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The Chair, Sessional
Committee on County Public
Accounts and Investments
22/09/15*

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF MERU**

**FOR THE SIXTEEN (16) MONTHS
PERIOD ENDED 30 JUNE 2014**

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MERU COUNTY GOVERNMENT FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Meru County Government set out on pages 6 to 27, which comprise the consolidated statement of assets and liabilities for the sixteen months ending 30 June 2014, and the consolidated statement of receipts and payments, consolidated statement of cash flows, consolidated summary statement of Appropriation for the period 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.

Management's Responsibility for the Financial Statements

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 such 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4(4) of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in compliance with Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion

on the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Accuracy and Completeness of the Financial Statements

The financial statements represented for audit by the County Government of Meru were not supported by relevant ledgers and schedules to confirm the balances reflected in the financial statements for the sixteen months ended 30 June, 2014. The financial statements were therefore prepared from unknown source as there were no proper financial systems in place to facilitate the recording and reporting of the financial transactions.

Consequently, the authenticity, accuracy and completeness of the financial statements as at 30 June, 2014 could not be confirmed.

2. Cash and Cash Equivalents

Examination of cash and cash equivalents balance as at 30 June, 2014 disclosed the following anomalies:-

i. Cash in Hand Balance

The cash and cash equivalent balance of Kshs.1,258,993,654 as at 30 June 2014 includes cash-in hand of Kshs.3,580,521 which could not be confirmed as no board of survey report was produced for audit verification;

ii. Stale Cheques

The bank reconciliation statement for Kenya Commercial Bank account, reflected un-presented cheques amounting to Kshs.380,652,965 as at 30 June, 2014. Out of this amount, cheques worth Kshs.18,139,394 were stale. No explanation was given for failure to write back the stale cheques in the cash book as required.

iii. The consolidated statement of assets and liabilities reflected cash and cash equivalents balance of Kshs.1,258,993,654 for the sixteen (16) months ending 30 June, 2014. However, the consolidated statement of cash flows reflects a cash and cash equivalents balance of Kshs.1,263,993,654 as at 30 June, 2014 resulting in an unexplained and unreconciled difference of Kshs.5,000,000.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,258,993,654 as at 30 June, 2014 could not be ascertained.

3. Non-current Assets

- i. The acquisition of assets balance of Kshs.611,348,494 as at 30 June, 2014 was not supported as ownership documents were not made available for audit verification.
- ii. Although a comprehensive Fixed Assets Register was opened in November 2014, the absence of the ownership documents made it difficult to confirm the ownership, accuracy and completeness of the Non- Current Assets balances of Kshs.611,348,494 as reflected in the financial statements.
- iii. Further, the notes to the consolidated financial statements for the sixteen months period ending 30 June, 2014 do not include validated and valued assets that were transferred to the County Government from the defunct Local Authorities by the Transitional Authority.

In the circumstances, the accuracy and completeness of the non-current assets' balance of Kshs.611,348,494 as at 30 June, 2014 could not be ascertained.

4. Revenue

During the period under review, the County Government reported total revenue collection of Kshs.5,959,507,146 against the approved revenue budget of Kshs.5,969,370,506. However, a balance of Kshs.220,738,523 being transfers from Other Government Entities could not be confirmed as no documents were provided for audit review. The amount was also not included in the approved budget.

Further, the Ministry of Health collected Appropriations-in-Aid (A.I.A) totaling Kshs.35,233,230 during the fourth quarter of the year. However, documents to authenticate the amount as being the 25% of the total collected revenue out of the cost sharing funds were not provided for audit verification.

In the circumstances, it has not been possible to confirm the accuracy of the reported revenue of Kshs.5,959,507,146 for the period ended 30 June, 2014.

5. Accounts Receivables

The notes to the financial statements did not disclose outstanding rents and rates totaling Kshs.16,936,214 under debtors /receivables as required under the cash basis of accounts. No explanation was given for failure to disclose the outstanding amounts.

6. Accounts Payable

The total balance of accounts payable of Kshs.968,428,345 as at 30 June 2014 was reflected as Kshs.963,364,610, Kshs.1,853,256 and Kshs.3,210,479 under note 31.1 – 31.3 to the financial statements for pending accounts payable, pending staff payable and other pending payables respectively. However, Management did not produce primary records and ledgers to support the balances.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.968,428,345 as at 30 June, 2014 could not be confirmed.

7. Expenditure

The consolidated recurrent and development summary statement of appropriation reflects a total expenditure of Kshs.4,700,513,491 which includes an expenditure of Kshs.326,806,626 in respect of Transfers to Other Government Units. However, these transfers were not supported by the relevant documents and schedules and the expenditure was also not supported or included in the approved county budget of Kshs.5,969,370,506.

In the circumstances, the accuracy and legality of the total expenditure of Kshs.4,700,513,491 as at 30 June 2014, could not be ascertained.

8. Unsupported Expenditure

i. Other Expenses

The financial statements reflect a balance Kshs.4,804,461 on other expenses. This amount is composed of two items, namely budget reserves with a balance of Kshs.2,264,000 and other expenses with a balance of Kshs.2,540,461. However, Management did not produce the relevant schedules, ledgers and other accountable documents in support the balances.

It was therefore difficult to ascertain the accuracy, completeness and propriety of the other expenses balance of Kshs.4,804,461 reflected in the financial statements as at 30 June 2014.

ii. Goods and Services

The Use of Goods and Services balance of Kshs.1,010,263,687 reflected in the financial statements as at 30 June, 2014 was not supported with any schedules or ledgers for the individual items.

In the circumstances, the propriety of the expenditure totaling Kshs.1,010,263,687 as at 30 June, 2014 for procurement of goods and services could not be confirmed.

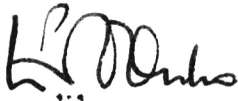
9. Budgetary Control

The consolidated Recurrent and Development Summary Statement of Appropriation reflects a final budget of Kshs.5,969,370,506 and the same amount was actually received. However, although the County Government had budgeted to spend all the receipts, only Kshs.4,700,513,491 or 79% was actually spent while Kshs.1,268,587,015 remained unspent as at 30 June, 2014.

