REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MACHAKOS

FOR THE YEAR ENDED 30 JUNE, 2019

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

(EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

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

Mission

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

Core Values

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

b) Key Management

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

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

12.	Lazarus Kivuva	CEC. Education, Skills Training and Social Welfare	20.07.2018
13.	Dr. Ancent Nzyoka PhD	CEC. Health and Emergency Services	05.09.2019
14.	Jacinta Mwelu Masila	CO, County Treasury	15.11.2018
15.	Catherine Ngarachu	CO, Finance and Revenue Collection	15.11.2018
16.	Romana Mwende Kimende	CO,Economic Planning & External Resource Mobilization	15.11.2018
17.	James Timothy Gutetah	CO,Administration and Co-ordination	15.11.2018
18.	Catherine Syokau Mutwiwa	CO,Project Delivery, Monitoring and Evaluation	15.11.2018
19.	James Musango Kathili	CO,County Law Office	15.11.2018
20.	Patrick Voni Kibaya	CO, Deputy Governor's Office	15.11.2018
21.	Jacks Ngala Nthanga	CO, Medical Services	15.11.2018
22.	Lucas Mulinge Mwove	CO, Public Health and Community Outreach	15.11.2018
23.	Jackson Muthini Wambua	CO, Water and Irrigation	15.11.2018
24.	Carlos Henry Kioko	CO, Youth and Sports	15.11.2018
25.	Newton Musyoka Muinde	CO,Energy and Electrification	15.11.2018
26.	Jane Mwikali Muthoka	CO,Land and Physical Planning	15.11.2018
27.	Thomas Mutinda Kavivya	CO, Housing and Urban Development	15.11.2018
28.	Michael Muturi Maina	CO, Roads and Transport	15.11.2018
29.	Robert Kioko Maitha	CO, County Administration &Decentralized Units	15.11.2018
30.	James Mutuku Mutunga	CO, Forensics and Inspectorates Services	15.11.2018
31.	Justus Kasivu Musau	CO, Trade, Industrialization & Innovation	15.11.2018
32.	Joseph Edson Ochwada	CO, Public Service Management	15.11.2018
33.	Emmanuel Kata Kimeu	CO, Information, Communication and Technology(ICT)	15.11.2018
34.	Damaris Nthenya Mativo	CO, Agriculture and Food Security	15.11.2018
35.	Stephen Nguli Kilonzo	CO, Co-operative, Development and Marketing	15.11.2018
36.	John Muthama Kilonzo	CO, Education and Skills Training	15.11.2018
37.	Zuhura Rajab Khamisi	CO, Social Welfare and Civic Empowerment	15.11.2018

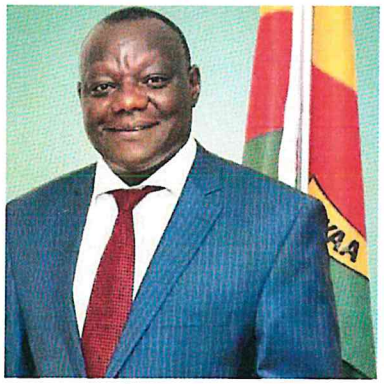
The County executive team during the financial year consisted of;

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

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

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

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



Hon. Francis Maliti has 28 years' experience in government. He has previously served as a County Executive Committee Member in the department of Water & irrigation and department of Transport, Roads & Public works. Before his appointment to Government of Machakos County; County Executive Committee, he was one of the implementers of Vision 2030. He has been successful in negotiating for investments and project funding from development partners. He is trained in industrial engineering.

Grace Munguti-County Secretary

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

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

Hon. Dr. Ruth Mutua PhD-CECM, Tourism, Sports and Culture

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

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

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

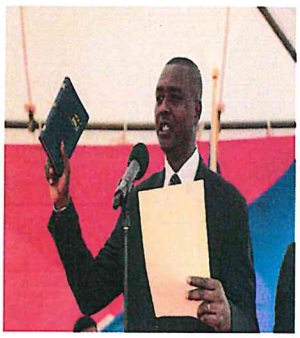
Kimeu is a graduate of Kenyatta University and a practicing member of the Institute of Human Resources Manager (IHRM)

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

Hon. Naomi Mutie-CECM Water, Irrigation, Environment and Natural Resources

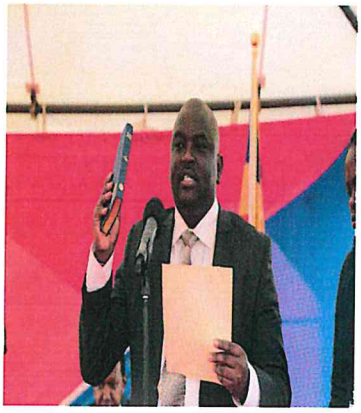
Ms. Naomi Mutie holds Masters in Community Health and Development

Hon.Francis Kiio Mwaka-CECM Trade, Industrialization and Innovation



Mr. Francis Mwaka holds Bachelor degree in International Relations and Masters in Business Administration

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

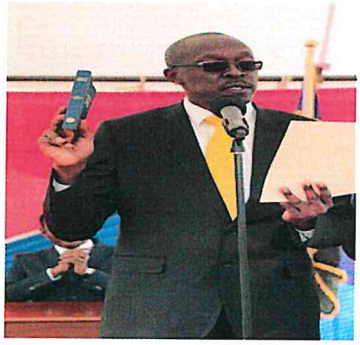


Mr.Urbanus Musyoka holds B.SC. in Agriculture, and Master of Science in Parasitology

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

Ms.Evelyne Mutie Holds Bachelor of Arts in Community Development and Master of Business Administration (Strategic Management).

Hon .Eng.Morris Omuyoma Aluanga- CECM. Roads, Transport and Public Works



Mr.Morris Aluanga holds Bachelor of Science-Civil Engineering

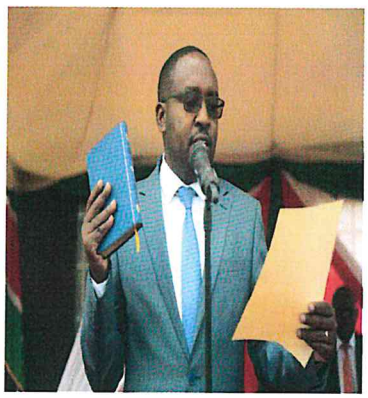
Hon.Titus Nzeki Matiku- CECM. County Administration and Decentralized Units

Mr.Titus Nzeki holds Bachelor of Education

Hon.Lazarus Kivuva-CECM. Education, Skills Training and Social Welfare

Mr.Lazarus Kivuva holds Bachelor degree of Education and Masters in Education

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



Dr. Ancent Nzyoka holds Bachelor of Medicine and Bachelor of Surgery (MBchB) from Moi University, Master of Medicine in Anatomic surgical pathology from Agha Khan University and Doctor of Philosophy on Onco-pathology from Kenyatta University.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Executive Member-Finance and Economic Planning	H.E. Francis Maliti
2.	Accounting Officer –County Treasury	Ms Jacinta Masila
3.	Accounting officer-Finance & Revenue Collection	Ms Catherine Ngarachu
4.	Accounting Officer-Economic Planning	Ms Romana Kimende
5.	Ag. Accountant General	Mr. Michael Musyoki
6.	Ag. Head of Supply Chain Management	Ms. Patricia Kioko
7.	Chief Internal Auditor	Mr. Daniel Chirchir
8.	Ag. Director of Budget	Mr. Sylvester Juma

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the county for the year ended 30th June 2019 were;

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

e) Entity Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

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

2. Kenya Commercial Bank
   Machakos Branch

3. Co-operative Bank of Kenya
   Machakos Branch

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

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

2. FORWARD BY THE CEC

It is my pleasure to present the Machakos County government financial statements for the year ended 30th June 2019, which are 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, publicized and submitted to the County Assembly, Office of the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within a period of three months (30th September) after the end of each financial year.

Attached are the financial statements which have been prepared in line with the requirements of the PFM Act 2012, and present a true and fair view of state of affairs of the County Government of Machakos for the year ended June 30th, 2019.

County Governments' Financing

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

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

A. Financial Performance

i. Revenue

The County Government of Machakos had projected revenues of Kshs.14,965,224,307 comprising of: Kshs. 1,720,061,674 from Own source Revenue; Kshs. 8,321,000,000 from Equitable share; Kshs.383,583,815 from Level 5 Hospital, Kshs.3,128,471,949 from Donor Funds Kshs.1,412,106,869 being the Return to County Revenue Fund (CRF-Issues)

Below is an illustration on a pie chart of the projected revenue for the County Government of Machakos for the period ended 30th June, 2019.

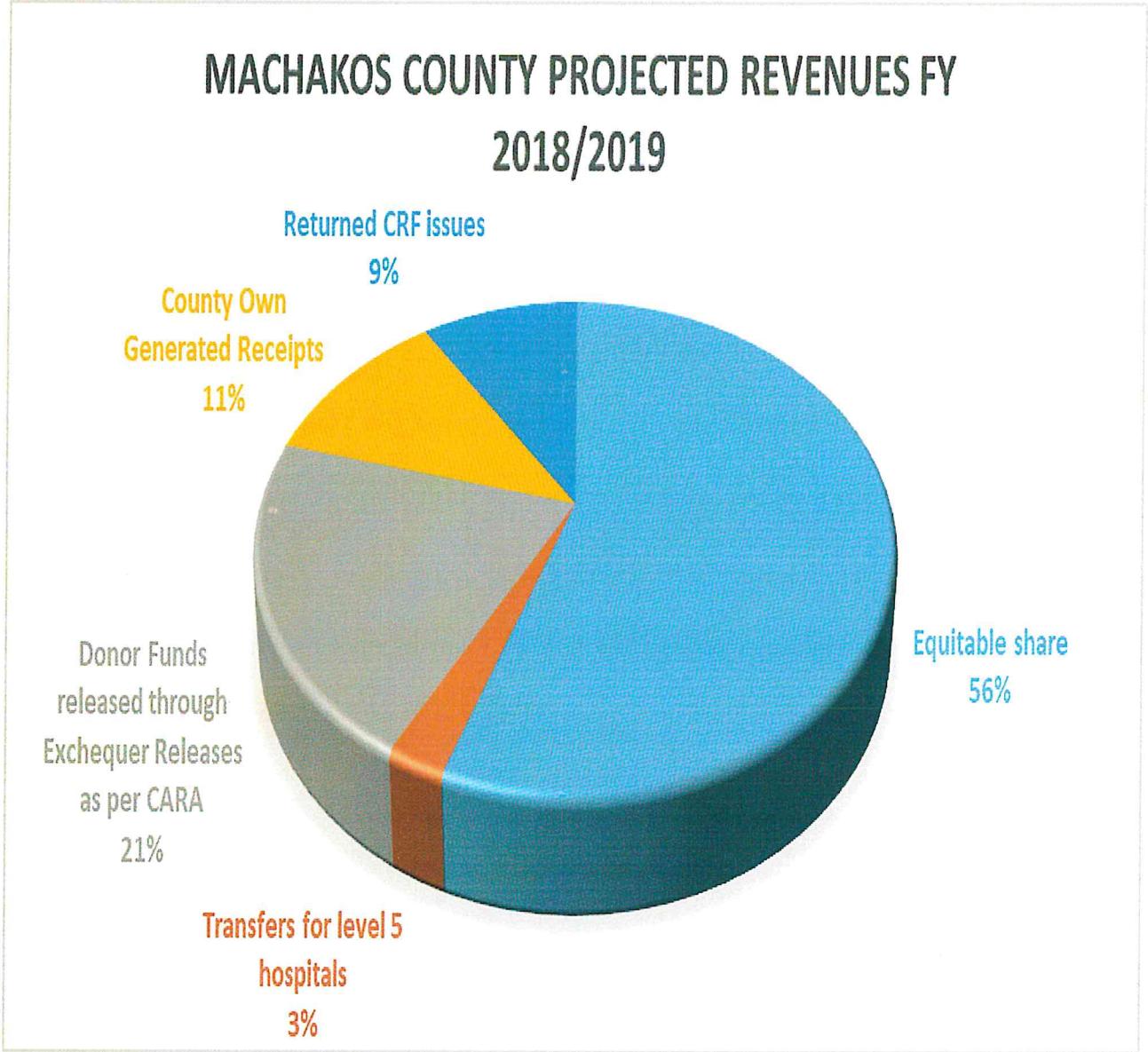


Figure 1: County Government of Machakos projected revenue sources Financial Year 2018/2019.

Budgeted Revenue Vis a vis Actual

The County managed to realise Kshs.13,329,971,403 in revenues representing 89% performance. The variance in the budget was as a result of under collection from the donor funds and Own source Revenue as tabulated below:

REVENUE PERFORMANCE FY 2018/2019				
RECEIPTS	**REVENUE BUDGET (KSHS.)**	**ACTUAL REVENUE (KSHS.)**	**REVENUE SURPLUS/DEFICIT (KSHS.)**	**PERFOMANCE (%)**
Equitable share	8,321,000,000	8,321,000,000	-	100%
Level 5 Hospitals	383,583,815	383,583,815	-	100%
Donor Funds	3,128,471,949	1,624,565,763	(1,503,906,186)	52%
County Own Generated Receipts	1,720,061,674	1,557,211,641	(162,850,033)	91%
Returned CRF issues	1,412,106,869	1,443,610,184	31,503,315	102%
TOTAL	**14,965,224,307**	**13,329,971,403**	**(1,635,252,904)**	**89%**

Table 1: Revenue performance FY 2018/2019

ii. Payments

The County actual expenditure for the financial year ended 30th June, 2019 amounted to Kshs. 11,778,408,758. Actual acquisition of assets expenditure for the period amounted to Kshs.1,623,733,886, compensation of employees was Kshs. 5,229,810,671, use of goods and services was Kshs. 1,396,806,741, social security benefits was kshs.111,397,344 and Kshs. 3,416,660,115 was spent on transfer to other Government units and other grants.

EXPENDITURE PERFORMANCE FY 2018/2019				
PAYMENTS	**Final Budget (Kshs)**	**Actual on Comparable Basis (Kshs)**	**Budget Absorption Difference (Kshs)**	**Absorption Rate**
Compensation of Employees	5,305,092,530	5,229,810,671	75,281,859	98.58
Use of goods and services	2,385,138,729	1,396,806,741	988,331,988	58.56
Transfers to Other Government Units	3,991,210,476	3,416,660,115	574,550,361	85.60
Social Security Benefits	153,617,256	111,397,344	42,219,912	75.52
Acquisition of Assets	3,074,081,587	1,623,733,886	1,450,347,701	52.82
Other Payments	56,083,728	-	56,083,728	-
TOTAL	**14,965,224,306**	**11,778,408,757**	**3,186,815,544**	**77.98**

Table 2: Expenditure performance FY 2018/2019

iii. Accounts receivables

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

iv. Pending bills

The total pending bills as at the period ended on 30th June, 2019 was Kshs.1,194,756,796. These are as a result of delays in the funds disbursements from the National Treasury and projects not completed at the end of the financial year, consequently no payments were done. Our focus as a county is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations are towards settlement of the old outstanding pending bills.

v. Fixed Assets

The County Government of Machakos has made significant investments in fixed assets since its inception in 2013 in addition to what we inherited from the Defunct Local Authority. We have increased from Kshs. 9,236,586,503 in financial year 2017/18 to Kshs. 10,860,320,389 in 2018/2019.

B. Operational performance

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

Department	Key Activities
Health and Emergency Services	❖ Constructed 37 Community Hospitals ❖ Completed 20 Dispensaries ❖ Renovated 31 Operational Health Centers. ❖ Procured 9 advanced life support ambulances.
Agriculture, Food Security and Cooperative Development	❖ Artificial Insemination of 1,109 local cows. ❖ Supplied 12,129 breeding stock chicks to 6,313 farmers. ❖ Ploughed 1,030 acres for various farmers across the County. ❖ Supplied free certified seeds to 20,000 farmers. ❖ Vaccinated 46,297 livestock. ❖ Meat inspection (93147 carcasses inspected) in 89 slaughter houses. ❖ Quarter acre Pond excavations for 984 households. ❖ Capacity building, sensitization, cooperative education, and registration of the cooperative movement,17 No. trainings.
Education, Skills Training and Social Welfare	❖ Routine assessment of ECDE 240 centers for quality assurance and standards. ❖ Supported 7,000 needy High School Students with Basic Education bursaries. ❖ Upgraded 79 selected VTCs for Youth Polytechnic infrastructure program. ❖ Child protection and support for orphans and vulnerable children in 6 homes and 14 primary schools benefited. ❖ Provided assistive devices to 310 persons with disabilities. ❖ Conducted capacity building for 15 groups of persons with disabilities. Each group had 30 members. ❖ Organized International Day for Persons with Disability celebrations, 350 participants were invited in the year. ❖ Conducted capacity building for 16 women groups, 35 participants were trained from each group. ❖ Established of Gender Based Violence (GBV) Technical working groups in the sub Counties, 350 women were invited.
Water, irrigation, Environment and Natural Resources	❖ Supplied 1,000 PVC 10,000 litre water tanks, to primary schools and other public institutions. ❖ Constructed of 23 water pans. ❖ Constructed one mega dam (Nthungululu Dam in Yatta Sub-County). ❖ Rehabilitated and equipped 10 boreholes as follows: i. Masii ward-Muusini rehabilitation & reticulation. ii. Mbiuni ward-Masawa community – rehabilitation. iii. Wamunyu ward-Nunga & Kilembwa – rehabilitation. iv. Ndalani-Kisiiki reticulation. v. Ekalakala ward- Ekalakala Market rehabilitation. vi. Ikombe ward-Kinaka equipping & Powering.

	vii. Kinanie ward-Itimboni Tank Elevation & Reticulation. viii. Mutituni Ngelani Ward-Muvae Equipping & Reticulation. Muvuti/Kiima Kimwe Ward- Kyeni Equipping & Powering. ix. Kithimani Ward-Kauthuilini Primary School Rehabilitation. ❖ Elevated 12 tank structures. ❖ Distributed 43,000 seedlings for planting.
Public Service , Quality Management and ICT	❖ Installed 50 CCTV cameras across the County. ❖ Uploaded 100 Government tender and policy documents. ❖ Placed 50 Job adverts on the website. ❖ Conducted departmental staff audit. ❖ Implemented performance contracting in the County as a tool to manage staff performance in line with the CIDP goals and targets. ❖ Conducted Sensitization workshop on performance contracting upto the directors' level. ❖ Developed quality performance standards in all departments anda quality management manual.
Energy, Lands, Housing and Urban Development	❖ Recommended for approval of Regional Plan and Spatial Plans for 16 towns in the County.The 16 targeted towns are Wamunyu, Mbiuni, Mwala, Katangi, Yathui, Matuu, Ekalakala, Masinga, Kivaa, Kithyoko, Kathiani, Mitaboni, Kangundo, Tala, Kola and Masii. ❖ Procured materials and installed 114 floodlights in 112 markets ❖ 31.9km Street lights installed.
Tourism, Youth , Sports and Culture	❖ Organized a Mr. and Miss Tourism event to promote talent among beauty pageants in Machakos County. Over 1000 artists were given a platform to showcase their talents ❖ Organized a short film competition dubbed Machakos Fest. Over 500 film makers were able to exploit and showcase film development talent. ❖ Organized a top choir competition to promote film development. 300 choirs members showcased their talents ❖ Organized a cycling competition to promote sports tourism over 1000 cyclists participated in the competition. ❖ A Draft of sports policy document was done for enhancing sporting environment. ❖ Allocated 20 teams with sporting equipment. ❖ Established 5 sports academies. ❖ Improved infrastructure in 4 stadia's and 4 social halls.
County Administration	❖ Purchased 460 inspectorate uniforms.

and Decentralized units	❖ Installed 10 traffic marshals to control vehicle movement; trained 5 motorbike riders for traffic control in Mavoko and Machakos; deployed 1 Deputy Commander as coordinator for traffic control. ❖ Conducted a crackdown on hawkers at Mlolongo and Chumvi junction. ❖ Coordinated with KeNHA to involve their police patrol units in decongesting traffic between Gateway Mall and Chumvi junction. ❖ Purchased 320 skip bins and rotating bins in 11 wards;Mlolongo,Athiriver,Kinanie,Muthwani,Mua, Machakos town,Muvuti, Mumbuni, Mutituni, Tala, Kangundo Central.
Transport, Roads and Public Works.	❖ **Kathithyamaa-Maiuni road:** Constructed 1 drift, installed gabions, culverts and spot improvement. ❖ **Kivandini-kwa ndoo-kanzalu road:** Constructed 4 drift, gabions, installed culvert , scour and spot improvement. ❖ **Kibauni-kaseve-katangi road:** Constructed 3 drifts, gabions, installed culverts and scour checks. ❖ **Kituluni-kitambaasye road:** Spot improvement and installed culverts. ❖ **Kwa malibe-kwa endelea-misuuni-ngonda road:** Constructed 1 box culvert, gabions and scour checks. ❖ **Nguluni-isooni-mukukuni road:** Spot improvement. ❖ **Mukaawani-makyau-kyanda road**: Constructed culverts, gabions and scour checks. ❖ **Mutituni-ngomeni-kasaini-kaloleni road:** Constructed 2 box culverts, rock fills and scour checks. ❖ **Kalama-mutuyu rd:** Installed box culverts, scour checks and spot improvement ❖ **Kikumbo-kitulani market-kitulani catholic church:** Constructed1 Drift, installed culverts, scour checks and spot improvement. ❖ **Mitatini-prayer centre-ndovoini:** Installed Culvert, scour checks and spot improvement ❖ **Syokaowe-mutula rd:** Constructed of 3 box culvert,1 drift, stone pitching and scour check ❖ **Kyua-kavingo rd:** Constructed 2 box culverts.

