REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF MACHAKOS

FOR THE YEAR ENDED 30 JUNE 2018

COUNTY GOVERNMENT OF MACHAKOS
(COUNTY EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management

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

- Governor;
- Deputy Governor;
- County Executive Committee Members; and
- Chief Officers

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	-Ms Jacinta Masila
2.	Ag. Accountant General	-Catherine Ngarachu
3.	Ag. Deputy Accountant General	- Zainabu Kiptoo
4.	Ag. Deputy Accountant General	- Paul Kyanzi

d) Fiduciary Oversight Arrangements

- **Revenue Collection and Management**

  In order to attain high level of efficiency and effectiveness in revenue collection, the County Government established a directorate of revenue collection headed by a director general. The core mandate of this directorate is implementing revenue collection strategies geared towards ensuring all revenue sources are fully utilized and all monies collected are banked accordingly. Further; there is a full time team responsible for reconciling all revenue bank accounts so as to ensure 100% banking of all revenue collected. To strengthen revenue collection and management controls, the County Government has gone cashless in revenue collection process. To attain this; revenue collection has been fully automated right from billing up to paying point whereby clients pay electronically via MPESA into revenue accounts.

  Finally, there is Finance and Revenue Collection Committee established under County Assembly standing orders whose mandate is to oversee revenue collection and management.

- **Expenditure control and Debt Management**

  There is an established office of Controller of Budget whose mandate is to oversee budget implementation so as to ensure the County spends within the budget. Further; the County Assembly plays an oversight role in the County's budget implementation through an established Budget Committee.

- **Internal Audit and Financial Planning**
  There is an Internal Audit department headed by Chief Internal Auditor. The mandate of the department is to test internal control systems of the County so as to ensure they are duly implemented and they are effective.
  They also ensure that the County Government is operating within the set regulations and adheres to all statutory requirements.

e) Entity Headquarters
P.O. Box 1996-90100
Town Hall
Machakos Nairobi Highway
Machakos, KENYA

f) Entity Contacts
Telephone: (254) 4420246
E-mail: machakostreasury@machakosgovernment.com
Website: www.machakosgovernment.com

g) Entity Bankers

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

2. Kenya Commercial Bank
   Machakos Branch

3. Co-operative Bank Of Kenya
   Machakos Branch

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

i) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CEC

Machakos County Government Reports and Financial Statements for the year ended 30th June, 2018 are prepared in line with the Public Finance Management Act, 2012 and the IPSAS cash basis of accounting. The Act requires final accounts to be prepared, published and publicized within a period of three months after the end of each financial year. The reports and financial statements show the Receipts and Expenditure, Assets & Liabilities, Statement of cash flow, Statement of Appropriation Development and Recurrent combined, Statement of Appropriation Recurrent and Statement of Appropriation Development for the said period.

The County's approved budget estimates amounted to Kshs. 10.078 Billion. Expenditure on compensation of employees amounted to Kshs.4.59 Billion, while on purchase of goods and services was Kshs. 992 million. In acquisition of assets, the County spent Kshs. 850 Million while in other expenditure and grants to other government entities, the county spent a total of Kshs. 1.655 Billion. The overall actual expenditure for the County was Kshs 8.09 Billion.

Since devolution, Machakos County Government has utilised most of its development funds on infrastructure. This constitutes Construction of major roads, Maintenance of access roads, Upgrading of market roads, provision of water though sinking boreholes and maintenance of existing ones, construction of dams, Installation of CCTV surveillance cameras and street lighting. Further, the County Government has also embarked on a comprehensive strategy of improving healthcare by completion of community hospitals, renovation of Machakos Level 5 Hospital, renovation of health centres & dispensaries as well as equipping of health facilities. In the Agricultural sector, the expenditure included provision of greenhouses, subsidised seeds and fertilizers to farmers. The County government has also improved the Education Sector by completing ECDE classrooms and establishing a bursary fund to assist the needy and deserving students in the county.

This success has however not been achieved without challenges. The county government has faced numerous challenges which include; delays in exchequer releases, Climate change impacts which continued to exert negative effects on the economy. These include increased periods of drought, erratic rainfall and increase in temperatures that has led to low agricultural productivity, Poor partnership with other development partners which led to delayed approval of some projects from the relevant authorities such as KENHA. Others include high rates of inflation, which greatly influenced the ever-rising cost of living. This led to increased cost of programmes/projects against the planned cost causing delay in implementation. Poor involvement of all stakeholders during planning and implementation of programmes/projects also led to poor adoption, lack of community ownership, delayed implementation, vandalism and stealing of programme/project materials.

Sign..... **Date**..28/11/2018.....

County Executive Committee Member- Finance and Revenue Management
County Government of Machakos

III. 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 (CEC) member 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, 2018. 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 CEC member 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 CEC member 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, 2018, and of its financial position as at that date. The CEC 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 CEC member 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 CEC member 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.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 25th October 2018.

County Executive Committee Member – Finance

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE *ENTITY* (*specify entity name*)

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MACHAKOS FOR THE YEAR ENDED 30 JUNE 2018

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 97, which comprise the statement of financial assets and liabilities as at 30 June 2018 and the statement of receipts and payments, statement of cash flows and 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 County Executive of Machakos as at June 30, 2018 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Failure to Prepare Funds' Financial Statements

During the year under review, the Department of Education, Youth and Social Welfare operated two funds namely Machakos County Social Welfare Fund and Machakos County Bursary Fund. An amount of Kshs.52,248,016 was transferred to the Bursary Fund. The Funds' administrators failed to prepare and submit financial statements relating to the Funds.

2. Assets Inherited from the Defunct Local Authorities in Machakos County

As reported in previous years, the County's financial statements do not include the assets of the defunct local authorities located in Machakos County although the County Government has since taken possession of the assets. In addition, the Transition Authority (now defunct) did not formally handover the assets of the defunct local authorities to the County Government. Further, there are no ownership documents to the assets including title deeds and log books, among others. Consequently, it has not

been possible to confirm the carrying values of the assets and their ownership status. The assets of the County Executive are therefore understated by an undetermined amount.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Machakos in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion Section of my report and the conclusions on lawfulness and effectiveness as well as effectiveness of internal controls, risk management and governance, there were no other key audit matters to report.

Other Matter

1. Differences Between IFMIS and the Financial Statements Figures

The financial statements were prepared using a manual general ledger as opposed to an IFMIS ledger. There is no evidence that a reconciliation between the two records was undertaken to ensure that figures reflected in the financial statements agree with the IFMIS report. As a result, discrepancies were noted between the financial statements' figures and the IFMIS data in the following account balances:

Component	IFMIS	Financial Statements	Difference
	Kshs	Kshs	Kshs
Receipts	0	1,921,580,990	(1,921,580,990)
Transfers to Other Government Units	333,740,389	1,655,536,228	(1,321,795,838)
Proceeds from Domestic and Foreign Grants	59,626,172	109,997,189	(50,371,017)
Other Grants and Transfers	150,000	0	150,000
Exchequer Releases	5,937,353,280	7,398,999,999	(1,461,646,718)
Use of Goods and Services	869,402,022	992,913,236	(123,511,213)
Acquisition of Assets	794,069,222	850,694,781	(56,625,558)
Compensation of Employees	4,376,654,256	4,590,696,310	(214,308,053)
Social Security Benefits	3,665,770	0	3,665,770
Other Payments	12,710,269	0	12,710,269
Budget	8,730,834,395	10,078,517,468	(1,347,683,073)

In view of these discrepancies, the regularity, accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Accounts Payables – Deposits and Retentions

The statement of assets and liabilities reflects a balance of Kshs.106,247,155 in respect of accounts payables – deposits and retentions. However, the cash book and bank reconciliation statements in support of this balance were not provided for audit review. As a result, it was not possible to confirm the existence, completeness and accuracy of the accounts payables-deposit and retentions balance that is reported in the financial statements

3. Long Outstanding Imprests

The statement of assets and liabilities reflects an amount of Kshs.51,667,748 as outstanding imprests as at 30 June 2018. The imprests date back to 2016/2017 financial year and have not been recovered, contrary to authorities that govern imprests. Management has not indicated the measures taken or intended to be put in place to recover the outstanding imprests.

4. Budget as a Control and Performance Tool

4.1 Failure to Meet Revenue Targets and Fully Absorb the Budget

During the year under review, the County Executive's budgeted receipts and expenditure amounted to Kshs.10,078,517,469. The actual receipts amounted to Kshs.9,430,578,178 representing ninety-four (94%) percent of the budgeted amount and thus a shortfall of Kshs.647,939,289 while total payments amounted to Kshs.8,090,106,555 which translates to eighty (80) percent of the budgeted amount or under expenditure of Kshs.1, 988,410,912. The budget for the County's own generated revenue was Kshs.1,571,446,504 and actual amount collected was Kshs.1,084,204,845 occasioning an under collection of Kshs.487,241,659. The County's own generated revenue also declined by14% from the previous year's collection of Kshs.1,259,304,944.

The shortfall in the revenue collection and the noted under expenditure in various items resulted in delays in the provision of services and failure to implement projects that had been planned and budgeted for.

4.2 Failure to Observe Budget Ceiling - Compensation of Employees

The County Executive made a budget of Kshs.4,613,606,356 towards compensation of employees for the year 2017/2018. This represents 46% of the total budget which is a contravention of the requirements of the Public Finance Management Act, 2012 which restricts such expenditure to 35 % of the total expenditure. In addition, the actual expenditure on compensation of employees amounted to Kshs.4,584,272,805 representing 57% of the total actual expenditure as shown below:

Employees Cost Analysis	Budget Amounts Kshs.	Actual Expenditure Kshs.
Compensation of Employees	4,613,606,356	4,584,272,805
Total Expenditure	10,078,517,467	8,090,106,556
% of Expenditure	46%	57%

Further, there was no evidence provided in terms of regulations approved by the County Assembly governing the ceilings of salaries, wages and benefits to public officers. Consequently, it was observed that a large amount of the budget was geared towards payment of employees' costs thus depriving funds to the most critical economic drivers which are domiciled in the development expenditure.

Additionally, the compensation of employees' figure includes an amount of Kshs.3,350,200 described as Top-Up house allowances to members of staff which however has not been explained or supported by way of authority and therefore remains unaccounted for. Consequently, the regularity and validity of the figure of Kshs.3,350,200 could not be confirmed.

5. Irregular Payment Made to Football Kenya Federation (FKF)

The Ministry of Tourism, Sports and Culture made a payment of Kshs.13,500,000 to Football Kenya Federation on 21 December 2017 as support for CECAFA games which were held in the County between 3 December and 17 December 2017. The Ministry did not have a budget for such an activity and the payment was not approved by the County Executive Committee Members' Cabinet. Further there was no memorandum on how the funds were to be used and the payment was done after the games had ended. There was also no acknowledgement from FKF of receipt of the money.
The regularity of the payment could therefore not be confirmed.

6. Failure to Settle Long Outstanding Pending Bills

Note 1.3.1 (other important Disclosures-Pending accounts payables) to the financial statements reflects pending bills of Kshs.954,194,940. Some of these bills date back to 2010/2011 and some of the reasons given for failure to settle the bills are that there were no funds. This is despite the fact that the statement of receipts and payments reflects a surplus of Kshs.1,340,471,622. It is also not clear why goods and services that had been included in the procurement plans and budgeted for lacked funds to pay once the services had been rendered. The budgeted amounts could have been diverted to other uses.

In addition, had these pending bills been settled during the year under review, the County Executive would have reported a reduced surplus of Kshs.386,276,682.

Management has not indicated the measures it has put in place to ensure that the long outstanding bills are cleared without affecting other normal operations of the County Executive.

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. Project Implementation and Management

1.1 Failure to Avail Information Relating to On-going Projects

As reported in the previous year, the County Executive initiated several projects mainly in the Department of Transport Roads and Public Works at an aggregate cost of Kshs.610,292,286. Of these, six projects were flagship projects worth Kshs.521,289,602. Majority of these projects were ongoing during 2016/2017 financial year. In the year under review, there were additional projects worth Kshs.89,002,689 under the Kenya Roads Board and Roads Maintenance Levy Fund.

However, the status report on these projects was not availed for audit review. Failure to complete projects on time ties up funds and denies the citizens the services that would make a difference in their lives.

In the year 2016/2017, the County Executive further allocated Kshs.205,812,124 for the upgrading of Kivandini - Masinga Road project. According to the project status report provided, the project was supposed to be completed within six months from the date of inception. However, during a site visit in November 2018, it was observed that the project was only 80%. Given that this was a 2016/2017 financial year project, the delay has resulted in failure to provide services to the citizens in time.

1.2 Incomplete Access Roads

The County Executive budgeted and planned to open up various access roads spread over all the eight (8) Sub-Counties at a cost of Kshs.21,054,400 during the year under review. A total of Kshs.13,475,409 was paid during the year to cover 511.1 KMs of roads.

However, as at 30 June 2018, only 65% of the work had been completed as per the project status reports availed for audit review. Failure to complete projects on time denies the citizens the services that they deserve.

1.3 Irregular Advance Payment - Construction of a Commercial Development Centre

The County Executive under the Ministry of Transport, Roads, Public Works and Housing awarded the construction of a Commercial Development Centre to a construction firm on 1 March 2018 at a contract sum of Kshs.55,495,943. The site was handed over to the contractor on 8 March 2018 and the project duration was 26 weeks. The Contractor requested and was paid an advance payment of Kshs.5,549,594 (10% of the contract sum) on 15 May 2018 for mobilization of resources and equipment to the site. A site visit in November 2018 revealed that the work was at the foundation stage and the contractor had abandoned site.
The level of completion was at 5%, although as per the contract it should have been completed by September 2018. There was also no inception report from the contractor in support of this advance.

1.4 Stalled Project-Construction of Microwave and Shredder House

The County Executive was to construct a microwave and shredder house for machines donated by the National Government to ensure that they were not exposed to the vagaries of weather. The contract was not advertised even though the engineer's bill of quantities was Kshs.10,801,440. The contract was awarded to a local contractor on 23 January 2017 at a contract sum of Kshs.11,127,131. It was not clear how the bidders were invited, evaluated and awarded the contract.

Certificate no.1 for Kshs.3,646,610 raised and approved on 25 April 2017 was paid on 12 June 2017 and a second payment of Kshs.1,259,213 that was not supported by any certificate was made on 17 April 2018. Inspection of the microwave and shredder house in November 2018 revealed that the project had stalled and the contractor had abandoned site.

Under the circumstances, there was no value for money realized on this contract.

1.5 Failure to Prepare a Performance Report

Section 164(f) of Public Finance Management Act, 2012 requires county governments to prepare and submit to the Auditor-General reports on their own performance. Management did not prepare and submit a report on performance against pre-determined objectives for submission to the Auditor-General. The management was therefore in breach of this requirement.

2. Unresolved Prior Year Issues

2.1 Installation of a Substandard Tartan Track at Machakos Stadium

The Ministry of Tourism, Sports and Culture contracted a company to install a tartan track (all-weather synthetic track surfacing made of polyurethane used for track and field competitions) at contract price of Kshs.37,946,172. By 30 June 2017, the County Executive had paid a cumulative amount of Kshs.25,000,000 to the

contractor. However, site visits revealed that approximately one third of the running track had started wearing out, barely less than a year after installation.

Consequently, value for money in respect of this project was not realised.

2.2 Stalled Construction of Office Block at Ministry of Transport and Public Works

On 17 April 2014, Machakos County Government entered into a contract with a construction firm for the construction of an office at the Ministry of Transport, Roads, Public Works and Housing at a contract sum of Kshs.24,537,266. The contractor was given possession of the site on 29 April 2014 and the works commenced soon after. However, a default notice was issued to the contractor on 17 June 2015 as a result of failure by the contractor to complete works within the stipulated contract period, failure to maintain qualified number of personnel on site, failure to proceed regularly and diligently with works as per the conditions of the contract, failure to provide a revised program of works, continuous negligence and refusal to comply with instructions from the technical team and non-authorized stoppage of works for more than 30 days. As at the time of issue of the default notice, the contractor had lodged an interim certificate No. 1 of Kshs.11,225,070.

The skeleton building is currently under the devastating effects of weather and the public risks losing money tied in the stalled project.

2.3 Grounded Motor Vehicles

The audit of 2016/2017 revealed that seventeen vehicles attached to the Ministry of Decentralized Units County Administration Water and Irrigation (Department of Solid Waste Management and the Inspectorate) were either grounded or not operational. It was not clear what measures the county had taken to repair the grounded motor vehicles since some of the vehicles were hardly more than three years' old. It was also found that a fire engine GKA 036X (Mercedes Actros) had stalled at Mavoko Sub-County Offices which greatly hampered the ability of the County to respond to fire and emergency services.

Further, physical inspection of the Athi River Health facility revealed that the facility had been allocated two ambulances. It was also found that the road insurance for an ambulance registration number KBY 281G expired on November 2017 which meant that despite it being in good condition, the ambulance could not be used in case of an emergency. The other ambulance registration number KBY 091G was grounded hence not operational. In the absence of the two ambulances allocated to the facility, emergency cases could not be attended to promptly.

2.4 Lack of Ownership Documents for Tractors

As reported in 2015/2016 and 2016/2017 financial years, the County Government procured forty (40) units of tractors, 32 of them Massey Ferguson and the rest of different makes and models meant to assist farmers to plough their farms. Ownership documents for fourteen units have not been provided for audit verification by 30 June 2017. In addition, the existence of twenty-five units had not been confirmed.

2.5 Failure to Secure County Residential Houses

As reported previously, the National Housing Corporation developed a Housing Scheme, Depot Housing Scheme in Machakos Municipality Block 1/197-214 comprising of 25 (twenty-five) units on behalf of the defunct Masaku County Council. Information available from National Housing Corporation indicates that the Scheme was developed through a loan to the defunct Council which was fully paid. However, the entire housing units were later taken over by the National Government under the Ministry of Housing and Urban Development and allocated to civil servants who have in effect been paying rent to the Ministry. However, no evidence has been provided to indicate how these houses were taken over by the Ministry and further what action the County Executive is contemplating to repossess the houses.

2.6 Failure to Secure Ownership of Immovable Assets

As reported in the 2015/2016 and 2016/2017, 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 were prone to grabbing or encroachment by unscrupulous persons who might be privy to this fact. Further, records available show that 18 parcels of land of various sizes recognized by the defunct Municipal Council of Mavoko as public utilities in Syokimau and Numerical area of Mavoko Sub-County had been sub-divided and allocated to individuals and institutions under unexplained circumstances. A physical check revealed that most of the land had been developed by private developers and others fenced off while a few still remained vacant. However, no evidence has been provided to confirm that the County Executive has followed up on title deeds to secure ownership of these properties.

In addition, no documents in support of the sub-division of the 18 parcels of land allocated to the individuals/private developers have been made available for audit verification.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 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.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Appoint an Audit Committee

During the year under review, the County Executive did not have an operational audit committee. Although the committee members were appointed vide Gazette Notice No.9038.dated 16 August, 2018, it is still not operational. As a result, the internal audit function, which should report to this committee in order to work effectively and independently from the management in identifying risks, ensuring adherence to internal controls and safeguarding loss of public funds failed to fulfill these functions. The objectives of the audit committee as outlined in the County Financial Accounting and Reporting Manual were also not achieved. The County Executive was therefore in breach of authorities that govern establishment of audit committees.

2. Lack of a Risk Management Policy

Machakos County Executive lacks a Risk Management Policy contrary to the requirements of the Public Finance Management- County Governments Regulations, 2015, 158. (1) which stipulates that a County Government entity should develop risk management strategies, which include fraud prevention mechanism; and that the County Government entity develops a system of risk management and internal control that builds robust business operations. Failure to develop a risk management policy means that the County executive does not have a framework for management of risk and hence it is not possible to identify, assess and control risk. As a result, it is not possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable exposure to risk.

3. Lack of a Disaster Recovery Plan

The County Executive lacks a Disaster Recovery Plan/ Business Continuity Plan contrary to provisions of Section 99 of the Public Finance Management Act, 2012 which stipulates that the role of a disaster recovery plan is to secure the County Government's ability to meet its obligations to provide basic services or its financial commitments, identify the financial problems and be designed to place the County Government in a sound and sustainable financial condition as quickly as possible. Lack of this plan puts the County Executive at a risk of not being able to pick up and continue with its operations in case of a disaster.
The County Executive is in breach of the Public Finance Management Act, 2012.

4. Lack of an ICT Policy

The county executive has not prepared and implemented an ICT policy as a commitment to the process of implementing digital technology. An ICT policy and strategy would also provide guidance and framework that would ensure confidentiality, integrity and availability of the entity's data.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Executive either intends to liquidate the or to cease operations, or have no realistic alternative but to do so.

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 entity 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 policies and procedures may deteriorate.

