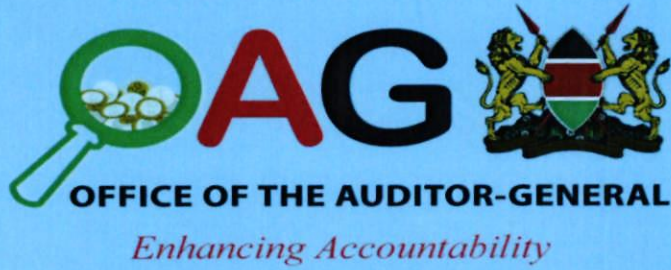


REPUBLIC OF KENYA

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REPORT

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THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MAKUENI

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE

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MAKUENI COUNTY ASSEMBLY
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 48 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *Makueni County Assembly* day-to-day management is under the following key organs:

- County Assembly Service Board
- Office of the Clerk

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Mr. Robert Musyoka
2.	Principal finance officer	Mr. Francis Nzyoka
3.	Procurement officer	Mr. Abraham Anyegah

(d) Fiduciary Oversight Arrangements

The main institution responsible for fiduciary oversight in the County Assembly are the Audit Committee, Finance Committee and the Public Investment and Accounts Committee. The County Assembly Service Board also plays a role in ensuring that internal controls are applied at all levels and stages of transactions. This entails budgetary oversight, implementation and monitoring role.

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(e) Entity Headquarters

Makueni County Assembly buildings,
Off Wote – Makindu road,
P.O. Box 572 – 90300,
Makueni, KENYA

(f) Entity Contacts

Telephone: 0710761116/ 0731663505/ 020 2393005

E-mail: info@makuenicountyassembly.go.ke

Website: www.makueniassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Co-operative Bank
P.O. Box 537
Wote 90300
Makueni, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

The County Assembly of Makueni is one of the forty seven (47) County Assemblies in Kenya established under Article 176 (1) of the Constitution of Kenya. As contemplated by Article 177, the Assembly consists of 30 members elected by registered voters of the Wards on the same day as a general election of Members of Parliament, each Ward constituting a single member constituency. The Assembly further consists of 18 special seat members to ensure that 2/3 gender, marginalised and people living with disability are represented as envisaged in the constitution.

The environment within which the Assembly operated in FY 2019/2020 was unprecedented since its inception in 2013. The county experienced continuous rains running from October 2019 to April 2020. This led to favourable harvests and improved economic status of its citizenry. The more than normal rainfall on the other hand left a trail of infrastructural damages and even deaths due to floods and landslides.

In addition, the global COVID-19 pandemic has greatly affected operations of the institution. The safety of employees is key and thus the assembly has made arrangements to ensure recommended health protocols are fully adhered to fortunately, the Assembly did not register any positive case relating to any of its staff or Members of the Assembly by the close of the financial year. For further mitigation on general population, the Assembly has constituted a committee to oversight County preparedness and response to the pandemic.

During the same year, the County Government of Makueni was privileged to host the International Anti-Corruption week from 3rd-9th December 2019 for the first time. The anti-corruption consortium was led by the Ethics and Anti-corruption Commission. EACC undertook a risk assessment of the systems, policies, procedures and practices of the assembly. The process culminated in the signing of MOU with the Assembly. The Assembly appreciates the input by EACC on strengthening its systems and structures. The Assembly will also endeavour and support all efforts to ensure Makueni County in totality is a corruption free zone.

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County Assembly of Makueni approved FY 2019/2020 budget was Ksh. 825,227,913 which comprised of Kshs. 703,984,829 and Kshs. 121,243,084 for Recurrent and Development activities respectively. In the same period the assembly spent Kshs.766, 282,828 which comprised of Kshs 704,002,403 and Kshs. 62,280,425 for recurrent and development activities respectively. The County Assembly was able to absorb 99% of its recurrent budget and 51% of its development budget. The overall budget absorption rate was 92%.

As at 30th June 2020, the County Assembly of Makueni had received Kshs. 766,309,138 from the County Revenue Fund against its approved budget of Ksh. 825,227,913 hence a budgetary limitation.

Despite the turbulence within the entity's external an internal environment, the assembly has continued to deliver its core mandates of legislation, oversight and representation. 44 papers were laid before the house. 24 advanced to motions and the rest under consideration by various committees. Four bills: Enforcement of social economic rights bill (2019) and Supplementary appropriations bill (2020), Finance bill (2019) and Water bill (2019) were formulated using internal legal expertise. Universal Health care policy was considered within the FY. The above results were remarkable given the disruption due the pandemic.

Since the time the inaugural chambers were gutted down by fire, the Assembly has made efforts to restore and upgrade its physical infrastructure incrementally every year. Notable projects implemented in the FY 2019/2020 were; Installation of Hansard system in the new chamber, Cabro works in the Assembly, perimeter wall construction, car shades, Storage Containers and construction of Office block phase 1 among others. All of the above projects cumulatively with those in previous years have given the assembly a new and better outlook. Moreover, there is improved organisational efficiency and effectiveness.

In order to improve its governance, internal control systems and risk management, the Assembly in the concluded FY initiated the process of developing a strategic plan. This will

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ensure prioritization of key outcomes and facilitate implementation of performance management framework.

In order to streamline its systems and processes, the following policies are ready for adoption: Business continuity and disaster recovery policy, risk management policy, ICT policy and performance management policy. Other policies in the pipeline are Human resource policy, Finance policy, Records Management policy, Gifts to public officers' policy and public participation policy among others.

In order to further strengthen its governance structures, the County Assembly Established and operationalized mandatory working committees namely Management committee, staff advisory committee, IT strategy and steering committee, PFM standing committee and Risk management committee. In addition, Corruption prevention committee was recently formed. The Assembly will ensure that the committees are adequately equipped to handle their mandates.

Major plans for the FY 2020/2021 will be: Finalisation of strategy formulation, establishment of all key policies and procedure manuals, formulate a robust risk management framework, institutionalize performance management, completion of the office block, completion of the asset tagging exercise and relevant member and staff capacity building.

Sign



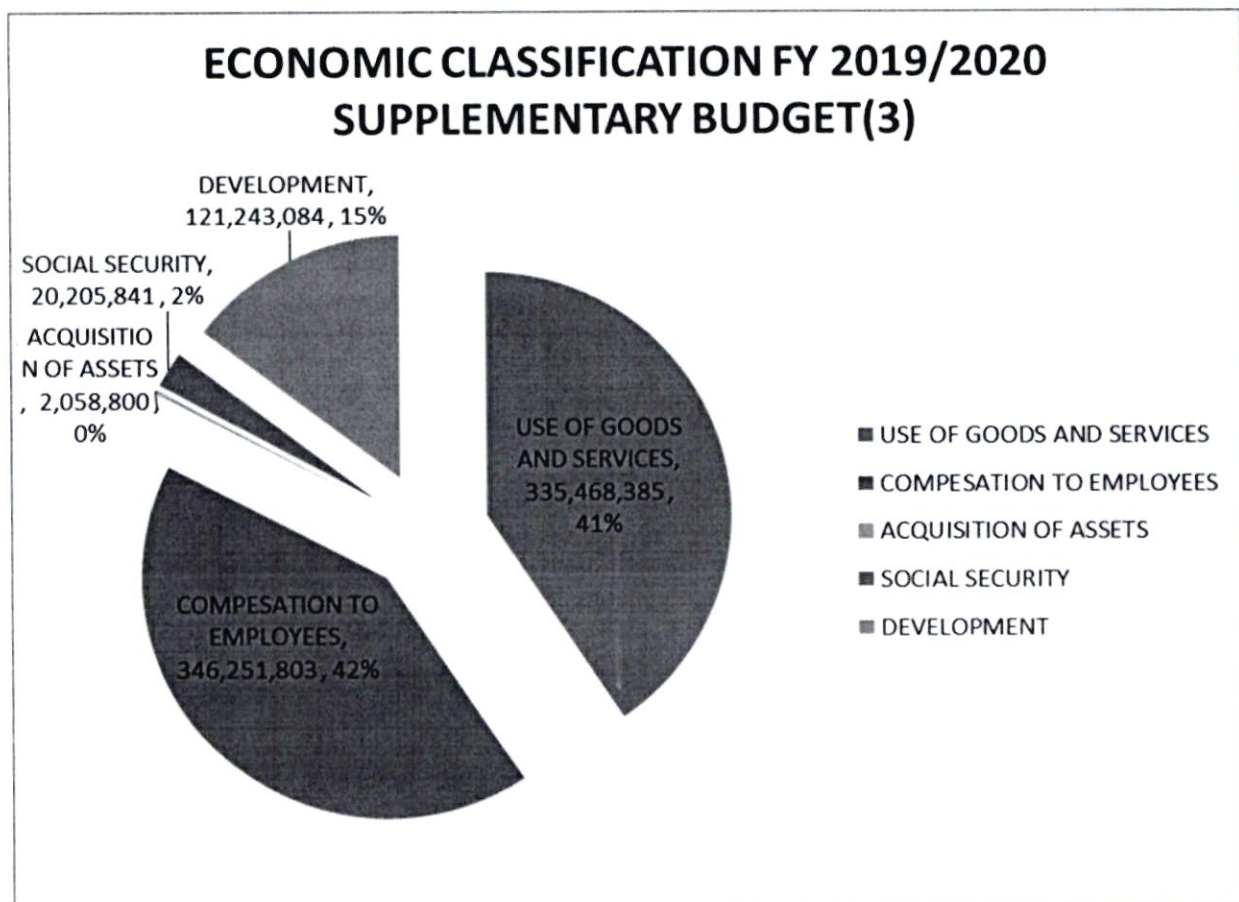
Ag Clerk of the County Assembly

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Budget Performance of the County Assembly

The budget in operation as at 30th June 2020 was FY 2019/2020 Supplementary budget 111 which was approved in April 2020. The total supplementary budget was Kshs. 825,227,913 which comprised of Kshs.703, 984,829 for Recurrent and Kshs. 121,243,084 for Development. The recurrent Budget was comprised of Kshs.346, 251,803 for Compensation to employees and Use of Goods and services which amounted to Kshs 335, 468, 385, Social security benefits 20,205,841 and 2,058,800 for acquisition of assets and Development budget of Kshs 121,243,084.