	❖ **Nduini-kamale:** Constructed 1 non-vented drift and gabions. ❖ **Nduini-kamale:** Constructed 1 non-vented drift and gabions. ❖ **Kisikii-ilumanthi-uvaini:** Constructed 4 box culverts, installed culverts and gabions ❖ **Kinyaata-ikombe:** Spot improvement. ❖ **Matuu level 4 –equity lane:** Installed culvert and constructed lined drain. ❖ **Kisikii-ilumanthi-uvaini:** Constructed 4 box culverts and gabions ❖ **Kilaatu-wa kaela-miandoni:** Constructed 3 Drifts scour checks and rock blasting. ❖ **Kwa mutilu-kalyambeu road.** Installed Culverts, gabion boxes and constructed 4 Drifts. ❖ Constructed 110 modern toilets in all wards

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

i. Shortfall in Own Revenue Collection- the actual revenue collected during the year was 91% of the projected revenues. However, we are engaging stakeholders (business community, sand harvesting SACCOs, small scale traders and Chamber of Commerce) to ensure we have favourable business environment which will inevitably promote more revenue collection to hit our target.
ii. We also experienced challenges with IFMIS as a result of down times hence delays in payments to suppliers.
iii. Delays in Exchequer disbursements leading to delays in projects implementation and payments. For instance Kshs 1,331,360,000 was received on 5th July 2019.
iv. General climate change (prolonged drought periods, erratic rainfall and increase in temperatures) led to low agricultural productivity which exerted negative effects on the economy. Others include high rates of inflation, which have greatly influenced the ever rising cost of living. This has led to increased cost of programmes/projects against the planned cost hence causing delay in implementation.

Conclusion

The performance in Financial Year 2018/2019 was good. Great progress was made and momentum has been created to enable the County Government continue on a trajectory into prosperity. We have identified gaps and areas to improve on the subsequent years.

I take this opportunity to appreciate H.E the Governor for his support. I also would want to thank my colleagues, the County Executive Committee Members in charge of other departments who

have worked hand in hand to ensure that the County Government of Machakos achieves its mission.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 05/06 2020.

County Executive Committee Member – Finance and Economic Planning

3. STATEMENT OF CORPORATE GOVERNANCE

The county government of Machakos is constituted as per the constitution of Kenya, 2010 under the county government Act. The structure of the government comprises three arms; the County Executive, the County Assembly and County Public Service Board.

The County is headed by the Governor, H.E. Dr. Alfred N. Mutua who is responsible for the policy and strategic direction of the county, and the Deputy governor H.E. Eng. Francis Maliti. Article 179 of the constitution provides for the County Executive Committees. The constitution bestows the executive authority of the county to the county executive Committees (CEC). The county executive committee Members (CECMs) are appointed by the Governor and approved by the county assembly. The county executive is structured into Ministries headed by CECMs. The Ministries have departments headed by Chief Officers. The CECMs support the Governor and the Deputy Governor in executing the mandate of the county government.

The County Government acknowledges the need to conduct its business and operations with integrity and in accordance with generally accepted corporate practice and internationally developed principles of corporate governance.

2.10 The County Assembly

The county assembly is the legislative arm of the county government. It consists of:

- Elected Members of County Assembly-40 Members.
- Nominated Members of County Assembly -19 Members.
- The speaker; an ex-officio member.
- The County Assembly Service Board.

The county assembly plays an oversight role in ensuring that the county resources are well allocated and well spent. The MCAs meet in accordance with the standing orders of the county assembly. The county Assembly of Machakos is headed by the speaker, Hon. Florence Mwangangi.

2.11 The County Public Service Board

Article 235 of the constitution contains the provision for the staffing of county governments. In accordance to this law, the county government of Machakos has the Machakos County Public Service Board.

Article 235 stipulates that the County Public Service Board is responsible for:

- Establishing and abolishing offices in the public service.
- Appointing persons to hold or act in those offices, and confirming appointments.
- Exercising disciplinary control.

2.2 Audit Committee

The audit committee was constituted in August 2018 via a Gazette notice. Its mandate is to advise the government on institutional risk management and compliance. The committee held 4 meetings in FY 2018/19. The committee members during the FY 2018/19 were:

No	Name	Position	Qualifications	Experience	Membership	Appointment Date
1	Jamhuri Joel	Chairperson	MBA-Finance, CPA(K)	27 Years, Accounting Experience.	Institute of Certified Accountants of Kenya (ICPAK).	16.08.2018
2	Karumba Kinyua	Member	BCOM,IFIS Diploma, ACCA, CFA Level 1	15 Years, Audit, Risk, Management and Finance Experience.	Institute of Certified Investment and Financial Analyst (ICIFA) and Institute of Directors	16.08.2018
3	Caroline A. Oduor	Member	LLB, CPS, Diploma in Law	9 Years, Advocate of High court, Audit Committee Member (KEFRI).	Law Society of Kenya (LSK)	16.08.2018
4	Daniel Chirchir	Secretary and Head of Internal Audit.	Diploma in Internal Auditing, CPA Part 2	17 years, Internal Audit.	Institute of Internal Auditors (IIA).	16.08.2018

The members will serve for a period of 3 years.

2.3 Communication with all stakeholders

The county government of Machakos recognizes that public participation strengthens and legitimizes decisions made by the county, actions and development interventions. This is demonstrated through:

- Promoting effective public participation in planning and budgeting.
- Promoting effective participation of minorities and marginalized groups at all levels.
- Promoting effective, functional and timely feedback and reporting mechanisms.
- Continuous access to timely information and feedback on decisions made through them in a language and format that is easy to understand.
- Framework for coordination and management of public participation and civic education activities.

Communication to stakeholders is done through the Directorate of Public Participation and Citizen Empowerment.

4. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with the laws and regulations governing county governments

a) Financial reporting-Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Government of Machakos County complied with the requirements and submitted the quarterly reports within the stipulated timelines

b) Fiscal Responsibilities-Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing responsibility.

- "The County Government's recurrent expenditure shall not exceed the county government total revenue-in FY 2018/2019, Government of Machakos County complied with this requirement where by the recurrent expenditure was KShs.7.7 Billion against revenues of KShs13.3 Billion.
- A minimum of thirty percent of the county government's budget shall be allocated to development expenditure. In FY 2018/2019 KShs.5,395,548,388 (36%) was allocated to the development expenditure against a total budget of KShs 14,965,224,306.
- A maximum of thirty five percent of total budget shall be allocated to compensation of employees. In FY 2018/2019, Ksh.5,305,092,530 (35%) was allocated to compensation of employees.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (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, 2019. 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, 2019, 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.

Sign..... **Date**.....05/06/2020.....

County Executive Committee Member-Finance and Revenue Management

Government of Machakos County

6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY

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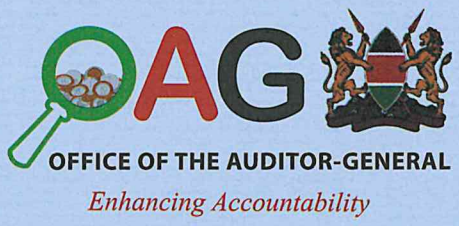

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MACHAKOS FOR THE YEAR ENDED 30 JUNE, 2019

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 63, which comprise the statement of assets and liabilities as at 30 June, 2019, and 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 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 effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Machakos as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances between Financial Statement and IFMIS Balances

Comparison of balances generated from the Integrated Financial Management Information System (IFMIS) with those reflected in the financial statements presented for audit revealed significant variances in regard to sixteen(16) accounts listed in the attached Appendix 1

The variances have not been explained by Management and as a result, the accuracy and completeness of the financial statements for the year ended 30 June, 2018 have not been confirmed.

2. Unconfirmed Bank Balance

The statement of assets and liabilities as at 30 June, 2019 reflects a bank balance amounting to Kshs.1,765,502,491, as further disclosed in Note 21A to the financial statements. However the balance excludes balances totalling Kshs.991,164,852.50 held in five (5) special purpose bank accounts disclosed in Annex 5 to the financial statements.

In the circumstances, the reported bank balance as at 30 June, 2019 totalling Kshs.1,765,502,491 is not fairly stated.

In addition, included in the balance is Kshs.10,643,135 held at Chase Bank which was placed under statutory receivership by the Central Bank of Kenya in 2016. Some of the assets and liabilities of the bank have since been bought by a foreign-owned bank. There was no movement in the balance during the financial year under review, or confirmation that it was recoverable.

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 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that except for the matters described in the Basis for Qualification section of my report, there were no key audit matters to communicate in my report for the year under review.

Other Matter

1. Budget Control and Performance

1.1 Shortfall in Budgeted Receipts and Under-Expenditures

The statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects final revenue budget and actuals on comparable basis amounting to Kshs.14,965,224,307 and Kshs.13,329,971,403 respectively resulting in a deficit of Kshs.1,635,252,904 or 11% of the budgeted receipts. Management attributed the underperformance to a deficit amounting to Kshs.1,503,906,187 in receipts from donor funds, and County own generated deficits amounting to Kshs.162,850,033.

Similarly, comparison of actual revenues totalling Kshs.13,329,971,403 with actual expenditures totalling Kshs.11,778,408,758 incurred during the year under review revealed under-absorption of Kshs.1,551,562,645 or 12% of the revenue collected.

Management has not provided any plausible reason for the revenue shortfall and the under-expenditure.

Failure to collect budgeted receipts, and the under-expenditure, meant that the County Executive did not carry out some of its planned operations and projects during the year under review. This in turn hampered delivery of services promised to the residents of Machakos County.

1.2 Development Budget Analysis

The statement of appropriation: development reflects development, budget for the year under review totalling Kshs.5,395,548,388 against actual expenditure on comparable basis amounting to Kshs.3,073,530,573 resulting in under-expenditure of Kshs.2,248,324,762 equivalent to 43% of the budget. However, analysis of the development budgets for the County Executive's twelve (12) departments revealed a combined development budget of Kshs.5,101,548,388 which sum differs by Kshs.294,000,000 with the budget amount of Kshs.5,395,548,388 shown in the statement of appropriation: development.

Management has not explained the variance.

Further, under-absorption in excess of 50% of budgeted amounts was noted in the; Trade, Economic Planning & Industrialization, Health and Emergency Services, Education and Youth and Social Welfare Departments. No explanations were provided for the low level of activity in these dockets.

2. Pending Bills

Note 7.10 to the financial statements reflects under other important disclosures - Sub-item 1 pending accounts payables totalling Kshs1,194,756,796 as at 30 June, 2019, as detailed in Annex 2 to the financial statements. However, examination of the expenditure schedules revealed that some of the pending bills have been outstanding for long periods, some as far back as the 2013/2014 financial year. No plausible explanations were provided by Management for the failure to settle the bills in spite of the County Executive reporting annual surpluses after the bills were incurred.

Further, had the pending bills been settled and the expenditure charged to the respective votes, a surplus of Kshs.356,805,849 would have been reported during the year under review instead of the sum of Kshs.1,551,562,645 reflected in the financial statements presented for audit.

3. Unresolved Prior -Year Matters

The following matters reported in the previous year's audit report remained unresolved as at 30 June, 2019.

3.1 Failure to Disclose Assets Inherited from the Defunct Local Authorities

The financial statements for the year ended 30 June, 2018 did not include the assets of the defunct local authorities in Machakos County in spite of the County Government having taken over the assets. In addition, the County Government did not have in its possession ownership documents for the assets taken over, including title deeds for lands and log books for vehicles . As a result, there is risk of the assets being transferred to third parties without the consent of the County Government.

In view of these anomalies, it was not possible to confirm the carrying values of the assets and their ownership status as at 30 June, 2018.

3.2 Failure to Secure County Residential Houses

The National Housing Corporation (NHC) 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 many years ago. Records held by the NHC indicate that the Scheme was funded through a loan to the defunct Council and the debt was eventually paid. However, all the housing units were taken over by the National Government through the Ministry of Housing and Urban Development on completion. They were thereafter let out to civil servants who pay rent to the Ministry.

No explanation has been provided on why the National Government took over a project funded by a local authority. Further the County Government has not explained the actions it has taken to repossess the houses.

3.3 Installation of Substandard Running Track at Machakos Stadium

During the 2017/18 financial year, the Department of Tourism, Sports and Culture hired a contractor to install an all-weather synthetic running track at Machakos Stadium at a contract price of Kshs.37,946,172. As at 30 June, 2019, the County Government had paid the contractor Kshs.25,000,000 equivalent to 66% of the contract sum. However, an audit inspection revealed that a section measuring about one-third of the track had become worn out less than an year after it was installed. Consequently, unless corrections are made, value for money will not be obtained on expenditure totalling Kshs.37,946,172 incurred on the track.

3.4 Failure to Secure Ownership of Immovable Assets

Examination of asset records revealed that an undetermined number of land parcels and buildings belonging to the County Government valued at Kshs.961,451,472 did not have title deeds and were therefore prone to grabbing or encroachment. Other records indicated that eighteen (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 private individuals and institutions in unexplained circumstances. A physical check revealed that most of the land had since been developed or fenced off by the private developers and only a few were vacant. In addition, no documents were presented for audit to explain the sub-division of the 18 parcels of land.

There is no evidence showing that the County Government has lately made efforts to secure public ownership of the properties by following up the matter with the National Government and Judicial authorities.

3.5 Grounded Motor Vehicles

The audit of 2016/2017 financial year accounts of the County Executive revealed that seventeen (17) vehicles attached to the Decentralized Units, County Administration, Water and Irrigation and Department of Solid Waste Management and Inspectorate Departments were not operational. Some of the vehicles were less three years old. There was no evidence of Management having initiated repair of the vehicles. In addition, a

fire engine (GKA 036X -Mercedes Actros) was similarly grounded at Mavoko Sub-County Offices and as a result, fire-fighting services in the Sub-county were greatly hampered.

A review of the matter in 2019 revealed that the vehicles were still grounded.

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 Qualified Opinion and 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. Compensation of Employees

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees costs totalling Kshs.5,229,810,671, as further disclosed under Note 11 to the financial statements. This was equivalent to 39% of the annual revenue contrary to the threshold of 35% of total revenue prescribed in Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. Therefore, the County Executive is in breach of law.

2. Implementation of Construction Projects

2.1 Stalled Construction of Building

In 2017/18 financial year, the County Government contracted out the construction of a building of between 12 and 15 floors at a cost of Kshs.394,999,999. The contract was to be executed over a period of sixty-eight (68) weeks and completed on 05 August,2019.

Examination of expenditure records indicated that although the contractor was advanced Kshs.39,144,144 in April 2018, the first payment certificate valued at Kshs.41,407,638 was paid in full without recovery of the advance as required by procurement regulations. Further, a site visit on 13 September, 2019 revealed that the overall completion level was at 7% despite the contract period having lapsed.

The funds invested in the project are at a risk of loss due to the delay in its completion. Management has not provided any plausible explanation why the project stalled.

2.2 Incomplete Machakos New City Project

During the 2017/2018 financial year, the County Executive awarded seven (7) contracts for the construction of seven (7) modern buildings under a project named 'Machakos New City'. The buildings comprised of three (3) office buildings and four (4) commercial ones with recreational centers. The projects valued at Kshs.1,304,438,963 in aggregate were to be completed on diverse dates between April and October, 2019. Examination of

project documents revealed that, as at 30 June, 2019, payments totalling Kshs.311,729,126 had been made on account of the seven projects.

However, physical verification of the project sites in November, 2019 revealed that none of the buildings had been completed in spite of the respective project periods having lapsed. Further, review of the project status report indicated that the projects' completion levels ranged between 10% and 60% as outlined in Appendix III to this report.

Management have explained that the delays were mainly due to lack of sufficient funds. In view of the delays, the benefits envisaged from the 'Machakos New City' project have not been realized. Further, the delays are likely to raise the costs of the projects due to inflationary or other causes.

2.3 Construction of Commercial Development Center

The County Government through the Department for Roads and Transport awarded a contract for construction of a commercial development center at a contract sum of Kshs.55,495,945 during the 2017/18 financial year. The contract was to be executed over 26 weeks to September 06, 2018. Although the contractor was granted an advance payment amounting to Kshs.5,549,594 on 23 April, 2018, he did not start work on schedule after taking over the site on 08 March, 2018.

Records examined during the audit indicated that the contractor's two payment certificates, namely, Nos 1 and 2 amounting to Kshs.2,975,379 and Kshs.2,398,931 respectively were paid in full without recovering the advance payment amounting to Kshs.5,549,594.

Audit verification of the project and examination of records in September, 2019 revealed the project was at 15% level of completion. Although the project period had lapsed for more than one year, there was no evidence of action taken by Management to remedy the breach of the tender agreement by the contractor.

In view of the delayed works, the residents of Machakos County have not received the benefits due from the project. Further, the delay could cause the project's cost to increase due to inflationary or other causes.

3. Irregular Payment of Legal Fees Advance

In October 2018, the Department of Trade and Economic Planning committed to pay a law firm Kshs.4,640,000 in legal fees to prepare a Public Private Partnership (PPP) Bill. The Bill would, upon enactment by the County Assembly, regulate investment partnerships between investors and the County Executive. However, the firm was paid Kshs.1,100,000 in advance on 27 September, 2018 ahead of the signing of the formal contract. There was, therefore, no legal authority for the payment.

Further, there was no evidence showing that the firm was identified and the amount payable arrived at through a competitive process as required by the Public Procurement and Asset Disposals Act ,2015. As a result, it is not possible to confirm that the cost amounting to Kshs.4,640,000 agreed with the law firm represented prudent use of public funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, except for the matters described in the Basis for Qualification and Basis for Lawfulness and Effectiveness in use of resources sections of my report, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 overall 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Executive to continue 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 to sustain its services.

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

13 November, 2020

Appendix 1 – Variances Between Financial Statement and IFMIS Balances

	Item Description	Financial Statement Balance (Kshs)	IFMIS Balance (Kshs)	Variance (Kshs)
1	Exchequer releases	10,329,149,578	6,754,355,060	3,574,794,518
2	Transfers from Other Government Entities		337,004,444	-337,004,444
3	County Own generated Receipts	1,557,211,641	491,886,135	1,065,325,506
4	Returned CRF issues	1,443,610,184		1,443,610,184
5	Compensation of Employees	5,229,810,671	5,849,729,183	-619,918,512
6	Social Security Benefits	111,397,344	53,860,171	57,537,173
7	Use of goods and Services	1,396,806,741	1,928,424,742	-531,618,001
8	Transfers to Other Government Units	3,416,660,115	1,402,140,567	2,014,519,548
9	Other Grants and Transfers		770,000	-770,000
10	Acquisition of Assets	1,623,733,886	1,922,149,335	-298,415,449
11	Other payments		12,370,865	-12,370,865
12	Bank Balances	1,765,502,491	1,414,427,818	351,074,673
13	Cash Balances		28,070,568,301	-28,070,568,301
14	Accounts Receivables - Outstanding Imprest and Clearance Accounts	0	512,496,866	-512,496,866
15	Accounts Payable	151,628,962	41,128,943,311	-40,977,314,349
16	Fund Balances Brought Forward	1,476,516,985	-8,348,511,631	9,825,028,616

Appendix II – Unconfirmed Bank Balance

S/No.	Account Name	Account No.	Amount (Kshs)
1	Kenya Climate Smart Agriculture Programme (KCSAP)	1000364815	38,525,536
2	ASDSP(Swedish)	1000364823	4,609,900
3	Village Polytechnic Account	1000368047	6,338,225
4	Kenya Roads Board (KRB)	1000274317	87,417,657.90
5	Kenya Urban Support Programme (KUSP)	10003716668	854,273,533.60
	Total		**991,164,852.50**

Appendix III – Implementation Status of New Machakos City Project as at 30 June, 2019

	Contract No.	Project Name	Contract Sum Kshs.	Start Date	Completion Date	Payment as at 30 June 2019 Kshs.	Completion Status (%)
1	GMC/PW&H/ 003/2017/18	Construction of Machakos Conference Facility	74,170,816	01 March, 2018	15 June, 2019	32,999,190	60%
2	GMC/PW&H/ 001/2017/18	Construction of Machakos County office Block	287,110,237	05 April, 2018	04 April, 2019	122,611,712	46%
3	GMC/PW&H/ 004/2017/18	Construction of Commercial Development Centre	55,495,944	05 April, 2018	28June, 2019	5,374,310	15%
4	GMC/PW&H/ 007/2017/18	Design and build Twin-12 storey Government Building (One Wing)	394,999,999	05 April, 2018	05 August, 2019	41,407,638	7%
5	GMC/PW&H/ 007/2017/18	Design and build Twin-12 storey Government Building (Second Wing)	399,640,361	05 April, 2018	15 October, 2019	89,976,416	15%
6	GMC/PW&H/ 006/2017/18	Construction of Public Facility	37,585,666	05 April, 2018	14 September, 2019	19,359,860	50%
7	GMC/PW&H/ 005/2017/18	Community Recreational Centres 3.no.	55,435,940	05 April, 2018	28 September, 2019	-	10%
	Total		**1,304,438,963**			**311,729,126**	

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
RECEIPTS			
Exchequer releases	1A	8,321,000,000	7,398,999,999
Transfers for level 5 hospitals	1B	383,583,815	383,583,816
Donor Funds released through Exchequer Releases as per CARA	1C	1,624,565,763	489,110,593
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	-	-
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	1,557,211,641	1,084,204,845
Returned CRF issues	10	1,443,610,184	74,678,925
TOTAL RECEIPTS		**13,329,971,403**	**9,430,578,178**
PAYMENTS			
Compensation of Employees	11	5,229,810,671	4,590,962,310
Use of goods and services	12	1,396,806,741	992,913,236
Subsidies	13	-	-
Transfers to Other Government Units	14	3,416,660,115	1,655,536,228
Other grants and transfers	15	-	-
Social Security Benefits	16	111,397,344	-
Acquisition of Assets	17	1,623,733,886	850,694,782
Finance Costs, including Loan Interest	18		-