In the circumstances, the residents did not receive services equivalent to the unspent balance of Kshs.1,268,587,015 and the County Government did not achieve its planned and budgeted activities.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 August 2015



COUNTY GOVERNMENT OF MERU

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
JUNE 30, 2014**

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

COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

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I. - KEY COUNTY GOVERNMENT OF MERU INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The County Government of Meru day-to-day management is under the following key organs:

- The Office of the Governor;
- The County Executive Committee Members;
- The Chief officers; and
- The directorates.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM- Finance	- Muthomi J. Kirera
2.	Chief Officer-Finance	- Timothy Kaaria
3.	Director of Accounts	- Domiziano Kobia
4.	Director of Revenue	- Lawrence Gitari

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

The Meru County Assembly

(e) County Government of Meru Headquarters

P.O. Box 120 - 60200
County Headquarters Building
Meru- Makutano Road
Meru, KENYA

(f) County Government of Meru Contacts

Telephone: (254) 720088043
E-mail: merucounty@meru.go.ke
Website: www.meru.go.ke

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

(g) County Government of Meru Bankers

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

2. Kenya Commercial Bank
.....
.....
.....

3. Cooperative Bank of Kenya
...
...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30,2014 (MARCH 2013-JUNE 2014) Kshs

II FORWARD BY THE CEC

It has been another year of challenge and achievement for Meru County Government. In the face of significance operational and financial pressures, we have achieved notable success through focusing on our top priorities approved by the County Assembly of Meru.

Our approved budget for 16 months (March 2013-June 2014) was Kshs.5.9 Billion against actual expenditure of Kshs.4.7 Billion representing a performance of 79% for the period ended 30th June 2014. The balance was pending bills and savings from recurrent expenditure that was subsequently re-budgeted in 2014/2015 financial year. The key challenges experienced during the last Period included inadequate staff capacity to utilise IFMIS modules, devolved staff wage bill which was not initially budgeted and poor performance of local revenue

The above mentioned challenges have been addressed by collaborating with the National Treasury in training the County Treasury staff on IFMIS modules, secondly staff rationalization programme that is expected to reduce recurrent expenditure. Finally, to increase revenue through automation that is expected to make it cashless in order to seal leakages in the whole system.

We thank the national Government through National Treasury for their continued support.



Sign
CECM - Finance
Meru County Government

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

III. STATEMENT OF COUNTY GOVERNMENT OF MERU MANAGEMENT RESPONSIBILITIES

Section 163 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a County Government Treasury shall prepare financial statements in respect of that County Government. Section 163 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the County Treasury of Meru is responsible for the preparation and presentation of the County Government of Meru financial statements, which give a true and fair view of the state of affairs of the *County* for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government of Meru; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *County Government of Meru*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

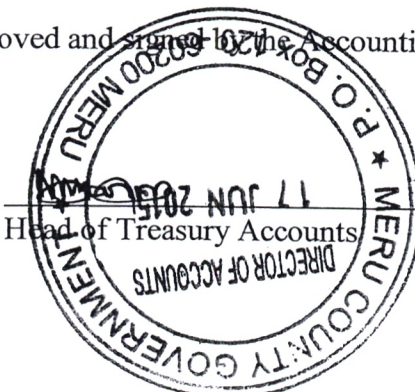
The Accounting Officer in charge of the County Treasury of Meru accepts responsibility for County Government of Meru financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Chief Officer Finance/Treasury is of the opinion that County Government of Meru financial statements give a true and fair view of the state of *County's* transactions during the financial year ended June 30, 2014, and of the County Government of Meru financial position as at that date. The Chief Officer Finance/Treasury of the *County Government of Meru* further confirms the completeness of the accounting records maintained for the *County Government of Meru*, which have been relied upon in the preparation of County Government of Meru financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the County Treasury of Meru confirms that the County Government of Meru has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government of Meru funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Chief Officer Finance/Treasury confirms that County Government of Meru 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

County Government of Meru financial statements were approved and signed by the Accounting Officer on 29th September, 2014.


Chief Officer 17 JUN 2015
FINANCE / TREASURY
P. O. BOX 120 - 6101 MERU


17 JUN 2015
Head of Treasury Accounts
DIRECTOR OF ACCOUNTS
MERU COUNTY GOVERNMENT
P. O. BOX 120 MERU

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE *COUNTY GOVERNMENT OF MERU*

We have audited the accompanying (consolidated) financial statements of *The County Government of Meru for the year ended June 30, 2014*, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The County Government of Meru Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to The County Government of Meru preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The County Government of Meru internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County Government of Meru as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date

COUNTY GOVERNMENT OF MERU

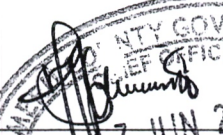
Reports and Financial Statements

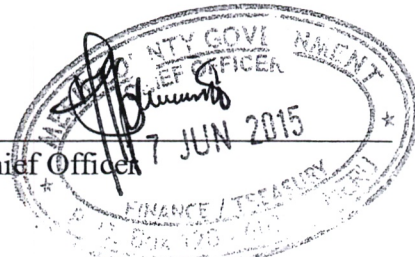
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)


V. CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS


	Note	Assembly	Executive	Consolidated
RECEIPTS				
Tax Revenues	1	-	-	-
Social Security Contributions	2	-	-	-
Proceeds from Domestic and Foreign Grants	3	-	-	-
Transfers from National Treasury	4	683,205,611	4,555,544,127	5,238,749,738
Transfers from Other Government Entities	5	-	220,738,523	220,738,523
Proceeds from Domestic Borrowings	6	-	-	-
Proceeds from Foreign Borrowings	7	-	-	-
Proceeds from Sale of Assets	8	-	-	-
Reimbursements and Refunds	9	-	-	-
Returns of Equity Holdings	10	-	-	-
Other Revenues	11	-	500,018,885	500,018,885
TOTAL REVENUES		683,205,611	5,276,301,535	5,959,507,146
PAYMENTS				
Compensation of Employees	12	277,728,626	2,302,810,322	2,580,538,948
Use of goods and services	13	245,956,123	764,307,564	1,010,263,687
Interest payments	14	-	-	-
Subsidies	15	-	-	-
Transfers to Other Government Units	16	5,000,000	321,806,626	326,806,626
Other grants and transfers	17	-	165,708,482	165,708,482
Social Security Benefits	18	-	1,042,792	1,042,792
Acquisition of Assets	19	53,464,317	557,884,177	611,348,494
Finance Costs, including Loan Interest	20	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-
Other Expenses	22	-	4,804,461	4,804,461
				-
TOTAL PAYMENTS		582,149,066	4,118,364,425	4,700,513,491
SURPLUS/DEFICIT		101,056,545	1,157,937,109	1,258,993,654

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Meru financial statements were approved on _____ 2014 and signed by:



 Chief Officer




 Head of Treasury Accounts


COUNTY GOVERNMENT OF MERU

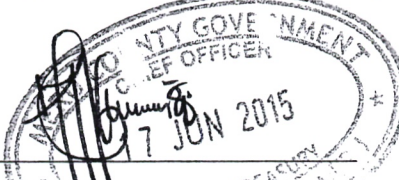
Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