PIE CHART 1: ECONOMIC CLASSIFICATION OF THE TOTAL APPROVED BUDGET



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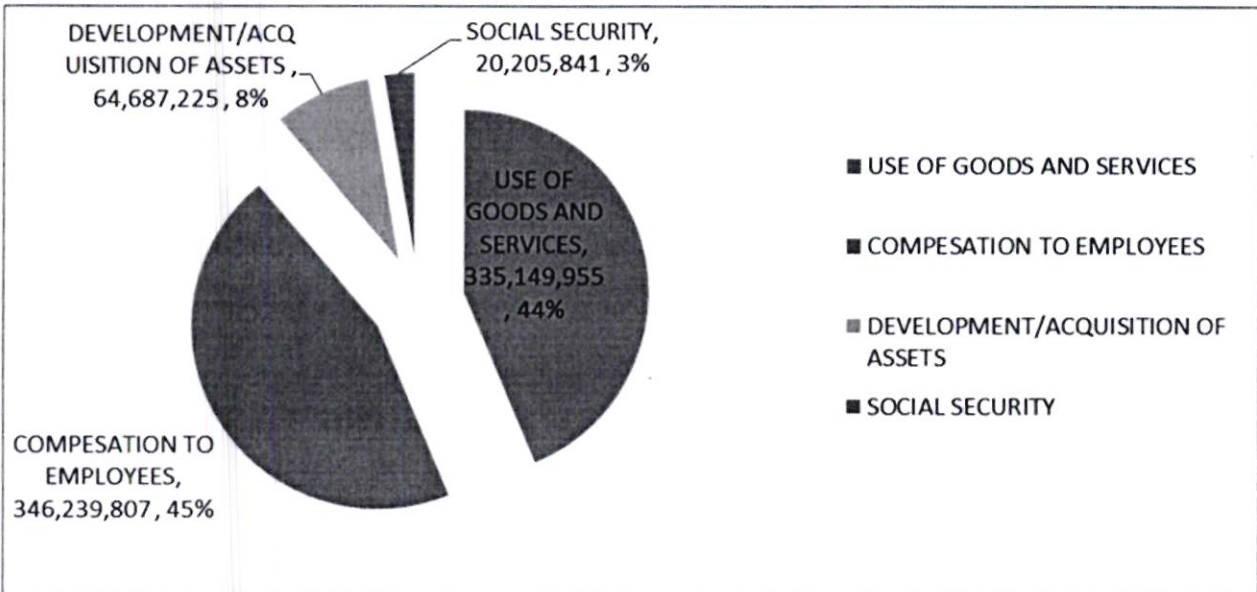
During this period, the County Assembly of Makueni received Sh. 766,309,139 from the County Revenue Fund. Out of the receipts Sh. received, Sh. Sh 703,974,449 was for recurrent and Sh 62,334,689 was for development.

Budget expenditure rate for the Year

In the same period the assembly spent Kshs.766, 282,829. Recurrent expenditure was composed of Kshs. 346,239,807 for compensation of employees and Use of Goods and Services of Kshs.335, 149,955.social security benefits 20,205,841 and 64,687,225 for acquisition of assets.

PIE CHART 2: EXPENDITURE PER ECONOMIC CLASSIFICATION OF THE TOTAL APPROVED BUDGET

BUDGET EXPENDITURE



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Budget absorption rate

Further analysis of the budget performance indicated that compensation to employees' had 99% absorption rate, Use of Goods and Services had 99% absorption rate and development had 51 % absorption rate. The total budget absorption rate was 92%. The under absorption of the development budget was mainly due to the Hansard systems equipment slow process of procurement which was delayed by a bidder making a formal complain to the Public Procurement Regulation Authority to stop the whole process which eventually was overruled by the authority thus delaying implementation of the Kshs. 48,000,000 project.

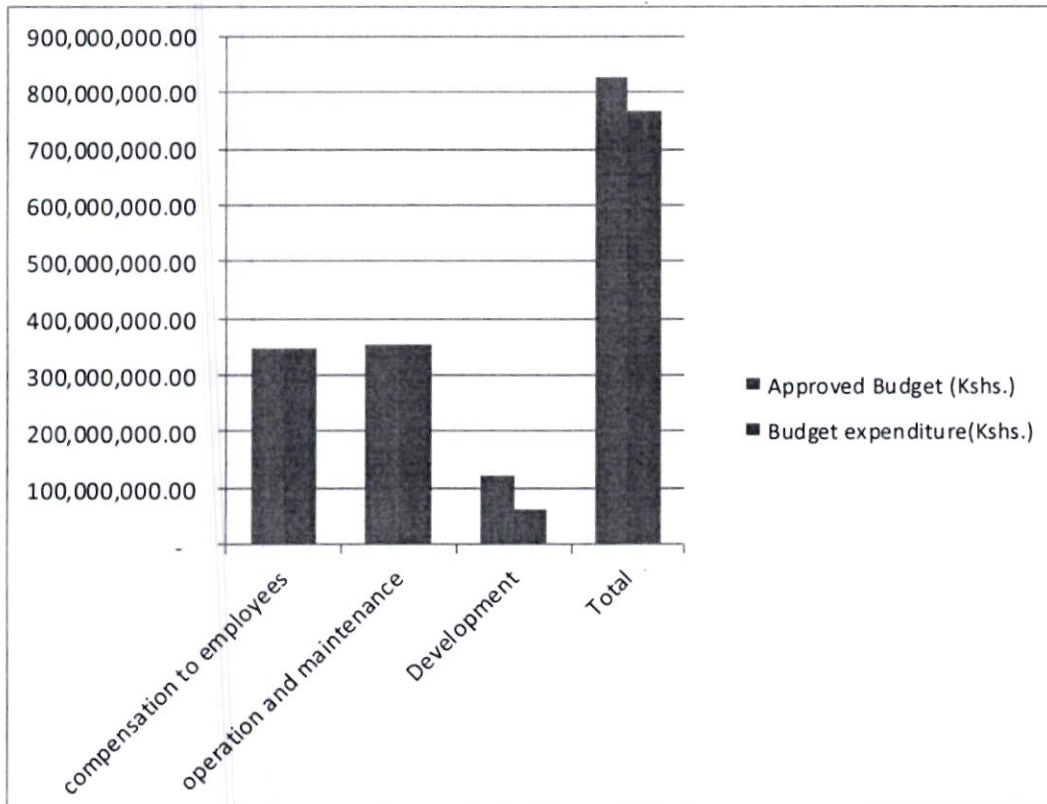
The table below summarizes budget absorption rate for the period

TABLE 1: BUDGET ABSORPTION RATE

No.	Classification	Approved Budget (Kshs.)	Budget expenditure(Kshs.)	Budget absorption rate %
1	compensation to employees	346,251,803	346,239,807	99
2	Use of Goods and Services	335,468,385	335,149,955	99
3	Social security benefits	20,205,841	20,205,841	99
5	Development/Acquisition of Assets	123,301,884	64,687,225	51
	Total	825,227,912	766,282,828	92

The bar chart below indicates the performance of budget expenditure against the approved budget estimates.