	Note	2018/2019 Kshs	2017/2018 Kshs
		-	
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		**11,778,408,758**	**8,090,106,556**
SURPLUS/DEFICIT		**1,551,562,645**	**1,340,471,622**

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 05/06 2020 and signed by:

Chief Officer
Name: Jacinta Masila
ICPAK Member No:3240

Head of Treasury
Name: Michael Musyoki
ICPAK Member No:13428

7.2. STATEMENT OF ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2018/2019 Kshs	2017/2018 Kshs
Cash and Cash Equivalents			
Bank Balances	21A	1,765,502,491	1,531,096,391
Cash Balances	21B	-	-
Total Cash and cash equivalents		**1,765,502,491**	**1,531,096,391**
Accounts receivables – Outstanding Imprests	22	-	51,667,749
TOTAL FINANCIAL ASSETS		**1,765,502,491**	**1,582,764,140**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	**151,628,962**	**106,247,155**
NET FINANCIAL ASSETS		**1,613,873,529**	**1,476,516,985**
REPRESENTED BY			
Fund balance b/fwd	24	1,476,516,985	210,724,288
Prior year adjustments	25	(1,414,206,101)	(74,678,925)
Surplus/Deficit for the year		1,551,562,645	1,340,471,622
NET FINANCIAL POSITION		**1,613,873,530**	**1,476,516,985**

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 05/06 2020 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member No: 3240

Head of Treasury
Name: Michael Musyoki
ICPAK Member No:13428

7.3. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1A	8,321,000,000	7,398,999,999
Transfers for level 5 hospitals	1B	383,583,815	383,583,816
Donor Funds released through Exchequer Releases as per CARA	1C	1,624,565,763	489,110,593
Proceeds from Domestic and Foreign Grants	2		-
Transfers from Other Government Entities	3		-
Reimbursements and Refunds	7		-
Returns of Equity Holdings	8		-
County Own Generated Receipts	9	1,557,211,641	1,084,204,845
Returned CRF issues	10	1,443,610,184	74,678,925
		13,329,971,403	**9,430,578,178**
Payments for operating expenses			
Compensation of Employees	11	5,229,810,671	4,590,962,310
Use of goods and services	12	1,396,806,741	992,913,236
Subsidies	13		-
Transfers to Other Government Units	14	3,416,660,115	1,655,536,228
Other grants and transfers	15		-
Social Security Benefits	16	111,397,344	-
Finance Costs, including Loan Interest	18		-
Other Payments	20		-
		10,154,674,876	**7,239,411,774**
Adjusted for:			
Changes in receivables		51,667,749	(14,771,254)
Changes in payables		45,381,807	10,287,111
Total Adjustments		**97,049,556**	**(4,484,143)**

	Note	2018/2019 Kshs	2017/2018 Kshs
Net cash flows from operating activities		**3,272,346,088**	**2,186,682,261**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		-
Acquisition of Assets	17	1,623,733,886	850,694,782
Net cash flows from investing activities		**- 1,623,733,886**	**- 850,694,782**
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4		-
Proceeds from Foreign Borrowings	5		-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT		**1,648,612,197**	**1,335,987,479**
Cash and cash equivalent at BEGINNING of the year	21	**1,531,096,391**	**269,787,837**
Prior year adjustment	25	**- 1,414,206,101**	**- 74,678,925**
Cash and cash equivalent at END of the year	24	**1,765,502,488**	**1,531,096,391**
As per statement of assets		**1,765,502,491**	**1,531,096,391**

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 05/06 2020 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member No: 3240

Head of Treasury
Name:Michael Musyoki
ICPAK Member No: 13428

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable	Budget utilization	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,321,000,000	-	8,321,000,000	8,321,000,000	-	100%
Transfers for level 5 hospitals	383,583,815		383,583,815	383,583,815	-	100%
Donor Funds released through Exchequer Releases as per CARA	1,806,461,131	1,322,010,818	3,128,471,949	1,624,565,763	1,503,906,187	52%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	1,720,061,674	-	1,720,061,674	1,557,211,641	162,850,033	91%
Returned CRF issues	-	1,412,106,869	1,412,106,869	1,443,610,184	(31,503,315)	102%
TOTAL	**12,231,106,620**	**2,734,117,687**	**14,965,224,307**	**13,329,971,403**	**1,635,252,904**	**89%**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable	Budget utilization	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
PAYMENTS				-		
Compensation of Employees	5,019,742,774	285,349,756	5,305,092,530	5,229,810,671	75,281,859	99%
Use of goods and services	1,843,571,760	541,566,969	2,385,138,729	1,396,806,741	988,331,988	59%
Subsidies	-					0%
Transfers to Other Government Units	1,374,044,272	2,617,166,204	3,991,210,476	3,416,660,115	575,050,361	86%
Social Security Benefits	153,817,256	(200,000)	153,617,256	111,397,344	42,219,912	73%
Acquisition of Assets	3,792,846,829	(718,765,242)	3,074,081,587	1,623,733,886	1,450,347,701	53%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	45,083,728	11,000,000	56,083,728	-	56,083,728	0%
TOTAL	**12,229,106,619**	**2,736,117,687**	**14,965,224,306**	**11,778,408,758**	**3,187,315,548**	**79%**

NB: i. The 2% increase in CRF Returns arose from; Ksh. 24,478,145 (Development) & Ksh. 7,025,170 (Recurrent) which were not factored in original and supplementary budget. Refer to note 10.

ii. The adjustment of Ksh. 2,736,117,687 was as a result of supplementary budget.

iii. Other Payments budget consists of emergency fund and budgetary reserves. There was no emergency during the FY2018/2019.

The entity financial statements were approved on 05/06 2020 and signed by:

Chief Officer – County Treasury
Name: Jacinta Masila
ICPAK Member No: 3240

Head of Treasury Accounts
Name:Michael Musyoki
ICPAK Member No: 13428

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,321,000,000	-	8,321,000,000	8,321,000,000	-	100%
Transfers for level 5 hospitals	383,583,815		383,583,815	383,583,815	-	100%
Donor Funds released through Exchequer Releases as per CARA	1,806,461,131	1,322,010,818	3,128,471,949	1,624,565,763	1,503,906,187	52%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	1,720,061,674	-	1,720,061,674	1,557,211,641	162,850,033	91%
Returned CRF issues	-	1,412,106,869	1,412,106,869	1,443,610,184	(31,503,315)	102%
TOTAL	**12,231,106,620**	**2,734,117,687**	**14,965,224,307**	**13,329,971,403**	**1,635,252,904**	**89%**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
PAYMENTS						
Compensation of Employees	4,947,664,945	285,349,756	5,233,014,701	5,229,810,671	3,204,030	100%
Use of goods and services	1,716,260,558	507,066,969	2,223,327,527	1,396,806,741	826,520,786	63%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	809,094,466	1,136,155,496	1,945,249,962	1,025,759,690	52,579,446	53%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	112,200,000	(200,000)	112,000,000	111,397,344	602,656	99%
Acquisition of Assets	-	-	-	-	-	0%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Other Payments	45,083,728	11,000,000	56,083,728	-	56,083,728	0%
TOTAL	**7,630,303,697**	**1,939,372,221**	**9,569,675,918**	**7,763,774,446**	**938,990,646**	**81%**

The entity financial statements were approved on 05/06 2020 and signed by:

Chief Officer- County Treasury
Name: Jacinta Masila
ICPAK Member No: 3240

Head of Treasury Accounts
Name: Michael Musyoki
ICPAK Member No: 13428

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,321,000,000	-	8,321,000,000	8,321,000,000	-	100%
Transfers for level 5 hospitals	383,583,815		383,583,815	383,583,815	-	100%
Donor Funds released through Exchequer Releases as per CARA	1,806,461,131	1,322,010,818	3,128,471,949	1,624,565,763	1,503,906,187	52%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
County Own Generated Receipts	1,720,061,674	-	1,720,061,674	1,557,211,641	162,850,033	91%
Returned CRF issues	-	1,412,106,869	1,412,106,869	1,443,610,184	(31,503,315)	102%
TOTAL	**12,231,106,620**	**2,734,117,687**	**14,965,224,307**	**13,329,971,403**	**1,635,252,904**	**89%**
PAYMENTS				-		

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	72,077,829	-	72,077,829	-	72,077,829	0%
Use of goods and services	127,311,202	34,500,000	161,811,202	-	161,811,202	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	564,949,806	1,481,010,708	2,045,960,514	1,449,796,686	522,470,774	71%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	41,617,256	-	41,617,256	-	41,617,256	0%
Acquisition of Assets	3,792,846,829	(718,765,242)	3,074,081,587	1,623,733,886	1,450,347,701	53%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**4,598,802,922**	**796,745,466**	**5,395,548,388**	**3,073,530,573**	**2,248,324,762**	**57%**

NB: *The 2% increase in CRF Returns arose from; Ksh. 24,478,145 (Development) & Ksh. 7,025,170 (Recurrent) which were not factored in original and supplementary budget. Refer to note 10.*

The entity financial statements were approved on 05/06 2020 and signed by:

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

Head of Treasury Accounts
Name: Michael Musyoki
ICPAK Member No: 13428

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	401,503,989	(6,423,193)	395,080,796	218,166,224	176,914,572
Sub-programme 2	Transport Department	30,177,780	2,000,000	32,177,780	28,153,659	4,024,121
Sub-programme 3	Directorate of Human Resource and Administration	78,990,300	(24,550,000)	54,440,300	40,494,210	13,946,090
Sub-programme 4	Directorate of ICT	10,844,956	4,400,000	15,244,956	15,013,022	231,934
Sub-programme 5	Directorate of Hospitality Services	22,811,866	2,100,000	24,911,866	21,806,548	3,105,318
Sub-programme 6	Cabinet Office	7,969,500	(1,400,000)	6,569,500	3,387,366	3,182,134
Sub-programme 7	Deputy Governor,Advisors and County Secretary	53,420,306	13,860,695	67,281,001	62,593,977	4,687,024

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
TOTAL		**605,718,697**	**(10,012,498)**	**595,706,199**	**389,615,006**	**206,091,193**
PUBLIC SERVICE,LABOUR AND ICT				-		-
Sub-programme 1	General Administration and support services	424,510,959	39,550,000	464,060,959	5,643,861,956	(5,179,800,997)
Sub-programme 2	Information,Communication Services and ICT Infrastructure	5,975,000	22,700,000	28,675,000	11,983,169	16,691,831
Sub-programme 3	Training,Research and Development	3,250,000	91,268,093	94,518,093	4,761,477	89,756,616
TOTAL		**433,735,959**	**153,518,093**	**587,254,052**	**5,660,606,602**	**(5,073,352,550)**
TRADE,ECONOMIC PLANNING AND INDUSTRIALIZATION				-		-
Sub-programme 1	Headquarter Administration Services	82,585,600	-	82,585,600	26,654,173	55,931,427
Sub-programme 2	Economic Planning	-	8,000,000	8,000,000	5,360,000	2,640,000

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 3	Legal Office	52,525,000		52,525,000	43,293,744	9,231,256
TOTAL		**135,110,600**	**8,000,000**	**143,110,600**	**75,307,917**	**67,802,683**
FINANCE AND REVENUE MANAGEMENT				-		-
Sub-programme 1	Resource Mobilization	26,127,351	3,574,800	29,702,151	29,249,022	453,129
Sub-programme 2	Budget formulation,Coordination and Implementation	55,987,728	18,106,183	74,093,911	26,794,802	47,299,109
Sub-programme 3	Supply Chain Management	4,058,000	1,350,000	5,408,000	4,833,687	574,313
Sub-programme 4	Accounts Services	7,736,042	5,885,000	13,621,042	13,444,552	176,490
Sub-programme 5	Audit Services	5,850,000	800,000	6,650,000	6,016,651	633,349
Sub-programme 6	Human Resource Management and Support Services	294,182,147	15,497,600	309,679,747	106,146,698.70	203,533,048.30
TOTAL		**393,941,268**	**45,213,583**	**439,154,851**	**186,485,412.70**	**252,669,438.30**

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
DECENTRALIZED UNITS,COUNTY ADMINISTRATION,ENVIRONMENT AND SANITATION				-		-
Sub-programme 1	General Administration and support services	169,524,927	81,234,282	250,759,209	38,876,030	211,883,179
Sub-programme 2	Administration of Field Services and Management of Security Services	181,418,514	5,530,000	186,948,514	32,838,530	154,109,984
Sub-programme 3	Forensic & Research Centre	-	-	-		-
Sub-programme 4	General Administration and planning	3,340,000	1,698,716	5,038,716	4,783,250	255,466
Sub-programme 5	Environmental Management	50,000	(50,000)	-	-	-
Sub-programme 6	Solid Waste Management	18,500,000	(1,412,998)	17,087,002	6,537,822	10,549,180
Sub-programme 7	Sanitation Management	2,000,000	-	2,000,000	197,871	1,802,129
TOTAL						

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
		374,833,441	87,000,000	461,833,441	83,233,503	378,599,938
AGRICULTURE,LIVESTOCK,FISHERIES,WATER AND IRRIGATION				-		-
Sub-programme 1	General Administration and support services	65,213,122	48,783,008	113,996,130	16,925,719	97,070,411
Sub-programme 2	Crop Development and Management	132,491,243	-	132,491,243	21,024,773	111,466,470
Sub-programme 3	Livestock Resources Management and Development	58,478,670	-	58,478,670	3,018,840	55,459,830
Sub-programme 4	Fisheries Development	16,256,104	1,000,000	17,256,104	1,240,881	16,015,223
Sub-programme 5	Veterinary Services	66,287,057	-	66,287,057	1,846,617	64,440,440
Sub-programme 6	Agriculture Training Centre	13,717,293	212,500	13,929,793	10,606,481	3,323,312
Sub-programme 7	Water Supply and Sewerage	47,669,128	(8,482,155)	39,186,973	14,876,279	24,310,694
Sub-programme 8	Water Resources Management and Water Storage	47,022,849	-	47,022,849	231,920	46,790,929

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 9	Development and Promotion of Irrigation Schemes	5,562,474	-	5,562,474	-	5,562,474
Sub-programme 10	General Administration and support services	49,935,033	-	49,935,033	26,803,399	23,131,634
TOTAL		**502,632,973**	**41,513,353**	**544,146,326**	**96,574,909**	**447,571,417**
HEALTH AND EMERGENCY SERVICES				-		-
Sub-programme 1	General Administration and planning	3,227,301,364	203,301,201	3,430,602,565	565,418,097	2,865,184,468
Sub-programme 2	Curative Services	288,300,000	365,000,000	653,300,000	181,034,066	472,265,934
Sub-programme 3	Preventive and Promotive Services	12,790,000	797,524,789	810,314,789	183,320,357	626,994,432
Sub-programme 4	Emergency Services	16,796,000	-	16,796,000	15,827,423	968,577
TOTAL		**3,545,187,364**	**1,365,825,990**	**4,911,013,354**	**945,599,943**	**3,965,413,411**
TRANSPORT,ROADS,PUBLIC WORKS AND HOUSING				-		-

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 1	General Administration and support services	30,555,014	-	30,555,014	22,571,369	7,983,645
Sub-programme 2	Road Development,Maintenance and Management	24,232,764	-	24,232,764	4,623,562	19,609,202
Sub-programme 3	Housing Development and Human Settlement	2,500,000	-	2,500,000	1,762,131	737,869
Sub-programme 4	County Government Buildings	56,735,608	-	56,735,608	852,831	55,882,777
Sub-programme 5	County Fleet Management	73,074,397	3,000,000	76,074,397	36,873,962	39,200,435
TOTAL		**187,097,783**	**3,000,000**	**190,097,783**	**66,683,855**	**123,413,928**
EDUCATION,YOUTH AND SOCIAL WELFARE				-		-
Sub-programme 1	General Administration and support services	152,784,000	116,013,275	268,797,275	94,313,653	174,483,622
Sub-programme 2	Basic Education	95,087,490	(500,000)	94,587,490	15,649,634	78,937,856
Sub-programme 3	Youth Development Services	21,850,000	(500,000)	21,350,000	468,000	20,882,000

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 4	Gender and Social Services	25,500,000	3,000,000	28,500,000	18,608,164	9,891,836
TOTAL		**295,221,490**	**118,013,275**	**413,234,765**	**129,039,451**	**284,195,314**
LANDS,URBAN DEVELOPMENT, ENERGY AND NATURAL RESOURCES				-		-
Sub-programme 1	General Administration and support services	61,942,275	-	61,942,275	11,663,129	50,279,146
Sub-programme 2	Energy and Natural Resources	35,258,063	20,000,001	55,258,064	46,009,617	9,248,447
Sub-programme 3	Urban Planning and Development	-	52,108,000	52,108,000	43,718,400	8,389,600
TOTAL		**97,200,338**	**72,108,001**	**169,308,339**	**101,391,146**	**67,917,193**
TOURISM,CULTURE,SPORTS,CO-OPERATIVE DEVELOPMENT AND MARKETING				-		-

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 1	General administrative and Support Services	45,571,383	36,122,729	81,694,112	4,803,038	76,891,074
Sub-programme 2	Heritage & Culture	306,880	-	306,880	-	306,880
Sub-programme 3	Management and Development of Sports and facilities	3,548,000	-	3,548,000	2,880,916	667,084
Sub-programme 4	Liquor Management	2,596,914	500,000	3,096,914	1,756,920	1,339,994
Sub-programme 5	Tourism Development and Marketing	5,250,256	-	5,250,256	2,842,335	2,407,921
Sub-programme 6	Management of Recreational Facilities	1,787,447	-	1,787,447	670,000	1,117,447
Sub-programme 7	Machawood	3,674,160	-	3,674,160	2,706,600	967,560
Sub-programme 8	County Image Directorate	1,500,000	-	1,500,000	1,043,641	456,359
Sub-programme 9	Co-operative Development	17,034,622	-	17,034,622	7,686,513	9,348,109
TOTAL		**81,269,662**	**36,622,729**	**117,892,391**	**24,389,963**	**93,502,428**
COUNTY PUBLIC SERVICE BOARD				-		-

1.1. g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES RECURRENT						
Programme/Sub-programme		Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 1	Human Resource and Administration	41,397,784	-	59,967,479	4,846,743	55,120,736
TOTAL		**41,397,784**	**-**	**41,397,784**	**4,846,743**	**36,551,041**
GRAND TOTAL		**6,693,347,359**	**1,920,802,526**	**8,614,149,885**	**7,763,774,450.70**	**850,375,434.30**

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
OFFICE OF THE GOVERNOR						
Sub-programme 1	Office of the Governor	6,825,000	10,012,497	16,837,497	10,894,385	5,943,112
TOTAL		**6,825,000**	**10,012,497**	**16,837,497**	**10,894,385**	**5,943,112**

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
PUBLIC SERVICE,LABOUR AND ICT				-		-
Sub-programme 1	General Administration and support services	1,700,000	1,000,000	2,700,000	2,677,852	22,148
Sub-programme 2	Information,Communication Services and ICT Infrastructure	11,000,000	(1,000,000)	10,000,000	4,912,292	5,087,708
Sub-programme 3	Training,Research and Development	-	-	-		-
TOTAL		**12,700,000**	**-**	**12,700,000**	**7,590,144**	**5,109,856**
TRADE,ECONOMIC PLANNING AND INDUSTRIALIZATION				-		-
Sub-programme 1	Headquarters administrative services	-	-	-	-	-
Sub-programme 2	Trade Development	51,000,000	10,000,000	61,000,000	10,125,846	50,874,154
Sub-programme 3	Industrial Development	40,000,000	-	40,000,000	33,308,028	6,691,972

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 4	Economic Planning and Statistical Services	-	-	-	-	-
Sub-programme 5	Machakos Investment and Promotion Board		-	-	-	-
Sub-programme 6	Legal Office	575,000	-	575,000	-	575,000
TOTAL		**91,575,000**	**10,000,000**	**101,575,000**	**43,433,874**	**58,141,126**
FINANCE AND REVENUE MANAGEMENT				-		-
Sub-programme 1	Resource Mobilization	10,071,100	-	10,071,100	8,574,317	1,496,783
Sub-programme 2	Public Financial Management	-	-	3,928,031	3,383,745	544,286
Sub-programme 3	Budget formulation,Coordination and Implementation	-	-	-	-	-
Sub-programme 4	Accounting Services	700,000	-	700,000		700,000
Sub-programme 5	Audit Services	1,029,900	-	1,029,900	-	1,029,900

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 6	Human Resource Management and Support Services	-	-	-	-	-
TOTAL		**11,801,000**	**-**	**15,729,031**	**11,958,062**	3,770,969
DECENTRALIZED UNITS,COUNTY ADMINISTRATION,ENVIRONMENT AND SANITATION				-		-
Sub-programme 1	General Administration and support services	16,000,000	-	16,000,000	15,993,228	6,772
Sub-programme 2	Administration of Field Services and Management of Security Services	-	-	-	-	-
Sub-programme 3	Forensic & Research Centre	-	-	-	-	-
Sub-programme 4	Environment Management	5,000,000	-	5,000,000	4,836,950	163,050
Sub-programme 5	Solid waste					

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
	management	10,000,000	-	10,000,000	9,500,000	500,000
Sub-programme 6	Sanitation Management	-	-	-	-	-
TOTAL		**31,000,000**	**-**	**31,000,000**	**30,330,178**	**669,822**
AGRICULTURE,LIVESTOCK,FISHERIES,WATER AND IRRIGATION				-		-
Sub-programme 1	General Administration and support services	2,000,000	113,612,164	115,612,164	50,570,411	65,041,753
Sub-programme 2	Crop Development and Management	50,000,000	15,000,000	65,000,000	36,299,132	28,700,868
Sub-programme 3	Livestock Resources Management and Development	2,500,000	6,000,000	8,500,000	5,703,560	2,796,440
Sub-programme 4	Fisheries Development	400,000	-	400,000	-	400,000
Sub-programme 5	Veterinary Services	22,000,000	1,500,000	23,500,000	23,272,478	227,522
Sub-programme 6	Agriculture Training Centre	-	-	-	-	-

