works 40% complete. Superstructure works 30% complete. Formwork to ring beam ongoing.
	Public Facility area	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Reinforced concrete works at 93% Complete. Drainage channel concreting ongoing.
	Construction of fence at	Enhanced service delivery and Improved	No. of building constructed and/or	Substructure works 100% complete.

COUNTY GOVERNMENT OF MACHAKOS

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For the year ended June 30, 2021

Department	Objective	Outcome	Indicators	Performance
	Matuu county offices	work environment	Maintained	Superstructure works 100% complete.
	Government Building 12 storey Building	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Substructure works 100% complete. Superstructure works in progress.
	Completion of Department of Transport, Roads and Public works offices	Enhanced service delivery and Improved work environment	No. of building constructed and/or Maintained	Roofing 100% Internal and external finishes ongoing
	Installation of Mulika Mwizi (market floodlight)	Increased Well lit market centre	No of hoisted poles with installed lights that are functional	Poles hoisted in 68 markets. In 74 markets infrastructure is ready estimated at 95% but not metered
Public Service, Quality Management and ICT	Call center	Enhanced customer service 24-hour service delivery in line with H.E. The Governor's directive.	Number of services running Complete and equipped call center No. of wananchi queries answered.	One Complete and equipped call center with staff deployed. More than 200 incoming and outgoing calls To be rolled out to Departments and Sub Counties
	Wide Area Network/ Internet	Enhanced internet coverage across the county Build a plat form to enable sharing of resources within the county	Number of departments and sub counties connected to the internet	NOFBI internet has now been installed at the HQ and Level 5 Hospital. The installation and configuration of the Wireless WAN is now ongoing. Most of the departmental offices in Machakos Town (18) have been configured. To be rolled out to the Sub-Counties, Mavoko is almost complete
	CCTV repair / Maintenance	Enhanced CCTV monitoring & surveillance within the county	-No. of installed CCTV cameras -No. of CCTV cameras repaired -No. of working CCTV cameras	Ongoing procurement for Gateway – Mlolongo, Kyumbi – Machakos town road, Machakos Town and Athriver town phases CCTV upgrading projects Relocation of control rooms in Mulolongo, Wamunyu and Mwala is ongoing
	Website Maintenance	-Enhanced dissemination of information across the different ministries and departments, wananchi and other	No. of departments with active and frequently updated web pages No. of portals created	All departments have active web pages on http://www.machakosgovernme nt.co.ke The domain machakos.go.ke is now hosted and ready for use.

COUNTY GOVERNMENT OF MACHAKOS

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Department	Objective	Outcome	Indicators	Performance	
		stakeholders. -Enhanced recruitment process and online application of jobs and tenders.		The website is currently being populated and will be ready for use by 28 th April 2020	
	Training & development of staff	Trained Officers	Number of staff trained	1858 officers trained	
	Training needs assessment report	Training needs assessment report	No of Training needs assessment reports	Training needs assessment data submitted by departments	
	Staff medical Benefit schemes	Operational staff medical benefit schemes	No. of operational medical schemes	3 medical schemes completed and in operation.	
	Quality Assurance unit establishment	Established Quality Assurance unit	Quality Assurance unit	1 Quality Assurance unit established	
Health and Emergency Services	Isolation ward	Reduced no of infections	No of patients confirmed positive	The works are complete and in operation.	
	Covid-19 Mass testing centre and isolation centre	Reduced no of infections	No of patients confirmed positive	Dome tents with 300 bed capacity for Covid-19 patients	
	Doctor's call rooms	Increased efficiency	No of Doctors Call rooms constructed	3 Call rooms constructed and equipped 1 call rooms construction on going	
	Reduction of Mortality – Ambulance Services		Reduced Infant and maternal Mortality	No. of babies born in the ambulance and at home based care with County ambulance crew	Responded to 112 cases out of 190
				No. of pregnant mother ferried to Health facilities	Responded to 198 cases out of 354
				No. of other Case (Snake bites, R.T.A's, home based care, burials, sports, community outreach etc.)	Responded to 289 cases out of 366
	Advanced Life Support	Increased response to emergency and disasters	No of ALS Ambulances purchased	ALS ambulances purchased. More lives saved especially the critically ill patients. The ALS ambulances are super-fast and well equipped.	
Triage Kits	Improved response in remote locations	No of Triage kits purchased	62 triage kits purchased. Paramedics can attend patients regardless of the location and the terrain.		
Education, Skills, Training	ECDE Infrastructure	Improved ECDE infrastructure	No. of ECDE classes constructed	97 Classes constructed	

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For the year ended June 30, 2021

Department	Objective	Outcome	Indicators	Performance
and Social Welfare	Vocational Training Centres (VTC) Infrastructure	Improved VTC infrastructure	No.of VTCs rehabilitated and innovate	9 VTCs rehabilitated and innovated constructed
	Capacity Building (Civic Empowerment)	Empowered community groups	Number of capacity building sessions for women groups, self-help groups and PWDs groups.	Held 49 training sessions to 2,772 community group members (Women, self-help and PWDs Held a training session for 2,000 widows
Energy, Land s, Housing and Urban Development	Machakos New City	Surveyed and beaconed plots	No. of surveyed and beaconed plots	Machakos New City has been surveyed and beaconed.
	Awareness creation and promotion of alternative energy sources such as clean cook stove, biogas technology, briquette making and solar energy.	Improved accesses to clean alternative energy sources	Number/ percentage of households with access to alternative energy sources	200 homesteads reached through promotion of alternative energy sources, clean cook stoves and solar lighting kits
	Issued restoration orders to polluting companies a, estates & churches	Sustainable environmental management	No. of restoration orders issued	84 restoration orders issued
	Afforestation	Improve forest cover from current 3.4% towards 7%	No of tree seedlings planted	192,000
	Borehole Drilling	Increased water supply	No. of boreholes drilled and powered	17 boreholes completed
	Kwa Mukonzo Treatment Works	Increased potable water supply	No. of treatment works	Complete
Trade, Innovation and Industrialization	Market sheds	Constructed and completed clothes market shed	New market shed constructed and occupied	4 Completed
	Livestock Market fencing	Controlled handling of animals Improved revenue collection	Fenced and utilized livestock market	Complete
	Market shed perimeter wall fencing	Improved revenue collection	Fenced and utilized market	Works complete

COUNTY GOVERNMENT OF MACHAKOS

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

REPORTING

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

1. Sustainability Strategy and Profile

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

2. Environmental Performance

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

The key interventions that the county will focus on are:

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

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

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

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and climate smart.

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

3. Employee Welfare

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

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

4. Market Place Practices

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

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

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

COUNTY GOVERNMENT OF MACHAKOS

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5. Community Engagements

The County Government of Machakos conducted citizen engagement through table banking programme. Other forms of citizen engagement included public participation in Annual Development Plan (ADP), Finance Bill, County Budget Review Outlook Paper (CBROP) and County Fiscal Strategy Paper (CFSP). With the advent of Covid-19 pandemic, the Directorate of Public Participation with relevant departments held weekly digital civic education forums across the county.

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For the year ended June 30, 2021

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

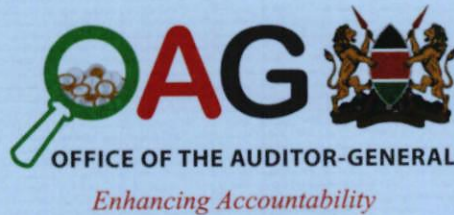
The CECM for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CECM for Finance confirms that the County Government's Financial Statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya (PSASB).

Approval of the financial statements

The County Government's Financial Statements were approved and signed by the CECM for Finance and Economic Planning on 24/02 2021.

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA



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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Machakos set out on pages 1 to 67, which comprise the statement of assets and liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the

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

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

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

Basis for Qualified Opinion

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

The financial statements for the year under review reflects amounts which differs with the Integrated Financial Management Information System (IFMIS) ledger balances. The variances as tabulated below, were not explained, or reconciled.

Item	Reference	Financial Statements (Kshs.)	IFMIS Ledger/ Trial Balance (Kshs.)	Variances (Kshs.)
Exchequer Releases	Note 1	8,804,699,313	5,000,000	8,799,699,313
Compensation of Employees	Note 11	5,602,656,468	1,400,775,166	4,201,881,302
Use of Goods and Services	Note 12	1,107,121,078	287,097,834	820,023,244
Acquisition of Assets	Note 17	1,187,849,365	296,871,469	890,977,896
Bank Balances	Note 21A	1,173,251,315	(1,828,449,455)	3,001,700,770
Cash Balances	Note 21B	0	(650,528,182)	650,528,182
Accounts Receivables	Note 22	0	510,004,655	(510,004,655)
Accounts Payable	Note 23	146,792,047	52,394,348,476	(52,247,556,429)
Fund Balances B/F Forward	Note 24	913,751,861	(52,263,619,544)	53,177,371,405

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

2. Misstatement of Bank Balances

The statement of assets and liabilities reflects bank balances as at 30 June, 2021 amounting to Kshs.1,173,251,315 as disclosed in Note 21A to the financial statements. Review of supporting bank reconciliations statements and cashbooks revealed that the

balances included receipts and payments made in July, 2021 totalling to Kshs.2,612,147,616 and Kshs.3,554,210,415 respectively, resulting in a net misstatement in bank balance by Kshs.942,062,799 as shown below:

A/C No.	Name	Receipts made in July, 2021 (Kshs.)	Payments Made in July, 2021 (Kshs.)	Net Misstatement (Kshs.)
1000170468	Recurrent	850,810,582	898,003,258	(47,192,676)
1000170506	Development	521,368,373	522,971,784	(1,603,411)
10001707512	Revenue	1,229,379,584	2,133,135,903	(903,756,319)
10001228229	Deposit	10,589,077	99,470	10,489,607
Total		2,612,147,616	3,554,210,415	(942,062,799)

Inclusion of subsequent years' transactions was contrary to the provisions of Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015, which stipulates that accounts of County Governments entities shall record transactions which take place during the financial year from 1 July to 30 June and Regulation 97(4) which provides that, actual cash transactions taking place after 30 June, shall not be treated as pertaining to that particular year.

In the circumstances, the accuracy of bank balances as at 30 June, 2021 could not be confirmed.

3. Unsupported Payments

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.1,107,121,078. The expenditure includes Kshs.23,618,845 incurred on routine maintenance – vehicles and other transport equipment. Review of expenditure incurred on repairs of motor vehicles revealed payments amounting to Kshs.2,384,317 which were not supported by a pre-inspection report indicating required repairs to the motor vehicles and post repair inspection certificates or reports.

Consequently, the accuracy, validity, and value for money from the expenditure on repairs of motor vehicles amounting to Kshs.2,384,317 could not be confirmed.

4. Undisclosed Assets Inherited from Defunct Local Authorities

Annex 5 to the financial statements containing a summary of the non-current assets register reflects Kshs.13,711,418,924 in respect of historical cost of assets owned by the County Executive of Machakos as at 30 June, 2021. However, the asset costs excluded assets of undetermined value which were inherited from defunct local authorities in the County. Further, the County Government did not have in its possession title deeds, logbooks and other ownership documents for parcels of land, motor vehicles and other property for the inherited assets.

Consequently, the accuracy and ownership of the assets as at 30 June, 2021 could not be ascertained.

5. Pending Bills

Notes 7.9 (1), (2), and (3) to the financial statements on other important disclosures reflect pending bills amounting to Kshs.2,601,430,721, Kshs.106,588,035 and Kshs.93,119,550 in respect to accounts payable, staff payables and other payables respectively all totalling Kshs.2,801,138,206. Review of supporting Annexes 2, 3 and 4 to the financial statements revealed bills totalling Kshs.567,799,600 which had been outstanding for more than one year. Further, the annexes reflect retirement benefits contributions amounting to Kshs.28,051,833 recovered from employees which were yet to be remitted to the relevant statutory bodies and employees by the County Executive. No satisfactory explanation was given for failure to prioritize the pending bills during the year considering that the County Government had a bank balance of Kshs.1,173,251,315 as at 30 June, 2021.

Had the pending bills been settled and the expenditure charged to the respective votes during the year, a deficit of Kshs.1,785,322,075 would have been reported instead of a surplus of Kshs.1,015,816,131 which is shown in the financial statements.

6. Misstatement in Returned CRF Issues

The statement of receipts and payments reflects Kshs.521,756,805 in respect of returned County Revenue Fund (CRF) issues. Included in the amount as disclosed in Note 10 to the financial statements is Kshs.433,461,904 representing the bank balance in the County Revenue Fund Account as at 30 June, 2020. However, County Revenue Fund account balance does not form part of the returned CRF issues in accordance with Section 136 (1) and (2) of the Public Finance Management Act, 2012. Further, the statement of receipts and payments is overstated on the receipts side by an entry of County Revenue Fund returned to CRF issues totalling Kshs.433,461,904.

In the circumstances, returned CRF issues and total receipts for the year under audit are overstated by Kshs.433,461,904 for the year ended 30 June, 2021.

7. Lack of Land Ownership for Water Facilities

The statement of receipts and payments reflects Kshs.1,187,849,365 in respect of acquisition of assets as further disclosed in Note 17 to the financial statements. The expenditure includes two payments amounting to Kshs.117,569,359 and Kshs.11,200,000 in respect of construction of Kyeleni earth dam and Muri Farm water treatment plant whose contracts were awarded during the year for Kshs.117,569,358 and Kshs.18,057,600 respectively.

Further, during the year under review, the County Government drilled a total of 19 boreholes using its own resources. Documents provided in respect of the dams revealed that Machakos Executive had over the years constructed 4 water treatment facilities, 374 earth dams and sunk 633 boreholes. However, details and documents such as plot numbers and title deeds for the land where the water facilities constructed were located to prove ownership of the land were not provided for review. The Management explained that these facilities sit on private land, raising concerns regarding existence of those facilities and their security while on private land where they are said to be located.

In the circumstances, the existence, ownership and value for money incurred on the projects could not be confirmed.

8. Unsupported Legal Expenses

Note 12 to the financial statements reflects other operating expenses amounting to Kshs.293,767,716 during the year under review. The amount includes Kshs.175,768,131 incurred on legal expenses and related costs.

Review of documents relating to the legal expenses revealed the following anomalies:

- i. The County legal office engaged the services of several firms to provide legal services without the approval of the Attorney-General or the County Executive Committee in contravention to the Office of Attorney General Act, 2012, and The County Attorney Act, 2020.
- ii. The payments were not supported by engagement letters or contracts with consultants for legal services to show the nature of services procured and terms and conditions regarding representation of the County Government in the legal matters. Further, documents showing how the firms were identified were not provided for review.
- iii. Files maintained at the County Executive in respect of the law firms did not include fee notes and invoices to support the fees raised and paid to the firms during the year under review.

In view of the above, the validity of legal expenses amounting to Kshs.175,768,131 for the year ended 30 June, 2021 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual amount on comparable basis amounting to Kshs.13,488,571,001 and Kshs.12,042,687,076 respectively resulting in a shortfall of Kshs.1,445,883,924 or 11% of the approved budget. Further, the expenditure was limited to the amount realized and an actual expenditure totalling Kshs.11,026,870,945 was incurred against the budgeted amount of Kshs.13,488,571,001, resulting in an under performance of Kshs.2,461,700,056 or 18%.

Based on the approved estimates, the revenue shortfall and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the 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. Irregular Procurement of Stadium Works

During the year under review, the Department of Tourism Sports and Culture awarded a tender for construction of a proposed basketball pitch at Kenyatta Stadium to a contractor at contract sum of Kshs.2,795,426. Review of procurement records revealed no evidence that at least three persons submitted quotations for the works and an evaluation process was conducted before the award. In addition, the contractor had submitted a bid of Kshs.2,333,000 but was awarded a contract sum of Kshs.2,795,426 resulting in a difference of Kshs.462,426. The difference between the bid price and awarded amount was not explained.

Further, the Bills of Quantities for the works, quotation and the evaluation reports were not provided for audit review.

2. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments reflects an expenditure amounting to Kshs.5,602,656,468 on compensation of employees representing 47% of the total receipts of Kshs11,026,870,945 during the year. This is contrary to the provisions of Regulation 25 1(b) of the Public Finance (County Governments), Regulations 2015 which

limits expenditure on wages and benefits to not more than 35% of the total revenue for the year.

Consequently, Management is in breach of the law.

2. Non-Compliance with Human Resource Regulations

2.1. Probation Terms of Service

Review of the Integrated Personnel Payroll Database (IPPD) indicated that the County Government had a total of 6,743 employees as at 30 June, 2021. The employees included 130 who were serving on probation terms despite having worked for periods ranging from twenty-one (21) months to thirty-four (34) months.

Consequently, Management was in contravention of provisions of Part II Section B of the Human Resource Policies and Procedures Manual for the Public Service, 2016 on appointment of staff on probation and pensionable terms.

2.2. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees at the County Executive was 6,743 out of which 5,513 or 87% were members of the dominant ethnic community in the County. In addition, thirty-two (32) employees were recruited during the year, out of which, twenty-three (23) or (72%) were from the same dominant ethnic community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

2.3. Failure to Meet Recruitment Thresholds for Persons with Disabilities

During the year under review, Machakos County Government recruited thirty-two (32) employees. However, no person living with disability was considered. This is contrary to the provisions of Section B.23 (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 that sets a threshold of 5% of positions to be filled by persons with disabilities.

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

2.4. Late Remittances of Statutory Deductions

Review of the payroll records revealed that a total of Kshs.759,808,119 was deducted from employees' salaries in respect of National Hospital Insurance Fund (NHIF), National Social Security Fund (NSSF) and Pay-As-You-Earn (PAYE). However, information on remittances of the deductions to the relevant institutions was not provided for audit. Further, details of deductions of Higher Education Loans Board (HELB), Lap Trust, Lap Fund and service gratuity were also not provided for audit review. It was therefore not confirmed whether Management complied with the law on remittance of deductions from employees' salaries.

In view of the foregoing, the County Government was in breach of the law on remittances of statutory deductions and is exposed to penalties and interests for non-compliance.

3. Gaps in the Use of IFMIS E-Procurement Platform

Review of the procurement process and documents during the year revealed that the County Government procured goods and services amounting to Kshs.1,035,069,120 through the IFMIS e-procurement module. Review of the procurements revealed the following anomalies:

- i. The procurement plan for the year was not prepared through the e-procurement system.
- ii. The participating bidders were not invited for tender opening as the system did not allow bidders to participate in opening tenders.
- iii. The system combined both tender opening and tender evaluation processes and the accounting officer would appoint only one committee to handle both functions contrary to Section 78 (1) of the Public Procurement and Disposal Act, 2015.
- iv. The Management did not have digital signature certificates of the Accounting Officer, the Head of Procurement and Opening and Evaluation Committee members.
- v. The e-procurement system was not documented and the processes and controls were not defined.

Consequently, Management may have failed to comply with the provisions of the Public Procurement and Assets Disposal Regulations, 2020 Nos. 50, 57, 58 and 59.

4. Project Implementation and Status

4.1. Stalled Projects

4.1.1 Construction of 11 and 12 Storey Buildings

The County Executive tendered for designing and construction of an 11 storey thin and tall of 20m x 20m building including an helipad and a 12 storey thin and tall of 20M x 20M building. The tenders for the works were advertised in 2018 as expression of interest in two lots comprising lot 1 for 11 storey thin and tall of 20m x 20m including an helipad and lot 2 for 12 storey thin and tall of 20M x 20M for Kshs.399,999,999 and Kshs.394,999,999 respectively.

Review of the projects implementation during the year revealed the following anomalies;

- i. Works for construction of an 11-storey thin and tall of 20m x 20m building including a helipad were to be completed in 58 weeks from the contract date. However, a site visit on 14 October, 2021 revealed that the project was at the foundation level and no activities had been undertaken since 2018. Further contractor who had had been paid a total of Kshs.80,551,782 had abandoned the site.

Further, review of records for the works revealed that on 20 March, 2019, the Chief Officer, Ministry of Transport and Public Works gave a notice of default to the contractor for falling behind work schedule which was followed by another one on 18 December, 2020. No further action had been taken since then.

In addition, the contractor's performance bond issued by AMACO Assurance Co. Ltd on 10 February, 2020 expired on 9 February, 2021 and was yet to be renewed.

- ii. Works for construction of a 12-storey thin and tall Building of 20Mx20M was to be completed in 58 weeks from the contract date. However, site visit on 14 October, 2021 revealed that the project progressed to 7 floors, an estimated completion level of 45%, after which the contractor abandoned site. Management indicated that there were efforts in place to complete the project. In the circumstances, the County Executive has not realized value for money spent on the project.

In view of the above, the County Government may not recover amounts totalling Kshs.80,551,782 paid in respect of projects which have since stalled.

4.1.2 Construction of a Commercial Development Centre

The contract for proposed construction of a commercial (mixed use) development centre was awarded to a local company for a contract sum of Kshs.55,495,944 on 1 March, 2018. The project commenced on 4 May, 2018 and was due to be completed by 30 September, 2018. A site visit on 14 October, 2021 revealed that the project was still at the foundation level and no activities had taken place since mid-2019. Further, review of payment records indicated that a 10% advance payment amounting to Kshs.5,549,594 was made on 10 April, 2018 followed by Kshs.2,975,379 in respect of interim payment certificate (IPC) No.1 dated 21 November, 2018. Further, another payment of Kshs.2,398,931 for IPC No.2 was made on 19 April, 2019 bringing total payments to Kshs.10,923,904.

In the circumstances, the County is likely to lose the Kshs.10,923,904 paid in respect of the project since the contractor appeared to have abandoned site and the project may not be completed.

4.1.3 Construction of Community Recreation Centre

Works for construction of a community recreation centre involved construction of passage and walkways, public toilets, and a restaurant next to the swimming pool. The works were awarded to construction company on 1 March, 2018 at a contract sum of Kshs.55,435,741. The project commenced on 4 May, 2018 and was due for completion on 30 September, 2018. However, a site visit on 14 October, 2021 revealed that the project was at the foundation level and the contractor had abandoned the site with level of completion estimated to be 10%. Further, review of payment records revealed that, the contractor was paid Kshs.5,543,574 as advance payment (10%) and an additional Kshs.3,582,385 for value of work done as per certificate No. 1 which was paid on 17 February, 2020.

In the circumstances, the County is likely to lose Kshs.5,543,574 paid in respect of the project, and the County residents may not obtain value for money incurred on the project.

4.1.4 Contract for Construction of Public Area Facility

The public area facility contract comprised construction of a swimming pool, a public beach, an amphitheater, changing and washrooms and was awarded to a construction company at a contract sum of Kshs.37,585,666 in March, 2018. The project was to be completed in 26 weeks from the commencement date. However, completion period was initially extended to 11 March, 2020 and later, the contractor requested for a further extension of time to 30 September, 2021, which had not been approved. Physical inspection of the project in October, 2021 revealed that the contractor had abandoned the site whose completion was indicated as 70% in project status report.

In the circumstances, the County Government has not received value for money from the money spent on the project.

4.1.5 Construction of Executive Washrooms at Matuu County Office

The construction of executive washrooms at Matuu County Office was awarded on 27 June, 2019 to a local company at a contract sum of Kshs.2,877,150 and the project was to be completed in 26 weeks from the contract date. A physical inspection of the project in October, 2021 revealed that the contractor had abandoned the site and project was at 40% completion level according to the project status report. There was no evidence indicating that the contract period was extended or a request for extension had been sought by the contractor.

In the circumstances, the County Government is not likely to obtain value for money spent on the abandoned project.

4.1.6 Construction of Staff Houses in Matuu Sub-County

The contract for the staff houses was awarded on 27 June, 2019 at a contract sum of Kshs.12,545,783 with the contract period indicated as 26 weeks. The contractor submitted the first payment request vide IPC No.1 of Kshs.7,521,202 on 16 December, 2019. However, the contract period had lapsed before completion as indicate in project status report, which lists the project to have been at 60% level of completion. There was no evidence of extension of time having been sought and granted.

In the circumstances, the County Government may not obtain value for money for the funds spent on the project.

4.2 Termination of Contracts

Review of contract management documents revealed the several contracts in the Department for Water, Irrigation and Natural Resources were terminated during the year before projects subject to those contracts were completed as enumerated below:

4.2.1 Mumbuni Earth Dam - Ikalassa Sub-County

The contract for construction of the dam was awarded to a local company on 24 September, 2018 at a contract sum of Kshs.75,156,480 and the contract period was one year. However, the contractor abandoned site when the project was at 90% level of

completion and the contract terminated in September, 2020. No evidence was provided to show whether there were plans in place to complete the project.

In the circumstances, the County Government is likely not to get the benefits envisaged on completion of the project.

4.2.2 Muthetheni Treatment Works

The contract for construction of Muthetheni Water Treatment Works in Muthetheni Ward was awarded on 25 May, 2019 at a contract sum of Kshs.8,259,875 under a one year contract period. However, the contractor abandoned site and the contract was subsequently terminated in September, 2020 when value of work done was estimated to have cost Kshs.3,850,000 or 47% as per valuation certificate No. 1 of 25 June, 2019. County Management did not provide evidence of existence of plans to ensure that the projects would be completed.

In the circumstances, the County Government is likely to miss out on benefits envisaged on completion of the project.

4.3 Boreholes and other Water Facilities

Note 17 to the financial statements reflects the overhaul and refurbishment of construction and civil works amounting to Kshs.142,230,207. The works were executed under the Department of Water, Irrigation and Natural Environment. Included in the expenditure is Kshs.57,477,960 incurred on installation of solar pumps in boreholes, and Kshs.38,370,809 on maintenance of water facilities within the County. Review of supporting documents revealed the following anomalies:

4.3.1 Vandalized Boreholes

Physical inspections revealed that 15 borehole sites had been vandalized during the year where solar panels and water pumps were carted away. No evidence was provided by the Management to indicate measures which were in place to secure boreholes installations from vandalism.

In the circumstances, the County Government is likely to continue losing funds arising from vandalism of equipment at the boreholes.

4.3.2 Unsustainable Electricity Costs on Boreholes

Review of records relating to borehole operations and electricity costs revealed that the County Government had 494 operational boreholes out of which 99 were powered by electricity, 391 by solar panels and four (4) powered by diesel generators. Further, the records reflected that 14 of the electricity powered boreholes had been disconnected.

The County through the Department of Energy paid an amount of Kshs.67,645,800 to Kenya Power Company Ltd as electricity bills, the bulk of which was on account of pumping water from the boreholes and dams to reservoir tanks for distribution. However, the residents supplied with the water were not paying for the commodity and thus, all the operational costs were being borne by the County Government, which may not be

sustainable. It was not clear why the boreholes were not handed over to the existing water companies which are fully owned by the County Government and were better placed to manage the services and charge a fee to the consuming residents to cover operating costs.

In the circumstances, the County Government is likely to continue incurring high electricity bills against constrained resources.

4.3.3 Non-Operational Boreholes

Review of documents relating to boreholes revealed that the County Government had a total of 139 boreholes which were not operational due to various reasons as detailed below:

Reasons for Non-Functional	No. of Boreholes
Not powered/Equipped	67
In need of Repairs	56
Dry Boreholes	12
On-going	4
Total	139

As a result, the residents were not receiving value for money spent in drilling and equipping the non-operational boreholes.

5. Grounded Motor Vehicles

Review of County vehicle records revealed that sixteen (16) vehicles attached to the Department of Water, Irrigation, Environment and Natural Resources were grounded. In addition, a vehicle belonging to the County Government, a Toyota Prado registration number KBY 215B, was reported to have been stolen. However, documents regarding insurance claim and repayment process were not provided for audit.

Further, three (3) Ashok Leyland drilling rigs and test pumping units' registration numbers KHMA 140G, KHMA 141G and KHM 143G were grounded which greatly hampered the ability of the Ministry to continue drilling and test pumping boreholes in the County.

In the circumstances, the County Government was not getting value for money from the vehicles and their conditions continues to deteriorate due to disuse.

6. Unbudgeted Expenditure

Review of projects implemented by the County Executive revealed that four (4) projects costing Kshs.23,733,058 implemented by the County Government during the year under review did not adhere to approved budget provisions as shown below:

No.	Department	Description	Remarks	Amount (Kshs.)
1	Agriculture	Kenya Climate Smart Agriculture Project (KCSAP)	Not budgeted	3,329,580
2	Trade	Legal Expenses	Over expenditure	1,967,131

No.	Department	Description	Remarks	Amount (Kshs.)
3	Administration and Decentralized Units	ICT Equipment		2,238,650
4	Administration and Decentralized Units	Civil works	Over expenditure	16,197,697
	Total			23,733,058

Management did not provide explanations for failure to abide by the approved budget. Further, the source of funds for the unbudgeted projects and amounts was not explained.

7. Damages Awarded by Courts Due to Defaulted Payments

During the year under review, the County Government paid Kshs.70,000,000 and Kshs.30,000,000 to two law firms in January, 2021 and February, 2021 respectively as settlement of claims awarded by the High Court of Kenya. Review of the litigation register and legal matters files provided for audit verification revealed that a total of Kshs.408,453,997 was awarded by the Courts against the County Government of Machakos in favor of two advocate firms as follows;

- i. In the first payment, the firm had made a claim against the County Government for a principal sum of Kshs.301,211,242 for services rendered whose invoices had not been settled since 2013. The complainant was awarded a sum of Kshs.279,628,150 out of which Kshs.70,000,000 was paid during the year under review while the balance was to be paid in three instalments and be cleared by December, 2019. However, at the time of the audit, in November, 2021, Kshs.209,628,150 was still outstanding.
- ii. The second payment related to another advocates firm's claim against the County Government for services rendered and remained unpaid since 2015. The High Court of Kenya at the Machakos Law Courts awarded the complainant a sum of Kshs.71,095,942 and accrued interest at the rate of 14% totalling Kshs.57,729,905 as at 19 November, 2020, bringing the total award to Kshs.128,825,847. A payment of Kshs.30,000,000 was made on 4 February, 2021 to the firm during the year under review leaving the balance unsettled.

In view of the foregoing, the resources of the County Government which should have been utilized in delivering services to the residents were used in payment of avoidable legal costs.

8. Irregular Procurement Tricycles

During the year under review, the Chief County Engineer - Department of Transport, Housing and Public Works requisitioned for 12 tricycles popularly referred to as tuk-tuks, to enhance efficiency in repairing potholes in the paved roads within the County. The tuk-tuks were acquired at a unit cost of Kshs.519,500 all totalling to Kshs.6,234,000. However, the need for the tricycles and relevance regarding the intended use could not be ascertained. Further, it was not clear what criteria informed the County Government to settle on the tricycles as means of transporting materials for repairing of potholes considering their low capacity and speed.

Further, Management did not provide evidence of other options explored and their cost-benefit analysis. In addition, the unit cost of Kshs.519,500 appears to be way above the prevailing market rates thus casting doubt on competitiveness of the procurement process.

In the circumstances, the need, effectiveness and value for money of expenditure amounting to Kshs.6,234,000 incurred on the tricycles could not be confirmed.

9. Expenditure on a Jaw Crusher

Note 17 to the financial statements reflects Kshs.239,587,601 in respect of construction and civil works. The expenditure includes Kshs.4,120,380 incurred on purchase of a gate and chain link fencing around a jaw crusher site. However, physical verification of the project revealed the following anomalies:

- i. A chain link fence and metal gate had been vandalized by the members of the community which could be indicative of failure to involve the local community in project identification.
- ii. The identified site was near a primary school and was therefore not appropriate for the intended use due to the noise and air pollution. Further, no environmental impact assessment was undertaken before the site was identified.
- iii. The acquired jaw crusher had not been installed by the time of the audit and was lying idle in the office of the Deputy Governor of Machakos County.

In the circumstances, value for money may not be realized from the expenditure of Kshs.4,120,380 incurred towards acquisition of the Jaw crusher.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Information Communication Technology (ICT) Policy

Review of use of Information Communication Technology (ICT) at the County Government revealed that there was no documented ICT Policy and an ICT Strategic Plan to provide guidance on use of the technology. As a result, it was not confirmed whether the ICT needs identified, and investments made were aligned to the County Strategic Plan.

Further, various ICT systems which were in use at the County Executive, including revenue collection, were not integrated. Consequently, the potential of the various systems to enhance efficiency and effectiveness in the operations of the County Executive was constrained.

2. Lack of Independent Internal Audit Function

Evaluation of the internal audit function at the County Executive revealed that the officers posted to the department were also assigned operational activities which included approval of payments. As a result, the department's independence in auditing the expenditure and other oversight roles relating to evaluation of adequacy and efficiency of internal control systems and processes was impaired.

Consequently, the internal audit department in the County Executive of Machakos was not fulfilling the requirements of the internal audit operations prescribed in Section 155(6) of the Public Finance Management Act, 2012 and the Public Finance (County Governments) Regulations, 2015.

3. Lack of an Approved Risk Management Strategy

During the year under review, the County Government did not have in place a risk management policy since no evidence was provided to indicate how risk assessment was undertaken during the year to identify and mitigate potential risks. Failure to put in place a risk management strategy exposes the County Government to losses through fraud and wastage in an event of occurrence.

In the circumstances, the County Government is in contravention of the provisions of Regulation 158. (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officer of a County Government entity to develop risk management strategies, which include fraud prevention mechanism and develop a system of risk management and internal control that builds robust business operations.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 May, 2022

COUNTY GOVERNMENT OF MACHAKOS

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

7. FINANCIAL STATEMENTS

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

	Note	2020/2021 Kshs	2019/2020 Kshs
RECEIPTS			
Exchequer releases	1	8,804,699,313	7,470,968,313
Proceeds from Domestic and Foreign Grants	2	1,180,261,343	1,325,063,792
Transfers from Other Government Entities	3	239,604,947	485,735,667
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	1,296,364,668	1,376,171,810
Returned CRF issues	10	521,756,805	1,603,371,394
TOTAL RECEIPTS		12,042,687,076	12,261,310,976
PAYMENTS			
Compensation of Employees	11	5,602,656,468	5,268,285,192
Use of goods and services	12	1,107,121,078	884,982,174
Subsidies	13	-	-
Transfers to Other Government Units	14	3,036,377,945	3,297,077,319
Other grants and transfers	15	-	-
Social Security Benefits	16	92,866,089	244,608,396
Acquisition of Assets	17	1,187,849,365	1,663,249,171
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-

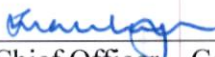
COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

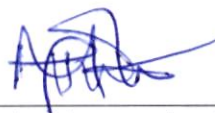
For the year ended June 30, 2021

Other Payments	20	-	-
TOTAL PAYMENTS		11,026,870,945	11,358,202,252
SURPLUS/DEFICIT		1,015,816,131	903,108,724

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. Machakos County Financial Statements were approved on 04/02/2022 and signed by:



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




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


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

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020/2021	2019/2020
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	1,173,251,315	1,082,072,288
Cash Balances	21B	-	-
Total Cash and cash equivalents		1,173,251,315	1,082,072,288
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		1,173,251,315	1,082,072,288
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	146,792,047	168,320,427
NET FINANCIAL ASSETS		1,026,459,268	913,751,861
REPRESENTED BY			
Fund balance b/fwd	24	913,751,861	1,613,873,529
Prior year adjustments	25	(903,108,724)	(1,603,230,393)
Surplus/Deficit for the year		1,015,816,131	903,108,724
NET FINANCIAL POSITION		1,026,459,268	913,751,860

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. Machakos County Financial Statements were approved on 04/02 2021 and signed by:


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


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

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021


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


		2020/2021	2019/2020
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	8,804,699,313	7,470,968,313
Proceeds from Domestic and Foreign Grants	2	1,180,261,343	1,325,063,792
Transfers from Other Government Entities	3	239,604,947	485,735,667
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	1,296,364,668	1,376,171,810
Returned CRF issues	10	521,756,805	1,603,371,394
Payments for operating expenses			
Compensation of Employees	11	5,602,656,468	5,268,285,192
Use of goods and services	12	1,107,121,078	884,982,174
Subsidies	13	-	-
Transfers to Other Government Units	14	3,036,377,945	3,297,077,319
Other grants and transfers	15	-	-
Social Security Benefits	16	92,866,089	244,608,396
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)		-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)		(21,528,380)	16,691,465
Total Adjustments		(21,528,380)	16,691,465
Net cash flows from operating activities		2,182,137,116	2,583,049,360
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-

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

		2020/2021	2019/2020
	Note	Kshs	Kshs
Acquisition of Assets	17	1,187,849,365	1,663,249,171
Net cash flows from investing activities		1,187,849,365	1,663,249,171
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		994,287,751	919,800,189
Cash and cash equivalent at BEGINNING of the year	21	1,082,072,288	1,765,502,490
Prior Year Adjustment	25	(903,108,724)	(1,603,230,393)
Cash and cash equivalent at END of the year	24	1,173,251,315	1,082,072,288
As per statement of assets		1,173,251,315	1,082,072,288

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. Machakos County Financial Statements were approved on 04/07 2022 and signed by:


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


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

MACHAKOS COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,422,683,815	383,399,044	8,806,082,859	8,804,699,313	1,383,546	100%
Proceeds from Domestic and Foreign Grants	492,840,367	1,837,453,993	2,330,294,360	1,180,261,343	1,150,033,017	51%
Transfers from Other Government Entities	371,626,224	139,989,452	511,615,676	239,604,947	272,010,729	47%
Proceeds from Domestic Borrowings			-	-	-	0%
Proceeds from Foreign Borrowings			-	-	-	0%
Proceeds from Sale of Assets			-	-	-	0%
Reimbursements and Refunds			-	-	-	0%
Returns of Equity Holdings			-	-	-	0%
County Own Generated receipts	1,729,798,232	(430,039,602)	1,299,758,630	1,296,364,669	3,393,961	99.7%
Return issues to CRF	-	540,819,476	540,819,476	521,756,805	19,062,671	96%
TOTAL	11,016,948,638	2,471,622,363	13,488,571,001	12,042,687,076	1,445,883,924	89%
PAYMENTS						
Compensation of Employees	5,002,368,000	605,756,007	5,608,124,007	5,602,656,468	5,467,539	99.9%
Use of goods and services	1,127,230,204	443,528,752	1,570,758,956	1,107,121,078	463,637,878	70%


COUNTY GOVERNMENT OF MACHAKOS


Reports and Financial Statements

For the year ended June 30, 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Subsidies	-		-	-	-	0%
Transfers to Other Government Units	2,603,339,451	2,138,683,261	4,742,022,712	3,036,377,945	1,705,644,767	64%
Other grants and transfers						
Social Security Benefits	52,535,000	50,000,000	102,535,000	92,866,089	9,668,911	91%
Acquisition of Assets	2,224,725,983	(763,062,934)	1,461,663,049	1,187,849,364	273,813,685	81%
Finance Costs, including Loan Interest	-		-	-	-	0%
Repayment of principal on borrowings	-		-	-	-	0%
Other Payments	6,750,000	(3,282,723)	3,467,277	-	3,467,277	0%
TOTAL	11,016,948,638	2,471,622,363	13,488,571,001	11,026,870,945	2,461,700,057	82%
SURPLUS/(DEFICIT)	0	(0)	(0)	1,015,816,132	(1,015,816,132)	

Machakos County Financial Statements were approved on 04/02/2022 and signed by:


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


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

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,278,368,628	679,624,150	6,957,992,778	6,957,356,204	636,574	100%
Proceeds from Domestic and Foreign Grants	130,025,230	142,684,030	272,709,260	124,872,691	147,836,569	46%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings			-	-	-	0%
Proceeds from Foreign Borrowings			-	-	-	0%
Proceeds from Sale of Assets			-	-	-	0%
Reimbursements and Refunds			-	-	-	0%
Returns of Equity Holdings			-	-	-	0%
County Own Generated receipts	929,661,148	33,000,000	962,661,148	960,369,378	2,291,770	99.8%
Return issues to CRF	-	540,819,476	540,819,476	521,756,805	19,062,671	96%
TOTAL	7,338,055,006	1,396,127,656	8,734,182,662	8,564,355,078	169,827,584	98%
PAYMENTS						
Compensation of Employees	5,002,368,000	605,756,007	5,608,124,007	5,602,656,468	5,467,539	99.9%
Use of goods and services	1,058,216,102	422,316,726	1,480,532,828	1,107,121,078	373,411,750	75%

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Subsidies			-	-	-	0%
Transfers to Other Government Units	1,203,292,364	300,848,410	1,504,140,774	1,499,895,679	4,245,095	99.7%
Other grants and transfers						
Social Security Benefits	52,535,000	50,000,000	102,535,000	92,866,089	9,668,911	91%
Acquisition of Assets	21,643,540	17,206,513.00	38,850,053	30,836,469	8,013,584	0%
Finance Costs, including Loan Interest			-	-	-	0%
Repayment of principal on borrowings			-	-	-	0%
Other Payments		-	-	-	-	0%
TOTAL	<u>7,338,055,006</u>	<u>1,396,127,656</u>	<u>8,734,182,662</u>	<u>8,333,375,783</u>	<u>400,806,879</u>	<u>95%</u>
SURPLUS/(DEFICIT)	-	-	-	230,979,295	(230,979,295)	