BAR CHART 1: APPROVED BUDGET ALLOCATIONS VS EXPENDITURE PER ECONOMIC CLASSIFICATION



Total Receipts as at 30th June 2020

As at 30th June 2020, the County Assembly of Makueni had received Kshs. 766,309,139 from the County Revenue Fund. Out of the Kshs. 766,309,139 received, Kshs.703, 974,450 was for recurrent and Kshs. 62,334,689 was for development. The recurrent budget receipts amounted to Kshs.346,239,807.00 for compensation of employees and Kshs.335,149,955 for Use of Goods and Services. During the year the total funds received from the County Treasury 92.86%

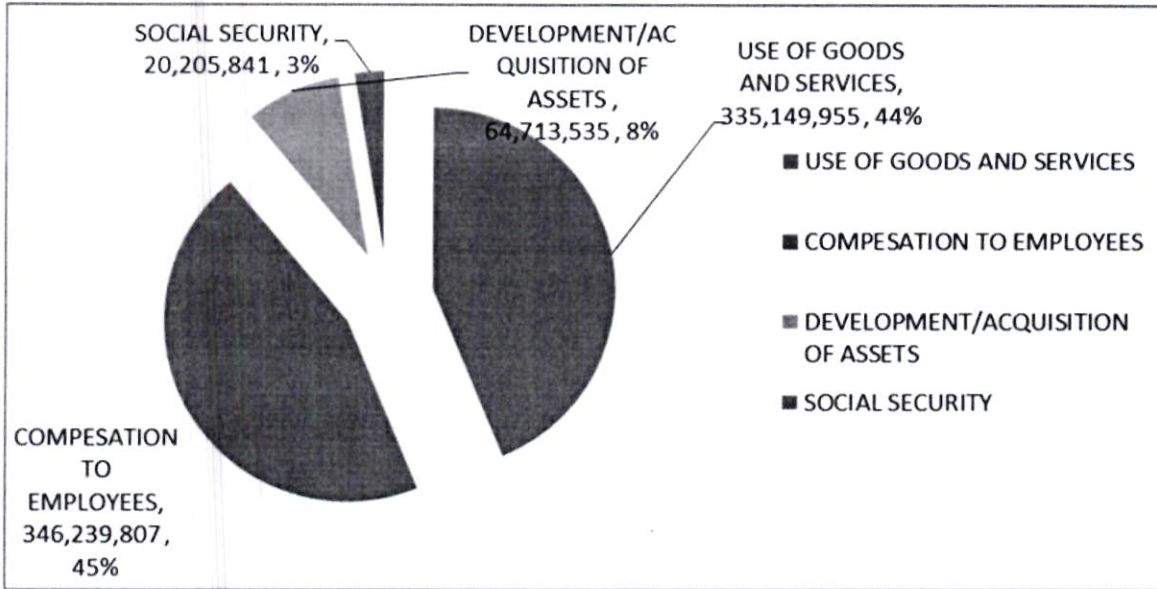
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TABLE 2: RECEIPTS FROM COUNTY REVENUE FUND

No.	Classification	Approved Budget (Kshs.)	Budget expenditure (Kshs.)	Receipts from CRF (Kshs.)	% of receipts to approved budget
1	compensation to employees	346,251,803	346,239,807	346,239,807	100
2	Use of Goods and Services	335,468,385	335,149,955	335,149,955	99
3	Social security benefits	20,205,841	20,205,841	20,205,841	100
5	Development/Acquisitions of Assets	123,301,884	64,687,225	64,713,535	51
	Total	825,227,912	766,282,828	766,309,138	92

The pie chart below indicates each economic classification receipts by 30th June, 2020;-

**PIE CHART 3: RECEIPT PER ECONOMIC CLASSIFICATION OF THE TOTAL
APPROVED BUDGET
RECEIPTS FROM CRF**



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Operational performance of the County Assembly

Pursuant to article 185 of the Constitution of Kenya, 2010, the mandate/functions of the County Assembly of Makueni are;-

1. Legislation

A County Assembly may make any laws that are necessary for or incidental to, the effective performance of the functions and exercise of the powers of the County Government under the Fourth Schedule.

2. Representation

A County Assembly consists of members elected by registered voters of their respective wards within the county and special seat members as well as members of marginalized groups (including persons with disabilities and the youth) all nominated by political parties in proportion to the seats received in a general election pursuant to Article 177 of the Constitution. The Speaker is an ex officio member who presides over the plenary sittings.

3. Oversight

A County Assembly, while respecting the principle of the separation of powers, may exercise oversight role over the County Executive Committee and any other county executive organ(s) pursuant to Article 185 (3) of the Constitution. The Assembly may receive and approve plans and policies for the management and exploitation of the county's resources as well as for the development and management of its infrastructure and institutions pursuant to Section (4) of the same Article.

4. Administration

In addition, in order for the County Assembly to carry out its mandate effectively, the administration function is a key pillar of enabling members of the County Assembly Execute the mandates of the County Assembly.

The functions of the County Assembly overlap and are executed through the following tools;-

1. Reports
2. Petitions
3. Motions

4. Bills, regulations and policies
5. Statements
6. Public participation
7. Oversight field visits
8. Vetting of specific County Public officers

The Committees of the Assembly

Committees in the Assembly are smaller units or groups of Members of the County Assembly that allow the Assembly to perform several functions simultaneously, and also provides the opportunity for more detailed investigation and discussions before findings and outcomes of these Committee meetings are presented as Committee Reports to the broader group for debate and adoption.

The general roles of Committees in the Assembly are:-

- i. Oversight on the Executive
- ii. Initiating legislative proposals
- iii. Scrutiny of legislative proposals and Bills
- iv. Conducting investigations and reporting to the plenary for action
- v. Reviewing and approving the budget and expenditure
- vi. Auditing accounts of government and public agencies
- vii. Housekeeping, including orderly management of the business of the House
- viii. Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments
- ix. To vet and report on appointments where the Constitution or any law requires the Assembly to approve

There are six types of Committees in the County Assembly of Makueni.

These include;

- i. Committee of the whole House
- ii. Housekeeping Committees
- iii. Investigatory/watchdog Committees;
- iv. Other Select Committees Committees

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- v. Sectoral/departmental Committees
- vi. Adhoc Select Committees;

The oversight role of the County Assembly is spelt out in Article 185 (3) of the Constitution which states that “the County Assembly while respecting the principle of separation of powers, may exercise oversight over the county executive committees and any other County Executive organs”.

REPORT ON REPORTS AND PAPERS LAID / MOTIONS.

During the period under review, forty-four (44) papers were laid. Twenty-four (24) were adopted as Motions while the remaining twenty (20) are under consideration by Various Committees. No Motions have been negated for the period under review.

REPORT ON POLICIES

During the period under review, the Assembly received two policies; The Makueni County youth Policy (Committed to the committee on Gender) and the Makueni County Universal Health Care policy (committed to the Committee on Health Services).

BILLS AND POLICIES

The Assembly reviewed Bills and Policies for constitutionality and conformity to other legislation and rendered advice to committees on legal issues arising from the scrutiny. The institution also received instructions on legislative proposals before committees and undertook legal research on the proposals, existing laws, gaps and best practice. The assembly additionally received and reviewed proposals for amendments to legislation from committees and assisted in preparation of committee stage amendments for consideration by the House. A total of four Bills and one policy were reviewed as follows;

- The Makueni County Enforcement of Socio Economic Rights Bill, 2019 (at 2nd reading stage)
To establish for a framework for the facilitation, monitoring, evaluation and enforcement of Socio economic rights in the County, to establish an administrative

framework for the implementation of policies, strategies and programmes for the realization of socio economic rights accruing to the residents of the County; to promote adherence by the County Government to Article 43 of the Constitution and for connected purposes.

- The Makueni County Universal Health Care Policy, 2020 (at Consideration by the Committee stage)

Aims to improve access to promotive, preventive, curative and rehabilitative Health Services and reduce out – of – pocket expenditure amongst the people of Makueni County. The overall goal of the Policy is to accelerate the attainment of the Universal Health Coverage by 2025.

- The Makueni County Supplementary Appropriation Bills 2020 (passed on 25th June, 2020: memorandum received on 29th June, 2020: considered and passed on 30th June, 2020 without amendments)

To authorise the revision of sum of money out of the County Revenue Fund and its application towards the service for the year ending June, 2020 and to appropriate that sum and a sum voted on account by the County Assembly for certain public services and for connected purposes.

- The Makueni County Finance Bill, 2019 (passed on 30th September, 2019)

To provide for the imposition or variation of fees, Charges, Licenses, rents or rates for services Pursuant to Article 209 and 210 of the Constitution of Kenya and for connected purposes.

- The Makueni County Water Bill, 2019 (passed on 18th March, 2020)

To provide for the legal and institutional framework for provision of Water, Sanitation and sewerage services in the County and related purposes.

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PETITIONS

One of the mandates of the Assembly is to render advice on legal issues arising out of Petitions and where necessary assist in drafting and/or reviewing of the petitions for tabling in the House.

During the period under review the Assembly considered the following petitions.

- A public petition by the Residents of Kiima Kiu Kalanzoni Ward regarding surveying, Subdivision, beaconing, titling and transfer from leasehold to freehold of plot No. L.R 1730 in Kiima, Makueni County.
- A public Petition by the Members of the Makueni Youth Bunge Forum in Wote regarding the delayed fibre optic Connection in Wote. (On Going consideration by the House)
- A public Petition by Pamoja Deaf Self Help Group regarding integration of Persons with Disability and Sign Language interpretation into the County Government Service and Space. (On going consideration by the House).