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 7	Water Supply and Sewerage	335,311,202	(32,748,445)	302,562,757	192,966,141	109,596,616
Sub-programme 8	Water Resources Management and Harvesting Storage	42,000,000	20,000,000	62,000,000	1,502,776	60,497,224
Sub-programme 9	Development and Promotion of Irrigation Schemes	144,034,578	21,230,600	165,265,178	118,296,166	46,969,012
Sub-programme 10	Water General Administrative and Support Services	67,365,362	-	67,365,362	8,736,986	58,628,376
TOTAL		**665,611,142**	**144,594,319**	**810,205,461**	**437,347,650**	**372,857,811**
HEALTH AND EMERGENCY SERVICES				-		-
Sub-programme 1	General Administration and planning	460,576,125	10,748,396	471,324,521	256,341,827	214,982,694
Sub-programme 2	Curative Services	141,000,000	-	141,000,000	50,225,267	90,774,733
Sub-programme 3	Preventive and Promotive Services	36,418,284	-	36,418,284	5,901,815	30,516,469
Sub-programme 4	Emergency Services	110,450,000	-	110,450,000	20,035,343	90,414,657

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
TOTAL		**748,444,409**	**10,748,396**	**759,192,805**	**332,504,252**	**426,688,553**
TRANSPORT,ROADS,PUBLIC WORKS AND HOUSING				-		-
Sub-programme 1	General Administration and support services	500,250	(500,250)	-	-	-
Sub-programme 2	Road Development,Maintenance and Management	1,319,221,983	286,372,875	1,605,594,858	780,657,209	824,937,649
Sub-programme 3	Housing Development and Human Settlement	-	-	-	-	-
Sub-programme 4	County Government Buildings	36,575,000	104,100,000	140,675,000	139,914,193	760,807
Sub-programme 5	County Fleet Management	80,000,000	30,500,000	110,500,000	60,659,130	49,840,870
TOTAL		**1,436,297,233**	**420,472,625**	**1,856,769,858**	**981,230,532**	**875,539,326**
EDUCATION,YOUTH AND SOCIAL WELFARE				-		-
Sub-programme 1	General Administration and support services	105,000,000	-	105,000,000	-	105,000,000

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
Sub-programme 2	Basic Education	10,000,000	-	10,000,000	6,857,605	3,142,395
Sub-programme 3	Youth Development Services	174,295,000	6,457,023	180,752,023	71,256,813	109,495,210
Sub-programme 4	Gender and Social Services	-	-	-		-
TOTAL		**289,295,000**	**6,457,023**	**295,752,023**	**78,114,418**	**217,637,605**
LANDS,URBAN DEVELOPMENT,ENERGY AND NATURAL RESOURCES				-		-
Sub-programme 1	Land Policy and Planning	-	-	-		-
Sub-programme 2	Urban Planning and Development	1,018,320,500	-	1,018,320,500	1,018,320,500	-
Sub-programme 3	Energy and County Electrification	36,000,000	20,000,000	56,000,000	55,120,556	879,444
TOTAL		**1,054,320,500**	**20,000,000**	**1,074,320,500**	**1,073,441,056**	**879,444**

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
TOURISM,CULTURE,SPORTS,CO-OPERATIVE DEVELOPMENT AND MARKETING				-		-
Sub-programme 1	General administrative and Support Services	-	-	-	-	-
Sub-programme 2	Heritage & Culture	772,800	-	772,800	-	772,800
Sub-programme 3	Management and Development of Sports and facilities	-	-		-	-
Sub-programme 4	Liquor Management	3,171,040	-	3,171,040	2,925,336	245,704
Sub-programme 5	Tourism Development and Marketing	1,723,680	-	1,723,680	1,073,146	650,534
Sub-programme 6	Management of Recreational Facilities	282,662	104,000,000	104,282,662	49,392,449	54,890,213
Sub-programme 7	Machawood	2,368,400	-	2,368,400	1,378,721	989,679
Sub-programme 8	County Image Directorate	5,678,281	-	5,678,281	5,127,356	550,925
Sub-programme 9	Co-operative Development	921,920	-	921,920	-	921,920

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
		201819		201819	Date, 201819	
		KShs	KShs	KShs	KShs	KShs
TOTAL		**14,918,783**	**104,000,000**	**118,918,783**	**59,897,008**	**59,021,775**
COUNTY PUBLIC SERVICE BOARD				-		-
Sub-programme 1	Human Resource and Administration	2,014,855	6,532,575	8,547,430	6,789,014	1,758,416
TOTAL		**2,014,855**	**6,532,575**	**8,547,430**	**6,789,014**	**1,758,416**
GRAND TOTAL		**4,364,802,922**	**732,817,435**	**5,101,548,388**	**3,073,530,573**	**2,028,017,815**

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

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 2019, 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.

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

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 *entity'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 12,229,106,619 for the period 1st July 2019 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the *entity'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.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2018/2019	2017/2018
	KShs	KShs
Exchequer Releases	**10,329,149,578**	**8,271,694,408**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	416,050,000	1,035,860,000
Total Equitable Share for quarter 2	1,331,360,000	1,368,815,000
Total Equitable Share for quarter 3	3,120,375,000	1,923,740,000
Total Equitable Share for quarter 4	3,453,215,000	3,070,584,999
Total	**8,321,000,000**	**7,398,999,999**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	383,583,815	383,583,816
Total	**383,583,815**	**383,583,816**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	RESTATED 2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	24,806,250	30,290,934
World Bank – THUSCP	39,211,189	29,813,086
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	-	49,893,169
Youth Polytechnic support grant	40,992,724	65,957,023
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	1,059,520,500	-
Agriculture Sector Development Support Project (ASDSP) – SWEDEN	7,684,832	-
Kenya Climate Smart Agriculture Project (KCSAP)	41,070,411	-
Kenya Roads Board (KRB)	219,084,684	288,391,504
User Fee Forgone	24,129,039	24,764,877
Universal Health Care	168,066,134	-
Total	**1,624,565,763**	**489,110,593**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	KShs	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	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& 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

	2018 - 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2018/2019	2017/2018
	Kshs	Kshs
RECEIPTS		
Land Rates & Ground Rent	279,731,890	188,194,036
Single Business Permit	186,038,661	182,849,984
Quarry	469,112,527	229,429,097
Sand Gravel	47,079,183	47,105,372
Market Fees	15,334,462	6,707,032
Plot/Stall Rent	14,232,315	10,041,599
Bus park	102,790,677	43,206,310
House Rent	1,469,010	4,864,373
Refuse/Conservancy Fee	14,788,520	10,568,555
Sign Board & Advertisement Fee	35,831,811	35,062,217
Fire Fighting & Ambulance Management Unit	32,171,141	15,434,615
Slaughter House Fees/Livestock	16,074,086	5,511,773
Enforcement Management Unit	19,795,112	5,535,012
Off street Parking Unit	8,613,865	
Building Plan Approval	182,816,818	182,857,582
Cess	10,823,081	6,228,835
Procurement Unit	-	-
Social Services & Sports Management Unit	1,207,655	22,000
Water Sales	164,000	157,327
Miscellaneous	588,433	1,235,437
House Loan Repayment	335,935	38,100
Salary Refunds/Salary Advance	10,000	18,125
Motor vehicle/Motorcycle Registration	478,629	109,623
Interest/Penalties On Stalls Rent	2,258,485	-
Health Revenue Account	60,902,769	73,131,315
Liquor licence	52,214,949	35,807,526

Agri-Farm	801,060	-
Tourism	313,655	89,000
Noise Pollution	94,700	-
Weights & Measures	1,138,211	-
Tender Account	-	-
TOTAL	**1,557,211,641**	**1,084,204,845**

10. RETURNED CRF ISSUES

	2018/2019	2017/2018
	Kshs	Kshs
Recurrent account	7,025,170	12,850,869
Development account	24,478,145	10,089,342
Deposit account – CRF	1,412,106,869	51,738,714
Total	**1,443,610,184**	**74,678,925**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	5,198,049,734	4,484,424,004
Basic wages of temporary employees	10,263,285	74,539,037
Personal allowances paid as part of salary	160,000	31,999,269
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	21,337,652	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**5,229,810,671**	**4,590,962,310**

12. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	74,491,347	94,837,265
Communication, supplies and services	31,389,522	22,651,432
Domestic travel and subsistence	280,318,138	137,161,499
Foreign travel and subsistence	35,329,616	36,899,087
Printing, advertising and information supplies & services	45,019,480	26,523,236
Rentals of produced assets	16,693,921	9,531,870
Training expenses	37,748,900	33,649,000
Hospitality supplies and services	50,271,109	49,943,096
Insurance costs	99,904,597	54,273,766
Specialized materials and services	296,828,407	205,122,437
Office and general supplies and services	50,450,901	

		26,371,262
Other operating expenses	239,790,487	208,917,424
Routine maintenance – vehicles and other transport equipment	43,273,863	13,316,635
Fuel Oil and Lubricants	72,242,658	66,895,559
Routine maintenance – other assets	23,053,795	6,819,668
Total	**1,396,806,741**	**992,913,236**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers for level 5 hospitals	270,426,589	
DANIDA - Universal Healthcare in Devolved Units Programme	35,554,646	19,542,538
World Bank – THUSCP	39,211,189	29,813,086
National Agricultural & Rural Inclusive Growth Project (NARIGP)		
Kenya Devolution Support Programme		49,893,169
Youth Polytechnic support grant	57,481,981	49,467,767
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	1,059,520,500	-
Agriculture Sector Development Support Project (ASDSP) – SWEDEN	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	41,070,411	-
Kenya Roads Board (KRB)	219,084,684	288,391,504
User Fee Forgone	48,893,916	-
Universal Health Care	168,066,134	
County Assembly	941,103,739	943,986,147
Capital Transfers	47,238,789	69,667,769
Other Capital Transfers-Recurrent	163,776,894	39,030,000

Other Current Transfers, Grants and subsidies	325,230,644	165,744,248
TOTAL	**3,416,660,115**	**1,655,536,228**

15. OTHER GRANTS AND PAYMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018/2019	2017/2018
	Kshs	Kshs
Government pension and retirement benefits	111,397,344	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**111,397,344**	**-**

17. ACQUISITION OF ASSETS

	2018/2019	2017/2018
	Kshs	Kshs
Non Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	478,895,317	207,511,740
Refurbishment of Buildings	14,507,455	19,842,965
Construction of Roads	483,590,999	236,802,470
Construction and Civil Works	227,454,027	146,436,352
Overhaul and Refurbishment of Construction and Civil Works	173,491,031	95,719,683
Purchase of Vehicles and Other Transport Equipment	40,356,495	34,008,621
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	38,391,666	35,919,902
Purchase of ICT Equipment		
Purchase of Specialised Plant, Equipment and Machinery	113,409,358	57,441,216
Purchase of specialized plant	1,502,776	
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-

Purchase of Certified Seeds, Breeding Stock and Live Animals	48,635,242	11,055,660
Research, Studies, Project Preparation, Design & Supervision		4,786,673
Rehabilitation of Civil Works		-
Acquisition of Strategic Stocks and commodities	3,499,520	1,169,500
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions	-	-
Total	**1,623,733,886**	**850,694,782**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	KShs	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

	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

	Ex. rate (if in foreign currency)	2018/2019	2017/2018
Name of Bank, Account No. & Currency	**Kshs**	**Kshs**	**Kshs**
Central Bank of Kenya-1000170468 – Recurrent		8,474	15,087
Central Bank of Kenya-1000170506- Development		503,633	2,084,145
Central Bank of Kenya-1000170751- CRF		1,602,718,287	1,412,106,869
Central Bank of Kenya- 1000228229 retentions account – Retention		151,628,962	106,247,155
Kenya Commercial Bank-00001140764721			
34308341007-Chase bank		10,643,135	10,643,135
Total		**1,765,502,491**	**1,531,096,391**

21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	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:

	2018 – 2019	2017 – 2018
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	2018/2019	2017/2018
	Kshs	Kshs
Government Imprests	-	51,667,749
Clearance Accounts	-	-
Total	**-**	**51,667,749**

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

23. ACCOUNTS PAYABLE

	2018/2019	2017/2018
	Kshs	Kshs
Deposits	151,628,962	106,247,155
Total	**151,628,962**	**106,247,155**

24. FUND BALANCE BROUGHT FORWARD

	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	1,531,096,391	269,787,837
Cash in hand		-
Accounts Receivables	51,667,749	36,896,495
Accounts Payables	(106,247,155)	(95,960,044)
Total	**1,476,516,985**	**210,724,288**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

	2018/2019	2017/2018
	Kshs	Kshs
Adjustments on bank account balances		
Recurrent account CBK	(15,087)	(12,850,869)
Development account CBK	(2,084,145)	(10,089,342)
Deposit account – CRF	(1,412,106,869)	(51,738,714)
Others (*specify*)	-	-
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	**(1,414,206,101)**	**(74,678,925)**

7.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	93,429,345	-	-	40,497,250
Construction of civil works	144,388,717	-	-	303,531,500
Supply of goods	640,877,457	-	-	405,892,847
Supply of services	75,499,422	-	-	78,467,623
Total	**954,194,940**	**-**	**-**	**828,389,221**

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Retirement Benefits	213,593,354	-	-	366,367,575
Total	**213,593,354**	**-**	**-**	**366,367,575**

3. OTHER PENDING PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

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

	2018- 2019	2017- 2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	-
	-	-
Transfers to related parties	-	-
Transfer to the County Assembly	941,103,739	943,986,147
Transfers to other County Government Entities	1,939,310,050	437,108,064
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**2,880,413,789**	**1,381,094,211**
	-	-
Transfers from related parties	-	-
Transfers from the Exchequer	10,329,149,578	8,271,694,408
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	**10,329,149,578**	**8,271,694,408**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible

8. 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.

No. On the External Audit Report	Issue/ Observation by the Auditor	Management Comment	Focal Point Person to resolve the issue	Status Resolved/Not Resolved
1.	**Failure to prepare Funds Financial Statements** An amount of Kshs.52, 248,016was transferred to the bursary fund. The funds administrator failed to prepare and submit financial statements relating to the fund.	Funds financial statements have been prepared and presented to auditors for review.	Accounting officer-Department of Education skills training and social welfare.	Waiting for feedback from Machakos County Assembly
2.	**Assets Inherited from the Defunct Local Authorities.** 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.	County Executive has listed all the assets inherited from the 5 former local authorities and appointed members to Intergovernmental County Committee on Assets and Liabilities in line with Gazette notice No 5711Vol. CXXI No.81dated 21st June, 2019.	Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly
3.	The financial statements were prepared using a manual general ledger as	Financial Statements only record transactions for	Accounting Officer-County Treasury	Waiting for feedback from Machakos County

	opposed to an IFMIS ledger.	which payments have been actualized but not on transmission to Internet Banking		Assembly
4	**Unsupported Accounts Payables.** Balance for deposits and retentions were not supported. Completeness and accuracy of accounts payable could not be confirmed.	Documents in support of Accounts payable were provided for audit review.	Accounting Officer-County Treasury.	Waiting for feedback from Machakos County Assembly.
5.	**Long Outstanding Imprests** An amount of Kshs. 51,677,748 was reflected as outstanding imprest as at 30th June 2018.	The imprests have been reconciled and fully surrendered.	Accounting Officer-County Treasury.	Waiting for feedback from Machakos County Assembly.
6	**Failure to meet revenue target.** Shortfall in revenue collection and under expenditure delayed provision of services	Kshs.95, 744,681 and Kshs.65,588,789 for the department of health were not received from National Treasury . Machakos county Finance bill 2018 was also challenged in court which affected its full implementation.	Accounting Officer-County Treasury.	Waiting for feedback from Machakos County Assembly
7.	**Failure to observe budget ceilings** The regularity and validity of Kshs. 3,350,200 described as top up allowance could not be confirmed	The top up house allowance was utilized to pay top up allowance for security officers.	Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly.
8.	**Irregular Payments to F.K.F**	Payment was done after the	Accounting Officer-	Waiting for feedback from

	The regularity of Kshs.13,500,000 to FKF as support for CECAFA games could not be confirmed.	games ended since the accuracy of the number of youth had to be determined.	Tourism, Sports and Culture.	Machakos County Assembly.
9.	**Failure to settle long outstanding bills.** Failure to settle long outstanding bills ksh.954,194,940	The figure of pending bills has reduced over the years. Pending bills ageing analysis has been done to guide in clearing the backlog.	Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly
10.	**Failure to avail information Relating to Ongoing projects** -The kivandini –Masinga Road project which cost kes 205,812,124 was 80 percent as at November 2018. -Status of various projects undertaken of ksh. 610,292,286 and an additional KRB projects of ksh 89,002,689 was not completed in time hence the delay denied services to the citizens.	-The Kivandini-Masinga road is now 100 percent complete and the project is now open to traffic. -A project implementation status report confirming that all projects amounting to ksh. 610,292,286 and ksh 89,002,689 were 100 percent complete has been provided to audit for review	Accounting Officer-Department of Transport, Roads and Public Works.	Waiting for feedback from Machakos County Assembly
11.	**Stalled project-Construction of Microwave and Shredder House** -Inspection of the microwave and shredder house in Nov 2018 revealed that the project was stalled and the	-The county government readvertised for new tenders and the project has since been completed.	Accounting Officer-Department of Health & Emergency Services	Waiting for feedback from Machakos County Assembly

	contractor abandoned site. There was no value for money			
12.	**Failure to prepare a performance report** -Management failed to prepare and submit a report on performance against pre-determined objectives for submission to the Auditor-General	-The county government prepared the performance report and has since submitted it to the Auditor for review	Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly
13.	**Installation of a substandard Tartan Track at Machakos Stadium** -A site visit revealed that a third of the running track had started wearing out barely less than a year after installation hence no value for money	The county government paid 2/3 of the contract price leaving a third outstanding to satisfactory cushion the cost of the worn out running track. The matter is in court awaiting determination. We are in a process of looking into possible ways of terminating the contract.	Accounting Officer-Tourism, Sports and Culture.	Waiting for feedback from Machakos County Assembly
14.	**Grounded Motor Vehicles** -The 2016/17 audit report revealed seventeen grounded or not operational vehicles attached to Department of Decentralized units and county administration -A physical inspection of Athi-river health facility revealed two ambulances (KBY 281G & KBY 091G) allocated to the facility were not operational	-All the seventeen vehicles have since been repaired and are now operational as per the attached work tickets -Insurance cover for the two ambulances have been provided	Accounting Officer-Department of Decentralized Unit and County Administration & Accounting Officer - Health and Emergency Services	Waiting for feedback from Machakos County Assembly

	despite being in good condition	and are now operational as indicated by insurance policy number B8938488 and B 8939641		
15	**Lack of Ownership Documents for Tractors** -As report in 2015/16 and 2016/17, the county government procured 40 Massey Ferguson tractors to assist farmers. Ownership documents of 14 tractors were not provided for audit by 30.06.2017.The existence of twenty five units could not be confirmed	-The ownership documents(log books) for thirty nine(39) have been provided to audit for review with an exception of one tractor (KTCB 167L) pending finalization at NTSA offices	Accounting officer-Department of Agriculture and Food Security	Waiting for feedback from Machakos County Assembly
16.	**Failure to Secure County Residential Houses** -As reported earlier National Housing Corporation developed 25 units on behalf of Masaku County Council .However, no evidence has been provided to indicate how these houses were taken by the ministry and further what action the county executive is contemplating repossess the houses	-The county government is pursuing the matter with National Government with a view to resolving the matter as per attached correspondences.	Accounting Officer-Public Works and Transport	Waiting for feedback from Machakos County Assembly
17.	**Failure to secure ownership of Immovable Assets** -No evidence has been provided to confirm that the executive has followed up on title deeds of inherited land parcels and building of ksh.961,451,472 and which are prone to grabbing.	-The county government has on various occasions written to National Land Commission (NLC) to secure public land in Mavoko and Machakos County as a	Accounting Officer-Department of Lands and Natural Resources.	Waiting for feedback from Machakos County Assembly

	-Records available reveals that 18 parcel of lands inherited from Municipal Council of Mavoko as public utilities in syokimau had been sub-divided to individuals and institutions under unclear circumstances	whole. The NLC held public enquiries on 10th and 11th December 2018.		
18.	**Failure to Appoint an Audit Committee** -The county executive was in breach of authorities that govern establishment of audit committees	-The county internal audit committee was appointed and is now operational.	Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly
19.	**Lack of a Risk Management Policy** -The county government lacks a Risk Management Policy hence not possible to define entity's risk appetite and tolerance against unacceptable risk exposure	-The county executive is in the process of developing RMP to supplement various mitigating elements taken to cushion unforeseen events	- Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly
20.	**Lack of a Disaster Recovery Plan** -Lack of Disaster Recovery Plan (DRP) put 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 authorities	-The county executive has developed a draft which has been referred to Cabinet to secure the county ability to meet its obligations in providing basic services or its financial commitments.	-Accounting Officer-County Treasury	Waiting for feedback from Machakos County Assembly
21.	**Lack of an ICT policy** -The county executive has not prepared and	A draft ICT	Accounting	Waiting for

	implemented an ICT policy as a commitment to process of implementing digital technology, confidentiality ,integrity and availability of secured entity's data	policy has been developed. The county government is finalizing the process.	Officer-Public Service and ICT	feedback from Machakos County Assembly

CEC, Finance and Economic Planning

Sign.....