VI. CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

	Note	Assembly	Executive	Consolidated
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	23	101,056,545	1,154,356,588	1,255,413,133
Cash Balances	24	-	3,580,521	3,580,521
Cash Equivalents	25	-		
Outstanding Imprests	26	-		
Bank Balances(other a/c)		-		
Receivables				
	27	-		
TOTAL FINANCIAL ASSETS		101,056,545	1,157,937,109	1,258,993,654
LESS: FINANCIAL LIABILITIES				
Accounts Payable	28	-		
TOTAL FINANCIAL LIABILITIES		-	-	-
NET FINANCIAL ASSETS/(LIABILITIES)		101,056,545	1,157,937,109	1,258,993,654
REPRESENTED BY				
Fund balance b/fwd	29	-		
Surplus/Deficit for the year		101,056,545	1,157,937,109	1,258,993,654
Prior year adjustments	30			
NET FINANCIAL POSITION		101,056,545	1,157,937,109	1,258,993,654

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Meru financial statements were approved on 29th September 2014 and signed by:


 Chief Officer
 COUNTY GOVERNMENT OF MERU
 FINANCE / TREASURY
 P.O. BOX 120 - 60200 MERU
 17 JUN 2015


 MERU COUNTY GOVERNMENT
 DIRECTOR OF ACCOUNTS
 17 JUN 2015
 Head of Treasury Accounts
 P.O. BOX 120 - 60200 MERU

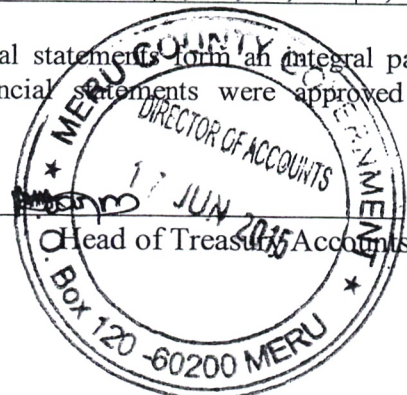
COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

VII. CONSOLIDATED STATEMENT OF CASHFLOW

	Note	Assembly	Executive	Consolidated
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts for operating income				
Tax Revenues	1			
Social Security Contributions	2			
Proceeds from Domestic and Foreign Grants	3			
Transfers from National Treasury	4	683,205,611	4,555,544,127	5,238,749,738
Transfers from Other Government Entities	5	-	220738523	220738523
Reimbursements and Refunds	9			
Returns of Equity Holdings	10			
Other Revenues	11	-	500,018,885	500,018,885
		683,205,611	5,276,301,535	5,959,507,146
Payments for operating expenses				
Compensation of Employees	12	277,728,626	2,302,810,322	2,580,538,948
Use of goods and services	13	245,956,123	764,307,564	1,010,263,687
Interest payments	14			
Subsidies	15			
Transfers to Other Government Units	16	5,000,000	321,806,626	321,806,626
Other grants and transfers	17	-	165,708,482	165,708,482
Social Security Benefits	18	-	1,042,792	1,042,792
Finance Costs, including Loan Interest	20			
Other Expenses	22	-	4,804,461	4,804,461
		528,684,749	3,560,480,248	4,084,164,997
Adjusted for:				
Changes in receivables		-	-	-
Changes in payables		-	-	-
Adjustments during the year		-	-	-
Net Cashflow from operating activities		154,520,862	1,715,821,287	1,875,342,149
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	8	-	-	-
Acquisition of Assets	19	53,464,317	557,884,177	611,348,494
Net cash flows from Investing Activities		53,464,317	557,884,177	611,348,494
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	6	-	-	-
Proceeds from Foreign Borrowings	7	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-
Net cash flow from financing activities		-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		101,056,545	1,157,937,109	1,263,993,654
Cash and cash equivalent at BEGINNING of the year				
Cash and cash equivalent at END of the year		101,056,545	1,157,937,109	1,263,993,654

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Meru financial statements were approved on 29th September 2014 and signed by

Chief Officer




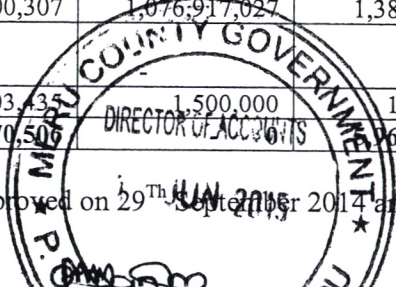
COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

III. SUMMARY STATEMENT OF APPROPRIATION: CONSOLIDATED RECURRENT AND DEVELOPMENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
11	Tax Receipts	-	-	-	-	-	0%
12	Social security contributions	-	-	-	-	-	0%
13	Proceeds from domestic and foreign Grants	-	-	-	-	-	0%
9910301	Exchequer releases	5,177,157,542		5,177,157,542	5,238,749,738	61,592,196	101%
133	Transfers from other government entities	-	-	-	220,738,523	220,738,523	0%
51	Proceeds from domestic borrowings	-	-	-	-	-	0%
131 &132	Proceeds from foreign borrowings	-	-	-	-	-	0%
35 &45	Proceeds from sale of assets	-	-	-	-	-	0%
454	Reimbursements and refunds	-	-	-	-	-	0%
455	Returns of equity holdings	-	-	-	-	-	0%
14	Other receipts	792,212,964		792,212,964	500,018,885	- 292,194,079	63%
	TOTAL RECEIPTS	5,969,370,506	-	5,969,370,506	5,959,507,146	- 9,863,360	100%
	PAYMENTS						
21	Compensation of Employees	1,409,669,227	1,651,863,307	3,061,532,534	2,580,538,948	- 480,993,586	84%
22	Use of goods and services	1,435,687,511	165,350,235	1,270,337,276	1,010,263,687	- 260,073,589	80%
24	Interest payments	-	-	-	-	-	0%
25	Subsidies	-	-	-	-	-	0%
263	Transfers to Other Government Units	-	-	-	326,806,626	326,806,626	0%
261/2/4	Other grants and transfers	644,610,026	407,568,945	237,041,081	165,708,482	- 71,332,599	70%
27	Social Security Benefits	5,000,000	527,100	4,472,900	1,042,792	- 3,430,108	23%
31	Acquisition of Assets	2,461,000,307	1,076,917,027	1,384,083,280	611,348,495	- 772,734,785	44%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28	Other Expenses	13,403,433	1,500,000	11,903,433	4,804,461	- 7,098,974	40%
	TOTAL PAYMENTS	5,969,370,506	1,500,000	7,469,370,506	4,700,513,491	1,268,587,015	79%

The County Government of Meru financial statements were approved on 29th September 2014 and signed by:


 Chief Officer
 17 JUN 2015
 P. O. Box 120 - 60200, MERU

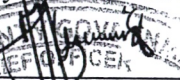

 Head of Treasury Accounts
 9 120-60200 MERU


COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
11	Tax Receipts	-	-	-	-	-	0%
12	Social security contributions	-	-	-	-	-	0%
13	Proceeds from domestic and foreign Grants	-	-	-	-	-	0%
9910301	Exchequer releases	3,665,146,000	-	3,665,146,000	4,060,733,770	395,587,770	111%
133	Transfers from other government entities	-	-	-	-	-	0%
51	Proceeds from domestic borrowings	-	-	-	-	-	0%
131 & 132	Proceeds from foreign borrowings	-	-	-	-	-	0%
35 & 45	Proceeds from sale of assets	-	-	-	-	-	0%
454	Reimbursements and refunds	-	-	-	-	-	0%
455	Returns of equity holdings	749,084,657	-	749,084,657	379,039,190	370,045,467	51%
14	Other receipts	-	-	-	-	-	0%
	TOTAL RECEIPTS	4,414,230,657	-	4,414,230,657	4,439,772,960	25,542,303	101%
	PAYMENTS						
21	Compensation of Employees	1,409,669,227	1,651,863,307	3,061,532,534	2,580,538,948	- 480,993,586	84%
22	Use of goods and services	1,152,587,511	- 17,069,311	1,135,518,200	866,523,473	- 268,994,727	76%
24	Interest payments	-	-	-	-	-	0%
25	Subsidies	-	-	-	-	-	0%
263	Transfers to Other Government Units	-	-	-	326,806,626	326,806,626	0%
261/2/4	Other grants and transfers	76,010,026	-10,250,000	65,760,026	140,310,230	74,550,204	213%
27	Social Security Benefits	5,000,000	- 527,100	4,472,900	1,042,792	- 3,430,108	23%
30&40	Acquisition of Assets	187,745,006	- 17,295,781	170,449,225	98,561,740	-71,887,485	58%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28	Other Expenses	13,403,435	1,500,000	14,903,435	4,804,461	- 7,098,974	40%
	TOTAL PAYMENTS	2,844,415,205	1,605,091,115	4,449,506,320	4,018,588,270	- 431,048,050	90%

The County Government of Meru financial statements were approved on 29 September 2014 and signed by:


Chief Officer
17 JUN 2015
 FINANCE / TREASURY
 P. O. Box 120 - 60200, MERU



1 JUN 2015
Head of Treasury Account
 P. O. Box 120 - 60200 MERU

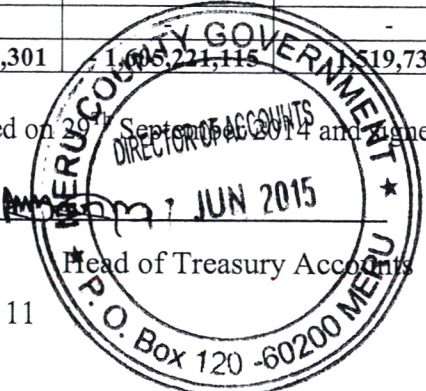
COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
11	Tax Receipts	-	-	-	-	-	0%
12	Social security contributions	-	-	-	-	-	0%
13	Proceeds from domestic and foreign Grants	-	-	-	-	-	0%
9910301	Exchequer releases	1,555,139,849		1,555,139,849	1,519,734,186	-35,405,663	98%
133	Transfers from other government entities	-	-	-	-	-	0%
51	Proceeds from domestic borrowings	-	-	-	-	-	0%
131 & 132	Proceeds from foreign borrowings	-	-	-	-	-	0%
35 & 45	Proceeds from sale of assets	-	-	-	-	-	0%
454	Reimbursements and refunds	-	-	-	-	-	0%
455	Returns of equity holdings	-	-	-	-	-	0%
14	Other receipts	-	-	-	-	-	0%
	TOTAL RECEIPTS	1,555,139,849	-	1,555,139,849	1,519,734,186	-35,405,663	98%
	PAYMENTS						
21	Compensation of Employees	-	-	-	-	-	0%
22	Use of goods and services	283,100,000	- 148,280,924	134,819,076	143,740,214	8,921,138	107%
24	Interest payments	-	-	-	-	-	0%
25	Subsidies	-	-	-	-	-	0%
263	Transfers to Other Government Units	-	-	-	-	-	0%
261/2/4	Other grants and transfers	568,600,000	- 397,318,945	171,281,055	25,398,252	- 145,882,803	15%
27	Social Security Benefits	-	-	-	-	-	0%
30&40	Acquisition of Assets	2,273,255,301	-1,059,621,246	1,213,634,055	512,786,755	-700,847,300	42%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28	Other Expenses	-	-	-	-	-	0%
	TOTAL PAYMENTS	3,124,955,301	1,605,221,115	1,519,734,186	681,925,221	- 837,808,965	45%

The County Government of Meru financial statements were approved on 23rd September 2014 and signed by:


 Chief Officer
 JUN 2015
 FINANCE / TREASURY
 P.O. Box 120 - 60200, MERU


 Director of Accounts
 JUN 2015
 Head of Treasury Accounts

XI. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Meru*. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government of Meru*.

2. Recognition of revenue and expenses

The *County Government of Meru* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government of Meru*. In addition, the *County Government of Meru* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Meru*.

3. In-kind contributions

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

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Government of Meru* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. County Government of Meru budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of County Government of Meru actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

XII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-	-
Taxes on Property	-	-	-
Taxes on Goods and Services	-	-	-
Taxes on International Trade and Transactions	-	-	-
Other Taxes (not elsewhere classified)	-	-	-
Total			

2 SOCIAL SECURITY CONTRIBUTIONS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-	-
Receipts to NHIF for Health Insurance Contributions	-	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-	-
	-	-	-
Total			

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
			Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)			-	-	-
Grant from germany Govt			-	-	-
Netherlands Government grant			-	-	-
Grants Received from Multilateral Donors (International Organisations)			-	-	-
Grant from UNHCR			-	-	-

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

UNESCO WORLD HERITAGE grant			-	-	-
Grants Received from other levels of government			-	-	-
(Insert name of donor)			-	-	-
(Insert name of donor)			-	-	-
Total			-	-	-

4 EXCHQUER RELEASES

Description and reference of the transfer	Date of transfer	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
		Kshs	Kshs	Kshs
Exchequer release Mar 2013 - June 2013		48,689,193	257,464,820	306,154,013
1st quarter transfer 2013/2014		78,612,243	759,929,029	838,541,272
2nd quarter transfer		167,517,826	720,349,405	887,867,231
3rd quarter transfer		92,263,900	943,581,203	1,035,845,103
4th quarter transfer		296,122,449	1,292,840,557	1,588,963,006
Withheld by National treasury being devolved health workers salary paid on behalf of Meru County			581,379,113	581,379,113
Total		683,205,611	4,555,544,127	5,238,749,738

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Transfers from Central government entities		-	-
Transfers from Former Local Authorities	-	220,738,523	220,738,523
TOTAL	-	220,738,523	220,738,523

The amounts above have been reconciled with the sending Government entity.