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

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

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

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern or 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 continue as a going concern or 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 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.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 February 2019

1. FINANCIAL STATEMENTS

1.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2017-2018 AMENDED KShs	2016-2017 RESTATED KShs
RECEIPTS			
Exchequer releases	1	7,398,999,999	7,303,463,454
Proceeds from Domestic and Foreign Grants	2	109,997,189	13,353,000
Transfers from Other Government Entities	3	762,697,220	754,232,714
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	1,084,204,845	1,259,304,944
Returned CRF issues	10	74,678,925	339,888,586
TOTAL RECEIPTS		**9,430,578,178**	**9,670,239,698**
PAYMENTS			
Compensation of Employees	11	4,590,962,310	4,759,877,326
Use of goods and services	12	992,913,236	1,083,013,274
Subsidies	13	-	-
Transfers to Other Government Units	14	1,655,536,228	1,691,542,047
Other grants and transfers	15	-	-
Social Security Benefits	16	-	147,209,336
Acquisition of Assets	17	850,694,781	1,788,819,132
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	8,100,138
TOTAL PAYMENTS		**8,090,106,556**	**9,478,561,253**
SURPLUS/DEFICIT		**1,340,471,622**	**191,678,445**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/11/ 2018 and signed by:

Chief Officer
Name: Jacinta Masila

Head of Treasury
Name: Michael Musyoki

1.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 KShs	2016-2017 RESTATED KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,531,096,391	269,787,837
Cash Balances	21B	-	-
Total Cash and cash equivalent		**1,531,096,391**	**269,787,837**
Accounts receivables – Outstanding Imprests	22	51,667,749	36,896,495
TOTAL FINANCIAL ASSETS		**1,582,764,140**	**306,684,332**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	106,247,155	95,960,044
NET FINANCIAL ASSETS		**1,476,516,985**	**210,724,288**
REPRESENTED BY			
Fund balance b/f	24	210,724,288	358,934,426
Prior year adjustments	25	(74,678,925)	(339,888,584)
Surplus/Deficit for the year		1,340,471,622	191,678,445
Reconciling difference		-	*1*
NET FINANCIAL POSITION		**1,476,516,985**	**210,724,288**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/11/ 2018 and signed by:

Chief Officer
Name: Jacinta Masila

Head of Treasury
Name: Michael Musyoki

1.3. STATEMENT OF CASH FLOWS

	Notes	2017-2018 KShs	2016 - 2017 RESTATED KShs
Receipts from operating income			
Exchequer Releases	1	7,398,999,999	7,303,463,454
Proceeds from Domestic and Foreign Grants	2	109,997,189	13,350,000
Transfers from Other Government Entities	3	762,697,220	754,232,714
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	1,084,204,845	1,259,304,944
Returned CRF issues	10	74,678,925	339,888,586
Total operating receipts		9,430,578,178	9,670,239,698
Payments for operating expenses			
Compensation of Employees	11	4,590,962,310	4,759,877,326
Use of goods and services	12	992,913,236	1,083,013,274
Subsidies	13	-	-
Transfers to Other Government Units	14	1,655,536,228	1,691,542,047
Other grants and transfers	15	-	-
Social Security Benefits	16	-	147,209,336
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	8,100,138
Total operating receipts		7,239,411,775	7,689,742,12
Adjusted for:			
Changes in receivables		(14,771,254)	(20,746,677
Changes in payables		10,287,111	26,451,72
Net adjustment		(4,484,143)	5,705,0
Net cash flow from operating activities		2,186,682,261	1,986,202,6

CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	850,694,781	1,788,819,132
Net cash flows from Investing Activities		**(850,694,781)**	**(1,788,819,132)**
CASHFLOW FROM BORROWING 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		**1,335,987,479**	**197,383,497**
Cash and cash equivalent at BEGINNING of the year	21	**269,787,837**	**412,292,924**
Prior Year Adjustment		**(74,678,925)**	**(339,888,586)**
Reconciling difference		-	**1**
Cash and cash equivalent at END of the year		**1,531,096,391**	**269,787,837**
Cash and cash equivalent at END of the year	24	**1,531,096,391**	**269,787,837**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/11/ 2018 and signed by:

Chief Officer
Name: Jacinta Masila

Head of Treasury
Name: Michael Musyoki

1.4. 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 Difference
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,868,140,264	(469,140,264)	7,399,000,000	7,398,999,999	1	0%
Proceeds from Domestic and Foreign Grants	-	175,585,978	175,585,978	109,997,189	65,588,789	37%
Transfers from Other Government Entities	422,041,278	435,764,783	857,806,061	762,697,220	95,108,841	11%
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	1,700,000,000	(128,553,496)	1,571,446,504	1,084,204,845	487,241,659	31%
Return issues to CRF	-	74,678,925	74,678,925	74,678,925	-	0%
TOTAL	**9,990,181,541**	**88,335,926**	**10,078,517,467**	**9,430,578,178**	**647,938,289**	6%
PAYMENTS						
Compensation of Employees	4,659,295,256	(45,688,900)	4,613,606,356	4,590,962,310	22,644,046	0%
Use of goods and services	1,157,000,243	159,983,062	1,316,983,305	992,913,236	324,070,069	25%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	2,505,631,921	(112,139,653)	2,393,492,268	1,655,536,228	737,956,040	31%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference
	a	b	c=a+b	d	e=c-d	f=d/c %
Acquisition of Assets	1,588,215,210	87,181,417	1,675,396,627	850,694,781	824,701,846	49%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	80,038,911	(1,000,000)	79,038,911	-	79,038,911	100%
TOTAL	**9,990,181,541**	**88,335,926**	**10,078,517,467**	**8,090,106,555**	**1,988,410,912**	20%
SURPLUS/(DEFICIT)	**1**	**-**	**1**	**1,340,471,623**	**(1,340,471,622)**	

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

a. *During the financial year under review Ksh. 80,038,911had been budgeted for other payments, sub items under this include emergency and contingencies. The County Government did not incur such expenditure during the period under review.*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)*

The entity financial statements were approved on 28/11/ 2018 and signed by:

Chief Officer
Name: Jacinta Masila

Head of Treasury
Name: Michael Musyoki

1.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,868,140,264	(469,140,264)	7,399,000,000	7,398,999,999	1	0%
Proceeds from Domestic and Foreign Grants	-	175,585,978	175,585,978	109,997,189	65,588,789	37%
Transfers from Other Government Entities	422,041,278	435,764,783	857,806,061	762,697,220	95,108,841	11%
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	1,700,000,000	(128,553,496)	1,571,446,504	1,084,204,845	487,241,659	31%
Return issues to CRF	-	74,678,925	74,678,925	74,678,925	-	0%
TOTAL	**9,990,181,541**	**88,335,926**	**10,078,517,467**	**9,430,578,178**	**647,938,289**	6%
PAYMENTS						
Compensation of Employees	4,604,395,226	(45,688,900)	4,558,706,326	4,543,853,513	14,852,813	0%
Use of goods and services	1,081,000,243	156,019,884	1,237,020,127	969,306,133	267,713,994	22%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,236,495,232	(100,550,000)	1,135,945,232	1,585,868,459	(449,923,227)	-40%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	-	-	-	-	-	0%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	80,038,911	(1,000,000)	79,038,911	-	79,038,911	100%
TOTAL	**7,001,929,612**	**8,780,984**	**7,010,710,596**	**7,099,028,105**	**88,317,509**	-1%
SURPLUS/(DEFICIT)	**2,988,251,930**	**79,554,942**	**3,067,806,872**	**2,331,550,073**	**736,256,799**	

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

a. *During the financial year under review Ksh. 80,038,911had been budgeted for other payments, sub items under this include emergency and contingencies. The County Government did not incur such expenditure during the period under review.*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on 28 / 11 / 2018 and signed by:

Chief Officer
Name: Jacinta Masila

Head of Treasury
Name: Michael Musyoki

1.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,868,140,264	(469,140,264)	7,399,000,000	7,398,999,999	1	0%
Proceeds from Domestic and Foreign Grants	-	175,585,978	175,585,978	109,997,189	65,588,789	37%
Transfers from Other Government Entities	422,041,278	435,764,783	857,806,061	762,697,220	95,108,841	11%
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	1,700,000,000	(128,553,496)	1,571,446,504	1,084,204,845	487,241,659	31%
Return issues to CRF	-	74,678,925	74,678,925	74,678,925	-	0%
TOTAL	**9,990,181,541**	**88,335,926**	**10,078,517,467**	**9,430,578,178**	**647,938,289**	6%
PAYMENTS						
Compensation of Employees	54,900,030	-	54,900,030	47,108,797	7,791,233	14%
Use of goods and services	76,000,000	3,963,178	79,963,178	23,607,103	56,356,075	70%
Subsidies	-	-	-		-	0%
Transfers to Other Government Units	1,269,136,689	(11,589,653)	1,257,547,036	69,667,769	1,187,879,267	94%
Other grants and transfers	-	-	-	-	-	0%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference
	a	b	c=a+b	d	e=c-d	f=d/c %
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,588,215,210	87,181,417	1,675,396,627	850,694,781	824,701,846	49%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**2,988,251,928**	**79,554,942**	**3,067,806,870**	**991,078,450**	**2,076,728,421**	68%
SURPLUS/(DEFICIT)	**7,001,929,613**	**8,780,984**	**7,010,710,597**	**8,439,499,728**	**(1,428,789,131)**	

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

a.

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on 28/11/ 2018 and signed by:

Chief Officer
Name: Jacinta Masila

Head of Treasury Accounts
Name:Michael Musyoki

1.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

1.1. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		20xx		20xx	Date, 20xx	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	391,845,840.50		391,845,840.50	189,063,228.45	202,782,612.05
Sub-programme 2	Cabinet Office	7,590,000.00		7,590,000.00	5,102,100.00	2,487,900.00
Sub-programme 3	Legal Office	186,490,200.00		186,490,200.00	173,790,341.10	12,699,858.90
TOTAL		**585,926,040.50**		**585,926,040.50**	**367,955,669.55**	**217,970,370.95**
PUBLIC SERVICE,LABOUR AND ICT				-		-
Sub-programme 1	General Administration and support services	427,479,059.00	(24,154,209.00)	403,324,850.00	4,546,145,868.85	(4,142,821,018.85)
Sub-programme 2	Information,Communication Services and ICT Infrastructure	5,475,000.00	1,000,000.00	6,475,000.00	1,060,000.00	5,415,000.00
Sub-programme 3	Training,Research and Development	74,288,642.00	(16,000,000.00)	58,288,642.00	5,760,922.95	52,527,719.05

TOTAL		**507,242,701.00**	**(39,154,209.00)**	**468,088,492.00**	**4,552,966,791.80**	**(4,084,878,299.80)**
TRADE,ECONOMIC PLANNING AND INDUSTRIALIZATION				-		-
Sub-programme 1	General Administration and support services	72,634,198.00	-	72,634,198.00	50,148,346.40	22,485,851.60
Sub-programme 2		40,250,000.00	(31,500,000.00)	8,750,000.00	1,931,550.00	6,818,450.00
TOTAL		**112,884,198.00**	**(31,500,000.00)**	**81,384,198.00**	**52,079,896.40**	**29,304,301.60**
FINANCE AND REVENUE MANAGEMENT				-		-
Sub-programme 1	Resource Mobilization	24,510,809.00	410,000.00	24,920,809.00	24,091,326.30	829,482.70
Sub-programme 2	Budget formulation,Coordination and Implementation	7,947,775.00	-	7,947,775.00	7,577,306.80	370,468.20
Sub-programme 3	Supply Chain Management	2,475,000.00	-	2,475,000.00	1,310,940.00	1,164,060.00
Sub-programme 4	Accounts Services	3,859,056.00	(50,000.00)	3,809,056.00	1,644,740.00	2,164,316.00
Sub-programme 5	Audit Services	2,786,030.00	-	2,786,030.00	2,255,060.00	530,970.00
Sub-programme 6	Human Resource Management and Support Services	310,563,276.00	(360,000.00)	310,203,276.00	36,591,306.00	273,611,970.00

TOTAL		**352,141,946.00**	**-**	**352,141,946.00**	**73,470,679.10**	278,671,266.90
DECENTRALIZED UNITS,COUNTY ADMINISTRATION,ENVIRONMENT AND SANITATION				-		-
Sub-programme 1	General Administration and support services	207,819,618.70	(5,271,110.00)	202,548,508.70	76,062,744.45	126,485,764.25
Sub-programme 2	Administration of Field Services and Management of Security Services	259,064,387.00	(18,530,519.00)	240,533,868.00	46,438,729.65	194,095,138.35
Sub-programme 3	Forensic & Research Centre	-	-	-		-
Sub-programme 4	General Administration and planning	2,390,000.00	-	2,390,000.00	1,509,957.50	880,042.50
Sub-programme 5	Environmental Management	-	-	-		-
Sub-programme 6	Solid Waste Management	13,000,000.00	(1,000,000.00)	12,000,000.00	9,024,152.90	2,975,847.10
Sub-programme 7	Sanitation Management	-	-	-		-
TOTAL		**482,274,005.70**	**(24,801,629.00)**	**457,472,376.70**	**133,035,584.50**	**324,436,792.20**
AGRICULTURE,LIVESTOCK,FISHERIES,WATER AND IRRIGATION				-		-

Sub-programme 1	General Administration and support services	62,224,390.30	(11,371,636.00)	50,852,754.30	3,151,176.20	47,701,578.10
Sub-programme 2	Crop Development and Management	119,318,763.00	(3,179,628.00)	116,139,135.00	6,480,723.00	109,658,412.00
Sub-programme 3	Livestock Resources Management and Development	42,085,338.00	(3,338,114.00)	38,747,224.00	626,800.00	38,120,424.00
Sub-programme 4	Fisheries Development	14,657,518.00	(2,664,881.00)	11,992,637.00	4,772,981.70	7,219,655.30
Sub-programme 5	Veterinary Services	63,405,813.00	(4,003,326.00)	59,402,487.00	4,239,308.00	55,163,179.00
Sub-programme 6	Agriculture Training Centre	11,036,085.00	(2,516,793.00)	8,519,292.00	-	8,519,292.00
Sub-programme 7	Water Supply and Sewerage	41,725,129.00	-	41,725,129.00	10,232,554.80	31,492,574.20
Sub-programme 8	Water Resources Management and Water Storage	46,127,849.00	(49,300.00)	46,078,549.00	42,031,015.05	4,047,533.95
Sub-programme 9	Development and Promotion of Irrigation Schemes	5,562,474.00		5,562,474.00	-	5,562,474.00
Sub-programme 10	General Administration and support services	48,245,033.00	(839,500.00)	47,405,533.00	629,174.00	46,776,359.00
TOTAL		**454,388,392.30**	**(27,963,178.00)**	**426,425,214.30**	**72,163,732.75**	**354,261,481.55**
HEALTH AND EMERGENCY SERVICES				-		-
Sub-programme 1	General Administration and planning	2,680,136,533.00	54,414,970.00	2,734,551,503.00	56,506,449.95	2,678,045,053.05

Sub-programme 2	Curative Services	161,400,000.00	62,330,000.00	223,730,000.00	223,179,591.40	550,408.60
Sub-programme 3	Preventive and Promotive Services	24,740,000.00	9,950,000.00	34,690,000.00	13,010,460.45	21,679,539.55
Sub-programme 4	Emergency Services	53,844,970.00	(46,694,970.00)	7,150,000.00	3,007,050.00	4,142,950.00
TOTAL		**2,920,121,503.00**	**80,000,000.00**	**3,000,121,503.00**	**295,703,551.80**	**2,704,417,951.20**
TRANSPORT,ROADS,PUBLIC WORKS AND HOUSING				-		-
Sub-programme 1	General Administration and support services	33,198,879.00	(700,500.00)	32,498,379.00	5,637,790.00	26,860,589.00
Sub-programme 2	Road Development,Maintenance and Management	66,043,877.00	(1,170,000.00)	64,873,877.00	8,718,570.00	56,155,307.00
Sub-programme 3	Housing Development and Human Settlement	500,000.00	(50,000.00)	450,000.00	-	450,000.00
Sub-programme 4	County Government Buildings	48,103,079.00	32,554,750.00	80,657,829.00	19,142,284.00	61,515,545.00
Sub-programme 5	County Fleet Management	70,417,790.00	2,365,750.00	72,783,540.00	10,910,870.90	61,872,669.10
TOTAL		**218,263,625.00**	**33,000,000.00**	**251,263,625.00**	**44,409,514.90**	**206,854,110.10**
EDUCATION,YOUTH AND SOCIAL WELFARE				-		-
Sub-programme 1	General Administration and support services	118,143,034.00	66,200,000.00	184,343,034.00	52,932,456.00	131,410,578.00

Sub-programme 2	Basic Education	42,873,800.00	-	42,873,800.00	7,192,707.00	35,681,093.00
Sub-programme 3	Youth Development Services	20,560,000.00	-	20,560,000.00	-	20,560,000.00
Sub-programme 4	Gender and Social Services	4,111,778.00	-	4,111,778.00	120,000.00	3,991,778.00
TOTAL		**185,688,612.00**	**66,200,000.00**	**251,888,612.00**	**60,245,163.00**	**191,643,449.00**
LANDS,URBAN DEVELOPMENT, ENERGY AND NATURAL RESOURCES				-		-
Sub-programme 1	General Administration and support services	58,693,330.50	-	58,693,330.50	7,394,120.50	51,299,210.00
Sub-programme 2	Energy and Natural Resources	32,290,407.00	(4,000,000.00)	28,290,407.00	21,088,001.90	7,202,405.10
TOTAL		**90,983,737.50**	**(4,000,000.00)**	**86,983,737.50**	**28,482,122.40**	**58,501,615.10**
TOURISM,CULTURE,SPORTS,CO-OPERATIVE DEVELOPMENT AND MARKETING				-		-
Sub-programme 1	General administrative and Support Services	43,230,646.00	-	43,230,646.00	8,429,054.70	34,801,591.30
Sub-programme 2	Heritage & Culture	278,000.00	-	278,000.00	-	278,000.00
Sub-programme 3	Management and Development of Sports and facilities	2,275,000.00	-	2,275,000.00	479,245.00	1,795,755.00

Sub-programme 4	Liquor Management	2,318,673.00	-	2,318,673.00	1,034,030.00	1,284,643.00
Sub-programme 5	Tourism Development and Marketing	5,188,000.00	-	5,188,000.00	1,824,165.00	3,363,835.00
Sub-programme 6	Management of Recreational Facilities	1,595,935.00	-	1,595,935.00	-	1,595,935.00
Sub-programme 7	Machawood	3,280,500.00	-	3,280,500.00	2,000,000.00	1,280,500.00
Sub-programme 8	County Image Directorate	2,000,000.00	-	2,000,000.00	1,959,655.20	40,344.80
Sub-programme 9	Co-operative Development	16,161,116.00	-	16,161,116.00	14,477,532.50	1,683,583.50
TOTAL		**76,327,870.00**	**-**	**76,327,870.00**	**30,203,682.40**	**46,124,187.60**
COUNTY PUBLIC SERVICE BOARD				**-**		**-**
Sub-programme 1	Human Resource and Administration	41,011,797.00	-	41,011,797.00	7,217,505.30	33,794,291.70
TOTAL		**41,011,797.00**	**-**	**41,011,797.00**	**7,217,505.30**	**33,794,291.70**
GRAND TOTAL		**6,027,254,428.00**	**51,780,984.00**	**6,079,035,412.00**	**5,717,933,893.90**	**361,101,518.10**

1.1. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES DEVELOPMENT

Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		20xx		20xx	Date, 20xx	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	22,000,000.00		22,000,000.00	13,317,951.00	8,682,049.00
Sub-programme 2	Legal Office	500,000.00	(375,000.00)	125,000.00	-	125,000.00
TOTAL		**22,500,000.00**	**(375,000.00)**	**22,125,000.00**	**13,317,951.00**	**8,807,049.00**
PUBLIC SERVICE,LABOUR AND ICT				-		-
Sub-programme 1	General Administration and support services	4,300,000.00	(4,300,000.00)	-		-
Sub-programme 2	Information,Communication Services and ICT Infrastructure	16,150,000.00	(1,474,000.00)	14,676,000.00	6,214,247.00	8,461,753.00
Sub-programme 3	Training,Research and Development	250,000.00	(250,000.00)	-		-
TOTAL		**20,700,000.00**	**(6,024,000.00)**	**14,676,000.00**	**6,214,247.00**	**8,461,753.00**
TRADE,ECONOMIC PLANNING AND				-		-

INDUSTRIALIZATION						
Sub-programme 1	Headquarters administrative services	950,000.00	(950,000.00)	-		-
Sub-programme 2	Trade Development	10,000,000.00	(10,000,000.00)	-		-
Sub-programme 3	Industrial Development	35,000,000.00	(24,648,000.00)	10,352,000.00		10,352,000.00
Sub-programme 4	Economic Planning and Statistical Services	-	11,393,538.00	11,393,538.00	453,114.00	10,940,424.00
Sub-programme 5	Machakos Investment and Promotion Board	3,515,785.00	(3,515,785.00)	-		-
Sub-programme 6	Economic Planning and Statistical Services	679,750,000.00	(679,523,441.00)	226,559.00		226,559.00
TOTAL		**729,215,785.00**	**(707,243,688.00)**	**21,972,097.00**	**453,114.00**	**21,518,983.00**
FINANCE AND REVENUE MANAGEMENT				-		-
Sub-programme 1	Public Financial Management	5,000,000.00	-	5,000,000.00	2,693,088.00	2,306,912.00
Sub-programme 2	Budget formulation,Coordination and Implementation	6,300,000.00	-	6,300,000.00	5,096,172.00	1,203,828.00
Sub-programme 3	Supply Chain Management	-	-	-		-
Sub-programme 4	Accounts Services	5,600,000.00	-	5,600,000.00	2,600,000.00	3,000,000.00
Sub-programme 5	Audit Services	1,100,000.00	-	1,100,000.00	600,000.00	500,000.00

Sub-programme 6	Human Resource Management and Support Services	4,500,000.00	-	4,500,000.00	2,467,812.00	2,032,188.00
TOTAL		**22,500,000.00**	**-**	**22,500,000.00**	**13,457,072.00**	9,042,928.00
DECENTRALIZED UNITS,COUNTY ADMINISTRATION, ENVIRONMENT AND SANITATION				-		-
Sub-programme 1	General Administration and support services	6,426,000.00	(6,426,000.00)	-		-
Sub-programme 2	Administration of Field Services and Management of Security Services	13,282,931.00	12,500,000.00	25,782,931.00	18,610,837.00	7,172,094.00
Sub-programme 3	Forensic & Research Centre	-	-	-		-
Sub-programme 4	General Administration and planning	-	-	-		-
Sub-programme 5	Environmental Management	2,000,000.00	(2,000,000.00)	-		-
Sub-programme 6	Solid Waste Management	18,000,000.00	8,926,000.00	26,926,000.00	22,574,108.00	4,351,892.00
Sub-programme 7	Sanitation Management	-	2,000,000.00	2,000,000.00		2,000,000.00
TOTAL		**39,708,931.00**	**15,000,000.00**	**54,708,931.00**	**41,184,945.00**	**13,523,986.00**
AGRICULTURE,LIVESTOCK,FISHERIES,WATER AND IRRIGATION				-		-

Sub-programme 1	General Administration and support services	-	5,000,000.00	5,000,000.00	-	5,000,000.00
Sub-programme 2	Crop Development and Management	10,000,000.00	25,500,000.00	35,500,000.00	6,744,865.00	28,755,135.00
Sub-programme 3	Livestock Resources Management and Development	12,000,000.00	1,500,000.00	13,500,000.00	10,000,000.00	3,500,000.00
Sub-programme 4	Fisheries Development	3,600,000.00	-	3,600,000.00		3,600,000.00
Sub-programme 5	Veterinary Services	5,000,000.00	-	5,000,000.00		5,000,000.00
Sub-programme 6	Agriculture Training Centre	-	-	-		-
Sub-programme 7	Water Supply and Sewerage	187,910,494.00	20,000,000.00	207,910,494.00	123,446,007.00	84,464,487.00
Sub-programme 8	Water Resources Management and Water Storage	-	12,000,000.00	12,000,000.00		12,000,000.00
Sub-programme 9	Development and Promotion of Irrigation Schemes	5,250,000.00	135,000,000.00	140,250,000.00	58,848,214.00	81,401,786.00
Sub-programme 10	General Administration and support services	3,428,400.00	5,000,000.00	8,428,400.00		8,428,400.00
TOTAL		**227,188,894.00**	**204,000,000.00**	**431,188,894.00**	**199,039,086.00**	**232,149,808.00**
HEALTH AND EMERGENCY SERVICES				-		-
Sub-programme 1	General Administration and planning	214,077,496.00	349,000,000.00	563,077,496.00	131,884,296.00	431,193,200.00
Sub-programme 2	Curative Services	168,144,676.00	(12,000,000.00)	156,144,676.00	8,902,026.00	147,242,650.00