PERFORMANCE OF KEY PROJECTS

During this period the following projects were undertaken:-

NEW PROJECTS FY 2019-2020

NO	PROJECT NAME	QOUTATION NUMBER	BUDGETED AMOUNT	FY	STATUS AS	IMPACT
					AT 30 TH JUNE,2020	
1	Installation Hansard equipment	7883781	48,000,000	2019/2020	10% -Ongoing	Expected to improve quality of plenary proceedings records, communication in the chamber and timeliness in production of

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						hansard transcriptions.
2	Medical Insurance for Hon. members and staff of the County Assembly.	747623	23,000,000	2019/2020	100% Complete	Improved Welfare and productivity of members of the county assembly and staff.
3	Construction of staff office block	763725	17,000,000	2019/2020	45% complete	Expected to improve staff productivity through provision of ample office space and facilities.
4	WIBA &GPA	748312	4,200,000	2019/2020	100%Complete	Improved Welfare and productivity of members of the county assembly and staff.
5	Painting and external works office block	763735	3,900,000	2019/2020	100% Complete	Enhanced usability of the buildings by members of county assembly, staff and visitors by

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						providing ambience and aesthetics.
6	Construction of 3 modern gates at the assembly	764018	3,204,487	2019/2020	Works Ongoing 90%	Improved security for members of the county assembly, staff and assets therein by ensuring controlled and secure entry and exit.
7	Motor vehicle insurance	747646	3,100,000	2019/2020	100%Complete	Enhanced security of the motor vehicles and the users.
8	Construction of Waiting Bay	763983	3,000,000	2019/2020	Ongoing-90%	Expected to safely accommodate visitors by providing isolated social amenities and improve security by controlling and managing movement of

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						visitors.
9	Interior deco of the chamber/carpeting	765761	2,900,000	2019/2020	100% Complete	Expected to enhance usability and functionality of the new chamber.
10	Perimeter And Chain Link Wall/Fencing At The County Assembly.	763773	2,808,871	2019/2020	100%Complete	Improved security for members of the county assembly, staff and assets therein.
11.	Proposed water storage	794687	2,745,736	2019/2020	100% Complete	Improved hygiene and mitigation of COVID-19 through Provision of adequate water supply within the assembly
12.	Construction of car parking shades	763740	2,500,000	2019/2020	100% Complete	Improved orderly utilization of space and security of motor vehicles.

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13.	Landscaping /External Portion	764034	2,405,210	2019/2020	100% Complete	Improved quality of life through planting of flowers and trees as well as reduction of dust after installation of cabros and construction of pavements.
14.	Installation Of Electrical Work New Chamber	763907	2,239,793	2019/2020	100% Complete	Creation of a conducive environment for chamber proceedings of members
15.	Installation of storage containers	763731	2,000,000	2019/2020	100% Complete	Improved security of records and documents.
16.	Development of bill of quantities for supply and delivery, installation and commissioning of Hansard equipment to the assembly.	765724	2,000,000	2019/2020	100% Complete	To enhance proper project planning and oversight of the project during implementation.
17.	Development of	758585	2,000,000			Expected To

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	strategic plan for the assembly.			2019/2020	Ongoing-90%	enhance execution of the county assembly mandate through agenda setting and improved planning for the assembly strategic direction
18.	Extension of the cafeteria	791764	1,700,000	2019/2020	100% Complete	Expected to improve productivity of members of the county assembly and staff given that meals will be Provided within the county assembly.
19.	Construction of External works New Chamber	763934	1,470,150	2019/2020	100% Complete	Creation of a conducive environment for chamber proceedings of members
20.	Construction of	764000	1,300,000	2019/2020	100%	Improved

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	power stabilizer				Complete	security of electronic gadgets and staff productivity.
21.	Poly carbonate roofing and extension of existing ground	763915	1,100,000	2019/2020	100% Complete	Enhanced usability of the new chamber by members of county assembly, staff and visitors by providing ambience and aesthetics.
22.	External security lighting	764966	600,000	2019/2020	100% complete	Improved security at the assembly
	TOTAL		133,174,247			

Value for money achievements

- The community and the Makueni County Citizenry continue to enjoy the services by the ward offices even during this pandemic period, where the ward managers through our office initiated a channel of communication and access to service by the

citizens. This is by posting ward staff details on the offices' doors so as in case of any need to be addressed; any person can easily reach any of the staff.

The institution issued motor bikes for all the 30 wards which will enhance service delivery

- The County Assembly during the period under review achieved the following;
 - Improved management of the legal function.
 - Effective management of the litigation portfolio saw settlement of active court cases with minimal costs to the institution. Need for a contingency expenditure did not arise during the period under review.
- The County assembly facilitated absorption of the recurrent budget by 99% and Development budget by 51% as at the end of the year and through this facilitated the general function of the Assembly in achieving its mandate.
- The County assembly is in the process of fully operationalizing the Cafeteria which will go in helping Hon members and staff benefit from its services. Equipping of the cafeteria has already been done and its operations scaled up as members of staff and Hon members are being served.
- The County assembly through public communication section in liaison with the ICT department maintains a basic Assembly website (*www.makueniassembly.go.ke*) which hosts multiple web pages and it is updated on an often basis with a view to disseminating information about the nature and work of the Assembly.
- Work on installation of the new Chamber system began with the project being handed over to the assigned Contractor in June 2020. The project is expected to run for a period of 90 days. Upon completion, the system will go a long way in enhancing service delivery on plenary matters.

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- During the set annual year planning the County Assembly has been able to train its Hon. Members on oversight roles and their mandates and staffs were trained on their field of work to improve knowledge and skills to enable knowledge application which has been acquired through adequate Training and development for improved service delivery. The Indicators of the value for money achieved has been characterized by minimal challenges on the mandate and the roles required within the human capital on execution of the duties of each. This has enabled the County Assembly to perform to its maximum under less pressure and minimal challenges. However, during the quarter annual year period of this report, training and development has been less achieved due to the challenge posed by the current situation of COVID 19 epidemic which is well understood. Budgeting on the same has been greatly affected considering the scaling down of the budget to the County government, as well as the set COVID 19 protocol by the government of Kenya.
- The institution has installed Containers as storage facilities to store tender documents and inventory, Payment vouchers and Committee services documents. This will ease challenges experienced by departments for lack of enough space to store vital documents.

Challenges and way forward

- Amidst the economic disruption being faced due to the COVID-19 outbreak, organizations that can still operate are being challenged with how best to ensure business continuity. In the case of these businesses, not everyone can work remotely, and for some sectors employees still need to go to work. The safety of employees is key and thus the assembly has made arrangements to ensure safety of its employees are put first by having water points in all entrances of the buildings and also temperature check at the main gate as well as having flexible work arrangements so avoid and maintain social distance.
- LAN/IFMIS internet not consistent thus affecting operation of the assembly duties among the staff. The Management has started installation of Fibre Network as well as upgrading the LAN network in the Assembly premises so as to improve internet connectivity.
- The ICT department through the management to facilitate effective connectivity of the IPPD System, provision of strong backup components to avoid loss of data, and

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functional extensions to all the machines which are interconnected to the payroll system to enable the department serve effectively.

- Budget constraints have affected departments to perform their duties fully. This has been so due to the Institution having Budget ceilings. The management has ensured all departments give out the most priority items which are factored in the budget since resources are scare and strict budgeting is key.

Sign



Ag Clerk of the County Assembly

MAKUENI COUNTY ASSEMBLY
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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

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

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

Below were the expected outputs of the assembly in FY 19/20

Programme: 072100 P.1 Legislation, Oversight and representation

Outcome: Good Governance

Sub Programme: 072102 SP. 1.2 Legislative Oversight

Program 1	Objective	Key Performance Indicators (KPIs)	Indicator	Performance
204000200 Legislative County Assembly	Realist and Credible Budget	Firm expenditure Policies	Meeting Constitutional Deadline	Meeting Constitutional Deadline
		Taxation policies	Timely Approval of revenue raising bills	Timely Approval of revenue raising bills
	Oversight over usage of Public Resources	PAC & PIC reports Committees’ Audit Reports	Qualified audit opinion	Value for money achievement
	Enhanced Governanc e in Public Service	Reports of Vetting of State and Public Officers	Involvement of the public in the process.	Increased public confidence in employment process.

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Programme: 072200 P. 2 General Administration, Planning and Support Services

Outcome: Efficient and effective Service delivery

Sub Programme: 072201 SP. 2.1 General Administration, Planning and support services

Program 2	Objective	Key Performance Indicators (KPIs)	Indicator	Performance
204000500 Joint Services	Enhanced staff performance	Efficient and effective service delivery	High staff productivity	Trainings of all staff on areas of work
	Improved Working environment	Adequate office space, ICTs, and other facilities	High results	Result oriented performance by all staff
	Promotion of Assembly democracy	Timely production of County Assembly publications	Increased public participation on bills.	Achieved 10 bills through public participation.
		Participation in Corporate Social Programmes	Transparency in passage of bills	

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Makueni County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on various pillars: putting the Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile -

The management especially the accounting officer has made reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and has achieved a lot as the institution has a going concern and value for money is key in all the operations.

2. Environmental performance

The institution has put in place various strategies to improve on the environment this includes tree planting which is done quarterly. The major challenge is water shortage which affects the environment negatively as the area is a semi-arid one.

3. Employee welfare

The management has formed a staff welfare which helps the staff in various ways including investments, social events and also team building.

The management has put in place efforts in improving skills and managing careers, appraisal and reward systems. The management is in process of developing a policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Community Engagements-

The management during the F/Y has always engaged the public in all the bills passed by the assembly through Public participation program. A policy is in final process which will help the institution in achieving its oversight mandate involving the citizens in all matters affecting them.

During the year under review the institution was involved in various corporate social responsibilities like organizing football and volleyball tournaments involving the society.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on _____ 2020.