Machakos County Financial Statements were approved on 04/02 2021 and signed by:



Chief Officer – County Treasury

Name: Jacinta Masila

ICPAK Member Number:3240



Head of Accounting Services

Name: Michael Musyoki

ICPAK Member Number:13428

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,144,315,187	(296,225,106)	1,848,090,081	1,847,343,109	746,972	99.96%
Proceeds from Domestic and Foreign Grants	362,815,137	1,924,372,243	2,287,187,380	1,055,388,652	1,231,798,728	46%
Transfers from Other Government Entities	371,626,224	(89,612,828)	282,013,396	239,604,947	42,408,449	85%
Proceeds from Domestic Borrowings			-	-	-	0%
Proceeds from Foreign Borrowings			-	-	-	0%
Proceeds from Sale of Assets			-	-	-	0%
Reimbursements and Refunds			-	-	-	0%
Returns of Equity Holdings			-	-	-	0%
County Own Generated receipts	800,137,084	(463,039,602)	337,097,482	335,995,291	1,102,191	99.7%
Return issues to CRF	-	-	-	-	-	0%
TOTAL	3,678,893,632	1,075,494,707	4,754,388,339	3,478,331,999	1,276,056,340	73%
PAYMENTS						
Compensation of Employees	-				-	
Use of goods and services	69,014,102	(431,514)	68,582,588	-	68,582,588	0%


COUNTY GOVERNMENT OF MACHAKOS


Reports and Financial Statements

For the year ended June 30, 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Subsidies	-		-		-	0%
Transfers to Other Government Units	1,400,047,087	1,837,834,851.00	3,237,881,938	1,536,482,267	1,701,399,671	47%
Other grants and transfers						
Social Security Benefits			-		-	
Acquisition of Assets	2,203,082,443	(758,625,907)	1,444,456,536	1,157,012,895	287,443,641	80%
Finance Costs, including Loan Interest			-		-	0%
Repayment of principal on borrowings			-		-	0%
Other Payments	6,750,000	(3,282,723)	3,467,277	-	3,467,277	0%
TOTAL	3,678,893,632	1,075,494,707	4,754,388,339	2,693,495,162	2,060,893,177	57%
SURPLUS/(DEFICIT)	-	0	-	784,836,837	(784,836,837)	

Machakos County Financial Statements were approved on 04/02 2021 and signed by:


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


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

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

7.7.1. =BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		202021		202021	Date, 202021	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	337,499,625	(1,287,433)	336,212,192	294,014,932	42,197,260
Sub-programme 2	Transport Services	27,135,676	(1,250,000)	25,885,676	21,280,640	4,605,036
Sub-programme 3	Human Resource and Administration Section	86,840,760	(62,206,000)	24,634,760	18,663,637	5,971,123
Sub-programme 4	ICT Section	13,387,204	65,000	13,452,204	9,302,647	4,149,557
Sub-programme 5	Hospitality Services Section	14,580,000	9,000,000	23,580,000	21,616,932	1,963,068
Sub-programme 6	Cabinet Office	6,493,175	(2,363,000)	4,130,175	4,128,433	1,742
Sub-programme 7	Office of the Deputy Governor	36,000,000	2,600,000	38,600,000	27,360,876	11,239,124
Sub-programme 8	Directorate of Projects Delivery, Monitoring and Evaluation	9,759,080	(4,147,000)	5,612,080	1,494,248	4,117,832
Sub-programme 9	Office of the County Secretary	13,466,246	(4,261,846)	9,204,400	3,880,383	5,324,017

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Sub-programme 10	Office of the County Advisors	8,954,060	-	7,534,060	5,627,000	1,907,060
TOTAL		554,115,826	(63,850,279)	488,845,547	407,369,727	81,475,820
PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT						
Sub-programme 1	General Administration and support services	328,440,140	190,732,487	519,172,627	517,405,747	1,766,880
Sub-programme 2	Quality Management	625,000	-	625,000	-	625,000
Sub-programme 3	Training, Research and Development	50,009,537	45,103,027	95,112,564	91,429,580	3,682,984
Sub-programme 4	Information Communication Technology	4,875,011	(325,000)	4,550,011	366,200	4,183,811
Sub-programme 5	ICT Infrastructure	10,175,000	-	10,175,000	8,944,758	1,230,242
Sub-programme 6	Closed Circuit Television	1,625,500	(375,250)	1,250,250	-	1,250,250
TOTAL		395,750,188	235,135,264	630,885,452	618,146,286	12,739,166
TRADE, INDUSTRIALIZATION AND INNOVATION						
Sub-programme 1	Headquarter Administration Services	55,466,852	(24,128,680)	31,338,172	27,773,850	3,564,322
Sub-programme 2	Trade Development	5,500,213	-	5,500,213	4,691,895	808,318

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Sub-programme 3	Business and Enterprise Development	-	-	-	-	-
Sub-programme 4	Industrialization and Innovation	-	-	-	-	-
Sub-programme 5	Investment Facilitation and Support	4,660,890	(663,444)	3,997,446	1,396,000	2,601,446
Sub-programme 6	Hygiene and Sanitation	5,808,080	1,618,000	7,426,080	4,434,272	2,991,808
Sub-programme 7	Legal Services	11,756,150	174,500,000	186,256,150	179,259,776	6,996,374
TOTAL		83,192,185	151,325,876	234,518,061	217,555,793	16,962,269
FINANCE AND ECONOMIC PLANNING						
Sub-programme 1	Revenue Management	29,413,986	34,471,915	63,885,901	63,885,839	62
Sub-programme 2	Budget formulation, Coordination and Implementation Section	3,500,000	15,740,932	19,240,932	19,236,898	4,034
Sub-programme 3	Supply Chain Management Section	-	900,000	900,000	900,000	-
Sub-programme 4	Accounts Section	1,900,001	2,207,252	4,107,253	4,107,170	83
Sub-programme 5	Audit Section	2,700,000	-	2,700,000	2,700,000	-
Sub-programme 6	Human Resource Management and Support Services	376,084,863	2,000,236,503	2,376,321,366	2,375,656,721	664,645

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Sub-programme 7	Economic Planning and Statistical Services	8,047,030	8,483,557	16,530,587	16,530,587	0
Sub-programme 8	External Resource Mobilization	900,003	(150,003)	750,000	750,000	-
TOTAL		422,545,883	2,061,890,156	2,484,436,039	2,483,767,215	668,824
COUNTY ADMINISTRATIO N AND DECENTRALIZED UNITS						
Sub-programme 1	General Administration and support services	377,014,702	(37,551,352)	339,463,350	273,503,339	65,960,011
Sub-programme 2	Civic Engagement	500,000	2,880,000	3,380,000	2,871,482	508,518
Sub-programme 3	Administration and Co-ordination Services	-	-	-	-	-
Sub-programme 4	Solid Waste Management	11,000,000	1,606,000	12,606,000	10,595,480	2,010,520
Sub-programme 5	Sanitation Management	-	-	-	-	-
Sub-programme 6	Forensic and Inspectorate Services	-	-	-	-	-
Sub-programme 7	Inspectorate Services and Management	5,000,000	4,406,789	9,406,789	5,865,517	3,541,272
TOTAL		393,514,702	(28,658,563)	364,856,139	292,835,819	72,020,321
AGRICULTURE, FOOD SECURITY AND CO- OPERATIVE						

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DEVELOPMENT						
Sub-programme 1	General Administration and support services	131,706,239	(30,662,839)	101,043,400	100,965,922	77,478
Sub-programme 2	Crop Development and Management	46,772,409	(24,418,393)	22,354,016	22,341,363	12,653
Sub-programme 3	Livestock Resources Management and Development	43,831,291	(21,292,867)	22,538,424	22,482,009	56,415
Sub-programme 4	Fisheries Development	10,184,848	(5,989,043)	4,195,805	4,172,664	23,141
Sub-programme 5	Veterinary Services	22,962,356	(21,921,136)	1,041,220	1,016,400	24,820
Sub-programme 6	Agriculture Training Centre	-	610,000	610,000	533,587	76,413
Sub-programme 7	Co-operative Development and Marketing	4,700,000	167,284	4,867,284	4,789,045	78,239
Sub-programme 8	Capacity Building to Co-operative Societies	-	-	-	-	-
Sub-programme 7	Promotion of Co-operative Marketing and Value Chain	-	-	-	-	-
Sub-programme 8	Co-operative Financial Services	-	-	-	-	-
Sub-programme 9	Promotion and growth of Co-operative Societies	-	-	-	-	-
Sub-programme 10	Co-operative Audit Support Services	-	-	-	-	-
TOTAL						

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		260,157,143	(103,506,994)	156,650,149	156,300,990	349,159
WATER, IRRIGATION, ENV IRONMENT AND NATURAL RESOURCES						
Sub-programme 1	Water Supply and Sewerage	8,943,200	6,016,400	14,959,600	8,610,463	6,349,137
Sub-programme 2	Irrigation Schemes, Development and Promotion	56,000	-	56,000	-	56,000
Sub-programme 3	Development and Promotion of Irrigation Schemes	-	-	-	-	-
Sub-programme 4	General Administration and support services	36,782,480	(954,100)	35,828,380	35,497,678	330,702
Sub-programme 5	Environment and Natural Resources	3,998,019	5,851,339	9,849,358	2,740,150	7,109,208
TOTAL		49,779,699	10,913,639	60,693,338	46,848,291	13,845,047
HEALTH AND EMERGENCY SERVICES						
Sub-programme 1	General Administration and support services	3,155,893,679	(731,927,699)	2,423,965,980	2,393,750,371	30,215,609
Sub-programme 2	Machakos Level 5	275,046,711	63,006,038	338,052,749	323,057,549	14,995,200
Sub-programme 3	Kangundo Level 4	36,967,617	(1,799,692)	35,167,925	33,967,893	1,200,032
Sub-programme 4	Matuu Level 4	34,123,954	(3,544,396)	30,579,558	17,430,338	13,149,220

COUNTY GOVERNMENT OF MACHAKOS

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Sub-programme 5	Kathiani Level 4	22,749,302	(7,874,359)	14,874,943	14,080,730	794,213
Sub-programme 6	Mwala Level 4	11,374,651	(1,611,767)	9,762,884	4,414,163	5,348,721
Sub-programme 7	Public Health and Community Outreach	7,361,386	(1,645,215)	5,716,171	1,794,927	3,921,244
Sub-programme 8	Emergency Services	7,723,310	3,731,942	11,455,252	6,629,825	4,825,427
TOTAL		3,551,240,610	(681,665,148)	2,869,575,462	2,795,125,795	74,449,667
ROADS, TRANSPORT AND PUBLIC WORKS		2,986,850				
Sub-programme 1	Head quarter Administrative services	145,278,414	(78,264,273)	67,014,141	66,850,629	163,512
Sub-programme 2	Road Development and Management	2,062,250	-	2,062,250	1,789,750	272,500
Sub-programme 3	County Government Buildings	15,000,000	(15,000,000)	-	-	-
Sub-programme 4	County Fleet Management	10,000,000	20,178,713	30,178,713	27,012,247	3,166,466
TOTAL		172,340,664	(73,085,560)	99,255,104	95,652,626	3,602,479
EDUCATION, YOUTH AND SOCIAL WELFARE						
Sub-programme 1	Head quarter Administrative services	324,170,969	(161,529,354)	162,641,615	152,494,916	10,146,699
Sub-programme 2	Basic Education	-	-	-	-	-

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Sub-programme 3	Youth Development Services	-	-	-	-	-
Sub-programme 4	Gender and Social Services	10,000,000	1,164,000	11,164,000	5,225,255	5,938,745
TOTAL		334,170,969	(160,365,354)	173,805,615	157,720,171	16,085,444
ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT						
Sub-programme 1	Lands	48,903,860	(17,680,729)	31,223,131	31,215,752	7,379
Sub-programme 2	Energy and Natural Resources	11,238,842	112,190,270	123,429,112	72,185,772	51,243,340
Sub-programme 3	Housing and Urban Development	10,627,822	1,852,992	12,480,814	8,467,008	4,013,806
TOTAL		70,770,524	96,362,533	167,133,057	111,868,532	55,264,525
TOURISM, CULTURE, YOUTH AND SPORTS						
Sub-programme 1	General administrative and Support Services	89,967,332	(44,129,603)	45,837,729	40,627,638	5,210,091
Sub-programme 2	Heritage & Culture	553,986	1,971,215	2,525,201	-	2,525,201
Sub-programme 3	Liquor Management	159,695	(29,000)	130,695	-	130,695
Sub-programme 4	Tourism Development and Marketing	344,449	(83,000)	261,449	30,000	231,449
Sub-programme 5	Machawood					

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		1,790,873	-	1,790,873	1,743,378	47,495
Sub-programme 6	County Image Directorate	800,000	-	800,000	300,000	500,000
Sub-programme 7	Youth and Sports	4,032,740	9,901,000	13,933,740	7,386,848	6,546,892
TOTAL		97,649,075	(32,369,388)	65,279,687	50,087,864	15,191,823
COUNTY PUBLIC SERVICE BOARD						
Sub-programme 1	Human Resource and Administration	41,682,382	(14,578,526)	27,103,856	18,951,026	8,152,830
TOTAL		41,682,382	(14,578,526)	27,103,856	18,951,026	8,152,830
COUNTY ASSEMBLY	County Assembly	911,145,156	-	911,145,156	881,145,648	29,999,508
GRAND TOTAL		7,338,055,006	1,396,127,657	8,734,182,663	8,333,375,783	400,806,880

COUNTY GOVERNMENT OF MACHAKOS

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7.7.2. =BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES DEVELOPMENT

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		20202021		20202021	20202021	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Co-ordination and Supervisory Services	3,681,732	(376,057)	3,305,675	3,064,372	241,303
TOTAL		3,681,732	(376,057)	3,305,675	3,064,372	241,303
PUBLIC SERVICE, LABOUR AND ICT						
Sub-programme 1	General Administration and support services	762,229	(762,228)	1	-	1
Sub-programme 2	ICT Infrastructure	13,093,549	5,251,085	18,344,634	6,454,149	11,890,485
Sub-programme 3	Closed Circuit Television	6,500,000	(1,657,398)	4,842,602	-	4,842,602
TOTAL		20,355,778	2,831,459	23,187,237	6,454,149	16,733,088
TRADE, ECONOMIC PLANNING AND INDUSTRIALIZATION						
Sub-programme 1	General Administration and support services	-	-	-	-	-

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Sub-programme 2	Trade Development	88,478,061	(76,189,157)	12,288,904	12,190,476	98,428
Sub-programme 3	Business and enterprise development	16,771,939	(12,115,083)	4,656,856	4,120,381	536,475
Sub-programme 4	Industrial Development	35,000,000	(23,783,092)	11,216,908	9,178,008	2,038,900
Sub-programme 5	Investment Promotion	6,750,000	(3,282,724)	3,467,277	2,950,000	517,277
Sub-programme 6	Legal Office		-	-	-	-
TOTAL		147,000,000	(115,370,056)	31,629,945	28,438,865	3,191,080
FINANCE AND REVENUE MANAGEMENT						
Sub-programme 1	Resource Mobilization	37,077,803	(16,207,090)	20,870,713	17,450,240	3,420,473
Sub-programme 2	Budget formulation, coordination and implementation	142,059	1,956,112	2,098,171	1,055,000	1,043,171
Sub-programme 3	Accounts Services	848,770	255,857,609	256,706,379	170,626,246	86,080,133
Sub-programme 3	Economic Planning		-			-
Sub-programme 4	County Statistics	3,550,000	-	3,550,000	-	3,550,000
TOTAL		41,618,632	241,606,631	283,225,263	189,131,486	94,093,777
COUNTY ADMINISTRATION AND DECENTRALIZED						

COUNTY GOVERNMENT OF MACHAKOS

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For the year ended June 30, 2021

UNITS						
Sub-programme 1	General Administration and support services	35,158,472	(24,938,204)	10,220,268	4,593,283	5,626,986
Sub-programme 2	Civic Engagement	2,000,000	928,718	2,928,718	-	2,928,718
Sub-programme 3	Forensic & Inspectorate Services	2,000,000	(204,282)	1,795,718	1,649,975	145,742
Sub-programme 4	Sanitation Management	5,000,000	(2,405,704)	2,594,296		2,594,296
TOTAL		44,158,472	(26,619,473)	17,538,999	6,243,258	11,295,741
AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT						
Sub-programme 1	General Administration and support services	269,371,943	(8,258,019)	261,113,924	92,816,748	168,297,176
Sub-programme 2	Crop Development and Management	23,633,218	19,946,548	43,579,766	23,345,858	20,233,909
Sub-programme 3	Livestock Resources Management and Development	8,000,000	4,854,480	12,854,480	10,603,431	2,251,049
Sub-programme 4	Fisheries Development	550,000	541,891	1,091,891	-	1,091,891
Sub-programme 5	Veterinary Services	4,938,652	(2,060,430)	2,878,222	1,341,522	1,536,700
Sub-programme 6	Agriculture Training Centre	2,000,000	(211,305)	1,788,695	999,267	789,428
Sub-programme 7	Co-operative Development	200,000	-	200,000	-	200,000

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Sub-programme 8	Promotion of corporative marketing and value chain	1,500,000	(500,000)	1,000,000	-	1,000,000
Sub-programme 9	Promotion and growth of corporative societies	900,000	500,000	1,400,000	-	1,400,000
TOTAL		311,093,813	14,813,166	325,906,979	129,106,826	196,800,153
WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES						
Sub-programme 1	Water Supply and Sewerage	343,702,909	(148,278,330)	195,424,579	160,037,680	35,386,899
Sub-programme 2	Water Resources Management and Storage	2,654,800	(271,165)	2,383,635	2,342,503	41,132
Sub-programme 3	Irrigation Schemes Development and Promotion	206,410,851	(27,360,539)	179,050,312	156,184,675	22,865,637
Sub-programme 4	General Administration and support services	3,000,000	(1,517,879)	1,482,121	-	1,482,121
Sub-programme 5	Environment and natural resources	33,700,000	(3,442,159)	30,257,841	26,492,843	3,764,998
TOTAL		589,468,560	(180,870,073)	408,598,487	345,057,701	63,540,786
HEALTH AND EMERGENCY SERVICES						
Sub-programme 1	General Administration and planning	70,038,277	54,344,688	124,382,965	76,943,160	47,439,804
Sub-programme 2	Curative	381,614,425	(135,505,006)	246,109,419	209,405,956	36,703,463

COUNTY GOVERNMENT OF MACHAKOS

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Sub-programme 3	Public Health and Community Outreach	84,458,777	(27,252,409)	57,206,368	36,781,531	20,424,838
Sub-programme 4	Emergency Services	10,261,125	(8,819,379)	1,441,746	498,992	942,754
TOTAL		546,372,604	(117,232,106)	429,140,498	323,629,639	105,510,859
ROADS, TRANSPORT AND PUBLIC WORKS						
Sub-programme 1	General Administration and support services	111,964,142	(40,244,182)	71,719,960	54,502,327	17,217,633
Sub-programme 2	Road Development and Management	744,186,555	(137,091,333)	607,095,222	504,814,104	102,281,118
Sub-programme 3	County Government Buildings Services	198,725,949	(26,263,309)	172,462,640	172,079,518	383,122
Sub-programme 4	County Fleet Management	55,000,000	34,762,776	89,762,776	51,931,343	37,831,433
TOTAL		1,109,876,646	(168,836,048)	941,040,598	783,327,292	157,713,306
EDUCATION, YOUTH AND SOCIAL WELFARE						
Sub-programme 1	General Administration and support services	153,898,517	(106,371,191)	47,527,326	47,403,271	124,056
Sub-programme 2	Basic Education	7,000,000	(714,989)	6,285,011	6,240,466	44,546
Sub-programme 3	Youth Development Services	100,192,410	(19,421,157)	80,771,253	80,765,116	6,137
TOTAL		261,090,927	(126,507,336)	134,583,591	134,408,852	174,739

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

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ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT						
Sub-programme 1	Physical Planning and development	15,000,000	(10,998,144)	4,001,856	-	4,001,856
Sub-programme 2	County Electrification	64,000,000	(25,689,039)	38,310,961	20,558,856	17,752,106
Sub-programme 3	Housing and Urban Development	19,149,569	1,760,472,567	1,779,622,136	512,213,709	1,267,408,427
TOTAL		98,149,569	1,723,785,385	1,821,934,954	532,772,565	1,289,162,389
TOURISM, YOUTH, SP ORTS AND CULTURE						
Sub-programme 1	Tourism Development and Marketing	23,950,680	(4,329,062)	19,621,618	19,426,832	194,786
Sub-programme 2	Management of Recreational Facilities	2,375,000	12,703,587	15,078,587	6,164,492	8,914,095
Sub-programme 3	Machawood	1,000,000	(102,141)	897,859	-	897,859
Sub-programme 4	County Image	1,000,000	6,097,859	7,097,859	-	7,097,859
Sub-programme 5	Stadium	105,000,000	(30,725,995)	74,274,005	51,316,625	22,957,379
Sub-programme 6	Sport	475,000	(48,517)	426,483	-	426,483
Sub-programme 7	Youth Empowerment	1,250,000	(127,677)	1,122,323	887,040	235,283
TOTAL						

COUNTY GOVERNMENT OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2021**

		135,050,680	(16,531,947)	118,518,733	77,794,989	40,723,744
COUNTY PUBLIC SERVICE BOARD						
Sub-programme 1	Human Resource and Administration	5,976,219	(5,976,219)	-	-	-
TOTAL		5,976,219	(5,976,219)	-	-	-
COUNTY ASSEMBLY	County Assembly	365,000,000	(149,222,620)	215,777,380	134,065,168	81,712,212
		3,678,893,632	1,075,494,707	4,754,388,338	2,693,495,162	2,060,893,176

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7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

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 Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognized in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

COUNTY GOVERNMENT OF MACHAKOS

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

COUNTY GOVERNMENT OF MACHAKOS

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 146,792,047 compared to KShs 168,320,427 in prior period as indicated on note 23.

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

COUNTY GOVERNMENT OF MACHAKOS
Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *However, there were no contingent liabilities as at end of the reporting period.*

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

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

14. Subsequent events

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

15. Errors

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

16. Related party transactions

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

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

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2020/2021	2019/2020
	KShs	KShs
Total Equitable Share for quarter 1	666,865,500	1,349,239,500
Total Equitable Share for quarter 2	2,735,351,054	1,566,076,213
Total Equitable Share for quarter 3	1,279,451,250	1,617,564,298
Total Equitable Share for quarter 4	4,123,031,509	2,938,088,302
Total	8,804,699,313	7,470,968,313

The above comprises transfers from the Exchequer, comprising of equitable share and Level 5 Hospitals.

1A. Equitable Share

Description	2020/2021	2019/2020
	KShs	KShs
Total Equitable Share for quarter 1	666,865,500	1,349,239,500
Total Equitable Share for quarter 2	2,558,902,500	1,395,765,000
Total Equitable Share for quarter 3	1,279,451,250	1,512,078,750
Total Equitable Share for quarter 4	3,915,896,250	2,830,301,250
Total	8,421,115,500	7,087,384,500

1B: Level 5 Hospitals Allocation

Description	2020/2021	2019/2020
	KShs	KShs
Transfers for level 5 hospitals	383,583,813	383,583,813
Total	383,583,813	383,583,813

COUNTY GOVERNMENT OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2021****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020/2021	2019/2020
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	22,050,000	34,118,750
World Bank – THUSCP	43,717,594	129,858,778
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	206,906,472	30,000,000
Youth Polytechnic support grant	62,749,894	51,093,298
Abolishment of user fees in health centres and dispensaries	24,129,039	24,129,039
Kenya Urban Support Programme	553,775,036	737,142,327
Agriculture Sector Development Support Project (ASDSP)	13,247,314	17,308,053
Kenya Climate Smart Agriculture Project (KCSAP)	253,685,994	112,892,547
Sub Total	1,180,261,343	1,136,542,792
Proceeds from Domestic and Foreign grants received directly by the County		
Covid-19 Fund	-	188,521,000
Sub Total	-	188,521,000
Grand Total	1,180,261,343	1,325,063,792

Note: These are grants received through Exchequer

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2020/2021	2019/2020
	Kshs	Kshs
Transfers from Central government entities		
Road Maintenance Levy Fund (KRB)	239,604,947	220,109,531
Universal Health Coverage	-	168,066,136
Covid-19 Allowances		97,560,000
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Total	239,604,947	485,735,667

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020/2021	2019/2020
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020/2021	2019/2020
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. PROCEEDS FROM SALE OF ASSETS

	2020/2021	2019/2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2020/2021	2019/2020
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

COUNTY GOVERNMENT OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2021****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****8. RETURNS OF EQUITY HOLDINGS**

	2020/2021	2019/2020
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2020/2021	2019/2020
	Kshs	Kshs
RECEIPTS		
Land Rates & Ground Rent	247,858,234	264,046,575
Single Business Permit	253,563,665	187,631,790
Quarry Extraction Fees	230,712,604	367,577,984
Sand Gravel	26,545,070	45,761,096
Market Fees	10,344,412	9,906,502
Plot/Stall Rent	4,886,747	8,924,665
Buspark	76,885,195	78,574,103
House Rent	1,388,750	778,608
Refuse/Conservacy Fee	30,431,751	25,716,168
Sign Board & Advertisement Fee	34,613,425	35,516,487
Fire Fighting&Ambulance Mgt Unit	22,706,735	29,136,821
Slaughter House Fees/Livestock	8,556,254	11,358,703
Court Fines	-	-
Enforcement Management	5,897,440	9,082,973
Offstreet Parking Unit	19,782,064	17,905,291
Building Plan Approvals	187,858,385	149,448,896
Cess		15,515,559

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

	2020/2021	2019/2020
	Kshs	Kshs
	15,334,465	
Social Services	60,550	98,460
Procurement	-	-
Water Sales	2,784,850	554,651
Miscellaneous	85,810	247,805
Tourism	415,300	960,485
House Loan Repayment	300,000	1,000
Salary Refunds/Advances	333,026	20,270
Agri Farm	58,263	64,100
Health Revenue	54,398,112	69,488,591
Liquor	53,906,756	35,054,335
Interest & Penalties On Plot And Stall Rent	148,139	7,912,237
Machakos Noise Pollution	235,475	595,795
Motor Cycle Registration	4,658,735	4,291,860
Weights And Measures	1,614,456	-
Tender Account	-	-
TOTAL	1,296,364,668	1,376,171,810

10. RETURNED CRF ISSUES

	2020/2021	2019/2020
	Kshs	Kshs
Recurrent account	13,421.00	149,474.80
Development account	88,281,480.00	503,632.50
County Revenue Fund Account	433,461,904	1,602,718,287
Total	521,756,805	1,603,371,394

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	Kshs	Kshs
Basic salaries of permanent employees	5,425,277,952	4,800,566,838
Basic wages of temporary employees	21,917,886	118,730,947
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	155,460,630	348,987,408
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	5,602,656,468	5,268,285,192

12. USE OF GOODS AND SERVICES

	2020/2021	2019/2020
	Kshs	Kshs
Utilities, supplies and services	78,088,513	23,417,907
Communication, supplies and services	31,690,235	22,503,793
Domestic travel and subsistence	190,641,614	187,266,336
Foreign travel and subsistence	3,127,341	18,517,365
Printing, advertising and information supplies & services	27,586,044	33,045,912
Rentals of produced assets	5,516,481	3,104,872
Training expenses	12,166,633	20,668,901
Hospitality supplies and services	53,204,752	43,933,423
Insurance costs	169,968,420	118,865,543
Specialized materials and services	110,517,296	11,273,787
Office and general supplies and services	25,436,178	30,509,570

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

	2020/2021	2019/2020
	Kshs	Kshs
Fuel Oil and Lubricants	72,443,788	83,386,751
Other operating expenses	293,767,716	247,256,260
Routine maintenance – vehicles and other transport equipment	23,618,845	25,178,779
Routine maintenance – other assets	9,347,224	16,052,976
Total	1,107,121,078	884,982,174

13. SUBSIDIES

	2020/2021	2019/2020
	Kshs	Kshs
Subsidies to Public Corporations	-	-
See list attached	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020/2021	2019/2020
	Kshs	Kshs
Other Current Transfers, Grants and Subsidies	179,698,587	218,051,639
Other Capital Grants and Transfers - Recurrent	74,894,119	82,971,545
Other Capital Grants and Transfers - Development	311,173,866	115,900,083
Transfers to County Assembly	1,015,210,816	997,410,090
Transfers for level 5 hospitals	382,859,600	462,395,109
DANIDA - Universal Healthcare in Devolved Units Programme	22,050,000	34,118,750

COUNTY GOVERNMENT OF MACHAKOS
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For the year ended June 30, 2021

World Bank – THSUCP	21,065,735	67,317,446
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	
Kenya Devolution Support Programme	45,000,000	14,896,973
Youth Polytechnic support grant	62,749,894	25,546,649
Abolishment of user fees in health centres and dispensaries	24,129,039	24,129,039
Kenya Urban Support Programme	487,694,415	718,034,486
Agriculture Sector Development Support Project (ASDSP)	16,747,314	24,814,885
Kenya Climate Smart Agriculture Project (KCSAP)	153,499,614	22,830,675
Road Maintenance Levy Fund (KRB)	239,604,947	223,033,814
Universal Health Coverage	-	168,066,136
Covid-19 Fund	-	-
Covid-19 Allowances	-	97,560,000
TOTAL	3,036,377,945	3,297,077,319

15. OTHER GRANTS AND PAYMENTS

Description	2020/2021	2019/2020
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
TOTAL	-	-

16. SOCIAL SECURITY BENEFITS

	2020/2021	2019/2020
	Kshs	Kshs
Government pension and retirement benefits	92,866,089	244,608,396
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	92,866,089	244,608,396

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. ACQUISITION OF ASSETS

	2020/2021	2020/2021
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	381,922,755	556,887,494
Refurbishment of Buildings	7,348,735	52,889,050
Construction of Roads	302,603,164	357,528,805
Construction and Civil Works	239,587,601	63,372,227
Overhaul and Refurbishment of Construction and Civil Works	142,230,107	194,007,992
Purchase of Vehicles and Other Transport Equipment	16,846,738	91,758,356
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	38,015,449	20,333,764
Purchase of ICT Equipment	-	-
Purchase of Specialised Plant, Equipment and Machinery	42,679,442	140,198,609
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,920,040	27,059,189
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	116,614,069
Purchase of Specialised Plant	2,342,503	38,396,546
Acquisition of Strategic Stocks and commodities	1,352,830	4,203,070
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-

COUNTY GOVERNMENT OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2021**

	2020/2021	2020/2021
	Kshs	Kshs
Total acquisition of non - financial assets	1,187,849,365	1,663,249,171
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,187,849,365	1,663,249,171

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020/2021	2019/2020
	Kshs	Kshs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2020/2021	2019/2020
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. OTHER PAYMENTS

	2020/2021	2019/2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Total	-	-

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account Name. & Currency	Account No	Indicate whether recurrent or development, deposits, receipts, etc	2020/2021	2019/2020
			Kshs	Kshs
CBK, Machakos County Recurrent Account KES	1000170468	Recurrent	173,912	13,259
CBK, Machakos County Development Account KES	1000170506	Development	835,777	222,551
CBK, Machakos County Revenue Fund Account KES	1000170751	CRF	820,163,367	433,461,904
Chase Bank KES	34308341007		10,643,135	10,643,135
CBK, Machakos County Deposit Account KES	1000228229	Deposit	146,792,047	168,320,427
CBK, Machakos County Road Maintenance Levy Fund KES	1000274317	SPA	1	53,184,551
CBK, Machakos County Kenya Climate Smart KES	1000364815	SPA	105,186,380	90,061,872
CBK, Machakos County Agriculture Sector Development KES	1000364823	SPA	-	178,000
CBK, Machakos County Village Polytechnic KES	1000364047	SPA	-	25,546,649
CBK, Machakos County Kenya Urban Support Prog KES	1000371668	SPA	2	19,107,841
CBK, Machakos County KDSP Grant KES	1000368055	SPA	66,080,621	15,103,027
CBK, Machakos County DANIDA Account KES	1000271329	SPA	0	-
CBK, Machakos County WHO	1000271345	SPA	22,651,859	62,541,332

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Account KES				
CBK, Machakos County H/service Management Fund	1000271345	SPA	703,210	15,166,739
CBK, Machakos County UHC	1000400684	SPA	21,003	188,521,001
Total			1,173,251,315	1,082,072,288

21B. CASH IN HAND

Cash in hand should also be analysed as follows:

	2020/2021	2019/2020
	Kshs	Kshs
Location 1	-	-
Total	-	-
	-	-

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	2020/2021	2019/2020
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance Accounts	-	-
Total	-	-

Breakdown of imprest and salary advance as per department	2020/2021	2019/2020
Imprest	Kshs	Kshs
Department		-
Sub Total		-
Salary Advance		-
Department		
Sub Total		
Grand Total		-

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020/2021	2019/2020
	Kshs	Kshs
Deposits	-	-
Retention monies	146,792,047	168,320,427
Total	146,792,047	168,320,427

24. FUND BALANCE BROUGHT FORWARD

	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts	1,082,072,288	1,765,502,491
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(168,320,427)	(151,628,962)
Total	913,751,861	1,613,873,529

25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	2020/2021	2019/2020
	Kshs	Kshs
Adjustments on bank account balances	-	-
Recurrent account	(13,259)	(8,474)
Development account	(222,551)	(503,633)
County Revenue Fund account	(433,461,904)	(1,602,718,287)
Special Purpose Accounts	(469,411,011)	
Adjustments on cash in hand		-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Total	(903,108,724)	(1,603,230,393)

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

COUNTY GOVERNMENT OF MACHAKOS**Reports and Financial Statements****For the year ended June 30, 2021****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****26. CHANGES IN RECEIVABLES**

Description	2020/2021	2019 - 2020
	KShs	KShs
Receivables as at 1 st July (A)	-	-
Receivables as at 30th June (B)	-	-
Increase/ Decrease receivables C=B-A	-	-

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description	2020/2021	2019 - 2020
	KShs	KShs
Payables as at 1 st July (A)	168,320,427	151,628,962
Payables as at 30th June (B)	146,792,047	168,320,427
Increase/Decrease in Payables C=B-A	(21,528,380)	16,691,465

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

7.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

Description	Balance B/f	Additions for the period	Paid during the year	Balance C/f
	FY 2019/2020			FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	254,887,209	172,529,777	147,751,823	279,665,164
Construction of civil works	307,241,259	100,700,668	181,492,074	226,449,853
Supply of goods	645,445,655	302,529,673	251,095,227	696,880,101
Supply of services	790,241,267	949,911,199	285,342,664	1,398,435,603
Total	1,997,815,390	1,525,671,318	865,681,787	2,601,430,721

2. PENDING STAFF PAYABLES (See Annex 3)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others-Retirement Benefits	144,885,451	96,086,023	60,235,161	106,588,035
Total	144,885,451	96,086,023	60,235,161	106,588,035

3. OTHER PENDING PAYABLES (See Annex 4)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	93,616,376	54,758,570	85,208,178	63,166,768
Amounts due to County Government entities	32,176,422	-	2,223,640	29,952,782
Amounts due to third parties	-	-	-	-
Total	125,792,798	54,758,570	87,431,818	93,119,550

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4. External Assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	1,803,450,103	2,194,383,272
External assistance received in kind- as payment by third parties	-	-
Total	1,803,450,103	2,194,383,272

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	1,803,450,103	2,194,383,272
Total	1,803,450,103	2,194,383,272

b) Undrawn external assistance

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

c. Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	1,093,382,410	1,061,320,455
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	86,878,933	529,369,473
Total	1,180,261,343	1,590,689,928

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d. Non-monetary external assistance

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

e Purpose and use of external assistance

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

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

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

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

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Classification of payments made by Third Parties by Nature of expenses

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

N/B The above sub-classification will be adopted based on the appropriate county's operations

6. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

COUNTY GOVERNMENT OF MACHAKOS

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Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CECM - Members and COs)	138,510,092	133,480,092
Transfers to related parties		
Transfer to the County Assembly	1,015,210,816	997,410,090
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	1,015,210,816	997,410,090
Transfers from related parties		
Transfers from the Exchequer	8,804,699,313	7,470,968,313
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
Total Transfers from related parties	8,804,699,313	7,470,968,313

7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

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8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 – 2020
			KShs	KShs
<i>Kathiani Subcounty Revenue Account, KCB, Account No. 1146264518, Ksh.</i>	-	-	-	-
<i>Mwala Subcounty Revenue Account, KCB, Account No. 1146264267, Ksh.</i>	-	-	-	-
<i>Masinga Subcounty Revenue Account, KCB, Account No. 1146264747, Ksh.</i>	-	-	-	-
<i>Matungulu Subcounty Revenue Account, KCB, Account No. 1146264887, Ksh.</i>	-	-	-	-
<i>Kangundo Subcounty Revenue Account, KCB, Account No. 11440091111, Ksh.</i>	-	-	-	-
<i>Machakos Town Revenue Account, KCB, Account No. 1144008484, Ksh.</i>	-	-	-	-
<i>Yatta Sub County Revenue Account, KCB, Account No. 1146274335, Ksh.</i>	-	-	-	-
<i>Machakos County Health Revenue Account, KCB, Account No. 1144516609, Ksh.</i>	-	-	-	-
<i>Machakos County Weights And Measures Account, KCB, Account No. 1148873899, Ksh.</i>	-	-	-	-
<i>Machakos County Tender Account, KCB, Account No. 1142999262, Ksh.</i>	-	-	-	-
<i>Machakos County Liquor Licence Account, KCB, Account No. 1143572432, Ksh.</i>	-	-	-	-
<i>Machakos County Tourism Revenue Account, KCB, Account No. 1144879027, Ksh.</i>	-	-	-	-
<i>Machakos County Noise Pollution Account, KCB, Account No. 1146176759, Ksh.</i>	-	-	-	-
<i>Machakos County Sand Harvesting Account, KCB, Account No. 1143997557, Ksh.</i>	-	-	-	-
<i>Machakos County Revenue Account, KCB, Account No. 1140764594, Ksh.</i>	-	-	-	-
<i>Machakos County Health Revenue – Machakos Level 5 account, KCB,</i>	-	-	-	-

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Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
<i>Account No. 1180862775, Ksh.</i>				
<i>Machakos County Health Mwala S Level 4 Account, KCB, Account No. 1180862678, Ksh.</i>	-	-	-	-
<i>Machakos County Health Kathiani Level 4 Account, KCB, Account No. 1180862961, Ksh.</i>	-	-	-	-
<i>Machakos County Health Matuu Level 4 Account, KCB, Account No. 11808882210, Ksh.</i>	-	-	-	-
<i>Machakos County Building Account, KCB, Account No. 1171824939, Ksh.</i>	-	-	-	-
<i>Machakos County Revenue Account, Family Bank, Account No. 073000035792, Ksh.</i>	-	-	-	-
<i>Machakos County Revenue Account, Cooperative Bank, Account No. 1141549052000, Ksh.</i>	-	-	-	-
Total	-	-	-	-

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 (2019/2020 Kshs 131,914,894)

10. Contingent Liabilities

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

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7.11 PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>1. Variances between Financial Statements and (IFMIS) Balances</p> <p>The variances have not been explained by management and as a result, the accuracy and completeness of the financial statements for the year ended 30 June 2019 have not been confirmed.</p>	<p>At the time of audit there was a variation between IFMIS data and Internet Banking platform data due to amendments of various IFMIS modules affecting generation of reports. Nevertheless, we have identified the reconciling items (transactions) and explained the variances</p>	Awaiting feedback from Senate	30 th October 2021
2.	<p>Undisclosed Bank Balances</p> <p>Bank balance excludes balances totaling Ksh.991,164,852.50 held in five(5) special purpose bank accounts disclosed in Annex 5 to the financial statements therefore the reported bank balance as at 30 June 2019 totalling Kshs.1,765,502,491 is not fairly stated.</p>	<p><i>The balances have been disclosed in note 14 of the financial statements. The balances are recognized as CRF issues and are captured in the first supplementary appropriation.</i></p>	Awaiting feedback from the Senate	30 th October 2021

COUNTY GOVERNMENT OF MACHAKOS

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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	<p>Shortfall in the Budgeted Receipts/Under Expenditure Failure to collect the budgeted receipts and the under expenditure, meant that the County Executive did not carry out some of its planned operations and projects during the year under review. This in turn hampered delivery of services promised to the residents of Machakos County.</p>	<p><i>Some conditional grants and donor funds that were budgeted for but not received during the financial year 2018/2019 caused a deficit in budgeted receipts and revenue is collected in future. It is worth noting that despite the under-performance; the County realized a tremendous increase in Local collections from 1,084,204,845 to 1,557,211,641, an increase of Ksh. 473,006,796</i></p>	Awaiting feedback from Senate	30 th October 2021
4	<p>Development Budget</p> <p>The statement of appropriation: development reflects development for the year under review totaling Kshs.5,395,548,388 against actual expenditure on comparable basis</p>	<p><i>The under-absorption in excess of 50percent of the budgeted amount in Trade, Economic planning & Industrialization, Health and Emergency Services, Education, Youth and Social Welfare Departments was caused by delay in exchequer releases</i></p>	Awaiting feedback from Senate	30 th October 2021