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM DOMESTIC BORROWINGS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Borrowing within General Government	-	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-	-
Borrowing from Other Domestic Financial Institutions	-	-	-
Borrowing from Other Domestic Creditors	-	-	-
Domestic Currency and Domestic Deposits	-	-	-
Domestic Accounts Payable	-	-	-
Total	-	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-
Foreign Borrowing - Direct Payments	-	-	-
Foreign Currency and Foreign Deposits	-	-	-
Total	-	-	-

8 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-
Disposal and Sales of Non-Produced Assets	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-
Total	-	-	-

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 REIMBURSEMENTS AND REFUNDS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-	-
Reimbursement of Audit Fees	-	-	-
Reimbursement on Messing Charges (UNICEF)	-	-	-
Reimbursement from World Bank – ECD	-	-	-
Reimbursement from Individuals and Private Organisations	-	-	-
Reimbursement from Local Government Authorities	-	-	-
Reimbursement from Statutory Organisations	-	-	-
Reimbursement within Central Government	-	-	-
Reimbursement Using Bonds	-	-	-
Total	-	-	-

10 RETURNS OF EQUITY HOLDINGS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations			
Returns of Equity Holdings in International Organisations			
Total	-	-	-

COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 OTHER RECEIPTS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Interest Received	-	-	-
Profits and Dividends	-	-	-
Rents	-	16,936,214	16,936,214
Other Property Income	-	97,661,916	97,661,916
Sales of Market Establishments	-	62,478,477	62,478,477
Receipts from Administrative Fees and Charges	-	31,330,394	31,330,394
Receipts from Administrative Fees and Charges - Collected as AIA	-	35,233,230	35,233,230
Receipts from Incidental Sales by Non-Market Establishments	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-
Receipts from Sale of Incidental Goods	-	-	-
Fines Penalties and Forfeitures	-	2,070,011	2,070,011
Receipts from Voluntary transfers other than grants	-	-	-
Other Receipts Not Classified Elsewhere	-	254,308,643	254,308,643
Total	-	500,018,885	500,018,885

12 COMPENSATION OF EMPLOYEES

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Basic salaries of permanent employees	117,502,072	2,196,706,895	2,314,208,967
Basic wages of temporary employees	38,254,735	24,466,781	62,721,516
Personal allowances paid as part of salary	104,287,817	81,636,647	185,924,464
Personal allowances paid as reimbursements	15,376,002	-	15,376,002
Personal allowances provided in kind	-	-	-
Pension and other social security contributions	2,307,000	-	2,307,000
Compulsory national social security schemes	1,000	-	1,000
Compulsory national health insurance schemes	-	-	-
Social benefit schemes outside government	-	-	-
Other personnel payments (Health workers. salary deducted directly by The National Treasury)	-	-	-
Total	277,728,626	2,302,810,322	2,580,538,948

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Utilities, supplies and services	1,822,497	6,265,427	8,087,924
Communication, supplies and services	9,639,942	8,764,880	18,404,822
Domestic travel and subsistence	102,265,387	18,592,503	120,857,890
Foreign travel and subsistence	52,669,125	8,919,037	61,588,162
Printing, advertising and information supplies & services	7,230,191	35,447,300	42,677,491
Rentals of produced assets	14,129,010	20,891,302	35,020,312
Training expenses	9,784,764	78,020,683	87,805,447
Hospitality supplies and services	15,883,266	44,529,679	60,412,945
Insurance costs	12,005,636	121,205,736	133,211,372
Specialised materials and services	1,428,136	69,297,227	70,725,363
Office and general supplies and services	4,102,538	24,992,324	29,094,862
Other operating expenses	12,395,445	179,270,709	191,666,154
Routine maintenance – vehicles and other transport equipment	2,380,061	21,155,802	23,535,863
Fuel, Oil and Lubricant	117,000	26,291,575	26,408,575
Routine maintenance – other assets	103,125	100,663,380	100,766,505
Total	245,956,123	764,307,564	1,010,263,687

14 INTEREST PAYMENTS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-
Interest on Domestic Borrowing	-	-	-
Interest on Borrowing From Other Government Units	-	-	-
Total	-	-	-

COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 SUBSIDIES

Description	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-
<i>See list attached</i>	-	-	-
(insert name)	-	-	-
	-	-	-
Subsidies to Private Enterprises	-	-	-
<i>See list attached</i>	-	-	-
(insert name)	-	-	-
	-	-	-
TOTAL	-	-	-

16 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Transfers to Central government entities	-	243,194,383	243,194,383
Transfers to County Assembly	-	78,612,243	78,612,243
Transfers to County Executive	5,000,000	-	5,000,000
(insert name of budget agency)	-	-	-
	-	-	-
TOTAL	5,000,000	321,806,626	326,806,626

17 OTHER GRANTS AND OTHER PAYMENTS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	119,162,854	119,162,854
Emergency relief and refugee assistance	-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	42,460,602	42,460,602
Other current transfers, grants	-	785,026	785,026
Other capital grants and transfers	-	3,300,000	3,300,000
Total	-	165,708,482	165,708,482

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 SOCIAL SECURITY BENEFITS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	1,042,792	1,042,792
Social security benefits in cash and in kind	-	-	-
Employer Social Benefits in cash and in kind	-	-	-
Total		1,042,792.40	1,042,792.40

19 ACQUISITION OF ASSETS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidate d (16 Months)
	Kshs	Kshs	Kshs
Non Financial Assets			
Purchase of Buildings	-	-	-
Construction of Buildings	-	23,403,323	23,403,323
Refurbishment of Buildings	-	-	-
Construction of Roads	-	125,865,006	125,865,006
Construction and Civil Works	-	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-	-
Purchase of Vehicles and Other Transport Equipment	37,227,740	239,819,976	277,047,716
Overhaul of Vehicles and Other Transport Equipment	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	345,000	345,000
Purchase of Office Furniture and General Equipment	5,807,300	64,393,031	70,200,331
Purchase of Specialised Plant, Equipment and Machinery	10,315,103	41,409,267	51,724,370
Rehabilitation and Renovation of Plant, Machinery and Equip.	114,174	450,460	564,634
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	2,513,500	2,513,500
Research, Studies, Project Preparation, Design & Supervision	-	25,332,028	25,332,028
Rehabilitation of Civil Works	-	-	-
Acquisition of Strategic Stocks and commodities	-	-	-
Acquisition of Land	-	34,352,586	34,352,586
Acquisition of Intangible Assets	-	-	-
Financial Assets			
Domestic Public Non-Financial Enterprises	-	-	-
Domestic Public Financial Institutions	-	-	-
Foreign financial Institutions operating Abroad	-	-	-
Other Foreign Enterprises	-	-	-
Foreign Payables - From Previous Years	-	-	-
Total	53,464,317	557,884,177	611,348,494