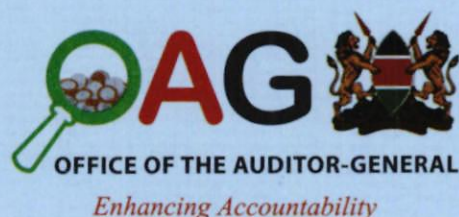
Ag Clerk of the County Assembly

MAKUENI COUNTY ASSEMBLY
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**6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (MAKUENI
COUNTY ASSEMBLY)**

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MAKUENI FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Makueni set out on pages 1 to 30, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and the statements of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Makueni as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Balances

The financial statements contain the following discrepancies:

1.1. Cash and Cash Equivalentents

The statement of financial assets and liabilities reflects cash and cash equivalentents account balance totalling Kshs.5,829,095 as at 30 June, 2020. The balance, however, differs with the sum of Kshs.5,667,670 reflected in respect to the account in the statement of cash flows. The difference amounting to Kshs.161,425 between the two sets of records has not been explained.

In addition, the statement of cash flows reflects net cash flows from operating activities totalling Kshs.61,361,617. However, a recast of the account balances included therein yields a sum of Kshs.62,361,617 resulting to an unexplained variance of Kshs.1,000,000.

In the circumstances, the accuracy of the reported cash and cash equivalents, and the cash from operating activities balances reflected in the financial statements could not be confirmed.

1.2. Variances Between Financial Statements and IFMIS Balances

Examination of balances reflected in the financial statements and the Integrated Financial Management Information System (IFMIS) records as at 30 June, 2020 revealed an aggregate net credit variance of Kshs.2,934,433,426 arising from differences in various account balances reflected in the two sets of records, as shown in the Appendix to this report.

In view of these discrepancies, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unconfirmed Expenditures

Domestic and foreign travel expenses totalling Kshs.1,591,734 included in the use of goods and services payments balance totalling Kshs.335,149,955 reflected in the statement of receipts and payments, and further disclosed in Note 5 to the financial statements, were not adequately supported with appropriate records:

2.1. Domestic Travel

Note 5 to the financial statements reflects domestic travel and subsistence expenditure totalling Kshs.88,767,265 which includes a sum of Kshs.1,263,600 spent by Members of the County Assembly Service Board (CASB) on travel to Mombasa. However, the documents that supported the payment indicated that the imprests were approved for travel to Nairobi and Kisumu for a benchmarking assignment. There was no indication that the Accounting Officer approved the change in the itinerary. In addition, the nature of the assignment carried out by the Board in Mombasa was not disclosed

2.2. Foreign Travel

Note 5 to the financial statements, further reflects foreign travel and subsistence allowances payments totalling Kshs.13,140,467 which include subsistence allowances totalling Kshs.228,134 paid to a Member of the County Assembly (MCA) in December, 2019. The supporting records indicated that the allowances were paid for travel to Kampala, Uganda, to participate in the East African Legislative Assembly (EALASCA) games between 1 and 8 August, 2019. However, documents on the Officer's travel and attendance at the event were not presented for audit.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Makueni Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

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, I confirm that, nothing 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

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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability 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 Assembly.

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.

Management is also responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 County Assembly's ability 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 Assembly 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 Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

21 October, 2021

Appendix: Variances between Financial Statements and IFMIS Balances

Item	Balance		Variance (Kshs.)
	Financial Statements (Kshs.)	IFMIS Balances (Kshs.)	
Compensation of Employees	346,239,807	296,535,316	49,704,491
Use of Goods and Services	335,149,955	328,407,936	6,742,019
Social Security Benefits	20,205,841	18,829,464	1,376,377
Acquisition of Assets	64,687,225	67,939,654	(3,252,429)
Finance Costs	0	1,258,140	(1,258,140)
Bank Balances	5,829,095	10,009,823	(4,180,728)
Cash Balances	0	2,968,286	(2,968,286)
Accounts Receivables - Outstanding Imprests	0	30,720,702	(30,720,702)
Accounts Payable - Deposits and Retentions	5,424,295	3,781,947,206	(3,776,522,911)
Fund Balance Brought/Forward	378,489	(826,268,395)	826,646,884
Total	777,914,707	3,712,348,132	(2,934,433,425)

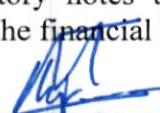
MAKUENI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS


7.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/20 KShs	2018/19 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	766,309,138	823,662,413
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	665,840
TOTAL RECEIPTS		766,309,138	824,328,253
PAYMENTS			
Compensation of Employees	4	346,239,807	339,571,383
Use of goods and services	5	335,149,955	377,166,435.14
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	665,840
Other grants and transfers	8	-	-
Social Security Benefits	9	20,205,840	17,491,365
Acquisition of Assets	10	64,687,225	89,424,521.0
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		766,282,827	824,319,544
SURPLUS/DEFICIT		26,311	8,709

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2020 and signed by:



 Ag Clerk of the Assembly
 Name: Robert Musyoka




 Principal Finance Officer – County Assembly
 Name: Francis Nzyoka
 ICPAK Member Number: 13020

MAKUENI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020


7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2019/20 KShs	2018/19 KShs
Cash and Cash Equivalents			
Bank Balances	13A	5,829,095	8,154,703
Cash Balances	13B	-	
Total Cash and cash equivalents		5,829,095	8,154,703
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		5,829,095	8,154,703
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	5,424,295	7,776,214
NET FINANCIAL ASSETS		404,800	378,489
REPRESENTED BY			
Fund balance b/fwd	16	378,489	9,953,634
Surplus/Deficit for the year		26,311	8,709
Prior year adjustments		-	-9,583,854
NET FINANCIAL POSITION		404,800	378,489

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2020 and signed by:



 Ag Clerk of the Assembly
 Name: Robert Musyoka




 Principal Finance Officer – County Assembly
 Name: Francis Nzyoka
 ICPAK Member Number: 13020


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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization of the Budget
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	121,243,084		121,243,084	62,334,689	51%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	121,243,084		121,243,084	62,334,689	51%
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	121,243,084		121,243,084	62,280,425	51%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	121,243,084		121,243,084	62,280,425	51%
SURPLUS/ DEFICIT				54,264	

The entity financial statements were approved on _____ 2020 and signed by:



 Ag Clerk of the Assembly
 Name: Robert Musyoka

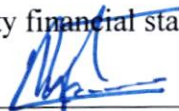


 Principal Finance Officer – County Assembly
 Name: Francis Nzyoka
 ICPAK Member Number:13020


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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	703,984,829	-	703,984,829	703,974,449	99%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	703,984,829	-	703,984,829	703,974,449	99%
PAYMENTS					
Compensation of Employees	346,251,803	-	346,251,803	346,239,807	99%
Use of goods and services	335,468,385	-	335,468,385	335,149,955	99%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	20,205,841	-	20,205,841	20,205,841	100%
Acquisition of Assets	2,058,800	-	2,058,800	2,046,800.00	100%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	703,984,829	-	703,984,829	704,002,403	99%
Surplus/ Deficit					

The entity financial statements were approved on _____ 2020 and signed by:



 Ag Clerk of the Assembly
 Name: Robert Musyoka



 Principal Finance Officer – County Assembly
 Name: Francis Nzyoka
 ICPAK Member Number: 13020


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7.3. STATEMENT OF CASH FLOWS

	Note	2019/20 KShs	2018/19 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	766,309,138	823,662,413
Other Receipts	3	-	665,840
Payments for operating expenses			
Compensation of Employees	4	(346,239,807)	-339,571,383
Use of goods and services	5	(335,149,955)	-377,166,435
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-665,840
Other grants and transfers	8	-	-
Social Security Benefits	9	(20,205,841)	-17,491,365
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Prior year adjustment	17	-	-9,583,854
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	-	205,200
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	(2,351,919)	3,620,716
Net cash flows from operating activities		62,361,616	83,675,292
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(64,687,225)	89,424,521
Net cash flows from investing activities		64,687,225	89,424,521
NET INCREASE IN CASH AND CASH EQUIVALENTS		(2,325,608)	5,749,229
Cash and cash equivalent at BEGINNING of the year	13	8,154,703	13,903,932
Cash and cash equivalent at END of the year		5,829,095	8,154,703

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2020 and signed by:


 Ag Clerk of the Assembly
 Name: Robert Musyoka



 Principal Finance Officer – County Assembly
 Name: Francis Nzyoka
 ICPAK Member Number 13020

MAKUENI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020


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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	825,227,913	-	825,227,913	766,309,138	92%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	825,227,913	-	825,227,913	766,309,138	92%
PAYMENTS					
Compensation of Employees	346,251,803	-	346,251,803	346,239,807	99%
Use of goods and services	335,468,385	-	335,468,385	335,149,955	99%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	20,205,841	-	20,205,841	20,205,841	100%
Acquisition of Assets	123,301,884	-	123,301,884	64,687,225	52%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	825,227,913	-	825,227,913	766,282,827	92%
SURPLUS/ DEFICIT				26,311	

The entity financial statements were approved on _____ 2020 and signed by:



 Ag Clerk of the Assembly
 Name: Robert Musyoka



 Principal Finance Officer – County Assembly
 Name: Francis Nzyoka
 ICPAK Member Number: 13020

MAKUENI COUNTY ASSEMBLY**Reports and Financial Statements**

For the year ended 30 June 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Utilization of the Budget
	KShs	KShs	KShs	KShs	KShs
Programme 1					
Legislation, Oversight and Representation	703,984,829		703,984,829	703,866,493	99%
Programme 2					
General administration planning and	121,243,084		121,243,084	62,280,425	51%
Support services					
TOTAL	825,227,913		825,227,913	766,282,827	

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7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer/ County Treasury

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

MAKUENI COUNTY ASSEMBLY

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

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

b) Recognition of payments

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

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.