COUNTY GOVERNMENT OF MACHAKOS
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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	amounting to ksh.3,073,530,573 resulting in under expenditure of ksh.2,248,324,762	<i>which were received on 5th July 2019(Ksh. 665,680,000 (FT191863290V) and 665,680,000 (FT191806T4M34) amounting to Ksh. 1,331,360,000) and the revenue budget deficit of Ksh. 1,503,906,186 being donor funds which were not received</i>		
5.	Pending Bills Note 7.10 to the financial statements reflect under other important disclosures-sub-item 1 pending accounts payable totaling ksh.1,194,756,796 as at 30 June 2019 as detailed in annex 2 to the financial statement. However, examination of the expenditure schedules revealed that some of the pending bills have been outstanding for long period, some as far back as 2013/2014 financial year.	<i>The County government has managed to settle pending bills amounting to Ksh. 718, 586, 190 by 31st June 2021 out of Kshs. 1,194,756,796 leaving Kshs.476,170,060 outstanding as indicated in the pending bill movement schedule. The balance will be paid as soon as funds are released from National Treasury</i>	Awaiting feedback from the Senate	30 th October 2021
6	Failure to secure Assets Inherited from the Defunct Local	<i>The County Government has 1 embarked on</i>	Awaiting feedback from the	30 th October 2021

COUNTY GOVERNMENT OF MACHAKOS

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For the year ended June 30, 2021

Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Authorities The county government did not have in its possession ownership documents for the assets taken over including title deed for land and log books for motor vehicles. As a result, there is risk of the assets being transferred to third parties without the consent of the County Government.</p>	<p><i>identification and verification of public land. This is being done in partnership with the National Government, National Land Commission (NLC) and the County Registrar. To this end the Department of Lands and Physical Planning has developed a draft Public Land Assets register</i></p>	Senate	
7.	<p>Failure to Secure County Residential Houses A housing Scheme was funded through a loan to the defunct Council and the debt was eventually paid. However, the all housing units were taken over by the National Government through the Ministry of Housing and Urban Development on completion. They were there after let out to civil servants who pay rent to the Ministry. No explanation has been provided on why the National Government took over a project funded by a local</p>	<p><i>The National Housing Corporation has availed the maps showing the actual site they had developed and it corresponded to the physical infrastructures on the ground and indeed confirmed that was the actual scheme that had been developed by Masaku County Council. The county government is pursuing the matter with the National Government with a view to resolving</i></p>	Awaiting feedback from the Senate	30 th October 2021

COUNTY GOVERNMENT OF MACHAKOS

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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Authority.	<i>the matter</i>		
8.	<p>Installation of a Substandard Tartan Track at Machakos Stadium</p> <p>An audit inspection revealed that a section measuring about one third of the track had become worn out, less than a year after it was installed. Consequently, unless corrections are made, value for money will not be obtained on expenditure totalling Kshs.37,946,172 incurred on the track .</p>	<p><i>The current position is that no further payment has been done for the works and the amount not paid to the contractor is sufficient to cater for repairs. The matter (Between the County executive & the Contractor) is currently in Court awaiting determination on the way forward.</i></p>	Awaiting feedback from the Senate	30 th October 2021
9.	<p>Failure to Secure Ownership of Immovable Assets</p> <p>Asset records revealed that an undetermined number of land parcels and buildings belonging to the County Government valued at Kshs.961,451,472 did not have title deeds and therefore, prone to grabbing or encroachment.</p>	<p><i>The County Government of Machakos through the department of lands continues to enquire and conduct investigations of public land across the county. Currently, we have identified forty six (46) parcels of public land and the exercise is still ongoing</i></p>	Awaiting feedback from the Senate	30 th October 2021
10.	<p>Grounded Motor Vehicles</p> <p>The audit of 2016/2017</p>	<p><i>These vehicles have since been repaired and are now</i></p>	Awaiting feedback from the	30 th October 2021

COUNTY GOVERNMENT OF MACHAKOS

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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	financial year accounts of the County Executive revealed that seventeen (17) vehicles attached to the Decentralized Units County Administration Water and Irrigation (Department of Solid Waste Management and the Inspectorate) were not operational	<i>working as indicated by work tickets. Those which are not repairable have been earmarked for disposal</i>	Senate	
11.	Compensation of Employees Statement of receipts and payments for the year ended 30 June 2019 reflects compensation of employees cost totaling Kshs.5,229,810,671.This was equivalent to 39% of the annual revenue contrary to the threshold of 35% of the total revenue prescribed in Sec 25(1) (b) of the Public Finance Management (County Government) Regulations, 2015.	<i>The National Government, ministry of health devolved its members of staff to the county government, the large number of staff in that ministry had to be included in the county's payroll. Moreover, the Collective Bargaining Agreement (CBA) between the Ministry of health and KMPDU significantly contributed to the compensation of employees surpassing the 35% threshold.</i>	Awaiting feedback from the Senate	30 th October 2021
12.	Stalled Construction of Building	<i>The works was procured through the use of standard tender document</i>	Awaiting feedback from the Senate	30 th October 2021

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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The County Government contracted out construction of a building of between 12-15 storey building at a cost of Kshs.394,999,999.</p> <p>A Site visit on 13 September 2019 revealed the overall completion level was at 7% despite the contract period having lapsed. The funds invested in the project are at risk of loss due to the delay in its completion</p>	<p><i>for buildings and associated Engineering works provided by PPRA and under the Conditions of contract Clause 23.7 © outlined that Reimbursement shall begin when the amount of sums due under the contract reaches 20% of the original amount of contract of which the 1st and 2nd certificates raised fell short of the 20% threshold provided hence didn't qualify for advance deduction.</i></p>		
13.	<p>Incomplete Machakos New City Project</p> <p>The County Executive awarded seven (7) contracts for construction of seven (7) modern buildings under the project named 'Machakos New City'. The buildings comprised of three (3) office buildings and four (4) for commercial one with recreation centers. Physical verification of the project sites in November 2019 revealed that none of the buildings</p>	<p><i>Three of the seven Projects highlighted are complete. Two are at an advance stage of construction. The delays has been as a results of delayed disbursement of fund from the national Treasury as well as the impacts of the COVID-19 pandemic due to guidelines, orders,</i></p>	Awaiting feedback from the Senate	30 th October 2021

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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	under the projects had been completed in spite of the respective project periods having lapsed.	<i>and restrictions affecting construction projects</i>		
14.	<p>Construction of Commercial Development Center</p> <p>Audit verification of the project and examination of records September 2019 revealed the project was at 15% level of completion. Although the project period had lapsed for more than one year ago, there is no evidence of action taken by the Management to remedy the breach of tender agreement by the contractor.</p>	<p><i>The works was procured through the use of standard tender document for buildings and associated Engineering works provided by PPRA and under the Conditions of contract Clause 23.7 © outlined that Reimbursement shall begin when the amount of sums due under the contract reaches 20% of the original amount of contract of which the 1st and 2nd certificates raised fell short of the 20% threshold provided hence didn't qualify for advance deduction.</i></p>	Awaiting feedback from the Senate	30 th October 2021
15	<p>Irregular Payment of Legal Fees Advance</p> <p>In October 2018, the department of Trade & Economic Planning committed to pay a Law Firm Ksh.4,640,000 in</p>	<p><i>The firm of M/s Miller and Company Advocates is a prequalified service provider as per the procurement laws and regulations. The said firm was</i></p>	Awaiting feedback from the Senate	30 th October 2021

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Reference No. on the external audit Report	Issue/ Observation from the Auditor	Management Comment	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>legal fees to prepare a Public Private Partnership (PPP) Bill. There was no evidence showing that the firm was identified and the amount payable arrived at through a competitive process as required by Public Procurement and Asset Disposal Act 2015</p>	<p><i>issued instructions to prepare a draft County Public Private partnership Bill on 14 March 2018</i></p>		

CECM – Finance and Economic Planning

Sign.....

Date.....04...../.....02...../2021

MACHAKOS COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	666,865,500	2,558,902,500	1,279,451,250	3,915,896,250	8,421,115,500
Level 5 Hospitals	-	-	176,448,554	207,135,259	383,583,813
DANIDA - Universal Healthcare in Devolved Units Programme	-	11,025,000	-	11,025,000	22,050,000
World Bank – THUSCP	-	-	21,990,083	21,727,511	43,717,594
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	45,000,000	161,906,472	206,906,472
Youth Polytechnic support grant	-	-	31,374,947	31,374,947	62,749,894
Abolishment of user fees in health centres and dispensaries	-	-	-	24,129,039	24,129,039
Kenya Urban Support Programme	-	86,441,371	-	467,333,665	553,775,036
Agriculture Sector Development Support Project (ASDSP)	-	-	13,057,148	190,166	13,247,314
Kenya Climate Smart Agriculture Project (KCSAP)	-	120,546,485	-	133,139,509	253,685,994
Road Maintenance Levy Fund (KRB)	-	59,901,237	59,901,237	119,802,473	239,604,947

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Total	666,865,500	2,836,816,593	1,627,223,219	5,093,660,291	10,224,565,603
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MACHAKOS COUNTY GOVERNMENT
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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
CONSTRUCTION OF BUILDINGS								
1	Easco Africa Ltd	10/Nov/2014	483,134	483,134		-	483,134	Unpaid due to lack of funds
2	Webcon Technical Services Ltd	1/Mar/2018	7,924,680	7,924,680		7,924,680	-	Paid
3	Lowcar Enterprises	1/Apr/2019	3,350,480	3,350,480		3,350,480	-	Paid
4	Ebony Consolidated		2,452,042	2,452,042		2,452,042	-	Paid
5	M&J Holdings		3,617,208	3,617,208		3,617,208	-	Paid
6	M&J Holdings		4,800,000	4,800,000			4,800,000	Unpaid due to lack of funds
7	Stepal builders	28/Jan/2020	2,567,315	2,567,315			2,567,315	Unpaid due to lack of funds
8	Vineyard merchants	28/Nov/2019	1,494,453	1,494,453			1,494,453	Unpaid due to lack of funds
9	Dannex invest eng	27/Mar/2020	3,799,940	3,799,940		3,799,940	-	Paid
10	Fine engineering	14/Nov/2019	5,930,789	5,930,789		5,930,789	-	Paid
11	Tahya kenya Ltd	14/Nov/2019	1,750,000	1,750,000		1,750,000	-	Paid
12	Tahya kenya Ltd	28/Jan/2020	1,987,898	1,987,898		1,987,898	-	Paid
13	Tahya kenya Ltd	15/Oct/2019	1,500,000	1,500,000		1,500,000	-	Paid
14	Tahya kenya Ltd	16/Oct/2019	2,062,122	2,062,122		2,062,122	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
15	Yuhaismo Ltd	15/Nov/2019	3,596,603	3,596,603		3,596,603	-	Paid
16	Wits Contractors Company Ltd	28/Nov/2019	930,925	930,925		930,925	-	Paid
17	Stejan Investments Ltd	11/Nov/2019	1,601,196	1,601,196		1,601,196	-	Paid
18	Saflos investment		511,294	511,294			511,294	Unpaid due to lack of funds
19	Kajogoo Gen Contract		781,532	781,532			781,532	Unpaid due to lack of funds
20	Twin light Ltd		1,666,434	1,666,434			1,666,434	Unpaid due to lack of funds
21	Peru potential Contractors		3,385,750	3,385,750		3,385,750	-	Paid
22	Fine engineering		4,508,289	4,508,289			4,508,289	Unpaid due to lack of funds
23	Kamwaki contractors		1,559,924	1,559,924		1,559,924	-	Paid
24	Assukim Systems		1,398,206	1,398,206			1,398,206	Unpaid due to lack of funds
25	Eastern Handlers ent		2,213,485	2,213,485		2,213,485	-	Paid
26	Bluesky General Contraction		1,399,772	1,399,772			1,399,772	Unpaid due to lack of funds
27	Munyo Agencies		625,257	625,257		625,257	-	Paid
28	Seluk Investment		2,899,803	2,899,803		2,899,803	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
29	Seluk Investment		5,707,727	5,707,727			5,707,727	Unpaid due to lack of funds
30	Promise Managers		1,300,000	1,300,000			1,300,000	Unpaid due to lack of funds
31	Promise Managers		1,688,996	1,688,996			1,688,996	Unpaid due to lack of funds
32	Bayridge Solutions Ltd	24/Jun/2019	996,641	996,641			996,641	Unpaid due to lack of funds
33	Safaricom Ltd		793,598	793,598		793,598	-	Paid
34	Wacy Enterprises		1,863,000	1,863,000			1,863,000	Unpaid due to lack of funds
35	Dannex Investments Ltd	12/Jun/2020	1,964,750	1,964,750		1,964,750	-	Paid
36	Tandem Solutions Ltd	30-6-2018	12,946,172	12,946,172			12,946,172	Unpaid due to lack of funds
37	Masovya builders company	2019-2020	2,710,618	2,710,618			2,710,618	Unpaid due to lack of funds
38	Mainutasha Constructions	2019-2020	1,565,563	1,565,563		1,565,563	-	Paid
39	Ihalines Investments	24/Jun/2020	3,199,439	3,199,439		3,199,439	-	Paid
40	Wilken Telecommunications Ltd	21/Apr/2020	3,729,259	3,729,259			3,729,259	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
41	Joseph and James Construction Company	8/May/2020	1,992,061	1,992,061		1,992,061	-	Paid
42	Seluk Investments Ltd		1,945,320	1,945,320		1,945,320	-	Paid
43	Critics Ltd	2019-2020	1,700,000	1,700,000			1,700,000	Unpaid due to lack of funds
44	Singleline Contractors Ltd	2019-2020	3,697,848	3,697,848		3,697,848	-	Paid
45	Hudlink Contractors	2019-2020	2,577,000	2,577,000			2,577,000	Unpaid due to lack of funds
46	Wilken Telecommunica tions Ltd	2019-2020	2,353,575	2,353,575			2,353,575	Unpaid due to lack of funds
47	Wellscon Ltd	2019-2020	3,988,602	3,988,602			3,988,602	Unpaid due to lack of funds
48	Stepal Builders	2019-2020	3,823,250	3,823,250			3,823,250	Unpaid due to lack of funds
49	Dalymba Ivestments Ltd	2019-2020	3,960,000	3,960,000		3,960,000	-	Paid
50	Pointmark Valuers	6/Nov/2019	4,705,280	4,705,280			4,705,280	Unpaid due to lack of funds
51	Framepack Company Ltd	6/Nov/2019	4,873,680	4,873,680			4,873,680	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
52	Framepack Company Ltd	1/Apr/2020	30,112,342	30,112,342		12,440,708	17,671,634	Partly Paid
53	Anabra Enterprises	2/Apr/2020	35,376,235	35,376,235		24,430,235	10,946,000	Partly Paid
54	Robron General Merchants	18/Jun/2020	3,943,525	3,943,525			3,943,525	Unpaid due to lack of funds
55	Williane Ltd	2019-2020	2,795,426	2,795,426		2,795,426	-	Paid
56	Northern Eagle constructors Ltd	17-04-2020	5,702,943	5,702,943		5,702,943	-	Paid
57	Kolex Company Ltd	3/Nov/2019	3,075,369	3,075,369		3,075,369	-	Reconciled
58	Dimevision Ltd	6/Sep/2019	3,575,750	3,575,750		3,575,750	-	Paid
59	Stepal Builders		1,499,885	1,499,885		1,499,885	-	Paid
60	Konectlink Enterprises	21/Jan/2020	4,877,555	4,877,555		4,877,555	-	Paid
61	Kaka General Investment	3/Jun/2020	3,951,104	3,951,104		3,951,104	-	Paid
62	Geetwo Talents Ltd	16/Oct/2019	6,999,568	6,999,568		6,999,568	-	Paid
63	Nextwave Ventures Ltd	9/Sep/2019	1,200,000	1,200,000		1,200,000	-	Paid
64	Rehab Enterprises	12/Aug/2019	1,959,892	1,959,892		1,959,892	-	Paid
65	M & J holdings		603,558	603,558		603,558	-	Paid
66	Marc Logistics		660,000	660,000		660,000	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
67	Dannex Investments And Engineering		3,673,150	3,673,150		3,673,150	-	Paid
68	Stepal Builders Co. Ltd	4th-June- 2021	13,502,400		13,502,400		13,502,400	Unpaid due to lack of funds
69	Stepal Builders Co. Ltd	9th-Feb-2021	4,754,214		4,754,214		4,754,214	Unpaid due to lack of funds
70	Koto Housing Kenya	18th-June- 2021	5,271,074		5,271,074		5,271,074	Unpaid due to lack of funds
71	Stepal Builders Co. Ltd	4th-Feb-2021	8,065,472		8,065,472		8,065,472	Unpaid due to lack of funds
72	Stepal Builders Co. Ltd	3rd-Feb-2021	6,887,414		6,887,414		6,887,414	Unpaid due to lack of funds
73	Stepal Builders Co. Ltd	26th-January- 2021	3,570,207		3,570,207		3,570,207	Unpaid due to lack of funds
74	Stepal Builders Co. Ltd	26th-January- 2021	3,453,575		3,453,575		3,453,575	Unpaid due to lack of funds
75	DayWorld Systems Ltd	8th Feb 2021	2,120,480		2,120,480		2,120,480	Unpaid due to lack of funds
76	Africost ltd	22nd- February- 2021	20,984,339		20,984,339		20,984,339	Unpaid due to lack of funds
77	Qteck Construction and General Supplies	22nd January,2021	715,491		715,491		715,491	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
78	Island Homes	2nd November 2020	3,542,385		3,542,385		3,542,385	Unpaid due to lack of funds
79	Mwikaso Agencies	2020/2021	1,211,456		1,211,456		1,211,456	Unpaid due to lack of funds
80	Coolcom ventures ltd	2020/2021	4,849,670		4,849,670		4,849,670	Unpaid due to lack of funds
81	Shelulu investments ltd	2020/2021	2,200,000		2,200,000		2,200,000	Unpaid due to lack of funds
82	Kalibin building contractors ltd	2020/2021	643,770		643,770		643,770	Unpaid due to lack of funds
83	Jessmart construction empire	2020/2021	311,054		311,054		311,054	Unpaid due to lack of funds
84	Arbaah agencies ltd	2020/2021	2,411,765		2,411,765		2,411,765	Unpaid due to lack of funds
85	Seedcol Maritime services ltd	2020/2021	5,393,069		5,393,069		5,393,069	Unpaid due to lack of funds
86	Peru potential contractors ltd	2020/2021	901,550		901,550		901,550	Unpaid due to lack of funds
87	Oiltech enterprises ltd	2020/2021	2,792,120		2,792,120		2,792,120	Unpaid due to lack of funds
88	Netcome Ventures Ltd	25-8-20	3,397,876		3,397,876		3,397,876	Unpaid due to lack of funds
89	Fredna Merchants	2020/2021	1,450,000		1,450,000		1,450,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
90	Cynbram Ventures ltd	2020/2021	1,600,000		1,600,000		1,600,000	Unpaid due to lack of funds
91	Honor Logistics	2020/2021	8,781,148		8,781,148		8,781,148	Unpaid due to lack of funds
92	Spurtech Ventures	2020/2021	2,887,592		2,887,592		2,887,592	Unpaid due to lack of funds
93	Yenito Gosheni Ltd	21-6-2021	656,945		656,945		656,945	Unpaid due to lack of funds
94	Yenito Gosheni Ltd	22-6-2021	656,945		656,945		656,945	Unpaid due to lack of funds
95	Yenito Gosheni Ltd	22-6-2021	656,945		656,945		656,945	Unpaid due to lack of funds
96	Yenito Gosheni Ltd	21-6-2021	656,945		656,945		656,945	Unpaid due to lack of funds
97	Yenito Gosheni Ltd	6/5/2021	1,910,830		1,910,830		1,910,830	Unpaid due to lack of funds
98	Pirts Enterprises Company Ltd	12/4/2021	1,251,930		1,251,930		1,251,930	Unpaid due to lack of funds
99	Ndoto Constructors ltd	11/5/2021	2,662,432		2,662,432		2,662,432	Unpaid due to lack of funds
100	Crystalberg International Construction ltd	10/4/2021	2,890,488		2,890,488		2,890,488	Unpaid due to lack of funds
101	Gemep Agencies	8/6/2021	2,865,072		2,865,072		2,865,072	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
102	Sebam Consultants ltd	4/6/2021	9,055,634		9,055,634		9,055,634	Unpaid due to lack of funds
103	Ecofreak Solar House Ltd	21-6-2021	1,627,936		1,627,936		1,627,936	Unpaid due to lack of funds
104	Katutech Fair Prices	18-6-2021	1,963,764		1,963,764		1,963,764	Unpaid due to lack of funds
105	Pirts Enterprises Company Ltd	10/6/2021	1,377,877		1,377,877		1,377,877	Unpaid due to lack of funds
106	Upstyle Engineering Systems Ltd	24-11-2020	1,256,983		1,256,983		1,256,983	Unpaid due to lack of funds
107	Sanuel Ltd	20-5-2021	2,754,730		2,754,730		2,754,730	Unpaid due to lack of funds
108	M&J Holding	2020/21	3,582,230		3,582,230		3,582,230	Unpaid due to lack of funds
109	Robron General Merchants	2020/2021	2,649,500		2,649,500		2,649,500	Unpaid due to lack of funds
110	Crystalberg international	23/03/2021	3,220,360		3,220,360		3,220,360	Unpaid due to lack of funds
111	Tras-vector ltd	15/06/2021	2,325,591		2,325,591		2,325,591	Unpaid due to lack of funds
112	Bevcom Enterprises	20/06/2021	2,989,180		2,989,180		2,989,180	Unpaid due to lack of funds
113	Crystalberg international	15/04/2021	2,286,726		2,286,726		2,286,726	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
114	Sebewa Contractors	23/06/2021	2,325,533		2,325,533		2,325,533	Unpaid due to lack of funds
115	Samto civil works	13/04/2021	800,000		800,000		800,000	Unpaid due to lack of funds
116	Reams Group ltd	16/04/2021	1,976,900		1,976,900		1,976,900	Unpaid due to lack of funds
117	Teben investment co ltd	21/04/2021	2,283,176		2,283,176		2,283,176	Unpaid due to lack of funds
118	Ndoto Contractors ltd	6/5/2021	2,740,600		2,740,600		2,740,600	Unpaid due to lack of funds
119	M/s Stepal builders company limited	2020/2021	514,222		514,222		514,222	Unpaid due to lack of funds
120	M&J holdings limited	2020/2021	388,272		388,272		388,272	Unpaid due to lack of funds
121	Mwamag general contractors	2020/2021	209,034		209,034		209,034	Unpaid due to lack of funds
122	Mwamag general contractors	2020/2021	294,878		294,878		294,878	Unpaid due to lack of funds
	Sub-Total		<u>427,416,987</u>	<u>254,887,209</u>	<u>172,529,777</u>	<u>147,751,823</u>	<u>279,665,164</u>	
CONSTRUCTION OF CIVIL WORKS								
123	Rafra Enterprises	14/Mar/2014	800,000	800,000		800,000	-	Paid
124	Loka Agencies	17/Dec/2018	300,325	300,325		300,325	-	Paid

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S/NO				A	B	C	D=A+B-C	
125	Masco Construction Company	1/Mar/2015	4,311,581	4,311,581		4,311,581	-	Paid
126	Anabra Enterprises Ltd	17/Jun/2019	3,600,000	3,600,000			3,600,000	Unpaid due to lack of funds
127	Kaunika general agencies		278,270	278,270			278,270	Unpaid due to lack of funds
128	M&J Holdings		603,558	603,558		603,558	-	Paid
129	Easco Africa Ltd		3,436,700	3,436,700			3,436,700	Unpaid due to lack of funds
130	Assukim System Ltd	6/26/2019	900,000	900,000		900,000	-	Paid
131	Northridge Logistics	12/17/2014	683,704	683,704			683,704	Unpaid due to lack of funds
132	Benir Houlders	12/Nov/2018	9,904,000	9,904,000		9,904,000	-	Paid
133	Ndaisi General contractors	13/Oct/2014	4,985,585	4,985,585		4,985,585	-	Paid
134	Maworks	10/May/2016	3,816,606	3,816,606			3,816,606	Unpaid due to lack of funds
135	Plansimasis Contractors & General		6,912,254	6,912,254		6,912,254	-	Paid
136	Al-naim construction co.ltd	4/Jun/2016	3,990,864	3,990,864			3,990,864	Unpaid due to lack of funds
137	Microbit Systems	14/Oct/2015	2,605,161	2,605,161			2,605,161	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
138	Lizzam Enterprises	25/Jan/2017	2,419,440	2,419,440			2,419,440	Unpaid due to lack of funds
139	Sosmut Trading company Ltd	15/Aug/2014	4,913,441	4,913,441		4,913,441	-	Paid
140	Diwafa Investment	1/Sep/2014	1,067,900	1,067,900		1,067,900	-	Paid
141	Fasali Investments	1/Sep/2018	3,969,000	3,969,000		3,969,000	-	Paid
142	Fasali Investments	28-01-2019	3,969,000	3,969,000		3,969,000	-	Paid
143	Yokia Nyokal	2/Oct/2018	2,857,878	2,857,878			2,857,878	Unpaid due to lack of funds
144	Zoar General Contractors	15-04-2019	8,252,151	8,252,151		5,625,562	2,626,589	Reconciled
145	Divack General Supplies	19-06-2019	3,743,320	3,743,320		3,743,320	-	Paid
146	Mkundia Enterprises Ltd	4/Oct/2014	1,373,165	1,373,165		1,373,165	-	Paid
147	GreenBuck Construction Co.Ltd	5/May/2014	3,265,492	3,265,492		3,265,492	-	Paid
148	Stanford Construction Company	18-07-2018	3,431,860	3,431,860			3,431,860	Unpaid due to lack of funds
149	Donk Investments Ltd	29-06-2015	5,274,242	5,274,242			5,274,242	Unpaid due to lack of funds

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S/NO			A	B	C	D=A+B-C	
150	Gee Six Ventures Ltd	31-01-2015	8,231,297	8,231,297		8,231,297	Unpaid due to lack of funds
151	Davewait Engineering Works	5/Aug/2017	1,068,962	1,068,962		1,068,962	Unpaid due to lack of funds
152	Rockerfeller International		520,000	520,000		520,000	Unpaid due to lack of funds
153	Power Soft International		2,696,040	2,696,040	2,696,040	-	Paid
154	Wafih International		2,565,130	2,565,130	2,565,130	-	Paid
155	Wafih International Ltd		2,403,862	2,403,862	2,403,862	-	Paid
156	First Energy Services	14/Aug/2014	1,843,706	1,843,706		1,843,706	Unpaid due to lack of funds
157	Branold Enterprises	2014-2015	410,864	410,864	410,864	-0	Paid
158	Naaj & Naaz company ltd	2/May/2019	12,067,944	12,067,944	6,033,972	6,033,972	Partly Paid
159	Zoar General Contractors		5,625,562	5,625,562		5,625,562	Unpaid due to lack of funds
160	Bilco Engineering		2,669,500	2,669,500	2,669,500	-	Paid
161	Mbwire Systems Ltd		11,073,846	11,073,846	11,073,846	-	Paid
162	Rumorth Group	20/Feb/2017	352,130	352,130	352,130	-	Paid
163	Salan		2,403,201	2,403,201		2,403,201	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
164	Athiroads Enterprises Ltd	1/Apr/2014	5,829,232	5,829,232		5,829,232	-	Paid
165	Al-naim construction co.ltd	14/Nov/2018	5,207,000	5,207,000		5,207,000	-	Paid
166	Country cross logistics ltd		4,989,000	4,989,000			4,989,000	Unpaid due to lack of funds
167	Magic General Contractors		1,840,000	1,840,000			1,840,000	Unpaid due to lack of funds
168	Al-naim construction co.ltd	3/Aug/2018	2,950,000	2,950,000			2,950,000	Unpaid due to lack of funds
169	Greebuck Construction Ltd.		3,878,807	3,878,807		3,878,807	-	Paid
170	Fasali Investment Ltd	8/May/2019	8,970,900	8,970,900		8,970,900	-	Paid
171	Seski Enterprises Ltd	15-June 2020	1,767,310	1,767,310		1,767,310	-	Paid
172	Saflos Investment Co.Ltd	6-Jun- 2020	2,497,847	2,497,847		2,497,847	-	Paid
173	Northlink General Contractors	3-April- 2020	1,937,896	1,937,896		1,937,896	-	Paid
174	Northlink General Contractors	4-June- 2020	2,648,976	2,648,976		2,648,976	-	Paid

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Supplier of Goods/ Services	Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C	
175	Northlink General Contractors	3-May-2020	2,867,172	2,867,172	2,867,172	-	Paid
176	Dream Logistics Ltd	30/Jun/2020	9,583,163	9,583,163	9,583,163	-	Paid
177	Negev Ltd	24/Oct/2019	2,639,493	2,639,493		2,639,493	Unpaid due to lack of funds
178	Kaka General Investment Ltd	13/Nov/2019	2,058,420	2,058,420		2,058,420	Unpaid due to lack of funds
179	Qteck Construction Co. & General Supplies Ltd	3-May-2020	5,541,320	5,541,320	5,541,320	-	Paid
180	Kaka General Investment Ltd	7/Nov/2020	3,441,952	3,441,952		3,441,952	Unpaid due to lack of funds
181	Vota Roads & Bridge Company	3/Mar/2020	4,774,328	4,774,328	4,774,328	-	Paid
182	Jackispho Co. Ltd	7/Sep/2019	3,338,480	3,338,480	3,338,480	-	Paid
183	Osilingi Engineering Ltd		3,615,000	3,615,000		3,615,000	Unpaid due to lack of funds
184	Sollenti international		942,806	942,806		942,806	Unpaid due to lack of funds
185	Go Solar Systems Ltd		11,320,000	11,320,000	11,320,000	-	Paid

COUNTY GOVERNMENT OF MACHAKOS

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For the year ended June 30, 2021

Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
186	Al naim Construction and General supplies		14,040,000	14,040,000			14,040,000	Unpaid due to lack of funds
187	Ponika Enterprises Ltd		2,785,000	2,785,000		2,785,000	-	Unpaid due to lack of funds
188	Naaj and Naaz		22,986,560	22,986,560		12,067,944	10,918,616	Reconciled & Partly Paid
189	Anabra Enterprises Ltd		7,320,000	7,320,000			7,320,000	Unpaid due to lack of funds
190	Ngeny Contractors Ltd	2019-2020	3,896,672	3,896,672		3,896,672	-	Paid
191	Aflac General Suppliers Ltd	2018-19	1,985,000	1,985,000			1,985,000	Unpaid due to lack of funds
192	Catrun enterprises		439,234	439,234			439,234	Unpaid due to lack of funds
193	Managi construction		129,900	129,900			129,900	Unpaid due to lack of funds
194	Managi construction		254,850	254,850			254,850	Unpaid due to lack of funds
195	Managi construction		89,980	89,980			89,980	Unpaid due to lack of funds
196	Managi construction		199,850	199,850			199,850	Unpaid due to lack of funds
197	Matrix suppliers		82,000	82,000			82,000	Unpaid due to lack of funds

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For the year ended June 30, 2021

Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
198	Matrix suppliers ltd		285,070	285,070			285,070	Unpaid due to lack of funds
199	Syntech		3,980,500	3,980,500		3,980,500	-	Paid
200	Syntech		6,780,000	6,780,000			6,780,000	Unpaid due to lack of funds
201	Northridge		3,750,000	3,750,000		3,750,000	-	Paid
202	Kimutwa Engineering Works	25th-Jun-2014	1,428,750		1,428,750		1,428,750	Unpaid due to lack of funds
203	Fron Construction Ltd	26th-May-2021	7,944,591		7,944,591		7,944,591	Unpaid due to lack of funds
204	Incore RoadMasters Ltd	24th-May-2021	9,750,915		9,750,915		9,750,915	Unpaid due to lack of funds
205	Masco Construction Ltd	21st May,2021	4,811,364		4,811,364		4,811,364	Unpaid due to lack of funds
206	Dream Logistics Ltd	22nd - April,2021	29,189,498		29,189,498		29,189,498	Unpaid due to lack of funds
207	Husmo Investments	18th March 2021	1,846,000		1,846,000		1,846,000	Unpaid due to lack of funds
208	Silkon Ventures Ltd	30th Nov,2021	736,000		736,000		736,000	Unpaid due to lack of funds
209	Dannex Investments and Engineering Works Ltd	30th May 2021	2,546,432		2,546,432		2,546,432	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
210	Maveah Enterprise	30th May 2021	2,909,628		2,909,628		2,909,628	Unpaid due to lack of funds
211	Kangundo Builders Ltd	30th May 2021	2,391,456		2,391,456		2,391,456	Unpaid due to lack of funds
212	Kensource Supplies Ltd	30th May 2021	2,104,472		2,104,472		2,104,472	Unpaid due to lack of funds
213	Antidote Agencies Ltd	30th May 2021	3,676,097		3,676,097		3,676,097	Unpaid due to lack of funds
214	Vicones Engineering Ltd	2020/2021	4,822,600		4,822,600		4,822,600	Unpaid due to lack of funds
215	Kyelenge General Contractors	2020/2021	6,857,600		6,857,600		6,857,600	Unpaid due to lack of funds
216	Damwotech Engineering Company Ltd	2020/2021	2,360,000		2,360,000		2,360,000	Unpaid due to lack of funds
217	Anabra Enterprises ltd	2020/2021	10,162,750		10,162,750		10,162,750	Unpaid due to lack of funds
218	Invegus Consultants Ltd	2020/2021	5,007,500		5,007,500		5,007,500	Unpaid due to lack of funds
219	Tick Machinery	2020/2021	260,000		260,000		260,000	Unpaid due to lack of funds
220	Robron Merchants	2020/21	1,895,015		1,895,015		1,895,015	Unpaid due to lack of funds
	Sub-Total		<u>407,941,927</u>	<u>307,241,259</u>	<u>100,700,668</u>	<u>181,492,074</u>	<u>226,449,853</u>	
SUPP								

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For the year ended June 30, 2021

Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
LY OF GOODS								
221	East African Portland	1/Jun/2016	720,465	720,465			720,465	Unpaid due to lack of funds
222	Access kenya ltd		5,437,962	5,437,962		5,437,962	-	Paid
223	Eclectics International Ltd		2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
224	Daltech Technologies		1,500,000	1,500,000			1,500,000	Unpaid due to lack of funds
225	Theora communications ltd		39,000	39,000			39,000	Unpaid due to lack of funds
226	Theora communications		79,000	79,000			79,000	Unpaid due to lack of funds
227	Youth Initiative Development	16/Jan/2016	112,780	112,780			112,780	Unpaid due to lack of funds
228	M-S Novelle Technology	14/Jul/2015	161,900	161,900			161,900	Unpaid due to lack of funds
229	Intech East Africa Ltd		3,403,974	3,403,974			3,403,974	Unpaid due to lack of funds
230	Twistar East Africa Ltd	25/Jul/2016	275,000	275,000			275,000	Unpaid due to lack of funds
231	Plojmel General merchants	9/Jul/2014	158,920	158,920			158,920	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
232	Indica ltd	15/Sep/2014	91,290	91,290			91,290	Unpaid due to lack of funds
233	Norpy General agencies	13/May/2014	422,356	422,356			422,356	Unpaid due to lack of funds
234	Wals Enterprises		1,133,000	1,133,000			1,133,000	Unpaid due to lack of funds
235	Dannex Investment and engineering	24/May/2019	7,487,628	7,487,628		7,487,628	-	Paid
236	Kamwele Timber and General Suppliers	18/Oct/2014	1,948,800	1,948,800			1,948,800	Unpaid due to lack of funds
237	Polytanks Ltd		4,125,000	4,125,000			4,125,000	Unpaid due to lack of funds
238	Transafrica Motors	1/Feb/2016	30,980,544	30,980,544			30,980,544	Unpaid due to lack of funds
239	Avic Shantui	1/Dec/2016	12,162,069	12,162,069	10,000,000.00		22,162,069	Unpaid due to lack of funds
240	Brofam Investments	6/16/2019	6,017,500	6,017,500		6,017,500	-	Paid
241	Achelis Materials Handling		4,900,000	4,900,000	12,564,000.00		17,464,000	Unpaid due to lack of funds
242	Tacopa Agencies	30/Sep/2016	997,500	997,500		997,500	-	Paid
243	Tactiq Enterprises ltd	26/Sep/2016	401,785	401,785			401,785	Unpaid due to lack of funds

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Supplier of Goods/ Services	Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C	
244	Master & Ink Centre	17/Nov/2016	317,260	317,260		317,260	Unpaid due to lack of funds
245	Alnaim Construction and General Supplies	13/Mar/2019	8,671,875	8,671,875		8,671,875	Unpaid due to lack of funds
246	Kanthe Creative Ventures ltd		2,000,000	2,000,000	2,000,000	-	Paid
247	Emtah Enterprises		394,628	394,628		394,628	Unpaid due to lack of funds
248	Pentaserve	1/Jan/2018	600,000	600,000		600,000	Unpaid due to lack of funds
249	Silkon Ventures	30/Jun/2020	3,736,200	3,736,200	3,736,200	-	Paid
250	Export Hydro Pump & services Africa		3,700,028	3,700,028		3,700,028	Unpaid due to lack of funds
251	Tripple Investments		4,607,732	4,607,732	4,607,732	-	Paid
252	Solar Photo Electricity		10,607,732	10,607,732	10,607,732	-	Paid
253	Suntopway Solar K		7,619,282	7,619,282	7,619,282	-	Paid
254	Hydromatic Ltd		3,881,400	3,881,400		3,881,400	Unpaid due to lack of funds
255	Prompt Creation Ltd		4,691,125	4,691,125	4,691,125	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
256	Marian Concepts		1,595,000	1,595,000			1,595,000	Unpaid due to lack of funds
257	Single line Contractors	6/Nov/2013	112,600	112,600		112,600	-	Paid
258	Summaria Industries	10/Dec/2014	3,250,000	3,250,000		3,250,000	-	Paid
259	Single line Contractors	23/Apr/2014	300,000	300,000		300,000	-	Paid
260	Kriggerfeel Produce Enterprises	15/Sep/2014	453,300	453,300		453,300	-	Paid
261	Estelle Distributors	2013-2014	300,500	300,500			300,500	Unpaid due to lack of funds
262	Agro Irrigation	22/Jul/2015	3,453,438	3,453,438			3,453,438	Unpaid due to lack of funds
263	Kents Innovators	2015-2016	371,540	371,540			371,540	Unpaid due to lack of funds
264	Roja Ventures	2015-2016	449,897	449,897			449,897	Unpaid due to lack of funds
265	Astral Ltd	21/Jan/2016	4,401,400	4,401,400		4,401,400	-	Paid
266	Central Water Systems	2015-2016	1,198,840	1,198,840			1,198,840	Unpaid due to lack of funds
267	Central water systems	2015-2016	2,328,195	2,328,195			2,328,195	Unpaid due to lack of funds
268	Nesvax Innovations Ltd	2018-2019	1,976,293	1,976,293		1,976,293	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C		
269	Mitabel Business Solutions	2018-2019	1,998,950	1,998,950		1,998,950	-	Paid
270	Dadam Investment	18/Jun/2019	5,656,490	5,656,490		5,656,490	-	Paid
271	Doshi & Co. Ltd	1/Nov/2015	257,584	257,584			257,584	Unpaid due to lack of funds
272	Makindu Motors		21,160,000	21,160,000			21,160,000	Unpaid due to lack of funds
273	Abori Agencies	2016-2017	1,700,000	1,700,000		1,700,000	-	Paid
274	Subaru Kenya	2016-2017	11,700,000	11,700,000			11,700,000	Unpaid due to lack of funds
275	Smatal trading Co.Ltd	2018-2019	1,980,000	1,980,000		1,980,000	-	Paid
276	Kalun Traders Agencies Ltd	2018-2019	815,000	815,000			815,000	Unpaid due to lack of funds
277	Siderick Ventures	2018-2019	397,086	397,086			397,086	Unpaid due to lack of funds
278	Broad Vision Ltd	2018-2019	431,340	431,340			431,340	Unpaid due to lack of funds
279	Baselink Group Ltd		3,198,977	3,198,977			3,198,977	Unpaid due to lack of funds
280	Janmel Enterprises Ltd		11,770,190	11,770,190		11,770,190	-	Paid
281	Janmel Enterprises Ltd		5,200,000	5,200,000		5,200,000	-	Paid