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 FINANCE COSTS, INCLUDING LOAN INTEREST

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Exchange Rate Losses	-	-	-
Interest Payments on Foreign Borrowings	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-	-
Interest on Borrowings from Other Government Units	-	-	-
Total	-	-	-

21 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-
Total	-	-	-

COUNTY GOVERNMENT OF MERU

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 OTHER EXPENSES

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Budget Reserves	-	2,264,000	2,264,000
Civil Contingency Reserves	-	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-	-
Other expenses	-	2,540,461	2,540,461
Domestic Accounts	-	-	-
Total	-	4,804,461	4,804,461

23 Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currenc y	Exc rat e	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
			Kshs	Kshs	Kshs
Central bank of Kenya,-REV.Ac no.1000170484 (Kshs)			-	470,088,437	470,088,437
Central bank of Kenya,-REC. Ac no. 1000170368 (Kshs)			-	91,506,377	91,506,377
Central bank of Kenya,-DEV. Ac no. 1000170352 (Kshs)			-	18,833,776	18,833,776
Kenya Commercial bank, Ac no. 987654321 (Kshs)			-	566,051,462	566,051,462
Co-operative bank, Ac no. 01141418507201 (Kshs)			-	4,532,729	4,532,729
Co-operative bank, Ac no. 01141418507203 (Kshs)			-	389,783	389,783
Co-operative bank, Ac no. 01141418507204 (Kshs)			-	2,125,459	2,125,459
Co-operative bank, Ac no. 01141418507205 (Kshs)			-	311,565	311,565
Co-operative bank, Ac no. 01141418507206 (Kshs)			-	517,000	517,000
Equity bank Ltd, Ac no. 0140261449618 (Kshs)			101,056,545	-	101,056,545
Bank Balances(other a/c)			-	470,088,437	470,088,437
Total			101,056,545	1,154,356,588	1,255,413,133

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

24 CASH IN HAND

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Meru County headquarters- payment cashier office	-	3,580,521	3,580,521
From the four former Local Authorities	-	-	-
Total	-	3,580,521	3,580,521

25 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
			Kshs	Kshs	Kshs
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total			-	-	

26 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total			-

COUNTY GOVERNMENT OF MERU**Reports and Financial Statements****FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***27 RECEIVABLES**

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
GAV Provisioning account balance	-	-	-
Exchequer Provisioning account balance	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

28 PAYABLES

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
GAV Provisioning account balance	-	-	-
Exchequer Provisioning account balance	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-
Total	-	-	-

29 BALANCES BROUGHT FORWARD

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Bank accounts			
Cash in hand			
Cash equivalents (short-term deposits)			
Imprest			
Receivables			
Payables			
	-	-	-
Total	-	-	-

COUNTY GOVERNMENT OF MERU

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FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

30 PRIOR YEAR ADJUSTMENTS

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Bank accounts			
Cash in hand			
Cash equivalents (short-term deposits)			
Imprest			
Receivables			
Payables			
Total	-		

31 OTHER IMPORTANT DISCLOSURES

31.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Construction of buildings	-	49,229,919	49,229,919
Construction of civil works	-	525,409,793	525,409,793
Supply of goods	-	268,375,353	268,375,353
Supply of services	-	120,349,545	120,349,545
	-	963,364,610	963,364,610

31.2 PENDING STAFF PAYABLES (See Annex 2)

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Senior management	-	784,800	784,800
Middle management	-	-	-
Unionisable employees	-	-	-
Others (<i>specify</i>)	-	1,068,456	1,068,456
	-	1,853,256	1,853,256

COUNTY GOVERNMENT OF MERU**Reports and Financial Statements****FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***31.3 OTHER PENDING PAYABLES (See Annex 3)**

	Assembly Total (16 Months)	Executive (16 Months)	Consolidated (16 Months)
	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	1,644,155	1,644,155
Amounts due to County Government entities	-	-	-
Amounts due to third parties	-	1,527,754	1,527,754
Others (<i>specify</i>)	-	38,570	38,570
	-	3,210,479	3,210,479