Sub-programme 3	Preventive and Promotive Services	130,283,548.00	(33,000,000.00)	97,283,548.00	7,680,690.00	89,602,858.00
Sub-programme 4	Emergency Services	97,090,412.00	(32,000,000.00)	65,090,412.00	11,309,914.00	53,780,498.00
TOTAL		**609,596,132.00**	**272,000,000.00**	**881,596,132.00**	**159,776,926.00**	**721,819,206.00**
TRANSPORT,ROADS,PUBLIC WORKS AND HOUSING				-		-
Sub-programme 1	General Administration and support services	-	-	-		-
Sub-programme 2	Road Development,Maintenance and Management	685,331,530.00	260,460,003.00	945,791,533.00	485,363,156.00	460,428,377.00
Sub-programme 3	Housing Development and Human Settlement	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Sub-programme 4	County Government Buildings	56,575,000.00	(13,248,497.00)	43,326,503.00	16,433,685.00	26,892,818.00
Sub-programme 5	County Fleet Management	76,000,000.00	-	76,000,000.00	-	76,000,000.00
TOTAL		**819,406,530.00**	**247,211,506.00**	**1,066,618,036.00**	**501,796,841.00**	**564,821,195.00**
EDUCATION,YOUTH AND SOCIAL WELFARE				-		-
Sub-programme 1	General Administration and support services	4,500,000.00	-	4,500,000.00	1,381,115.00	3,118,885.00
Sub-programme 2	Basic Education	6,300,000.00	(2,500,000.00)	3,800,000.00		3,800,000.00
Sub-programme 3	Youth Development Services	8,170,000.00	-	8,170,000.00	4,406,385.00	3,763,615.00

Sub-programme 4	Gender and Social Services	-	-	-		-
TOTAL		**18,970,000.00**	**(2,500,000.00)**	**16,470,000.00**	**5,787,500.00**	**10,682,500.00**
LANDS,URBAN DEVELOPMENT,ENERGY AND NATURAL RESOURCES				-		-
Sub-programme 1	Land Policy and Planning	13,842,152.00	-	13,842,152.00	4,269,152.00	9,573,000.00
Sub-programme 2	Urban Planning and Development	150,333,966.00	(145,758,966.00)	4,575,000.00		4,575,000.00
Sub-programme 3	Energy and County Electrification	41,885,761.00	23,088,383.00	64,974,144.00	36,156,767.00	28,817,377.00
TOTAL		**206,061,879.00**	**(122,670,583.00)**	**83,391,296.00**	**40,425,919.00**	**42,965,377.00**
TOURISM,CULTURE,SPORTS,CO-OPERATIVE DEVELOPMENT AND MARKETING				-		-
Sub-programme 1	General administrative and Support Services	649,120.00	(320,800.00)	328,320.00		328,320.00
Sub-programme 2	Heritage & Culture	736,000.00	(736,000.00)	-		-
Sub-programme 3	Management and Development of Sports and facilities	1,830,400.00	(1,830,400.00)	-		-
Sub-programme 4	Liquor Management	4,924,800.00	(4,924,800.00)	-		-

Sub-programme 5	Tourism Development and Marketing	1,641,600.00	-	1,641,600.00		1,641,600.00
Sub-programme 6	Management of Recreational Facilities	2,567,442.00	(2,567,442.00)	-		-
Sub-programme 7	Machawood	3,208,000.00	(3,208,000.00)	-		-
Sub-programme 8	County Image Directorate	6,360,268.00	-	6,360,268.00	5,308,472.00	1,051,796.00
Sub-programme 9	Co-operative Development	3,472,000.00	13,084,800.00	16,556,800.00	4,316,379.00	12,240,421.00
TOTAL		**25,389,630.00**	**(502,642.00)**	**24,886,988.00**	**9,624,851.00**	**15,262,137.00**
COUNTY PUBLIC SERVICE BOARD				-		-
Sub-programme 1	Human Resource and Administration	6,014,148.00	(6,014,148.00)	-	-	-
TOTAL		**6,014,148.00**	**(6,014,148.00)**	-	-	-
GRAND TOTAL		**2,747,251,929.00**	**(107,118,555.00)**	**2,640,133,374.00**	**991,078,452.00**	**1,649,054,922.00**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

1.1. 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

The financial statements are for the Machakos County Government. 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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.

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 entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 recipient entity 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 entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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 recognised in the financial statements the time associated cash is received.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

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.

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to KShs 106,247,155 compared to KShs 95,960,044 in prior period as indicated on note 23.

There were no other restrictions on cash during the year.

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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. 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'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 13th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was 1 number of supplementary budgets passed in the year. A high-level assessment of the *County's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

1.2. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2017 - 2018	2016-2017 RESTATED
	KShs	KShs
Total Exchequer Releases for quarter 1	1,035,860,000	1,919,021,934
Total Exchequer Releases for quarter 2	1,368,815,000	1,955,539,250
Total Exchequer Releases for quarter 3	1,923,740,000	1,300,039,654
Total Exchequer Releases for quarter 4	3,070,584,999	2,128,862,616
Total	**7,398,999,999**	**7,303,463,454**

(State the amount received vis a vie amount included in the CARA)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017 – 2018	2016 – 2017 RESTATED
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA			19,542,538	13,350,000
Conditional Allocation – Other loans and Grants			40,561,482	-
World Bank-THSUC			-	-
Devolution KDSP Level 1			49,893,169	-
TOTAL			**109,997,189**	**13,350,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 - 2018 KShs	2016-2017 RESTATED KShs
Transfers from Central government entities		
Kenya Roads Board Fuel Levy Fund	288,391,504	112,217,668
User fees Forgone	24,764,877	24,764,876
Development of Youth Polytechnics	65,957,023	-
Free Maternity	-	88,707,500
Doctors, nurses, clinical officers, and other health officers allowances	-	156,588,000
Coffee cess allocation (States department of infrastructure)	-	6,636,751
Level 5 Hospital	383,583,816	365,317,919
TOTAL	**792,697,220**	**754,232,714**

(Give a brief description of what the transfers relate to and from whom they were received)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2017 - 2018 KShs	2016-2017 RESTATED 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	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2017 - 2018 KShs	2016 - 2017 RESTATED KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

	2017 – 2018 KShs	2016 – 2017 RESTATED KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from 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

	2017 - 2018 KShs	2016 - 2017 RESTATED KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-

Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	=	=

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2017 - 2018	2016 – 2017
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	=	=

9. COUNTY OWN GENERATED RECEIPTS

	2017 - 2018	2016 – 2017 RESTATED
	KShs	KShs
RECEIPTS		
Interest Received	109,623	76,380
Profits and Dividends		-
Rents	4,864,373	39,198,392
Other Property Income		-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges		-
Receipts from Administrative Fees and Charges - Collected as AIA		-
Receipts from Incidental Sales by Non-Market Establishments		-
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		-
Fines Penalties and Forfeitures	5,535,012	6,546,259
Receipts from Voluntary transfers other than grants		-
Other Receipts Not Classified Elsewhere	35,062,217	36,403,314
Business Permits	182,849,984	170,934,785
Cesses	6,228,835	6,928,412
Poll Rates		-

Plot Rents	198,126,012	172,631,872
Other Local Levies	35,807,526	50,038,032
Administrative Services Fees	22,000	2,107,214
Various Fees	109,950	56,919
Council'S Natural Resources Exploitation	276,534,469	319,176,496
Sales Of Council Assets		-
Lease / Rental Of Council'S Infrastructure Assets		-
Other Miscellaneous Revenues	1,537,662	7,942,994
Insurance Claims Recovery		-
Medium Term Loans (1-3 Yr Repayment)		-
Long Term Loans (Over 3 Yr Rpayment)		-
Transfers From Reserve Funds		-
Donations		-
Fund Raising Events		-
Other Revenues From Financial Assets Loan		-
Market/Trade Centre Fee	46,707,032	44,321,901
Vehicle Parking Fees	43,206,310	79,151,964
Housing	142,857,582	199,972,525
Social Premises Use Charges		-
School Fees		-
Other Education-Related Fees		-
Other Education Revenues		-
Public Health Services	73,131,315	91,408,806
Public Health Facilities Operations		-
Environment & Conservancy Administration	16,080,328	13,107,496

Slaughter Houses Administration	15,434,615	5,530,222
Water Supply Administration		-
Sewerage Administration		-
Other Health & Sanitation Revenues		-
Technical Services Fees		-
External Services Fees		13,770,961
System Required Revenue A/cs		-
TOTAL	**1,084,204,845**	**1,259,304,944**

10. RETURNED CRF ISSUES

	2017 - 2018 KShs	2016 – 2017 RESTATED KShs
Recurrent account	12,850,869	**189,749**
Development account	10,089,342	**21,543**
Deposit account – CRF	51,738,714	339,677,294
Total	**74,678,925**	**339,888,586**

11. COMPENSATION OF EMPLOYEES

	2017 - 2018 KShs	2016 – 2017 RESTATED KShs
Basic salaries of permanent employees	4,484,424,004	4,247,966,424
Basic wages of temporary employees	74,539,037	436,279,109
Personal allowances paid as part of salary	31,999,269	37,074,737
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes		38,557,056

	-	
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**4,590,962,310**	**4,759,877,326**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. USE OF GOODS AND SERVICES

	2017 - 2018	2016 – 2017 RESTATED
	KShs	KShs
Utilities, supplies and services	94,837,265	115,287,067
Communication, supplies and services	22,651,432	11,728,029
Domestic travel and subsistence	137,161,499	148,348,375
Foreign travel and subsistence	36,899,087	34,380,263
Printing, advertising and information supplies & services	26,523,236	40,570,787
Rentals of produced assets	9,531,870	12,470,735
Training expenses	33,649,000	54,896,889
Hospitality supplies and services	49,943,096	33,381,208
Insurance costs	54,273,766	91,249,713
Specialised materials and services	205,122,437	244,534,741
Office and general supplies and services	26,371,262	21,353,600
Other operating expenses	208,917,424	97,256,750
Routine maintenance – vehicles and other transport equipment	13,316,635	5,786,192
Fuel Oil and Lubricants	66,895,559	161,939,597
Routine maintenance – other assets	6,819,668	9,829,328
Total	**992,913,236**	**1,083,013,274**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2017 - 2018 KShs	2016 – 2017 RESTATED 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	2017 - 2018 KShs	2016 – 2017 RESTATED KShs
Machakos Water	-	11,692,441
Transfers to County Assembly	943,986,147	948,194,794
DANIDA	19,542,538	-
Fuel Levy Fund	288,391,504	-
Devolution KDSP Level 1	49,893,169	
Conditional allocations - Other loans and grants	29,813,086	
Development of Youth Polytechnics	49,467,767	-
Capital Transfers	69,667,769	-
Other Capital Transfers-Recurrent	39,030,000	368,389,997
Other Current Transfers, Grants and Subsidies	165,744,248	363,264,815
TOTAL	**1,655,536,228**	**1,691,542,047**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	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

	2017 - 2018	2016 – 2017 RESTATED
	KShs	KShs
Government pension and retirement benefits	-	147,209,336
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	=	**147,209,336**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
17. ACQUISITION OF ASSETS

Non Financial Assets	2017 – 2018 KShs	2016 – 2017 RESTATED KShs
Purchase of Buildings	-	-
Construction of Buildings	207,511,740	307,146,464
Refurbishment of Buildings	19,842,965	43,217,933
Construction of Roads	236,802,470	509,084,979
Construction and Civil Works	146,436,352	346,303,249
Overhaul and Refurbishment of Construction and Civil Works	95,719,683	222,340,850
Purchase of Vehicles and Other Transport Equipment	34,008,621	148,415,077
Overhaul of Vehicles and Other Transport Equipment	-	500,000
Purchase of Household Furniture and Institutional Equipment	-	571,150
Purchase of Office Furniture and General Equipment	35,919,902	39,189,814
Purchase of Specialised Plant, Equipment and Machinery	57,441,216	136,794,371
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	11,055,660	11,400,160
Research, Studies, Project Preparation, Design & Supervision	4,786,673	4,380,750
Rehabilitation of Civil Works	-	6,808,000
Acquisition of Strategic Stocks and commodities	1,169,500	4,590,000
Acquisition of Land	-	8,076,335
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-

Domestic Public Financial Institutions	-	-
Total	**850,694,781**	**1,788,819,132**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2017 - 2018 KShs	2016 – 2017 KShs
Exchange Rate Losses	-	-
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

	2017 - 2018 KShs	2016 – 2017 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	=	=

20. OTHER PAYMENTS

	2017 - 2018 KShs	2016 – 2017 RESTATED KShs
Budget Reserves	-	8,100,138
Civil Contingency Reserves	-	-
Other payments	-	-
Total	=	**8,100,138**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2017 – 2018	2016 – 2017 RESTATED
				KShs	KShs
1000170468-CBK				15,087	42,270
1000170506-CBK				2,084,145	10,088,383
1000228229-CBK				106,247,155	95,960,044
1000271345-CBK				-	64,144,901
1000274317-CBK				-	8,111,161
1000170751 –CBK				1,412,106,869	51,738,714
1140764721- KCB BANK				-	1,533,515
34308341007- Chase bank				10,643,135	-
Kangundo Sub county public health				-	3,000
KCB - Kathiani Sub county Public Health				-	42,500
Machakos County Agri Training Centre rev				-	161,800
Machakos County Building Approv Revenue				-	1,913,263
Machakos County Health Revenue Kangundo Level 4				-	23,352,382
Machakos County Health Revenue Matuu level 4				-	6,221,241
Machakos County Revenue MPESA				-	4,233,919
Machakos Sub County Public Health Acc				-	35,400
Masinga Sub County Public Health Acc				-	44,300
KCB - Matungulu Sub County					

Public Health Acc				-	33,400
Directorate of County Image				-	222
County Dept of Health Operations				-	824,755
Machakos County Revenue Directorate				-	3,645
Machakos Sub County Revenue Collection				-	1,850
Machakos County Kangundo A/C				-	3,171
Machakos County Gvt				-	252,617
Machakos County Govt A/C				-	5,423
Machakos County Executive A/C				-	476
Mavoko Sub County				-	1,035,485
Total				**1,531,096,391**	**269,787,837**

21B. CASH IN HAND

	2017 – 2018 KShs	2016 – 2017 KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2017 – 2018 KShs	2016 – 2017 KShs
Location 1	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018 KShs	2016 – 2017 RESTATED KShs
Government Imprests	51,667,749	36,896,495
Total	**51,667,749**	**36,896,495**

23. ACCOUNTS PAYABLE

	2017 – 2018 KShs	2016 – 2017 RESTATED KShs
Deposits	106,247,155	95,960,044
Total	**106,247,155**	**95,960,044**

24. FUND BALANCE BROUGHT FORWARD

	2017 – 2018 KShs	2016 – 2017 RESTATED KShs
Bank accounts	269,787,837	412,292,923
Cash in hand	-	-
Accounts Receivables	36,896,495	16,149,818
Accounts Payables	(95,960,044)	(69,508,315)
Total	**210,724,288**	**358,934,426**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2017 – 2018 KShs	2016 – 2017 RESTATED KShs
Recurrent Account	(12,850,869)	(189,749)
Development Account	(10,089,342)	(21,542)
Deposit Account(CRF)	(51,738,714)	(339,677,293)
Total	**(74,678,925)**	**(339,888,584)**

1.3. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

S/NO	Supplier of Goods or Services	Contract Date	Original Amount (Kshs)	Paid (Kshs)	Outstanding Balance (Kshs)	Comments
Construction Of Buildings						
1	Stepal Builders	2014/2015	2,567,315.00	0	2,567,315.00	Unpaid Due To Lack Of Funds
2	Cadi Carriers	17/6/2014	1,041,094.00	0	1,041,094.00	Unpaid Due To Lack Of Funds
3	Ebony Consolidated	20/5/2014	2,452,042.00	0	2,452,042.00	Unpaid Due To Lack Of Funds
4	Mwangaza General	18/8/2014	3,609,761.80	0	3,609,761.80	Unpaid Due To Lack Of Funds
5	Vinza Investment	2014/15	2,940,440.00	0	2,940,440.00	Unpaid Due To Lack Of Funds
6	Vinza Investment	2014/15	2,687,347.00	0	2,687,347.00	Unpaid Due To Lack Of Funds
7	Bernata Holdings Ltd	2014/15	1,298,158.30	0	1,298,158.30	Unpaid Due To Lack Of Funds
8	M & J Holdings	8/12/2015	603,558.00	0	603,558.00	Unpaid Due To Lack Of Funds
9	Mwamag Gen. Contractors	20/6/2016	2,948,784.00	0	2,948,784.00	Unpaid Due To Lack Of Funds
10	Stepal Builders	14/3/2017	850,000.00	0	850,000.00	Unpaid Due To Lack Of Funds
11	Stepal Builders	14/3/2017	980,000.00	0	980,000.00	Unpaid Due To Lack Of Funds
12	Kauniko Gen Agencies	20/6/2016	278,270.00	0	278,270.00	Unpaid Due To Lack Of Funds
13	Kauniko Gen Agencies	20/6/2016	2,811,340.00	0	2,811,340.00	Unpaid Due To Lack Of Funds
14	Tahya K Ltd	11/1/2018	11,254,296.00	0	11,254,296.00	Unpaid Due To Lack Of Funds
15	Kalibin Contractors	15/2/2018	4,667,940.00	0	4,667,940.00	Unpaid Due To Lack Of Funds
16	Shelulu Investments	20/12/2017	4,899,513.00	0	4,899,513.00	Unpaid Due To Lack Of Funds
17	Beyond Networks Ltd	25-Nov-16	3,492,510	-	3,492,510	Unpaid Due To Lack Of Funds
18	Havana Kenya Ltd	2015/16	6,549,998.00	0	6,549,998.00	Unpaid Due To Lack Of Funds
19	Paragon Signs Advertising Ltd	2015/16	631,819.70	0	631,819.70	Unpaid Due To Lack Of Funds
20	Silver Merchants – Stadium	2016/17	1,200,000.00	0	1,200,000.00	Unpaid Due To Lack Of Funds
21	Mosag Company Ltd	2016/17	2,998,020.00	0	2,998,020.00	Unpaid Due To Lack Of Funds
22	Twistar East Africa	2015/16	543,800.00	0	543,800.00	Unpaid Due To Lack Of Funds
23	Anabra Enterprises Limited	2016/17	1,275,000.00	0	1,275,000.00	Unpaid Due To Lack Of Funds

24	Flexi Field Enterprises Ltd	5-May-14	1,428,992	0	1,428,992	Unpaid Due To Lack Of Funds
25	Flexi Field Enterprises Ltd	5-May-14	1,851,940	0	1,851,940	Unpaid Due To Lack Of Funds
26	Joscom Limited	5-May-14	2,119,834	0	2,119,834	Unpaid Due To Lack Of Funds
27	Flolliz Contractors	5-May-14	1,837,201	0	1,837,201	Unpaid Due To Lack Of Funds
28	Loka Agencies	2-Sep-13	300,325	0	300,325	Unpaid Due To Lack Of Funds
29	Gigi International	29-Aug-14	2,165,536	0	2,165,536	Unpaid Due To Lack Of Funds
30	Patron Agencies Ltd	19-Jul-14	498,498	0	498,498	Unpaid Due To Lack Of Funds
31	Top Grade Promotions	27-Jun-16	3,003,198	0	3,003,198	Unpaid Due To Lack Of Funds
32	Bellworks	6-Oct-17	2,137,363	0	2,137,363	Unpaid Due To Lack Of Funds
33	Momella Contractors Ltd	30-Jan-17	1,000,000	1,000,000.00	-	
34	Budul Investment Co. Ltd	24-Apr-14	3,998,784	-	3,998,784	Unpaid Due To Lack Of Funds
35	Easco Africa Ltd	23-Nov-14	3,436,700	-	3,436,700	Unpaid Due To Lack Of Funds
36	Dannex Investments And Engineering	2015/16	3,673,150.00	0	3,673,150.00	Unpaid Due To Lack Of Funds
37	Marc Logistics	2015/16	660,000.00	0	660,000.00	Unpaid Due To Lack Of Funds
38	Geo - Kreative Design	2016/17	489000	0	489,000.00	Unpaid Due To Lack Of Funds
39	Ndovu Builders&General Contractors	8/7/2014	199,915.31	0	199,915.31	Unpaid Due To Lack Of Funds
40	Matrix Suppliers	2015/16	82,000.00	0	82,000.00	Unpaid Due To Lack Of Funds
41	Matrix Suppliers Ltd	10/5/2014	285,070.00	0	285,070.00	Unpaid Due To Lack Of Funds
42	Managi Construction	29/5/2014	129,900.00	0	129,900.00	Unpaid Due To Lack Of Funds
43	Managi Construction	24/6/2014	254,850.00	0	254,850.00	Unpaid Due To Lack Of Funds
44	Sunkar Construction	26/5/2014	104,900.00	0	104,900.00	Unpaid Due To Lack Of Funds
45	M&J Holding Ltd	2014/15	340,000.00	0	340,000.00	Unpaid Due To Lack Of Funds
46	Premium Brand Invest	2015/16	472,500.00	0	472,500.00	Unpaid Due To Lack Of Funds
47	Catrun Enterprises	20/6/2014	439,234.00	0	439,234.00	Unpaid Due To Lack Of Funds
48	Premium Brand Invest	2015/16	423,000.00	0	423,000.00	Unpaid Due To Lack Of Funds
49	Recot Enterprises	18/6/2014	90,828.00	0	90,828.00	Unpaid Due To Lack Of Funds
50	Matrix Suppliers Ltd	2014/15	82,000.00	0	82,000.00	Unpaid Due To Lack Of Funds