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S/NO				A	B	C	D=A+B-C	
282	Citrix	29/Apr/2020	1,891,640	1,891,640		1,891,640	-	Paid
283	Nawiri Agencies	20/Aug/2019	726,645	726,645		726,645	-	Paid
284	Kenya Medical engineering ltd	19/Mar/2020	881,600	881,600			881,600	Unpaid due to lack of funds
285	M&J Holdings		1,018,000	1,018,000			1,018,000	Unpaid due to lack of funds
286	Limelight		511,000	511,000		511,000	-	Paid
287	Makindu Motors		6,000,000	6,000,000			6,000,000	Unpaid due to lack of funds
288	Sagana National F-farm		600,000	600,000			600,000	Unpaid due to lack of funds
289	Brightways Ltd		300,000	300,000			300,000	Unpaid due to lack of funds
290	Dresha		864,300	864,300			864,300	Unpaid due to lack of funds
291	M & J Holdings Ltd		254,000	254,000			254,000	Unpaid due to lack of funds
292	Intrachem Agencies		297,000	297,000			297,000	Unpaid due to lack of funds
293	Intrachem Agencies		160,000	160,000			160,000	Unpaid due to lack of funds
294	Fredka Investments	17/Jun/2019	1,550,000	1,550,000		1,550,000	-	Paid
295	Cable connect		9,000,000	9,000,000			9,000,000	Unpaid due to lack of funds

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S/NO			A	B	C	D=A+B-C	
296	Garland Motors	26/Jun/2020	1,149,978	1,149,978		1,149,978	Unpaid due to lack of funds
297	Allmack Agencies	22/May/2020	1,971,300	1,971,300	1,971,300	-	Paid
298	Damila Ventures Ltd	26/May/2020	1,342,000	1,342,000	1,342,000	-	Paid
299	Frontierview Enterprises	8/May/2020	853,920	853,920	853,920	-	Paid
300	Wellscon Ltd	7/May/2020	1,905,920	1,905,920	1,905,920	-	Paid
301	Film Studios Kenya Ltd		287,500	287,500		287,500	Unpaid due to lack of funds
302	Showbiz East Africa	6/Jun/2019	1,085,000	1,085,000	1,085,000	-	Paid
303	Anabra Enterprise limited		1,275,000	1,275,000		1,275,000	Unpaid due to lack of funds
304	Sails Merchants	2019-2020	800,000	800,000	800,000	-	Paid
305	Smatal Trading	2019-2020	577,680	577,680	577,680	-	Paid
306	Samima Investments Co Ltd	19/Jun/2020	3,950,000	3,950,000	3,950,000	-	Paid
307	Ihalines Investments	29/Jun/2020	1,825,015	1,825,015		1,825,015	Unpaid due to lack of funds
308	CMC-repairs		427,623	427,623		427,623	Unpaid due to lack of funds
309	Subaru Kenya		10,125,212	10,125,212		10,125,212	Unpaid due to lack of funds
310	CMC		7,227,994	7,227,994	7,227,994	-	Paid

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S/NO				A	B	C	D=A+B-C	
311	SIMBA COLT		22,175,804	22,175,804			22,175,804	Unpaid due to lack of funds
312	Spurtech Ventures	29/Apr/2019	6,550,360	6,550,360		6,550,360	-	Paid
313	Beller Ventures	6/May/2020	1,942,880	1,942,880			1,942,880	Unpaid due to lack of funds
314	Vaneka Enterprises Ltd	22/May/2020	1,959,240	1,959,240			1,959,240	Unpaid due to lack of funds
315	Frontierview Enterprises		1,944,500	1,944,500		1,944,500	-	Paid
316	Smatal Trading co. ltd	20/May/2019	672,700	672,700			672,700	Unpaid due to lack of funds
317	Smatal Trading		1,998,360	1,998,360			1,998,360	Unpaid due to lack of funds
318	M & J Holdings Ltd	21/May/2019	1,984,400	1,984,400		1,984,400	-	Paid
319	Spurtech Ventures	2019-20	945,000	945,000		945,000	-	Paid
320	Worldwide Suppliers	2018-19	1,447,710	1,447,710		1,447,710	-	Paid
321	Backup Auto Spares	2018-19	774,000	774,000		774,000	-	Paid
322	Smatal Trading Company Ltd	8/Apr/2020	1,345,560	1,345,560		1,345,560	-	Paid
323	Technology Solutions Centre Ltd	2019-20	11,530,602	11,530,602		2,815,900	8,714,702	Partly Paid

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S/NO	Supplier of Goods/ Services	Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
			A	B	C	D=A+B-C		
324	KingWay Tyres Ltd	8/Jun/2015	2,233,000	2,233,000			2,233,000	Unpaid due to lack of funds
325	Manu Merchants	2018-2019	1,731,720	1,731,720		1,731,720	-	Paid
326	Breti Trading Agencies	2018-2019	560,379	560,379		560,379	-	Paid
327	Crown Health Care	4/May/2014	1,740,000	1,740,000			1,740,000	Unpaid due to lack of funds
328	Crown Health Care		1,580,000	1,580,000			1,580,000	Unpaid due to lack of funds
329	Crown Health Care	27/Jun/2014	580,000	580,000			580,000	Unpaid due to lack of funds
330	Crown Health Care		1,682,000	1,682,000			1,682,000	Unpaid due to lack of funds
331	Capital Medical & Surgical Solutions Ltd		1,138,230	1,138,230			1,138,230	Unpaid due to lack of funds
332	Veteran Pharmaceuticals		564,484	564,484			564,484	Unpaid due to lack of funds
333	Desiral Ltd		508,300	508,300			508,300	Unpaid due to lack of funds
334	Totals Hospital Solutions		1,600,000	1,600,000			1,600,000	Unpaid due to lack of funds
335	Image Connections Ltd		731,532	731,532			731,532	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
336	Kenya Medical Engineering Ltd		580,000	580,000			580,000	Unpaid due to lack of funds
337	Viamed Services		585,000	585,000			585,000	Unpaid due to lack of funds
338	Big Inch Enterprises		1,967,930	1,967,930			1,967,930	Unpaid due to lack of funds
339	Surgilinks Ltd		1,024,150	1,024,150			1,024,150	Unpaid due to lack of funds
340	Shaplis Enterprises		618,110	618,110			618,110	Unpaid due to lack of funds
341	Waveline Commercial Enterprises		512,200	512,200			512,200	Unpaid due to lack of funds
342	Machakos Glass Enterprises		725,800	725,800			725,800	Unpaid due to lack of funds
343	Surgimed Healthcare		688,880	688,880			688,880	Unpaid due to lack of funds
344	Dilligent Hospital Solution		600,000	600,000			600,000	Unpaid due to lack of funds
345	Bemarc Ltd		1,020,000	1,020,000			1,020,000	Unpaid due to lack of funds
346	Bees medical eqpts	5/Feb/2014	215,599	215,599			215,599	Unpaid due to lack of funds
347	Bernata holdings ltd	3/Feb/2015	66,300	66,300		66,300	-	Paid

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S/NO				A	B	C	D=A+B-C	
348	Bernata holdings ltd		105,900	105,900		105,900	-	Paid
349	Crown health care		5,290	5,290			5,290	Unpaid due to lack of funds
350	Ecozeal Solutions		452,580	452,580			452,580	Unpaid due to lack of funds
351	emmandah general supplies	17/Apr/2014	97,900	97,900			97,900	Unpaid due to lack of funds
352	Emphire pharmacy	11/May/2014	11,000	11,000			11,000	Unpaid due to lack of funds
353	Emphire pharmacy	22-1-2014	13,500	13,500			13,500	Unpaid due to lack of funds
354	Eridosa(k)ltd	9/Nov/2014	219,600	219,600		219,600	-	Paid
355	Eridosa(k)ltd	23-4-2014	461,900	461,900		461,900	-	Paid
356	Jads Diagnostics (E.A.) Ltd		1,998,000	1,998,000			1,998,000	Unpaid due to lack of funds
357	Longonot	6/Oct/2014	139,500	139,500			139,500	Unpaid due to lack of funds
358	Manu merchants		125,760	125,760			125,760	Unpaid due to lack of funds
359	Ndovu builders&general contractors	7/Aug/2014	199,915	199,915			199,915	Unpaid due to lack of funds
360	Paredo general supplies	29-4-2014	259,310	259,310			259,310	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
361	Phils medical laboratory	23/Feb/2015	278,800	278,800			278,800	Unpaid due to lack of funds
362	Seram suppliers	30-11-2015	195,886	195,886			195,886	Unpaid due to lack of funds
363	Shanda enterprises		115,500	115,500			115,500	Unpaid due to lack of funds
364	Physical therapy serv ltd		27,600	27,600			27,600	Unpaid due to lack of funds
365	Aciem suppliers		63,540	63,540			63,540	Unpaid due to lack of funds
366	Afrodent supplies		10,900	10,900			10,900	Unpaid due to lack of funds
367	Afrodent supplies		9,850	9,850			9,850	Unpaid due to lack of funds
368	Afrodent supplies		278,400	278,400			278,400	Unpaid due to lack of funds
369	AI healthcare ltd		93,880	93,880			93,880	Unpaid due to lack of funds
370	Alphadent supplies		21,000	21,000			21,000	Unpaid due to lack of funds
371	Bactalabbs		52,380	52,380			52,380	Unpaid due to lack of funds
372	Bactalabs east africa ltd		242,800	242,800			242,800	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C		
373	Bactalabs east africa ltd		69,000	69,000			69,000	Unpaid due to lack of funds
374	Bayer east africa ltd		58,278	58,278			58,278	Unpaid due to lack of funds
375	Bayer east africa ltd		43,708	43,708			43,708	Unpaid due to lack of funds
376	Belea pharmacy		86,000	86,000			86,000	Unpaid due to lack of funds
377	Bernata holdings ltd		56,500	56,500	56,500		-	Paid
378	Bernata holdings ltd		54,400	54,400	54,400		-	Paid
379	Bernata holdings ltd		45,240	45,240	45,240		-	Paid
380	Betimes suppliers ltd		93,600	93,600			93,600	Unpaid due to lack of funds
381	Better masaku kenol services		19,950	19,950			19,950	Unpaid due to lack of funds
382	Bio fit diagnostics		141,150	141,150			141,150	Unpaid due to lack of funds
383	Bizmix ventures		131,580	131,580			131,580	Unpaid due to lack of funds
384	Crown health care		62,000	62,000			62,000	Unpaid due to lack of funds
385	Bizmix ventures		324,600	324,600			324,600	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
386	Bychoice agencies ltd		42,000	42,000			42,000	Unpaid due to lack of funds
387	Bychoice agencies ltd		20,000	20,000			20,000	Unpaid due to lack of funds
388	Capital medical & surgical soln ltd		98,494	98,494			98,494	Unpaid due to lack of funds
389	Capital medical & surgical soln ltd		275,030	275,030			275,030	Unpaid due to lack of funds
390	Capital medical & surgical soln ltd		40,000	40,000			40,000	Unpaid due to lack of funds
391	Chem-labs ltd		49,350	49,350			49,350	Unpaid due to lack of funds
392	Chem-labs ltd		252,192	252,192			252,192	Unpaid due to lack of funds
393	Chem-labs ltd		107,200	107,200			107,200	Unpaid due to lack of funds
394	chemoquip ltd		49,680	49,680			49,680	Unpaid due to lack of funds
395	chemoquip ltd		21,840	21,840			21,840	Unpaid due to lack of funds
396	chemoquip ltd		128,820	128,820			128,820	Unpaid due to lack of funds
397	chemoquip ltd		129,140	129,140			129,140	Unpaid due to lack of funds

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Supplier of Goods/ Services	Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C	
398	chemoquip ltd	108,470	108,470			108,470	Unpaid due to lack of funds
399	City interscope supplies	52,300	52,300			52,300	Unpaid due to lack of funds
400	Colour international ltd	51,037	51,037			51,037	Unpaid due to lack of funds
401	Crown health care	300,000	300,000			300,000	Unpaid due to lack of funds
402	Crown health care	80,158	80,158			80,158	Unpaid due to lack of funds
403	Emphire pharmacy	178,300	178,300			178,300	Unpaid due to lack of funds
404	Estelle distributors	131,198	131,198			131,198	Unpaid due to lack of funds
405	Estelle distributors	199,417	199,417			199,417	Unpaid due to lack of funds
406	Estelle distributors	131,197	131,197			131,197	Unpaid due to lack of funds
407	Faram E.A ltd	121,810	121,810			121,810	Unpaid due to lack of funds
408	Faram E.A ltd	62,260	62,260			62,260	Unpaid due to lack of funds
409	Florendi enterprises	72,000	72,000			72,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
410	Florendi enterprises		84,000	84,000			84,000	Unpaid due to lack of funds
411	Florendi enterprises		56,000	56,000			56,000	Unpaid due to lack of funds
412	Framed enterprises		261,200	261,200			261,200	Unpaid due to lack of funds
413	Harleys ltd		121,892	121,892			121,892	Unpaid due to lack of funds
414	Intrachem agencies		225,800	225,800			225,800	Unpaid due to lack of funds
415	Iveti vegetables		88,566	88,566			88,566	Unpaid due to lack of funds
416	Iveti vegetables		51,235	51,235			51,235	Unpaid due to lack of funds
417	Iveti vegetables		144,250	144,250			144,250	Unpaid due to lack of funds
418	Iveti vegetables		29,030	29,030			29,030	Unpaid due to lack of funds
419	Iveti vegetables		48,975	48,975			48,975	Unpaid due to lack of funds
420	Iveti vegetables		124,660	124,660			124,660	Unpaid due to lack of funds
421	Iveti vegetables		255,880	255,880			255,880	Unpaid due to lack of funds

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Supplier of Goods/ Services	Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C	
422	Iveti vegetables	276,365	276,365			276,365	Unpaid due to lack of funds
423	Iveti vegetables	493,948	493,948			493,948	Unpaid due to lack of funds
424	Jads diagnostics(e.a) td	145,000	145,000			145,000	Unpaid due to lack of funds
425	Jads diagnostics(e.a) td	245,000	245,000			245,000	Unpaid due to lack of funds
426	Jads diagnostics(e.a) td	88,566	88,566			88,566	Unpaid due to lack of funds
427	Jads diagnostics(e.a) td	151,750	151,750			151,750	Unpaid due to lack of funds
428	Janda electronics	70,400	70,400			70,400	Unpaid due to lack of funds
429	Janda electronics	15,800	15,800			15,800	Unpaid due to lack of funds
430	Jawinas gen. suppliers	164,130	164,130			164,130	Unpaid due to lack of funds
431	Jawinas gen. suppliers	114,200	114,200			114,200	Unpaid due to lack of funds
432	Kadogo enterprises	89,350	89,350			89,350	Unpaid due to lack of funds
433	Kesupick agencies	63,000	63,000			63,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
434	Lubebay enterprises		499,800	499,800			499,800	Unpaid due to lack of funds
435	madisly ltd		653,010	653,010			653,010	Unpaid due to lack of funds
436	Makindu motors		1,300,000	1,300,000		1,300,000	-	Paid
437	Makueni bookshop&stations		16,000	16,000			16,000	Unpaid due to lack of funds
438	Makueni bookshop&stations		17,000	17,000			17,000	Unpaid due to lack of funds
439	Emmandah general		113,000	113,000			113,000	Unpaid due to lack of funds
440	Manu merchants		57,200	57,200			57,200	Unpaid due to lack of funds
441	Manu merchants		11,000	11,000			11,000	Unpaid due to lack of funds
442	Manu merchants		80,090	80,090			80,090	Unpaid due to lack of funds
443	Matt shade ltd		73,000	73,000			73,000	Unpaid due to lack of funds
444	Medex east africa ltd		20,000	20,000			20,000	Unpaid due to lack of funds
445	Medipharm east africa ltd		90,480	90,480			90,480	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
446	Medipharm east africa ltd		127,400	127,400			127,400	Unpaid due to lack of funds
447	Mediplus agencies		248,000	248,000			248,000	Unpaid due to lack of funds
448	Mediplus agencies		298,500	298,500			298,500	Unpaid due to lack of funds
449	Mediplus agencies		176,170	176,170			176,170	Unpaid due to lack of funds
450	Midland agencies		120,400	120,400			120,400	Unpaid due to lack of funds
451	Muka Merchants		756,000	756,000		756,000	-	Paid
452	Muka Merchants		840,000	840,000		840,000	-	Paid
453	Musyai enterprises		395,958	395,958			395,958	Unpaid due to lack of funds
454	Nechal enterprises		99,980	99,980			99,980	Unpaid due to lack of funds
455	Paredo general supplies		276,460	276,460			276,460	Unpaid due to lack of funds
456	Petmac enterprises		13,400	13,400			13,400	Unpaid due to lack of funds
457	Petmac enterprises		44,300	44,300			44,300	Unpaid due to lack of funds
458	Phils medical laboratory		84,500	84,500			84,500	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
459	Phils medical laboratory		114,300	114,300			114,300	Unpaid due to lack of funds
460	Phils medical laboratory		81,000	81,000			81,000	Unpaid due to lack of funds
461	Phils medical laboratory		107,500	107,500			107,500	Unpaid due to lack of funds
462	Phils medical laboratory		186,600	186,600			186,600	Unpaid due to lack of funds
463	Phils medical laboratory		233,500	233,500			233,500	Unpaid due to lack of funds
464	Physical therapy serv ltd		44,020	44,020			44,020	Unpaid due to lack of funds
465	Physical therapy serv ltd		38,000	38,000			38,000	Unpaid due to lack of funds
466	Physical therapy serv ltd		47,545	47,545			47,545	Unpaid due to lack of funds
467	Physical therapy serv ltd		27,600	27,600			27,600	Unpaid due to lack of funds
468	Prodigy pharmaceuticals		9,480	9,480			9,480	Unpaid due to lack of funds
469	Santa imma pharmaceutical ltd		30,000	30,000			30,000	Unpaid due to lack of funds
470	Santa imma pharmaceutical ltd		347,800	347,800			347,800	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
471	Topa agencies		17,410	17,410			17,410	Unpaid due to lack of funds
472	Topa agencies		11,950	11,950			11,950	Unpaid due to lack of funds
473	Veteran pharmacueticls		353,840	353,840			353,840	Unpaid due to lack of funds
474	Veteran pharmaceuticals		36,000	36,000			36,000	Unpaid due to lack of funds
475	Veteran pharmaceuticals		3,845	3,845			3,845	Unpaid due to lack of funds
476	Veteran pharmaceuticals		42,200	42,200			42,200	Unpaid due to lack of funds
477	Veteran pharmaceuticals		564,484	564,484			564,484	Unpaid due to lack of funds
478	Veteran pharmaceuticals		320,508	320,508			320,508	Unpaid due to lack of funds
479	technomed ltd		362,924	362,924			362,924	Unpaid due to lack of funds
480	technomed ltd		234,988	234,988			234,988	Unpaid due to lack of funds
481	Technomed ltd		79,300	79,300			79,300	Unpaid due to lack of funds
482	Tonlect enterprises		189,000	189,000			189,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
483	Tonlect enterprises		72,400	72,400			72,400	Unpaid due to lack of funds
484	Tonlect enterprises		78,740	78,740			78,740	Unpaid due to lack of funds
485	Topa agencies		17,410	17,410			17,410	Unpaid due to lack of funds
486	Topa agencies		11,950	11,950			11,950	Unpaid due to lack of funds
487	Shanda chema enterprises		30,835	30,835			30,835	Unpaid due to lack of funds
488	Shanda chema enterprises		44,200	44,200			44,200	Unpaid due to lack of funds
489	Shanda chema enterprises		32,870	32,870			32,870	Unpaid due to lack of funds
490	Shanda chema enterprises		51,760	51,760			51,760	Unpaid due to lack of funds
491	Shanda chema enterprises		233,675	233,675			233,675	Unpaid due to lack of funds
492	Shanda chema enterprises		96,600	96,600			96,600	Unpaid due to lack of funds
493	Shapplis enterprises		468,340	468,340			468,340	Unpaid due to lack of funds
494	Shapplis enterprises		184,300	184,300			184,300	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
495	Shapplis enterprises		193,460	193,460			193,460	Unpaid due to lack of funds
496	Crown healthcare		19,200	19,200			19,200	Unpaid due to lack of funds
497	Crown healthcare	13/Oct/2014	70,300	70,300			70,300	Unpaid due to lack of funds
498	Bees medical ltd	2/May/2014	32,984	32,984			32,984	Unpaid due to lack of funds
499	Bees medical ltd	2/May/2014	39,452	39,452			39,452	Unpaid due to lack of funds
500	Bees medical ltd	2/May/2014	25,788	25,788			25,788	Unpaid due to lack of funds
501	Bees medical ltd	2/May/2014	34,884	34,884			34,884	Unpaid due to lack of funds
502	Bees medical ltd	2/May/2014	14,676	14,676			14,676	Unpaid due to lack of funds
503	Bees medical ltd	2/May/2014	29,804	29,804			29,804	Unpaid due to lack of funds
504	Bees medical ltd	2/May/2014	174,680	174,680			174,680	Unpaid due to lack of funds
505	Bees medical ltd	2/May/2014	194,480	194,480			194,480	Unpaid due to lack of funds
506	Thwake pharmacy	9/May/2014	9,360	9,360			9,360	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
507	Thwake pharmacy	10/Sep/2014	148,900	148,900			148,900	Unpaid due to lack of funds
508	Thwake pharmacy	10/Sep/2014	267,900	267,900			267,900	Unpaid due to lack of funds
509	Thwake pharmacy	11/Jun/2014	49,250	49,250			49,250	Unpaid due to lack of funds
510	Harney's Ltd	2/Nov/2014	43,500	43,500			43,500	Unpaid due to lack of funds
511	Glad general agencies	9/Jul/2015	392,500	392,500			392,500	Unpaid due to lack of funds
512	microbiology and allied supplies		22,270	22,270			22,270	Unpaid due to lack of funds
513	Sunview		99,980	99,980			99,980	Unpaid due to lack of funds
514	mediserve healthcare ltd		250,000	250,000			250,000	Unpaid due to lack of funds
515	mwalano enterprise		38,560	38,560			38,560	Unpaid due to lack of funds
516	mwalano enterprise		38,560	38,560			38,560	Unpaid due to lack of funds
517	rycedential supplier	28/Jun/2014	55,650	55,650			55,650	Unpaid due to lack of funds
518	bayer E.A ltd	12/Jun/2014	58,278	58,278			58,278	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C		
519	bayer E.A ltd	5/May/2014	43,709	43,709			43,709	Unpaid due to lack of funds
520	Sabbas Ltd	3/Sep/2015	205,550	205,550	205,550		-	Paid
521	Manu merchant		125,760	125,760			125,760	Unpaid due to lack of funds
522	jads diagonistic (E.A) ltd	6/Feb/2015	278,600	278,600			278,600	Unpaid due to lack of funds
523	eridoso (K) ltd	11/Sep/2014	219,600	219,600		219,600	-	Paid
524	kambusu diary SHG	31/Aug/2014	123,750	123,750			123,750	Unpaid due to lack of funds
525	recot enterprise	18/Jun/2014	90,828	90,828			90,828	Unpaid due to lack of funds
526	justema enterprise	15/Nov/2016	464,800	464,800			464,800	Unpaid due to lack of funds
527	kawanyama enterprise	4/Apr/2016	250,000	250,000			250,000	Unpaid due to lack of funds
528	kimpat general suppliers	28/Nov/2014	65,070	65,070			65,070	Unpaid due to lack of funds
529	mediserve healthhcare ltd	27/Jun/2014	206,000	206,000			206,000	Unpaid due to lack of funds
530	Ngomano outo tyres		130,000	130,000			130,000	Unpaid due to lack of funds
531	Bernata holdings	29/May/2014	105,900	105,900		105,900	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
532	belea pharmacy	31/Dec/2014	408,880	408,880			408,880	Unpaid due to lack of funds
533	Belea pharmacy	19/May/2014	276,109	276,109			276,109	Unpaid due to lack of funds
534	City interscope supplies	15/Jan/2014	52,300	52,300			52,300	Unpaid due to lack of funds
535	Faram E.A Ltd	21/Nov/2014	62,260	62,260			62,260	Unpaid due to lack of funds
536	Intrachem Agencies	11/Nov/2014	123,350	123,350			123,350	Unpaid due to lack of funds
537	Wanda hot	8/Dec/2014	22,500	22,500			22,500	Unpaid due to lack of funds
538	Wanda hot	4/Feb/2015	56,880	56,880			56,880	Unpaid due to lack of funds
539	Empire Pharmacy		135,430	135,430			135,430	Unpaid due to lack of funds
540	Empire Pharmacy	23/May/2015	49,000	49,000			49,000	Unpaid due to lack of funds
541	Empire Pharmacy	5/Feb/2015	492,500	492,500			492,500	Unpaid due to lack of funds
542	Empire Pharmacy	2/Apr/2014	55,720	55,720			55,720	Unpaid due to lack of funds
543	Empire Pharmacy	5/Nov/2014	11,000	11,000			11,000	Unpaid due to lack of funds

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S/NO			A	B	C	D=A+B-C	
544	Empire Pharmacy	22/Nov/2014	13,500	13,500		13,500	Unpaid due to lack of funds
545	Empire Pharmacy	3/Nov/2014	45,000	45,000		45,000	Unpaid due to lack of funds
546	Grawin General suppliers	13/Feb/2017	790,000	790,000	790,000	-	Paid
547	Machakos Glass Enterprises	10/Jun/2014	725,800	725,800		725,800	Unpaid due to lack of funds
548	Image connections	11/Jun/2014	731,532	731,532		731,532	Unpaid due to lack of funds
549	Bemarc ltd	9/May/2016	1,020,000	1,020,000		1,020,000	Unpaid due to lack of funds
550	Viamed Services	4/Jul/2014	585,000	585,000		585,000	Unpaid due to lack of funds
551	Emmandah General suppliers		95,000	95,000		95,000	Unpaid due to lack of funds
552	Emmandah General suppliers		47,490	47,490		47,490	Unpaid due to lack of funds
553	Kenya medical engineering	27/Jun/2014	301,600	301,600		301,600	Unpaid due to lack of funds
554	Total hospital solutions	7/Oct/2014	181,499	181,499		181,499	Unpaid due to lack of funds
555	Total hospital solutions	26/Nov/2014	36,477	36,477		36,477	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
556	Total hospital solutions	27/Nov/2013	9,600	9,600			9,600	Unpaid due to lack of funds
557	Total hospital solutions	10/Jul/2014	1,600,000	1,600,000			1,600,000	Unpaid due to lack of funds
558	Total hospital solutions	17/Jun/2014	76,000	76,000			76,000	Unpaid due to lack of funds
559	Total hospital solutions	28/May/2014	302,000	302,000			302,000	Unpaid due to lack of funds
560	Total hospital solutions	17/Jun/2014	355,000	355,000			355,000	Unpaid due to lack of funds
561	Total hospital solutions	14/Nov/2014	49,900	49,900			49,900	Unpaid due to lack of funds
562	Total hospital solutions	14/Nov/2014	174,716	174,716			174,716	Unpaid due to lack of funds
563	Midland Agencies	26/Mar/2014	130,864	130,864			130,864	Unpaid due to lack of funds
564	Colour international ltd	27/Nov/2014	23,780	23,780			23,780	Unpaid due to lack of funds
565	Colour international ltd	3/Sep/2014	47,560	47,560			47,560	Unpaid due to lack of funds
566	Colour international ltd	17/Jun/2014	234,410	234,410			234,410	Unpaid due to lack of funds
567	Colour international ltd	28/Aug/2014	47,560	47,560			47,560	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
568	Shapylis enterprises	7/Jan/2015	618,110	618,110			618,110	Unpaid due to lack of funds
569	mukavo suppliers	16/Oct/2014	110,000	110,000			110,000	Unpaid due to lack of funds
570	mukavo suppliers	12/Jun/2014	121,000	121,000			121,000	Unpaid due to lack of funds
571	mukavo suppliers	12/Jun/2014	121,000	121,000			121,000	Unpaid due to lack of funds
572	Highridge pharmaceuticals	19/Jun/2014	21,420	21,420			21,420	Unpaid due to lack of funds
573	Highridge pharmaceuticals	27/May/2014	9,000	9,000			9,000	Unpaid due to lack of funds
574	Highridge pharmaceuticals	28/Apr/2014	56,063	56,063			56,063	Unpaid due to lack of funds
575	Highridge pharmaceuticals	24/May/2014	33,930	33,930			33,930	Unpaid due to lack of funds
576	Kitnochem enterprise	10/May/2014	34,800	34,800			34,800	Unpaid due to lack of funds
577	kitnochem enterprise	3/Mar/2014	393,360	393,360			393,360	Unpaid due to lack of funds
578	Jalonas General suppliers \$ caterers	29/Jul/2015	107,425	107,425			107,425	Unpaid due to lack of funds
579	Viromed E.A Ltd	10/Sep/2015	219,500	219,500			219,500	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
580	Iveti vegetables	28/Sep/2018	283,740	283,740			283,740	Unpaid due to lack of funds
581	Iveti vegetables	11/Jul/2018	314,273	314,273			314,273	Unpaid due to lack of funds
582	Iveti vegetables	6/Nov/2015	97,650	97,650			97,650	Unpaid due to lack of funds
583	Iveti vegetables	29/Oct/2018	340,365	340,365			340,365	Unpaid due to lack of funds
584	Iveti vegetables	30/Jan/2015	51,235	51,235			51,235	Unpaid due to lack of funds
585	Iveti vegetables	31/May/2019	241,104	241,104			241,104	Unpaid due to lack of funds
586	Santa Imma	17/Apr/2019	61,500	61,500			61,500	Unpaid due to lack of funds
587	Santa Imma	4/Dec/2019	80,500	80,500			80,500	Unpaid due to lack of funds
588	Santa Imma	1/Jul/2019	127,600	127,600			127,600	Unpaid due to lack of funds
589	Santa Imma	3/Aug/2019	164,000	164,000			164,000	Unpaid due to lack of funds
590	Santa Imma	5/Jul/2019	1,344,340	1,344,340			1,344,340	Unpaid due to lack of funds
591	Santa Imma	7/Feb/2019	175,000	175,000			175,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
592	Santa Imma	31/Oct/2018	448,500	448,500			448,500	Unpaid due to lack of funds
593	Santa Imma	10/Dec/2018	274,500	274,500			274,500	Unpaid due to lack of funds
594	Santa Imma	11/Jun/2018	235,500	235,500			235,500	Unpaid due to lack of funds
595	Santa Imma	12/May/2018	405,000	405,000			405,000	Unpaid due to lack of funds
596	Santa Imma	12/Apr/2017	148,500	148,500			148,500	Unpaid due to lack of funds
597	Santa Imma	30/Nov/2018	586,800	586,800			586,800	Unpaid due to lack of funds
598	Santa Imma	13/Nov/2018	718,000	718,000			718,000	Unpaid due to lack of funds
599	Santa Imma	27/Feb/2019	10,000	10,000			10,000	Unpaid due to lack of funds
600	Santa Imma	28/Mar/2019	128,000	128,000			128,000	Unpaid due to lack of funds
601	Santa Imma	6/Jun/2019	57,000	57,000			57,000	Unpaid due to lack of funds
602	Santa Imma	6/Jun/2019	38,000	38,000			38,000	Unpaid due to lack of funds
603	shapyllis Enterprises	31/Jul/2017	115,200	115,200			115,200	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
604	shapyllis Enterprises	8/Jan/2014	289,025	289,025			289,025	Unpaid due to lack of funds
605	shapyllis Enterprises	1/Feb/2017	166,500	166,500			166,500	Unpaid due to lack of funds
606	shapyllis Enterprises	31-9-2017	133,670	133,670			133,670	Unpaid due to lack of funds
607	shapyllis Enterprises	31/Jan/2017	235,130	235,130			235,130	Unpaid due to lack of funds
608	shapyllis Enterprises	30/Apr/2017	221,300	221,300			221,300	Unpaid due to lack of funds
609	shapyllis Enterprises	10/Dec/2018	253,795	253,795			253,795	Unpaid due to lack of funds
610	shapyllis Enterprises	31/Oct/2018	382,500	382,500			382,500	Unpaid due to lack of funds
611	shapyllis Enterprises	30/Nov/2018	346,600	346,600			346,600	Unpaid due to lack of funds
612	shapyllis Enterprises	10/May/2018	295,095	295,095			295,095	Unpaid due to lack of funds
613	shapyllis Enterprises	19/Oct/2018	294,795	294,795			294,795	Unpaid due to lack of funds
614	shapyllis Enterprises	30/Nov/2018	107,050	107,050			107,050	Unpaid due to lack of funds
615	shapyllis Enterprises	31/Aug/2018	289,695	289,695			289,695	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
616	Bactlabs	3/Nov/2015	242,000	242,000			242,000	Unpaid due to lack of funds
617	Phils medical laboratory	5/Jul/2017	189,300	189,300			189,300	Unpaid due to lack of funds
618	Medisol Enterprises		52,800	52,800			52,800	Unpaid due to lack of funds
619	Titu Enterprises	28/Jun/2019	214,000	214,000			214,000	Unpaid due to lack of funds
620	Medionics healthcare ltd	17/Jan/2018	177,600	177,600			177,600	Unpaid due to lack of funds
621	Geek Tech	12/May/2018	102,200	102,200			102,200	Unpaid due to lack of funds
622	Gee Tech Invest.	16/Jan/2019	172,670	172,670			172,670	Unpaid due to lack of funds
623	Gee Tech Invest.	7/Mar/2019	100,300	100,300			100,300	Unpaid due to lack of funds
624	Fesha Enterprises	18/Apr/2019	88,250	88,250			88,250	Unpaid due to lack of funds
625	Fesha Enterprises	13/Dec/2018	290,600	290,600			290,600	Unpaid due to lack of funds
626	Fesha Enterprises	22/Oct/2018	291,000	291,000			291,000	Unpaid due to lack of funds
627	Fesha Enterprises	10/Dec/2018	149,985	149,985			149,985	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
628	Fesha Enterprises	10/Dec/2018	300,150	300,150			300,150	Unpaid due to lack of funds
629	Mega Link solutions	19/Nov/2018	72,000	72,000			72,000	Unpaid due to lack of funds
630	Mega Link solutions	5/Mar/2019	72,000	72,000			72,000	Unpaid due to lack of funds
631	Patula Enterprises	14/Feb/2018	298,315	298,315			298,315	Unpaid due to lack of funds
632	Patula Enterprises	2/Feb/2018	184,395	184,395			184,395	Unpaid due to lack of funds
633	Patula Enterprises	4/Mar/2017	90,680	90,680			90,680	Unpaid due to lack of funds
634	Patula Enterprises	6/May/2017	267,150	267,150			267,150	Unpaid due to lack of funds
635	Patula Enterprises	22/May/2017	256,000	256,000			256,000	Unpaid due to lack of funds
636	Mukavo Suppliers	23/Feb/2015	285,000	285,000			285,000	Unpaid due to lack of funds
637	Mukavo Suppliers	18/Jul/2015	300,000	300,000			300,000	Unpaid due to lack of funds
638	Mukavo Suppliers	31/Dec/2017	247,000	247,000			247,000	Unpaid due to lack of funds
639	Mumaco Enterprises	18/Sep/2014	68,400	68,400			68,400	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
640	Katu Ventures	15/Dec/2017	319,150	319,150			319,150	Unpaid due to lack of funds
641	FreshLink Patries	11/Oct/2018	18,000	18,000			18,000	Unpaid due to lack of funds
642	FreshLink Patries	24/Sep/2018	18,000	18,000			18,000	Unpaid due to lack of funds
643	Marshal promotions ltd	12/Mar/2018	246,000	246,000			246,000	Unpaid due to lack of funds
644	Shapyllis Enterprises	5/Mar/2019	117,186	117,186			117,186	Unpaid due to lack of funds
645	Shapyllis Enterprises	17/Nov/2018	247,278	247,278			247,278	Unpaid due to lack of funds
646	Shapyllis Enterprises	9/Sep/2018	289,695	289,695			289,695	Unpaid due to lack of funds
647	Shapyllis Enterprises	26/Oct/2018	295,095	295,095			295,095	Unpaid due to lack of funds
648	Shapyllis Enterprises	10/Jan/2014	191,920	191,920			191,920	Unpaid due to lack of funds
649	Shapyllis Enterprises	8/Apr/2014	133,260	133,260			133,260	Unpaid due to lack of funds
650	Shapyllis Enterprises	31/Oct/2018	236,130	236,130			236,130	Unpaid due to lack of funds
651	Shapyllis Enterprises	15/May/2017	191,400	191,400			191,400	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
652	Shapyllis Enterprises	30/Apr/2014	353,900	353,900			353,900	Unpaid due to lack of funds
653	Shapyllis Enterprises	30/Nov/2018	234,015	234,015			234,015	Unpaid due to lack of funds
654	Shapyllis Enterprises	16/Nov/2018	264,515	264,515			264,515	Unpaid due to lack of funds
655	Shapyllis Enterprises	11/Sep/2018	264,815	264,815			264,815	Unpaid due to lack of funds
656	Shapyllis Enterprises	31/Mar/2018	336,315	336,315			336,315	Unpaid due to lack of funds
657	Shapyllis Enterprises	18/May/2018	99,750	99,750			99,750	Unpaid due to lack of funds
658	Philipps East Africa Ltd	20/Jun/2019	408,815	408,815			408,815	Unpaid due to lack of funds
659	Mega scope Healthcare	20/May/2019	53,360	53,360			53,360	Unpaid due to lack of funds
660	Metisec Imaging solutions	5/May/2014	215,747	215,747			215,747	Unpaid due to lack of funds
661	Dotmbi Investment supplies	20/Nov/2018	290,000	290,000			290,000	Unpaid due to lack of funds
662	Caroga Diagonistics	5/Sep/2019	454,722	454,722			454,722	Unpaid due to lack of funds
663	Qavaki Enterprises	16/Nov/2016	325,340	325,340			325,340	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
664	Qavaki Enterprises	11/Feb/2016	325,340	325,340			325,340	Unpaid due to lack of funds
665	Bernata Holdings Ltd	9/Apr/2018	100,000	100,000		100,000	-	Paid
666	Bernata Holdings Ltd	10/Aug/2018	100,000	100,000		100,000	-	Paid
667	Bernata Holdings Ltd	24/May/2019	364,925	364,925		364,925	-	Paid
668	Shanda Chema Enterprises	19/Apr/2016	121,500	121,500			121,500	Unpaid due to lack of funds
669	Shanda Chema Enterprises	15/May/2017	232,000	232,000			232,000	Unpaid due to lack of funds
670	Shanda Chema Enterprises	5/Jan/2017	247,000	247,000			247,000	Unpaid due to lack of funds
671	Shanda Chema Enterprises	10/Feb/2016	259,210	259,210			259,210	Unpaid due to lack of funds
672	Shanda Chema Enterprises	28/Aug/2016	147,720	147,720			147,720	Unpaid due to lack of funds
673	Shanda Chema Enterprises	2/Jan/2015	151,850	151,850			151,850	Unpaid due to lack of funds
674	Tsukuba Investment ltd	31/May/2019	460,000	460,000			460,000	Unpaid due to lack of funds
675	Tsukuba Investment ltd	4/Jan/2019	456,000	456,000			456,000	Unpaid due to lack of funds
676	Tsukuba Investment ltd	2/Jan/2018	505,000	505,000			505,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
677	Tsukuba Investment ltd	5/May/2017	249,800	249,800			249,800	Unpaid due to lack of funds
678	Angelica Medical supplies	8/Feb/2018	192,000	192,000			192,000	Unpaid due to lack of funds
679	Iveti vegetables	2/Apr/2015	175,990	175,990			175,990	Unpaid due to lack of funds
680	Iveti vegetables	10/Dec/2014	39,290	39,290			39,290	Unpaid due to lack of funds
681	Iveti vegetables	7/Nov/2014	55,400	55,400			55,400	Unpaid due to lack of funds
682	Iveti vegetables	15/Sep/2014	85,460	85,460			85,460	Unpaid due to lack of funds
683	Iveti vegetables	11/Jun/2015	263,345	263,345			263,345	Unpaid due to lack of funds
684	Mumak General Suppliers	2/Feb/2017	996,000	996,000			996,000	Unpaid due to lack of funds
685	Shaphyllis Enterprises	3/Sep/2014	331,760	331,760			331,760	Unpaid due to lack of funds
686	Shaphyllis Enterprises	3/Nov/2014	468,340	468,340			468,340	Unpaid due to lack of funds
687	Shaphyllis Enterprises	14/Jan/2015	184,300	184,300			184,300	Unpaid due to lack of funds
688	Shaphyllis Enterprises	27/Jan/2016	40,501	40,501			40,501	Unpaid due to lack of funds