COUNTY GOVERNMENT OF MERU

Reports and Financial Statements

FOR THE PERIOD ENDING JUNE 30, 2014 (MARCH 2013 -JUNE 2014) (KShs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	A	B	C	D=A-C		
Construction Of Buildings						
Merwed Services Co Ltd	4,020,064.00		-	4,020,064.00		
Bainanga Construction	4,154,590.00		-	4,154,590.00		
Kans Action General Construction Ltd	3,885,000.00		-	3,885,000.00		
Delta Ayemen	5,074,014.00		-	5,074,014.00		
Rosemma Enterprises	734,925.00		-	734,925.00		
Mwingimuko Investment	2,625,500.00		-	2,625,500.00		
Assup Enterprises	2,206,818.00		-	2,206,818.00		
Raingo Ltd	1,985,111.00		-	1,985,111.00		
Rolas Construction Ltd	823,065.00		-	823,065.00		
Kans Action Gen Con Ltd	6,613,360.00		-	6,613,360.00		
Joric Enterprises	5,628,869.00		-	5,628,869.00		
Lamak Enterprises	957,400.00		-	957,400.00		
Lamak Enterprises	957,400.00		-	957,400.00		
Edkirobi Contractors	90,400.00		-	90,400.00		
Kibachia Contractors	218,970.00		-	218,970.00		
Chaemac Enterprises	1,700,000.00		-	1,700,000.00		
Bainanga Construction	2,109,335.00		-	2,109,335.00		
Super Holdings	990,982.00		-	990,982.00		
Newspace Creators Ltd	4,454,116.00		-	4,454,116.00		
Sub-Total	49,229,919.00		-	49,229,919.00		
Construction Of Civil Works						
Construction Of Civil Works	703,893.80		-	703,893.80		
Mugumo Company Ltd	708,760.00		-	708,760.00		
Mbasha Links Traders	726,000.00		-	726,000.00		
Lims Company	10,672,464.00		-	10,672,464.00		
Mukova Civil Engineering	14,688,341.31		-	14,688,341.31		
Kaliati Contractors	23,564,000.00		-	23,564,000.00		
Ayannex Company Ltd	34,983,481.06		-	34,983,481.06		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Eliza Mwonja	1,398,264.00		-	1,398,264.00		
SAVANNA LINK	3,994,727.00		-	3,994,727.00		
STEGMAK CONSTRUCTION	2,385,766.00		-	2,385,766.00		
Miles Construction	669,934.80		-	669,934.80		
Stride Paving Ltd	1,947,800.00		-	1,947,800.00		
Rangiko Construction Limited	3,884,840.00		-	3,884,840.00		
Bainanga Construction	2,310,700.00		-	2,310,700.00		
Lims Company	1,560,896.00		-	1,560,896.00		
STEGMAK CONSTRUCTION	2,627,632.00		-	2,627,632.00		
Raingo Ltd	2,693,760.00		-	2,693,760.00		
Simrak Construction Company	2,721,500.00		-	2,721,500.00		
Miles Construction	2,731,038.30		-	2,731,038.30		
Juliaga Ltd	2,825,000.00		-	2,825,000.00		
Marako Africa Construction	2,902,726.00		-	2,902,726.00		
Miles Construction	2,970,702.00		-	2,970,702.00		
Ayannex Company Ltd	3,173,219.40		-	3,173,219.40		
Dafri Investment	3,182,000.00		--	3,182,000.00		
Eco Roads Co.Ltd	3,701,096.00		-	3,701,096.00		
Motor Ways Builders	1,943,900.00		-	1,943,900.00		
Capiton Construction Ltd	1,962,000.00		--	1,962,000.00		
Winlight Company	2,359,500.00		-	2,359,500.00		
Lims Company	2,377,313.28		-	2,377,313.28		
Select Builders Ltd	2,600,000.00		-	2,600,000.00		
Newspace Creators Ltd.	2,615,000.00		-	2,615,000.00		
Aleet Construction Ltd	2,148,606.00		-	2,148,606.00		
Tatex Contractors	2,165,720.00		--	2,165,720.00		
Selmatech International Co Ltd	538,936.00			538,936.00		
JORIC ENTERPRISES	542,000.00		-	542,000.00		
Kimbisa Agencies	545,200.00		-	545,200.00		
Stride Paving Ltd	553,820.10		-	553,820.10		
Patam, Ltd	557,100.00		--	557,100.00		
Frika Fika	577,680.00		-	577,680.00		
Delta Ayemen	600,000.00		-	600,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Maua Works	609,696.00		-	609,696.00		
Simrak Construction Company	624,312.00		-	624,312.00		
Dafri Investment	650,000.00		-	650,000.00		
Sikim General Contractors	657,228.00		-	657,228.00		
Timcar Agencies	823,796.70		-	823,796.70		
Dafri Investment	1,992,482.00		-	1,992,482.00		
Timcar Agencies Ltd	1,981,628.00		-	1,981,628.00		
Delta Ayemen	1,639,892.00		-	1,639,892.00		
Noraelec Enterprises	1,716,000.00		-	1,716,000.00		
Gradelink Holdings Ltd	1,740,300.00		-	1,740,300.00		
Capiton Construction Ltd	1,742,000.00		-	1,742,000.00		
ENB Engineering	1,788,450.00		-	1,788,450.00		
Select Builders Ltd	1,788,600.00		---	1,788,600.00		
Chakopenka General Supplies	1,792,000.00		-	1,792,000.00		
Aleet Construction	1,798,720.00		-	1,798,720.00		
Ten Fences	1,822,847.00		-	1,822,847.00		
Simrak Construction Company	1,935,228.00		-	1,935,228.00		
Miles Construction	275,000.00		-	275,000.00		
Stoney Brooke Systems	75,000.00		-	75,000.00		
Maua Works	89,000.00		-	89,000.00		
Nissi Civil Engineering& Biulding Construction	1,327,900.00		-	1,327,900.00		
Bainanga Construction	1,342,700.00		-	1,342,700.00		
Allamy Space	1,351,000.00		-	1,351,000.00		
Karingo Contractors Ltd	1,372,245.00		-	1,372,245.00		
Topskills Ventures	1,397,000.00		-	1,397,000.00		
Dafri Investment	1,402,868.00		-	1,402,868.00		
Muringa Karimi Investment	1,450,116.00		-	1,450,116.00		
Justam Investment	1,450,500.00		-	1,450,500.00		
Weston Company	1,455,700.00		-	1,455,700.00		
Weston Company Ltd	1,472,850.00		-	1,472,850.00		
Hyper Contractors	1,500,000.00		-	1,500,000.00		
Gradelink Holdings	1,509,480.00		-	1,509,480.00		
Eliza Mwonja	1,532,480.00		-	1,532,480.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Capiton Construction Ltd	1,535,164.55		-	1,535,164.55		
Topskill Venture	1,551,500.00		-	1,551,500.00		
Delta Ayemen	1,603,203.50		-	1,603,203.50		
Utility Merchandise	1,611,750.00		-	1,611,750.00		
Edmweg K Ltd	1,614,483.00		--	1,614,483.00		
JORIC ENTERPRISES	1,620,000.00		-	1,620,000.00		
Maua Works	1,628,000.00		-	1,628,000.00		
Lims Company	1,630,050.00		-	1,630,050.00		
Frika Fika	200,000.00		-	200,000.00		
PETER K MWENDA	200,000.00		-	200,000.00		
Jofrim EA Company	202,201.00		--	202,201.00		
Deposit Account	225,000.00		-	225,000.00		
Timcar Agencies	252,000.00		-	252,000.00		
Palski Enterprises	256,500.00		-	256,500.00		
Kagaki Investment	444,094.40		-	444,094.40		