51	Managi Construction	21/6/2014	199,850.00	0	199,850.00	Unpaid Due To Lack Of Funds
52	Pentachem Enterprises	2015/16	53,790.00	0	53,790.00	Unpaid Due To Lack Of Funds
53	Managi Construction	31/5/2014	89,980.00	0	89,980.00	Unpaid Due To Lack Of Funds
	Sub-Total		**94,429,345.11**	**1,000,000.00**	**93,429,344.71**	
	Construction Of Civil Works					
54	Dannex Investments And Engineering	2014/15	3,780,440.00		3,780,440.00	Unpaid Due To Lack Of Funds
55	Assup Enterprises	1-Jan-15	3,290,000	0	3,290,000	Unpaid Due To Lack Of Funds
56	Kangundo Builders Ltd	1-Mar-15	5,003,000	0	5,003,000	Unpaid Due To Lack Of Funds
57	Pomona Construction Co.	1-May-15	5,021,900	0	5,021,900	Unpaid Due To Lack Of Funds
58	Ndaisi General Merchants	1-Jul-15	4,856,647	0	4,856,647	Unpaid Due To Lack Of Funds
59	Country Cross Logistics Ltd	1-Sep-14	4,989,000	0	4,989,000	Unpaid Due To Lack Of Funds
60	Diverse Contractors Ltd	1-Jun-16	3,208,821	0	3,208,821	Unpaid Due To Lack Of Funds
61	Zoar General Contractors	1-Mar-15	5,625,562	0	5,625,562	Unpaid Due To Lack Of Funds
62	Salan	1-Feb-15	2,403,201	0	2,403,201	Unpaid Due To Lack Of Funds
63	Bilco Engineering	1-Jun-16	11,700,000	0	11,700,000	Unpaid Due To Lack Of Funds
64	Bilco Engineering	1-Jun-16	2,669,500	0	2,669,500	Unpaid Due To Lack Of Funds
65	Jemily Construction	1-Jan-15	3,280,805	0	3,280,805	Unpaid Due To Lack Of Funds
66	Wafih International	1-Jul-15	8,595,832	8,595,832	-	
67	Jowan Investment Ltd	1-Jun-15	2,824,484	0	2,824,484	Unpaid Due To Lack Of Funds
68	Ace Engineering & Building Contractors Ltd	1-Oct-14	6,501,929	0	6,501,929	Unpaid Due To Lack Of Funds
69	Mbwire Systems Ltd	1-Dec-14	11,073,846	0	11,073,846	Unpaid Due To Lack Of Funds
70	Plansimasis Contractors & General	1-Nov-14	6,912,254	0	6,912,254	Unpaid Due To Lack Of Funds
71	Athiroads Enterprises Ltd	1-Apr-14	5,829,232	0	5,829,232	Unpaid Due To Lack Of Funds
72	Katsran Ltd	2014/15	3,594,821	0	3,594,821	Unpaid Due To Lack Of Funds
73	Arshad Construction Ltd	1-Dec-14	10,430,648	0	10,430,648	Unpaid Due To Lack Of Funds
74	Shamma Logistics	1-Apr-14	1,062,098	0	1,062,098	Unpaid Due To Lack Of Funds
75	M/S Motivator Links Ltd	1-Feb-15	4,990,320	0	4,990,320	Unpaid Due To Lack Of Funds

76	Shamma Logistics	1-Sep-14	4,887,250	0	4,887,250	Unpaid Due To Lack Of Funds
77	Elcargo Suppliers Ltd	1-Jun-14	3,632,853	0	3,632,853	Unpaid Due To Lack Of Funds
78	Connected Construction Company	1-Oct-14	4,451,702	0	4,451,702	Unpaid Due To Lack Of Funds
79	Bomaque	27-Dec-13	1,043,080	-	1,043,080	Unpaid Due To Lack Of Funds
80	Rockerfeller International	1-Sep-14	520,000	-	520,000	Unpaid Due To Lack Of Funds
81	Asal Hydro-Contractors Ltd	17-Jan-14	2,026,365	-	2,026,365	Unpaid Due To Lack Of Funds
82	Power Soft International	1-Sep-14	2,696,040	-	2,696,040	Unpaid Due To Lack Of Funds
83	Wafih International Ltd	14-Apr-14	2,403,862	2,403,862	-	
84	Rockerfeller International	15-Apr-14	3,180,256	-	3,180,256	Unpaid Due To Lack Of Funds
85	Osilingi Engineering Ltd	24-Apr-14	3,615,000	-	3,615,000	Unpaid Due To Lack Of Funds
86	Calmex Construction Services Ltd	23-May-14	4,976,082	-	4,976,082	Unpaid Due To Lack Of Funds
87	Wafih International	16-Apr-14	2,565,130	2,565,130	-	
88	Masco Construction Company	1-Mar-15	4,311,581	0	4,311,581	Unpaid Due To Lack Of Funds
89	Biomax Africa	20-Nov-14	1,364,880	1,364,880	-	
	Sub-Total		**159,318,421**	**14,929,704**	**144,388,717**	
	Supply Of Goods					
90	Intech East Africa Ltd	2/17/2015	3,403,973.60	0	3,403,973.60	Unpaid Due To Lack Of Funds
91	Cable Connect	2016/17	9,000,000.00	0	9,000,000.00	Unpaid Due To Lack Of Funds
92	General Motors East Ltd	3/14/2014	3,084,900.00	0	3,084,900.00	Unpaid Due To Lack Of Funds
93	Image Connection	4-Sep-14	206,097.00	0	206,097.00	Unpaid Due To Lack Of Funds
94	Tandem Solutions Ltd	2016/17	12,946,172.00	0	12,946,172.00	Unpaid Due To Lack Of Funds
95	Gudu Holdings Ltd	2015/16	238,385.00	0	238,385.00	Unpaid Due To Lack Of Funds
96	Eclectics International Ltd	2015/16	2,500,000	0	2,500,000	Unpaid Due To Lack Of Funds
97	Pergamon Ltd	2014/15	3,200,000		3,200,000	Unpaid Due To Lack Of Funds
98	Daltech Technologies	2015/16	1,500,000		1,500,000	Unpaid Due To Lack Of Funds
99	Jacytech Agencies	2015/16	497,800.00	0	497,800.00	Unpaid Due To Lack Of Funds
100	Nawiri Agency	2015/16	1,200,000.00	0	1,200,000.00	Unpaid Due To Lack Of Funds
101	Liberty Sports Academy	2015/16	2,227,853.00	0	2,227,853.00	Unpaid Due To Lack Of Funds

102	Amatta Enterprises Ltd	2015/16	3,220,700.00	0	3,220,700.00	Unpaid Due To Lack Of Funds
103	Film Studios Kenya Ltd	2015/16	287,500.00	0	287,500.00	Unpaid Due To Lack Of Funds
104	Montage Sales And Services	2015/16	5,049,500.00	0	5,049,500.00	Unpaid Due To Lack Of Funds
105	Twistar East Africa	2015/16	275,000.00	0	275,000.00	Unpaid Due To Lack Of Funds
106	Montage Sales And Services	2016/17	5,745,500.00	0	5,745,500.00	Unpaid Due To Lack Of Funds
107	Jubilee Classical	3-Jan-16	1,200,000.00		1,200,000.00	Unpaid Due To Lack Of Funds
108	Transend Media Group	2016/17	5,000,000.00		5,000,000.00	Unpaid Due To Lack Of Funds
109	Sania Investment	2014/15	200,000		200,000	Unpaid Due To Lack Of Funds
110	Nouvelle Technology	2015/16	161,900		161,900	Unpaid Due To Lack Of Funds
111	Real World	2014/15	1,143,644		1,143,644	Unpaid Due To Lack Of Funds
112	Safaricom Ltd	2015/16	793,598		793,598	Unpaid Due To Lack Of Funds
113	Real World	2014/15	209,400		209,400	Unpaid Due To Lack Of Funds
114	Youth Initiative Development	2015/16	112,780		112,780	Unpaid Due To Lack Of Funds
115	Wacly Enterprises	2015/16	1,863,000		1,863,000	Unpaid Due To Lack Of Funds
116	Vingo Technologies	2014/15	2,815,650		2,815,650	Unpaid Due To Lack Of Funds
117	Jigsys Technologies	2015/16	3,000,000		3,000,000	Unpaid Due To Lack Of Funds
118	Open It Group	2015/16	497,500	0	497,500	Unpaid Due To Lack Of Funds
119	Plojmel General Merchants	19-Jul-14	158,920	0	158,920	Unpaid Due To Lack Of Funds
120	Fairdeal Superstores Ltd	27-Jun-16	2,202,819	0	2,202,819	Unpaid Due To Lack Of Funds
121	Indica Ltd	6-Oct-17	91,290	0	91,290	Unpaid Due To Lack Of Funds
122	Magnate Ventures Ltd	30-Jan-17	997,400	0	997,400	Unpaid Due To Lack Of Funds
123	Transafrica Motors	1-Feb-16	89,755,000	0	89,755,000	Unpaid Due To Lack Of Funds
124	Avic Shantui	1-Dec-16	31,000,000	0	31,000,000	Unpaid Due To Lack Of Funds
125	Basco Paints	2015/16	10,514,916	0	10,514,916	Unpaid Due To Lack Of Funds
126	Crown Paints	1-Oct-14	5,796,665	0	5,796,665	Unpaid Due To Lack Of Funds
127	Achelis Materials Handling	1-Oct-14	24,500,000	0	24,500,000	Unpaid Due To Lack Of Funds
128	Techno Relief Services	1-Sep-14	4,000,000	0	4,000,000	Unpaid Due To Lack Of Funds

129	Shaneebal Limited	1-Jan-15	24,062,427	10,905,172	13,157,255	Unpaid Due To Lack Of Funds
130	East African Portland	1-Jun-16	720,465	0	720,465	Unpaid Due To Lack Of Funds
131	Agro - Industrial Tools	1-Oct-14	10,340,000	0	10,340,000	Unpaid Due To Lack Of Funds
132	Greenlife Protection	20-Feb-15	18,500,000	0	18,500,000	Unpaid Due To Lack Of Funds
133	Makindu Motors	20-Feb-15	21,160,000	0	21,160,000	Unpaid Due To Lack Of Funds
134	Snack Palace	16-Jun-14	32,300	0	32,300	Unpaid Due To Lack Of Funds
135	Limelight	16-Jun-14	511,000	0	511,000	Unpaid Due To Lack Of Funds
136	Makindu Motors	27-Aug-14	6,000,000	0	6,000,000	Unpaid Due To Lack Of Funds
137	Brightways Ltd	14-Feb-14	300,000	0	300,000	Unpaid Due To Lack Of Funds
138	M & J Holdings Ltd	17-Nov-15	254,000	0	254,000	Unpaid Due To Lack Of Funds
139	Intrachem Agencies	17-Sep-15	1,620,000	0	1,620,000	Unpaid Due To Lack Of Funds
140	Sagana National F/Farm	22-Jan-16	600,000	0	600,000	Unpaid Due To Lack Of Funds
141	Intrachem Agencies	17-Nov-15	900,000	0	900,000	Unpaid Due To Lack Of Funds
142	Cristal Suppliers	21-Aug-14	1,988,240	0	1,988,240	Unpaid Due To Lack Of Funds
143	Wals Enterprises	12-Nov-15	1,133,000	0	1,133,000	Unpaid Due To Lack Of Funds
144	Asonic Live(K) Ltd	30/Jan/14	4,798,840	0	4,798,840	Unpaid Due To Lack Of Funds
145	Single Line Contractors	6-Nov-13	112,600	-	112,600	Unpaid Due To Lack Of Funds
146	Joscom Company	14-Apr-14	1,961,351	-	1,961,351	Unpaid Due To Lack Of Funds
147	Marian Concepts	24-Dec-14	1,595,000	-	1,595,000	Unpaid Due To Lack Of Funds
148	Summaria Industries	12-Oct-14	3,250,000	-	3,250,000	Unpaid Due To Lack Of Funds
149	Polytanks Ltd	12-Oct-14	4,125,000	-	4,125,000	Unpaid Due To Lack Of Funds
150	Astral Ltd	2014/2015	9,685,000	-	9,685,000	Unpaid Due To Lack Of Funds
151	Single Line Contractors	23-Apr-14	300,000	-	300,000	Unpaid Due To Lack Of Funds
152	Krigerfeel Produce Enterprises	15-Sep-14	453,300	-	453,300	Unpaid Due To Lack Of Funds
153	Streamlink Engineering Services	23-May-14	1,397,000	-	1,397,000	Unpaid Due To Lack Of Funds
154	Car And General (Kenya) Ltd	6-Apr-14	4,100,000	-	4,100,000	Unpaid Due To Lack Of Funds
155	Estelle Distributors	2013/2014	300,500	-	300,500	Unpaid Due To Lack Of Funds

156	Agro Irrigation	22-Jul-15	3,210,750	-	3,210,750	Unpaid Due To Lack Of Funds
157	Biomax Africa Ltd	2014/2015	297,360	297,360	-	
158	Export Hydro	3-Oct-16	7,201,478	-	7,201,478	Unpaid Due To Lack Of Funds
159	Prompt Creation Ltd	2015/2016	12,451,125	3,760,000	8,691,125	Unpaid Due To Lack Of Funds
160	Plainfield Enterprises Limited	2015/2016	11,509,645	1,880,000	9,629,645	Unpaid Due To Lack Of Funds
161	Crucepts Holdings Ltd	19-Feb-16	497,576	-	497,576	Unpaid Due To Lack Of Funds
162	Crucepts Holdings Ltd	2015/2016	322,700	-	322,700	Unpaid Due To Lack Of Funds
163	Tripple Investments	2015/2016	18,607,732	-	18,607,732	Unpaid Due To Lack Of Funds
164	Solar Photo Electricity	2015/2016	18,607,732	-	18,607,732	Unpaid Due To Lack Of Funds
165	Suntopway Solar K	2015/2016	18,619,282	-	18,619,282	Unpaid Due To Lack Of Funds
166	Best Ways Stationaries	2015/2016	1,397,200	-	1,397,200	Unpaid Due To Lack Of Funds
167	Hydromatic Ltd	2015/2016	3,881,400	-	3,881,400	Unpaid Due To Lack Of Funds
168	Five Ees Co. Ltd	2015/2016	557,543	-	557,543	Unpaid Due To Lack Of Funds
169	Kents Innovators	2015/2016	371,540	-	371,540	Unpaid Due To Lack Of Funds
170	Roja Ventures	2015/2016	449,897	-	449,897	Unpaid Due To Lack Of Funds
171	Prompt Creations Ltd	2016/2017	7,235,400	-	7,235,400	Unpaid Due To Lack Of Funds
172	Five Ees Co Ltd	2016/2017	290,600	-	290,600	Unpaid Due To Lack Of Funds
173	Five Ees Co Ltd	2016/2017	408,000	-	408,000	Unpaid Due To Lack Of Funds
174	Prd Rigs Kenya Ltd	2016/2017	2,224,734	-	2,224,734	Unpaid Due To Lack Of Funds
175	Prd Rigs Kenya Ltd	2016/2017	5,739,889	-	5,739,889	Unpaid Due To Lack Of Funds
176	Solar Photo Electricity (K) Ltd	2016/2017	7,160,051	-	7,160,051	Unpaid Due To Lack Of Funds
177	Ashok Leyland	2016/2017	33,110,000	-	33,110,000	Unpaid Due To Lack Of Funds
178	Cmc Motors	2016/2017	18,300,000	4,338,362	13,961,638	Unpaid Due To Lack Of Funds
179	Subaru Kenya	2016/2017	5,900,000	-	5,900,000	Unpaid Due To Lack Of Funds
180	Simba Coat Ltd	2016/2017	21,322,400	-	21,322,400	Unpaid Due To Lack Of Funds
181	Thwake Pharmacy	26-2-2014	9,360.00	0	9,360.00	Unpaid Due To Lack Of Funds
182	Thwake Pharmacy	10/10/2014	148,900.00	0	148,900.00	Unpaid Due To Lack Of Funds
183	Thwake Pharmacy	11/6/2014	49,250.00	0	49,250.00	Unpaid Due To Lack Of

						Funds
184	Thwake Pharmacy	10/9/2014	267,900.00	0	267,900.00	Unpaid Due To Lack Of Funds
185	Physical Therapy Serv Ltd	21-5-2014	27,600.00	0	27,600.00	Unpaid Due To Lack Of Funds
186	Physical Therapy Serv Ltd	27-3-2014	44,020.00	0	44,020.00	Unpaid Due To Lack Of Funds
187	Physical Therapy Serv Ltd	18-6-2014	38,000.00	0	38,000.00	Unpaid Due To Lack Of Funds
188	Physical Therapy Serv Ltd	1/7/2014	47,545.00	0	47,545.00	Unpaid Due To Lack Of Funds
189	Symarx East Africa Ltd	9/6/2014	80,766.00	0	80,766.00	Unpaid Due To Lack Of Funds
190	Symarx East Africa Ltd	18/3/2014	32,800.00	0	32,800.00	Unpaid Due To Lack Of Funds
191	User Experience Technologies Ltd	30-6-2014	350,000.00	0	350,000.00	Unpaid Due To Lack Of Funds
192	City Interscope Supplies	15-1-2014	52,300.00	0	52,300.00	Unpaid Due To Lack Of Funds
193	User Experience Technologies Ltd	27-6-2014	10,000.00	0	10,000.00	Unpaid Due To Lack Of Funds
194	Medex East Africa Ltd	5/4/2014	20,000.00	0	20,000.00	Unpaid Due To Lack Of Funds
195	Betimes Suppliers Ltd	23/12/2013	93,600.00	0	93,600.00	Unpaid Due To Lack Of Funds
196	Crown Health Care	11/2/2014	62,000.00	0	62,000.00	Unpaid Due To Lack Of Funds
197	Crown Health Care	7/2/2014	92,762.00	0	92,762.00	Unpaid Due To Lack Of Funds
198	Crown Health Care	2015/16	3,600.00	0	3,600.00	Unpaid Due To Lack Of Funds
199	Crown Health Care	2015/16	5,290.00	0	5,290.00	Unpaid Due To Lack Of Funds
200	Crown Health Care	2014/15	580,000.00	0	580,000.00	Unpaid Due To Lack Of Funds
201	Crown Health Care	2014/15	1,740,000.00	0	1,740,000.00	Unpaid Due To Lack Of Funds
202	Crown Health Care	2014/15	1,580,000.00	0	1,580,000.00	Unpaid Due To Lack Of Funds
203	Beryl Pharmacy	19/6/2014	25,170.00	0	25,170.00	Unpaid Due To Lack Of Funds
204	Beryl Pharmacy	2015/16	32,690.00	0	32,690.00	Unpaid Due To Lack Of Funds
205	Crown Health Care	12/3/2014	62,000.00	0	62,000.00	Unpaid Due To Lack Of Funds
206	Crown Health Care	2015/16	66,700.00	0	66,700.00	Unpaid Due To Lack Of Funds
207	Crown Health Care	27/5/2014	121,600.00	0	121,600.00	Unpaid Due To Lack Of Funds
208	Crown Health Care	27/5/2014	300,000.00	0	300,000.00	Unpaid Due To Lack Of Funds
209	Crown Health Care	2015/16	19,200.00	0	19,200.00	Unpaid Due To Lack Of Funds
210	Crown Health Care	26/5/2015	1,682,000.00	0	1,682,000.00	Unpaid Due To Lack Of

						Funds
211	Highridge Pharmaceuticals Ltd	28-4-2014	56,062.80	0	56,062.80	Unpaid Due To Lack Of Funds
212	Highridge Pharmaceuticals Ltd	24-5-2014	33,930.00	0	33,930.00	Unpaid Due To Lack Of Funds
213	Highridge Pharmaceuticals Ltd	19-6-2014	21,420.00	0	21,420.00	Unpaid Due To Lack Of Funds
214	Physical Therapy Serv Ltd	2014/15	38,000.00	0	38,000.00	Unpaid Due To Lack Of Funds
215	Faram E.A Ltd	25/11/2014	121,810.00	0	121,810.00	Unpaid Due To Lack Of Funds
216	Medipharm East Africa Ltd	9/7/2014	90,480.00	0	90,480.00	Unpaid Due To Lack Of Funds
217	Medipharm East Africa Ltd	22/5/2014	2,422,080.00	0	2,422,080.00	Unpaid Due To Lack Of Funds
218	Medipharm East Africa Ltd	2015/16	29,238.00	0	29,238.00	Unpaid Due To Lack Of Funds
219	Medipharm East Africa Ltd	17/11/2014	127,400.00	0	127,400.00	Unpaid Due To Lack Of Funds
220	Medipharm East Africa Ltd	17/6/2014	60,320.00	0	60,320.00	Unpaid Due To Lack Of Funds
221	Medipharm East Africa Ltd	1/7/2014	1,500,000.00	0	1,500,000.00	Unpaid Due To Lack Of Funds
222	Medipharm East Africa Ltd	2015/16	254,326.00	0	254,326.00	Unpaid Due To Lack Of Funds
223	Chem-Labs Ltd	2015/16	49,350.00	0	49,350.00	Unpaid Due To Lack Of Funds
224	Momella Enterprises	21/5/2014	231,939.00	0	231,939.00	Unpaid Due To Lack Of Funds
225	Bayer East Africa Ltd	2015/16	14,569.00	0	14,569.00	Unpaid Due To Lack Of Funds
226	Bayer East Africa Ltd	12/6/2014	58,278.00	0	58,278.00	Unpaid Due To Lack Of Funds
227	Bayer East Africa Ltd	5/5/2014	43,708.00	0	43,708.00	Unpaid Due To Lack Of Funds
228	Bayer East Africa Ltd	2015/16	29,139.00	0	29,139.00	Unpaid Due To Lack Of Funds
229	Faram E.A Ltd	11/21/2014	62,260.00	0	62,260.00	Unpaid Due To Lack Of Funds
230	Capital Medical &Surgical Soln Ltd	2015/16	1,138,230.00	0	1,138,230.00	Unpaid Due To Lack Of Funds
231	Capital Medical &Surgical Soln Ltd	2015/16	98,494.00	0	98,494.00	Unpaid Due To Lack Of Funds
232	Capital Medical &Surgical Soln Ltd	2015/16	40,000.00	0	40,000.00	Unpaid Due To Lack Of Funds
233	Chemoquip Ltd	7/4/2014	49,680.00	0	49,680.00	Unpaid Due To Lack Of Funds
234	Chemoquip Ltd	5/3/2014	21,840.00	0	21,840.00	Unpaid Due To Lack Of Funds
235	Chemoquip Ltd	24/10/2014	128,820.00	0	128,820.00	Unpaid Due To Lack Of Funds
236	Chemoquip Ltd	24/10/2014	129,140.00	0	129,140.00	Unpaid Due To Lack Of Funds
237	Chemoquip Ltd	24/10/2014	108,470.00	0	108,470.00	Unpaid Due To Lack Of