Date.....05/06/2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	416,050,000		19,179,191		435,229,191
Exchequer Releases for quarter 2	1,331,360,000	12,403,125		1,151,589,492	2,495,352,617
Exchequer Releases for quarter 3	3,120,375,000		168,776,879	132,661,188	3,421,813,067
Exchequer Releases for quarter 4	3,453,215,000	12,403,125	195,627,745	315,508,833	3,976,754,703
Total	**8,321,000,000**	**24,806,250**	**383,583,815**	**1,599,759,513**	**10,329,149,578**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
Construction of buildings					
1	Samtech Building Contractors	3,876,325	12/2/2015	3,876,325	
2	Dunhill works Ltd	484,352	6/15/2019	484,352	
3	Kalibin Building Contractors	2,179,500	2/15/2018	2,179,500	
4	Webcon Technical Services Ltd	7,924,680	3/1/2018	7,924,680	
5	Bernata Holdings ltd	5,113,072	5/7/2019	5,113,072	
6	Lowcar Enterprises	3,350,480	4/1/2019	3,350,480	
7	Bay Ridge Solutions Ltd	2,173,668	6/18/2019	2,173,668	
8	Bay Ridge Solutions Ltd	996,641	6/14/2019	996,641	
9	Samlaw Holdings ltd	1,900,000	6/19/2019	1,900,000	
10	Easco Africa Ltd	483,134	11/10/2014	483,134	
11	DoubleG Enterpise Ltd	1,503,060	5/31/2019	1,503,060	
12	Worldplus Ltd	3,972,500	6/3/2019	3,972,500	
13	Quadd Ltd	3,202,753	6/11/2019	3,202,753	
14	Flolliz contractors	1,837,201	12/14/2015	1,837,201	
15	Stepal Builders	1,499,885	5/2/2018	1,499,885	
	Sub-Total	**40,497,250**		**40,497,250**	**93,429,345**

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
	Construction of civil works				
16	Koma Hill Traders	1,227,230	6/21/2019	1,227,230	
17	Rafra Enterprises	800,000	3/14/2014	800,000	
18	Anabra Enterprises Limited	3,600,000	6/17/2019	3,600,000	
19	Loka Agencies	300,325	12/17/2018	300,325	
20	Gigi International	2,165,536	8/29/2014	2,165,536	
21	Ndaisi General contractors	4,985,585	13-Oct-14	4,985,585	
22	Maworks	3,816,606	10-May-16	3,816,606	
23	Assup Enterprises	3,290,000	1-Jan-15	3,290,000	
24	Country cross logistics ltd	4,989,000	1-Sep-14	4,989,000	
25	Zoar General Contractors	5,625,562	1-Mar-15	5,625,562	
26	Salan	2,403,201	1-Feb-15	2,403,201	
27	Bilco Engineering	2,669,500	1-Jun-16	2,669,500	
28	Jowan Investment Ltd	2,902,772	1-Jun-15	2,902,772	
29	Mbwire Systems Ltd	11,073,846	1-Dec-14	11,073,846	
30	Plansimasis Contractors & General	6,912,254	1-Nov-14	6,912,254	
31	Athiroads Enterprises Ltd	5,829,232	1-Apr-14	5,829,232	
32	Masco Construction Company	4,311,581	1-Mar-15	4,311,581	
33	Katsran Ltd	3,594,821		3,594,821	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
34	M/s Motivator Links Ltd	4,990,320	1-Feb-15	4,990,320	
35	Elcargo Suppliers Ltd	3,632,853	1-Jun-14	3,632,853	
36	Al-naim construction co.ltd	3,990,864	4-Jun-16	3,990,864	
37	Microbit Systems	2,605,161	14-Oct-15	2,605,161	
38	Lizzam Enterprises	2,419,440	25-Jan-17	2,419,440	
39	Mkundia Enterprises	5,633,845		5,633,845	
40	Sosmut Trading company Ltd	4,913,441	8/15/2014	4,913,441	
41	Diwafa Investment	1,067,900	1-Sep-14	1,067,900	
42	Benir Houlders	19,904,000	12-Nov-18	19,904,000	
43	Motivator Links	4,990,000	20-02-2015	4,990,000	
44	Shamma Logistics	5,017,000	17-07-2014	5,017,000	
45	Fasali Investments	4,054,511	29-08-2018	4,054,511	
46	Fasali Investments	3,969,000	1-Sep-18	3,969,000	
47	Fasali Investments	3,969,000	28-01-2019	3,969,000	
48	Norland International Ltd	7,938,000	13-11-2018	7,938,000	
49	Yokia Nyokal	2,857,878	2-Oct-18	2,857,878	
50	Zoar General Contractors	8,252,151	15-04-2019	8,252,151	
51	Arshad Construction Company Ltd	11,286,895	4-Dec-14	11,286,895	
52	Divack General Supplies	3,743,320	19-06-2019	3,743,320	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
53	Mkundia Enterprises Ltd	1,373,165	4-Oct-14	1,373,165	
54	GreenBuck Construction Co.Ltd	3,265,492	5-May-14	3,265,492	
55	Stanfford Construction Company	3,431,860	18-07-2018	3,431,860	
56	Donk Investments Ltd	5,274,242	29-06-2015	5,274,242	
57	Elcargo Supplies	3,131,770	18-03-2015	3,131,770	
58	Gee Six Ventures Ltd	8,231,297	31-01-2015	8,231,297	
59	Davewait Engineering Works	1,068,962	5-Aug-17	1,068,962	
60	Qteck Construction Company	916,500	10-Jan-19	916,500	
61	Nados Enterprises	2,950,000	3-Aug-18	2,950,000	
62	Qteck Construction Company	1,897,690	7-May-19	1,897,690	
63	Diverse Contractors Ltd	3,055,440	15-07-2015	3,055,440	
64	Wellson Ltd	3,466,080	10-Jun-19	3,466,080	
65	Dannex Investments & Engineering Works	3,921,768	25-01-2019	3,921,768	
66	Wellson Ltd	1,997,204	13-06-2019	1,997,204	
67	Al-naim construction co.ltd	5,207,000	14-Nov-18	5,207,000	
68	Juphy Agencies ltd	2,982,940	27-Jun-19	2,982,940	
69	Northridge Logistics	1,658,150	12/17/2014	1,658,150	
70	Bomaque ltd	1,043,080	12/27/2013	1,043,080	
71	Rockerfeller International	520,000	1/9/2014	520,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
72	Asal Hydro-Contractors Ltd	2,026,365	1/17/2014	2,026,365	
73	Power Soft International	2,696,040	1/9/2014	2,696,040	
74	Wafih International Ltd	2,403,862	4/14/2014	2,403,862	
75	Rockerfeller International	3,180,256	4/15/2014	3,180,256	
76	Budul Investment Co. Ltd	3,998,784	4/24/2014	3,998,784	
77	First Energy Services	1,843,706	8/14/2014	1,843,706	
78	Wafih International	2,565,130	4/16/2014	2,565,130	
79	Easco Africa Ltd	3,436,700	11/23/2014	3,436,700	
80	Branold Enterprises	410,864	2014/2015	410,864	
81	Anabra Enterprises ltd	3,200,000	2018/2019	3,200,000	
82	Assukim System Ltd	1,500,000	6/26/2019	1,500,000	
83	Welscon Ltd	4,000,000	2018/2019	4,000,000	
84	Kaka General investment	3,950,000	6/11/2019	3,950,000	
85	Ponika Enterprises Ltd	4,600,000	6/13/2019	4,600,000	
86	Kyelenge General contractors	3,995,750	6/11/2019	3,995,750	
87	Dannex Investment and engineering	6,960,000	2018/2019	6,960,000	
88	Wellscon Ltd	4,000,000	6/18/2019	4,000,000	
89	Al naim Construction and general supplies	4,689,000	4/26/2019	4,689,000	
90	Naaj & Naaz company ltd	12,067,944	5/2/2019	12,067,944	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
91	Kaunika general agencies	278,270		278,270	
92	M & J holdings	603,558		603,558	
	Sub-Total	**303,531,500**		**303,531,500**	**144,388,717**
	Supply of goods				
93	Michad Enterprises	99,990	5/29/2019	99,990	
94	Ephistacia Ltd	3,000,000	2/22/2019	3,000,000	
95	Intech East Africa Ltd	3,403,973	-	3,403,973	
96	Ndovu Builders & General Cotractors	109,500	6/5/2014	109,500	
97	Anabra Enterprises Limited	1,275,000	3/6/2018	1,275,000	
98	Montage Sales	5,045,500	1/21/2016	5,045,500	
99	Twistar East Africa Ltd	275,000	7/25/2016	275,000	
100	Silver Merchants	2,596,998	4/26/2019	2,596,998	
101	Five Ees Company Ltd	268,872	11/10/2016	268,872	
102	Benro Investment Ltd	2,320,000	6/19/2019	2,320,000	
103	Showbiz East Africa	1,085,000	6/6/2019	1,085,000	
104	Wajiji International Co. Ltd	107,520	3/20/2014	107,520	
105	Admaz Products	3,123,200	11/24/2017	3,123,200	
106	Birch Limited	476,000	6/21/2019	476,000	
107	Realworld & Fortune Technologies Ltd	2,967,767	9/29/2016	2,967,767	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
108	Access Kenya Group Ltd	5,402,700	11/8/2018	5,402,700	
109	Daltech Technologies	1,500,000	2/8/2016	1,500,000	
110	Eclectics International Ltd	2,500,000	10/15/2015	2,500,000	
111	Theora Communications	79,000	6/4/2014	79,000	
112	Theora Communications	39,000	6/10/2014	39,000	
113	Jigysy Technologies	4,077,500	1/17/2017	4,077,500	
114	Youth Initiative Development	112,780	1/16/2016	112,780	
115	M/S Novelle Technology	161,900	7/14/2015	161,900	
116	Vingo Technologies	2,815,650	2/17/2017	2,815,650	
117	Open IT group	497,500		497,500	
118	Plojmel General merchants	158,920	7/9/2014	158,920	
119	Indica ltd	91,290	9/15/2014	91,290	
120	Magnate Ventures ltd	997,400	8/11/2014	997,400	
121	Norpy General agencies	422,356	5/13/2014	422,356	
122	Transafrica Motors	59,577,000	1-Feb-16	59,577,000	
123	Avic Shantui	20,800,000	1-Dec-16	20,800,000	
124	Crown paints	5,796,665	1-Oct-14	5,796,665	
125	Achelis Materials Handling	9,880,000	1-Sep-14	9,880,000	
126	Techno Relief Services	4,000,000	1-Sep-14	4,000,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
127	East African Portland	720,465	1-Jun-16	720,465	
128	Kamwele Timber and gen suppliers	1,948,800	18-Oct-14	1,948,800	
129	Agro - Industrial Tools	7,340,000	7-Apr-14	7,340,000	
130	Tacopa Agencies	997,500	30-Sep-16	997,500	
131	Tactiq Enterprises ltd	401,785	26-Sep-16	401,785	
132	Master & Ink Centre	317,260	17-Nov-16	317,260	
133	Dream logistics Ltd	10,919,531	5-Mar-19	10,919,531	
134	Green life Crop protection Africa	8,500,000	1/13/2014	8,500,000	
135	Makindu Motors	21,160,000	2/10/2014	21,160,000	
136	Single line Contractors	112,600	11/6/2013	112,600	
137	Marian Concepts	1,595,000	12/24/2014	1,595,000	
138	Summaria Industries	3,250,000	12/10/2014	3,250,000	
139	Polytanks Ltd	4,125,000	12/10/2014	4,125,000	
140	Single line Contractors	300,000	4/23/2014	300,000	
141	Krigerfeel Produce Enterprises	453,300	9/15/2014	453,300	
142	Streamlink Engineering Services	1,397,000	5/23/2014	1,397,000	
143	Estelle Distributors	300,500	2013/2014	300,500	
144	Agro Irrigation	3,345,428	7/22/2015	3,345,428	
145	Best Ways Stationaries	1,397,200	2015/2016	1,397,200	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
146	Hydromatic Ltd	3,881,400	2015/2016	3,881,400	
147	Kents Innovators	371,540	2015/2016	371,540	
148	Roja Ventures	449,897	2015/2016	449,897	
149	Astral Limited	4,401,400	1/21/2016	4,401,400	
150	Prompt Creations ltd	7,235,400	2016/2017	7,235,400	
151	Central Water Systems	1,198,840	2015/2016	1,198,840	
152	Central water systems	2,328,195	2015/2016	2,328,195	
153	Utonyi General Merchants	1,171,420	2018/2019	1,171,420	
154	Nesvax Innovations Ltd	1,976,293	2018/2019	1,976,293	
155	Mitabel Business Solutions	1,998,950	2018/2019	1,998,950	
156	Fay General Supplies	8,805,300	4/30/2019	8,805,300	
157	Dadam Investment	5,656,490	6/18/2019	5,656,490	
158	Cam Agencies	1,589,400	2018/2019	1,589,400	
159	Nawiri Agency	1,965,200	6/7/2019	1,965,200	
160	Contralinks Solutions and Services	5,073,512	2018/2019	5,073,512	
161	Kasyala Investment ltd	5,241,228	6/7/2019	5,241,228	
162	Mibawa Suppliers Ltd	5,673,997	2018/2019	5,673,997	
163	Dannex Investment and engineering	7,487,628	5/24/2019	7,487,628	
164	Brofam Investments	12,017,500	6/16/2019	12,017,500	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
165	Doshi & Co. Ltd	257,584	11/1/2015	257,584	
166	Anamak Agencies	514,600	12/20/2018	514,600	
167	Crown healthcare	300,000	5/27/2014	300,000	
168	Crown healthcare	19,200		19,200	
169	Crown healthcare	70,300	10/13/2014	70,300	
170	Bees medical ltd	215,599	4/14/2014	215,599	
171	Bees medical ltd	32,984	5/2/2014	32,984	
172	Bees medical ltd	39,452	5/2/2014	39,452	
173	Bees medical ltd	25,788	5/2/2014	25,788	
174	Bees medical ltd	34,884	5/2/2014	34,884	
175	Bees medical ltd	14,676	5/2/2014	14,676	
176	Bees medical ltd	29,804	5/2/2014	29,804	
177	Bees medical ltd	174,680	5/2/2014	174,680	
178	Bees medical ltd	194,480	5/2/2014	194,480	
179	Thwake pharmacy	9,360	5/9/2014	9,360	
180	Thwake pharmacy	148,900	9/10/2014	148,900	
181	Thwake pharmacy	267,900	9/10/2014	267,900	
182	Thwake pharmacy	49,250	6/11/2014	49,250	
183	Harney's limited	43,500	11/2/2014	43,500	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
184	Glad general agencies	392,500	7/9/2015	392,500	
185	microbiology and allied supplies	22,270		22,270	
186	Sunview	99,980		99,980	
187	Mediserve healthcare ltd	250,000		250,000	
188	Mwalano enterprise	38,560		38,560	
189	rycedential supplier	55,650	6/28/2014	55,650	
190	bayer E.A ltd	58,278	6/12/2014	58,278	
191	bayer E.A ltd	43,709	5/5/2014	43,709	
192	Sabbas limited	205,550	9/3/2015	205,550	
193	Prodigy pharmaceuticals	9,480	5/19/2014	9,480	
194	Manu merchant	125,760		125,760	
195	jads diagonistic (E.A) ltd	278,600	2/6/2015	278,600	
196	eridosa (K) ltd	219,600	9/11/2014	219,600	
197	kambusu diary SHG	123,750	8/31/2014	123,750	
198	recot enterprise	90,828	6/18/2014	90,828	
199	justema enterprise	464,800	11/15/2016	464,800	
200	kawanyama enterprise	250,000	4/4/2016	250,000	
201	kimpat general suppliers	65,070	11/28/2014	65,070	
202	mediserve healthhcare ltd	206,000	6/27/2014	206,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
203	Ngomano outo tyres	130,000		130,000	
204	Bernata holdings	105,900	5/29/2014	105,900	
205	belea pharmacy	408,880	12/31/2014	408,880	
206	Belea pharmacy	276,109	5/19/2014	276,109	
207	Chemoquip limited	49,680	4/7/2014	49,680	
208	Chemoquip limited	108,470	10/24/2014	108,470	
209	Chemoquip limited	129,160		129,160	
210	Chemoquip limited	128,820		128,820	
211	Chemoquip limited	21,840	3/5/2014	21,840	
212	City interscope supplies	52,300	1/15/2014	52,300	
213	Faram E.A limited	62,260	11/21/2014	62,260	
214	Medex E.A limited	20,000		20,000	
215	Janda Eletronics	70,400	6/17/2014	70,400	
216	Janda Eletronics	15,800	4/16/2014	15,800	
217	Intrachem Agencies	123,350	11/11/2014	123,350	
218	Manu merchants	11,000	11/18/2014	11,000	
219	Manu merchants	57,200	11/18/2014	57,200	
220	Manu merchants	80,090	2/20/2015	80,090	
221	Wanda hot	8,200	12/2/2015	8,200	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
222	Wanda hot	22,500	12/8/2014	22,500	
223	Wanda hot	56,880	2/4/2015	56,880	
224	Empire Pharmacy	135,430		135,430	
225	Empire Pharmacy	49,000	5/23/2015	49,000	
226	Empire Pharmacy	492,500	2/5/2015	492,500	
227	Empire Pharmacy	55,720	4/2/2014	55,720	
228	Empire Pharmacy	11,000	11/5/2014	11,000	
229	Empire Pharmacy	13,500	1 11/22/2014	13,500	
230	Empire Pharmacy	45,000	11/3/2014	45,000	
231	Grawin General suppliers	790,000	2/13/2017	790,000	
232	Machakos Glass Enterprises	725,800	6/10/2014	725,800	
233	Image connections	731,532	6/11/2014	731,532	
234	Bemarc ltd	1,020,000	5/9/2016	1,020,000	
235	Viamed Services	585,000	7/4/2014	585,000	
236	Emmandah General suppliers	97,900		97,900	
237	Emmandah General suppliers	95,000		95,000	
238	Emmandah General suppliers	113,000		113,000	
239	Emmandah General suppliers	47,490		47,490	
240	Santa Imma Pharmaceuticals	240,198	10/22/2014	240,198	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
241	Crown Health care	1,682,000	5/27/2014	1,682,000	
242	Crown Health care	580,000	5/21/2014	580,000	
243	Crown Health care	1,740,000	4/5/2024	1,740,000	
244	Kenya medical engineering	580,000	6/27/2014	580,000	
245	Kenya medical engineering	301,600	6/27/2014	301,600	
246	Total hospital solutions	181,499	10/7/2014	181,499	
247	Total hospital solutions	36,477	11/26/2014	36,477	
248	Total hospital solutions	9,600	11/27/2013	9,600	
249	Total hospital solutions	1,600,000	7/10/2014	1,600,000	
250	Total hospital solutions	76,000	6/17/2014	76,000	
251	Total hospital solutions	302,000	5/28/2014	302,000	
252	Total hospital solutions	355,000	6/17/2014	355,000	
253	Total hospital solutions	49,900	11/14/2014	49,900	
254	Total hospital solutions	174,716	11/14/2014	174,716	
255	Midland Agencies	130,864	3/26/2014	130,864	
256	Midland Agencies	120,400	10/1/2013	120,400	
257	Colour international ltd	23,780	11/27/2014	23,780	
258	Colour international ltd	47,560	9/3/2014	47,560	
259	Colour international ltd	234,410	6/17/2014	234,410	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
260	Colour international ltd	47,560	8/28/2014	47,560	
261	Machakos lifecare	40,600	5/29/2014	40,600	
262	Machakos lifecare	265,790		265,790	
263	Shapylis enterprises	618,110	1/7/2015	618,110	
264	mukavo suppliers	110,000	10/16/2014	110,000	
265	mukavo suppliers	121,000	6/12/2014	121,000	
266	mukavo suppliers	121,000	6/12/2014	121,000	
267	Highridge pharmaceuticals	21,420	6/19/2014	21,420	
268	Highridge pharmaceuticals	9,000	5/27/2014	9,000	
269	Highridge pharmaceuticals	56,063	4/28/2014	56,063	
270	Highridge pharmaceuticals	33,930	5/24/2014	33,930	
271	Noppy general agencies	1,468,250	5/25/2015	1,468,250	
272	Kitnochem enterprise	34,800	5/10/2014	34,800	
273	kitnochem enterprise	393,360	3/3/2014	393,360	
274	Jalonas General suppliers $ caterers	107,425	7/29/2015	107,425	
275	Viromed E.A Limited	219,500	9/10/2015	219,500	
276	Wamu Logistics	157,000	18/04/19	157,000	
277	Wamu Logistics	223,980	29/04/19	223,980	
278	Reycm suppliers	483,150	9/5/2019	483,150	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
279	Iveti vegetables	283,740	28/09/2018	283,740	
280	Iveti vegetables	314,273	7/11/2018	314,273	
281	Iveti vegetables	97,650	11/6/2015	97,650	
282	Iveti vegetables	340,365	29/10/2018	340,365	
283	Iveti vegetables	51,235	30/1/2015	51,235	
284	Iveti vegetables	241,104	31/5/19	241,104	
285	Santa Imma	61,500	17/4/19	61,500	
286	Santa Imma	80,500	12/4/2019	80,500	
287	Santa Imma	127,600	7/1/2019	127,600	
288	Santa Imma	164,000	8/3/2019	164,000	
289	Santa Imma	1,344,340	7/5/2019	1,344,340	
290	Santa Imma	175,000	2/7/2019	175,000	
291	Santa Imma	448,500	31/10/18	448,500	
292	Santa Imma	274,500	12/10/2018	274,500	
293	Santa Imma	235,500	6/11/2018	235,500	
294	Santa Imma	405,000	5/12/2018	405,000	
295	Santa Imma	148,500	4/12/2017	148,500	
296	Santa Imma	586,800	11/30/2018	586,800	
297	Santa Imma	718,000	13/11/2018	718,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
298	Santa Imma	10,000	27/2/2019	10,000	
299	Santa Imma	128,000	28/3/2019	128,000	
300	Santa Imma	57,000	6/6/2019	57,000	
301	Santa Imma	38,000	6/6/2019	38,000	
302	Shaphyllis Enterprises	115,200	31/7/2017	115,200	
303	Shaphyllis Enterprises	289,025	1/8/2014	289,025	
304	Shaphyllis Enterprises	166,500	2/1/2017	166,500	
305	Shaphyllis Enterprises	133,670	31/9/2017	133,670	
306	Shaphyllis Enterprises	235,130	31/1/2017	235,130	
307	Shaphyllis Enterprises	221,300	30/4/2017	221,300	
308	Shaphyllis Enterprises	253,795	12/10/2018	253,795	
309	Shaphyllis Enterprises	382,500	31/10/2018	382,500	
310	Shaphyllis Enterprises	346,600	30/11/2018	346,600	
311	Shaphyllis Enterprises	295,095	5/10/2018	295,095	
312	Shaphyllis Enterprises	294,795	19/10/2018	294,795	
313	Shaphyllis Enterprises	107,050	30/11/2018	107,050	
314	Shaphyllis Enterprises	289,695	31/8/2018	289,695	
315	Bactlabs	242,000	11/3/2015	242,000	
316	Phils medical laboratory	189,300	7/5/2017	189,300	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
317	Medisol Enterprises	52,800		52,800	
318	Titu Enterprises	214,000	28/06/2019	214,000	
319	Medionics healthcare ltd	177,600	17/1/2018	177,600	
320	Rumorth Group	352,130	20/02/2017	352,130	
321	Geek Tech	102,200	5/12/2018	102,200	
322	Gee Tech Invest.	172,670	16/01/2019	172,670	
323	Gee Tech Invest.	100,300	3/7/2019	100,300	
324	Fesha Enterprises	88,250	18/04/2019	88,250	
325	Fesha Enterprises	290,600	13/12/2018	290,600	
326	Fesha Enterprises	291,000	22/10/2018	291,000	
327	Fesha Enterprises	149,985	12/10/2018	149,985	
328	Fesha Enterprises	300,150	12/10/2018	300,150	
329	Mega Link solutions	72,000	19/11/2018	72,000	
330	Mega Link solutions	72,000	3/5/2019	72,000	
331	Patula Enterprises	298,315	14/2/2018	298,315	
332	Patula Enterprises	184,395	2/2/2018	184,395	
333	Patula Enterprises	90,680	3/4/2017	90,680	
334	Patula Enterprises	267,150	5/6/2017	267,150	
335	Patula Enterprises	256,000	22/5/2017	256,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
336	Mukavo Suppliers	285,000	23/2/2015	285,000	
337	Mukavo Suppliers	300,000	18/7/2015	300,000	
338	Mukavo Suppliers	247,000	31/12/2017	247,000	
339	Mumaco Enterprises	68,400	18/9/2014	68,400	
340	Katu Ventures	319,150	15/12/2017	319,150	
341	FreshLink Patries	18,000	10/11/2018	18,000	
342	FreshLink Patries	18,000	24/9/2018	18,000	
343	Marshal promotions ltd	246,000	3/12/2018	246,000	
344	Shaphyllis Enterprises	117,186	3/5/2019	117,186	
345	Shaphyllis Enterprises	247,278	17/11/2018	247,278	
346	Shaphyllis Enterprises	289,695	9/9/2018	289,695	
347	Shaphyllis Enterprises	295,095	26/10/2018	295,095	
348	Shaphyllis Enterprises	191,920	1/10/2014	191,920	
349	Shaphyllis Enterprises	133,260	4/8/2014	133,260	
350	Shaphyllis Enterprises	236,130	31/10/2018	236,130	
351	Shaphyllis Enterprises	191,400	15/5/2017	191,400	
352	Shaphyllis Enterprises	353,900	30/04/2014	353,900	
353	Shaphyllis Enterprises	234,015	30/11/2018	234,015	
354	Shaphyllis Enterprises	264,515	16/11/2018	264,515	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
355	Shaphyllis Enterprises	264,815	9/11/2018	264,815	
356	Shaphyllis Enterprises	336,315	31/3/2018	336,315	
357	Shaphyllis Enterprises	99,750	18/5/2018	99,750	
358	Empire Pharmacy	170,000	15/12/2015	170,000	
359	Philiphs East Africa Ltd	408,815	20/6/2019	408,815	
360	Mega scope Healthcare	53,360	20/5/2019	53,360	
361	Metisec Imaging solutions	215,747	5/5/2014	215,747	
362	Dotmbi Investment supplies	290,000	20/11/2018	290,000	
363	Caroga Diagonistics	454,722	9/5/2019	454,722	
364	Qavaki Enterprises	325,340	16/11/2016	325,340	
365	Qavaki Enterprises	325,340	2/11/2016	325,340	
366	Bernata Holdings Ltd	100,000	4/9/2018	100,000	
367	Bernata Holdings Ltd	100,000	8/10/2018	100,000	
368	Bernata Holdings Ltd	364,925	24/05/2019	364,925	
369	Shanda Chema Enterprises	121,500	19/4/2016	121,500	
370	Shanda Chema Enterprises	232,000	15/5/2017	232,000	
371	Shanda Chema Enterprises	247,000	1/5/2017	247,000	
372	Shanda Chema Enterprises	259,210	2/10/2016	259,210	
373	Shanda Chema Enterprises	147,720	28/8/2016	147,720	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
374	Shanda Chema Enterprises	151,850	1/2/2015	151,850	
375	Tsukuba Investment ltd	460,000	31/5/2019	460,000	
376	Tsukuba Investment ltd	456,000	1/4/2019	456,000	
377	Tsukuba Investment ltd	505,000	1/2/2018	505,000	
378	Tsukuba Investment ltd	249,800	5/5/2017	249,800	
379	Angelica Medical supplies	192,000	2/8/2018	192,000	
380	Jungle Interactive Solutions	1,064,000	5/7/2019	1,064,000	
381	Jungle Interactive Solutions	312,232	13/3/2019	312,232	
382	Jungle Interactive Solutions	279,320	30/10/2018	279,320	
383	Jungle Interactive Solutions	431,400	30/10/2018	431,400	
384	Jungle Interactive Solutions	556,700	20/11/2018	556,700	
385	Iveti vegetables	175,990	4/2/2015	175,990	
386	Iveti vegetables	39,290	12/10/2014	39,290	
387	Iveti vegetables	55,400	11/7/2014	55,400	
388	Iveti vegetables	85,460	9/15/2014	85,460	
389	Iveti vegetables	263,345	6/11/2015	263,345	
390	Mumak General Suppliers	996,000	2/2/2017	996,000	
391	Shaphyllis Enterprises	331,760	9/3/2014	331,760	
392	Shaphyllis Enterprises	468,340	11/3/2014	468,340	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
393	Shaphyllis Enterprises	184,300	1/14/2015	184,300	
394	Shaphyllis Enterprises	40,501	1/27/2016	40,501	
395	Waveline Commercial Enterprises	525,600	2/9/2015	525,600	
396	Mediplus Agencies	544,500	8/2/2018	544,500	
397	Mediplus Agencies	253,500	8/23/2018	253,500	
398	Mediplus Agencies	302,000	5/3/2019	302,000	
399	Mediplus Agencies	546,000	5/6/2019	546,000	
400	Mediplus Agencies	225,000	11/1/2018	225,000	
401	Mediplus Agencies	368,000	11/1/2018	368,000	
402	Mediplus Agencies	684,600	5/6/2019	684,600	
403	Mediplus Agencies	765,000	3/23/2016	765,000	
404	Mediplus Agencies	621,250	4/25/2019	621,250	
405	Mediplus Agencies	85,400	12/21/2018	85,400	
406	Mediplus Agencies	91,000	11/14/2018	91,000	
407	Mediplus Agencies	1,957,500	5/20/2019	1,957,500	
408	Mediplus Agencies	1,957,500	6/20/2019	1,957,500	
409	Mediplus Agencies	1,808,700	5/20/2019	1,808,700	
410	Madisly Ltd	653,510	8/3/2016	653,510	
411	Mumak General Suppliers	830,000	2/2/2017	830,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
412	Santa Imma Pharmaceuticals	2,513,360	5/12/2017	2,513,360	
413	Nzioka Communications Links	250,000	9/22/2016	250,000	
414	Mig Kenya	1,102,000	9/25/2018	1,102,000	
415	Bernata Holdings Ltd	56,500	12/18/2014	56,500	
416	Pro-ultimate Solutions	2,581,490	6/24/2019	2,581,490	
417	Machakos lifecare	151,350	5/16/2014	151,350	
418	Machakos lifecare	154,290	4/10/2014	154,290	
419	Machakos lifecare	238,000	6/11/2014	238,000	
420	Machakos lifecare	66,000	2/16/2017	66,000	
421	Big Inch Enterprises	1,967,930	6/27/2014	1,967,930	
422	Bernata Holdings Ltd	88,800	3/2/2015	88,800	
423	Bernata Holdings Ltd	103,150	3/10/2015	103,150	
424	Bernata Holdings Ltd	108,400	12/18/2014	108,400	
425	Bernata Holdings Ltd	23,300	11/20/2014	23,300	
426	Wamu Logistics	495,000	3/21/2019	495,000	
427	Beryl Pharmacy	159,000	12/18/2014	159,000	
428	Manu Merchants	689,500	1/22/2015	689,500	
429	Jujayz Events & Deco	165,000	9/19/2014	165,000	
430	Prestol Investments	950,000	2/16/2017	950,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
431	Eridosa (K) Ltd	116,000	9/8/2014	116,000	
432	Link Auto tyres	112,480	3/11/2015	112,480	
433	Amandla enterprises	950,620	8/6/2018	950,620	
434	Kenpat Communications Ltd	312,100	3/26/2014	312,100	
435	Jimsons Kenya Limited	415,187	11/16/2016	415,187	
436	Joy Design & Touch Supplies	139,200	10/20/2016	139,200	
437	Joy Design & Touch Supplies	208,300	6/23/2016	208,300	
438	KingWay Tyres Ltd	2,233,000	8-Jun-15	2,233,000	
439	Kenya National Trading Co-orporation Ltd	369,600	10/17/2018	369,600	
440	Kenya National Trading Co-orporation Ltd	297,480	1/14/2018	297,480	
441	Sirch logistics	140,556	5/30/2018	140,556	
442	Kenya National Trading Co-orporation Ltd	216,160	11/16/2018	216,160	
443	Kenya National Trading Co-orporation Ltd	118,870	11/15/2018	118,870	
444	Iveti motors	34,330	3/25/2014	34,330	
445	Patka General Agencies	52,725	5/23/2014	52,725	
446	Links Auto Tyres	24,000	4/4/2014	24,000	
447	Marc Motors	1,616,460	10/25/2018	1,616,460	
448	Cam Merchants	926,256	6/3/2015	926,256	
449	Sameer Africa Ltd	1,000,000	9/29/2015	1,000,000	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
450	Wals Enterprises	1,133,000	12/15/2015	1,133,000	
451	Capital Manufacturers	959,835	10/22/2016	959,835	
452	Miuma Enterprises	867,000	9/24/2014	867,000	
453	Little Vine limited	13,924,800	24.10.2014	13,924,800	
454	Eridosa K Limited	104,000	7.8.2015	104,000	
455	Atlantis consulting limited	7,000,000	6.6.2014	7,000,000	
456	Nawiri Agency	1,320,660	11/10/2018	1,320,660	
457	Value Connection Ltd	91,000		91,000	
458	Value Connection Ltd	274,000		274,000	
	Sub-Total	**405,892,847**		**405,892,847**	**640,877,457**
	Supply of Services				
459	Daily Nation	278,922	10/24/2016	278,922	
460	Transend Media Group	5,000,000	3/25/2016	5,000,000	
461	Extreme Media solutions	718,788	2018/2019	718,788	
462	Twistar East Africa Ltd	162,180	1/19/2017	162,180	
463	Jeast Enterprises Ltd	2,267,200	12/7/2016	2,267,200	
464	First Call Ltd	7,194,900	4/23/2014	7,194,900	
465	Infobip Kenya Ltd	440,800	11/2/2016	440,800	
466	Magic General Contractors	1,840,000	1-Feb-15	1,840,000	
467	Car-Tech Spares Co.LTD				