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S/NO			A	B	C	D=A+B-C	
689	Waveline Commercial Enterprises	9/Feb/2015	525,600	525,600		525,600	Unpaid due to lack of funds
690	Mumak General Suppliers	2/Feb/2017	830,000	830,000		830,000	Unpaid due to lack of funds
691	Nzioka Communication s Links	22/Sep/2016	250,000	250,000		250,000	Unpaid due to lack of funds
692	Bernata Holdings Ltd	18/Dec/2014	56,500	56,500	56,500	-	Paid
693	Machakos lifecare	16/May/2014	151,350	151,350		151,350	Unpaid due to lack of funds
694	Machakos lifecare	10/Apr/2014	154,290	154,290		154,290	Unpaid due to lack of funds
695	Machakos lifecare	11/Jun/2014	238,000	238,000		238,000	Unpaid due to lack of funds
696	Machakos lifecare	16/Feb/2017	66,000	66,000		66,000	Unpaid due to lack of funds
697	Bernata Holdings Ltd	2/Mar/2015	88,800	88,800	88,800	-	Paid
698	Bernata Holdings Ltd	10/Mar/2015	103,150	103,150	103,150	-	Paid
699	Bernata Holdings Ltd	18/Dec/2014	108,400	108,400	108,400	-	Paid
700	Bernata Holdings Ltd	20/Nov/2014	23,300	23,300	23,300	-	Paid
701	Fimanet Enterprises Ltd	28/Feb/2020	1,944,000	1,944,000	1,944,000	-	Paid

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S/NO				A	B	C	D=A+B-C	
702	Colour international	19/Mar/2020	1,168,820	1,168,820			1,168,820	Unpaid due to lack of funds
703	Kemsa	29/Apr/2020	5,147,576	5,147,576		5,147,576	-	Paid
704	Wamu	26/Feb/2020	1,622,570	1,622,570		1,622,570	-	Paid
705	Manu merchants	11/Dec/2019	689,500	689,500			689,500	Unpaid due to lack of funds
706	Winners Merchants	30/Apr/2020	502,480	502,480			502,480	Unpaid due to lack of funds
707	Nadik Enterprises	20/Nov/2019	1,875,865	1,875,865			1,875,865	Unpaid due to lack of funds
708	Venterusfin contractors	10/Mar/2020	1,945,000	1,945,000		1,945,000	-	Paid
709	Mvoi pharmaceuticals		6,452,200	6,452,200		6,452,200	-	Paid
710	Allmed		2,100,000	2,100,000			2,100,000	Unpaid due to lack of funds
711	M&J holdings		317,000	317,000			317,000	Unpaid due to lack of funds
712	Intrachem		1,310,000	1,310,000			1,310,000	Unpaid due to lack of funds
713	Intrachem		4,009,892	4,009,892			4,009,892	Unpaid due to lack of funds
714	Intrachem		1,864,120	1,864,120			1,864,120	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
715	Tsukuba Investment		2,746,800	2,746,800			2,746,800	Unpaid due to lack of funds
716	Adriantech Supplies		484,000	484,000			484,000	Unpaid due to lack of funds
717	Yunice General store		524,250	524,250			524,250	Unpaid due to lack of funds
718	Jofim ventures Ltd		1,151,915	1,151,915		1,151,915	-	Paid
719	Fimanet Enterprises Ltd		1,152,160	1,152,160		1,152,160	-	Paid
720	Venterusfin contractors		1,138,920	1,138,920			1,138,920	Unpaid due to lack of funds
721	Jofim ventures Ltd		1,739,170	1,739,170		1,739,170	-	paid
722	Citadel		13,716,250	13,716,250			13,716,250	Unpaid due to lack of funds
723	Radei		1,768,000	1,768,000			1,768,000	Unpaid due to lack of funds
724	Michag Enterprises		8,964,550	8,964,550			8,964,550	Unpaid due to lack of funds
725	Casline Services		1,980,000	1,980,000			1,980,000	Unpaid due to lack of funds
726	Ponika Enterprises ltd		1,940,400	1,940,400			1,940,400	Unpaid due to lack of funds
727	Sian King		950,000	950,000		950,000	-	Paid

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S/NO				A	B	C	D=A+B-C	
728	Jambo Star		635,000	635,000			635,000	Unpaid due to lack of funds
729	Jambo Star		1,780,000	1,780,000			1,780,000	Unpaid due to lack of funds
730	Wamu		494,721	494,721		494,721	-	Paid
731	Wamu		1,982,967	1,982,967		1,982,967	-	Paid
732	Mastely enterprises		1,948,556	1,948,556		1,948,556	-	Paid
733	Citrix		45,000,000	45,000,000		45,000,000	-	Paid
734	Wamu		498,498	498,498		498,498	-	Paid
735	Wandia Kenya		678,701	678,701		678,701	-	Paid
736	Mwewa Ltd		498,992	498,992		498,992	-	Paid
737	Wamu		1,981,100	1,981,100		1,981,100	-	Paid
738	Wamu		1,644,903	1,644,903		1,644,903	-	Paid
739	Mastely enterprises		1,972,465	1,972,465		1,972,465	-	Paid
740	Kenya National Trading Co- orporation Ltd	17/Oct/2018	369,600	369,600		369,600	-	Paid
741	Sirch logistics	30/May/2018	140,556	140,556			140,556	Unpaid due to lack of funds
742	Kenya National Trading Co- orporation Ltd	16/Nov/2018	216,160	216,160		216,160	-	Paid

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S/NO			A	B	C	D=A+B-C	
743	Kenya National Trading Co- orporation Ltd	15/Nov/2018	118,870	118,870	118,870	-	Paid
744	Iveti motors	25/Mar/2014	34,330	34,330		34,330	Unpaid due to lack of funds
745	Links Auto Tyres	4/Apr/2014	24,000	24,000		24,000	Unpaid due to lack of funds
746	Cam Merchants	3/Jun/2015	926,256	926,256	926,256	-	Paid
747	Roe Enterprises ltd		1,221,220	1,221,220		1,221,220	Unpaid due to lack of funds
748	Sameer Africa Ltd		2,804,293	2,804,293	1,500,000	1,304,293	Partly Paid
749	Patka General Agencies		58,930	58,930		58,930	Unpaid due to lack of funds
750	Danki Plus		16,000	16,000		16,000	Unpaid due to lack of funds
751	Miuma Enterprises	24/Sep/2014	867,000	867,000		867,000	Unpaid due to lack of funds
752	Kenpat Communication s		449,500	449,500		449,500	Unpaid due to lack of funds
753	Youth Initiative Development		229,415	229,415		229,415	Unpaid due to lack of funds
754	Eridosa(K) ltd		25,500	25,500		25,500	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
755	Eridosa		235,000	235,000			235,000	Unpaid due to lack of funds
756	Jujayz Events & Deco	19/Sep/2014	165,000	165,000			165,000	Unpaid due to lack of funds
757	Beller Ventures	11/May/2020	1,125,377	1,125,377			1,125,377	Unpaid due to lack of funds
758	Garland Motors	30/Jun/2020	400,000	400,000		400,000	-	Paid
759	Lotam Enterprises		598,600	598,600			598,600	Unpaid due to lack of funds
760	Prestol Investments		950,000	950,000			950,000	Unpaid due to lack of funds
761	Aqua Enterprises Ltd		185,000	185,000			185,000	Unpaid due to lack of funds
762	Firm Foundation		385,000	385,000			385,000	Unpaid due to lack of funds
763	Lauh Printers		41,800	41,800			41,800	Unpaid due to lack of funds
764	Leo Brands Ltd		172,515	172,515			172,515	Unpaid due to lack of funds
765	Links Auto Tyres		112,480	112,480			112,480	Unpaid due to lack of funds
766	Links Auto Tyres		37,280	37,280			37,280	Unpaid due to lack of funds
767	New Life Style Resource Centre		38,750	38,750			38,750	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
768	Kenpat Communication s		312,100	312,100			312,100	Unpaid due to lack of funds
769	Krigerfel Produce Enterprises		240,350	240,350		240,350	-	Paid
770	Protégé Brands		415,188	415,188			415,188	Unpaid due to lack of funds
771	Five ees Co. Ltd		268,872	268,872		268,872	-	Paid
772	Joy Design & Touch Supplies		208,200	208,200		208,200	-	Paid
773	Wide Ventures (K) Ltd		481,040	481,040			481,040	Unpaid due to lack of funds
774	Eridosa (K) Ltd	8/Sep/2014	116,000	116,000			116,000	Unpaid due to lack of funds
775	Amandla enterprises	6/Aug/2018	950,620	950,620			950,620	Unpaid due to lack of funds
776	Jimsons Kenya Ltd	16/Nov/2016	415,187	415,187			415,187	Unpaid due to lack of funds
777	Joy Design & Touch Supplies	20/Oct/2016	139,200	139,200			139,200	Unpaid due to lack of funds
778	Jujayz Events & Deco	19/Sep/2014	165,000	165,000			165,000	Unpaid due to lack of funds
779	Image connections		206,097	206,097			206,097	Unpaid due to lack of funds
780	Fredka Investments	2019-2020	1,223,521	1,223,521		1,223,521	-	Paid

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S/NO				A	B	C	D=A+B-C	
781	Smog Enterprises	2019-2020	330,008	330,008		330,008	-	Paid
782	Fanisi Company Ltd	24/Apr/2020	732,282	732,282			732,282	Unpaid due to lack of funds
783	Sparkle digital Media Ltd	2019-2020	472,620	472,620			472,620	Unpaid due to lack of funds
784	Double class Ltd	29/May/2020	992,500	992,500			992,500	Unpaid due to lack of funds
785	Admaz products	2019-2020	437,000	437,000			437,000	Unpaid due to lack of funds
786	Nawiri Agencies	2019-2020	1,991,000	1,991,000		1,991,000	-	Paid
787	Syntech Investments	2019-2020	651,916	651,916			651,916	Unpaid due to lack of funds
788	Dnep enterprise	10/Jun/2020	1,978,148	1,978,148			1,978,148	Unpaid due to lack of funds
789	Spurtech Ventures	7/Nov/2019	279,395	279,395		279,395	-	Paid
790	Jaccytech Agencies	2019-2020	592,000	592,000			592,000	Unpaid due to lack of funds
791	Admaz Products	2018 - 2019	417,000	417,000			417,000	Unpaid due to lack of funds
792	CAM	4/Feb/2020	836,800	836,800		836,800	-	Paid
793	Keilah General supplies	4/Feb/2020	1,113,800	1,113,800		1,113,800	-	Paid
794	Frapat Logistics	13/Aug/2019	1,894,224	1,894,224		1,894,224	-	Paid

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S/NO			A	B	C	D=A+B-C	
795	Tigmun Enterprises	22/May/2019	1,940,000	1,940,000		1,940,000	Unpaid due to lack of funds
796	Jadeycom Investments Ltd	6/Mar/2019	1,195,000	1,195,000	1,195,000	-	Paid
797	Remmy Enterprises Ltd	2018-19	1,085,520	1,085,520	1,085,520	-	Paid
798	Garland Motors	20/Mar/2020	1,754,262	1,754,262		1,754,262	Unpaid due to lack of funds
799	Nawiri Agency	10/Nov/2018	1,320,660	1,320,660		1,320,660	Unpaid due to lack of funds
800	Value Connection Ltd		91,000	91,000		91,000	Unpaid due to lack of funds
801	Value Connection Ltd		274,000	274,000	274,000	-	Paid
802	Yiden	30/Jan/2019	306,730	306,730		306,730	Unpaid due to lack of funds
803	Marc Logistics		1,966,420	1,966,420	1,966,420	-	Paid
804	Fredka Investment		1,643,520	1,643,520		1,643,520	Unpaid due to lack of funds
805	Mitabel Business Solutions		1,253,500	1,253,500		1,253,500	Unpaid due to lack of funds
806	Lela Communication s	12/Mar/2020	379,676	379,676		379,676	Unpaid due to lack of funds
807	Danval Gen Supplies		1,620,000	1,620,000	1,620,000	-	Paid

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S/NO				A	B	C	D=A+B-C	
808	Syntech Investments		1,682,500	1,682,500		1,682,500	-	Paid
809	Smatal Trading co. ltd		1,482,760	1,482,760		1,482,760	-	Paid
810	Vivo Energy		1,200,000	1,200,000		1,200,000	-	Paid
811	National Oil		1,200,000	1,200,000		1,200,000	-	Paid
812	Peter Mulei and Sons ltd		1,000,000	1,000,000		1,000,000	-	Paid
813	Massmart Kenya Ltd		3,000,000	3,000,000		3,000,000	-	Paid
814	Lela Communications	20/Jan/2020	1,116,060	1,116,060			1,116,060	Unpaid due to lack of funds
815	Mafet Enterprises		1,980,350	1,980,350			1,980,350	Unpaid due to lack of funds
816	Little Vines INC		6,450,280	6,450,280			6,450,280	Unpaid due to lack of funds
817	Siver Power Investments		360,000	360,000			360,000	Unpaid due to lack of funds
818	Peter Mulei and Sons ltd		1,000,000	1,000,000		1,000,000	-	Paid
819	Fairrate Tyres & Auto mart		193,200	193,200			193,200	Unpaid due to lack of funds
820	Marc Motors	25/Oct/2018	1,616,460	1,616,460		1,000,000	616,460	Paid
821	Little Vine Ltd	24/Oct/2014	13,924,800	13,924,800			13,924,800	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
822	Eridosa K Ltd	7/Aug/2015	104,000	104,000			104,000	Unpaid due to lack of funds
823	Atlantis consulting Ltd	6/Jun/2014	7,000,000	7,000,000			7,000,000	Unpaid due to lack of funds
824	Saliter Holdings	23/Jun/2020	900,000	900,000			900,000	Unpaid due to lack of funds
825	Squeekpro Ltd	23rd-March-2021	745,850		745,850		745,850	Unpaid due to lack of funds
826	Impressive Construction Ltd	5th-Feb-2021	354,689		354,689		354,689	Unpaid due to lack of funds
827	Kyelenge General Contractors	15th March 2021	2,931,770		2,931,770		2,931,770	Unpaid due to lack of funds
828	Beckylite Enterprises	15th March 2021	2,734,063		2,734,063		2,734,063	Unpaid due to lack of funds
829	Biomax Africa Ltd	18th March 2021	6,234,000		6,234,000		6,234,000	Unpaid due to lack of funds
830	RikiMondi Africa Supplies	30th April 2021	331,600		331,600		331,600	Unpaid due to lack of funds
831	Eridosa K ltd	2014/2015	88,000		88,000		88,000	Unpaid due to lack of funds
832	Eridosa (k) Ltd	2014/2015	116,000		116,000		116,000	Unpaid due to lack of funds
833	Solar Photo Electricity	15/16	4,607,732		4,607,732		4,607,732	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
834	Go- Solar Ltd	2020/2021	19,285,690		19,285,690		19,285,690	Unpaid due to lack of funds
835	Techno Relief	2019/20	6,255,885		6,255,885		6,255,885	Unpaid due to lack of funds
836	Ashok Leyland	15/16	14,537,551		14,537,551		14,537,551	Unpaid due to lack of funds
837	Diadem Packaging & Supplies	2020/2021	1,794,560		1,794,560		1,794,560	Unpaid due to lack of funds
838	Syntech Investment Co. Ltd	2020/2021	5,100,000		5,100,000		5,100,000	Unpaid due to lack of funds
839	Five Ees Company ltd	2020/2021	3,852,580		3,852,580		3,852,580	Unpaid due to lack of funds
840	Andriantech supplies	23/10/2019	484,000		484,000		484,000	Unpaid due to lack of funds
841	Yunice general supplies	13/09/2019	524,250		524,250		524,250	Unpaid due to lack of funds
842	jambostar properties ltd		2,440,000		2,440,000		2,440,000	Unpaid due to lack of funds
843	jambostar properties ltd		635,000		635,000		635,000	Unpaid due to lack of funds
844	Simlaw Seed Company	2020/2021	793,611		793,611		793,611	Unpaid due to lack of funds
845	Realworld digital ltd	2020/2021	3,253,336		3,253,336		3,253,336	Unpaid due to lack of funds

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S/NO			A	B	C	D=A+B-C	
846	Smatal trading ltd 64	2020/2021	453,336		453,336	453,336	Unpaid due to lack of funds
847	Syntech investment co. ltd	2020/2021	6,528,482		6,528,482	6,528,482	Unpaid due to lack of funds
848	Bizrate Enterprises ltd	11/3/2021	2,984,000		2,984,000	2,984,000	Unpaid due to lack of funds
849	Veto Mode Enterprises	19/2/2021	1,984,200		1,984,200	1,984,200	Unpaid due to lack of funds
850	Go solar ltd	2020/21	1,895,570		1,895,570	1,895,570	Unpaid due to lack of funds
851	Exxor LTD	25/2/2021	1,587,000		1,587,000	1,587,000	Unpaid due to lack of funds
852	Cam Agencies Ltd	5/2/2021	1,941,880		1,941,880	1,941,880	Unpaid due to lack of funds
853	Sensuite Technologies	9/4/2021	2,934,600		2,934,600	2,934,600	Unpaid due to lack of funds
854	Frontier View	17/02/2021	942,072		942,072	942,072	Unpaid due to lack of funds
855	Villards Company Ltd	22-4-2021	2,455,050		2,455,050	2,455,050	Unpaid due to lack of funds
856	Silver power Investments Ltd	14-6-2021	1,998,275		1,998,275	1,998,275	Unpaid due to lack of funds
857	Pickberry Logistics Ltd	9/2/2021	920,000		920,000	920,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
858	Shareg Logistics	2020/21	2,928,150		2,928,150		2,928,150	Unpaid due to lack of funds
859	Spurtech ventures	5/12/2020	814,000		814,000		814,000	Unpaid due to lack of funds
860	Crucepts Holdings Ltd	2013/2014	497,576		497,576		497,576	Unpaid due to lack of funds
861	KEMSA	2020/2021	120,167,604		120,167,604		120,167,604	Unpaid due to lack of funds
862	Kitumbi ventures	22/01/2021	1,324,865		1,324,865		1,324,865	Unpaid due to lack of funds
863	Mediplus agencies	25/06/2020	2,367,850		2,367,850		2,367,850	Unpaid due to lack of funds
864	Eridosa(K) limited	15/09/2014	131,000		131,000		131,000	Unpaid due to lack of funds
865	Nadik enterprises	20/11/2019	1,875,865		1,875,865		1,875,865	Unpaid due to lack of funds
866	Rojac ventures limited	27/04/2020	515,880		515,880		515,880	Unpaid due to lack of funds
867	Manu merchants		689,500		689,500		689,500	Unpaid due to lack of funds
868	Sciencecope limited	22/02/2021	4,105,774		4,105,774		4,105,774	Unpaid due to lack of funds
869	Meadows supplies limited		1,993,310		1,993,310		1,993,310	Unpaid due to lack of funds

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S/NO			A	B	C	D=A+B-C	
870	Beryl pharmacy	27/03/2015	1,311,985	1,311,985		1,311,985	Unpaid due to lack of funds
871	Genesco agencies	27/07/2020	960,000	960,000		960,000	Unpaid due to lack of funds
872	Allmed medical supplies	2/Oct/17	2,483,400	2,483,400		2,483,400	Unpaid due to lack of funds
873	Sciencecope limited	25/07/2020	4,030,542	4,030,542		4,030,542	Unpaid due to lack of funds
874	Machakos lifecare limited	16/05/2014	457,740	457,740		457,740	Unpaid due to lack of funds
875	Spurtech ventures	2020/2021	2,854,500	2,854,500		2,854,500	Unpaid due to lack of funds
876	Tsukuba investment limited	4/Jan/19	2,746,800	2,746,800		2,746,800	Unpaid due to lack of funds
877	Kambusu Dairy SHG	31/08/2014 & 30/09/2014	123,750	123,750		123,750	Unpaid due to lack of funds
878	Quill General supplies	10/7/2014	425,000	425,000		425,000	Unpaid due to lack of funds
879	Shafnertech Supplies	8/29/2014	48,000	48,000		48,000	Unpaid due to lack of funds
880	Janjos Servises and supplies	2/2/2014	89,500	89,500		89,500	Unpaid due to lack of funds
881	Forever General Supplies	1/3/2021	1,097,874	1,097,874		1,097,874	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
882	Kekaky Enterprises	2020/2021	1,099,883		1,099,883		1,099,883	Unpaid due to lack of funds
883	chamwa ltd	2020/2021	451,000		451,000		451,000	Unpaid due to lack of funds
884	Spurtech ventures	2020/2021	225,888		225,888		225,888	Unpaid due to lack of funds
885	Reakon Limited	2020/2021	1,650,000		1,650,000		1,650,000	Unpaid due to lack of funds
886	Promo Masters Ltd	11/3/2021	2,603,880		2,603,880		2,603,880	Unpaid due to lack of funds
887	Tabco Works Ltd	11/3/2021	2,584,000		2,584,000		2,584,000	Unpaid due to lack of funds
888	Pro-ultimate solutions Ltd		43,600		43,600		43,600	Unpaid due to lack of funds
889	Miuma Enterprises		1,737,425		1,737,425		1,737,425	Unpaid due to lack of funds
890	Sai Sports Ltd	30/8/2014	5,481,750		5,481,750		5,481,750	Unpaid due to lack of funds
891	Cozyspot Kenya Ltd		1,987,160		1,987,160		1,987,160	Unpaid due to lack of funds
892	Pesicom Global Suppliers		1,765,369		1,765,369		1,765,369	Unpaid due to lack of funds
893	Faim Enterprises Ltd		1,995,000		1,995,000		1,995,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
894	Marony Travels Ltd	15/01/2020	575,620		575,620		575,620	Unpaid due to lack of funds
	Sub-Total		925,411,328	645,445,655	302,529,673	251,095,227	696,880,101	
SUPPLY OF SERVICES								
895	Matrix	3/Jun/2014	97,000	97,000			97,000	Unpaid due to lack of funds
896	Matrix	3/Jun/2014	96,070	96,070			96,070	Unpaid due to lack of funds
897	Matrix	3/Jun/2014	92,000	92,000			92,000	Unpaid due to lack of funds
898	Birch Ltd	3/Jun/2015	589,670	589,670			589,670	Unpaid due to lack of funds
899	Mecol ltd	8/Oct/2018	1,438,400	1,438,400			1,438,400	Unpaid due to lack of funds
900	Navcom ltd	6/Sep/2016	1,585,720	1,585,720			1,585,720	Unpaid due to lack of funds
901	Roskimp Consolidated co. ltd	20/May/2016	1,486,424	1,486,424			1,486,424	Unpaid due to lack of funds
902	Muka Merchants	6/Oct/2016	309,000	309,000		309,000	-	Paid
903	Kanthe Creative Ventures Ltd	16-01-2018	1,305,000	1,305,000		1,305,000	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
904	Muka Merchants		309,000	309,000		309,000	-	paid
905	Springtech And Associates	20/Jan/2014	145,050	145,050			145,050	Unpaid due to lack of funds
906	Nyika Associates Ltd	20/Apr/2014	420,000	420,000			420,000	Unpaid due to lack of funds
907	Pro ultimate Solutions Ltd	2018-2019	2,935,000	2,935,000		2,935,000	-	Paid
908	Pro Ultimate Solutions	2018-2019	3,984,000	3,984,000		3,984,000	-	Paid
909	Erastus Engineering and Co.ltd	10/Jun/2019	5,414,392	5,414,392		5,414,392	-	Paid
910	New Kency holdings		522,496	522,496			522,496	Unpaid due to lack of funds
911	Erastus Engineering and Co.ltd		3,714,392	3,714,392		3,714,392	-	Paid
912	First call ltd		12,597,600	12,597,600			12,597,600	Unpaid due to lack of funds
913	Genesis of adventure		278,400	278,400			278,400	Unpaid due to lack of funds
914	Cai resort		121,100	121,100			121,100	Unpaid due to lack of funds
915	Infobip Kenya Ltd	2/Nov/2016	440,800	440,800			440,800	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
916	Extreme Media solutions	2018-2019	718,788	718,788			718,788	Unpaid due to lack of funds
917	Transend Media Group		5,000,000	5,000,000		5,000,000	-	Paid
918	Twistar East Africa Ltd	19/Jan/2017	162,180	162,180			162,180	Unpaid due to lack of funds
919	Pharma Ken ltd	19/Sep/2018	743,340	743,340			743,340	Unpaid due to lack of funds
920	Muka Merchants		297,000	297,000		297,000	-	Paid
921	Muka Merchants		297,000	297,000		297,000	-	Paid
922	Muka Merchants and Contractors	1/Nov/2018	270,000	270,000		270,000	-	Paid
923	Muka Merchants and Contractors	30/Dec/2016	297,000	297,000		297,000	-	Paid
924	Muka Merchants and Contractors	31/Oct/2016	297,000	297,000		297,000	-	Paid
925	Wayside Garage	12/Apr/2016	445,800	445,800			445,800	Unpaid due to lack of funds
926	Marony Travel Agencies	5/Dec/2014	64,900	64,900			64,900	Unpaid due to lack of funds
927	Genesis of Adventure	8/Feb/2014	61,220	61,220			61,220	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
928	Cinematic Solutions		819,020	819,020			819,020	Unpaid due to lack of funds
929	Jays Pyrotechnics	30/Dec/2015	499,000	499,000			499,000	Unpaid due to lack of funds
930	Marony travel	26/Mar/2015	400,000	400,000			400,000	Unpaid due to lack of funds
931	Wander Joy party world	6/Apr/2017	1,475,012	1,475,012			1,475,012	Unpaid due to lack of funds
932	Uzi Video	16/Dec/2018	800,000	800,000			800,000	Unpaid due to lack of funds
933	Marony travel	15/Oct/2014	286,640	286,640			286,640	Unpaid due to lack of funds
934	Chamwa Motors	11/Apr/2019	952,920	952,920		952,920	-	Paid
935	M & J Holdings Ltd	13/Nov/2014	84,000	84,000			84,000	Unpaid due to lack of funds
936	Kaputiei Safariland	12/Jan/2014	288,000	288,000		288,000	-	Paid
937	Inter-leisure Hotel		158,520	158,520			158,520	Unpaid due to lack of funds
938	Inter-Leisure Hotel		29,750	29,750			29,750	Unpaid due to lack of funds
939	CMC Motors		23,227	23,227			23,227	Unpaid due to lack of funds
940	Maxca Palace investments	22/May/2019	1,895,300	1,895,300		1,895,300	-	Paid

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Supplier of Goods/ Services	Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C	
941	Silverbird Ltd	573,920	573,920			573,920	Unpaid due to lack of funds
942	Almak Aqua Drillers Ltd	299,140	299,140			299,140	Unpaid due to lack of funds
943	Nation Media Ltd	320,508	320,508			320,508	Unpaid due to lack of funds
944	Classic Drycleaners	31/Mar/2018	135,040	135,040	135,040	-	Paid
945	Oltukai Lodge Ltd	1,240,000	1,240,000		1,240,000	-	Paid
946	Eridosa (k) ltd	180,000	180,000		180,000	-	Paid
947	Scobra Supplies	3/Nov/2014	185,600	185,600		185,600	Unpaid due to lack of funds
948	Saliter Holding Ltd	15/Sep/2014	638,900	638,900		638,900	Unpaid due to lack of funds
949	Rosma tours Ltd	16/Jan/2016	237,018	237,018	237,018	-	Paid
950	Fredka Investments	1/Apr/2019	715,200	715,200		715,200	Unpaid due to lack of funds
951	Joy Designs & Touch supplies ltd	24/Apr/2019	182,000	182,000		182,000	Unpaid due to lack of funds
952	Marony Travel Agencies		99,400	99,400		99,400	Unpaid due to lack of funds
953	Marony Travel Agencies		91,140	91,140		91,140	Unpaid due to lack of funds
954	Chadilah Company	22/Jun/2016	166,370	166,370	166,370	-	Paid

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
955	Mombasa Concept	15/May/2020	1,175,567	1,175,567			1,175,567	Unpaid due to lack of funds
956	Green Sense International	4/Feb/2020	6,795,625	6,795,625		6,795,625	-	Paid
957	Clean Earth		3,730,000	3,730,000			3,730,000	Unpaid due to lack of funds
958	Nawiri Agency		1,937,925	1,937,925		1,937,925	-	Paid
959	Shajoh		1,950,000	1,950,000			1,950,000	Unpaid due to lack of funds
960	Michag Enterprises		1,863,000	1,863,000		1,863,000	-	Paid
961	Kenya Institute of Public Policy & Research Analysis	2019-2020	2,566,900	2,566,900			2,566,900	Unpaid due to lack of funds
962	Ancas security services		56,000	56,000			56,000	Unpaid due to lack of funds
963	Anchor security services		139,200	139,200			139,200	Unpaid due to lack of funds
964	Anchor security services		106,200	106,200			106,200	Unpaid due to lack of funds
965	Anchor security services		69,600	69,600			69,600	Unpaid due to lack of funds
966	Anchor security services		208,800	208,800			208,800	Unpaid due to lack of funds
967	Anchor security services		53,000	53,000			53,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
968	Anchor security services		69,600	69,600			69,600	Unpaid due to lack of funds
969	Anchor security services		250,800	250,800			250,800	Unpaid due to lack of funds
970	Anchor security services		250,800	250,800			250,800	Unpaid due to lack of funds
971	Anchor security services		250,800	250,800			250,800	Unpaid due to lack of funds
972	Anchor security services		250,800	250,800			250,800	Unpaid due to lack of funds
973	Chadilah company ltd		257,520	257,520			257,520	Unpaid due to lack of funds
974	Chadilah company ltd		257,520	257,520			257,520	Unpaid due to lack of funds
975	Chadilah company ltd		257,520	257,520			257,520	Unpaid due to lack of funds
976	Chadilah company ltd		257,520	257,520			257,520	Unpaid due to lack of funds
977	Garden hotel		58,000	58,000			58,000	Unpaid due to lack of funds
978	Northwest holdings ltd		79,582	79,582			79,582	Unpaid due to lack of funds
979	Paredo general supplies		183,000	183,000			183,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
980	Muka Merchants and Contractors	30/Sep/2016	297,000	297,000		297,000	-	Paid
981	Muka Merchants and Contractors	30/Sep/2016	297,000	297,000		297,000	-	Paid
982	Manu Merchants	22/Jan/2015	689,500	689,500			689,500	Unpaid due to lack of funds
983	Nation Media	8/Jan/2019	388,414	388,414			388,414	Unpaid due to lack of funds
984	Blue Media	4/Dec/2019	626,734	626,734			626,734	Unpaid due to lack of funds
985	Kings Premeir inn	10/Jun/2020	1,900,000	1,900,000			1,900,000	Unpaid due to lack of funds
986	phillips		2,400,000	2,400,000			2,400,000	Unpaid due to lack of funds
987	phillips		1,404,054	1,404,054			1,404,054	Unpaid due to lack of funds
988	Jilas Chemical Dealers		7,700,000	7,700,000		7,700,000	-	Paid
989	Kasyala Investments Ltd		800,000	800,000			800,000	Unpaid due to lack of funds
990	Makindu motors	11/Aug/2018	210,000	210,000			210,000	Unpaid due to lack of funds
991	Tea Tot		360,000	360,000			360,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6-2021 (Ksh)	Comments
S/NO			A	B	C	D=A+B-C		
992	Nation Media Group		431,520	431,520			431,520	Unpaid due to lack of funds
993	Spurtech Ventures	11/Mar/2020	185,300	185,300			185,300	Unpaid due to lack of funds
994	Peebam Enterprises	11/Mar/2020	200,000	200,000			200,000	Unpaid due to lack of funds
995	Marony Travel Agencies	30/May/2019	94,500	94,500			94,500	Unpaid due to lack of funds
996	Madison Insurance	14/Feb/2020	48,121	48,121			48,121	Unpaid due to lack of funds
997	Occidental Insurance	10/Jun/2020	8,483,716	8,483,716			8,483,716	Unpaid due to lack of funds
998	Garland Motors		698,720	698,720			698,720	Unpaid due to lack of funds
999	Nation Media Group	12/Mar/2020	236,988	236,988			236,988	Unpaid due to lack of funds
1000	Rosma Tours & Travel	20/Jan/2020	189,420	189,420		189,420	-	Paid
1001	Porini Inn Ltd	10/Jun/2020	1,903,000	1,903,000			1,903,000	Unpaid due to lack of funds
1002	Rosma Tours & Travel	18/Dec/2019	480,240	480,240		480,240	-	Paid
1003	Design One Ltd		571,215	571,215			571,215	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1004	Mosound Events		1,110,004	1,110,004			1,110,004	Unpaid due to lack of funds
1005	Saliter Holdings Ltd- Park		875,000	875,000		875,000	-	Paid
1006	Saliter Holdings Ltd – Stadium		685,950	685,950		685,950	-	Paid
1007	Britam Insurance Co. Ltd		746,966	746,966			746,966	Unpaid due to lack of funds
1008	Panthers Tour And Travel		380,000	380,000			380,000	Unpaid due to lack of funds
1009	Eastern Broadcasting		78,000	78,000			78,000	Unpaid due to lack of funds
1010	The Kyaka Hotel	2014-2015	13,700	13,700			13,700	Unpaid due to lack of funds
1011	Rosma Tours and Travel	30/Nov/2019	69,990	69,990		69,990	-	Paid
1012	Savannah Three K Security Ltd	2/Jan/2020	355,192	355,192			355,192	Unpaid due to lack of funds
1013	Amandla Enterprises	24/Apr/2020	642,629	642,629			642,629	Unpaid due to lack of funds
1014	Robron General Merchants	2019-2020	598,560	598,560			598,560	Unpaid due to lack of funds
1015	Tylatash Security Systems Ltd	4/May/2020	546,360	546,360		546,360	-	Paid

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S/NO				A	B	C	D=A+B-C	
1016	Tylatash Security Systems Ltd	2/Jun/2020	546,360	546,360		546,360	-	Paid
1017	Tylatash Security Systems Ltd	2019-20	399,000	399,000			399,000	Unpaid due to lack of funds
1018	Standard Group		174,000	174,000			174,000	Unpaid due to lack of funds
1019	Nation Media Group	22/Nov/2019	171,494	171,494			171,494	Unpaid due to lack of funds
1020	Nation Media Group	22/Nov/2019	216,920	216,920			216,920	Unpaid due to lack of funds
1021	Nation Media Group	31/Oct/2019	344,056	344,056			344,056	Unpaid due to lack of funds
1022	Jest Enterprises Ltd	20/May/2020	1,578,650	1,578,650			1,578,650	Unpaid due to lack of funds
1023	Marony travel		424,000	424,000			424,000	Unpaid due to lack of funds
1024	Marony travel		365,600	365,600			365,600	Unpaid due to lack of funds
1025	Joy design & touch supplies	2019-2020	974,250	974,250			974,250	Unpaid due to lack of funds
1026	Peter Mulei and Sons		471,000	471,000			471,000	Unpaid due to lack of funds
1027	Standard media Group		232,000	232,000			232,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1028	Gelian Hotel	16/Dec/2019	119,090	119,090			119,090	Unpaid due to lack of funds
1029	Fredka Investments	2019-2020	545,000	545,000			545,000	Unpaid due to lack of funds
1030	Joy design & touch supplies	2018-2019	754,300	754,300			754,300	Unpaid due to lack of funds
1031	Joy design & touch supplies	2019-2020	974,250	974,250			974,250	Unpaid due to lack of funds
1032	Nation Media	2019-2020	1,700,000	1,700,000			1,700,000	Unpaid due to lack of funds
1033	NITA	15/May/2019	410,864	410,864			410,864	Unpaid due to lack of funds
1034	Gadaffi tents investment	5/Aug/2019	597,500	597,500			597,500	Unpaid due to lack of funds
1035	Keilah General Suppliers Ltd	2/Apr/2020	1,554,000	1,554,000			1,554,000	Unpaid due to lack of funds
1036	Standard Business solution	18-12-19	406,000	406,000			406,000	Unpaid due to lack of funds
1037	Standard Group Ltd	4/Oct/2019	1,566,000	1,566,000			1,566,000	Unpaid due to lack of funds
1038	Peter Mulei&sons Ltd	12/Apr/2019	585,000	585,000		585,000	-	Paid
1039	Rosma tours & travel	27/Aug/2020	49,575	49,575		49,575	-	Paid
1040	Rosma tours & travel	27/Aug/2020	300,000	300,000		300,000	-	Paid

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S/NO				A	B	C	D=A+B-C	
1041	Marony Travels Ltd	15/Jan/2020	575,620	575,620			575,620	Unpaid due to lack of funds
1042	Northwood Agencies Ltd		668,610	668,610		668,610	-	Paid
1043	Silver Bird		75,000	75,000			75,000	Unpaid due to lack of funds
1044	Nation Media		655,748	655,748			655,748	Unpaid due to lack of funds
1045	Karoza Agencies		1,280,002	1,280,002			1,280,002	Unpaid due to lack of funds
1046	Athiani Holdings Ltd		1,558,360	1,558,360			1,558,360	Unpaid due to lack of funds
1047	Air rides Travel services		629,580	629,580			629,580	Unpaid due to lack of funds
1048	Nation Media	22/Feb/2020	2,400,000	2,400,000			2,400,000	Unpaid due to lack of funds
1049	Northwood Agencies Ltd	8/Jan/2019	1,587,528	1,587,528		1,587,528	-	Paid
1050	Gelian Investment ltd		233,420	233,420			233,420	Unpaid due to lack of funds
1051	Crowne Plaza	17/Oct/2019	57,000	57,000			57,000	Unpaid due to lack of funds
1052	Rosma Tours & Travel	16/Aug/2019	181,265	181,265		181,265	-	Paid

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S/NO				A	B	C	D=A+B-C	
1053	Northwood Agencies Ltd		1,529,140	1,529,140			1,529,140	Unpaid due to lack of funds
1054	Northwood Agencies Ltd		1,096,908	1,096,908			1,096,908	Unpaid due to lack of funds
1055	Rosma Tours & Travel		79,675	79,675		79,675	-	Paid
1056	Glory Car Hire		1,250,000	1,250,000			1,250,000	Unpaid due to lack of funds
1057	Mulunge Trade Agencies Ltd		1,622,800	1,622,800			1,622,800	Unpaid due to lack of funds
1058	Rosma Tours & Travel		6,401,735	6,401,735		6,401,735	-	Paid
1059	Northwood Agencies Ltd	8/Jan/2019	1,639,548	1,639,548		1,639,548	-	Paid
1060	Promo Masters		1,872,530	1,872,530		1,872,530	-	Paid
1061	Seven Media		2,436,000	2,436,000			2,436,000	Unpaid due to lack of funds
1062	Roof Garden		1,587,000	1,587,000			1,587,000	Unpaid due to lack of funds
1063	Atlanta General Supplies		8,750,000	8,750,000			8,750,000	Unpaid due to lack of funds
1064	Spurtech Ventures		1,589,600	1,589,600		1,589,600	-	Paid
1065	Royal Media Services	18/Mar/2020	6,800,000	6,800,000			6,800,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1066	Anyx Enterprises		1,986,230	1,986,230			1,986,230	Unpaid due to lack of funds
1067	Fredka Investment		1,080,000	1,080,000			1,080,000	Unpaid due to lack of funds
1068	Classic Dry Cleaners		300,000	300,000		300,000	-	Unpaid due to lack of funds
1069	Gadaffi Tents and Investments		835,600	835,600			835,600	Unpaid due to lack of funds
1070	Marony Travel Agencies		1,892,170	1,892,170			1,892,170	Unpaid due to lack of funds
1071	Rosma Tours & Travel	11/Oct/2019	69,990	69,990		69,990	-	Paid
1072	Northwood Agencies Ltd	15/Jul/2019	1,117,920	1,117,920		1,117,920	-	Paid
1073	Muoki & Co. Advocates		31,366,658	31,366,658			31,366,658	Unpaid due to lack of funds
1074	B.M. Musau & Co. Advocates		20,000,000	20,000,000		-	5,000,000	Award reviewed by Court to Kshs 5m
1075	O.N Makau & Mulei & Ass.		43,526,221	43,526,221		4,913,793	16,849,318	Award of kshs 43,526,221.00 shared by Machakos & Makueni counties & Partly Paid kshs 4,913,793.00

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S/NO				A	B	C	D=A+B-C	
1076	County Law Office		300,000	300,000		300,000	-	Paid
1077	O.N Makau & Mulei advocates		181,725	181,725			181,725	Unpaid due to lack of funds
1078	B.M. Mung'ata & Co.		125,253,675	125,253,675			100,437,837	Award reviewed.
1079	J. Muoki & Co. Advocates		238,465	238,465			238,465	Unpaid due to lack of funds
1080	J. Muoki & Co. Advocates		1,573,481	1,573,481		1,573,481	-	Paid
1081	J. Muoki & Co. Advocates		7,149,776	7,149,776		7,149,776	-	Paid
1082	J. Muoki & Co. Advocates		2,620,114	2,620,114			2,620,114	Unpaid due to lack of funds
1083	B.M Musau & Co. Advocates		2,500,000	2,500,000			2,500,000	Unpaid due to lack of funds
1084	O.N Makau & Mulei Associate		5,721,508	5,721,508			5,721,508	Unpaid due to lack of funds
1085	Muoki & Co. Advocates		29,772,704	29,772,704			29,772,704	Unpaid due to lack of funds
1086	County Law Office		383,510	383,510		383,510	-	Paid
1087	J. Muoki & Co. Advocates		986,542	986,542			986,542	Unpaid due to lack of funds
1088	O.N Makau & Mulei Ass. Adv.		202,550	202,550			202,550	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
1089	County Law Office		226,540	226,540		226,540	-	Paid
1090	Gachimu Mung'ata & Co. advocates		3,943,600	3,943,600		3,943,600	-	Paid
1091	J. Muoki & Co. Advocates		11,453,868	11,453,868		11,453,868	-	Paid
1092	J. Muoki & Co. Advocates		196,829	196,829			196,829	Unpaid due to lack of funds
1093	Muoki & Co. Advocates		3,621,813	3,621,813		3,621,813	-	Paid
1094	B.M. Mung'ata & Co. advocates		257,280,150	257,280,150		161,000,000	96,280,150	Partly Paid
1095	J. Muoki & Co. Advocates		2,031,400	2,031,400			2,031,400	Unpaid due to lack of funds
1096	J. Muoki & Co. Advocates		11,081,860	11,081,860			11,081,860	Unpaid due to lack of funds
1097	J. Muoki & Co. Advocates		6,330,193	6,330,193		6,330,193	-	Paid
1098	Gachimu Mung'ata & Co.		1,319,627	1,319,627		1,319,627	-	Paid
1099	Muoki & Co. Advocates		5,500,530	5,500,530			5,500,530	Unpaid due to lack of funds
1100	B.M. Musau & Co. Advocates		12,648,930	12,648,930		12,648,930	-	Paid