						Funds
238	Emmandah General Supplies	7/11/2014	47,490.00	0	47,490.00	Unpaid Due To Lack Of Funds
239	Topa Agencies	22/4/2014	37,750.00	0	37,750.00	Unpaid Due To Lack Of Funds
240	Topa Agencies	28/4/2014	17,410.00	0	17,410.00	Unpaid Due To Lack Of Funds
241	Topa Agencies	28/4/2014	11,950.00	0	11,950.00	Unpaid Due To Lack Of Funds
242	Tonlect Enterprises	2014/15	189,000.00	0	189,000.00	Unpaid Due To Lack Of Funds
243	Tonlect Enterprises	2014/15	72,400.00	0	72,400.00	Unpaid Due To Lack Of Funds
244	Tonlect Enterprises	2015/16	78,740.00	0	78,740.00	Unpaid Due To Lack Of Funds
245	Kesupick Agencies	10/6/2013	63,000.00	0	63,000.00	Unpaid Due To Lack Of Funds
246	Kesupick Agencies	25-6-2014	146,800.00	0	146,800.00	Unpaid Due To Lack Of Funds
247	Tala Quik Petrol Station	25/4/2014	42,485.00	0	42,485.00	Unpaid Due To Lack Of Funds
248	Sanasana Filling Station	13/6/2014	21,000.00	0	21,000.00	Unpaid Due To Lack Of Funds
249	Sanasana Filling Station	2014/15	34,200.00	0	34,200.00	Unpaid Due To Lack Of Funds
250	Plateau Fuels	3/4/2013	50,050.00	0	50,050.00	Unpaid Due To Lack Of Funds
251	Plateau Fuels	5/9/2013	150,000.00	0	150,000.00	Unpaid Due To Lack Of Funds
252	Mwalano Enterprises	26/8/2014	38,560.00	0	38,560.00	Unpaid Due To Lack Of Funds
253	Mwalano Enterprises	2015/16	50,890.00	0	50,890.00	Unpaid Due To Lack Of Funds
254	Mwalano Enterprises	26/6/2014	145,380.00	0	145,380.00	Unpaid Due To Lack Of Funds
255	Midland Agencies	11/10/2013	120,400.00	0	120,400.00	Unpaid Due To Lack Of Funds
256	Singleline Supplies	29/5/2014	188,200.00	0	188,200.00	Unpaid Due To Lack Of Funds
257	Kitnochem Enterprises	3/3/2014	393,360.00	0	393,360.00	Unpaid Due To Lack Of Funds
258	Kitnochem Enterprises	10/5/2014	34,800.00	0	34,800.00	Unpaid Due To Lack Of Funds
259	Veteran Pharmacueticls	7/6/2014	353,840.00	0	353,840.00	Unpaid Due To Lack Of Funds
260	Veteran Pharmacueticals	14/5/2014	36,000.00	0	36,000.00	Unpaid Due To Lack Of Funds
261	Veteran Pharmacueticals	9/4/2014	3,845.40	0	3,845.40	Unpaid Due To Lack Of Funds
262	Veteran Pharmaceuticals	30/5/2014	42,200.00	0	42,200.00	Unpaid Due To Lack Of Funds
263	Veteran Pharmaceuticals	7/6/2014	564,484.00	0	564,484.00	Unpaid Due To Lack Of Funds
264	Veteran	27/5/2014	320,508.00	0	320,508.00	Unpaid Due To Lack Of

	Pharmaceuticals					Funds
265	Prodigy Pharmaceuticals	2014/15	9,480.00	0	9,480.00	Unpaid Due To Lack Of Funds
266	Ai Healthcare Ltd	6/12/2013	93,880.00	0	93,880.00	Unpaid Due To Lack Of Funds
267	Link Auto Tyres	2015/16	141,280.00	0	141,280.00	Unpaid Due To Lack Of Funds
268	Alphadent Supplies	22/4/2014	21,000.00	0	21,000.00	Unpaid Due To Lack Of Funds
269	Desiral Ltd	2015/16	508,300.00	0	508,300.00	Unpaid Due To Lack Of Funds
270	Longonot	10/6/2014	139,500.00	0	139,500.00	Unpaid Due To Lack Of Funds
271	Matt Shade Ltd	2/5/2014	73,000.00	0	73,000.00	Unpaid Due To Lack Of Funds
272	Trevon General Services	20/6/2014	26,940.00	0	26,940.00	Unpaid Due To Lack Of Funds
273	Trevon General Services	2014/15	33,370.00	0	33,370.00	Unpaid Due To Lack Of Funds
274	Emmandah General Supplies	17/4/2014	97,900.00	0	97,900.00	Unpaid Due To Lack Of Funds
275	Emmandah General Supplies	27/2/2014	113,000.00	0	113,000.00	Unpaid Due To Lack Of Funds
276	Midland Agencies	2015/16	130,864.00	0	130,864.00	Unpaid Due To Lack Of Funds
277	Emmandah General Supplies	18/6/2014	95,000.00	0	95,000.00	Unpaid Due To Lack Of Funds
278	Nechal Enterprises	6/5/2014	99,650.00	0	99,650.00	Unpaid Due To Lack Of Funds
279	Nechal Enterprises	16/6/2014	15,500.00	0	15,500.00	Unpaid Due To Lack Of Funds
280	Nechal Enterprises	28/6/2014	82,250.00	0	82,250.00	Unpaid Due To Lack Of Funds
281	Nechal Enterprises	15/1/2014	10,000.00	0	10,000.00	Unpaid Due To Lack Of Funds
282	Nechal Enterprises	7/5/2014	119,000.00	0	119,000.00	Unpaid Due To Lack Of Funds
283	Nechal Enterprises	26/5/2014	30,000.00	0	30,000.00	Unpaid Due To Lack Of Funds
284	Nechal Enterprises	2015/16	99,980.00	0	99,980.00	Unpaid Due To Lack Of Funds
285	Belwide Enterprises	2015/16	381,176.00	0	381,176.00	Unpaid Due To Lack Of Funds
286	Pentachem Enterprises	2015/16	10,000.00	0	10,000.00	Unpaid Due To Lack Of Funds
287	Microbiology &Allied Supplies Ltd	2014/15	20,000.00	0	20,000.00	Unpaid Due To Lack Of Funds
288	Glad General Agencies	9/7/2015	392,500.00	0	392,500.00	Unpaid Due To Lack Of Funds
289	Technomed Ltd	2015/16	362,924.00	0	362,924.00	Unpaid Due To Lack Of Funds
290	Medix East Africa Ltd	27/5/2014	94,000.00	0	94,000.00	Unpaid Due To Lack Of Funds
291	Bychoice Agencies Ltd	2015/16	42,000.00	0	42,000.00	Unpaid Due To Lack Of

						Funds
292	Regina Kanini Kituli	30/9/2013	215,600.00	0	215,600.00	Unpaid Due To Lack Of Funds
293	Regina Kanini Kituli	30/8/2014	97,895.00	0	97,895.00	Unpaid Due To Lack Of Funds
294	Regina Kanini Kituli	30/7/2014	84,296.50	0	84,296.50	Unpaid Due To Lack Of Funds
295	Regina Kanini Kituli	30/4/2014	97,485.00	0	97,485.00	Unpaid Due To Lack Of Funds
296	Iveti Vegetables	7/11/2014	55,400.00	0	55,400.00	Unpaid Due To Lack Of Funds
297	Iveti Vegetables	2015/16	22,500.00	0	22,500.00	Unpaid Due To Lack Of Funds
298	Totals Hospital Solutions	2014/15/	1,600,000.00	0	1,600,000.00	Unpaid Due To Lack Of Funds
299	Janda Electronics	17/6/2014	70,400.00	0	70,400.00	Unpaid Due To Lack Of Funds
300	Janda Electronics	23/04/2014	50,250.00	0	50,250.00	Unpaid Due To Lack Of Funds
301	Intrachem Agencies	24/4/2015	315,250.00	0	315,250.00	Unpaid Due To Lack Of Funds
302	Gallop Africa Ltd	13/3/2015	407,853.00	0	407,853.00	Unpaid Due To Lack Of Funds
303	Image Connections Ltd	11/6/2014	731,532.00	0	731,532.00	Unpaid Due To Lack Of Funds
304	Symarx East Africa Ltd	16/6/2014	1,573,740.00	0	1,573,740.00	Unpaid Due To Lack Of Funds
305	Janda Electronics	12/6/2014	37,700.00	0	37,700.00	Unpaid Due To Lack Of Funds
306	Janda Electronics	16/4/2014	15,800.00	0	15,800.00	Unpaid Due To Lack Of Funds
307	Highridge Pharmaceuticals Ltd	28-3-2014	177,200.00	0	177,200.00	Unpaid Due To Lack Of Funds
308	Phils Medical Laboratory	14/8/2014	84,500.00	0	84,500.00	Unpaid Due To Lack Of Funds
309	Bees Medical Eqpts	2/5/2014	215,599.00	0	215,599.00	Unpaid Due To Lack Of Funds
310	Bees Medical Eqpts	26-6-2014	380,000.00	0	380,000.00	Unpaid Due To Lack Of Funds
311	Bees Medical Eqpts	16-6-2014	194,680.00	0	194,680.00	Unpaid Due To Lack Of Funds
312	Bees Medical Eqpts	16-6-2014	67,280.00	0	67,280.00	Unpaid Due To Lack Of Funds
313	Kenya Medical Engineering Ltd	27-6-2014	301,600.00	0	301,600.00	Unpaid Due To Lack Of Funds
314	Kenya Medical Engineering Ltd	27/06/2014	580,000.00	0	580,000.00	Unpaid Due To Lack Of Funds
315	New Lifestlye Resources Centre	2014/15	1,300.00	0	1,300.00	Unpaid Due To Lack Of Funds
316	Veteran Pharmaceuticals	2014/15	50,000.00	0	50,000.00	Unpaid Due To Lack Of Funds
317	Emphire Pharmacy	23/5/2015	49,000.00	0	49,000.00	Unpaid Due To Lack Of Funds
318	Bactalabbs	2014/15	52,380.00	0	52,380.00	Unpaid Due To Lack Of

						Funds
319	Thomas Muthini Kiio	24/11/2014	88,200.00	0	88,200.00	Unpaid Due To Lack Of Funds
320	Kwa Katei Butchery	31/8/2013	67,950.00	0	67,950.00	Unpaid Due To Lack Of Funds
321	Caccimo Agencies	2/6/2013	30,000.00	0	30,000.00	Unpaid Due To Lack Of Funds
322	Totals Hospital Solutions	19/3/2015	174,716.00	0	174,716.00	Unpaid Due To Lack Of Funds
323	Totals Hospital Solutions	2015/16	181,499.00	0	181,499.00	Unpaid Due To Lack Of Funds
324	Totals Hospital Solutions	14/11/2014	49,900.00	0	49,900.00	Unpaid Due To Lack Of Funds
325	Totals Hospital Solutions	2015/16	191,220.00	0	191,220.00	Unpaid Due To Lack Of Funds
326	Totals Hospital Solutions	26/11/2014	36,477.00	0	36,477.00	Unpaid Due To Lack Of Funds
327	Totals Hospital Solutions	2015/16	302,000.00	0	302,000.00	Unpaid Due To Lack Of Funds
328	Totals Hospital Solutions	2014/15	355,000.00	0	355,000.00	Unpaid Due To Lack Of Funds
329	Totals Hospital Solutions	2014/15	76,000.00	0	76,000.00	Unpaid Due To Lack Of Funds
330	Veteran Pharmaceuticals Ltd	1/5/2014	5,183.00	0	5,183.00	Unpaid Due To Lack Of Funds
331	Machakos Lifecare Ltd	29/5/2014	40,600.00	0	40,600.00	Unpaid Due To Lack Of Funds
332	Machakos Lifecare Ltd	28/2/2014	154,290.00	0	154,290.00	Unpaid Due To Lack Of Funds
333	Machakos Lifecare Ltd	27/6/2014	434,710.00	0	434,710.00	Unpaid Due To Lack Of Funds
334	Machakos Lifecare Ltd	11/6/2014	238,000.00	0	238,000.00	Unpaid Due To Lack Of Funds
335	Machakos Lifecare Ltd	2014/15	25,000.00	0	25,000.00	Unpaid Due To Lack Of Funds
336	Florendi Enterprises	2014/15	56,000.00	0	56,000.00	Unpaid Due To Lack Of Funds
337	Makindu Motors	6/3/2014	1,300,000.00	0	1,300,000.00	Unpaid Due To Lack Of Funds
338	Viamed Services	25/6/2014	420,000.00	0	420,000.00	Unpaid Due To Lack Of Funds
339	Viamed Services	2014/15	585,000.00	0	585,000.00	Unpaid Due To Lack Of Funds
340	Machakos Lifecare Ltd	12/6/2014	66,000.00	0	66,000.00	Unpaid Due To Lack Of Funds
341	Machakos Lifecare Ltd	28/4/2014	265,790.00	0	265,790.00	Unpaid Due To Lack Of Funds
342	Machakos Lifecare Ltd	16/5/2014	151,350.00	0	151,350.00	Unpaid Due To Lack Of Funds
343	Estelle Distributors	2015/16	131,198.00	0	131,198.00	Unpaid Due To Lack Of Funds
344	Makueni Bookshop&Stationers	2015/16	16,000.00	0	16,000.00	Unpaid Due To Lack Of Funds
345	Technomed Ltd	2015/16	234,988.00	0	234,988.00	Unpaid Due To Lack Of

						Funds
346	Manu Merchants	18/11/2014	57,200.00	0	57,200.00	Unpaid Due To Lack Of Funds
347	Bizmix Ventures	2014/15	131,580.00	0	131,580.00	Unpaid Due To Lack Of Funds
348	Belea Pharmacy Ltd	24/12/2013	86,000.00	0	86,000.00	Unpaid Due To Lack Of Funds
349	Afrodent Supplies	18/3/2014	9,850.00	0	9,850.00	Unpaid Due To Lack Of Funds
350	Harleys Ltd	2014/15	121,892.00	0	121,892.00	Unpaid Due To Lack Of Funds
351	Makueni Bookshop&Stationers	2014/15	17,000.00	0	17,000.00	Unpaid Due To Lack Of Funds
352	Bernata Holdings Ltd	2014/15	105,900.00	0	105,900.00	Unpaid Due To Lack Of Funds
353	Bernata Holdings Ltd	16/5/2014	260,000.00	0	260,000.00	Unpaid Due To Lack Of Funds
354	Manu Merchants	17/6/2014	3,200.00	0	3,200.00	Unpaid Due To Lack Of Funds
355	Manu Merchants	2014/15	30,700.00	0	30,700.00	Unpaid Due To Lack Of Funds
356	Manu Merchants	6/2/2014	43,200.00	0	43,200.00	Unpaid Due To Lack Of Funds
357	Manu Merchants	2014/15	125,760.00	0	125,760.00	Unpaid Due To Lack Of Funds
358	Manu Merchants	2014/15	11,000.00	0	11,000.00	Unpaid Due To Lack Of Funds
359	Jads Diagnostics(E.A)Ltd	2014/15	245,000.00	0	245,000.00	Unpaid Due To Lack Of Funds
360	Catrun Enterprises	2014/15	474,749.00	0	474,749.00	Unpaid Due To Lack Of Funds
361	Paredo General Supplies	7/4/2014	413,500.00	0	413,500.00	Unpaid Due To Lack Of Funds
362	Paredo General Supplies	17/4/2014	183,000.00	0	183,000.00	Unpaid Due To Lack Of Funds
363	Paredo General Supplies	29/4/2014	259,310.00	0	259,310.00	Unpaid Due To Lack Of Funds
364	Florendi Enterprises	22/5/2014	72,000.00	0	72,000.00	Unpaid Due To Lack Of Funds
365	Florendi Enterprises	13/6/2014	84,000.00	0	84,000.00	Unpaid Due To Lack Of Funds
366	Harleys Ltd	2014/15	43,500.00	0	43,500.00	Unpaid Due To Lack Of Funds
367	Kutata Complex Shop	2014/15	184,000.00	0	184,000.00	Unpaid Due To Lack Of Funds
368	Sunview Chemist	2/5/2014	99,980.00	0	99,980.00	Unpaid Due To Lack Of Funds
369	Shifta Heathcare Ltd	2/10/2013	355,980.00	0	355,980.00	Unpaid Due To Lack Of Funds
370	Afrodent Supplies	2014/15	10,900.00	0	10,900.00	Unpaid Due To Lack Of Funds
371	Technomed Ltd	2015/16	79,300.00	0	79,300.00	Unpaid Due To Lack Of Funds
372	Phils Medical	23/6/2014	114,300.00	0	114,300.00	Unpaid Due To Lack Of

	Laboratory					Funds
373	Santa Imma Pharmaceutical Ltd	2015/16	30,000.00	0	30,000.00	Unpaid Due To Lack Of Funds
374	Bizmix Ventures	2015/16	324,600.00	0	324,600.00	Unpaid Due To Lack Of Funds
375	Phils Medical Laboratory	22/8/2014	26,900.00	0	26,900.00	Unpaid Due To Lack Of Funds
376	Phils Medical Laboratory	23/6/2014	81,000.00	0	81,000.00	Unpaid Due To Lack Of Funds
377	Jads Diagnostics(E.A)Ltd	2015/16	88,566.00	0	88,566.00	Unpaid Due To Lack Of Funds
378	Florendi Enterprises	13/6/2014	56,000.00	0	56,000.00	Unpaid Due To Lack Of Funds
379	Colour International Ltd	17/6/2014	234,410.00	0	234,410.00	Unpaid Due To Lack Of Funds
380	Colour International Ltd	4/2/2011	51,037.00	0	51,037.00	Unpaid Due To Lack Of Funds
381	Symarx East Africa Ltd	2014/15	92,800.00	0	92,800.00	Unpaid Due To Lack Of Funds
382	Santa Imma Pharmaceutical Ltd	2014/15	347,800.00	0	347,800.00	Unpaid Due To Lack Of Funds
383	Njimia Pharmaceuticals	2/4/2014	50,756.00	0	50,756.00	Unpaid Due To Lack Of Funds
384	Big Inch Enterprises	2015/16	1,967,930.00	0	1,967,930.00	Unpaid Due To Lack Of Funds
385	Crown Health Care	2014/15	80,158.30	0	80,158.30	Unpaid Due To Lack Of Funds
386	Eridosa(K)Ltd	15/9/2014	131,000.00	0	131,000.00	Unpaid Due To Lack Of Funds
387	Bio Fit Diagnostics	24/6/2014	141,150.00	0	141,150.00	Unpaid Due To Lack Of Funds
388	Eridosa(K)Ltd	23/4/2014	461,900.00	0	461,900.00	Unpaid Due To Lack Of Funds
389	Santa Imma Pharmaceutical Ltd	27/4/2015	19,500.00	0	19,500.00	Unpaid Due To Lack Of Funds
390	Santa Imma Pharmaceutical Ltd	21/1/2015	102,498.00	0	102,498.00	Unpaid Due To Lack Of Funds
391	Shapplis Enterprises	3/11/2014	468,220.00	0	468,220.00	Unpaid Due To Lack Of Funds
392	Shapplis Enterprises	25/2/2015	184,300.00	0	184,300.00	Unpaid Due To Lack Of Funds
393	Shanda Chema Enterprises	25/2/2015	293,500.00	0	293,500.00	Unpaid Due To Lack Of Funds
394	Iveti Vegetables	8/4/2015	175,990.00	0	175,990.00	Unpaid Due To Lack Of Funds
395	Iveti Vegetables	2014/15	51,235.00	0	51,235.00	Unpaid Due To Lack Of Funds
396	Hanlink Investment Ltd	11/6/2014	180,420.00	0	180,420.00	Unpaid Due To Lack Of Funds
397	Mukavo Supplies	12/6/2014	121,000.00	0	121,000.00	Unpaid Due To Lack Of Funds
398	Mukavo Supplies	12/6/2014	121,000.00	0	121,000.00	Unpaid Due To Lack Of Funds
399	Estelle Distributors	2014/15	199,417.00	0	199,417.00	Unpaid Due To Lack Of

						Funds
400	Seram Suppliers	2014/15	209,754.00	0	209,754.00	Unpaid Due To Lack Of Funds
401	Estelle Distributors	2014/15	131,197.00	0	131,197.00	Unpaid Due To Lack Of Funds
402	Bernata Holdings Ltd	20/11/2014	32,000.00	0	32,000.00	Unpaid Due To Lack Of Funds
403	Iveti Vegetables	11/6/2015	144,250.00	0	144,250.00	Unpaid Due To Lack Of Funds
404	Musyai Enterprises	2/7/2015	395,958.00	0	395,958.00	Unpaid Due To Lack Of Funds
405	Sabbas Ltd	31/3/2015	342,010.00	0	342,010.00	Unpaid Due To Lack Of Funds
406	Bernata Holdings Ltd	18/12/2014	60,400.00	0	60,400.00	Unpaid Due To Lack Of Funds
407	Belea Pharmacy Ltd	30/12/2014	408,880.00	0	408,880.00	Unpaid Due To Lack Of Funds
408	Surgilinks Ltd	3/12/2014	1,024,150.00	0	1,024,150.00	Unpaid Due To Lack Of Funds
409	Phils Medical Laboratory	4/3/2014	107,500.00	0	107,500.00	Unpaid Due To Lack Of Funds
410	Phils Medical Laboratory	23/6/2014	186,600.00	0	186,600.00	Unpaid Due To Lack Of Funds
411	Phils Medical Laboratory	23/12/2014	297,800.00	0	297,800.00	Unpaid Due To Lack Of Funds
412	Phils Medical Laboratory	22/12/2014	16,800.00	0	16,800.00	Unpaid Due To Lack Of Funds
413	Phils Medical Laboratory	15/5/2014	179,123.00	0	179,123.00	Unpaid Due To Lack Of Funds
414	Phils Medical Laboratory	24/4/2014	26,000.00	0	26,000.00	Unpaid Due To Lack Of Funds
415	Phils Medical Laboratory	4/9/2014	28,700.00	0	28,700.00	Unpaid Due To Lack Of Funds
416	Phils Medical Laboratory	4/9/2014	189,600.00	0	189,600.00	Unpaid Due To Lack Of Funds
417	Phils Medical Laboratory	23/6/2014	318,560.00	0	318,560.00	Unpaid Due To Lack Of Funds
418	Phils Medical Laboratory	27/1/2015	114,500.00	0	114,500.00	Unpaid Due To Lack Of Funds
419	Phils Medical Laboratory	27/1/2015	86,450.00	0	86,450.00	Unpaid Due To Lack Of Funds
420	Phils Medical Laboratory	27/1/2015	31,250.00	0	31,250.00	Unpaid Due To Lack Of Funds
421	Phils Medical Laboratory	23/2/2015	278,800.00	0	278,800.00	Unpaid Due To Lack Of Funds
422	Bactalabs East Africa Ltd	2014/15	242,800.00	0	242,800.00	Unpaid Due To Lack Of Funds
423	Manu Merchants	19/2/2015	107,000.00	0	107,000.00	Unpaid Due To Lack Of Funds
424	Bernata Holdings Ltd	10/3/2015	103,150.00	0	103,150.00	Unpaid Due To Lack Of Funds
425	Chem-Labs Ltd	2015/16	252,192.00	0	252,192.00	Unpaid Due To Lack Of Funds
426	Ngomano Auto Tyres	2015/16	130,000.00	0	130,000.00	Unpaid Due To Lack Of