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 *Makueni County Assembly* 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 *Makueni County Assembly* 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.

MAKUENI COUNTY ASSEMBLY
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 5,424,295 compared to Ksh 7,776,213.50 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

7. Accounts Receivable

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

8. Accounts Payable

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

MAKUENI COUNTY ASSEMBLY

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

MAKUENI COUNTY ASSEMBLY
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Contingent Assets

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

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *Makueni County Assembly* budget was approved as required by Law .The original budget was approved by the County Assembly on 28th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was two supplementary budget passed in the year. A high-level assessment of the *Assembly's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

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

MAKUENI COUNTY ASSEMBLY

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17. Related party transactions

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

MAKUENI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	79,189,816	151,587,229
Transfers from the County Treasury for Q2	369,036,472	174,470,407
Transfers from the County Treasury for Q3	161,327,433	235,707,907
Transfers from the County Treasury for Q4	156,755,417	261,896,870
Cumulative Amount	766,309,138	823,662,413

2. PROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV Disposal of old assets	-	665,840
Total	-	665,840

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	152,152,623	148,476,503.73
Basic wages of temporary employees	29,561,390	29,888,688.0
Personal allowances paid as part of salary	154,695,193	152,456,552.12
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	9,590,400	8,513,439.10
Compulsory national social security schemes	240,200	236,200
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments-Gratuity	-	-
Total	346,239,807	339,571,383

During the year ended 30th June 2020, Makueni county Assembly had the following employees.

Hon. Speaker 1

Permanent and pensionable staff 98

Hon. members of county assembly 48

Casuals (ward staff) 164

(Assembly) 11

External board members 2

Total 324

MAKUENI COUNTY ASSEMBLY
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5. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	673,406	1,305,842
Communication, supplies and services	2,550,678	2,507,577
Domestic travel and subsistence	88,767,265	108,385,730
Foreign travel and subsistence	13,140,467	13,134,350
Printing, advertising and information supplies & services	3,359,060	7,737,199
Rentals of produced assets	3,716,000	3,906,000
Training expenses	13,743,345	23,701,253
Hospitality supplies and services	39,036,886	32,513,382
Insurance costs	30,122,104	29,502,053
Specialized materials and services	530,000	1,396,976
Office and general supplies and services	7,584,811	13,193,724
Other operating expenses	120,209,454	123,584,075
Fuel Oil and lubricants	4,871,643	7,465,980
Routine maintenance – vehicles and other transport equipment	5,010,710	6,869,701
Routine maintenance – other assets	1,834,125	1,962,590
Total	335,149,955	377,166,435

MAKUENI COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	KShs	KShs
Subsidies to County Corporations	-	-
(insert name)		
Subsidies to Private Enterprises	-	-
(insert name)		
TOTAL	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	-	665,840
Transfers to other County Assembly entities (insert name of budget agency)	-	-
TOTAL	-	665,840

8. OTHER GRANTS AND TRANSFERS

	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	20,205,841	17,491,364
Employer Social Benefits in cash and in kind	-	-
Total	20,205,841	17,491,364

10. ACQUISITION OF ASSETS

Non- Financial Assets	2019/20	2018/19
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	3547402
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	62,280,425	4517375
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	381000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	389,800	50,000
Purchase of Office Furniture and Equipment	2,017,000	4,292,740
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	624,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	14,520
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total purchase of non-financial assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	64,687,225	89,424,520

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	-	-

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Total	-	-

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
<i>CBK AC NO 1000199199</i>	Development Acc	54,264	17,554
<i>CBK AC NO 1000199188</i>	Recurrent Acc	3,670	24,782
<i>Cooperative bank ac no.011415339155500</i>	Commercial Bank Accs.	5,771,161	8,112,366
Total		5,829,095	8,154,702

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Description	2019/20	2018/19
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KShs	KShs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

15. ACCOUNTS PAYABLE

Description	2019/20	2018/19
	KShs	KShs
Deposits		
Retentions	5,424,295	7,776,213
Total	5,424,295	7,776,213

16. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	8,154,703	13,903,931
Cash in hand	-	-
Accounts Receivables	-	205,200
Accounts Payables	(7,776,214)	(4,155,498)
Total	378,489.35	9,953,634

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	9,583,854
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	9,583,854

18. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	7,776,213
Deposit and Retentions held during the year (B)	5,424,295	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	2,351,919	-

MAKUENI COUNTY ASSEMBLY
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7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	938,990	-	938,990
Supply of goods	3,944,470	876,800	3,944,470	876,800
Supply of services	15,186,711	10,671,842	15,186,711	10,671,842
Total	19,131,181	12,487,632	19,131,181	12,487,632

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Senior management	2,749,100	284,640	2,749,100	28,4640
Middle management	-	18,900	-	18,900
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	2,749,100	303,540	2,749,100	303,540

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

MAKUENI COUNTY ASSEMBLY
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4. External Assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
		Kshs	Kshs
Undrawn external assistance - loans	-	-	-
Undrawn external assistance - grants	-	-	-
Total	-	-	-

c. Classes of providers of external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

MAKUENI COUNTY ASSEMBLY
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d. Non-monetary external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

MAKUENI COUNTY ASSEMBLY**Reports and Financial Statements****For the year ended June 30, 2020****5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY***Classification by Source*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
TOTAL	-	-

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

MAKUENI COUNTY ASSEMBLY
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Related party transactions:

	2019-2020	2018/19
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	87,928,506	87,928,506
Key Management Compensation(Clerk and Heads of departments)	2,262,170	2,262,170
Total Compensation to Key Management	90,190,676	90,190,676
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	766,309,138	823,662,413
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)		
Total Transfers from related parties	766,309,138	823,662,413

MAKUENI COUNTY ASSEMBLY

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7. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unsupported foreign travel expenditure	The county assembly resolved the matter by requesting the honourable members to support the trips with the relevant documents.	Accounting officer	Resolved	
2.0	Other receipts	The management resolved the matter by ensuring that no funds are channels to their commercial bank account	Accounting officer	Resolved	
3.0	Inaccuracies in the financial statements	The management resolved the matter by ensuring that financial statements are reviewed before submission	Accounting officer	Resolved	
4.0	Compensation to employees	The management resolved the matter by ensuring that manual payroll are reconciled with the system	Accounting officer	Resolved	
5.0	Use of goods and services	The management resolved the matter by proposing a policy to be introduced regarding payment	Accounting officer	Resolved	
6.0	Irregular	The management is	Accounting	Unresolved	Matter taken

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	acquisition of assets	still following up the matter with the relevant officers.	officer		up by the CASB
7.0	Cash and bank balances	The management resolved the matter by ensuring that cashbook is reviewed by a senior officer	Accounting officer	Resolved	
8.0	Fixed assets	The management resolved matter by introducing a a fixed asset register	Accounting officer	Resolved	

8. OTHER DISCLOSURES

Litigation

A total of seven cases were handled during the period under review. The cases are summarized below

S/No	Case	Subject Matter	Status
1.	Makueni ELC No. 6 of 2017 In the Matter of Kivale Forest	Logging at the Kivale Forest legally known as the South Mbooni Forest	Petition dismissed with costs to the interested parties. Application challenging costs filed on 10/12/2019 Order of stay of the taxation of costs granted on 11/12/2019. Matter was scheduled for mention on 20 th April, 2020 to confirm filing of submissions on the application for costs. However, due to the COVID 19 Pandemic the mention did not take off. A fresh mention date shall be obtained once courts

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			resume normal sittings.
2.	Machakos High Court Petition No. 7 of 2017 Francis Mutuku and Others versus Makueni County Assembly and Others	Challenge on the five year repayment period for mortgage loans issued in 2016.	Petition to be mentioned on 06/05/2020 for Petitioners to determine whether to transfer matter to the labour and relations court or proceed at the High Court in Machakos. Fresh mention date to be obtained once courts resume normal sittings
3.	Machakos High Court Petition No. 12 of 2017 Jackson Ngovi and Others versus Makueni County Assembly	Demand for release of gratuity (administratively withheld) for three members of the first Assembly	Matter referred to the employment and labour relations court and given a new number ELRC No. 4 of 2020. Mention to obtain a date for judgment to be fixed once courts resume normal operations.
4.	Nairobi High Court Civil Suit No. 78 of 2017 Maina Njunguna and Associates versus O.N Makau & Mulei Advocates (Hon. Magdalena Mulwa's Case.)	Enforcement of a professional undertaking issued on 05/09/2016	Matter marked as settled vide a court order dated 13/02/2020.
5.	Makueni ELC Petition No. 4 of 2020 Agnes Ndungwa Maweu and others versus Makueni County Assembly and Ben Kyengo Kilonzi	Destructive excavation of murrum at Kavani hill in Kiima Kiu/Kalanzoni ward	Petition scheduled for hearing on 28 th April, 2020. However, due to the COVID 19 Pandemic, court did not sit, neither directions given. Petitioners to fix and serve our advocates with fresh hearing dates. Advocates to update us once served.
6.	Makueni Constitutional Petition No. 2 of 2020 Kennedy Maneno Versus Makueni County Public Service Board and 3 Others	Appointment and Approval of the County Secretary Makueni County Government	Petition to be mentioned within 14 days from 1 st July, 2020 to confirm whether parties will have complied with directions of the court to file responses to the supplementary affidavit filed by the

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			Petitioner.
7.	Public Procurement Administrative Review Board Application No 62/2020 of 14/05/2020	Review of Tender No 788378/2019-2020 for Supply, Delivery, Installation, Testing and commissioning of a hansard system	Request for review dismissed on 4 th June, 2020.