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S/NO				A	B	C	D=A+B-C	
1101	B.M. Mung'ata & Co.		10,350,286	10,350,286			10,350,286	Unpaid due to lack of funds
1102	J. Muoki & Co. Advocates		1,869,131	1,869,131			1,869,131	Unpaid due to lack of funds
1103	Janet, Jackson & Susan LLP Advocates		2,227,255	2,227,255		2,227,255	-	Paid
1104	J. Muoki & Co. Advocates	2020/2021	5,424,961		5,424,961		5,424,961	Unpaid due to lack of funds
1105	B.M Mungata & Co. Advocates	2020/2021	98,825,817		98,825,817		98,825,817	Unpaid due to lack of funds
1106	County Law Office	2020/2021	328,000		328,000		328,000	Unpaid due to lack of funds
1107	B.M Mungata & Co. Advocates	2020/2021	27,367,203		27,367,203		27,367,203	Unpaid due to lack of funds
1108	Mutua Nyongesa & Muthoka Adv	2020/2021	7,152,649		7,152,649		7,152,649	Unpaid due to lack of funds
1109	Mutua Nyongesa & Muthoka Adv	2020/2021	3,029,038		3,029,038		3,029,038	Unpaid due to lack of funds
1110	J Muoki & Co. Adv	2020/2021	132,098,805		132,098,805		132,098,805	Unpaid due to lack of funds
1111	Gichimu Mungata & Co Adv.	2020/2021	9,946,817		9,946,817		9,946,817	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1112	B.M Mung'ata & Co. Adv.	12/Jan/2017	16,000,000		16,000,000		16,000,000	Unpaid due to lack of funds
1113	B.M Mung'ata & Co. Adv.	3/May/2018	2,500,000		2,500,000		2,500,000	Unpaid due to lack of funds
1114	O. N. Makau & Mulei	18-1-2016	6,509,750		6,509,750		6,509,750	Unpaid due to lack of funds
1115	O. N. Makau & Mulei	16-11-2017	8,120,000		8,120,000		8,120,000	Unpaid due to lack of funds
1116	O. N. Makau & Mulei	3/Sep/2016	107,408		107,408		107,408	Unpaid due to lack of funds
1117	O. N. Makau & Mulei	14-1-2015	680,000		680,000		680,000	Unpaid due to lack of funds
1118	O. N. Makau & Mulei	12/Nov/2014	1,072,000		1,072,000		1,072,000	Unpaid due to lack of funds
1119	O. N. Makau & Mulei	29-11-2016	275,375		275,375		275,375	Unpaid due to lack of funds
1120	O. N. Makau & Mulei	5/Aug/2018	1,500,000		1,500,000		1,500,000	Unpaid due to lack of funds
1121	B. M. Musau & Co. Adv	4/Nov/2017	6,249,762		6,249,762		6,249,762	Unpaid due to lack of funds
1122	B. M. Musau & Co. Adv	23-3-2017	3,489,393		3,489,393		3,489,393	Unpaid due to lack of funds
1123	B. M. Musau	4/Nov/2017	2,545,390		2,545,390		2,545,390	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1124	B. M. Musau	11-4-2017	1,859,211		1,859,211		1,859,211	Unpaid due to lack of funds
1125	B. M. Musau	11-4-2017	534,012		534,012		534,012	Unpaid due to lack of funds
1126	B. M. Musau	11-4-2017	2991108		2991108		2,991,108	Unpaid due to lack of funds
1127	B. M. Musau	11-4-2017	2213641		2213641		2,213,641	Unpaid due to lack of funds
1128	B.M.Musau	23-3-2017	3,845,323		3,845,323		3,845,323	Unpaid due to lack of funds
1129	B.M.Musau	4/Nov/2017	1,597,395		1,597,395		1,597,395	Unpaid due to lack of funds
1130	B.M.Musau	4/Nov/2017	6,660,639		6,660,639		6,660,639	Unpaid due to lack of funds
1131	B.M.Musau	4/Oct/2015	6,737,049		6,737,049		6,737,049	Unpaid due to lack of funds
1132	B.M.Musau	23-3-2017	6,154,683		6,154,683		6,154,683	Unpaid due to lack of funds
1133	B.M.Musau	8/Sep/2016	8,726,100		8,726,100		8,726,100	Unpaid due to lack of funds
1134	B.M.Musau	23-3-2017	1,414,200		1,414,200		1,414,200	Unpaid due to lack of funds
1135	B.M.Musau	25-9 2019	1,790,460		1,790,460		1,790,460	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
1136	J.Muoki	8/Oct/2016	732,962		732,962		732,962	Unpaid due to lack of funds
1137	J.Muoki	19-11-2017	4,063,944		4,063,944		4,063,944	Unpaid due to lack of funds
1138	J.Muoki	5/Aug/2018	5,236,599		5,236,599		5,236,599	Unpaid due to lack of funds
1139	Gichimu Mung'ata	11/Mar/2017	265,200		265,200		265,200	Unpaid due to lack of funds
1140	Gichimu Mung'ata	15-2-2017	1,635,000		1,635,000		1,635,000	Unpaid due to lack of funds
1141	Gichimu Mung'ata	4/Dec/2017	10,226,800		10,226,800		10,226,800	Unpaid due to lack of funds
1142	Anthony Mulekyo	27-10-16	181,540		181,540		181,540	Unpaid due to lack of funds
1143	Karen & associates Advocates	18-7-18	605,000		605,000		605,000	Unpaid due to lack of funds
1144	Nyamu & Nyamu Co. Advocates	31-10-18	4,500,000		4,500,000		4,500,000	Unpaid due to lack of funds
1145	Nyamu & Nyamu Co. Advocates	2/Feb/2019	3,970,000		3,970,000		3,970,000	Unpaid due to lack of funds
1146	Janet, Jackson & Susan LLP	25-1-2019	1,268,450		1,268,450		1,268,450	Unpaid due to lack of funds
1147	Mutua, Nyongesa & Muthoka	25-6-18	3,500,000		3,500,000		3,500,000	Unpaid due to lack of funds

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Supplier of Goods/ Services		Date Contracted	Original Amount	Balance as at 1-7-2020 (Ksh)	Additions during the year (Ksh)	Amount Paid during the year (Ksh)	Outstanding Balance 30-6- 2021 (Ksh)	Comments
S/NO				A	B	C	D=A+B-C	
1148	Mutua, Nyongesa & Muthoka	27-6-18	2,440,000		2,440,000		2,440,000	Unpaid due to lack of funds
1149	Musyoka Kimeu & Co.	9/Sep/2019	1,452,000		1,452,000		1,452,000	Unpaid due to lack of funds
1150	J. Muoki & Co. Adv.	28-3-19	318,564		318,564		318,564	Unpaid due to lack of funds
1151	J. Muoki & Co.	8/Feb/2018	559,180		559,180		559,180	Unpaid due to lack of funds
1152	J. Muoki & Co.	23-9-19	1,546,599		1,546,599		1,546,599	Unpaid due to lack of funds
1153	J. Muoki & Co.	28-3-19	1,566,952		1,566,952		1,566,952	Unpaid due to lack of funds
1154	J. Muoki & Co.	2/Dec/2018	371,067		371,067		371,067	Unpaid due to lack of funds
1155	Muoki & Co. Advocates	25-9-19	1,000,424		1,000,424		1,000,424	Unpaid due to lack of funds
1156	Muoki & Co. Advocates	25-9-19	779,114		779,114		779,114	Unpaid due to lack of funds
1157	Muoki & Co. Advocates	25-9-19	653,016		653,016		653,016	Unpaid due to lack of funds
1158	Gachimu Mung'ata & Co. Adv.	4/Aug/2019	879,200		879,200		879,200	Unpaid due to lack of funds
1159	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000		11,832,000		11,832,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1160	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000		11,832,000		11,832,000	Unpaid due to lack of funds
1161	B.M Mung'ata & Co. Adv.	2/Dec/2019	6,332,000		6,332,000		6,332,000	Unpaid due to lack of funds
1162	B.M Mung'ata & Co. Adv.	2/Dec/2019	11,832,000		11,832,000		11,832,000	Unpaid due to lack of funds
1163	B.M Mung'ata & Co. Adv.	2/Dec/2019	4,832,000		4,832,000		4,832,000	Unpaid due to lack of funds
1164	B.M Mung'ata & Co. Adv.	9/Jun/2018	5,220,000		5,220,000		5,220,000	Unpaid due to lack of funds
1165	B.M Mung'ata & Co. Adv.	3/May/2018	60,000,000		60,000,000		60,000,000	Unpaid due to lack of funds
1166	B.M Mung'ata & Co. Adv.	26-6-18	11,020,000		11,020,000		11,020,000	Unpaid due to lack of funds
1167	B.M Mung'ata & Co. Adv.		22,620,000		22,620,000		22,620,000	Unpaid due to lack of funds
1168	B.M Mung'ata & Co. Adv.	2/Dec/2019	24,940,000		24,940,000		24,940,000	Unpaid due to lack of funds
1169	B.M Mung'ata & Co. Adv.	1/Oct/2019	29,133,400		29,133,400		29,133,400	Unpaid due to lack of funds
1170	B.M Mung'ata & Co. Adv.	24-8-18	18,705,000		18,705,000		18,705,000	Unpaid due to lack of funds
1171	B.M Mung'ata & Co. Adv.	22-2-19	100,000,000		100,000,000		100,000,000	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1172	B.M Mung'ata & Co. Adv.	29-10-19	11,300,000		11,300,000		11,300,000	Unpaid due to lack of funds
1173	B.M. Musau & Co. Adv.	21-1-2020	1,377,257		1,377,257		1,377,257	Unpaid due to lack of funds
1174	B.M. Musau & Co. Adv.	19-12-2018	120,233		120,233		120,233	Unpaid due to lack of funds
1175	B.M. Musau & Co. Adv.		87,000		87,000		87,000	Unpaid due to lack of funds
1176	B M Mungata & Co Adv	26-5-2021	9,860,000		9,860,000		9,860,000	Unpaid due to lack of funds
1177	B M Mungata & Co Adv	16-12-2020	13,180,500		13,180,500		13,180,500	Unpaid due to lack of funds
1178	B M Mungata & Co Adv	13-1-2020	13,180,000		13,180,000		13,180,000	Unpaid due to lack of funds
1179	B M Mungata & Co Adv	26-5-2021	6,380,000		6,380,000		6,380,000	Unpaid due to lack of funds
1180	B M Mungata & Co Adv	4/Aug/2021	7,424,000		7,424,000		7,424,000	Unpaid due to lack of funds
1181	B M Mungata & Co Adv	24-2-2021	6,403,200		6,403,200		6,403,200	Unpaid due to lack of funds
1182	B M Mungata & Co Adv	29-3-2021	31,320,000		31,320,000		31,320,000	Unpaid due to lack of funds
1183	Nyokabi, Waingajo &Omungala Associates	1/Dec/2021	4,538,790		4,538,790		4,538,790	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1184	Nyokabi, Waingajo & Omungala Associates	1/Dec/2021	4,176,000		4,176,000		4,176,000	Unpaid due to lack of funds
1185	Mutua, Nyongesa & Muthoka	23-6-2020	1,094,000		1,094,000		1,094,000	Unpaid due to lack of funds
1186	Mutua, Nyongesa & Muthoka	23-12-2020	1,492,000		1,492,000		1,492,000	Unpaid due to lack of funds
1187	Maritim & Co. Advocates	29-3-2021	572,000		572,000		572,000	Unpaid due to lack of funds
1188	Green Sense International Ltd	18th-Feb-2021	16,359,148		16,359,148		16,359,148	Unpaid due to lack of funds
1189	Biotes International Ltd	18th-Jan-2021	17,372,924		17,372,924		17,372,924	Unpaid due to lack of funds
1190	Vota Roads and Bridge Company Ltd	10th Feb 2021	410,400		410,400		410,400	Unpaid due to lack of funds
1191	Kyelenge General Contractors	10th Feb 2021	485,800		485,800		485,800	Unpaid due to lack of funds
1192	Kings Premier Inn	12th - January-2021	1,620,000		1,620,000		1,620,000	Unpaid due to lack of funds
1193	Karanja JN & Partners Consulting Ltd	12th - January-2021	3,621,172		3,621,172		3,621,172	Unpaid due to lack of funds
1194	Nation Media Group	2020/2021	375,340		375,340		375,340	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1195	Fredka Investments	2016/17	5,349,000		5,349,000		5,349,000	Unpaid due to lack of funds
1196	Fredka Investments	2016/17	1,041,600		1,041,600		1,041,600	Unpaid due to lack of funds
1197	Fredka Investments	2015/2016	2,678,400		2,678,400		2,678,400	Unpaid due to lack of funds
1198	Fredka Investments	2016/2017	2,827,200		2,827,200		2,827,200	Unpaid due to lack of funds
1199	Ralphland ltd	2015/2016	3,173,760		3,173,760		3,173,760	Unpaid due to lack of funds
1200	Mi – Links	2020/2021	6,075,630		6,075,630		6,075,630	Unpaid due to lack of funds
1201	ICPAK	2020/2021	5,385,000		5,385,000		5,385,000	Unpaid due to lack of funds
1202	Marony Travel	24th- March,2014	124,380		124,380		124,380	Unpaid due to lack of funds
1203	Marony Travel	22nd - April,2014	84,765		84,765		84,765	Unpaid due to lack of funds
1204	Artlanta general supplies limited	28/01/2021	2,580,000		2,580,000		2,580,000	Unpaid due to lack of funds
1205	Lysak Haven park	5/May/20	640,000		640,000		640,000	Unpaid due to lack of funds
1206	DT DOBIE	2020/2021	108,247		108,247		108,247	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1207	Pewin Motors	2020/2021	484,804		484,804		484,804	Unpaid due to lack of funds
1208	Lysak Haven park	7/Feb/20	156,000		156,000		156,000	Unpaid due to lack of funds
1209	Lysak Haven park	7/Feb/20	90,000		90,000		90,000	Unpaid due to lack of funds
1210	Lysak Haven park	17/08/2020	66,000		66,000		66,000	Unpaid due to lack of funds
1211	Lysak Haven park	17/08/2020	460,000		460,000		460,000	Unpaid due to lack of funds
1212	Lysak Haven park	17/08/2020	111,000		111,000		111,000	Unpaid due to lack of funds
1213	Chamwa Motors	2020/2021	343,232		343,232		343,232	Unpaid due to lack of funds
1214	Standard Group	2020/2021	177,480		177,480		177,480	Unpaid due to lack of funds
1215	Standard Group	2020/2021	344,520		344,520		344,520	Unpaid due to lack of funds
1216	TI Customs	2020/2021	928,000		928,000		928,000	Unpaid due to lack of funds
1217	Nation Media Group	30-7-20	296,960		296,960		296,960	Unpaid due to lack of funds
1218	Nation Media Group	2020/2021	344,096		344,096		344,096	Unpaid due to lack of funds

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S/NO				A	B	C	D=A+B-C	
1219	Fredka Investment	2020/2021	500,000		500,000		500,000	Unpaid due to lack of funds
1220	Ultimate Emulsions Limited	2020/2021	950,000		950,000		950,000	Unpaid due to lack of funds
1221	Strathmore University Business School	24-05-2019	525,000		525,000		525,000	Unpaid due to lack of funds
1222	Communication s Authority of Kenya	2020/2021	2,225,600		2,225,600		2,225,600	Unpaid due to lack of funds
1223	Nation Media Group	2020/2021	20,499,310		20,499,310		20,499,310	Unpaid due to lack of funds
	Sub-Total		<u>1,740,152,466</u>	<u>790,241,267</u>	<u>949,911,199</u>	<u>285,342,664</u>	<u>1,398,435,603</u>	
	TOTAL		<u>3,500,922,707</u>	<u>1,997,815,390</u>	<u>1,525,671,318</u>	<u>865,681,787</u>	<u>2,601,430,721</u>	

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff/Institution		Job Group/Description	Date Contracted	Original Amount	Amount Paid to-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019-2020	Comments
S/NO				A	B	C=A-B		
1	Senior Management							
	Sub-Total	-	-	-	-	-	-	
2	Middle Management							
	Sub-Total	-	-	-	-	-	-	
3	Unionisable Employees							
	Sub-Total	-	-	-	-	-	-	
4	Others (specify)	-	-	-	-	-	-	
	Lapfund	Service Gratuity	30-6-2017	60,235,161	60,235,161		60,235,161	Paid
	Lapfund	Pension dues	2013-2018	84,650,290	-	10,502,012	84,650,290	Reconciled to Kshs 10,502,012.40
	CPF Financial Services	Gratuity - Water/Contractual liability	2016-2017	27,167,293	-	27,167,293	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-Excel	December 2020	3,627,918	-	3,627,918	-	Unpaid due to lack of Funds
	CPF Financial	Gratuity-Diana Kendi	2014-2017	855,892				Unpaid due to lack of Funds

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Name of Staff/Institution		Job Group/Description	Date Contracted	Original Amount	Amount Paid to-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019-2020	Comments
S/NO				A	B	C=A-B		
	Services				-	855,892	-	
	CPF Financial Services	Gratuity-Excel	2014-2017	4,161,720	-	4,161,720	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-Kimeu Kimeu	2016-2018	1,317,005	-	1,317,005	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-IPPD	February 2021	13,350,667	-	13,350,667	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-Excel	February 2021	1,649,014	-	1,649,014	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-IPPD	March 2021	13,488,375	-	13,488,375	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-Excel	March 2021	1,201,963	-	1,201,963	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-IPPD	April 2021	13,811,191	-	13,811,191	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-Excel	April 2021	878,686	-	878,686	-	Unpaid due to lack of Funds

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

Name of Staff/Institution		Job Group/Description	Date Contracted	Original Amount	Amount Paid to-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019-2020	Comments
S/NO				A	B	C=A-B		
	CPF Financial Services	Gratuity-IPPD	May 2021	13,905,824	-	13,905,824	-	Unpaid due to lack of Funds
	CPF Financial Services	Gratuity-Excel	May 2021	670,475	-	670,475	-	Unpaid due to lack of Funds
	Sub-Total			240,971,474	60,235,161	106,588,035	144,885,451	
	Total			240,971,474	60,235,161	106,588,035	144,885,451	

MACHAKOS COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Payable Contracted	Original Amount (Ksh)	Amount Paid To-Date (Ksh)	Outstanding Balance (Ksh)	Outstanding Balance (Ksh)	Comments
					2020/2021	2019/2020	
			A	b	c=a-b		
Amounts due to National Govt Entities							
1. Kenya Power	Electricity Bills	30-6-2021	139,966,748	85,208,178	54,758,570	85,208,178	Outstanding balance Paid
2. Kenya School of Government	Training fees	30-6-2020	8,408,198		8,408,198	8,408,198	Unpaid due to lack of Funds
Sub-Total			<u>148,374,946</u>		<u>63,166,768</u>	<u>93,616,376</u>	
Amounts due to County Govt Entities							
3. Machakos Water & Sewerage Company	Water Bills	30-6-2020	19,412,998		19,412,998	19,412,998	Unpaid due to lack of Funds
4. Mavoko Water Services Board	Water Bills	30-6-2020	6,935,304	468,970	6,466,334	6,935,304	Partly paid
5. Matungulu - Kangundo Water & Sewerage Company Ltd	Water Bills	30-6-2020	1,163,410	48,000	1,115,410	1,163,410	Partly paid

COUNTY GOVERNMENT OF MACHAKOS

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For the year ended June 30, 2021

Name	Brief Transaction Description	Date Payable Contracted	Original Amount (Ksh)	Amount Paid To-Date (Ksh)	Outstanding Balance (Ksh)	Outstanding Balance (Ksh)	Comments
					2020/2021	2019/2020	
			A	b	c=a-b		
6. Kathiani Water Service Provider	Water Bills	30-6-2020	3,482,630	1,706,670	1,775,960	3,482,630	Partly paid
7. Yatta Water Services Company Ltd	Water Bills	30-6-2020	917,080		917,080	917,080	Unpaid due to lack of Funds
8. Mwala Water Service Provider	Water Bills	30-6-2020	265,000		265,000	265,000	Unpaid due to lack of Funds
Sub-Total			<u>32,176,422</u>	<u>2,223,640</u>	<u>29,952,782</u>	<u>32,176,422</u>	
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Total			<u>180,551,368</u>	<u>2,223,640</u>	<u>93,119,550</u>	<u>125,792,798</u>	

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	-	-	-	-	-
Buildings and structures	2,458,551,903	389,271,490	-	-	2,847,823,393
Transport equipment	1,283,075,766	16,846,738	-	-	1,299,922,504
Office equipment, furniture and fittings	324,364,669	38,015,449	-	-	362,380,118
ICT Equipment	138,244,199	-	-	-	138,244,199
Machinery and Equipment	1,151,509,262	45,021,945	-	-	1,196,531,207
Heritage and cultural assets	3,216,952	-	-	-	3,216,952
Biological assets	350,604,353	14,272,870	-	-	364,877,223
Intangible assets	136,094,231	-	-	-	136,094,231
Infrastructure assets- Roads, Rails	6,201,750,764	684,420,872	-	-	6,886,171,636
Work in progress	476,157,461	-	-	-	476,157,461
Total	<u>12,523,569,560</u>	<u>1,187,849,364</u>	<u>-</u>	<u>-</u>	<u>13,711,418,924</u>

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	diffe renc e	explanation
1	County Assembly	170,359,907	239,847,305	263,938,374	341,065,230	1,015,210,816	1,015,210,816	-	
	Total	<u>170,359,907</u>	<u>239,847,305</u>	<u>263,938,374</u>	<u>341,065,230</u>	<u>1,015,210,816</u>	<u>1,015,210,816</u>	=	

Director of Finance
County Executive

Sign: 

Date: 04/02/2022

(NB: This appendix must be agreed and signed by the issuing and receiving party)

Director of Finance
County Assembly/fund/project

Sign: 

Date: 04/02/2022

MACHAKOS COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 7 Contingent liabilities register

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

COUNTY GOVERNMENT OF MACHAKOS

Reports and Financial Statements

For the year ended June 30, 2021

ANNEX7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)



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

	Shs
Balance as per Bank Certificate . .	47,366,587.30
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	898,003,258.20
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	-
4. Receipts in cashbook not yet recorded in Bank statement	850,810,582.75
Balance as per Cash Book	173,911.85

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

Prepared By Seth M. Mung'ere Date 26/07/2021 Signature Mung'ere

Checked By Grace Muryoki Date 26/07/21 Signature GM

Approved By Jacob Muryoki Date 26/07/21 Signature JM

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			2. RECEIPTS IN THE CASHBOOK NOT RECORDED IN BANK STATEMENTS		
Date	From	Amount	Date	From	Amount
Jofim Ventures Limited	06-Jul-21	1,132,054.40			
Jofim Ventures Limited	06-Jul-21	1,709,184.30			
PEEBAM ENTERPRISES	06-Jul-21	18,587,980.00			
COMMISSIONER OF VAT	06-Jul-21	78,908,156.30			
COMMISSIONER OF VAT	06-Jul-21	81,765,543.00			
COMMISSIONER OF VAT	08-Jul-21	1,941.40			
COMMISSIONER OF VAT	08-Jul-21	3,675.50			
COMMISSIONER OF VAT	08-Jul-21	16,607.80			
COMMISSIONER OF VAT	08-Jul-21	18,698.30			
COMMISSIONER OF VAT	08-Jul-21	19,860.60			
COMMISSIONER OF VAT	08-Jul-21	29,985.70			
COMMISSIONER OF VAT	08-Jul-21	30,693.10			
COMMISSIONER OF VAT	08-Jul-21	32,788.80			
COMMISSIONER OF VAT	08-Jul-21	34,232.75			
COMMISSIONER OF VAT	08-Jul-21	50,569.30			
COMMISSIONER OF VAT	08-Jul-21	79,705.15			
COMMISSIONER OF VAT	08-Jul-21	78,136,351.85			
INSTITUTE OF HUMAN RESOURCE MANAGE	09-Jul-21	9,000.00			
LAW SOCIETY OF KENYA	09-Jul-21	15,560.00			
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	15,664.00			
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	24,620.00			
Outward RTGS Payment MT 102	09-Jul-21	25,235.85			
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	26,218.55			
ROSMA TRAVEL limited	09-Jul-21	29,800.00			
JUSTUS PATIAT KINGARA	09-Jul-21	30,000.00			
VICTOR MUNYOLI MUTHIANI	09-Jul-21	30,000.00			
DANSON KYALO ISIKA	09-Jul-21	30,000.00			
MARGARET WANGARI KIIRU	09-Jul-21	30,000.00			
JULIUS MATHAI WAITHAKA	09-Jul-21	30,000.00			
WESLEY KIPROP TOROITICH	09-Jul-21	30,000.00			
HALKANO HASSAN BANTE	09-Jul-21	30,000.00			
BENSON KINOTI M'MWARANIA	09-Jul-21	30,000.00			
DOMINIC OCHIENG AKWORO	09-Jul-21	30,000.00			
JACKSON KARIUKI GATHONI	09-Jul-21	30,000.00			
INSTITUTE OF INTERNAL AUDITORS KEN	09-Jul-21	30,000.00			
VICTOR MUTHUI MUMO	09-Jul-21	30,000.00			
DICKSON KINYUA KIMOTHO	09-Jul-21	30,000.00			
MAKIIN LEKICHORMONGI	09-Jul-21	30,000.00			
ZAINABU WANJIRU IBRAHIM	09-Jul-21	30,000.00			
SIMON KAMENJU MWANGI	09-Jul-21	30,000.00			
JOSEPHAT WAMBUA MWANGANGI	09-Jul-21	30,000.00			
ORWA PHESTUS LEACH	09-Jul-21	30,000.00			
SAUMU RAMADHAN LAPHUTSU	09-Jul-21	30,000.00			
MICHAEL KIBIWOTT KIPCHOGE	09-Jul-21	30,000.00			
ONESMUS MUEMA MBIU	09-Jul-21	30,000.00			
WINFRED NDUNGE KITOVA	09-Jul-21	30,000.00			



MWITO SAVINGS AND CREDIT CO-OPERATI	19-Jul-21	89,212.55			
KYELENI HEALTH CENTRE	19-Jul-21	90,000.00			
KENYA SCHOOL OF GOVERNMENT LOWER KA	19-Jul-21	92,220.00			
KENYA SCHOOL OF GOVERNMENT LOWER KA	19-Jul-21	92,220.00			
CIC INSURANCE GROUP LTD	19-Jul-21	92,333.35			
ELIZABETH MUTIO JOHN	19-Jul-21	103,200.00			
FELIX MUTINDA MUSA	19-Jul-21	105,200.00			
WAJANI AGENCIES	19-Jul-21	115,000.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	19-Jul-21	120,640.00			
KENYA SCHOOL OF GOVERNMENT MOMBAS	19-Jul-21	121,800.00			
MORRIS PAUL ALUANGA	19-Jul-21	121,915.00			
MARY MWIKALI MUEMA	19-Jul-21	144,000.00			
NEWFORTIS SAVINGS AND CREDIT COOPER	19-Jul-21	150,141.15			
PATRICK NGANGA MBITHI	19-Jul-21	151,405.00			
BELLITA MUENI MUSAU	19-Jul-21	165,000.00			
KENYA SCHOOL OF GOVERNMENT LOWER KA	19-Jul-21	167,620.00			
MACHAKOS COUNTY SALARY ACCT	19-Jul-21	170,000.00			
MACHAKOS COUNTY SALARY ACCT	19-Jul-21	10,000.00			
MACHAKOS COUNTY SALARY ACCT	19-Jul-21	180,000.00			
MACHAKOS COUNTY SALARY ACCT	19-Jul-21	180,000.00			
BERYL NEGESA	19-Jul-21	180,600.00			
JOHN GICHURU KAMAU	19-Jul-21	180,600.00			
REGINA MUKULU KILONZO	19-Jul-21	221,000.00			
ESTHER W NDOLO	19-Jul-21	323,600.00			
ESTHER W NDOLO	19-Jul-21	328,600.00			
JANNEY NDUKU KAVOI	19-Jul-21	395,000.00			
GIDEON WAMBUA PETER	19-Jul-21	410,000.00			
DANIEL KINAKA MUTULA	19-Jul-21	436,200.00			
ALPHONCE MBUNE MATEE	19-Jul-21	448,600.00			
REDEMPTA MWENDE NDUKU	19-Jul-21	458,400.00			
THUMBI KURIA	19-Jul-21	240,000.00			
THUMBI KURIA	19-Jul-21	240,000.00			
SYLVESTER ODHIAMBO JUMA	19-Jul-21	498,600.00			
JOSEPH NGUI MUNYWOKI	19-Jul-21	506,400.00			
JANNEY NDUKU KAVOI	19-Jul-21	512,400.00			
DOROTHY SYOMBUA MUTUKU	19-Jul-21	517,200.00			
DOROTHY SYOMBUA MUTUKU	19-Jul-21	7,800.00			
GEOFFREY KIOKO MULWA	19-Jul-21	532,600.00			
WINFRED MWITHI MUEMA	19-Jul-21	537,200.00			
DANIEL KIOKO MUSYOKI	19-Jul-21	537,200.00			
JOEL MATHOOKO MUTUKU	19-Jul-21	537,426.00			
JOHNSTONE WAMBUA NDONYE	19-Jul-21	538,512.00			
BRIAN MUNGUTI MUSYOKA	19-Jul-21	540,420.00			
JACOB MUTISYA MUNYWOKI	19-Jul-21	542,730.00			
JONES MULWA MUTUA	19-Jul-21	547,000.00			
LAWRENCE WAMBUA MBEVO	19-Jul-21	494,000.00			
LAWRENCE WAMBUA MBEVO	19-Jul-21	300,000.00			
MUSYOKA KIMEU And COMPANY	19-Jul-21	1,426,965.50			
Jakakimba And Lagat Company	19-Jul-21	1,965,517.25			
Janet, Jackson And Susan Limited Li	19-Jul-21	1,965,517.25			
NAWIRI AGENCY	19-Jul-21	3,570,000.00			
O N MAKAU AND MULEI ADVOCATES	19-Jul-21	4,913,793.10			
J MUOKI and COMPANY ADVOCATES	19-Jul-21	6,729,360.05			
NYAMU and NYAMU CO ADVOCATES	19-Jul-21	6,879,310.35			
B M MUNGATA AND CO. ADVOCATES	19-Jul-21	6,879,310.35			
Mutua Nyongesa Muthoka Advocates	19-Jul-21	7,264,551.75			
GICHIMU MUNGATA AND CO ADVOCATES	19-Jul-21	8,844,827.60			
MARTIM AndCOMPANY ADVOCATES	19-Jul-21	9,902,975.60			
TOTAL		898,003,258.20	TOTAL		
3.PAYMENTS IN CASH BOOK NOT RECORDED IN BANK STATEMENTS			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Date	Payee	Amount	Date	Payee	Amount
			06-Jul-21	Account Transfer	1,525,000.00
			06-Jul-21	Account Transfer	3,987,087.00
			06-Jul-21	Account Transfer	40,291,716.00
			06-Jul-21	Account Transfer	86,648,983.00
			06-Jul-21	Account Transfer	178,111,664.00
			08-Jul-21	Account Transfer	15,306,284.00
			08-Jul-21	Account Transfer	28,890,408.00
			08-Jul-21	Account Transfer	140,375,775.00
			08-Jul-21	Account Transfer	194,480,340.00
			09-Jul-21	MACHAKOS COUNTY DEVELOPMENT ACCO	81,765,543.00
			12-Jul-21	KENYA MEDICAL PRACTITIONERS PHARMA	432,020.00
			12-Jul-21	KENYA MEDICAL PRACTITIONERS PHARMA	437,830.00
			13-Jul-21	FIDELITY INSURANCE COMPANY LIMITED	166
			13-Jul-21	FIDELITY INSURANCE COMPANY LIMITED	166.85
			13-Jul-21	KENYA MEDICAL SOCIAL WORKERS	280
			13-Jul-21	KENYA MEDICAL SOCIAL WORKERS	280
			13-Jul-21	AFRICAN RETAIL TRADERS	3,329.45
			13-Jul-21	ICEA LION LIFE ASSURANCE COMPANY LIM	41,305.45
			13-Jul-21	SBM BANK KENYA LIMITED	599,499.00
			16-Jul-21	Account Transfer	6,313,400.00
			16-Jul-21	Account Transfer	10,773,815.00

CAROLINE NZISA MUTHAMA	09-Jul-21	30,000.00		
PENINAH KATIVI KISINGU	09-Jul-21	30,000.00		
FAITH MUTHOKI MUSYOKA	09-Jul-21	30,000.00		
CICILIA KAMBUA MAITHYA	09-Jul-21	30,000.00		
DENIS LIKHAYA MAKATIANI	09-Jul-21	30,000.00		
VICTOR MUNYOLI MUTHIANI	09-Jul-21	31,000.00		
JUSTUS PATIAT KINGARA	09-Jul-21	31,000.00		
MARGARET WANGARI KIIRU	09-Jul-21	31,000.00		
DANSON KYALO ISIKA	09-Jul-21	31,000.00		
HALKANO HASSAN BANTE	09-Jul-21	31,000.00		
WESLEY KIPROP TOROITICH	09-Jul-21	31,000.00		
JULIUS MATHAI WAITHAKA	09-Jul-21	31,000.00		
BENSON KINOTI M'MWARANIA	09-Jul-21	31,000.00		
DOMINIC OCHIENG AKWORO	09-Jul-21	31,000.00		
JACKSON KARIUKI GATHONI	09-Jul-21	31,000.00		
WINFRED NDUNGE KITOVA	09-Jul-21	31,000.00		
FAITH MUTHOKI MUSYOKA	09-Jul-21	31,000.00		
DENIS LIKHAYA MAKATIANI	09-Jul-21	31,000.00		
SIMON KAMENJU MWANGI	09-Jul-21	31,000.00		
JOSEPHAT WAMBUA MWANGANGI	09-Jul-21	31,000.00		
ORWA PHESTUS LEACH	09-Jul-21	31,000.00		
SAUMU RAMADHAN LAPHUTSU	09-Jul-21	31,000.00		
CICILIA KAMBUA MAITHYA	09-Jul-21	31,000.00		
DICKSON KINYUA KIMOTHO	09-Jul-21	31,000.00		
MICHAEL KIBIWOTT KIPCHOGE	09-Jul-21	31,000.00		
ZAINABU WANJIRU IBRAHIM	09-Jul-21	31,000.00		
VICTOR MUTHUI MUMO	09-Jul-21	31,000.00		
PENINAH KATIVI KISINGU	09-Jul-21	31,000.00		
ONESMUS MUEMA MBIU	09-Jul-21	31,000.00		
MAKIIN LEKICHORMONGI	09-Jul-21	31,000.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	32,516.00		
LUKE NZIOKI NZOMO	09-Jul-21	37,800.00		
GLADYS MUENI MUTISYA	09-Jul-21	37,800.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	47,347.50		
DORCAS MINOO KITOLO	09-Jul-21	49,000.00		
ROSMA TRAVEL limited	09-Jul-21	49,700.00		
JAMES MUSANGO KATHILI	09-Jul-21	50,400.00		
FRANCIS WAMBUA MALITI	09-Jul-21	50,400.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	52,468.00		
ROSMA TRAVEL limited	09-Jul-21	55,530.00		
JAMES MOTARI MOSE	09-Jul-21	60,000.00		
JACKSON MUTHINI	09-Jul-21	67,200.00		
GRACE MULUKI MUNGUTI	09-Jul-21	67,200.00		
CATHERINE NGARACHU	09-Jul-21	67,200.00		
JACINTA MWELU MASILA	09-Jul-21	67,200.00		
EVERLYNE KAVUU MUTIE	09-Jul-21	70,400.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	71,122.00		
ISAAC MAVEKE NZUKI	09-Jul-21	71,400.00		
MESHACK MUENDO WAMBUA	09-Jul-21	71,400.00		
ROMEO MUTISO MUINDI	09-Jul-21	71,400.00		
CYNTHIA MUTHEU NGUI	09-Jul-21	72,200.00		
DANIEL KIVUITU MWALALI	09-Jul-21	80,000.00		
THOMAS MUTINDA KAVIVYA	09-Jul-21	84,000.00		
TIMOTHY WAMBUA KILONZO	09-Jul-21	85,000.00		
Ola Energy Kenya Limited	09-Jul-21	98,274.90		
VINCENT MUENDO MUSILI	09-Jul-21	108,000.00		
SINGLELINE CONTRACTORS LIMITED	09-Jul-21	110,658.60		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	114,715.00		
NICHOLAS WAMBUA KIOKO	09-Jul-21	115,200.00		
ANCENT KITUKU NZIOKA	09-Jul-21	115,600.00		
PETER MULEI and SONS LTD	09-Jul-21	117,000.00		
Ancas security systems limited	09-Jul-21	117,931.05		
LUCAS MULINGE MWOVE	09-Jul-21	60,000.00		
LUCAS MULINGE MWOVE	09-Jul-21	67,600.00		
JONES MULWA MUTUA	09-Jul-21	134,400.00		
IMAGE CONNECTIONS LTD	09-Jul-21	136,000.00		
PRIDEINN PARADISE BEACH RESORT	09-Jul-21	148,593.10		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	150,956.00		
MOKI N JACINTA	09-Jul-21	159,075.00		
ROSMA TRAVEL limited	09-Jul-21	170,160.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	173,677.00		
WAMU LOGISTICS limited	09-Jul-21	175,000.00		
TIMOTHY GUTETTAH JAMES	09-Jul-21	178,500.00		
GRACE MULUKI MUNGUTI	09-Jul-21	178,500.00		
CATHERINE NGARACHU	09-Jul-21	178,500.00		
JACINTA MWELU MASILA	09-Jul-21	178,500.00		
ROSMA TRAVEL limited	09-Jul-21	181,265.00		
SUSAN NDUNGE MONA	09-Jul-21	186,400.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	192,142.00		
TOTAL KENYA LIMITED	09-Jul-21	196,551.70		
COUNCIL OF GOVERNORS	09-Jul-21	200,000.00		
nssf	09-Jul-21	202,700.00		
JOY DESIGN AND TOUCH SUPPLIES	09-Jul-21	204,708.60		