						Funds
427	Santa Imma Pharmaceutical Ltd	22/10/2014	88,200.00	0	88,200.00	Unpaid Due To Lack Of Funds
428	Santa Imma Pharmaceutical Ltd	2015/16	127,500.00	0	127,500.00	Unpaid Due To Lack Of Funds
429	Bernata Holdings Ltd	2/3/2015	66,300.00	0	66,300.00	Unpaid Due To Lack Of Funds
430	Bernata Holdings Ltd	2014/15	56,500.00	0	56,500.00	Unpaid Due To Lack Of Funds
431	Jads Diagnostics(E.A)Ltd	2015/16	167,500.00	0	167,500.00	Unpaid Due To Lack Of Funds
432	Seram Suppliers	19/2016	115,500.00	0	115,500.00	Unpaid Due To Lack Of Funds
433	Seram Suppliers	30/11/2015	195,886.00	0	195,886.00	Unpaid Due To Lack Of Funds
434	Bernata Holdings Ltd	2014/15	54,400.00	0	54,400.00	Unpaid Due To Lack Of Funds
435	Shapplis Enterprises	7/1/2015	618,110.00	0	618,110.00	Unpaid Due To Lack Of Funds
436	Jads Diagnostics(E.A)Ltd	23/1/2015	145,000.00	0	145,000.00	Unpaid Due To Lack Of Funds
437	Mediplus Agencies	2015/16	248,000.00	0	248,000.00	Unpaid Due To Lack Of Funds
438	Lubebay Enterprises	2/6/2015	499,800.00	0	499,800.00	Unpaid Due To Lack Of Funds
439	Keystrocks General Supplies	2015/16	192,525.00	0	192,525.00	Unpaid Due To Lack Of Funds
440	Machakos Glass Enterprises	9/12/2015	83,000.00	0	83,000.00	Unpaid Due To Lack Of Funds
441	Youth Initiative Development Network	2015/16	13,140.00	0	13,140.00	Unpaid Due To Lack Of Funds
442	Fiji Kenya Ltd	2014/15	67,132.00	0	67,132.00	Unpaid Due To Lack Of Funds
443	Colour International Ltd	2015/16	23,780.00	0	23,780.00	Unpaid Due To Lack Of Funds
444	Colour International Ltd	27/12/2014	47,560.00	0	47,560.00	Unpaid Due To Lack Of Funds
445	Colour International Ltd	47560	47,560.00	0	47,560.00	Unpaid Due To Lack Of Funds
446	Sabbas Ltd	3/9/2015	205,550.00	0	205,550.00	Unpaid Due To Lack Of Funds
447	Jawinas Gen. Suppliers	26/3/2015	164,130.00	0	164,130.00	Unpaid Due To Lack Of Funds
448	Jawinas Gen. Suppliers	26/3/2015	114,200.00	0	114,200.00	Unpaid Due To Lack Of Funds
449	Manu Merchants	20/2/2015	80,090.00	0	80,090.00	Unpaid Due To Lack Of Funds
450	Mukavo Supplies	16/10/2014	110,000.00	0	110,000.00	Unpaid Due To Lack Of Funds
451	Beryl Pharmacy	18/12/2014	159,000.00	0	159,000.00	Unpaid Due To Lack Of Funds
452	Jads Diagnostics(E.A)Ltd	2015/16	165,000.00	0	165,000.00	Unpaid Due To Lack Of Funds

453	Santa Imma Pharmaceutical Ltd	2015/16	366,250.00	0	366,250.00	Unpaid Due To Lack Of Funds
454	Paredo General Supplies	2015/16	276,460.00	0	276,460.00	Unpaid Due To Lack Of Funds
455	Iveti Vegetables	15/9/2014	85,460.00	0	85,460.00	Unpaid Due To Lack Of Funds
456	Waveline Commercial Enterprises	25/2/2015	512,200.00	0	512,200.00	Unpaid Due To Lack Of Funds
457	Wanda Hot Enterprises	2014/15	309,700.00	0	309,700.00	Unpaid Due To Lack Of Funds
458	Jads Diagnostics(E.A)Ltd	2015/16	561,300.00	0	561,300.00	Unpaid Due To Lack Of Funds
459	Iveti Vegetables	10/2/2014	39,290.00	0	39,290.00	Unpaid Due To Lack Of Funds
460	Bernata Holdings Ltd	2014/15	45,240.00	0	45,240.00	Unpaid Due To Lack Of Funds
461	Eridosa(K)Ltd	11/9/2014	219,600.00	0	219,600.00	Unpaid Due To Lack Of Funds
462	Iveti Vegetables	2015/16	29,030.00	0	29,030.00	Unpaid Due To Lack Of Funds
463	Shanda Enterprises	20/5/2014	115,500.00	0	115,500.00	Unpaid Due To Lack Of Funds
464	Aciem Suppliers	2014/15	63,540.00	0	63,540.00	Unpaid Due To Lack Of Funds
465	Physical Therapy Serv Ltd	27/3/2014	44,020.00	0	44,020.00	Unpaid Due To Lack Of Funds
466	Ashcot Ltd	2014/15	30,450.00	0	30,450.00	Unpaid Due To Lack Of Funds
467	Physical Therapy Serv Ltd	21/5/2014	27,600.00	0	27,600.00	Unpaid Due To Lack Of Funds
468	Emphire Pharmacy	2014/15	178,300.00	0	178,300.00	Unpaid Due To Lack Of Funds
469	Elex Product(E.A) Ltd	14/9/2015	178,590.00	0	178,590.00	Unpaid Due To Lack Of Funds
470	Aciem Suppliers	28/5/2015	285,000.00	0	285,000.00	Unpaid Due To Lack Of Funds
471	Godmatech Suppliers	21/9/2015	102,550.00	0	102,550.00	Unpaid Due To Lack Of Funds
472	Emphire Pharmacy	22/1/2014	13,500.00	0	13,500.00	Unpaid Due To Lack Of Funds
473	Emphire Pharmacy	3/11/2014	45,000.00	0	45,000.00	Unpaid Due To Lack Of Funds
474	Emphire Pharmacy	5/11/2014	11,000.00	0	11,000.00	Unpaid Due To Lack Of Funds
475	Mediplus Agencies	2015/16	298,500.00	0	298,500.00	Unpaid Due To Lack Of Funds
476	Mwalano Enterprises	13/8/2014	292,434.00	0	292,434.00	Unpaid Due To Lack Of Funds
477	Iveti Vegetables	11/6/2015	48,975.00	0	48,975.00	Unpaid Due To Lack Of Funds
478	Iveti Vegetables	25/3/2015	124,660.00	0	124,660.00	Unpaid Due To Lack Of Funds
479	Mediplus Agencies	2015/16	176,170.00	0	176,170.00	Unpaid Due To Lack Of Funds

480	Kambusu Dairy Self Help Group	31/8/2014	123,750.00	0	123,750.00	Unpaid Due To Lack Of Funds
481	Kambusu Dairy Self Help Group	2015/16	61,500.00	0	61,500.00	Unpaid Due To Lack Of Funds
482	Intrachem Agencies	2015/16	225,800.00	0	225,800.00	Unpaid Due To Lack Of Funds
483	Machakos Glass Enterprises	10/6/2014	725,800.00	0	725,800.00	Unpaid Due To Lack Of Funds
484	Machakos Glass Enterprises	27/6/2014	434,710.00	0	434,710.00	Unpaid Due To Lack Of Funds
485	Belea Pharmacy Ltd	20/9/2016	236,500.00	0	236,500.00	Unpaid Due To Lack Of Funds
486	Santa Imma Pharmaceutical Ltd	22/10/2014	88,200.00	0	88,200.00	Unpaid Due To Lack Of Funds
487	Santa Imma Pharmaceutical Ltd	13/10/2014	347,800.00	0	347,800.00	Unpaid Due To Lack Of Funds
488	Surgimed Healthcare	27/6/2014	688,880.00	0	688,880.00	Unpaid Due To Lack Of Funds
489	Microbiology &Allied Supplies Ltd	2015/16	22,270.00	0	22,270.00	Unpaid Due To Lack Of Funds
490	Dilligent Hospital Solution	19/6/2014	600,000.00	0	600,000.00	Unpaid Due To Lack Of Funds
491	Afrodent Supplies	12/6/2014	278,400.00	0	278,400.00	Unpaid Due To Lack Of Funds
492	Jads Diagnostics(E.A)Ltd	2015/16	151,750.00	0	151,750.00	Unpaid Due To Lack Of Funds
493	Bychoice Agencies Ltd	2015/16	20,000.00	0	20,000.00	Unpaid Due To Lack Of Funds
494	Colour International Ltd	2015/16	234,410.00	0	234,410.00	Unpaid Due To Lack Of Funds
495	Veteran Pharmaceutical Ltd	2015/16	193,008.00	0	193,008.00	Unpaid Due To Lack Of Funds
496	Petmac Enterprises	2015/16	13,400.00	0	13,400.00	Unpaid Due To Lack Of Funds
497	Petmac Enterprises	2015/16	44,300.00	0	44,300.00	Unpaid Due To Lack Of Funds
498	Viamed Services	2014/15	360,000.00	0	360,000.00	Unpaid Due To Lack Of Funds
499	Microbiology &Allied Supplies Ltd	30/6/2014	161,720.00	0	161,720.00	Unpaid Due To Lack Of Funds
500	Capital Medical &Surgical Soln Ltd	2014/15	275,030.00	0	275,030.00	Unpaid Due To Lack Of Funds
501	Mbiu And Mumbua Holdings	16/6/2014	303,020.00	0	303,020.00	Unpaid Due To Lack Of Funds
502	Monks Medicare Africa Ltd	2/6/2014	50,800.00	0	50,800.00	Unpaid Due To Lack Of Funds
503	Wajuzi Great Bites	8/4/2016	100,000.00	0	100,000.00	Unpaid Due To Lack Of Funds
504	Phils Medical Laboratory	2014/15	233,500.00	0	233,500.00	Unpaid Due To Lack Of Funds
505	Microbiology &Allied Supplies Ltd	21/5/2014	26,834.00	0	26,834.00	Unpaid Due To Lack Of Funds
506	Chem-Labs Ltd	2014/15	107,200.00	0	107,200.00	Unpaid Due To Lack Of Funds

507	Bactalabs East Africa Ltd	2014/15	69,000.00	0	69,000.00	Unpaid Due To Lack Of Funds
508	Edabai Enterprises	2014/15	226,900.00	0	226,900.00	Unpaid Due To Lack Of Funds
509	Shapplis Enterprises	30/9/2014	331,760.00	0	331,760.00	Unpaid Due To Lack Of Funds
510	Florendi Enterprises	5/12/2014	56,000.00	0	56,000.00	Unpaid Due To Lack Of Funds
511	Shanda Chema Enterprises	2014/15	30,835.00	0	30,835.00	Unpaid Due To Lack Of Funds
512	Shanda Chema Enterprises	2014/15	44,200.00	0	44,200.00	Unpaid Due To Lack Of Funds
513	Shanda Chema Enterprises	2014/15	32,870.00	0	32,870.00	Unpaid Due To Lack Of Funds
514	Shanda Chema Enterprises	2014/15	51,760.00	0	51,760.00	Unpaid Due To Lack Of Funds
515	Shanda Chema Enterprises	2014/15	233,675.00	0	233,675.00	Unpaid Due To Lack Of Funds
516	Shapplis Enterprises	2014/15	193,460.00	0	193,460.00	Unpaid Due To Lack Of Funds
517	Shapplis Enterprises	2014/15	168,640.00	0	168,640.00	Unpaid Due To Lack Of Funds
518	Shapplis Enterprises	2014/15	468,340.00	0	468,340.00	Unpaid Due To Lack Of Funds
519	Shanda Chema Enterprises	25/3/2015	321,300.00	0	321,300.00	Unpaid Due To Lack Of Funds
520	Shanda Chema Enterprises	2015/16	96,600.00	0	96,600.00	Unpaid Due To Lack Of Funds
521	Framed Enterprises	2015/16	261,200.00	0	261,200.00	Unpaid Due To Lack Of Funds
522	Iveti Vegetables	2015/16	255,880.00	0	255,880.00	Unpaid Due To Lack Of Funds
523	Iveti Vegetables	2014/15	276,365.00	0	276,365.00	Unpaid Due To Lack Of Funds
524	Iveti Vegetables	11/6/2015	263,345.00	0	263,345.00	Unpaid Due To Lack Of Funds
525	Iveti Vegetables	2014/15	175,990.00	0	175,990.00	Unpaid Due To Lack Of Funds
526	Shapplis Enterprises	14/1/2015	184,300.00	0	184,300.00	Unpaid Due To Lack Of Funds
527	Iveti Vegetables	2014/15	493,948.00	0	493,948.00	Unpaid Due To Lack Of Funds
528	Smart Info Miners	22/4/2014	297,060.00	0	297,060.00	Unpaid Due To Lack Of Funds
529	Regina Kanini Kituli	4/5/2015	93,130.00	0	93,130.00	Unpaid Due To Lack Of Funds
530	Regina Kanini Kituli	30/3/2014	105,080.00	0	105,080.00	Unpaid Due To Lack Of Funds
531	Regina Kanini Kituli	30/12/2014	95,225.00	0	95,225.00	Unpaid Due To Lack Of Funds
532	Madisly Ltd	15/2/2016	653,010.00	0	653,010.00	Unpaid Due To Lack Of Funds
533	Regina Kanini Kituli	3/8/2015	143,967.00	0	143,967.00	Unpaid Due To Lack Of Funds

534	Regina Kanini Kituli	2014/15	163,359.00	0	163,359.00	Unpaid Due To Lack Of Funds
535	Shapplis Enterprises	27/1/2016	40,501.00	0	40,501.00	Unpaid Due To Lack Of Funds
536	Better Masaku Kenol Services	2015/16	19,950.00	0	19,950.00	Unpaid Due To Lack Of Funds
537	Kadogo Enterprises	2014/15	89,350.00	0	89,350.00	Unpaid Due To Lack Of Funds
538	Capitol Manufactures	24/12/2015	8,440.00	0	8,440.00	Unpaid Due To Lack Of Funds
539	Breti Trading Agencies	2014/15	28,000.00	0	28,000.00	Unpaid Due To Lack Of Funds
540	Iveti Vegetables	22/12/2015	5,000.00	0	5,000.00	Unpaid Due To Lack Of Funds
541	Highridge Pharmaceuticals Ltd	16-11-2015	23,040.00	0	23,040.00	Unpaid Due To Lack Of Funds
542	Wanda Hot Enterprises	2/12/2015	8,200.00	0	8,200.00	Unpaid Due To Lack Of Funds
543	Iveti Vegetables	22/12/2015	7,500.00	0	7,500.00	Unpaid Due To Lack Of Funds
544	Gelian Hotel	4/5/2015	120,000.00	0	120,000.00	Unpaid Due To Lack Of Funds
545	Bemarc Ltd	2014/15	1,020,000.00	0	1,020,000.00	Unpaid Due To Lack Of Funds
546	Bemarc Ltd	2014/15	2,525,600.00	0	2,525,600.00	Unpaid Due To Lack Of Funds
547	Richmorals Engineering	2014/15	790,000.00	0	790,000.00	Unpaid Due To Lack Of Funds
548	Mumak Gen Suppliers	2014/15	830,000.00	0	830,000.00	Unpaid Due To Lack Of Funds
549	Utonyi Gen Merchants	6/5/2016	849,650.00	0	849,650.00	Unpaid Due To Lack Of Funds
550	Muka Merchants	2014/15	756,000.00	0	756,000.00	Unpaid Due To Lack Of Funds
551	Bernata Holdings Ltd	23/2/2017	298,980.00	0	298,980.00	Unpaid Due To Lack Of Funds
552	Grawin General Suppliers	13/2/2017	790,000.00	0	790,000.00	Unpaid Due To Lack Of Funds
553	Muka Merchants	2014/15	840,000.00	0	840,000.00	Unpaid Due To Lack Of Funds
554	Eridosa	12.09.2014	235,000.00	0	235,000.00	Unpaid Due To Lack Of Funds
555	Aqua Enterprises Ltd	2013/14	185,000.00	0	185,000.00	Unpaid Due To Lack Of Funds
556	Bernata Holdings	2014/14	316,957.00	0	316,957.00	Unpaid Due To Lack Of Funds
557	Kenpat Communications	2013/14	312,100.00	0	312,100.00	Unpaid Due To Lack Of Funds
558	Krigerfel Produce Enterprises	2013/14	240,350.00	0	240,350.00	Unpaid Due To Lack Of Funds
559	Lauh Printers	2013/14	41,800.00	0	41,800.00	Unpaid Due To Lack Of Funds
560	Leo Brands Ltd	2014/14	172,515.00	0	172,515.00	Unpaid Due To Lack Of Funds

561	Links Auto Tyres	2013/14	112,480.00	0	112,480.00	Unpaid Due To Lack Of Funds
562	Links Auto Tyres	2013/14	37,280.00	0	37,280.00	Unpaid Due To Lack Of Funds
563	New Life Style Resource Centre	2013/14	38,750.00	0	38,750.00	Unpaid Due To Lack Of Funds
564	Panthers Tours And Travel	2013/14	299,566.65	0	299,566.65	Unpaid Due To Lack Of Funds
565	Lotam Enterprises	2015/16	598,600.00	0	598,600.00	Unpaid Due To Lack Of Funds
566	Britam Insurance Co. Ltd	2015/16	746,965.50	0	746,965.50	Unpaid Due To Lack Of Funds
567	Panthers Tour And Travel	2014/15	380,000.00	0	380,000.00	Unpaid Due To Lack Of Funds
568	Morven Kester East Africa Ltd	2014/15	850,000.00	0	850,000.00	Unpaid Due To Lack Of Funds
569	Tonlect Enterprises Ltd	2014/15	447,900.00	0	447,900.00	Unpaid Due To Lack Of Funds
570	Advance Energy Solutions	2015/16	300000	0	300,000.00	Unpaid Due To Lack Of Funds
571	Wide Ventures (K) Ltd	2014/15	481,040.00	0	481,040.00	Unpaid Due To Lack Of Funds
572	Design One Ltd	2015/16	571,215.00	0	571,215.00	Unpaid Due To Lack Of Funds
573	Admaz Products	2014/15	3,123,200.00	0	3,123,200.00	Unpaid Due To Lack Of Funds
574	Firm Foundation	2016/17	385,000.00	0	385,000.00	Unpaid Due To Lack Of Funds
575	Protégé Brands	2015/16	415,188.00	0	415,188.00	Unpaid Due To Lack Of Funds
576	Fiveees Co. Ltd	2015/16	268,872.00	0	268,872.00	Unpaid Due To Lack Of Funds
577	Joy Design & Touch Supplies	2014/15	208,200.00	0	208,200.00	Unpaid Due To Lack Of Funds
578	Prestol Investments	2014/15	950,000.00	0	950,000.00	Unpaid Due To Lack Of Funds
579	Marony Travel Agencies	30-Jun-14	272,040	272,040	-	
580	Marony Travel Agencies	8-Sep-14	64,900	64,900	-	
581	Eridosa (K) Ltd	1-Jul-14	180,000	-	180,000	Unpaid Due To Lack Of Funds
582	Theora Communications Ltd	29-May-14	39,000	-	39,000	Unpaid Due To Lack Of Funds
583	Northridge Logistics	23-Nov-16	523,000	523,000	-	
584	Rosma Tours & Travel	8-Nov-16	41,125	41,125	-	
585	Trevon General Services	2014/15	154,530	0	154,530	Unpaid Due To Lack Of Funds
586	New Kencity Holdings	14-Apr-14	522,496	0	522,496	Unpaid Due To Lack Of Funds
587	Marony Travel Agencies	24-Sep-15	294,120	294,120	-	

588	Fairrate Tyres &Auto Mart	12-Feb-16	193,200	-	193,200	Unpaid Due To Lack Of Funds
589	Marony Travel Agencies	12-Jun-17	117,000	-	117,000	Unpaid Due To Lack Of Funds
590	Marony Travel Agencies	11-Jul-14	99,400	99,400	-	
591	Marony Travel Agencies	29-Apr-14	91,140	91,140	-	
592	Startec General	1-Dec-14	900,000	0	900,000	Unpaid Due To Lack Of Funds
593	Youth Initiative	28-Mar-14	82,400	0	82,400	Unpaid Due To Lack Of Funds
594	Bernata Holdings	16-May-14	350,000	0	350,000	Unpaid Due To Lack Of Funds
595	Ashekah	14-May-14	377,475	0	377,475	Unpaid Due To Lack Of Funds
596	Danki Plus	5-Jul-14	16,000	0	16,000	Unpaid Due To Lack Of Funds
597	Kamwele	23-Apr-13	201,600	0	201,600	Unpaid Due To Lack Of Funds
598	Patka General Agencies	30-Jun-14	58,930	0	58,930	Unpaid Due To Lack Of Funds
599	Youth Initiative Development	3-Sep-14	229,415	0	229,415	Unpaid Due To Lack Of Funds
600	Patka General Agencies	16-Jun-14	52,725	0	52,725	Unpaid Due To Lack Of Funds
601	Youth Initiative Development	3-Oct-14	64,650	0	64,650	Unpaid Due To Lack Of Funds
602	Roytif Youth Group	28-Aug-14	225,321	0	225,321	Unpaid Due To Lack Of Funds
603	Links Tyres	11-Sep-14	124,000	0	124,000	Unpaid Due To Lack Of Funds
604	Kenpat Communications	17-Sep-14	449,500	0	449,500	Unpaid Due To Lack Of Funds
605	Roe Enterprises Ltd	2015/16	1,221,220	0	1,221,220	Unpaid Due To Lack Of Funds
606	Sameer Africa Ltd	29-Sep-15	2,804,293	0	2,804,293	Unpaid Due To Lack Of Funds
607	Nadin Investments	14-Apr-17	1,450,000	1,450,000	-	
608	Capital Manufacturers	22-Oct-16	1,919,670	-	1,919,670	Unpaid Due To Lack Of Funds
609	Rosma Tours & Travel	11/Oct/16	599,916	-	599,916	Unpaid Due To Lack Of Funds
610	Eridosa(K) Ltd	3/Sep/14	58,000	-	58,000	Unpaid Due To Lack Of Funds
611	Eridosa(K) Ltd	29/May/14	57,040	-	57,040	Unpaid Due To Lack Of Funds
612	Eridosa(K) Ltd	23/Sep/14	25,500	-	25,500	Unpaid Due To Lack Of Funds
613	Eridosa(K) Ltd	5/Oct/14	12,900	12,900	-	
614	Eridosa (K)	2-Oct-14	104,000	0	104,000	Unpaid Due To Lack Of Funds