Clerk of the County Assembly *

Sign.....

Date.....

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
	A	B	c	d=a-c	
Construction of buildings				1,074,060	
1. MS WORLD SYSTEM	1,074,060				
2.					
3.					
Sub-Total				1,074,060	
Supply of goods					
4. CHELSE ENTERPRISE SUPPLY SPORT ACTIVITIES	540,000	1/08/2018	0	540,000	
5.SMART UP LOGISTICS SUPPLY OF COMPUTERS	815,000	2/09/2018	0	815,000	
5. SMART UP LOGISTICS SUPPLY OF COMPUTERS	796,000	2/09/2018	0	796,000	
6. FRAJOPA PRINTERS SUPPLY OF BANNERS	145,000	7/02/2019	0	145,000	
7. CIWOD COMPANY SUPPLY OF UNIFORM	500,000	2/20/2019	0	500,000	
8. MUDO ENTERPRISES SUPPLY OF VACUUM CLEANERS	775,970	1.10/2018	0	775,970	
9. CHELSE ENTREPRISE SUPPLY SPORT ACTIVITIES	172,500	2/09/2018	0	172,500	
10. JUMUKA TRADERS DRINKING WATER	200,000	2/09/2018	0	200,000	
11. TSALUTE ELECTRONICS	395,000	1.10/2018	0	395,000	
12. FAIRDEAL ELECTRONICS	120,000	5/03/2019	0	120,000	
13. IDEA HUD	566,620	2/09/2018	0	566,620	
14. WOTECOME STATIONARY	277,650	2/09/2018	0	277,650	
15. FUEL	6,000	5/06/2020	0		6,000
16. CORPORATE CAMPUS east africa	108,000	3/03/	0		108,000

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
		2020			
17. WILEON ENTERPRISES	310,000	19/6/2020	0		310,000
18. WORLD ENGINEERING	452,800	02/4/2020	0		452,800
Sub-Total				3,944,470	876,800
Supply of Services					
19. WOTECOM STATIONER ENTERPRISE- SUPPLY OF NETWORK	976,500	1/08/2018	0	976,500	
20. DAPAL MOTORS- MNTANCE OF MVEHICLE	388,600	2/09/2018	0	388,600	
21. DAPAL MOTORS- MNTANCE OF MVEHICLE	299,477	2/09/2018	0	299,477	
22. PRIMATE TOURS AIR TICKETS	57,800	7/02/2019	0	57,800	
23. ANCHOR SECURITY SERVICES LTD	48,720	2/20/2019	0	48,720	
24. NATION MEDIA GROUP ADVERTISEMENT	216,920	1.10/2018	0	216,920	
25. NATION MEDIA GROUP ADVERTISEMENT	183,280	2/09/2018	0	183,280	
26. COUNTY FM	52,200	2/09/2018	0	52,200	
27. ATHIANI HOLDINGS	52,200	1.10/2018	0	52,200	
28. CASAMOKO CONTRACTORS - ADVERTISEMENT	27,840	5/03/2019	0	27,840	
29. PANARI HOTEL CONFERENCE SERVICES	179,550	2/09/2018	0	179,550	
30. PANARI HOTEL CONFERENCE SERVICES	398,460	2/09/2018	0	398,460	
31. PANARI HOTEL CONFERENCE SERVICES	182,400	1/08/2018	0	182,400	
32. REMY ENTERPRISES	995,000	2/09/2018	0	995,000	
33. HOTEL LEPANDA CATERING	187,980	2/09/2018	0	187,980	
34. MOMBASA BEACH CONFERENCE	1,004,500	7/02/	0	1,004,500	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
		2019			
35. PANARI HOTEL CONFERENCE SERVICES	88,400	2/20/2019	-	88,400	
36. MOMBASA BEACH CONFERENCE	606,000	1.10/2018	-	606,000	
37. TOTAL KENYA LTD	57,950	2/09/2018	-	57,950	
38. AFRICAN HARTEBEEST	86,500	2/09/2018	-	86,500	
39. HOTEL LA MADA CONFERENCE SERVICES	57,882	1.10/2018	-	57,882	
40. HOTEL LA MADA CONFERENCE SERVICES	695,880	5/03/2019	-	695,880	
41. HOTEL LA MADA CONFERENCE SERVICES	606,200	2/09/2018	-	606,200	
42. MOMBASA BEACH CONFERENCE	109,650	2/09/2018	-	109,650	
43. HUNTERS LODGE CONFERENCE SERVICES	203,000	1.10/2018	-	203,000	
44. HOTEL LA MADA CONFERENCE SERVICES	43,575	1/08/2018	-	43,575	
45. HOTEL LA MADA CONFERENCE SERVICES	774,000	2/09/2018	-	774,000	
46. HOTEL LA MADA CONFERENCE SERVICES	596,500	2/09/2018	-	596,500	
47. HOTEL LA MADA CONFERENCE SERVICES	94,100	7/02/2019	-	94,100	
48. KELVIAN HOTEL CONFERENCE	367,450	2/20/2019	-	367,450	
49. KENYA SCHOOL OF GVT TRAINING FEE	49,000	1.10/2018	-	49,000	
50. KENYA SCHOOL OF GVT TRAINING FEE	172,000	2/09/2018	-	172,000	
51. TOYOTA KENYA LTD	120,640	2/09/2018	-	120,640	
52. CORPORATE CAMPUS	580,000	1.10/2018	-	580,000	
53. MBAITU FM	51,723	5/03/	-	51,723	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
		2019			
54. HOTEL LA MADA CONFERENCE SERVICES	108,639	2/09/2018	-	108,639	
55. KENSUN ENTERPRISES	46,400	2/09/2018	-	46,400	-
56. AFRICAN HARTEBEEEST	210,750	1/08/2018	-	210,750	-
57. MBAITU FM	1,500,000	2/09/2018	-	1,500,000	-
58. STANDARD GROUP	291,910	1/08/2018	-	291,910	-
59. KIPRA	46,400	2/09/2018	-	46,400	-
60. RENTOKIL INITIALS	88,160	2/09/2018	-	88,160	-
61. HOTEL LAMANDA	170,400	7/02/2019	-	170,400	-
62. HOTEL LAMANDA	22,040	2/20/2019	-	22,040	-
63. ANCHOR SECURITY SERVICES	45,500	1.10/2018	-	45,500	-
64. COUNTY SILICON	35,000	2/09/2018	-	35,000	-
65. ANCHOR SECURITY SERVICES	336,000	2/09/2018	-	336,000	-
66. PANARI HOTEL	100,000	1.10/2018	-	100,000	-
67. SIMBA COLT	142,680	5/03/2019	-	142,680	-
68. NATION MEDIA GRP	961,900	2/09/2018	-	961,900	-
69. HOTEL LA MADA	133,000	2/09/2018	-	133,000	-
70. AZURE HOTEL	652,100	1/08/2018	-	652,100	-
71. JEMPHIS ENTERPRISES	624,000	2/09/2018	-	624,000	-
72. DATA SECTOR	3,637,619	2/09/	-	3,637,619	-

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
		2018			
73. APA INSURANCE	3,637,619	1/08/2018	-	3,637,619	
Sub-Total				6,587,299	
Supply of services					
74. PRIDE INN HOTEL	41,400	2.02.2020	-	-	41,400
75. STANDARD GROUP LTD	133,400	10.2.2020	-	-	133,400
76. DAPAL MOTORS	30,092	4/04.2020	-	-	30,092
77. BENADETTA MUENDO	2000	10.3.2020	-	-	2000
78. HUNTERS LODGE	99,000	2.02.2020	-	-	99,000
79. HUNTERS LODGE	136,500	10.2.2020	-	-	136,500
80. KSLH	1,068,800	4/04.2020	-	-	1,068,800
81. KIPRA	17,400	10.3.2020	-	-	17,400
82. SEMER INVESTMENTS LTD	425,000	4/04.2020	-	-	425,000
83. HUNTERS LODGE	70,800	10.2.2020	-	-	70,800
84. PRIDE INN HOTEL	184,800	4/04.2020	-	-	184,800
83. DEKOKI ENTERPRISES	550,006	10.3.2020	-	-	550,006
84. MEDIAMAX NETWORK LTD	69,600	4/04.2020	-	-	69,600
85. PRIMATE TOURS	29,400	10.2.2020	-	-	29,400
86. SAFARICOM PLC	967,150	4/04.2020	-	-	967,150
87. HUNTERS LODGE	735,300	10.3.2020	-	-	735,300