THE STANDARD GROUP LIMITED	09-Jul-21	209,504.50		
ERIDOSA(K)LTD	09-Jul-21	219,600.00		
CHRISTINE NJERI WANJIRU	09-Jul-21	229,746.00		
IMAGE CONNECTIONS LTD	09-Jul-21	240,000.00		
IMAGE CONNECTIONS LTD	09-Jul-21	240,000.00		
IMAGE CONNECTIONS LTD	09-Jul-21	250,000.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	250,103.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	250,415.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	255,431.00		
IMAGE CONNECTIONS LTD	09-Jul-21	272,000.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	281,990.00		
SAFARICOM KENYA LIMITED	09-Jul-21	289,479.00		
ROSMA TRAVEL limited	09-Jul-21	300,000.00		
SMOG ENTERPRISES	09-Jul-21	314,875.85		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	349,495.95		
National Youth Service Boda Boda Ri	09-Jul-21	360,750.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	367,954.40		
ROSMA TRAVEL limited	09-Jul-21	368,562.00		
Ola Energy Kenya Limited	09-Jul-21	393,103.45		
ROSMA TRAVEL limited	09-Jul-21	437,263.00		
IMAGE CONNECTIONS LTD	09-Jul-21	440,000.00		
SPURTECH VENTURES	09-Jul-21	442,732.75		
ERIDOSA(K)LTD	09-Jul-21	461,900.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	480,155.00		
ERASTUS KILONZO MUTUA	09-Jul-21	481,600.00		
BERNARD MULAKO MULI	09-Jul-21	488,600.00		
SETH MUKAMI MUTISYA	09-Jul-21	19,750.00		
SETH MUKAMI MUTISYA	09-Jul-21	20,325.00		
SETH MUKAMI MUTISYA	09-Jul-21	42,370.00		
SETH MUKAMI MUTISYA	09-Jul-21	62,225.00		
SETH MUKAMI MUTISYA	09-Jul-21	155,675.00		
SETH MUKAMI MUTISYA	09-Jul-21	188,600.00		
ZAINABU CHEPKONG'A KIPTOO	09-Jul-21	489,200.00		
LUCIA NDUNGE	09-Jul-21	186,525.00		
LUCIA NDUNGE	09-Jul-21	25,000.00		
LUCIA NDUNGE	09-Jul-21	25,225.00		
LUCIA NDUNGE	09-Jul-21	3,475.00		
LUCIA NDUNGE	09-Jul-21	250,000.00		
NATIONAL OIL CORPORATION OF KENYA	09-Jul-21	491,379.30		
Ola Energy Kenya Limited	09-Jul-21	491,379.30		
Ola Energy Kenya Limited	09-Jul-21	491,379.30		
Ola Energy Kenya Limited	09-Jul-21	491,379.30		
JANE WAMBUI MBOCHI	09-Jul-21	498,200.00		
MUENI PAUL	09-Jul-21	100,000.00		
MUENI PAUL	09-Jul-21	248,800.00		
MUENI PAUL	09-Jul-21	150,000.00		
KENYA NATIONAL TRADING CORPORATION	09-Jul-21	499,250.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	500,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	20,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	15,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	45,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	25,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	20,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	30,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	20,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	90,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	30,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	20,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	30,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	30,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	50,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	30,000.00		
BRIAN MUNGUTI MUSYOKA	09-Jul-21	75,000.00		
ANNJOY WANJA MICHENI	09-Jul-21	500,000.00		
ZAINABU CHEPKONG'A KIPTOO	09-Jul-21	511,000.00		
VIVO ENERGY KENYA LIMITED	09-Jul-21	516,931.05		
ERASTUS KILONZO MUTUA	09-Jul-21	566,300.00		
CLASSIC DRYCLEANERS AND LAUNDRY	09-Jul-21	566,855.15		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	576,273.00		
VIVO ENERGY KENYA LIMITED	09-Jul-21	589,655.15		
Ola Energy Kenya Limited	09-Jul-21	589,655.15		
ROSMA TRAVEL limited	09-Jul-21	596,499.00		
NAICY TRADERS	09-Jul-21	606,558.60		
CLASSIC DRYCLEANERS AND LAUNDRY	09-Jul-21	646,095.00		
BEN MWENDWA KILONZO	09-Jul-21	650,000.00		
PETER MULEI and SONS LTD	09-Jul-21	658,448.30		
KEZIAH MWONGELI MUOKI	09-Jul-21	658,800.00		
VENETTE INVESTMENTS	09-Jul-21	667,482.80		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	679,314.00		
FESTUS KALII MUTUNGA	09-Jul-21	390,000.00		
FESTUS KALII MUTUNGA	09-Jul-21	300,000.00		
JOHN THOYA KATANA	09-Jul-21	698,000.00		
BENARD MUTISYA MUTHENYA	09-Jul-21	700,000.00		
JOHNSTONE WAMBUA NDONYE	09-Jul-21	600,000.00		



JOHNSTONE WAMBUA NONYE	09-Jul-21	115,000.00		
JACOB MUTISYA MUNYWOKI	09-Jul-21	495,000.00		
JACOB MUTISYA MUNYWOKI	09-Jul-21	230,000.00		
BACKUP AUTOSPARES LIMITED	09-Jul-21	734,587.50		
BERNATA HOLDINGS LTD	09-Jul-21	743,103.10		
DENNIS WANJOHI MUCHEMI	09-Jul-21	575,000.00		
DENNIS WANJOHI MUCHEMI	09-Jul-21	150,000.00		
DENNIS WANJOHI MUCHEMI	09-Jul-21	50,000.00		
HELB	09-Jul-21	819,060.90		
SUBARU KENYA	09-Jul-21	844,406.85		
ROSMA TRAVEL limited	09-Jul-21	895,500.00		
Massmart Kenya Limited	09-Jul-21	913,965.50		
Massmart Kenya Limited	09-Jul-21	943,448.30		
WORLDWIDE SUPPLIERS	09-Jul-21	946,644.20		
IMAGE CONNECTIONS LTD	09-Jul-21	955,500.00		
NELLY KAGENI NJERU	09-Jul-21	966,000.00		
Ola Energy Kenya Limited	09-Jul-21	982,758.60		
VENTURA AVIATION LIMITED	09-Jul-21	995,220.00		
CHAMWA MOTORS limited	09-Jul-21	1,031,896.55		
FAIM ENTERPRISES LIMITED	09-Jul-21	1,065,801.70		
REMMY ENTERPRISES LIMITED	09-Jul-21	1,066,804.15		
JADEYCOM INVESTMENT LIMITED	09-Jul-21	1,174,396.55		
Ola Energy Kenya Limited	09-Jul-21	1,179,310.35		
FREDKA INVESTMENTS	09-Jul-21	1,202,425.80		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	1,285,137.00		
Massmart Kenya Limited	09-Jul-21	1,435,613.80		
SHAREG LOGISTICS	09-Jul-21	1,473,155.15		
VIVO ENERGY KENYA LIMITED	09-Jul-21	1,483,963.55		
SORASCO GENERAL SUPPLIES	09-Jul-21	1,531,067.70		
VIVO ENERGY KENYA LIMITED	09-Jul-21	1,572,413.80		
SIAN KING ENTERPRISES LIMITED	09-Jul-21	1,572,413.80		
WANDIA KENYA LIMITED	09-Jul-21	1,686,413.80		
TIGMUN ENTERPRISES	09-Jul-21	1,749,506.90		
Nedmak Limited	09-Jul-21	1,756,681.05		
Bushline Ventures Limited	09-Jul-21	1,820,452.25		
ROSMA TRAVEL limited	09-Jul-21	1,831,500.00		
Frapat Logistics	09-Jul-21	1,861,564.95		
PRINT OPTIONS LIMITED	09-Jul-21	1,868,961.20		
VENETTE INVESTMENTS	09-Jul-21	1,933,931.40		
PEEBAM ENTERPRISES	09-Jul-21	1,937,420.00		
FIMANET ENTERPRISES LIMITED	09-Jul-21	1,944,000.00		
PRINT OPTIONS LIMITED	09-Jul-21	1,950,775.85		
Cenpa Global Ltd	09-Jul-21	1,951,267.25		
COUNCIL OF GOVERNORS	09-Jul-21	2,000,000.00		
ZWITTERION ENTERPRISES	09-Jul-21	2,005,318.95		
SAI SPORTSWEAR AND UNIFORMS LTD	09-Jul-21	2,021,327.10		
KENYA BROADCASTING CORPORATION	09-Jul-21	2,083,448.30		
TAKI LIMITED	09-Jul-21	2,132,831.90		
ECOZEAL SOLUTIONS	09-Jul-21	2,338,812.20		
Venture Out Limited	09-Jul-21	2,506,034.50		
MERDINA MERCHANTS	09-Jul-21	2,629,332.35		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	2,730,467.00		
Realworld Digital Limited	09-Jul-21	2,771,340.00		
Cynbram Ventures Limited	09-Jul-21	2,868,259.65		
LOVENA COMPANY LIMITED	09-Jul-21	2,882,450.70		
SCHWESTER SUPPLIES LIMITED	09-Jul-21	2,912,947.65		
NIKSEWE INVESTMENTS	09-Jul-21	2,920,031.40		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	3,406,444.10		
WAMU LOGISTICS limited	09-Jul-21	4,543,194.85		
Occidental Insurance Company Limite	09-Jul-21	5,088,601.00		
KENYA POWER and LIGHTING CO.LTD	09-Jul-21	5,124,585.00		
Ola Energy Kenya Limited	09-Jul-21	5,886,409.65		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	6,039,000.00		
ISUZU EAST AFRICA LIMITED	09-Jul-21	6,093,103.45		
NHIF-MACHAKOS	09-Jul-21	7,490,900.00		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	14,795,000.00		
mwewa limited	09-Jul-21	20,156,084.50		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	21,400,000.00		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	21,962,300.00		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	24,838,300.00		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	34,674,082.15		
MACHAKOS COUNTY SALARY ACCT	09-Jul-21	36,884,700.00		
GEORGE KIOKO LUKA	12-Jul-21	20,000.00		
STELLAMARRIS NDINDA MUTHOKA	12-Jul-21	20,000.00		
JANE MUTHEU MUTUNE	12-Jul-21	20,000.00		
FRANKLIN MUSILA MAKOLA	12-Jul-21	20,000.00		
CECILIA MBINYA SEREKA	12-Jul-21	20,000.00		
JOHN KIMEU KUMBU	12-Jul-21	20,000.00		
LABAN KIUME	12-Jul-21	88,400.00		
PAUL MUASYA KYANZI	12-Jul-21	88,400.00		
MARY MUKULU MASILA	12-Jul-21	93,400.00		
STELLA KAGWIRIA MIRITI	12-Jul-21	108,000.00		
MIKE SENGA MUSYOKI	12-Jul-21	98,000.00		

MIKE SENGU MUSYOKI	12-Jul-21	10,000.00		
TRISHUDSON PRESTIGIOUS TRAVELS	12-Jul-21	121,200.00		
JAMES MUTETI KOMU	12-Jul-21	126,000.00		
ROMEO MUTISO MUIINDI	12-Jul-21	126,000.00		
ISAAC MAKEKE NZUKI	12-Jul-21	126,000.00		
ERASTUS KILONZO MUTUA	12-Jul-21	126,200.00		
PATRICIA KIOKO SYOMBUA	12-Jul-21	142,800.00		
NATION MEDIA GROUP LIMITED	12-Jul-21	180,120.00		
THE STANDARD GROUP LIMITED	12-Jul-21	193,800.00		
THE STANDARD GROUP LIMITED	12-Jul-21	193,800.00		
FRANCIS WAMBUA MALITI	12-Jul-21	212,500.00		
Ancas security systems limited	12-Jul-21	235,862.05		
CPF INDIVIDUAL PENSION SCHEME	12-Jul-21	290,120.50		
ROSMA TRAVEL limited	12-Jul-21	298,600.00		
THADDEUS KITONYI SOMBA	12-Jul-21	300,000.00		
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA	12-Jul-21	300,000.00		
ROMEO MUTISO MUIINDI	12-Jul-21	3,100.00		
ROMEO MUTISO MUIINDI	12-Jul-21	1,900.00		
ROMEO MUTISO MUIINDI	12-Jul-21	10,000.00		
ROMEO MUTISO MUIINDI	12-Jul-21	5,699.00		
ROMEO MUTISO MUIINDI	12-Jul-21	29,466.00		
ROMEO MUTISO MUIINDI	12-Jul-21	4,360.00		
ROMEO MUTISO MUIINDI	12-Jul-21	21,500.00		
ROMEO MUTISO MUIINDI	12-Jul-21	85,550.00		
ROMEO MUTISO MUIINDI	12-Jul-21	10,495.00		
ROMEO MUTISO MUIINDI	12-Jul-21	20,000.00		
ROMEO MUTISO MUIINDI	12-Jul-21	50,000.00		
ROMEO MUTISO MUIINDI	12-Jul-21	19,999.00		
ROMEO MUTISO MUIINDI	12-Jul-21	20,149.00		
ROMEO MUTISO MUIINDI	12-Jul-21	25,000.00		
NATION MEDIA GROUP LIMITED	12-Jul-21	314,982.00		
WINAS SAVINGS AND CREDIT CO-OPERATI	12-Jul-21	318,885.50		
MACHAKOS COUNTY SALARY ACCT	12-Jul-21	327,029.30		
ROBERT MAITHA KIOKO	12-Jul-21	329,025.00		
IMAGE CONNECTIONS LTD	12-Jul-21	340,500.00		
GILBERT KIPTANUI	12-Jul-21	350,000.00		
MACHAKOS COUNTY SALARY ACCT	12-Jul-21	391,085.00		
KENYA MEDICAL PRACTITIONERS PHARMAC	12-Jul-21	432,020.00		
KENYA MEDICAL PRACTITIONERS PHARMAC	12-Jul-21	437,830.00		
PIONEER ASSURANCE CO. LTD	12-Jul-21	472,804.25		
MARY NGALI MUSYOKA	12-Jul-21	500,000.00		
STELLA KAGWIRIA MIRITI	12-Jul-21	536,912.00		
Tylatash Security Systems Ltd	12-Jul-21	536,940.00		
BRETI TRADING AGENCIES	12-Jul-21	550,658.35		
STELLA KAGWIRIA MIRITI	12-Jul-21	560,000.00		
IMAGE CONNECTIONS LTD	12-Jul-21	562,000.00		
IMAGE CONNECTIONS LTD	12-Jul-21	562,000.00		
KENYA NATIONAL UNION OF NURSES	12-Jul-21	576,646.60		
EMU-INYA ENTERPRISES LTD	12-Jul-21	596,490.25		
IZWE LOANS KENYA LTD	12-Jul-21	597,531.15		
SBM BANK KENYA LIMITED	12-Jul-21	599,499.00		
JACQUELINE MWENDE NZAMBU	12-Jul-21	605,500.00		
NATION MEDIA GROUP LIMITED	12-Jul-21	646,380.00		
RUTH MBITHE MAWIA	12-Jul-21	661,000.00		
VENETTE INVESTMENTS	12-Jul-21	663,594.00		
BRITISH AMERICAN INSURANCE COMPANY	12-Jul-21	705,848.15		
PREMIER KENYA LIMITED	12-Jul-21	711,994.00		
MACHAKOS COUNTY SALARY ACCT	12-Jul-21	741,951.50		
WINFRED MWITHI MUEMA	12-Jul-21	761,600.00		
ZAINABU CHEPKONG'A KIPTOO	12-Jul-21	795,200.00		
CAM AGENCIES LIMITED	12-Jul-21	822,372.40		
HELB COLLECTION ACCOUNT	12-Jul-21	836,765.85		
KENYA POWER and LIGHTING CO.LTD	12-Jul-21	855,597.00		
MACHAKOS COUNTY SALARY ACCT	12-Jul-21	864,568.35		
ROSMA TRAVEL limited	12-Jul-21	912,822.00		
WANDIA KENYA LIMITED	12-Jul-21	917,869.05		
DACHRIS VENTURES	12-Jul-21	919,763.80		
PAN AFRICAN LIFE ASSURANCE LIMITED	12-Jul-21	1,021,618.80		
SILVER MERCHANTS	12-Jul-21	1,114,715.60		
Venture Out Limited	12-Jul-21	1,370,840.15		
MERDINA MERCHANTS	12-Jul-21	1,438,442.15		
KAZI BIDII SAVINGS CREDIT CO-OP SOC	12-Jul-21	1,586,145.30		
PRO-ULTIMATE SOLUTIONS LIMITED	12-Jul-21	1,654,965.50		
MADISON INSURANCE CO. KENYA LTD	12-Jul-21	1,688,207.35		
LETSHEGO KENYA LIMITED	12-Jul-21	1,776,629.35		
Econnet Solutions Limited	12-Jul-21	1,965,516.75		
DIRECTORATE OF REVENUE MANAGEMENT	12-Jul-21	1,982,300.00		
LAPFUND	12-Jul-21	2,083,754.50		
SELECT MANAGEMENT SERVICES LTD	12-Jul-21	3,044,948.75		
UKULIMA COOPERATIVE SAVINGS AND CRE	12-Jul-21	3,209,536.95		
SHIRIKA SACCO	12-Jul-21	3,662,656.40		
MACHAKOS COUNTY GOVERNMENT-LOAN REP	12-Jul-21	3,806,643.70		
FAULU KENYA DTM LIMITED	12-Jul-21	4,981,343.00		



BARCLAYS BANK-LOAN DEDUCTIONS	12-Jul-21	6,644,659.40		
MACHAKOS COUNTY SALARY ACCT	12-Jul-21	7,515,900.00		
MACHAKOS COUNTY SALARY ACCT	12-Jul-21	7,541,850.00		
CPF INDIVIDUAL PENSION SCHEME	12-Jul-21	13,211,621.35		
CPF INDIVIDUAL PENSION SCHEME	12-Jul-21	14,166,812.90		
EQUITY BANK -MACHAKOS	12-Jul-21	14,336,627.45		
AFYA COOPERATIVE SAVINGS AND CREDIT	12-Jul-21	15,074,120.40		
CO-OPERATIVE BANK CHECK-OFF SUSPENS	12-Jul-21	23,526,970.55		
KENYA COMMERCIAL BANK-CHECK OFF LOA	12-Jul-21	35,084,250.30		
MINISTRY OF INDUSTRY STAFF WELFARE	13-Jul-21	46		
MURANGA WELFARE GROUP	13-Jul-21	60		
KENYA NATIONAL SECRETARIES ASSOCIAT	13-Jul-21	80		
KENYA WATER TECHNICIANS ASSOCIATION	13-Jul-21	80		
ANIMAL PRODUCTION SOCIETY OF KENYA	13-Jul-21	80		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	80		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	130		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	130		
FIDELITY INSURANCE COMPANY LIMITED	13-Jul-21	166		
FIDELITY INSURANCE COMPANY LIMITED	13-Jul-21	166.85		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	180		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	230		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	240		
SWA LABOUR AND HRD USWA	13-Jul-21	250		
KENYA MEDICAL SOCIAL WORKERS ASSOCI	13-Jul-21	280		
KENYA MEDICAL SOCIAL WORKERS ASSOCI	13-Jul-21	280		
CO-OPERATIVE STAFF SELF HELP GROUP	13-Jul-21	280		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	280		
NAIVASHA PUBLIC HEALTH SELF HELP GR	13-Jul-21	284.3		
CAPITAL BRIDGES INVESTMENTS LIMITED	13-Jul-21	312.35		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	320		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	480		
MIPANGO STAFF WELFARE ASSOCIATION	13-Jul-21	520		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	560		
MOW SPORTS AND WELFARE ASSOCIATION	13-Jul-21	610		
KENYA POLICE MEDICAL FUND	13-Jul-21	660		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	721.95		
WOODVENTURE (K) LTD	13-Jul-21	748.85		
WATER WELFARE ASSOCIATION	13-Jul-21	780		
CANON ASSURANCE (KENYA) LIMITED	13-Jul-21	970		
KENYA VETERINARY ASSOCIATION RIFT V	13-Jul-21	980		
kenya veterinary association welfa	13-Jul-21	980		
ZENKA FINANCE LIMITED	13-Jul-21	1,145.00		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	1,440.00		
ASSOCIATION OF MEDICAL RECORDS OFFI	13-Jul-21	1,700.00		
KENYA ASSOCIATION OF LIVESTOCK TECH	13-Jul-21	1,840.00		
ORAL HEALTH ASSOCIATION OF KENYA	13-Jul-21	1,920.00		
National Association of Orthopaedi	13-Jul-21	1,920.00		
SOCIETY OF RADIOGRAPHY IN KENYA	13-Jul-21	1,920.00		
KENYA OCCUPATIONAL THERAPY ASSOCIAT	13-Jul-21	1,960.00		
MLWASA WELFARE ASSOCIATION	13-Jul-21	2,000.00		
KENYA SOCIETY OF PHYSIOTHERAPISTS	13-Jul-21	2,120.00		
HERITAGE INSURANCE COMPANY LIMITED	13-Jul-21	2,143.70		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	2,324.80		
UFUNDI SACCO	13-Jul-21	2,740.00		
AFRICAN RETAIL TRADERS	13-Jul-21	3,329.45		
CORPORATE INSURANCE COMPANY LIMITE	13-Jul-21	3,507.50		
WANA ANGA COOPERATIVE SAVINGS AND C	13-Jul-21	3,910.00		
SAHAM ASSURANCE COMPANY Ltd	13-Jul-21	3,951.80		
AFRICAN CAPITAL LIMITED	13-Jul-21	4,633.00		
SHERIA CO-OPERATIVE SAVINGS AND CRE	13-Jul-21	4,640.00		
EGLET INSURANCE SOLUTION LIMITED	13-Jul-21	4,893.65		
medical lab science officers	13-Jul-21	5,400.00		
KENYA POST OFFICE SAVINGS	13-Jul-21	5,850.00		
AMEK	13-Jul-21	6,120.00		
ASILI SACCO SOCIETY LTD	13-Jul-21	6,620.00		
UAP INSURANCE COMPANY LIMITED	13-Jul-21	6,791.95		
BORESHA SACCO SOCIETY LIMITED	13-Jul-21	7,205.00		
KENYA CREDIT TRADERS (K)	13-Jul-21	7,654.05		
UNISON SACCO SOCIETY LIMITED	13-Jul-21	8,180.00		
cfc stanbic bank ltd	13-Jul-21	9,681.00		
LUNAR CREDIT LIMITED	13-Jul-21	12,666.30		
APA INSURANCE LIMITED	13-Jul-21	14,550.00		
JOGOO SACCO SOCIETY LIMITED	13-Jul-21	14,778.00		
KENYA PROGRESSIVE NURSES ASSOCIATIO	13-Jul-21	16,390.00		
MWANANCHI CREDIT LIMITED	13-Jul-21	17,450.00		
ELIMU CO OPERATIVE SAVINGS AND CRE	13-Jul-21	23,584.65		
METROPOLITAN TEACHERS SACCO LTD	13-Jul-21	24,938.00		
KENYA MEDICAL ASSOCIATION SACCO LTD	13-Jul-21	27,655.00		
MACHAKOS COUNTY SALARY ACCT	13-Jul-21	28,500.00		
NATIONAL BANK-UNSECURED PERSONAL LO	13-Jul-21	28,917.85		
IMARIKA SACCO	13-Jul-21	30,060.00		
KENYA CLINICAL OFFICERS ASSOCIATION	13-Jul-21	30,420.00		
PROGRESSIVE CREDIT LIMITED	13-Jul-21	30,458.00		

HOUSING FINANCE COMPANY OF KENYA	13-Jul-21	31,215.00		
OLD MUTUAL LIFE ASSURANCE COMPANY L	13-Jul-21	31,721.95		
KENYATTA MATIBABU SACCO	13-Jul-21	32,460.00		
PRUDENTIAL LIFE ASSURANCE (K) LTD	13-Jul-21	35,058.70		
ASSOCIATION OF PUBLIC HEALTH OFFICE	13-Jul-21	35,520.00		
GUSII MWALIMU SACCO LTD	13-Jul-21	37,223.00		
SARAH KALONDU MICHAEL	13-Jul-21	37,600.00		
EUNICE MUENI KASYOKA	13-Jul-21	37,800.00		
MAZINGIRA WELFARE AND SPORTS ASSOCI	13-Jul-21	38,592.00		
MENTOR SACCO SOCIETY LTD	13-Jul-21	39,059.00		
ICEA LION LIFE ASSURANCE COMPANY LI	13-Jul-21	41,305.00		
ICEA LION LIFE ASSURANCE COMPANY LI	13-Jul-21	41,305.00		
ICEA LION LIFE ASSURANCE COMPANY LI	13-Jul-21	41,305.00		
ICEA LION LIFE ASSURANCE COMPANY LI	13-Jul-21	41,305.00		
ICEA LION LIFE ASSURANCE COMPANY LI	13-Jul-21	41,305.45		
SAUTI SACCO	13-Jul-21	41,659.00		
KENINDIA ASSURANCE	13-Jul-21	42,138.75		
CARITAS MICRO-FINANCE BANK LIMITED	13-Jul-21	49,843.00		
LIBERTY LIFE ASSURANCE KENYA LTD	13-Jul-21	84,103.90		
PANANIA SACCO SOCIETY	13-Jul-21	97,554.00		
JACINTA MWELU MASILA	13-Jul-21	105,000.00		
BERNARD MULAKO MULI	13-Jul-21	275,000.00		
BERNARD MULAKO MULI	13-Jul-21	75,000.00		
BERNARD MULAKO MULI	13-Jul-21	53,200.00		
PROTAS KENO MOKERA	13-Jul-21	139,000.00		
PROTAS KENO MOKERA	13-Jul-21	150,600.00		
PROTAS KENO MOKERA	13-Jul-21	150,000.00		
BENJAMIN NGUYO MASELE	13-Jul-21	459,900.00		
JACOB MUTISYA MUNYWOKI	13-Jul-21	479,950.00		
CHARLES MUTUA KALA	13-Jul-21	489,950.00		
JACOB MUTISYA MUNYWOKI	13-Jul-21	497,400.00		
BENARD MUTISYA MUTHENYA	13-Jul-21	210,000.00		
BENARD MUTISYA MUTHENYA	13-Jul-21	289,700.00		
JOSYLINE SYUKAU NZEKI	13-Jul-21	100,000.00		
JOSYLINE SYUKAU NZEKI	13-Jul-21	20,000.00		
JOSYLINE SYUKAU NZEKI	13-Jul-21	130,000.00		
JOSYLINE SYUKAU NZEKI	13-Jul-21	100,000.00		
JOSYLINE SYUKAU NZEKI	13-Jul-21	150,000.00		
JOSEPH NGUI MUNYWOKI	13-Jul-21	500,000.00		
DANIEL KIOKO MUSYOKI	13-Jul-21	350,000.00		
DANIEL KIOKO MUSYOKI	13-Jul-21	150,000.00		
DIANAH NDELEVE NGUMUTA	13-Jul-21	150,000.00		
DIANAH NDELEVE NGUMUTA	13-Jul-21	100,000.00		
DIANAH NDELEVE NGUMUTA	13-Jul-21	200,000.00		
DIANAH NDELEVE NGUMUTA	13-Jul-21	50,000.00		
AUGUSTINE KYALO MUTISO	13-Jul-21	250,000.00		
AUGUSTINE KYALO MUTISO	13-Jul-21	225,000.00		
AUGUSTINE KYALO MUTISO	13-Jul-21	45,400.00		
PROTAS KENO MOKERA	13-Jul-21	539,000.00		
WILLIAM MAKAU KIVUITU	13-Jul-21	550,600.00		
MIKA KITUKU KIMEU	13-Jul-21	562,300.00		
JOHNSTONE WAMBUA NDONYE	13-Jul-21	580,900.00		
STEPHEN MUEMA KYALO	13-Jul-21	223,000.00		
STEPHEN MUEMA KYALO	13-Jul-21	400,200.00		
VINCENT MUINDI LUKA	13-Jul-21	650,800.00		
Meadows Supplies Limited	13-Jul-21	1,993,310.00		
HALIMA ADAN AHMED	14-Jul-21	28,000.00		
BONIFACE NGUMBAU KAMENDE	14-Jul-21	108,000.00		
VIVO ENERGY KENYA LIMITED	14-Jul-21	117,931.05		
ERICK NDEMANGE MUTHOKA	14-Jul-21	222,000.00		
ERASTUS KILONZO MUTUA	14-Jul-21	473,990.00		
ROSMA TOURS AND TRAVEL	14-Jul-21	480,240.00		
SAMUEL MUISYO MUNGUTI	14-Jul-21	486,800.00		
MATHIAS SYLVESTER MWANGANGI	14-Jul-21	490,600.00		
TIMOTHY KYALO NZUKI	14-Jul-21	491,500.00		
SETH MUKAMI MUTISYA	14-Jul-21	492,500.00		
JOHNSTONE WAMBUA NDONYE	14-Jul-21	494,600.00		
DANIEL KIOKO MUSYOKI	14-Jul-21	496,200.00		
LUCIA NDUNGE	14-Jul-21	496,800.00		
ERIC MILO MBATHA	14-Jul-21	498,200.00		
BRIAN MUNGUTI MUSYOKA	14-Jul-21	498,600.00		
JOSEPH NGUI MUNYWOKI	14-Jul-21	499,100.00		
ERIC MUTUA KIMUYU	14-Jul-21	499,200.00		
URBANUS WAMBUA MUSYOKA	14-Jul-21	499,800.00		
KENNEDY KYALO MUTUNGA	15-Jul-21	455,340.00		
COMMISSIONER OF VAT	16-Jul-21	25,034.50		
COMMISSIONER OF VAT	16-Jul-21	34,482.75		
COMMISSIONER OF VAT	16-Jul-21	120,689.65		
COMMISSIONER OF VAT	16-Jul-21	120,689.65		
COMMISSIONER OF VAT	16-Jul-21	127,448.25		
COMMISSIONER OF VAT	16-Jul-21	155,172.40		
COMMISSIONER OF VAT	16-Jul-21	173,736.40		
MACHAKOS COUNTY SALARY ACCT	19-Jul-21	1,000.00		



		16-Jul-21	Account Transfer	60,790,691.00
		16-Jul-21	JUSTUS MUSYOKI MUTUVI	35,000.00
	TOTAL	-	TOTAL	850,810,582.75

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

May /31/2021

	Shs
Balance asper Bank Certificate . .	38,512,250.20
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	38,512,250.20

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

Prepared By
 Name..... Seth M. Mung'ere Date 04/06/2021 Signature [Signature]

Checked By
 Name..... Grace Musyoki Date 05/06/2021 Signature [Signature]

Approved By
 Name..... [Signature] Date 05/06/2021 Signature [Signature]



REPUBLIC OF KENYA

**BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
April /30/2021**

	Shs
Balance as per Bank Certificate . .	71,345,128.30
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	71,345,128.30

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

Prepared By
Name..... Seth M. Muringo Date..... 06/05/2021 Signature..... [Signature]

Checked By
Name..... Grace Musyoki Date..... 06/05/2021 Signature..... [Signature]

Approved By
Name..... Jacob Munyworo Date..... 06/05/2021 Signature..... [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
March /31/2021

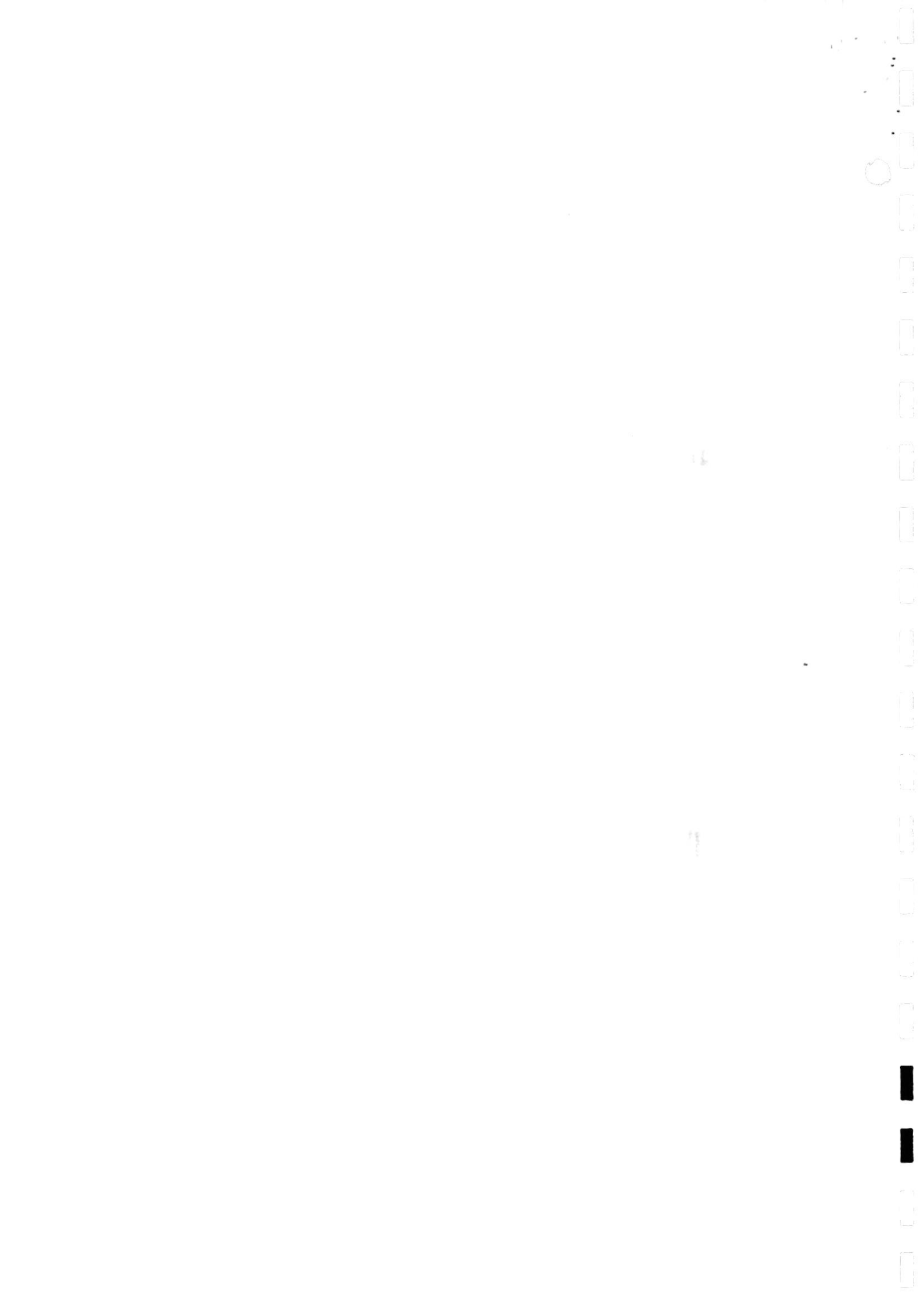
	Shs
Balance as per Bank Certificate . .	62,533,832.65
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	62,533,832.65

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

Prepared By
 Name..... Seth M. Mutiga Date..... 01/04/2021 Signature..... [Signature]

Checked By
 Name..... Grace Musyoki Date..... 01/04/2021 Signature..... [Signature]

Approved By
 Name..... Jacob Mung'oro Date..... 01/04/2021 Signature..... [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
February /28/2020

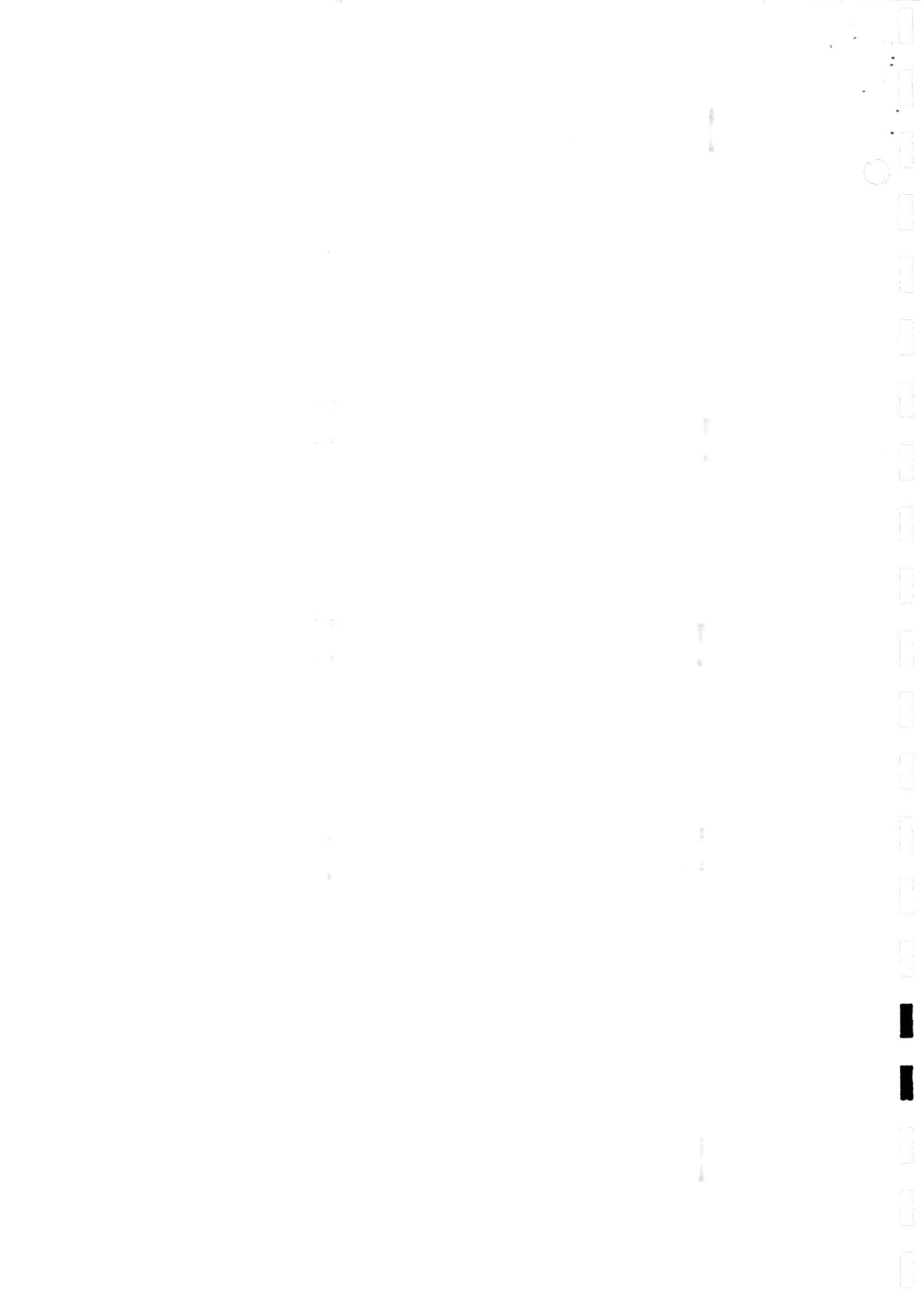
	Shs
Balance as per Bank Certificate . .	60,524,238.25
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	60,524,238.25

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

Prepared By
 Name.....*Seth M. Mutiga*..... Date.....*04/03/2021*..... Signature.....*[Signature]*.....

Checked By
 Name.....*Grace Musyoki*..... Date.....*04/03/2021*..... Signature.....*[Signature]*.....

Approved By
 Name.....*Jacob Mung'oro*..... Date.....*04/03/2021*..... Signature.....*[Signature]*.....



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

January /31/2021

	Shs
Balance as per Bank Certificate . .	464,275,801.80
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	464,275,801.80

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

Prepared By
 Name.....*Seth M. Mutiga*..... Date.....*05/02/2021*..... Signature.....*Mutiga*.....

Checked By
 Name.....*Grace Mwangi*..... Date.....*05/02/2021*..... Signature.....*GM*.....

Approved By
 Name.....*Jacob Mung'oro*..... Date.....*05/02/2021*..... Signature.....*Jacob Mung'oro*.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
December/31/2020

	Shs
Balance as per Bank Certificate . .	30,035,186.85
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	30,035,186.85

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

Prepared By
 Name..... *Seth M. Mutiga* Date..... *06/01/2021* Signature..... *[Signature]*

Checked By
 Name..... *Grace Musyoki* Date..... *06/01/2021* Signature..... *[Signature]*

Approved By
 Name..... *Jacob Murywoki* Date..... *06/01/2021* Signature..... *[Signature]*

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
November/30/2020

	Shs
Balance as per Bank Certificate . .	69,097,346.25
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	69,097,346.25

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

Prepared By
 Name.....*Seth U. Mutiga*..... Date.....*04/12/2020*..... Signature.....*[Signature]*.....

Checked By
 Name.....*Grace Musyoki*..... Date.....*04/12/2020*..... Signature.....*[Signature]*.....