	Sub-Total		**664,906,975.75**	**24,029,519.00**	**640,877,456.75**	
	Supply Of Services					
615	Annia Investments	14-Nov-14	400,000.00	0	400,000.00	Unpaid Due To Lack Of Funds
616	Joti (K) Ltd	14-Nov-16	466,680	0	466,680	Unpaid Due To Lack Of Funds
617	Twistar East Africa	2015/16	162,180.00	0	162,180.00	Unpaid Due To Lack Of Funds
618	Real World	2014/15	225,040		225,040	Unpaid Due To Lack Of Funds
619	Inforbip Kenya Ltd	2014/15	440,800		440,800	Unpaid Due To Lack Of Funds
620	Jeast Enterprises	2015/16	2,267,200		2,267,200	Unpaid Due To Lack Of Funds
621	Cmc Motors Group	1-Dec-17	186,650	0	186,650	Unpaid Due To Lack Of Funds
622	Clean Earth	2014/2015	3,730,000	0	3,730,000	Unpaid Due To Lack Of Funds
623	Magic General Contractors	1-Feb-15	1,840,000	0	1,840,000	Unpaid Due To Lack Of Funds
624	Car-Tech Spares Co.Ltd	2015/16	875,812	0	875,812	Unpaid Due To Lack Of Funds
625	Trestle Agencies Ltd	1-Jun-16	6,488,240	0	6,488,240	Unpaid Due To Lack Of Funds
626	Fredka Investments	1-Nov-15	8,240,000	8,240,000	-	
627	Sunbelt Holding Ltd	2014/15	4,979,880	0	4,979,880	Unpaid Due To Lack Of Funds
628	Springtech And Associates	20-Jan-14	145,050	-	145,050	Unpaid Due To Lack Of Funds
629	Nyika Associates Ltd	20-Apr-14	420,000	-	420,000	Unpaid Due To Lack Of Funds
630	Executive Limousine	18-Nov-14	714,000	-	714,000	Unpaid Due To Lack Of Funds
631	Top Force Security Ltd	15-Jan-14	198,000	-	198,000	Unpaid Due To Lack Of Funds
632	Sollenti International	2014/2015	942,806	-	942,806	Unpaid Due To Lack Of Funds
633	Kenelec Ltd	2015/2016	3,984,252	-	3,984,252	Unpaid Due To Lack Of Funds
634	Pro-Ultimate Solution Ltd	2016/2017	394,650	-	394,650	Unpaid Due To Lack Of Funds
635	Pro-Ultimate Solution Ltd	2016/2017	573,050	-	573,050	Unpaid Due To Lack Of Funds
636	M & J Holdings	22/8/2014	340,000.00	0	340,000.00	Unpaid Due To Lack Of Funds
637	Kaptei Safariland	20-May-14	204,400	0	204,400	Unpaid Due To Lack Of Funds
638	Makindu Motors	25-Aug-14	210,000	0	210,000	Unpaid Due To Lack Of Funds
639	Cmc Motors	10-Sep-14	24,895	0	24,895	Unpaid Due To Lack Of Funds
640	Iveti Motors	2-Apr-14	34,330	0	34,330	Unpaid Due To Lack Of Funds

641	Kaputiei Safariland	1-Dec-14	288,000	0	288,000	Unpaid Due To Lack Of Funds
642	Subaru Kenya	1-Oct-14	379,286	379,286	-	
643	Acces Kenya Group Ltd	27-Jun-14	147,900	0	147,900	Unpaid Due To Lack Of Funds
644	Acces Kenya Group Ltd	27-Jun-14	121,800	0	121,800	Unpaid Due To Lack Of Funds
645	The Standard Group	3-Apr-14	388,600	-	388,600	Unpaid Due To Lack Of Funds
646	The Standard Group	14-Apr-14	127,600	-	127,600	Unpaid Due To Lack Of Funds
647	.0Cmc Motors	9-Dec-14	23,227	0	23,227	Unpaid Due To Lack Of Funds
648	First Call Ltd	2014/2015	12,597,600	-	12,597,600	Unpaid Due To Lack Of Funds
649	Theora Communications	6-Jul-15	79,000	-	79,000	Unpaid Due To Lack Of Funds
650	Access Kenya Ltd	1-Jul-14	5,437,962	-	5,437,962	Unpaid Due To Lack Of Funds
651	Inter-Leisure Hotel	31-Oct-14	29,750	0	29,750	Unpaid Due To Lack Of Funds
652	Inter-Leisure Hotel	3-Feb-14	158,520	0	158,520	Unpaid Due To Lack Of Funds
653	Cai Resort	25-Oct-16	121,100	-	121,100	Unpaid Due To Lack Of Funds
654	Genesis Of Adventure	10-Apr-14	278,400	-	278,400	Unpaid Due To Lack Of Funds
655	Genesis Of Adventure	5-Apr-14	61,220	61,220	-	
656	Cinematic Sulotions	12-Dec-15	819,020.00	0	819,020.00	Unpaid Due To Lack Of Funds
657	Mosound Events	25-Jan-16	1,110,004.00	0	1,110,004.00	Unpaid Due To Lack Of Funds
658	Joy Design & Touch Supplies	2015/16	139,200.00	0	139,200.00	Unpaid Due To Lack Of Funds
659	Jays Pyrotechnics	2014/15	499,000.00	0	499,000.00	Unpaid Due To Lack Of Funds
660	Assent General	2015/16	200,000.00	0	200,000.00	Unpaid Due To Lack Of Funds
661	Matallic Ventures	2013/14	600,000.00	0	600,000.00	Unpaid Due To Lack Of Funds
662	Alisken Design Artworks	2013/14	314,000.00	0	314,000.00	Unpaid Due To Lack Of Funds
663	Peter Mulci And Sons Ltd	2014/15	788,250.00	0	788,250.00	Unpaid Due To Lack Of Funds
664	Saliter Holdings Ltd-Park	2014/15	875,000.00	0	875,000.00	Unpaid Due To Lack Of Funds
665	Saliter Holdings Ltd – Stadium	2014/15	685,950.00	0	685,950.00	Unpaid Due To Lack Of Funds
666	Tea Tot Hotel Limited	2015/16	146,000.00	0	146,000.00	Unpaid Due To Lack Of Funds
667	Alisken Design Artworks	2013/14	5,783,161.96	0	5,783,161.96	Unpaid Due To Lack Of Funds

668	Peter Mulei & Sons	12.06.2014	125,000.00	0	125,000.00	Unpaid Due To Lack Of Funds
669	Peter Mulei & Sons	06.06.2014	125,000.00	0	125,000.00	Unpaid Due To Lack Of Funds
670	Africa Waste Managent	14.05.2014	60,000.00	0	60,000.00	Unpaid Due To Lack Of Funds
671	Eastern Broadcasting	2015/16	78,000.00	0	78,000.00	Unpaid Due To Lack Of Funds
672	Muka Merchants	2015/16	297,000.00	0	297,000.00	Unpaid Due To Lack Of Funds
673	Muka Merchants	2015/16	297,000.00	0	297,000.00	Unpaid Due To Lack Of Funds
674	Anchor Security Services	2014/2015	250,800.00	0	250,800.00	Unpaid Due To Lack Of Funds
675	Anchor Security Services	2014/2015	250,800.00	0	250,800.00	Unpaid Due To Lack Of Funds
676	Anchor Security Services	2014/2015	250,800.00	0	250,800.00	Unpaid Due To Lack Of Funds
677	Anchor Security Services	2014/2015	250,800.00	0	250,800.00	Unpaid Due To Lack Of Funds
678	Glacier East Africa	22/5/2015	214,793.00	0	214,793.00	Unpaid Due To Lack Of Funds
679	Glacier East Africa	24/4/2014	1,757,400.00	0	1,757,400.00	Unpaid Due To Lack Of Funds
680	Glacier East Africa	25/11/2014	585,800.00	0	585,800.00	Unpaid Due To Lack Of Funds
681	Glacier East Africa	25/1/2015	585,800.00	0	585,800.00	Unpaid Due To Lack Of Funds
682	Glacier East Africa	25/12/2014	585,800.00	0	585,800.00	Unpaid Due To Lack Of Funds
683	Glacier East Africa	25/8/2014	585,800.00	0	585,800.00	Unpaid Due To Lack Of Funds
684	Glacier East Africa	25/4/2015	585,800.00	0	585,800.00	Unpaid Due To Lack Of Funds
685	M & J Holdings	22/8/2014	340,000.00	0	340,000.00	Unpaid Due To Lack Of Funds
686	Garden Hotel	2014/15	58,000.00	0	58,000.00	Unpaid Due To Lack Of Funds
687	Anchor Security Services	2014/2015	69,600.00	0	69,600.00	Unpaid Due To Lack Of Funds
688	Jujayz Events & Décor	17/9/2014	165,000.00	0	165,000.00	Unpaid Due To Lack Of Funds
689	Peter Mulei&Sons Ltd	12/11/2014	152,000.00	0	152,000.00	Unpaid Due To Lack Of Funds
690	Anchor Security Services	2014/2015	208,800.00	0	208,800.00	Unpaid Due To Lack Of Funds
691	Anchor Security Services	2014/2015	53,000.00	0	53,000.00	Unpaid Due To Lack Of Funds
692	Paredo General Supplies	25/11/2013	27,620.00	0	27,620.00	Unpaid Due To Lack Of Funds
693	Anchor Security Services	2014/2015	69,600.00	0	69,600.00	Unpaid Due To Lack Of Funds
694	Anchor Security Services	2014/2015	106,200.00	0	106,200.00	Unpaid Due To Lack Of Funds

695	Chadilah Company Ltd	29/10/2014	1,200,000.00	0	1,200,000.00	Unpaid Due To Lack Of Funds
696	Chadilah Company Ltd	2/3/2015	257,520.00	0	257,520.00	Unpaid Due To Lack Of Funds
697	Chadilah Company Ltd	26/6/2015	257,520.00	0	257,520.00	Unpaid Due To Lack Of Funds
698	Chadilah Company Ltd	1/4/2015	257,520.00	0	257,520.00	Unpaid Due To Lack Of Funds
699	Chadilah Company Ltd	18/5/2015	257,520.00	0	257,520.00	Unpaid Due To Lack Of Funds
700	Chadilah Company Ltd	11/5/2015	257,520.00	0	257,520.00	Unpaid Due To Lack Of Funds
701	Northwest Holdings Ltd	2014/15	79,582.00	0	79,582.00	Unpaid Due To Lack Of Funds
702	Northwest Holdings Ltd	2014/15	243,952.00	0	243,952.00	Unpaid Due To Lack Of Funds
703	Kathuka Auto Garage&Spares	22/1/2014	14,515.00	0	14,515.00	Unpaid Due To Lack Of Funds
704	Chadilah Company Ltd	30/1/2015	1,000,000.00	0	1,000,000.00	Unpaid Due To Lack Of Funds
705	Chadilah Company Ltd	21/1/2015	1,200,000.00	0	1,200,000.00	Unpaid Due To Lack Of Funds
706	Anchor Security Services	2014/2015	139,200.00	0	139,200.00	Unpaid Due To Lack Of Funds
707	The Star	29/4/2014	191,400.00	0	191,400.00	Unpaid Due To Lack Of Funds
	Sub-Total		**84,179,927.96**	**8,680,506.00**	**75,499,421.96**	
	Total		**1,002,834,669.82**	**48,639,729.00**	**954,194,940.42**	

2. PENDING STAFF PAYABLES (See Annex 2)

Inherited Pre-devolution

/No	Defunct local authority	Due date	Original Amount(Kshs)	Paid (Kshs)	Oustanding Amount (Kshs)	Comments
1	Machakos Municipal Council	3/26/2013	27,059,259	-	27,059,259.00	Awaiting verification
2	Machakos County Council	3/26/2013	14,904,373	-	14,904,373.00	Awaiting verification
3	Matuu Town Council	3/26/2013	4,098,281	-	4,098,281.00	Awaiting verification
4	Kangundo Town Council	3/26/2013	7,421,596	-	7,421,595.62	Awaiting verification
5	Mavoko Municipal Council	3/26/2013	8,216,724	-	8,216,724.00	Awaiting verification
6	Interest(April 2013-April 2018)	3/26/2013	13,189,626	-	13,189,626.25	Awaiting verification
	Sub-total		**74,889,859**	**-**	**74,889,858.87**	

County Government debt

S/NO	Institution	Due Month	Original Amount(Kshs)	Paid (Kshs)	Oustanding Amount (Kshs)	Comments
1	County Pension Fund(CPF)	Jul-17	21,849,112.10	-	21,849,112.10	Payment in progress
2	County Pension Fund(CPF)	Aug-17	19,861,529.10		19,861,529.10	Payment in progress
3	County Pension Fund(CPF)	Sep-17	20,941,488.35		20,941,488.35	Payment in progress
4	County Pension Fund(CPF)	Oct-17	21,657,889.10		21,657,889.10	Payment in progress
5	County Pension Fund(CPF)	Nov-17	21,657,889.10		21,657,889.10	Payment in progress
6	County Pension Fund(CPF)	Dec-17	21,514,398.47		21,514,398.47	Payment in progress
7	County Pension Fund(CPF)	Jan-18	21,578,535.69		21,578,535.69	Payment in progress
8	County Pension Fund(CPF)	Feb-18	21,443,355.21		21,443,355.21	Payment in progress
9	County Pension Fund(CPF)	Mar-18	24,192,013.80	2,704,047.20	21,487,966.60	Payment in progress
10	County Pension Fund(CPF)	Apr-18	21,601,190.15		21,601,190.15	Payment in progress
	Sub-total		**216,297,401.07**	**2,704,047.20**	**213,593,353.87**	
	Accrued Interest		**44,645,281.00**	-	**44,645,281.00**	
			-		-	

Summary of pension

County Government Debt	213,593,353.87

Accrued Interest	44,645,281.13
Actuarial Deficit	50,064,254.00
Historical Contribution Arrears	6,307,391.62
Total Outstanding Pension as at 30Th-June-2018	**314,610,280.62**

3. OTHER PENDING PAYABLES (See Annex 3)

No	Institution	Description	Amount (Kshs)
1	Kenya School of Government	Training fees	2,237,760.00
	Sub-Total		**2,237,760.00**

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

4. 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, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	20xx-20xx Kshs	20xx-20xx Kshs
Key Management Compensation(Governors, CEC Members	Xxx	xxx

and C.Os)		
Transfers to related parties		
Transfer to the County Assembly	Xxx	xxx
Transfers to other County Government Entities	Xxx	xxx
Transfers to Development Projects	Xxx	xxx
Transfers to non reporting entities e.g schools and welfare	Xxx	xxx
Transfers to County Water Service Providers	Xxx	xxx
Expenses paid on behalf of County Water Service Providers	Xxx	xxx
Total Transfers to related parties	**Xxx**	**xxx**
Transfers from related parties		
Transfers from the Exchequer	Xxx	xxx
Transfers from MDAs	Xxx	xxx
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)	Xxx	xxx
Total Transfers from related parties	**Xxx**	**xxx**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve 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	Location	Accounting Officer responsible
Xxx Corporation	xxx	xxx	xxx
Xxx fund	xxx	xxx	xxx
Xxx Board	xxx	xxx	xxx
Xxx project	xxx	xxx	xxx
XXX Scheme	xxx	xxx	xxx

2. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
2016/2017 audit certificate has not been released by the auditor general. The County Executive has responded to audit queries that were raised during 2016/17 audit and will update the Financial statements as soon as certificate is issued.					

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign……..

Date……

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	1,035,860,000			
Exchequer Releases for quarter 2	1,368,815,000	19,542,538		
Exchequer Releases for quarter 3	1,923,740,000			
Exchequer Releases for quarter 4	3,070,584,999			
Total	**7,398,999,999**	**19,542,538**		

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs.) 2016/2017	Additions during the year (KShs.)	Disposals during the year (KShs.)	Historical Cost c/f (KShs.) 2017/2018
Land	17,997,466.40	0.00	0.00	**17,997,466.40**
Buildings and structures	169,889,066.25	706,313,209.75	0.00	**876,202,276.00**
Transport equipment	711,224,654.00	34,008,620.00	0.00	**745,233,274.00**
Office equipment, furniture and fittings	39,321,919.48	35,919,902.43	0.00	**75,241,821.91**
ICT Equipment, Software and Other ICT Assets	56,641,450.00	0.00	0.00	**56,641,405.00**
Other Machinery and Equipment	110,135,077.00	57,441,215.50	0.00	**167,576,292.50**
Heritage and cultural assets	0.00	0.00	0.00	
Intangible assets	0.00	4,786,673.10	0.00	**4,786,673.10**
Biological Assets	4,432,500.00	12,225,160.00	0.00	**16,657,660.00**
Total	**1,109,642,133.13**	**850,694,780.78**	**0.00**	**1,960,336,868.91**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	70,002,907	90,513,298	241,314,541	542,155,401	943,986,147	943,986,147	**0**	
Total		**70,002,907**	**90,513,298**	**241,314,541**	**542,155,401**	**943,986,147**	**943,986,147**	**0**	