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
88.STANDARD GROUP LTD	177,480	4/04. 2020	-	-	177,480
89.AFRICAN HARTBEEST	63,300	10.2. 2020	-	-	63,300
90.LE PANDA HOTEL	20,200	4/04. 2020	-	-	20,200
91.NATION MEDIA GROUP	187,362	10.3. 2020	-	-	187,362
92.ATHIANI HOLDINGS LTD	34,800	4/04. 2020	-	-	34,800
93.EASTERN BROADCASTING	162,400	4/04. 2020	-	-	162,400
94.Globally power	77,200	10.3. 2020	-	-	77,200
			-	-	
95.STANDARD GROUP LTD	165,300	10.2. 2020	-	-	165,300
96.STANDARD GROUP LTD	88,160	4/04. 2020	-	-	88,160
97.ENE FM	174,000	10.3. 2020	-	-	174,000
98.STANDARD GROUP LTD	177,480	10.2. 2020	-	-	177,480
99.STANDARD GROUP LTD	262,200	4/04. 2020	-	-	262,200
100.EQUATOR STUDIO	710,000	10.3. 2020	-	-	710,000
101.PANARI HOTEL	398,460	10.2. 2020	-	-	398,460
102.ATHIANI HOLDINGS LTD	52,200	4/04. 2020	-	-	52,200
103.ATHIANI HOLDINGS LTD	52,200	10.3. 2020	-	-	52,200
104.EQUATOR STUDIO	106,500	4/04. 2020	-	-	106,500
105.MAKINDU MOTORS	3,000,000	10.3. 2020	-	-	3,000,000

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
					10,671,84

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Balance 2019/20
		A	b	c	d=a-c	
1. MAKUENI COUNTY ASSEMBLY		14,300	2.02.2020	-	-	14,300
2. NICODEMUS KAVITA		12,600	10.2.2020	-	-	12,600
3. BANADETA MUENDO		6,300	4/04.2020	-	-	
4. MAKUENI COUNTY ASSEMBLY		36,400	10.3.2020	-	-	36,400
5. MAKUENI COUNTY ASSEMBLY		215,000	2.02.2020	-	-	215,000
6. MAKUENI COUNTY ASSEMBLY		8,500	10.2.2020	-	-	
7. MAKUENI COUNTY ASSEMBLY		10,440	4/04.2020	-	-	10,440
	Sub-Total	303,540				303,540
	Grand Total					12,791,172

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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land	-		-	-	
Buildings and structures	122,906,926	62,280,425	-	-	185,187,351
Transport equipment	16,640,700		-	-	16,640,700
Office equipment, furniture and fittings	12,244,862	2,058,800	-	-	14,303,662
ICT Equipment	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	-	-	-	-	-
Total	151,792,488	64,339,225			216,131,713

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ADDITIONAL FIXED ASSETS FY 2019/2020

Date	Supplier/Payee	IFMIS Voucher No.	CASH BOOK Voucher No.	VOTE ITEM	Cost	DESCRIPTION
29.06.2020	VENTURA VENTURES	916	10	3110504	2,322,000.	EXTERNAL WORKS OFFICE BLOCK
30.06.2020	VENTURA VENTURES	1087	17	3110504	412,650	EXTERNAL WORKS OFFICE BLOCK
30.06.2020	VENTURA VENTURES	1089	18	3110504	1,246,000	EXTERNAL WORKS OFFICE BLOCK
27.05.2020	SOFT SOLUTION TECHNOLOGIES LTD	975	14	3110504	1,577,600	DEVELOPMENT OF BQ
29.06.2020	WORLD SYSTEM ENGINEERING	912	9	3110504	2,189,200	PERIMETER WALL
29.06.2020	HAWI KENYA LTD	914	7	3110504	1,800,000	LANDSCAPING
29.06.2020	HAWI KENYA LTD	915	5	3110504	1,200,000	MODERN GATES
30.06.2020	HAWI KENYA LTD	1093	15	3110504	200,000	EXTERNAL WORKS
30.06.2020	HAWI KENYA LTD	1095	25	3110504	2,000,000	MODERN GATES
30.06.2020	MUDO ENTERPRISES	1034	13	3110504	2,795,000	WATER STORAGE TANKS
29.06.2020	REMMY ENTERPRISES	910	6	3110504	1,500,000	PARKING SHADES
30.06.2020	REMMY ENTERPRISES	1095	24	3110504	973,347	PARKING SHADES
29.06.2020	VENTURA VENTURES	913	3	3110504	600,000	SECURITY LIGHTING
30.06.2020	THREE SIXTY VISION	1092	22	3110504	1,300,000	POWER STABILIZER
28.05.2020	WIDESCOPE CONSTRUCTION LTD	993	21	3110504	13,634,000	NEW OFFICE BLOCK
30.06.2020	KAMUTHINI GENERAL CONTRACTORS	1086	19	3110504	1,723,725	CAFETERIA SHADES
29.06.2020	CHERENE CONTRACTORS	1032		3110504	937,020	SEATS
29.06.2020	SAVO ENTERPRISES	911	8	3110504	2,190,900	ELECTRICAL WORKS
30.06.2020	ORION CONTRACTORS	1088	20	3110504	1,964,400	STORAGE CONTAINERS
21.11.2019	HAWI KENYA LTD	474		3110504	4,950,740	CABRO
4.11.2019	KENSUN ENTREPRISES	318		3110504	11,182,400	CHAMBER SEATS
30.06.2020	SAVO ENTERPRISES	1035	11	3110504	2,848,180	INTERIOR DECO
29.06.2020	GASHEH GENERAL STORES	909	4	3110504	800,000	POLYCARBONATE
30.06.2020	GASHEH GENERAL STORES	1090	16	3110504	237,718	POLYCARBONATE
30.06.2020	PATRIM CONTRACTORS	1091	23	3110504	1,300,000	CANOPY FITTING

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29.06.2020	KAMUNYOLO CONTRACTORS	917	12	3010504	395,544	BUSH CLEARING
						PURCHASE OF HOUSEHOLD FURNITURE AND GENERAL EQUIPMENTS
29.06.2020	VARIOUS	397,398,68,455,501		3110900	2,058,800	
		TOTAL			64,339,225	

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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Total</i>				

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Imprest Register

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs
1	Nathan kilonzo		Audit	2907444	9.08.2019	16.08.2019	20.08.2019	7 days	Ksh	117,800	117,800
2	Eunice Kiema		Hr	2907445	13.08.2019	20.08.2019	20.08.2019	7 days	Ksh	30,000	30,000
3	Benadeta muendo		Hr	2907446	15.08.2019	22.08.2019	22.08.2019	7 days	Ksh	10,000	10,000
4	Muindi mweleli		Hr.	2907448	4/09/2019	13.09.2019	13.09.2019	7 days	Ksh	30,000	30,000
5	Eunice Kiema		Hr.	2907447	20.09.2019	27.09.2019	27.09.2019	7 days	Ksh	30,000	30,000
6	Alphonse Kimilu		ICT	3581109	08.10.2019	15.10.2019	15.10.2019	7 days	Ksh	15,000	15,000
7	Ann Makau		Hr.	3581102	08.10.2019	15.10.2019	15.10.2019	7 days	Ksh	10,000	10,000
8	Abigael David		Hr.	3581103	08.10.2019	15.10.2019	15.10.2019	7 days	Ksh	10,000	10,000
9	Fidelis Nzwili		Hr.	3581104	08.10.2019	15.10.2019	15.10.2019	7 days	Ksh	10,000	10,000
10	Susan kiilu		Hr.	3581105	15.11.2019	22.11.2019	22.11.2019	7 days	Ksh	93800	93,800
11	Mary katei		Hr.	3581106	15.11.2019	22.11.2019	22.11.2019	7 days	Ksh	20,000	20,000
12	Joseph nzioki		SAA	3581107	16.11.2019	23.11.2019	23.11.2019	7 days	Ksh	20,000	20,000

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ANNEX 6 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Supply of goods	CORPORATE CAMPUS EAST AFRICA	Ksh	108,000	30/06.2020	Not paid
2	Supply of goods	WILEON ENTERPRISES	Ksh	310,000	30/06.2020	Not paid
3	Supply of goods	WILEON ENT	Ksh	452,800	30/06.2020	Not paid
4	Supply of services	PRIDE INN HOTEL	Ksh	41,400	30/06.2020	Not paid
5	Supply of services	STANDARD GROUP LTD	Ksh	133,400	30/06.2020	Not paid
6	Supply of services	DAPAL MOTORS	Ksh	30,092	30/06.2020	Not paid
7	Supply of services	DAPAL MOTORS	Ksh	48,952	30/06.2020	Not paid
8	Supply of services	HUNTERS LODGE	Ksh	99,000	30/06.2020	Not paid
9	Supply of services	HUNTERS LODGE	Ksh	136,500	30/06.2020	Not paid
10	Supply of services	KSLH	Ksh	1,068,800	30/06.2020	Not paid
11	Supply of services	KIPRA	Ksh	170,400	30/06.2020	Not paid
12	Supply of services	SEMER INVEST LTD	Ksh	425,000	30/06.2020	Not paid
13	Supply of services	HUNTERS LODGE	Ksh	70,800	30/06.2020	Not paid
4	Supply of services	PRIDE INN HOTEL	Ksh	184,800	30/06.2020	Not paid
5	Supply of services	DEKOKI ENTERPRISES	Ksh	550,006	30/06.2020	Not paid
6	Supply of services	MEDIAMAX NETWORK LTD	Ksh	69,600	30/06.2020	Not paid
7	Supply of services	PRIMATE TOUR	Ksh	29,400	30/06.2020	Not paid

MAKUENI COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

18	Supply of services	SAFARICOM PLC	Ksh	967,150	30/06.2020	Not paid

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