Approved By
 Name.....*Jacob Munyoki*..... Date.....*04/12/2020*..... Signature.....*[Signature]*.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
October /31/2020

	Shs
Balance as per Bank Certificate . .	53,506,320.60
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	53,506,320.60

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

Prepared By
 Name Seth M. Mutiga Date 05/11/2020 Signature Mutiga

Checked By
 Name Grace Mwangi Date 05/11/2020 Signature GM

Approved By
 Name Jacob Mwangi Date 05/11/2020 Signature JMwangi

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
September /30/2020

	Shs
Balance asper Bank Certificate . .	530,675.75
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	530,675.75

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

Prepared By
 Name..... Seth M. Mutiga Date..... 07/10/2020 Signature..... [Signature]

Checked By
 Name..... Grace Mutyaki Date..... 07/10/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Murywoki Date..... 07/10/2020 Signature..... [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
August/30/2020

	Shs
Balance as per Bank Certificate . .	38,734,048.50
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	38,734,048.50

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

Prepared By
 Name..... Sete M. Mutiga Date 05/09/2020 Signature..... [Signature]

Checked By
 Name..... Grace Musingi Date 05/09/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Musingi Date 05/09/2020 Signature..... [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
CBK RECURRENT ACCOUNT-A/C.NO.1000170468
July/31/2020

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

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

Prepared By
 Name..... Seth N. Mutiga Date..... 03/08/2020 Signature..... Mutiga

Checked By
 Name..... Grace Muryoki Date..... 03/08/2020 Signature..... GM

Approved By
 Name..... Joseph Muryoki Date..... 03/08/2020 Signature..... JM



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
June /30/2021

	Shs
Balance as per Bank Certificate ..	2,439,187.80
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement .. (Unpresented cheques)	522,971,784.10
2. Receipts in Bank Statement not yet recorded in Cash Book ..	-
Add	
3. Payments in Bank Statement not yet recorded in Cash book ..	
4. Receipts in cashbook not yet recorded in Bank statement	521,368,373.35
Balance as per Cash Book ..	835,777.05

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

Prepared By Joseph M. Muriage Date 22/07/2021 Signature [Signature]

Checked By Grace Musyoki Date 22/07/2021 Signature [Signature]

Approved By Jacob Mwangi Date 22/07/2021 Signature [Signature]

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN THE BANK STATEMENTS NOT RECORDED IN CASHBOOK		
Date	From	Amount		Date	From	Amount
COMMISSIONER OF VAT	09-Jul-21	17,241.40				
SNACKS PALACE LIMITED	09-Jul-21	32,300.00				
COMMISSIONER OF VAT	09-Jul-21	48,550.00				
DORSAM INVESTMENTS	09-Jul-21	55,034.50				
DORSAM INVESTMENTS	09-Jul-21	80,586.20				
Fulbright Management And Constructi	09-Jul-21	153,937.60				
Fulbright Management And Constructi	09-Jul-21	164,907.20				
MWAMAG CONTRACTORS LTD	09-Jul-21	209,034.55				
LOKA AGENCIES	09-Jul-21	256,104.75				
MASTER AND INK CENTRE	09-Jul-21	271,241.40				
Quicklink Communications Limited	09-Jul-21	272,658.00				
Domarg Contractors And General Supp	09-Jul-21	294,021.00				
SINGLELINE CONTRACTORS LIMITED	09-Jul-21	294,827.60				
MWAMAG CONTRACTORS LTD	09-Jul-21	294,878.45				
SEVIC VENTURES LIMITED	09-Jul-21	324,684.00				
Quicklink Communications Limited	09-Jul-21	326,455.95				
EBRON TECHNOLOGIES	09-Jul-21	327,714.60				
BRANOLD ENTERPRISES	09-Jul-21	350,366.95				
FUELSLINK ENTERPRISES	09-Jul-21	381,770.30				
SEBEWA CONTRACTORS LIMITED	09-Jul-21	390,590.00				
World Plus Limited	09-Jul-21	395,143.00				
BEVCOM ENTERPRISES LIMITED	09-Jul-21	462,306.00				
CONNECTED CONSTRUCTION LIMITED	09-Jul-21	481,714.00				
SINGLELINE CONTRACTORS LIMITED	09-Jul-21	491,376.35				
NATIONAL OIL CORPORATION OF KENYA	09-Jul-21	491,379.30				
FUELSLINK ENTERPRISES	09-Jul-21	494,552.65				
Smatal Trading Company Limited	09-Jul-21	567,720.00				
CONNECTED CONSTRUCTION LIMITED	09-Jul-21	568,401.10				
FUELSLINK ENTERPRISES	09-Jul-21	597,665.65				
CONNECTED CONSTRUCTION LIMITED	09-Jul-21	602,298.80				
RAFRA ENTERPRISES	09-Jul-21	682,206.90				
SIMLAW SEEDS COMPANY	09-Jul-21	682,630.00				
Quicklink Communications Limited	09-Jul-21	779,755.00				
PATRON AGENCIES LIMITED	09-Jul-21	818,165.40				
SPURTECH VENTURES	09-Jul-21	834,136.05				
FRONTIERVIEW ENTERPRISE	09-Jul-21	839,197.25				
SPATA AGENCIES	09-Jul-21	970,439.30				
TACOPA AGENCIES	09-Jul-21	980,301.70				
NATIONAL OIL CORPORATION OF KENYA	09-Jul-21	982,758.60				
VIVO ENERGY KENYA LIMITED	09-Jul-21	982,758.60				
SAMEER AFRICA LIMITED	09-Jul-21	982,758.60				
ROBRON GENERAL MERCHANTS	09-Jul-21	1,021,282.75				
Showbiz Eastafrica Limited	09-Jul-21	1,066,293.10				
TAHYA KENYA LIMITED	09-Jul-21	1,279,137.95				
TAHYA KENYA LIMITED	09-Jul-21	1,279,137.95				
DAMILA VENTURES LIMITED	09-Jul-21	1,318,862.05				
Mavatech (k) Limited	09-Jul-21	1,396,745.70				
BRETI TRADING AGENCIES	09-Jul-21	1,459,396.55				
TAHYA KENYA LIMITED	09-Jul-21	1,492,327.60				
Ayuti Limited	09-Jul-21	1,622,436.20				
Willane Limited	09-Jul-21	1,632,180.00				

MANU MERCHANTS	09-Jul-21	1,702,059.30		
Seski Enterprises	09-Jul-21	1,720,380.80		
JULIESONGS CONSTRUCTIONS	09-Jul-21	1,750,548.60		
TAHYA KENYA LIMITED	09-Jul-21	1,758,492.30		
Brescia Ventures Limited	09-Jul-21	1,911,760.35		
EPTON TECHNOLOGIES LIMITED	09-Jul-21	1,942,668.10		
Joseph And James Construction Compa	09-Jul-21	1,957,715.10		
SAILS MERCHANTS	09-Jul-21	1,959,217.75		
MITABEL BUSINESS SOLUTIONS	09-Jul-21	1,961,694.30		
DANVAL GENERAL SUPPLIES	09-Jul-21	1,963,551.70		
Dimevision Limited	09-Jul-21	1,999,622.30		
SIAN KING ENTERPRISES LIMITED	09-Jul-21	2,043,133.55		
saflos investment company ltd	09-Jul-21	2,125,687.65		
SANDHU BUILDERS AND CONTRACTORS	09-Jul-21	2,159,568.55		
STEPAL BUILDERS CO. LTD	09-Jul-21	2,189,300.00		
NORTH LINK GENERAL CONTRACTORS AND	09-Jul-21	2,301,868.40		
SOFTWISE ENTERPRISES	09-Jul-21	2,342,503.45		
STEJAN INVESTMENT LTD	09-Jul-21	2,402,391.60		
SELUK INVESTMENTS LIMITED	09-Jul-21	2,464,389.70		
Reenaso Supplies	09-Jul-21	2,506,034.50		
Free Drop Interior Designers Limite	09-Jul-21	2,559,180.95		
DIGITAL PRINT MEDIA LIMITED	09-Jul-21	2,874,863.80		
Peru Potential Contractors Limited	09-Jul-21	2,887,227.50		
NATIONAL OIL CORPORATION OF KENYA	09-Jul-21	2,948,275.85		
DANNEX INVESTMENTS AND ENGINEERING	09-Jul-21	2,988,011.15		
YUHAISMO LIMITED	09-Jul-21	3,067,034.20		
IHALINES INVESTMENTS	09-Jul-21	3,144,276.25		
PONIKA ENTERPRISES LIMITED	09-Jul-21	3,157,526.40		
DANNEX INVESTMENTS AND ENGINEERING	09-Jul-21	3,240,430.75		
SINGLELINE CONTRACTORS LIMITED	09-Jul-21	3,258,775.50		
NADOS ENTERPRISES LIMITED	09-Jul-21	3,289,090.00		
SYSTEMS GROUP LIMITED	09-Jul-21	3,307,731.50		
ZEDMART COMPANY LIMITED	09-Jul-21	3,317,776.80		
NGENI K GENERAL CONSTRUCTION LIMITE	09-Jul-21	3,318,469.25		
zuyami general supplies limited	09-Jul-21	3,372,400.45		
Bourton Investments Limited	09-Jul-21	3,390,942.65		
PANAFRICAN EQUIPMENT KENYA LIMITED	09-Jul-21	3,639,184.65		
TAHYA KENYA LIMITED	09-Jul-21	3,789,650.80		
Masaka Dirty Burst Construction Com	09-Jul-21	3,813,300.00		
SAMIMA INVESTMENTS LIMITED	09-Jul-21	3,881,896.55		
PONIKA ENTERPRISES LIMITED	09-Jul-21	3,998,314.15		
CYDI VENTURES LIMITED	09-Jul-21	4,324,137.95		
TRANSCEND MEDIA GROUP LIMITED	09-Jul-21	4,913,793.10		
al naim construction and general su	09-Jul-21	5,117,224.15		
SEVIC VENTURES LIMITED	09-Jul-21	5,306,896.55		
KENTAINERS LIMITED	09-Jul-21	5,572,241.40		
Dynamic Financial And It Research A	09-Jul-21	5,678,081.55		
SOLAR PHOTOELECTRICITY KENYA LIMITE	09-Jul-21	5,896,551.75		
VIVO ENERGY KENYA LIMITED	09-Jul-21	7,862,068.95		
NATIONAL HOUSING CORPORATION	09-Jul-21	10,000,000.00		
Mibawa Suppliers Limited	09-Jul-21	12,389,834.50		
NATIONAL HOUSING CORPORATION	09-Jul-21	12,723,965.05		
Zulatech Enterprise Ltd	09-Jul-21	14,912,620.10		
Quicklink Communications Limited	09-Jul-21	17,764,795.50		
MACHAKOS COUNTY RECURRENT ACCOUNT	09-Jul-21	81,765,543.00		
MBIRWE SYSTEMS LIMITED	09-Jul-21	9,443,317.60		
COMMISSIONER OF VAT	12-Jul-21	14,633.95		
SALEY GENERAL ENTERPRISES	12-Jul-21	26,800.00		
SALEY GENERAL ENTERPRISES	12-Jul-21	32,900.00		
COMMISSIONER OF VAT	12-Jul-21	55,523.45		
COMMISSIONER OF VAT	12-Jul-21	63,845.35		
COMMISSIONER OF VAT	12-Jul-21	67,094.00		
COMMISSIONER OF VAT	12-Jul-21	68,103.45		
COMMISSIONER OF VAT	12-Jul-21	68,526.80		
COMMISSIONER OF VAT	12-Jul-21	84,095.75		
COMMISSIONER OF INCOME TAX	12-Jul-21	96,610.80		
COMMISSIONER OF VAT	12-Jul-21	103,448.25		
COMMISSIONER OF INCOME TAX	12-Jul-21	116,743.55		
COMMISSIONER OF INCOME TAX	12-Jul-21	119,236.60		
COMMISSIONER OF INCOME TAX	12-Jul-21	146,326.65		
ASSUKIM SYSTEMS LTD	12-Jul-21	171,563.05		
COMMISSIONER OF VAT	12-Jul-21	190,928.40		
COMMISSIONER OF VAT	12-Jul-21	217,910.95		
DELFT LINK CONSULTING AND CONTRACTO	12-Jul-21	299,583.80		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	322,036.00		
COMMISSIONER OF INCOME TAX	12-Jul-21	332,215.40		
SINGLELINE CONTRACTORS LIMITED	12-Jul-21	337,317.20		
COMMISSIONER OF INCOME TAX	12-Jul-21	379,165.10		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	389,145.20		
Garland Motors Limited	12-Jul-21	393,103.45		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	397,455.40		
PRO-ULTIMATE SOLUTIONS LIMITED	12-Jul-21	460,560.00		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	487,755.50		
LIMELIGHT CREATIONS AFRICA LTD	12-Jul-21	511,000.00		
COMMISSIONER OF VAT	12-Jul-21	526,199.80		
NATION MEDIA GROUP LIMITED	12-Jul-21	561,852.95		
COMMISSIONER OF INCOME TAX	12-Jul-21	624,964.50		
KENYA VETERINARY VACCINES PRODUCTIO	12-Jul-21	670,200.00		
TIMAX BUILDING AND GENERAL CONTRACT	12-Jul-21	753,077.95		



PONIKA ENTERPRISES LIMITED	12-Jul-21	844,265.15		
Mbaumi General Construction Limited	12-Jul-21	851,100.85		
EASY REACH AUTOMOBILES LIMITED	12-Jul-21	855,780.30		
COMMISSIONER OF INCOME TAX	12-Jul-21	915,587.65		
Mbaumi General Construction Limited	12-Jul-21	979,337.65		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	1,107,384.60		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	1,263,883.65		
KENYA NATIONAL TRADING CORPORATION	12-Jul-21	1,341,522.00		
EASY REACH AUTOMOBILES LIMITED	12-Jul-21	1,670,689.65		
BEVCOM ENTERPRISES LIMITED	12-Jul-21	1,699,362.25		
SEBEWA CONTRACTORS LIMITED	12-Jul-21	1,705,324.55		
KENYA ANIMAL GENETIC RESOURCES CENT	12-Jul-21	1,788,600.00		
NAWIRI AGENCY	12-Jul-21	1,802,693.80		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	2,083,215.00		
TECHNOLOGY SOLUTION CENTRE LIMITED	12-Jul-21	2,767,350.00		
Lizmart Agencies Limited	12-Jul-21	2,849,577.40		
MACHAKOS COUNTY DEPOSIT ACCOUNT	12-Jul-21	3,051,958.85		
EXCEL KENYA LIMITED	12-Jul-21	3,389,335.20		
Koneclink Enterprises Limited	12-Jul-21	4,159,377.10		
KYELENGE GENERAL CONTRACTORS LIMITE	12-Jul-21	10,777,876.95		
broadvision limited	12-Jul-21	26,025,842.10		
Marshall Promotions Limited	13-Jul-21	1,292,897.60		
Majestic Youth Initiative	13-Jul-21	1,971,149.20		
Best Bargain Electronics Limited	13-Jul-21	2,943,165.50		
Kamwaki Contractors Limited	14-Jul-21	768,090.65		
DIWAFI INVESTMENT LIMITED	14-Jul-21	1,067,900.00		
DIWAFI INVESTMENT LIMITED	14-Jul-21	1,374,485.60		
LOVENA COMPANY LIMITED	14-Jul-21	1,572,413.80		
ABORI AGENCIES LTD	14-Jul-21	1,670,689.65		
Shelulu Investments Limited	14-Jul-21	2,021,308.25		
Qteck Construction Company And Gene	14-Jul-21	2,276,068.95		
BIOLITE LIMITED	14-Jul-21	2,390,919.65		
SPURTECH VENTURES	14-Jul-21	2,848,000.00		
TOMIKA ENTERPRISES	14-Jul-21	2,849,975.45		
Rebeca Construction Company Limited	14-Jul-21	4,080,875.35		
Timwo Agencies Limited	14-Jul-21	4,113,207.35		
CHAUVERO ENTERPRISES	14-Jul-21	8,168,967.10		
DANNEX INVESTMENTS AND ENGINEERING	14-Jul-21	9,346,290.00		
biomax africa ltd	14-Jul-21	9,483,620.70		
Dapal Motors And Logistics Limited	14-Jul-21	15,010,655.20		
HERY INVESTMENT LIMITED	14-Jul-21	15,041,149.20		
SAILS MERCHANTS	19-Jul-21	1,791,568.95		
DANNEX INVESTMENTS AND ENGINEERING	19-Jul-21	2,988,011.15		
TOTAL		522,971,784.10	TOTAL	-

3. PAYMENTS IN BANK STATEMENTS NOT RECORDED IN CASH BOOK			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Date	Payee	Amount	Date	Payee	Amount
			08-Jul-21	Account Transfer	518,454,762.00
			09-Jul-21	RETURNED RTGS - RAFRA ENTERPRISES	682,206.90
			12-Jul-21	RETURNED RTGS - ASSUKIM SYSTEMS LTD	171,563.05
			13-Jul-21	RETURNED RTGS - MASTER AND INK CENT	271,241.40
			14-Jul-21	RETURNED RTGS - KENYA ANIMAL GENETI	1,788,600.00
TOTAL		-	TOTAL		521,368,373.35

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

	Shs
Balance as per Bank Certificate . .	2,439,187.80
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	2,439,187.80

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

Prepared By
 Name..... Sore M. Mutiga Date 04/06/2021 Signature Mutiga

Checked By
 Name..... Grace Musyoki Date 04/06/2021 Signature GM

Approved By
 Name..... Jacob Muryorji Date 04/06/2021 Signature JM

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
April/30/2021

	Shs
Balance as per Bank Certificate . .	4,900,144.80
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	4,900,144.80

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

Prepared By
 Name..... Sarah M. Mutiga DATE: 06/05/2021 Signature..... Mutiga

Checked By
 Name..... Grace Mung'ani DATE: 07/05/2021 Signature..... GM

Approved By
 Name..... Jacob Mung'ani DATE: 07/05/2021 Signature..... Jacob Mung'ani



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

	Shs
Balance as per Bank Certificate . .	10,129,068.95
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	10,129,068.95

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

Prepared By

Name.....*Seth M. Mutiga*..... Date.....*03/04/2021*..... Signature.....*[Signature]*.....

Checked By

Name.....*Grace Muryoki*..... Date.....*03/04/2021*..... Signature.....*[Signature]*.....

Approved By

Name.....*Jacob Muryoki*..... Date.....*03/04/2021*..... Signature.....*[Signature]*.....



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
February /28/2021

	Shs
Balance as per Bank Certificate . .	23,755,569.60
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	23,755,569.60

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

Prepared By Sarah M. Mutunga Date: 04/03/2021 Signature: [Signature]

Checked By Grace Musyoki Date: 04/03/2021 Signature: [Signature]

Approved By Jacob Mumpwoki Date: 04/03/2021 Signature: [Signature]



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

	Shs
Balance as per Bank Certificate . .	11,031,604.60
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	11,031,604.60

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

Prepared By
 Name: Seth M. Mutua Date: 05/02/2021 Signature: [Signature]

Checked By
 Name: Grace Mwangi Date: 05/02/2021 Signature: [Signature]

Approved By
 Name: Jacob Mwangi Date: 05/02/2021 Signature: [Signature]

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
December /31/2020

	Shs
Balance as per Bank Certificate . .	23,185,628.75
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	23,185,628.75

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

Prepared By

Name.....*Seth M. Mutisya*..... Date.....*06/01/2021*..... Signature.....*[Signature]*.....

Checked By

Name.....*Grace Mutyaki*..... Date.....*06/01/2021*..... Signature.....*[Signature]*.....

Approved By

Name.....*Jacob Mutyaki*..... Date.....*06/01/2021*..... Signature.....*[Signature]*.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
November/30/2020

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

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

Prepared By
 Name..... Seth M. Wanjau Date..... 07/12/2020 Signature..... [Signature]

Checked By
 Name..... Grace Musyoki Date..... 07/12/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mung'oro Date..... 07/12/2020 Signature..... [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
October/30/2020

	Shs
Balance as per Bank Certificate . .	2.2
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	2.2

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

Prepared By
 Name..... Seth N. Mwangi Date. 05/11/2020

Signature..... [Signature]

Checked By
 Name..... Grace Mwigiti Date. 05/11/2020

Signature..... [Signature]

Approved By
 Name..... Jacob Mwangi Date. 05/11/2020

Signature..... [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
September/30/2020

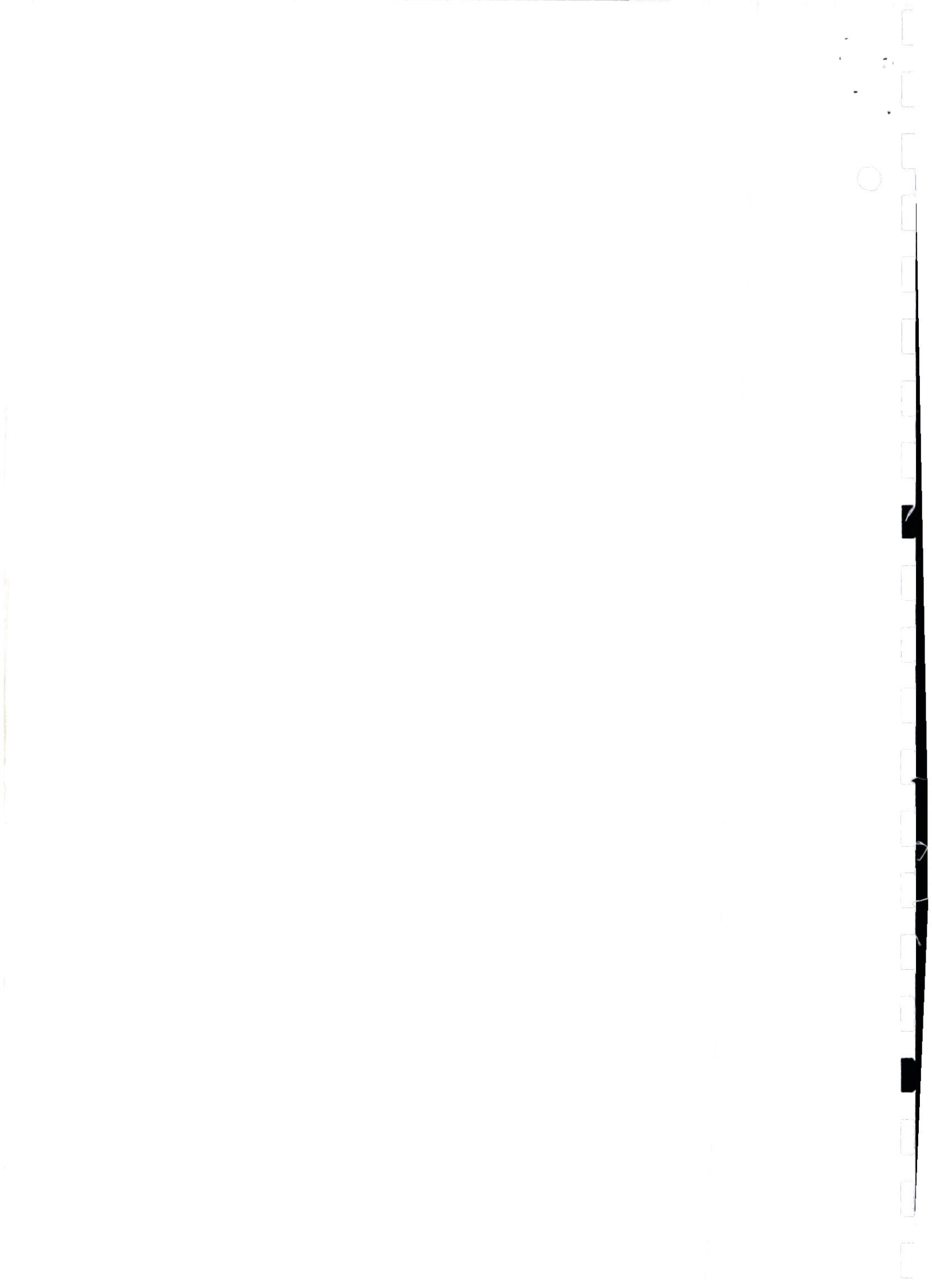
	Shs
Balance as per Bank Certificate . .	2.20
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in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

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

Prepared By
 Name M. Muthya Date 02/10/2020 Signature [Signature]

Checked By
 Name Grace Musyoki Date 02/10/2020 Signature [Signature]

Approved By
 Name Jacob Mumbirozi Date 02/10/2020 Signature [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
August/31/2020

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

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

Prepared By
 Name..... Caroline M. Mutiga Date..... 01/09/2020 Signature..... [Signature]

Checked By
 Name..... Grace Musyoki Date..... 01/09/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mwangi Date..... 01/09/2020 Signature..... [Signature]

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
July/31/2020

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

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

Prepared By
 Name: Grace M. Mung'ani DATE: 03/08/2020 Signature: [Signature]

Checked By
 Name: Grace Mung'ani DATE: 03/08/2020 Signature: [Signature]

Approved By
 Name: Jacob Mung'ani DATE: 03/08/2020 Signature: [Signature]



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

	Shs
Balance as per Bank Certificate ..	1,723,919,685.80
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . . (Unpresented cheques)	2,133,135,903.00
2. Receipts in Bank Statement not yet recorded in Cash Book . . .	-
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . . .	-
4. Receipts in cashbook not yet recorded in Bank statement	1,229,379,584.35
Balance as per Cash Book ..	820,163,367.15

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

Prepared By
 Name: Jacob M. Mutiga Date: 26/07/2021 Signature: [Signature]

Checked By
 Name: Grace Muryaki Date: 26/07/2021 Signature: [Signature]

Approved By
 Name: Jacob Muryaki Date: 26/07/2021 Signature: [Signature]

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN THE BANK STATEMENTS NOT RECORDED IN CASHBOOK		
Date	From	Amount		Date	From	Amount
REC EXEC	06-Jul-21	1,525,000.00				
REC EXEC	06-Jul-21	3,987,087.00				
KCSAP	06-Jul-21	5,073,010.00				
USER FEE	06-Jul-21	24,129,039.00				
SVTG	06-Jul-21	31,374,947.00				
REC EXEC	06-Jul-21	40,291,716.00				
KCSAP	06-Jul-21	58,245,140.00				
LEVEL 5	06-Jul-21	61,058,805.00				
REC EXEC	06-Jul-21	86,648,983.00				
LEVEL 5	06-Jul-21	146,076,454.00				
REC EXEC	06-Jul-21	178,111,664.00				
REC ASSEMBLY	08-Jul-21	5,514,000.00				
REC ASSEMBLY	08-Jul-21	7,252,565.00				
REC ASSEMBLY	08-Jul-21	10,953,901.00				
REC EXEC	08-Jul-21	15,306,284.00				
DEV ASSEMBLY	08-Jul-21	21,807,205.00				
REC EXEC	08-Jul-21	28,890,408.00				
REC ASSEMBLY	08-Jul-21	30,186,642.00				
REC EXEC	08-Jul-21	140,375,775.00				
REC EXEC	08-Jul-21	194,480,340.00				
DEV EXEC	08-Jul-21	518,454,762.00				
REC EXEC	16-Jul-21	6,313,400.00				
REC EXEC	16-Jul-21	10,773,815.00				
REC ASSEMBLY	16-Jul-21	20,000,000.00				
THSUCP	16-Jul-21	21,727,511.00				
DEV ASSEMBLY	16-Jul-21	42,010,746.00				
REC EXEC	16-Jul-21	60,790,691.00				
KUSP DEV	16-Jul-21	361,776,013.00				
TOTAL		2,133,135,903.00		TOTAL		-
3. PAYMENTS IN BANK STATEMENTS NOT RECORDED IN CASH BOOK				4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Date	Payee	Amount		Date	Payee	Amount
				01-Jul-21	OSR	751,653.50
				01-Jul-21	OSR	14,360,000.00
				01-Jul-21	THSUCP	21,727,510.75
				02-Jul-21	EXCHEQUER	659,111,250.00
				05-Jul-21	OSR	3,200,284.00
				06-Jul-21	OSR	4,831,052.00
				06-Jul-21	KUSP	361,776,012.35
				09-Jul-21	KDSP	161,906,472.00
				12-Jul-21	OSR	1,167,199.75
				15-Jul-21	OSR	16,750.00
				19-Jul-21	OSR	531,400.00
TOTAL		-		TOTAL		1,229,379,584.35

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
May /31/2021

	Shs
Balance as per Bank Certificate . .	869,983,375.55
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	869,983,375.55

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

Prepared By
 Name Seth M. Mutiga Date 4/06/2021 Signature [Signature]

Checked By
 Name Grace Mung'ani Date 05/06/2021 Signature [Signature]

Approved By
 Name Jacob Mung'ani Date 05/06/2021 Signature [Signature]

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

	Shs
Balance as per Bank Certificate . .	659,287,155.25
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	659,287,155.25

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

Prepared By
 Name... Sgt. M. Mutige Date 6/05/2021 Signature [Signature]

Checked By
 Name... Grace Musingi Date 07/05/2021 Signature [Signature]

Approved By
 Name... Jacob Musingi Date 07/05/2021 Signature [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
March /31/2021

	Shs
Balance as per Bank Certificate . .	822,109.35
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	822,109.35

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

Prepared By

Name.....*Peta N. Mutisya*.....Date.....*01/04/2021*.....Signature.....*[Signature]*.....

Checked By

Name.....*Grace Mutyoki*.....Date.....*01/04/2021*.....Signature.....*[Signature]*.....

Approved By

Name.....*Jacob Mutyoki*.....Date.....*01/04/2021*.....Signature.....*[Signature]*.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
February /28/2020

	Shs
Balance as per Bank Certificate . .	235,421,305.75
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	235,421,305.75

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

Prepared By

Name Seth W. Muriyaa Date 09/02/2020 Signature [Signature]

Checked By

Name Grace Muriyaa Date 09/02/2020 Signature [Signature]

Approved By

Name Jacob Muriyaa Date 09/02/2020 Signature [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
January /31/2021

	Shs
Balance as per Bank Certificate . .	392,006,369.90
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	392,006,369.90

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

Prepared By
 Name Seth N. Mutigwa Date 01/02/2021 Signature [Signature]

Checked By
 Name Grace Musingoki Date 02/02/2021 Signature [Signature]

Approved By
 Name Jacob Musingoki Date 05/02/2021 Signature [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
December/31/2020

	Shs
Balance as per Bank Certificate . .	699,902,619.95
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	699,902,619.95

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

Prepared By
 Name..... Seth M. Musyoki Date..... 06/01/2021 Signature..... [Signature]

Checked By
 Name..... Grace Musyoki Date..... 06/01/2021 Signature..... [Signature]

Approved By
 Name..... Jacob Mung'ani Date..... 06/01/2021 Signature..... [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
November/30/2020

	Shs
Balance as per Bank Certificate . .	300,663,655.05
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	300,663,655.05

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

Prepared By
 Name Seth M. Mutiga Date 04/12/2020 Signature [Signature]

Checked By
 Name Grace Musyoki Date 04/12/2020 Signature [Signature]

Approved By
 Name Jacob Mung'oro Date 04/12/2020 Signature [Signature]

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

October /31/2020

	Shs
Balance as per Bank Certificate . .	561,047,977.30
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	561,047,977.30

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

Prepared By
 Name.....*Seth N. Mutiga*..... Date *05/11/2020*..... Signature.....*[Signature]*.....

Checked By
 Name.....*Grace Musyoki*..... Date *06/11/2020*..... Signature.....*[Signature]*.....

Approved By
 Name.....*Jacob Murywoki*..... Date *06/11/2020*..... Signature.....*[Signature]*.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
September /30/2020

	Shs
Balance as per Bank Certificate . .	69,374,185.50
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	69,374,185.50

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

Prepared By
 Name..... Sarah N. Mutisya Date..... 07/10/2020 Signature..... [Signature]

Checked By
 Name..... Grace Mutyoki Date..... 07/10/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mutyoki Date..... 07/10/2020 Signature..... [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
August/31/2020

	Shs
Balance as per Bank Certificate . .	426,584,162.50
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	426,584,162.50

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

Prepared By Satu M. Mwangi Date 05/09/2020 Signature [Signature]

Checked By Grace Mwangi Date 05/09/2020 Signature [Signature]

Approved By Jacob Mwangi Date 05/09/2020 Signature [Signature]

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND-A/C.NO.1000170751
July/31/2020

	Shs
Balance as per Bank Certificate . .	446,520,029.30
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	446,520,029.30

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

Prepared By
 Name..... Sath M. Mutiso Date 04/08/2020 Signature [Signature]

Checked By
 Name..... Grace Mwangi Date 05/08/2020 Signature [Signature]

Approved By
 Name..... Jacob Mwangi Date 05/08/2020 Signature [Signature]



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

	Shs
Balance as per Bank Certificate ..	136,302,439.30
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement .. (Unpresented cheques)	99,470.00
2. Receipts in Bank Statement not yet recorded in Cash Book ..	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book ..	
4. Receipts in cashbook not yet recorded in Bank statement	10,589,077.40
Balance as per Cash Book ..	146,792,046.70

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

Prepared By Sgt. M. Kariuki Date 14/07/2021 Signature [Signature]

Checked By Grace Musingoki Date 14/07/2021 Signature [Signature]

Approved By Jacob Musingoki Date 14/07/2021 Signature [Signature]

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			2. RECEIPTS IN THE BANK STATEMENTS NOT RECORDED IN CASHBOOK		
Date	From	Amount	Date	From	Amount
Momella contractors	09-Jul-21	99,470.00			
TOTAL		99,470.00	TOTAL		-

3. PAYMENTS IN BANK STATEMENTS NOT RECORDED IN CASH BOOK			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Date	Payee	Amount	Date	Payee	Amount
			09-Jul-21	M AND J HOLDING LIMITED	60,355.80
			09-Jul-21	MOMELLA CONTRACTORS	99,470.00
			09-Jul-21	M AND J HOLDING LIMITED	181,297.70
			09-Jul-21	M AND J HOLDING LIMITED	222,755.00
			09-Jul-21	M AND J HOLDING LIMITED	457,111.90
			09-Jul-21	M AND J HOLDING LIMITED	465,252.80
			12-Jul-21	Crystalberg International Construction Lim	322,036.00
			12-Jul-21	NGENI K GENERAL CONSTRUCTION LIMITE	389,145.20
			12-Jul-21	EXCEL KENYA LIMITED	397,455.40
			12-Jul-21	Konectlink Enterprises Limited	487,755.50
			12-Jul-21	MBIRWE SYSTEMS LIMITED	1,107,384.60
			12-Jul-21	KYELENGE GENERAL CONTRACTORS LIMITE	1,263,883.65
			12-Jul-21	Quicklink Communications Limited	2,083,215.00
			12-Jul-21	broadvision limited	3,051,958.85
TOTAL		-	TOTAL		10,589,077.40

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
May /31/2021

	Shs
Balance as per Bank Certificate . .	148,831,289.45
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	148,831,289.45

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

Prepared By
 Name..... Seth M. Mutiso Date..... 04/06/2021 Signature..... [Signature]

Checked By
 Name..... Grace Mung'ani Date..... 05/06/2021 Signature..... [Signature]

Approved By
 Name..... Jacob Mung'ani Date..... 05/06/2021 Signature..... [Signature]

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

	Shs
Balance as per Bank Certificate . .	153,382,311.90
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	153,382,311.90

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

Prepared By
 Name Seth M. Mutiso Date 04/05/2021 Signature Mutiso

Checked By
 Name Grace Mung'ani Date 04/05/2021 Signature GM

Approved By
 Name Jacob Mung'ani Date 04/05/2021 Signature JM

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
March /31/2021

	Shs
Balance asper Bank Certificate . .	162,610,124.35
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	162,610,124.35

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

Prepared By
 Name.....*Seth M. Mung'ara*..... Date.....*02/04/2021*..... Signature.....*[Signature]*.....

Checked By
 Name.....*Grace Mung'ara*..... Date.....*02/04/2021*..... Signature.....*[Signature]*.....

Approved By
 Name.....*Jacob Mung'ara*..... Date.....*02/04/2021*..... Signature.....*[Signature]*.....

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
February /28/2020

	Shs
Balance as per Bank Certificate . .	153,197,486.60
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	153,197,486.60

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

Prepared By
 Name..... Grace M. Mutisya Date..... 05/03/2020 Signature..... [Signature]

Checked By
 Name..... Grace Mung'oki Date..... 05/03/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mung'oki Date..... 05/03/2020 Signature..... [Signature]

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
January /31/2021

	Shs
Balance as per Bank Certificate . .	175,227,762.40
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	175,227,762.40

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

Prepared By
 Name Sete M. Mutisya Date 05/02/2021 Signature [Signature]

Checked By
 Name Grace Musingoki Date 05/02/2021 Signature [Signature]

Approved By
 Name Jacob Mung'oro Date 05/02/2021 Signature [Signature]

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
December/31/2020

	Shs
Balance as per Bank Certificate . .	172,822,519.90
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	172,822,519.90

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

Prepared By
 Name..... *Seth M. Mutiga* Date *05/01/2021* Signature..... *[Signature]*

Checked By
 Name..... *Grace Musyoki* Date *05/01/2021* Signature..... *[Signature]*

Approved By
 Name..... *Jacob Mung'woki* Date *05/01/2021* Signature..... *[Signature]*



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
November/30/2020

	Shs
Balance as per Bank Certificate . .	164,526,889.35
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	164,526,889.35

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

Prepared By
 Name..... Seth M. Mutisya Date..... 03/12/2020 Signature..... [Signature]

Checked By
 Name..... Grace Mutyoki Date..... 03/12/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mutyoki Date..... 03/12/2020 Signature..... [Signature]

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
October /31/2020

	Shs
Balance as per Bank Certificate . .	165,727,419.90
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	165,727,419.90

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

Prepared By
 Name..... Seth M. Mutiga Date..... 04/11/2020 Signature..... [Signature]

Checked By
 Name..... Grace Njugiri Date..... 04/11/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mwangi Date..... 04/11/2020 Signature..... [Signature]

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REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
September /30/2020

	Shs
Balance as per Bank Certificate . .	173,034,230.80
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book . .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	173,034,230.80

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

Prepared By
 Name Sate M. Mutisya Date 02/10/2020 Signature [Signature]

Checked By
 Name Grace Musingi Date 02/10/2020 Signature [Signature]

Approved By
 Name Jacob Musingi Date 02/10/2020 Signature [Signature]



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

August/31/2020

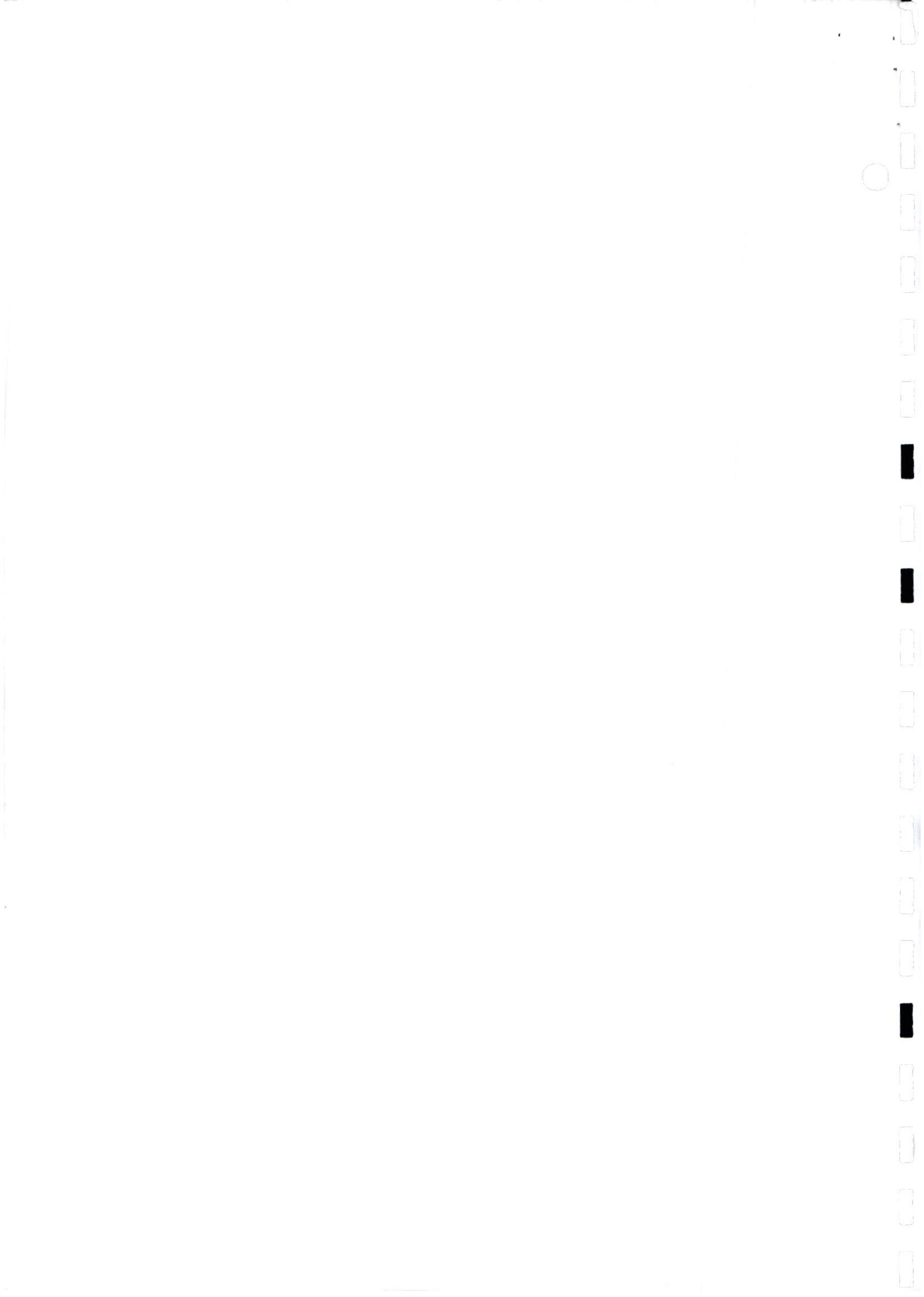
	Shs
Balance as per Bank Certificate . .	168,673,263.70
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book . .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	168,673,263.70

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

Prepared By
 Name..... Seth M. Mutiso Date 01/09/2020 Signature..... [Signature]

Checked By
 Name..... Grace Musyoki Date 03/09/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Mung'ani Date 03/09/2020 Signature..... [Signature]



REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEPOSIT ACCOUNT-A/C.NO.1000228229
July/31/2020

	Shs
Balance as per Bank Certificate . .	168,673,263.70
<i>Less-</i>	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
<i>Add</i>	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balance as per Cash Book	168,673,263.70

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

Prepared By
 Name..... Seth M. Mutige Date 03/08/2020 Signature..... [Signature]

Checked By
 Name..... Grace Muryoki Date 03/08/2020 Signature..... [Signature]

Approved By
 Name..... Jacob Muryoki Date 03/08/2020 Signature..... [Signature]