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

ANNEX 6 – OUTSTANDING IMPREST SCHEDULE

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
1	Andrew Mutisya	30,000.00	0.00	0.00	**30,000.00**
2	Abarnaba Godana	500,000.00	0.00	500,000.00	**0.00**
3	Agnes Mutheu Justus	0.00	250,000.00	0.00	**250,000.00**
4	Alex Muli Mwangangi	0.00	200,000.00	0.00	**200,000.00**
5	Alphonse Mwanzia	14,700.00	29,400.00	14,700.00	**29,400.00**
6	Anastacia Ngina Mutuku	0.00	400,000.00	0.00	**400,000.00**
7	Angela Mbuila Mwangangi	0.00	100,000.00	0.00	**100,000.00**
8	Angela Wangari Nganga	0.00	250,000.00	0.00	**250,000.00**
9	Ann Mwende Masai	300,000.00	60,000.00	300,000.00	**60,000.00**
10	Annastacia K. Sila	50,000.00	0.00	50,000.00	**0.00**
11	Annastacia Mwikali Muange	250,000.00	468,400.00	250,000.00	**468,400.00**
12	Annastacia Ngina Mutuku	0.00	50,000.00	0.00	**50,000.00**
13	Annjoy Wanja Micheni	0.00	168,000.00	0.00	**168,000.00**
14	Anthony Musau	176,400.00	0.00	176,400.00	**0.00**
15	Anthony Nzioka Kilonzo	0.00	947,915.00	0.00	**947,915.00**
16	Augustine Kyalo	70,000.00	0.00	70,000.00	**0.00**
17	Berita Nzilani Munyaka	500,000.00	0.00	500,000.00	**0.00**
18	Boniface Muia	13,810.00	0.00	13,810.00	**0.00**
19	Brian Munguti Musyoka	0.00	669,051.00	0.00	**669,051.00**
20	Brian Ndolo	9,650.00	0.00	9,650.00	**0.00**
21	Catherine Mutiso	40,000.00	0.00	40,000.00	**0.00**
22	Catherine Ngarachu	0.00	250,000.00	250,000.00	**0.00**
23	Charity Mbaluka	250,000.00	0.00	0.00	**250,000.00**
24	Charles Wanderi	330,480.00	0.00	330,480.00	**0.00**
25	Chelagat Joyce	60,900.00	0.00	60,900.00	**0.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
26	Christopher Charles Munya	180,500.00	0.00	180,500.00	**0.00**
27	Christopher Muthoka Maweu	0.00	778,000.00	0.00	**778,000.00**
28	Christopher Mutinda	86,450.00	0.00	86,450.00	**0.00**
29	Damaris Nthenya Mativo	99,920.00	818,800.00	99,920.00	**818,800.00**
30	Daniel Kimutai Chirchir	0.00	250,000.00	0.00	**250,000.00**
31	Daniel Kivuitu Mwalali	80,000.00	56,000.00	80,000.00	**56,000.00**
32	Daniel Kyalo Nzina	0.00	78,600.00	0.00	**78,600.00**
33	Daniel Sosi Kitavi	200,000.00	0.00	200,000.00	**0.00**
34	David Ephantus Waweru	99,520.00	250,000.00	99,520.00	**250,000.00**
35	David Kimeu Muasya	0.00	1,000,000.00	0.00	**1,000,000.00**
36	David Muthembwa Muinde	0.00	47,800.00	0.00	**47,800.00**
37	David Mwongela Maweu	0.00	372,000.00	0.00	**372,000.00**
38	David Wanjau	43,200.00	0.00	43,200.00	**0.00**
39	Dennis Muchemi Wanjohi	408,000.00	1,983,200.00	408,000.00	**1,983,200.00**
40	Dominic Musembi Kioko	166,000.00	695,352.00	166,000.00	**695,352.00**
41	Dorah Wanza Musyoki	35,500.00	1,155,693.00	35,500.00	**1,155,693.00**
42	Dorcas Minoo Kitolo	0.00	250,000.00	0.00	**250,000.00**
43	Dorcas Mueni Mawia	0.00	250,000.00	0.00	**250,000.00**
44	Dougls A. Omollo	378,000.00	0.00	378,000.00	**0.00**
45	Dr. Ruth Muthama	96,600.00	0.00	96,600.00	**0.00**
46	Dr. Sunile Dhall	374,500.00	0.00	374,500.00	**0.00**
47	Edmond Luusa Munyae	0.00	250,000.00	0.00	**250,000.00**
48	Elizabeth Kasungwa Muange	0.00	682,500.00	0.00	**682,500.00**
49	Elizabeth Mwende	1,219,000.00	0.00	1,219,000.00	**0.00**
50	Elizabeth Njeri Kyalo	0.00	160,000.00	0.00	**160,000.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
51	Eric Ndemange	188,400.00	0.00	188,400.00	**0.00**
52	Erick Muithya Nzomo	384,300.00	500,000.00	384,300.00	**500,000.00**
53	Erick Munyao Nzomo	0.00	250,000.00	0.00	**250,000.00**
54	Esther Mbai	0.00	18,450.00	0.00	**18,450.00**
55	Esther Mumbua Muasa	0.00	50,000.00	0.00	**50,000.00**
56	Esther Ndolo	0.00	50,000.00	0.00	**50,000.00**
57	Esther Nzisa	1,100,000.00	0.00	1,100,000.00	**0.00**
58	Evelyn Kavuu Mutie	0.00	700,000.00	0.00	**700,000.00**
59	Faith Syokau Kithu	0.00	834,000.00	0.00	**834,000.00**
60	Festus Munyao Kitongu	795,600.00	500,000.00	795,600.00	**500,000.00**
61	Festus Musembi Mulu	0.00	1,000,000.00	0.00	**1,000,000.00**
62	Fransis Kiio Mwaka	0.00	200,000.00	0.00	**200,000.00**
63	George Kioko Luka	115,500.00	0.00	115,500.00	**0.00**
64	Gilbert Bob Kyule	0.00	250,000.00	0.00	**250,000.00**
65	Gilbert Kiptanui	0.00	888,300.00	888,300.00	**0.00**
66	Grace Muluki Munguti	4,444,153.00	774,751.00	4,444,153.00	**774,751.00**
67	Gregory Mati	150,000.00	0.00	150,000.00	**0.00**
68	Halima A. Ahmed	172,431.00	0.00	172,431.00	**0.00**
69	Halima Adan Halima	72,000.00	0.00	72,000.00	**0.00**
70	Harrison Kyalo Nyamu	0.00	160,000.00	0.00	**160,000.00**
71	Harrison Peter Mungami	95,200.00	134,400.00	95,200.00	**134,400.00**
72	Helena Syombua Kiilu	182,700.00	100,800.00	182,700.00	**100,800.00**
73	Henfrey Nzioka	200,000.00	0.00	200,000.00	**0.00**
74	Hillary Kiptoo	0.00	367,500.00	367,500.00	**0.00**
75	Hon. Naomi Mutie	182,700.00	0.00	182,700.00	**0.00**
76	Ida Wachera Muteru	0.00	320,000.00	0.00	**320,000.00**
77	Irene Wairimu Maruki	0.00	501,018.00	0.00	**501,018.00**
78	Isaac Maveke Nzuki	0.00	33,302.50	0.00	**33,302.50**
79	Issa Okoth	255,362.00	0.00	255,362.00	**0.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
80	Jacinta Katungwa Nzomo	0.00	77,200.00	0.00	**77,200.00**
81	Jacinta Mwelu Masila	0.00	33,600.00	0.00	**33,600.00**
82	Jacks Ngala Nthanga	0.00	140,000.00	0.00	**140,000.00**
83	Jackson Iluvya Kiio	0.00	60,000.00	0.00	**60,000.00**
84	Jackson Muthini	1,076,600.00	750,000.00	1,076,600.00	**750,000.00**
85	Jacob Kangeti Musembi	200,000.00	0.00	200,000.00	**0.00**
86	Jacob Mukila	500,000.00	370,000.00	370,000.00	**500,000.00**
87	Jacob Mutisya Munywoki	0.00	575,600.00	0.00	**575,600.00**
88	Jacquiline Nzambu	401,600.00	0.00	401,600.00	**0.00**
89	James Kyalo Muange	50,000.00	200,000.00	50,000.00	**200,000.00**
90	James Makau Kitheka	0.00	850,000.00	0.00	**850,000.00**
91	James Musango Kathili	266,800.00	500,000.00	266,800.00	**500,000.00**
92	James Muteti Komu	69,400.00	23,600.00	69,400.00	**23,600.00**
93	Jane Kavoi	48,200.00	0.00	48,200.00	**0.00**
94	Jane Mwikali Muthoka	500,000.00	283,600.00	500,000.00	**283,600.00**
95	Jane N. Wambua	23,500.00	0.00	23,500.00	**0.00**
96	Jane Syotwili Kanyole	200,000.00	850,000.00	0.00	**1,050,000.00**
97	Jane Wambui Mbochi	0.00	75,600.00	0.00	**75,600.00**
98	Janet Kavili Peter	100,800.00	0.00	100,800.00	**0.00**
99	Janet Mwende Nzwili	0.00	225,600.00	0.00	**225,600.00**
100	Janet Nduku Nzivo	280,000.00	0.00	280,000.00	**0.00**
101	John Muthama Kilonzo	0.00	1,014,600.00	0.00	**1,014,600.00**
102	John Manase Mule	33,600.00	0.00	33,600.00	**0.00**
103	John Muchemi Kariuki	0.00	131,800.00	0.00	**131,800.00**
104	Jonah Nyamai Kamula	0.00	539,780.00	0.00	**539,780.00**
105	Jonathan Mutinda Makau	0.00	60,000.00	0.00	**60,000.00**
106	Joseph Joseph Murungi	0.00	620,000.00	0.00	**620,000.00**
107	Joseph Kithome Wambua	0.00	182,400.00	0.00	**182,400.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
108	Joshua Kipkemboi Sitinei	0.00	870,900.00	0.00	**870,900.00**
109	Josyline Syokau Nzeki	2,820,000.00	250,000.00	2,820,000.00	**250,000.00**
110	Judah Mutua Wambua	250,000.00	850,000.00	250,000.00	**850,000.00**
111	Judith Nzula Mutuku	0.00	250,000.00	0.00	**250,000.00**
112	Judy Wanjiru Mungai	0.00	700,000.00	0.00	**700,000.00**
113	Julius Mbugua Mungai	67,200.00	250,000.00	67,200.00	**250,000.00**
114	Julius Musembi	11,500.00	0.00	11,500.00	**0.00**
115	Justus Gitau	550,000.00	0.00	550,000.00	**0.00**
116	Kennedy Mbithi	400,000.00	0.00	400,000.00	**0.00**
117	Kennedy Mutunga Matilu	122,500.00	218,400.00	122,500.00	**218,400.00**
118	Kennedy Odhiambo Auma	1,250,000.00	260,000.00	1,250,000.00	**260,000.00**
119	Kennedy Opala	250,000.00	0.00	250,000.00	**0.00**
120	Kennedy Situma Nyongesa	0.00	31,500.00	0.00	**31,500.00**
121	Kenneth Otieno Gor	0.00	300,000.00	0.00	**300,000.00**
122	Kilonzo Kovulo	1,500,000.00	138,000.00	1,500,000.00	**138,000.00**
123	Laban Kiume	0.00	250,000.00	0.00	**250,000.00**
124	Lazarus Muinde Mutisya	0.00	29,400.00	0.00	**29,400.00**
125	Lazazrus Kivuva	0.00	750,000.00	0.00	**750,000.00**
126	Leah Landi	175,000.00	0.00	175,000.00	**0.00**
127	Lucia Ndunge	0.00	50,000.00	0.00	**50,000.00**
128	Lucy Ndinda Mutisya	621,600.00	439,000.00	621,600.00	**439,000.00**
129	Lucy Nthenya Nzioki	500,000.00	634,070.00	500,000.00	**634,070.00**
130	Mary Masila	113,763.00	0.00	113,763.00	**0.00**
131	Mary Mumbi Mwangi	898,300.00	952,000.00	898,300.00	**952,000.00**
132	Mary Wanjiru Charagu	0.00	470,800.00	0.00	**470,800.00**
133	Mathew Maweu Mwikya	500,000.00	700,000.00	500,000.00	**700,000.00**
134	Matthias Mwangangi	300,000.00	0.00	300,000.00	**0.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
135	Maureen Mwende Micheal	0.00	140,800.00	0.00	**140,800.00**
136	Mercy Mbaka	100,000.00	0.00	100,000.00	**0.00**
137	Meshack Kiminza	500,000.00	0.00	500,000.00	**0.00**
138	Meshack Muendo Wambua	0.00	36,950.00	0.00	**36,950.00**
139	Mika Kituku	35,900.00	0.00	35,900.00	**0.00**
140	Mike Senga Musyoki	0.00	150,000.00	0.00	**150,000.00**
141	Mohamed Abubakar	0.00	89,148.00	0.00	**89,148.00**
142	Morris Paul Aluanga	0.00	1,381,200.00	0.00	**1,381,200.00**
143	Moses Muthusi Makau	300,000.00	60,000.00	300,000.00	**60,000.00**
144	Mueni Paul	0.00	300,000.00	0.00	**300,000.00**
145	Mutanu Mwanzia	400,000.00	0.00	400,000.00	**0.00**
146	Mwalakha Mwenya Muniafu	0.00	700,000.00	0.00	**700,000.00**
147	Mwikali Muthoka	500,000.00	33,600.00	533,600.00	**0.00**
148	Newton Muinde	155,733.69	0.00	155,733.69	**0.00**
149	Nicholas Kimanzi	103,000.00	0.00	103,000.00	**0.00**
150	Nicholas Nzioka	500,000.00	0.00	0.00	**500,000.00**
151	Nicodemus Nthenge Nzombe	0.00	• 311,400.00	0.00	**311,400.00**
152	Norah Ndinda Kamba	56,000.00	0.00	56,000.00	**0.00**
153	Nyaga Christopher Nkoroi	0.00	250,000.00	0.00	**250,000.00**
154	Onesmus Ituo	300,000.00	0.00	300,000.00	**0.00**
155	Onesmus Muema Mbiu	0.00	30,000.00	0.00	**30,000.00**
156	Oscar M. Mutie	0.00	31,500.00	0.00	**31,500.00**
157	Patrcia Syombua Kioko	10,660.31	525,000.00	10,660.31	**525,000.00**
158	Patrice Kimeu Kivuva	0.00	250,000.00	0.00	**250,000.00**
159	Pauline Munini Wakahia	0.00	33,600.00	0.00	**33,600.00**
160	Peter Kimeu Kathitu	0.00	22,500.00	0.00	**22,500.00**
161	Peter Mutinda Maingi	300,000.00	60,000.00	300,000.00	**60,000.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
162	Peter Nzema Mutungi	300,000.00	60,000.00	300,000.00	**60,000.00**
163	Protas Keno Mokera	742,600.00	56,000.00	742,600.00	**56,000.00**
164	Rahab Njogu	40,000.00	0.00	40,000.00	**0.00**
165	Regina Mukulu Kilonzo	0.00	821,500.00	0.00	**821,500.00**
166	Rita Nyaga	461,000.00	0.00	461,000.00	**0.00**
167	Robert Maitha Kioko	0.00	4,468,750.00	4,409,250.00	**59,500.00**
168	Romeo Mutiso Muindi	56,310.00	55,718.00	56,310.00	**55,718.00**
169	Rose Munyua	0.00	500,000.00	0.00	**500,000.00**
170	Rosemary	33,600.00	0.00	33,600.00	**0.00**
171	Rosemary Ndunge	106,000.00	0.00	106,000.00	**0.00**
172	Ruth Mbithe Mawia	470,000.00	250,000.00	0.00	**720,000.00**
173	Ruth Mueni	240,500.00	0.00	0.00	**240,500.00**
174	Ruth Nduku Mutua	199,500.00	76,650.00	199,500.00	**76,650.00**
175	Salome Muthoki Musyoka	0.00	60,000.00	0.00	**60,000.00**
176	Sammy Mulili Mwando	201,600.00	0.00	201,600.00	**0.00**
177	Sarah Ngina Wasua	250,000.00	250,000.00	250,000.00	**250,000.00**
178	Scholastica Mueni Mboi	52,500.00	181,400.00	52,500.00	**181,400.00**
179	Shadrack Mutua	16,960.00	0.00	16,960.00	**0.00**
180	Shedrack Yumbya Mweu	0.00	200,000.00	0.00	**200,000.00**
181	Simon Nzivo Mutiso	0.00	500,000.00	0.00	**500,000.00**
182	Solomon Kyalo Mwandikwa	0.00	732,800.00	0.00	**732,800.00**
183	Stella Kagwira Miriti	0.00	686,300.00	0.00	**686,300.00**
184	Stella Mutete Mulili	0.00	500,000.00	0.00	**500,000.00**
185	Stephen Muema Kyalo	0.00	1,185,800.00	18,800.00	**1,167,000.00**
186	Stephen Kimeu Mutua	0.00	250,000.00	0.00	**250,000.00**
187	Stephen Nguli Kilonzo	0.00	160,000.00	0.00	**160,000.00**
188	Stephen Wambua	25,200.00	0.00	25,200.00	**0.00**
189	Tevin Kitheka	86,292.00	0.00	86,292.00	**0.00**

S/No.	NAME	Outstanding Balance as at 30TH JUNE 2017	Amount Issued 2017/2018	Amount Accounted/Surrendered	OUTSTANDING IMPREST AS AT 30TH JUNE 2018
190	Thuddeus Kitonyi Somba	0.00	510,000.00	0.00	**510,000.00**
191	Timothy Kyalo Nzuki	0.00	179,600.00	0.00	**179,600.00**
192	Urbanus Wambua Musyoka	500,000.00	250,000.00	500,000.00	**250,000.00**
193	Valentine Kamanthe Musyoka	0.00	661,700.00	161,700.00	**500,000.00**
194	Valentine Nthenya Kimani	0.00	264,000.00	0.00	**264,000.00**
195	Victor Musia Kaloki	200,000.00	50,400.00	0.00	**250,400.00**
196	Victor Mwania	212,000.00	0.00	212,000.00	**0.00**
197	Vincent Muendo Musili	0.00	500,000.00	0.00	**500,000.00**
198	Virginia Kwale	20,500.00	0.00	20,500.00	**0.00**
199	Wilfred Makenzi	28,000.00	0.00	28,000.00	**0.00**
200	William Makau Kivuitu	0.00	449,400.00	0.00	**449,400.00**
201	William Otieno	10,800.00	0.00	10,800.00	**0.00**
202	Wycliffe Mwanza	50,000.00	0.00	50,000.00	**0.00**
203	Wycliffe Nzioka Muli	0.00	500,000.00	500,000.00	**0.00**
204	Zainabu Chepkonga Kiptoo	0.00	1,000,000.00	0.00	**1,000,000.00**
Totals		**36,046,495.00**	**56,276,398.50**	**40,655,145.00**	**51,667,748.50**

ANNEX 7 – DEPOSITS AND RETENTIONS

Transaction Details	Dr. Amount	Cr. Amount	Balance
Opening Balance			**95,960,043.65**
CHELSSY ENTERPRISES CO.LTD	374,080.00	0	95,585,963.65
ALLMACK AGENCIES LTD	27,087.60	0	95,558,876.05
DUNHILL WORKS LTD	97,515.00	0	95,461,361.05
fisyalag enterprises	149,920.20	0	95,311,440.85
STEPAL BUILDERS CO. LTD	1,699,960.00	0	93,611,480.85
BERNATA HOLDINGS LTD	0	287,000.00	93,898,480.85
HERY INVESTMENT LIMITED	1,001,255.50	0	92,897,225.35
NADOS ENTERPRISES LIMITED	259,291.00	0	92,637,934.35
SINGLELINE CONTRACTORS LIMITED	237,595.00	0	92,400,339.35
SINGLELINE CONTRACTORS LIMITED	334,497.00	0	92,065,842.35
DANNEX INVESTMENTS AND ENGINEERING	43,778.40	0	92,022,063.95
CHRONICLE INTERNATIONAL CONSTRUCTIO	56,163.70	0	91,965,900.25
DANNEX INVESTMENTS AND ENGINEERING	73,823.55	0	91,892,076.70
CHRONICLE INTERNATIONAL CONSTRUCTIO	91,741.50	0	91,800,335.20
DANNEX INVESTMENTS AND ENGINEERING	103,360.20	0	91,696,975.00
DANNEX INVESTMENTS AND ENGINEERING	105,615.20	0	91,591,359.80
M AND J HOLDING LIMITED	179,554.20	0	91,411,805.60
DANNEX INVESTMENTS AND ENGINEERING	213,959.70	0	91,197,845.90
CHRONICLE INTERNATIONAL CONSTRUCTIO	216,167.55	0	90,981,678.35
CHRONICLE INTERNATIONAL CONSTRUCTIO	247,290.25	0	90,734,388.10
BUS PARK GARAGE	288,541.80	0	90,445,846.30
KISAU KAKYA ENTERPRISES LTD	293,382.80	0	90,152,463.50
DANNEX INVESTMENTS AND ENGINEERING	294,960.65	0	89,857,502.85
PONIKA ENTERPRISES LIMITED	303,154.55	0	89,554,348.30
DANNEX INVESTMENTS AND ENGINEERING	313,480.20	0	89,240,868.10
DANNEX INVESTMENTS AND ENGINEERING	345,226.40	0	88,895,641.70

DAVEWAIT ENGINEERING WORKS	366,457.40	0	88,529,184.30
DANNEX INVESTMENTS AND ENGINEERING	441,147.75	0	88,088,036.55
Vicones Engineering Limited	769,546.15	0	87,318,490.40
M AND J HOLDING LIMITED	168,333.80	0	87,150,156.60
GEE SIX VENTURES LTD	320,499.90	0	86,829,656.70
al naim construction and general su	367,949.70	0	86,461,707.00
YOKIA NYOKAL LIMITED	230,508.95	0	86,231,198.05
YOKIA NYOKAL LIMITED	255,653.20	0	85,975,544.85
NDOVU BUILDERS AND GENERAL CONTRACT	129,427.40	0	85,846,117.45
YOKIA NYOKAL LIMITED	230,508.95	0	85,615,608.50
YOKIA NYOKAL LIMITED	255,653.25	0	85,359,955.25
NDOVU BUILDERS AND GENERAL CONTRACT	317,338.70	0	85,042,616.55
PLASMA NENZIS LIMITED	427,582.55	0	84,615,034.00
DANNEX INVESTMENTS AND ENGINEERING		38,262.25	84,653,296.25
DANNEX INVESTMENTS AND ENGINEERING		43,778.40	84,697,074.65
Damiara Constructions		67,221.35	84,764,296.00
DANNEX INVESTMENTS AND ENGINEERING		73,823.55	84,838,119.55
BUS PARK GARAGE		288,541.90	85,126,661.45
Athi Roads Enterprises		432,271.25	85,558,932.70
Retention for Wisdom Holdings		980,000.00	86,538,932.70
Retention for Wisdom Holdings		993,160.00	87,532,092.70
Retention for Northern star		1,200,000.00	88,732,092.70
Northern star Company Ltd		1,286,274.15	90,018,366.85
Northern star Company Ltd		1,900,000.00	91,918,366.85
Northern star Company Ltd		3,900,000.00	95,818,366.85
BERNATA HOLDINGS LTD		129,815.80	95,948,182.65
DANNEX INVESTMENTS AND ENGINEERING		244,669.00	96,192,851.65
al naim construction and general su		388,553.60	96,581,405.25
YOKIA NYOKAL LIMITED		230,508.95	96,811,914.20
Wisdom Holdings		630,000.00	97,441,914.20
Wisdom Holdings		1,123,920.00	98,565,834.20
Zedmart LTD		1,362,530.00	99,928,364.20
Kikoto General Merchants		1,753,920.00	101,682,284.20

KATOLONI GENERA CONTRACTORS AND TR	100,000.00		101,582,284.20
AMATTA ENTERPRISES	123,856.00		101,458,428.20
BISHMO GENERAL MERCHANT LTD	142,110.15		101,316,318.05
BISHMO GENERAL MERCHANT LTD	217,667.05		101,098,651.00
MULTIPLE CONTACTORS CO.LTD	300,000.00		100,798,651.00
dimms investments company limited	419,845.20		100,378,805.80
DANNEX INVESTMENTS AND ENGINEERING	441,147.75		99,937,658.05
BALANCE CONSTRUCTION COMPANY LIMITE	460,595.40		99,477,062.65
MULTIPLE CONTACTORS CO.LTD	530,356.70		98,946,705.95
RESILIENT ENTERPRISES LTD	129,763.00		98,816,942.95
BERNATA HOLDINGS LTD	159,844.20		98,657,098.75
M AND J HOLDING LIMITED	195,831.20		98,461,267.55
RESILIENT ENTERPRISES LTD	431,979.80		98,029,287.75
JOZAMU VENTURES LTD	775,673.00		97,253,614.75
DANNEX INVESTMENTS AND ENGINEERING		187,230.00	97,440,844.75
Wafih International Ltd		960,000.00	98,400,844.75
Juphy Agencies ltd		330,562.40	98,731,407.15
DANNEX INVESTMENTS AND ENGINEERING	90,000.00		98,641,407.15
DANNEX INVESTMENTS AND ENGINEERING	300,000.00		98,341,407.15
KANGUNDO BUILDERS LIMITED	336,160.00		98,005,247.15
DANNEX INVESTMENTS AND ENGINEERING	1,988,820.00		96,016,427.15
NADOS ENTERPRISES LIMITED		45,893.65	96,062,320.80
Kanthe Creative Ventures		121,112.95	96,183,433.75
BISHMO GENERAL MERCHANT LTD		142,110.15	96,325,543.90
Seski Enterprises		161,727.80	96,487,271.70
BISHMO GENERAL MERCHANT LTD		217,667.05	96,704,938.75
Kanthe Creative Ventures		219,181.90	96,924,120.65
Anabrah Enterprises		231,014.00	97,155,134.65
Alnose Enterprises		231,776.10	97,386,910.75
Millenium Energy Solutions		269,124.65	97,656,035.40
Ahadi Merchant		326,790.55	97,982,825.95
Wisdom Holdings		502,364.80	98,485,190.75
DANNEX INVESTMENTS AND ENGINEERING		796,368.00	99,281,558.75

Zola Capital Ltd		806,405.10	100,087,963.85
Lipronce Investments		948,848.15	101,036,812.00
HERY INVESTMENT LIMITED		1,001,255.50	102,038,067.50
DANNEX INVESTMENTS AND ENGINEERING		130,790.00	102,168,857.50
Maxca Merchants		359,136.00	102,527,993.50
Northern star Company Ltd		1,804,425.00	104,332,418.50
Northern star Company Ltd		1,914,736.00	106,247,154.50
Closing Balance		**0.00**	**106,247,154.50**