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
		875,812		875,812	
468	Rosskimp Consolidated co. ltd	1,486,424	20-May-16	1,486,424	
469	Muka Merchants	309,000	6-Oct-16	309,000	
470	Pro-Ultimate Solutions Ltd	1,803,500	31-10-2016	1,803,500	
471	Kanthe Creative Ventures Ltd	1,305,000	16-01-2018	1,305,000	
472	Cat-Tech Spares Co. Ltd	875,812	26-Apr-14	875,812	
473	Silkon Ventures Ltd	368,080	22-02-2019	368,080	
474	Springtech And Associates	145,050	1/20/2014	145,050	
475	Navcom ltd	1,585,720	9/6/2016	1,585,720	
476	Nyika Associates Ltd	420,000	4/20/2014	420,000	
477	Pro ultimate Solutions Ltd	2,935,000	2018/2019	2,935,000	
478	Marc Motors	1,598,698	2018/2019	1,598,698	
479	Five ees Co.Ltd	3,233,565	5/7/2019	3,233,565	
480	Pro Ultimate Solutions	3,984,000	2018/2019	3,984,000	
481	Erastus Engineering and Co.ltd	5,414,392	6/10/2019	5,414,392	
482	Fredka Investment	2,875,000	6/20/2019	2,875,000	
483	Executive Limousine	714,000	11/18/2014	714,000	
484	Calmex Construction Services Ltd	2,500,000	6/7/2014	2,500,000	
485	Dannex Investment & Engineering works ltd	3,953,250	1/11/2019	3,953,250	

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
486	Dannex Engineering works	2,032,350	1/17/2019	2,032,350	
487	Royal media services	46,400		46,400	
488	Peter mulei & sons ltd	27,150		27,150	
489	Matrix	97,000	6/3/2014	97,000	
490	Matrix	96,070	6/3/2014	96,070	
491	Matrix	92,000	6/3/2014	92,000	
492	Matrix	82,000	6/3/2014	82,000	
493	Pharma Ken ltd	743,340	9/19/2018	743,340	
494	Muka Merchants and Contractors	270,000	11/1/2018	270,000	
495	Muka Merchants and Contractors	297,000	12/30/2016	297,000	
496	Muka Merchants and Contractors	297,000	10/31/2016	297,000	
497	Muka Merchants and Contractors	297,000	9/30/2016	297,000	
498	Muka Merchants and Contractors	297,000	9/30/2016	297,000	
499	Wayside Garage	445,800	4/12/2016	445,800	
500	Birch Ltd	589,670	6/3/2015	589,670	
501	Mecol ltd	1,438,400	10/8/2018	1,438,400	
502	Chadilah Company	257,520	1/27/2015	257,520	
503	The Kyaka Hotel	100,000	12/10/2015	100,000	
504	Metallic Ventures	600,000	5/22/2014	600,000	
505	Chadilah Company				

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
		166,370	6/22/2016	166,370	
506	Peter Mulei And Sons Ltd	788,250	4/8/2019	788,250	
507	Cinematic Solutions	819,020	1/25/2016	819,020	
508	Jays Pyrotechnics	499,000	12/30/2015	499,000	
509	Marony travel	400,000	3/26/2015	400,000	
510	Wander Joy party world	1,475,012	4/6/2017	1,475,012	
511	Uzi Video	800,000	12/16/2018	800,000	
512	Marony travel	286,640	10/15/2014	286,640	
513	Chamwa Motors	952,920	4/11/2019	952,920	
514	CAI Resort and Spa	121,000	10/27/2016	121,000	
515	Eridosa(K) Ltd	180,000	2/21/2014	180,000	
516	Marony Travel Agencies	64,900	12/5/2014	64,900	
517	Genesis of Adventure	61,220	2/8/2014	61,220	
518	Trevon General services	154,530	1/12/2015	154,530	
519	New Kencity holdings	499,915	5/19/2014	499,915	
520	CMC motors	23,227	9/12/2014	23,227	
521	Access Kenya Group ltd	92,500	2/28/2015	92,500	
522	Marony Travel group ltd	99,400	7/28/2014	99,400	
523	Marony Travel group ltd	91,140	7/26/2014	91,140	
524	CMC Motors Group				

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
		186,650	1/12/2017	186,650	
525	Redcourt Hotel	32,500	1/16/2014	32,500	
526	Inter-Leisure Hotel	29,750	10/31/2014	29,750	
527	Inter-Leisure Hotel	158,520	4/3/2014	158,520	
528	Annia Investments	400,000	11/14/2016	400,000	
529	Kaputiei Safariland	288,000	1-Dec-14	288,000	
530	M & J Holdings Ltd	84,000	11/13/2014	84,000	
531	Fredka Investments	715,200	1-Apr-19	715,200	
532	Kaputiei SafariLand	215,300	5-May-14	215,300	
533	Maxca Palace investments	1,895,300	5/22/2019	1,895,300	
534	Scobra Supplies	185,600	3.11.2014	185,600	
535	Saliter Holding Limited	638,900	15.9.2014	638,900	
536	Rosma tours limited	237,019	16-Jan-16	237,019	
537	Nation media group	684,440	21-Dec-17	684,440	
538	Joy Designs & Touch supplies ltd	182,000	24-Apr-19	182,000	
539	Silverbird limited	573,920		573,920	
540	Almak Aqua Drillers Limited	299,140		299,140	
541	Nation Media limited	320,508		320,508	
542	Classic Drycleaners	135,040	3/31/2018	135,040	
543	Oltukai Lodge Ltd				

		Original Amount	Date Contracted	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018
		A	B	D=A-C	
		1,240,000		1,240,000	
	Sub-Total	78,467,623		78,467,623	75,499,422
	Total	828,389,221		828,389,221	954,194,940
544	Total Staff Payables	366,367,575		366,367,575	
Grand Payables – County Executive		1,194,756,796		1,194,756,796	

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

SUMMARY OF FIXED ASSET REGISTER 201819				
Asset class	Historical Cost B/f	Additions During the Year	Disposal During the Year	Historical Cost c/f
	2018/19	2018/19		2018/19
	Kshs	Kshs	Kshs	Kshs
Land, Buildings & Structures	1,748,157,402	493,402,771	-	2,241,560,173
Roads & Civil Works	4,967,068,664	884,536,058	-	5,851,604,722
Motor Vehicles & Transport Equipment	1,026,173,120	40,356,495	-	1,066,529,615
Office Furniture & Fittings	189,958,284	38,391,666	-	228,349,950
ICT Equipment, Software & Other ICT Assets	103,970,652	-	-	103,970,652
Specialized Plant, Equipment & Machinery	819,595,801	114,912,134	-	934,507,935
Biological Assets	267,207,332	52,134,762	-	319,342,094
Intangible Assets	114,455,248	-	-	114,455,248
Total	**9,236,586,503**	**1,623,733,886**	**-**	**10,860,320,389**

ANNEX 4 – INTER-ENTITY TRANSFERS

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	difference
	KShs	KShs	KShs	KShs	KShs	KShs	KShs
County Assembly	137,360,448	202,716,975	286,315,644	314,710,812	941,103,879	941,103,879	-
Total	**137,360,448**	**202,716,975**	**286,315,644**	**314,710,812**	**941,103,879**	**941,103,879**	**-**

Director of Finance

Director of Finance County Executive

County Executive

County Assembly/fund/project

ANNEX 5. ACCOUNTS WITH BALANCES

SNO	Name of Accounts	Account No	Amount
1	Kenya Climate Smart Agriculture Programme (KCSAP)	1000364815	38,525,536
2	ASDSP (Swedish)	1000364823	4,609,900
3	Village Polytechnic Account	1000368047	6,338,225
4	Kenya Roads Board (KRB)	1000274317	87,417,657.90
5	Kenya Urban Support programme (KUSP)	1000371668	854,273,533.60
		TOTAL	**991,164,852.50**

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports)

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
COUNTY REVENUE FUND ACCOUNT-A/C.NO.100017075
June /30/2019

	Shs
Balance asper Bank Certificate . .	501,333,012
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	414,932,214
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	1,516,317,488
Balace as per Cash Book	1,602,718,287

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

Prepared By Name: Jacob Muniywoki Date: 5/7/2019 Signature:

Checked By Name: Grace Musyoki Date: 05/07/2019 Signature:

Approved By Name: Paul Muasya Kyanzi Date: 05/07/2019 Signature:

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT UNPRESENTED CHEQUES)				2. RECEIPTS IN THE BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
DETAILS		PAYEE	AMOUNT		
No	Date		Sh	DETAILS	AMOUNT Sh
Transfer to County Assembly Recurrent A			25,000,000.00		
Transfer to County Executive Recurrent Ac			70,000,000.00		
Transfer to UHC Account			84,033,066.20		
Transfer to THUSCP			7,926,829.60		
Transfer to County Assembly Developmer			14,910,115.00		
Transfer to County Executive Developmen			171,862,203.00		
Transfer to KUSP			41,200,000.00		
c/d					
TOTAL (1)			414,932,213.80	TOTAL (2)	-

Scanned with CamScanner

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT Sh	DETAILS	AMOUNT Sh
		KENYA COMMERCIAL BANK LIMITED	40,323,972.00
		COOPERATIVE BANK OF KENYA LTD., THE	8,503,811.00
		Account Transfer	41,200,000.00
		TRANSFER OF UNSPENT FUNDS	140.4
		Exchequer issue	665,680,000.00
		Inward RTGS Payment MT 103	665,680,000.00
		KENYA COMMERCIAL BANK LIMITED	43,295,088.00
		COOPERATIVE BANK OF KENYA LTD., THE	13,226,533.00
		KENYA COMMERCIAL BANK LIMITED	34,446,395.00
		COOPERATIVE BANK OF KENYA LTD., THE	3,961,548.95
TOTAL (3)	-	TOTAL (4)	1,516,317,488.35

Scanned with CamScanner

BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
CBK RECURRENT ACCOUNT-A/C.NO.1000170468
July/31/2018

	Shs
Balance asper Bank Certificate . .	15,086.70
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	15,086.70

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

Prepared By
Name.....Dorcas Mawia..... Date...14/08/2018 Signature.....

Checked By
Name.....Felix Munga..... Date...16/08/2018 Signature.....

Approved By
Name.....Mwanzo Mutua..... Date.....16/8/18 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
August/30/2018

	Shs
Balance asper Bank Certificate . .	313,098.25
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	313,098.25

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

Prepared By
Name.....DORCAS MAWIA..... Date..18/09/2018 Signature.....

Checked By
Name.....Felix Mungo..... Date..20/09/2018 Signature.....

Approved By
Name.....Michael Muroki..... Date..20/9/18 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
September /30/2018

	Shs
Balance asper Bank Certificate . .	264,566.30
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	264,566.30

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

Prepared By
Name.....DORCAS MAWIA..... Date..25/10/2018 Signature.....

Checked By
Name.....Felix Mungu..... Date.29/10/2018 Signature.....

Approved By Michael Musyoka
Name..... Date..29/10/18 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
October /31/2018

	Shs
Balance asper Bank Certificate . .	168,179,705.90
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	168,179,705.90

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

Prepared By
Name...Dorcas...Mania..... Date..22/11/2018 Signature.....

Checked By
Name...Felix Munyao... Date..27/11/2018.. Signature.....

Approved By
Name..Michael Musyoki..... Date..27/11/18 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
November/30/2018

	Shs
Balance asper Bank Certificate . .	490,766,916.55
Less-	
ssssss	
recorded in Bank Statement . .	
(Unpresented cheques)	
2. Receipts in Bank Statement	
not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement	
not yet recorded in Cash book. .	
4. Receipts in cashbook not yet	
recorded in Bank statement	
Balace as per Cash Book	490,766,916.55

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

Prepared By
Name....DORCAS MAWIA.....Date..21/12/2018 Signature.....

Checked By
Name.....Felix Munga.....Date..08/01/2019 Signature.....

Approved By
Name.....Michael Mutyoki.....Date..3/1/19 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
December/31/2018

	Shs
Balance asper Bank Certificate . .	507,652,492.85
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	507,652,492.85

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

Prepared By
Name.....DORCAS MAWIA..... **Date**..18/01/2019 **Signature**.....

Checked By
Name.....Felix Mung'a..... **Date**..24/01/2019 **Signature**.....

Approved By Michael MUSHOKI
Name..... **Date**..24/1/19 **Signature**.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
January /31/2019

	Shs
Balance asper Bank Certificate . .	10,534.65
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	10,534.65

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

Prepared By
Name..DORCAS MAUA.. Date...25/02/2019 Signature.....

Checked By
Name.....Felix Vunga.. Date...27/02/2019 Signature.....

Approved By
Name.....Michael Muiwili Date...27/2/19 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
February /28/2019

	Shs
Balance asper Bank Certificate . .	**2,617,809.25**
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	**2,617,809.25**

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

Prepared By
Name...DORCAS...MAWIA.....**Date**...26/03/2019 **Signature**.....

Checked By
Name.....Felix.....**Date**29/03/2019..... **Signature**.....

Approved By
Name.....Michael Muthoni.....**Date**..... **Signature**.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
March /31/2019

	Shs
Balance asper Bank Certificate . .	2,253,437.00
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	2,253,437.00

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

Prepared By
Name...DORCAS MANIA..... Date...17/04/2019 Signature.....

Checked By
Name.....Felix..... Date.25/04/2019 Signature.....

Approved By
Name..Michael Museoki..... Date.....24/4/19 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
April /30/2019

	Shs
Balance asper Bank Certificate . .	13,700.55
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	13,700.55

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

Prepared By
Name....DOREAS MANIA.....Date...17/05/2019 Signature.....

Checked By
Name.....Felix.....Date.23/05/2019 Signature.....

Approved By
Name.....Michael Musyoka.....Date.....23/5/19 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
May /31/2019

	Shs
Balance asper Bank Certificate . .	17,324,635.50
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	17,324,635.50

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

Prepared By
Name.....DORCAS MAWIA..... Date...27/06/2019 Signature.....

Checked By
Name.....felix..... Date...28/06/2019 Signature.....

Approved By
Name.....Michael Mwatati..... Date...28/6/19 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
RECURRENT ACCOUNT-A/C.NO.1000170468
June/30/2019

	Shs
Balance asper Bank Certificate . .	402,980,359.45
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	484,616,082.50
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	81,644,196.70
Balace as per Cash Book	8,473.65

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

Prepared By Name DORCAS MAUIA Date 29/07/2019 Signature

Checked By Name Bernard M. Muli Date 29/07/2019 Signature

Approved By Name FELIX V. MULWA Date 29/07/19 Signature

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN THE BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
CHEQUE		PAYEE	AMOUNT	DETAILS	AMOUNT
No	Date		Sh		Sh
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR OFFICER WORKING OVER LUNCH HOUR AND LATE IN THE EVENING THE MONTH OF DECEMBER 2018(EUNICE GATHONI)			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE OFFICERS			10,000.00		
FACILITATION FOR THE STAFF WHO WORKED OVER THE LUNCH HOUR AND LATE IN THE EVENING			10,000.00		
FACILITATION FOR OFICERS			10,000.00		
facilitation for attending consultative meeting on cuban doctors			10,000.00		
facilitation for abnormal working hours onn refurbishing the county headquarters			11,200.00		
FACILITATION WHILE WORKING LATE			12,000.00		
			15,000.00		

being refund of membership fee for ICPAK			21,000.00		
PAYMENT FOR WORKING OVER THE DECEMBER HOLIDAY			25,200.00		
PAYMENT FOR WORKING OVER THE DECEMBER HOLIDAY			25,200.00		
FACILITATION WHILE ON KDSP TRAINING			26,200.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			28,000.00		
Facilitation of officers working over the weekend			28,000.00		
Facilitation of officers working over the weekend			28,000.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			28,000.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			28,000.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			28,000.00		
being facilitation for attending universal health coverage meeting in nairobi			23,600.00		
being facilitation for attending universal health coverage meeting in nairobi			4,400.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			28,000.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			28,000.00		
FACILITATION WHILE ON KDSP TRAINING			29,000.00		
RENT FOR KAANI LOCATIONAL OFFICE FROM 1/04/18 TO 31/08/18			29,000.00		
RENT FOR KAVIANI LOCATIONAL OFFICE FROM 1/04/18 TO 31/08/18			29,000.00		
RENT FOR KAVIANI LOCATIONAL OFFICE FROM 1/04/18 TO 31/08/18			29,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			29,400.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			29,400.00		
BEING PAYMENT FOR PERDIEM WHILE ATTENDING ANNUAL FINANCIAL REPORTING WORKSHOP AT KSG FOR COUNTY GOVERNMENT			33,600.00		
BEING PAYMENT FOR PERDIEM WHILE ATTENDING ANNUAL FINANCIAL REPORTING WORKSHOP AT KSG FOR COUNTY GOVERNMENT			33,600.00		
BEING PAYMENT OF ICPAK SUBSCRIPTION FOR MICHAEL MUSYOKI AND LUCY MBUVI			33,600.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			35,000.00		
IMPREST FOR REPAIR OF KAW 678Z			35,300.00		
RENT FOR MUUMANDU LOCATIONAL OFFICE FROM JANUARY 2017- JANUARY 2019			37,500.00		
FINANCIAL REPORTING TRAINING FACILITATION			38,600.00		
KIKOSCA FACILITATION			39,200.00		
FACILITATION WHILE ATTENDING MADARAKA DAY CELEBRATION			40,200.00		
PAYMENT FOR WORKING OVER THE DECEMBER HOLIDAY			42,000.00		
PAYMENT FOR WORKING OVER THE DECEMBER HOLIDAY			42,000.00		
PAYMENT FOR WORKING OVER THE DECEMBER HOLIDAY			42,000.00		
Facilitation of officer while public participation			42,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			42,000.00		
ALLOWANCE FOR WORKING LATE PREPARING 2019/20 BUDGET FOR THE DEPARTMENT			42,000.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			42,000.00		
Facilitation to Esther Nzomo for attending a training at KSG Msa			46,400.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			49,000.00		
Facilitatation of officers kathiani			50,000.00		
FACILITATION WHILE ATTENDING MADARAKA DAY CELEBRATION			50,400.00		
FACILITATION WHILE ATTENDING MADARAKA DAY CELEBRATION			50,400.00		

FACILITATION WHILE ATTENDING MADARAKA DAY CELEBRATION			50,400.00		
FACILITATION WHILE PREPARING SENATE AUDIT RESPONSES			52,500.00		
mombasa budget retreat			54,800.00		
ALLOWANCE AND TRANSPORT TO ATTEND BUDGET RETREAT AT MOMBASA			54,800.00		
FACILITATION WHILE ON BUDGET RETREAT			54,800.00		
MOMBASA BUDGET RETREAT			54,800.00		
FACILITATION WHILE ON BUDGET RETREAT			54,800.00		
FACILITATION WHILE ON BUDGET RETREAT			54,800.00		
FACILITATION WHILE ON BUDGET RETREAT			54,800.00		
FACILITATION WHILE ATTENDING BUDGET RETREAT			54,800.00		
BEING PAYMENT FOR PERDIEM WHILE ATTENDING ANNUAL FINANCIAL REPORTING WORKSHOP AT KSG FOR COUNTY GOVERNMENT			58,000.00		
BEING PAYMENT FOR PERDIEM WHILE ATTENDING ANNUAL FINANCIAL REPORTING WORKSHOP AT KSG FOR COUNTY GOVERNMENT			58,000.00		
BEING PAYMENT FOR PERDIEMS OF 3 OFFICERS ON OFFICIAL DUTY NATIONAL TREASURY			58,600.00		
FACILITTION WHILE PREPARING SENATE AUDIT REPOANSES FOR FY 2015/2016 TO FY2017/2018			58,800.00		
CALC FACILITATION			60,000.00		
training at Ksg mombasa facilitation for public realtions course			60,320.00		
FACILITATION FOR ATTENDING INTERPROFFESSIONAL SUMMIT IN MOMBASA			66,000.00		
FACILITATION WHILE ATTENDING INTER-PROFFESSIONAL SUMMIT			66,000.00		
FACILITATION WHILE ON BUDGET RETREAT			66,000.00		
FACILITATION FOR THE OFFICER ON OFFICIAL DUTY IN NAIROBI			67,200.00		
Facilitation of officers while workinng over the weekend			67,200.00		
FACILITATION FOR THE OFFICER ON OFFICIAL DUTY IN NAIROBI			67,200.00		
being payment of school fees for Newton Muinde			69,500.00		
CALC FACILITATION			72,000.00		
fees for lucy koki while attending supervisory management course			74,240.00		
MOMBASA BUDGET RETREAT			76,000.00		
ALLOWANCE AND TRANSPORT TO ATTEND BUDGET RETREAT AT MOMBASA ON 5TH - 8TH JUNE 2019			77,200.00		
ALLOWANCE AND TRANSPORT TO ATTEND BUDGET RETREAT AT MOMBASA ON 5TH - 8TH JUNE 2019			77,200.00		
CACL FACILITATION			84,000.00		
facilitation while attending a seminer on public finance management ffrom 20th to 24th august 2018in mombasa			84,000.00		
MOMBASA BUDGET RETREAT			87,200.00		
ALLOWANCE AND TRANSPORT TO ATTEND BUDGET RETREAT AT MOMBASA ON 5TH - 8TH 2019			87,200.00		
PAYMENT FOR TRAINING ALLOWANCEWHILE ATTENDING A KSG COURSE AT KSG NAIROBI ON PUBLIC FINANCE MANAGEMENT			100,200.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			100,800.00		
REPAIR OF GENERATOR			101,200.00		
facilitation while responding to audit query			109,200.00		
facilitation for revenue officer working at varrious barriers			111,000.00		
training fee for dorcas mawia-KSG embu			116,400.00		
tuition fees for KSG Mombasa for Rahab Njogu			120,640.00		
SMC FEES FOR KENNEDY MUTUNGA			120,640.00		
TRAINING FEES FOR BENJAMIN NYIKA ATTENDING SENIOR MANAGEMENT COURSE MOMBASA			120,640.00		
BEING PAYMENT OF PERDIEM WHILE ON OFFICIAL DUTY KSG ORGANISED BY NATIONAL TREASURY			126,000.00		
BEING PAYMENT OF PERDIEMS WHILE ON OFFICIAL DUTIES AT KENYA SCHOOL OF GOVERNMENT FOR NATIONAL TREASURY WORKSHOP			126,000.00		
Being payment of tution fees for sylvester juma			136,648.00		
being payment of facilitation of officer while on SLDP			162,000.00		
facilitation while attending training at KSG			168,000.00		
Facilition of officers o revenue enhancement			209,800.00		
allowance for officers while on official duty in Nairobi on various days			239,400.00		

Being office imprest of CEC land energy and Housing			250,000.00		
PAYMENT OF AIR TICKET			289,950.00		
Faciliation of finance officers working over lunch and late evening			291,200.00		
FACILITATION FOR TENDER OPENING COMMITTE			294,000.00		
BEING PAYMENT FOR FACILITATION OF ALLOWANCES FOR VARIOUS STAFF ON OFFICIAL DUTY MOMBASA COUNTY			298,700.00		
BEING PAYMENT FOR VARIOUS STAFF ALLOWANCES IN REVENUE DEPT			302,200.00		
facilitation for officers while on official duty			302,400.00		
facilitation for officers while on official duty			302,400.00		
facilitation of employees while on official duty at nairobi			303,200.00		
facilitation for revenue officers			312,830.00		
FACILITATION FOR REVENUE ENHANCEMENT FOR THE PERIOD BETWEEN 13TO 27 MAY 2019			314,200.00		
FACILITATION FOR REVENUE ENHANCEMENT FOR THE PERIOD BETWEEN 13TO 27 MAY 2019			332,600.00		
facilitation for officers while on official duty			336,000.00		
FACILITATION ON OFFICIAL DUTY			336,000.00		
Facilitation of officers while on an official duty at nairobi			352,600.00		
payment for supply of cooking gas			393,011.05		
BEYOND MANAGEMENT SUMMIT TRAINING FEES			405,000.00		
being payment of facilitation of officers working on complilation of PPRA on 20th to 24th may			406,000.00		
Being payment of facilitation of officers			420,000.00		
Facilitation of officers working on IFMIS budget balances reconciliation over the weekend			420,300.00		
Facilitation officers while on budget committee meeting at mombasa			456,500.00		
being payment of facilitation of officers working on compilation of PPRA reports from 08th to 12th April			462,000.00		
facilitation for audit commitee			470,400.00		
Facilitation of officers while on an official duty at nairobi			476,500.00		
being payment of facilitation of officers working on compilation of PPRA report from 13th to 17th may			480,000.00		
FACILITATION FOR FINANCE OFFICERS			480,200.00		
Facilitation of budget officer at weston			480,600.00		
Facilitation of officers working over the weekends			483,500.00		
Facilitation of budget officers at meeting in lukenya			497,500.00		
being payment of facilitation of officers working on complilation of PPRA on6th may to 10th may			498,000.00		
BEINGOFFICE IMPREST FOR THE DEPARTMENT OF ENERGY AND ELECTRIFICATION			500,000.00		
Being payment of facilitation to officers Working on Finance Bill FY 2018/19 as per the attached schedule.			694,000.00		
payment for supply of firewood and charcoal			947,730.00		
being payment of facilitation of fuel for the department of housing and urban development			948,275.85		
Being supply and delivery of stationary as per attached			1,896,517.60		
Supply and delivery of fuel foe directorate of emmergyncy services			1,896,551.70		
payment of fuel and lubricants			2,076,250.00		
payment of fuel and lubricants			2,096,163.80		
BEING PAYMENT FOR PROVISION OF CLEANING SERVICES FOR MACHAKOS LEVEL 5 FOR THE MONTH OF DECEMBER 2018			2,370,689.65		
DED FOR JUNE 2019			76,714,586.80		
DED FOR JUNE 2019			28,500.00		
DED FOR JUNE 2019			33,089.00		
DED FOR JUNE 2019			45,263.30		
CALC FACILITATION			64,000.00		
DED FOR JUNE 2019			84,449.60		
DED FOR JUNE 2019			419,035.00		
being payment for supply and delivery of hp printers and laptops			562,100.00		
DED FOR JUNE 2019			563,356.05		
DED FOR JUNE 2019			777,600.00		
Supply and delivery of HP printer and laptops			892,801.70		
DED FOR JUNE 2019			1,457,900.40		
DED FOR JUNE 2019			1,648,261.70		
FACILITATION FOR OFFICE OPERATIONATIONS			2,250,000.00		
Payment for debt collection service			2,781,338.60		
DED FOR JUNE 2019			3,210,616.80		

DED FOR JUNE 2019			3,245,165.00		
DED FOR JUNE 2019			3,596,034.45		
DED FOR JUNE 2019			3,991,605.05		
Payment for debt collection services			5,947,202.15		
DED FOR JUNE 2019			5,963,555.85		
DED FOR JUNE 2019			7,617,896.35		
DED FOR JUNE 2019			9,646,754.75		
DED FOR JUNE 2019			11,510,771.40		
DED FOR JUNE 2019			14,401,950.10		
DED FOR JUNE 2019			16,340,902.70		
MORTGAGE FACILITATION			20,000,000.00		
DED FOR JUNE 2019			22,029,541.15		
DED FOR JUNE 2019			23,021,177.35		
MORTGAGE FACILITATION			76,000,000.00		
PAYMENT OF AIRTICKET			29,890.00		
FACILITATION TO ATTEND A CPD EVENT			30,200.00		
FACILITATION TO ATTEND A CPD EVENT			30,200.00		
FACILITATION TO ATTEND A CPD EVENT			30,200.00		
FACILITATION TO ATTEND A CPD EVENT			36,500.00		
FEES FOR ARCHITECTS AND QUANTITY SURVEYOR TO A CPD EVENT			80,000.00		
facilitation for budget retreat at Mombasa from 18th April 2019 as per Circular from Office of The County Secretary Ref: Circular41 dated 16th April 2019.			164,400.00		
TRAVEL COSTS			171,830.00		
payment for publicity and advertisemen of jobs dated 08/04/2019			326,260.00		
being facilitation for officers undertaking supervision on infrastructure, electricity connection and water availability in all health facilities			195,000.00		
being facilitation for officers undertaking supervision on infrastructure, electricity connection and water availability in all health facilities			89,000.00		
being facilitation for officers undertaking supervision on infrastructure, electricity connection and water availability in all health facilities			91,200.00		
Being payment of facilitition of officers while on an official duty at nairobi			384,500.00		
payment for publicity and advertisemen of jobs dated 20/05/2019			401,280.00		
Facilitation of officers involved in end of year 2018 2019 financial reporting necessities			481,600.00		
being paymentof airtickets			599,900.00		
Fumigation of kathlan level 4 hosipital			853,215.95		
Cleaning services for the month of May at Kangundo l4 Hospital			1,137,931.05		
payment of legal fees for hcc petition no34 of 2015 easy properties ltd. vs machakos county government.			1,422,413.80		
supply of fuel			1,422,413.80		
payment foir nairobi HC ELC NO. 1356OF 2016			1,422,413.80		
Hire Motor vehicles reg KCQ 381H			1,459,709.50		
Bursary operations and administration			2,000,000.00		
being payment of transfer to the office of dg for office running			2,595,250.00		
LEGAL FEES FOR HCC PETITION NO.15 OF 2017 DR. ALI MAALIM MOHAMED VS. THE COUNTY GOVT OF MACHAKOS			2,935,368.95		
PAYTMENT OF HIGH COURT CONSTITUTION PETITYION NO 15 OF 2017 DR. ALI MAALIM VS THE COUNTY GOVERNMENT OF MACHAKOS			3,228,424.15		
payment for supply of Medical Oxygen			3,500,000.00		
bursary for phase three to needy students			12,000,000.00		
supply and delivery of pharmaceuticals and non pharcetical as per lpo			18,429,728.50		
being payment for supply and delivery of medical drugs			32,424,903.00		
BURSARY REQUEST			33,000,000.00		
FACILITATION TO ATTEND ANNUAL SCIENTIFIC CONFERENCE FROM 29TH MAY - 2ND JUNE 2019			96,000.00		
FOREIGN TRAINING IN INDIA FACILITATION			174,304.00		
FACILITATION FOR IA ANNUAL CONFERENCE			333,400.00		
Cleaning services for the month of June machakos level five			2,370,689.65		
being payment of allowance while attending kism training at mombasa			61,000.00		
PAYMENT FOR THE SUPPLY AND DELIVERY OF HOSPITALITY ITEMS			341,379.30		
imprest for peoples park			350,000.00		
being payment for supply and delivery of dog meal			462,284.50		
Payment for provision of sanitary disposal services, fumigation and pest control in the department			483,193.95		
facilitation for sitting allowance for the departmental human resource advisory commitee			30,000.00		

FACILITATION FOR OFFICERS WHO WERE ON OFFICIAL DUTY IN MOMBASA			69,300.00		
PER DIEM AND TRANSPORT FOR ATTENDING KSG TRAINING IN MOMBASA			88,400.00		
EVALUATION ALLOWANCE			21,000.00		
MOTOR VEHICLE REPAIR			27,400.00		
RETURN AIRTICKET FOR WILFRED MACKENZI NBI-MSA-NBI			41,125.00		
MOTOR VEHICLE REPAIR			51,324.00		
PAYMENT OF ALLOWANCE AND TRANSPORT TO ATTEND WORKSHOP AT KISUMU			66,000.00		
FACILITATION TO ATTEND JOINT BUDGET RETREAT WITH COUNTY ASSEMBLY AT MSA			93,200.00		
FACILITATION FOR HEALTH OPERATIONS FOR JULY AND AUGUST			11,644,196.70		
TOTAL PAYMENTS			484,616,082.50		
			-		
			-		
TOTAL (1)			-	**TOTAL (2)**	-

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT Sh	DETAILS	AMOUNT Sh

BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
July/31/2018

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

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

Prepared By
Name.....DORCAS MANOIA..... Date.17/08/2018 Signature.....

Checked By
Name.....Feux..... Date.20/08/2018 Signature.....

Approved By
Name.....Michael Musyoki..... Date.20/8/19 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

August/31/2018

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

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

Prepared By Name.....DORCAS MAWIA..... Date.12/09/2018 Signature.....

Checked By Name.....Felix..... Date:14/09/2018 Signature.....

Approved By Name.....Michael Musyoki..... Date.....14/9/18 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

September/30/2018	Shs
	-
Balance asper Bank Certificate . .	
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
	-
Balace as per Cash Book	

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

Prepared By Name DORCAS MAWIA Date 17/10/2018 Signature

Checked By Name Felix Date 22/10/2018 Signature

Approved By Name Michael Musyoki Date 22/10/18 Signature

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

October/30/2018

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

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

Prepared By Name..Dorcas Mawia Date...16/11/2018 Signature.....

Checked By Name.....Felix Date.20/11/2018 Signature.....

Approved By Name.....Michael Mukola Date.....20/11/18 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

November/30/2018

	Shs
Balance asper Bank Certificate . .	8,728,402.45
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	8,728,402.45

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

Prepared By
Name...DORCAS MAWIA...Date....18/12/2018 Signature.....

Checked By
Name.....Felix.....Date..20/12/2018 Signature.....

Approved By
Name.....Muthoka Michael.....Date..20/12/18 Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

December /31/2018

	Shs
Balance asper Bank Certificate . .	21,430,563.70
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	21,430,563.70

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

Prepared By Name.....Dorcas Mawia..... Date.....16/01/2019..... Signature.....

Checked By Name.....Felix..... Date.....16/01/2019..... Signature.....

Approved By Name.....Michael Mwolw..... Date.....16/1/19..... Signature.....

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

January /31/2019

	Shs
Balance asper Bank Certificate . .	1,039,131.30
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	1,039,131.30

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

Prepared By Name.....Dorcas Mawia..... Date.20/02/2019 Signature.....

Checked By Name.....Felix..... Date.22/02/2019 Signature.....

Approved By Name.....Michael Musola..... Date.22/2/19 Signature.....

REPUBLIC OF KENYA
BANK RECONCILIATION
COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
February /28/2019

	Shs
Balance asper Bank Certificate . .	7,515,099.20
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	7,515,099.20

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

Prepared By Name.....Dorcas Mawia..... Date.21/03/2019. Signature.....

Checked By Name.....Felix..... Date.22/03/2019 Signature.....

Approved By Name.....Michael Musoki..... Date.....25/3/19 Signature.....

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

March/31/2019

	Shs
Balance asper Bank Certificate . .	4,490,559.30
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	4,490,559.30

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

Prepared By
Name.....DORCAS MAWIA..... Date....11/04/2019 Signature.....

Checked By
Name.....Felix..... Date....15/4/2019 Signature.....

Approved By
Name.....Michael Musoki..... Date....15/4/19 Signature.....

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

April/30/2019

	Shs
Balance asper Bank Certificate . .	10,785,326.45
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	10,785,326.45

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

Prepared By Name DORCAS MAWIA Date 15/05/2019 Signature

Checked By Name Felix Date 16/05/2019 Signature

Approved By Name Michael Muroki Date 16/5/19. Signature

REPUBLIC OF KENYA

BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS

DEVELOPMENT ACCOUNT-A/C.NO.1000170506

May/31/2019

	Shs
Balance asper Bank Certificate . .	**98,931,918.80**
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book. .	
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	
Balace as per Cash Book	**98,931,918.80**

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

Prepared By
Name.....DORCAS.....MAWIA.....**Date**..20/06/2019..... **Signature**.....

Checked By
Name.....Felix.....**Date**..21/06/2019..... **Signature**.....

Approved By
Name.....Michael Muiruri.....**Date**..21/6/19..... **Signature**.....

REPUBLIC OF KENYA
BANK RECONCILIATION

COUNTY GOVERNMENT OF MACHAKOS
DEVELOPMENT ACCOUNT-A/C.NO.1000170506
June /30/2019

	Shs
Balance asper Bank Certificate . .	177,739,579.55
Less-	
1. Payments in Cash Book not yet recorded in Bank Statement . . (Unpresented cheques)	349,098,150.05
2. Receipts in Bank Statement not yet recorded in Cash Book. .	-
Add	
3. Payments in Bank Statement not yet recorded in Cash book. .	
4. Receipts in cashbook not yet recorded in Bank statement	171,862,203.00
Balace as per Cash Book	503,632.50

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

Prepared By Name: DOREAS MAVIA Date: 25/07/2019 Signature:

Checked By Name: Bernard M. Muli Date: 25/07/2019 Signature:

Approved By Name: Michael Mutuku Date: 26/07/2019 Signature:

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN THE BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
DETAIL		PAYEE	AMOUNT	DETAILS	AMOUNT
No	Date		Sh		Sh
Payment of fertilizer for stadia grass planting			33,568.95		
SUPPLY OF PROTECTIVE GEARS			553,942.00		
CONTRACTED EMPLOYEES SALARY-TRANSPORT JUNE 2019			601,443.70		
SUPPLY AND DELIVERY OF OFFICE FURNITURE			624,652.05		
Payment for four Stadia environmental Impact assessment services			793,440.00		
CONTRUCTION OF KALAMBA ECDE			817,767.75		
PAYMENT FOR SUPPLY OF GPS AND LAPTOPS			830,258.20		
Payment for sports equipment supplied during KICOSCA games 2018 edition			862,048.20		
PAYMENT FOR CONSTRUCTION OF DRAINAGE WORKS MASAKU AVENUE			869,089.15		
PAYMENT FOR SUPPLY OF COMPUTERS AND PRINTERS			907,166.20		
SUPPLY AND DELIVERY OF GENERATOR			940,000.00		
SUPPLY AND DELIVERY OF MC 30			1,161,637.95		
being payment for construction of mks shed			1,169,310.00		
PAYMENT FOR CONSTRUCTION OF 4 TOILETS@400,000			1,309,241.40		
SUPPLY AND DELIVERY OF FOOD STUFF			1,388,568.00		
FINAL PAYMENT FOR SUPPLY OF K-160 30DRUMS AND HOT PREMISE AC 200 TONNES			1,415,621.30		
JUNE 2019 SALARY FOR CONTRACTED STAFF DEPARTMENT OF TRANSPORT			1,434,281.00		
SUPLY OF ELECTRICAL ITEMS			1,461,767.25		
SALARY FOR WATER PROJECT STAFF			1,485,982.30		
supply and delivery of office furniture			1,491,827.60		
Being retention for the construction of rest place at Bishop Ndingi			1,762,115.70		
construction of toilet at dicece			1,801,778.00		

payment for the supply and delivery of spareparts			1,872,968.80		
SUPPLY AND DELIVERI OF ICT MATERIALS			1,887,233.95		
PAYMENT FOR SUPPLY AND DELIVERY OF FURNITURES AND FITTINGS			1,894,275.85		
PURCHASE OF FUEL			1,974,000.00		
being 1st certificate for construction of Kangonde community health center masinga			2,108,856.45		
PAYMENT FOR SUPPLY AND DELIVERY OF MOTOR VEHICLE			2,249,262.95		
SUPPLY AND DELIVERY OF GENERATOR			2,914,000.00		
Payment for spot improvement of Ekalakala -Nzukini-Mavia Malu Earth road			3,088,002.90		
REHABILITATION AND REPLACE OF TAPS			4,017,547.35		
PROPOSED RENOVATION OF MUTHESYA YOUTH INNOVATION CENTRE - 1ST CERTIFICATE			4,201,171.45		
supply and delivery of plastic water tanks			4,230,000.00		
being payment of first certificate for construction of kwa mwatu community hospital			4,348,968.05		
BEING PAYMENT FOR THE SUPPLY OF VARIOUS COMPUTER HARD WARE AND SOFT WARE FOR COUNTY SERVICE BOARD			4,550,624.15		
Payment for construction of toilets -Cert no. 2			6,254,900.70		
Payment for construction of proposed county government offices-Certificate Number 4			17,846,865.65		
payment for construction of matuu office			19,669,670.15		
Withholding Tax - KENYA NATIONAL TRADING CORPORATION LIMITED - YS/003/2019/D /			1,831.05		
withholding tax-SHAMMA LOGISTICS LIMITED			31,862.95		
withholding vat-CYDI VENTURES			34,071.95		
withholding tax-Savannah Electrical Contractor Lmi			34,474.15		
withholding vat-NAOKAT ENTERPRISES			35,358.00		
withholding vat-EASY REACH AUTOMOBILES LIMITED			37,500.00		
withholding vat-LIAMTRONICS ENTERPRISE			41,760.00		
withholding tax-FLEXFIELD ENTERPRISES LTD			42,869.75		
withholding vat-FRIMICHE ENTERPRISES			45,286.80		
withholding vat-Brightwood Ventures Ltd			45,458.80		
withholding vat-ADMAZ PRODUCTS			47,020.80		
withholding tax-Bluegrass Vas Innovate Limited			48,000.00		
withholding vat-MARC LOGISTICS LIMITED			49,481.80		
Withholding vat-SHAMMA LOGISTICS LIMITED			54,936.10		
Withholding vat-CAR AND GENERAL (TRADING) LIMITED			60,000.00		
Withholding vat-PESTLAB LIMITED			63,362.05		
Withholding vat-CARMETER COMPANY LIMITED			63,905.15		
Withholding tax-DAMIARA CONSTRUCTION COMPANY LIMITE			66,057.60		
Withholding vat-FLEXFIELD ENTERPRISES LTD			73,913.40		
withholding vat-AMATTA ENTERPRISES			77,215.70		
withholding tax-MULTIPLE CONTACTORS CO.LTD			77,315.85		
withholding vat-MADIEL ENTERPRISES			79,732.75		
withholding vat-WAMU LOGISTICS			81,372.40		
Withholding vat-Bluegrass Vas Innovate Limited			82,758.60		
Withholding vat-UTONYI GENERAL MERCHANTS			88,632.00		
Withholding vat-CAM MERCHANTS			91,241.40		
Withholding vat-Micstone Construction And General S			93,103.45		
Withholding vat-THE GREEN CAMEL INVESTMENTS LIMITED			100,365.50		
Withholding vat-SPURTECH VENTURES			102,940.05		
Withholding vat-ANYX ENTERPRISES			103,324.15		
Retention-SHAMMA LOGISTICS LIMITED			106,209.80		
Withholding tax-Vicones Engineering Limited			113,213.75		
Withholding vat-DAMIARA CONSTRUCTION COMPANY LIMITE			113,892.40		
Withholding vat-ANYX ENTERPRISES			119,551.20		
Withholding vat-GENERAL MOTORS EAST AFRICA LIMITED			122,687.05		
Withholding vat-LIBYA OIL KENYA LIMITED			126,000.00		
Withholding vat-MULTIPLE CONTACTORS CO.LTD			133,303.20		
Withholding tax-SOLLENTI INTERNATIONAL LIMITED			148,798.05		
Withholding tax-broadvision limited			154,025.25		
Retention-Bluegrass Vas Innovate Limited			160,000.00		
PAYE FOR WATER PROJECT STAFF SALARY FOR THE MONTH OF APRIL 2019			161,907.65		
Withholding vat-CAR AND GENERAL (TRADING) LIMITED			186,000.00		
Withholding vat-Vicones Engineering Limited			195,196.15		

Withholding tax-Bluegrass Vas Innovate Limited			229,320.00		
Withholding vat-ASONICSLIVE KENYA LIMITED			248,215.85		
Retention-MULTIPLE CONTACTORS CO.LTD			257,719.50		
SUPPLY AND DELIVERY OF ELECTRICAL MATERIALS-OFFICE OF OOG			260,356.25		
Withholding vat-broadvision limited			265,560.80		
Withholding vat-Mibawa Suppliers Limited			270,000.00		
Withholding vat-SOLLENTI INTERNATIONAL LIMITED			297,596.10		
Retention- Vicones Engineering Limited			377,379.20		
Withholding vat-Bluegrass Vas Innovate Limited			395,379.30		
SUPPLY AND DELIVERY OF ELECTRICAL MATERIALS -TOURISM			431,103.75		
Retention-SOLLENTI INTERNATIONAL LIMITED			495,993.50		
Retention-broadvision limited			513,417.50		
SUPPLY OFELECTRICAL MATERIALS			632,025.85		
Withholding vat-ISUZU EAST AFRICA LIMITED			663,413.80		
Retention-Bluegrass Vas Innovate Limited			764,400.00		
supply and electrical materials			833,411.20		
being payment for supply and delivery of spare parts			930,258.60		
FUEL-ENERGY			962,500.00		
Being payment for supply and delivery of tree seedlings			1,056,379.30		
supply treatedvwooden poles			1,171,594.85		
SUPPLY OF ASSORTED HOSPITALITY ITEMS			1,195,228.70		
supply of flood lights			1,672,758.60		
SUPPLY OF CABLES FOR ENERGY AND ELECTRIFICATION			1,706,896.55		
SUPPLY OF ELECTRICAL ITEMS			1,813,331.05		
SUPPLY AND DELIVERY OF FLOOD LIGHTS			1,840,034.50		
SUPPLY OF FURNITURE			1,887,626.55		
reapir of toilets and drainage at machakos peoples park			2,453,207.40		
Being payment for supply and delivery of 2 motor vehicles			12,162,586.20		
FUELS AND LUBRICANTS			958,957.25		
PAYMENT FOR THESUPPLY AND DELIVERY OF SPARE PARTS			4,556,180.00		
supply of medical equipments			10,374,000.00		
PROPOSED CONSTRUCTION OF MACHAKOS CONFERENCE FACILITY			6,389,148.20		
Part payment for supply of green houses			7,990,000.00		
Withholding Tax - Koto Housing Kenya - PW15/06/2019 /			234,241.85		
Withholding Tax - GREENLIFE CROP PROTECTION AFRICA LIMITED - agri/26/05/19D /			510,000.00		
NSSF FOR CONTRACTED PROFESSIONALS FOR MONTH OF JANUARY 2019			20,000.00		
NSSF FOR CONTRACTED STAFF FOR THE MONTH OF FEBRUARY 2019			20,800.00		
NSSF FOR CONTRACTED STAFF			23,600.00		
PAYMENT OF NSSF FOR CONTRACTED STAFF FOR THE MONTH OF NOVEMBER 2018			24,000.00		
renovation of Katoloni sluahgter house			680,322.05		
Construction of katangi ward			797,287.10		
Payment for drainage repairs at machakos Level five			900,862.05		
SUPPLY OF FUELS			940,000.00		
PART-PAYMENT FOR THE SUPPLY AND DELIVERY OF FURNITURE			1,137,267.25		
RENOVATION WORKS AT THE MINISTRY OF TOURISM			1,166,861.40		
being payment for supply and delivery of operating theatre equipment			1,251,410.00		
supply of fuels			1,410,000.00		
SUPPLY AND DELIVERY OF ELECTRICAL TOOLS KITS			1,494,036.00		
PROVISION OF SERVICE,REPAIR AND MAITENANCE OF EQUIPMENTS			1,502,776.10		
PAYMENTS FOR RENOVATION AT MACHAKOS PEOPLES PARK			1,554,724.15		
PAYMENT FOR SERVICING OF COLDROOMS BOREHOLES AND AIRCONDITIONS			1,595,637.95		
PAYMENT FOR THE SUPPLY AND DELIVERY OF CLEANING MATERIALS			1,822,889.65		
painting for rebranding and repainting of bodaboda sheds-40			1,851,034.50		
COST OF FUELS & LUBRICANTS			1,896,551.70		
BEING PAYMENT OF FIRST CERTIFICATE FOR CONSTRUCTION OF NGULUNI COMMUNITY HOSPITAL			2,120,938.30		
Payment for construction of new toilet and renovation of existing toilets at Machakos peoples park			2,179,395.95		
supply and installation of 60KVA UPS			2,249,310.35		
being payment for renovations of critical care centre and generator house at machakos level 5			2,264,774.85		
Repair of Sub base & base slab at mavoko banking Hall			2,668,872.20		

proposed construction of Boundary Wall			2,812,641.00		
payment of fuel and lubricants			2,820,000.00		
CONSTRUCTION OF BOUNDARY WALL			2,852,013.80		
Payment for ronovation works of Restaurant One at Machakos Peoples park			2,945,793.10		
CONSTRUCTION OF ATHIRIVEıt MKT SHED WALL-CERTIFICATE NO. 1			2,945,793.10		
supply and laying of paving blocks in mavoko office			2,987,050.55		
PROJECT CARS			3,060,086.20		
payment for construction of Town hall office extensions			3,080,034.65		
PROVISION OF PROJECT CARS			3,295,448.30		
Routine Maintenance of Kyaume, Kalala Katwanyaa road			3,299,760.45		
SUPPLY AND DELIVERY OF MOTOR VEHICLE SPAIR PARTS			3,605,041.40		
SUPPLY AND DELIVERY OF TO REPAIR AND SERVICE BOREHOLE SOLAR SYSTEMS			4,769,101.30		
SUPPLY,DELIVERY INSTALLATION AND COMMISSIONING OF SOLAR SUBMERSIBLE PUMPS MASII STADIUM,IKOMBE STADIUM AND KINYUI STADIUM			5,333,557.35		
rennovation of kenyatta stadium roof			5,359,705.25		
COST OF FUELS & LUBRICANTS			5,689,655.15		
refund of errouneous salary payment			11,644,196.70		
SUPPLY AND DELIVERY OF MOTOR VEHICLES			12,137,931.05		
PAYMENT FOR SUPPLYB AND DELIVERY OF SPARE PARTS			13,037,654.20		
Supply and Delivery of fertliser			26,299,132.00		
Payment for supply and fixing of broken glasses and tolets repair			806,034.50		
BEING PAYMENT FOR REPLACEMENT OF HIGHWAY PEDESTRIAN CAVING WITH SLABS			851,902.10		
FACILITATION FOR VARIOUS PROJECTS EXPENSES			1,000,000.00		
PAYMENT FOR THE SUPPLY AND DELIVERY OF MEDIA EQUIPMENTS			1,827,801.70		
ROUTINE ROAD MAINTAINANCE OF KWA KITU-IKUNGU-NGENGETA ROAD			2,540,661.45		
ROUTINE MAINTENANCE OF MLOLONGO ROAD			3,675,777.00		
repair of GENERATOR FOR PARK AND OFFICE			254,523.50		
Payment for construction of generator house			429,103.85		
being payment to cater for supply and delivery of equipment at matuu level 4 hospital			655,600.00		
PREPARATION OF STADIUM PITCH FOR STADIUM PITCH FOR SEEDLING			1,314,940.00		
PAYMENT FOR SUPPLY AND DELIVERY OF BITUMEN			4,030,172.40		
EXPANSION OF MUKUNIKE COMMUNITY HOSPITAL			4,843,672.45		
TOTAL			349,098,150.05		
			-		-
			-		-
TOTAL (1)			-	TOTAL (2)	-

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT Sh	DETAILS	AMOUNT Sh

F.O 30

REPUBLIC OF KENYA
BANK RECONCILIATION

As at 30th JUNE 2019
Account Name : **Station:** Machakos County Government
Account No : MACHAKOS COUNTY DEPOSIT ACCOUNT
Bank : 1000228229
CENTRAL BANK OF KENYA

Date/Item head	Description	Amount (KSH)	Amount (KSH)
30-Jun-19	**Balance as per Cash book**		144,588,213.90
Less Dec net adjustments			-
Updated Cash book Balance as at 30 JUNE 2019			**144,588,213.90**
Add: Receipts in Bank statement not in Cash book			
Sub total		7,040,748.50	7,040,748.50
Less: Payments in Bank statement not in Cash book			
Sub total		-	-
Add: Payments in Cash book not in Bank statement			
Sub total		-	-
Less: Receipts in Cash book not in Bank statement			
Sub total		-	0.00
Closing Balance as per Bank Statement			**151,628,962.40**

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

	NAME	SIGN	DATE
Prepared by	Jacob Munyami		2/7/2019
Checked by	Samuel Ngila		2/7/2019.
Approved by	Samuel Bernard Mutuku		2/7/2019.

Receipts in Bank statement not in Cash book

02-Jul-19	Zedmart Company Limited	Retention	282,778.80
02-Jul-19	Zuri Construction Company Limited	Retention	620,356.40
02-Jul-19	Mavatech (K) Limited	Retention	705,607.10
02-Jul-19	Musden Enterprises Limited	Retention	795,411.00
02-Jul-19	Alnosee Enterprises Limited	Retention	892,921.50
03-Jul-19	Withholding Tax	Retention	48,000.00
03-Jul-19	Shamma Logistics Ltd	Retention	106,209.80
03-Jul-19	Bluegrass Vas Innovate Ltd	Retention	160,000.00
03-Jul-19	Shelulu Investments Limited	Retention	224,873.30
03-Jul-19	Multiple Contractors Ltd	Retention	257,719.50
03-Jul-19	Vicones Engineering Ltd	Retention	377,379.20
03-Jul-19	Sollenti International Ltd	Retention	495,993.50
03-Jul-19	Vemco Enterprises Limited	Retention	500,994.50
03-Jul-19	Broadvision Limited	Retention	513,417.50
03-Jul-19	Bluegrass Vas Innovate Limited	Retention	764,400.00
09-Jul-19	Chronicle International Construction Co Ltd	Retention	294,686.40
	Total Receipts		7,040,748.50