Bridgeways Enterprises	464,000.00		-	464,000.00		
Lims Company	468,400.00		-	468,400.00		
Capiton Construction Ltd	300,000.00		-	300,000.00		
Maua Works	349,883.00		-	349,883.00		
Lojom General Contractors	356,000.00		-	356,000.00		
Weston Company	366,618.00		-	366,618.00		
Weston Company	371,200.00		-	371,200.00		
Lims Company	385,932.00		-	385,932.00		
Deposit Account	411,695.98		-	411,695.98		
Juliaga Ltd	37,500.00		-	37,500.00		
Maua Works	113,684.00		-	113,684.00		
Wathambogwe Limited	195,000.00		-	195,000.00		
Pointview Limited	891,975.85		-	891,975.85		
Juliaga Ltd	899,000.00		-	899,000.00		
Nissi Civil Engineering	937,860.00		-	937,860.00		
Simrak Construction Company	943,206.44		-	943,206.44		
Bridgeways Enterprises	952,000.00		-	952,000.00		
Gradelink Holdings	962,500.00			962,500.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Capiton Construction Ltd	1,022,301.00		-	1,022,301.00		
Silvercorp Entrprise Ltd	1,030,915.00		-	1,030,915.00		
Simrak Construction Company	1,042,500.00			1,042,500.00		
Maua Works	741,616.00		-	741,616.00		
Muringa Karimi Investment	750,000.00		-	750,000.00		
Maua Works	770,000.00		-	770,000.00		
Stride Paving Ltd	815,904.50		--	815,904.50		
Topskill Venture	1,127,500.00		-	1,127,500.00		
Edmweg K Ltd	1,149,500.00		-	1,149,500.00		
Ten Fences	1,155,000.00		-	1,155,000.00		
Lims Company	1,160,000.00		-	1,160,000.00		
Capiton Construction Ltd	1,209,120.00		-	1,209,120.00		
Hyper Contractors	1,246,000.00		-	1,246,000.00		
Select Builders Ltd	1,250,717.80		-	1,250,717.80		
JACOM CONTRACTORS	1,271,128.00		-	1,271,128.00		
Raingo Ltd	1,286,000.00		-	1,286,000.00		
Bainanga Construction	1,301,496.78		-	1,301,496.78		
Mwankanya Construction Ltd	250,000.00		-	250,000.00		
SUPERPOINT	14,774,375.00		-	14,774,375.00		
Justam Investment	17,736,995.00		--	17,736,995.00		
Kastolar Contractors & Supplies	22,967,258.00		-	22,967,258.00		
Rangiko Construction Limited	25,194,138.00		-	25,194,138.00		
Riru Services	29,238,235.00		-	29,238,235.00		
Chakopenka General Supplies	29,913,378.00		-	29,913,378.00		
Chakopenka General Supplies	31,464,640.00		--	31,464,640.00		
Gradelink Holdings Ltd	32,280,107.00		-	32,280,107.00		
Eliza Mwonja	32,963,970.10		-	32,963,970.10		
Parks Company	46,369,260.00		-	46,369,260.00		
Pass Africa	25,000.00		-	25,000.00		
Martin Mutuma	525,409,792.65		-	525,409,792.65		
Sub-Total	703,893.80		-	703,893.80		
Supply Of Goods			-			
Maxitize Kenya	447,500.00		-	447,500.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Doublelink Enterprises	217,971.00		-	217,971.00		
Soonesta General Suppliers	171,000.00		-	171,000.00		
Silverspread Hardware Ltd	172,590.00		-	172,590.00		
Makfix Solution Ltd	17,400.00		--	17,400.00		
Lenham Enterprises	17,500.00		-	17,500.00		
Lornah Investment	45,000.00		-	45,000.00		
Wiskim Investment	27,000.00		-	27,000.00		
Lornah Investment	35,500.00		-	35,500.00		
Mutindwa Toyota	8,584.00		--	8,584.00		
PRO MART EAST AFRICA	2,528,500.00		-	2,528,500.00		
REAL IMAGE COMMUNICATIONS	1,006,300.00		-	1,006,300.00		
Forces Equipment	129,108.00		-	129,108.00		
Force Equipment	290,800.00		-	290,800.00		
Fairview Technologies	478,000.00		-	478,000.00		
YUSUF AUTO SPARES	38,500.00		-	38,500.00		
Lalji Ramji	3,780,000.00		-	3,780,000.00		
Cmc Motors	9,006,975.00		-	9,006,975.00		
Toyota Kenya	4,413,515.00		-	4,413,515.00		
Silverspread	264,000.00		-	264,000.00		
Real Kings Contractors Co.Ltd	2,084,549.00		-	2,084,549.00		
MANTRAC KENYA LTD	846,298.00		-	846,298.00		
Mechanical And Transport Fund	1,968,000.00		-	1,968,000.00		
Solomon Kiragu	15,500.00		--	15,500.00		
MANTRAC KENYA LTD	312,477.00		-	312,477.00		
Silverspread	440,000.00		-	440,000.00		
Lalji Ramji	4,320.00		-	4,320.00		
Pluto Petroleum Station	181,120.00		-	181,120.00		
Lalji Ramji	74,200.00		--	74,200.00		
Silverspread	198,000.00		--	198,000.00		
Lalji Ramji Filling Station Ltd	90,000.00		-	90,000.00		
Specific Suppliers	65,000.00		-	65,000.00		
Mega Block	4,998,000.00		-	4,998,000.00		
TOYOTA KENYA	8,827,030.00		-	8,827,030.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Rickam Enterprise Ltd	2,905,000.00		-	2,905,000.00		
Pro Mart East Africa	2,280,000.00		-	2,280,000.00		
Pro Mart East Africa	650,000.00		-	650,000.00		
MFI Documents	736,600.00		-	736,600.00		
PAISKI ENTERPRISES	1,161,000.00		-	1,161,000.00		
Pro Mart East Africa	1,156,980.00		-	1,156,980.00		
Specific Supplies	570,500.00		-	570,500.00		
Primeline Enterprises	387,600.00		-	387,600.00		
Jopet Ltd	435,000.00		--	435,000.00		
LOGIC LINK ENTERPRISES	448,790.00		-	448,790.00		
Jopet Ltd	480,000.00		-	480,000.00		
Double Gii	283,000.00		-	283,000.00		
Pakan Enterprises	285,000.00		-	285,000.00		
YUSUF AUTOSPARES	306,000.00		-	306,000.00		
ZAPIDA Communications	330,000.00		-	330,000.00		
Fairview Technologies	227,000.00		--	227,000.00		
Nifty Ventures Ltd	174,660.00		-	174,660.00		
YUSUF AUTO SPARES	185,000.00		-	185,000.00		
Palski Enterprises	192,500.00		-	192,500.00		
Superpoint Holdings	193,800.00		-	193,800.00		
Epton Enterprise	197,600.00		--	197,600.00		
EUROCOM Sytems	205,700.00		-	205,700.00		
Yusuf Auto Spares	130,000.00		-	130,000.00		
YUSUF AUTOSPARES	142,500.00		-	142,500.00		
YUSUF AUTOSPARES	150,000.00		-	150,000.00		
Lalji Ramji Filling Station Ltd	90,000.00		-	90,000.00		
Palski Enterprises	101,300.00		--	101,300.00		
Tusker Mattresses	120,000.00		-	120,000.00		
WISKIM INVESTMENT	71,440.00		-	71,440.00		
Budget Furniture	75,500.00		--	75,500.00		
YUSUF AUTOSPARES	46,000.00		-	46,000.00		
Wiskim Investments	54,000.00		--	54,000.00		
Primeline Enterprises	28,140.00		-	28,140.00		

COUNTY GOVERNMENT OF MERU
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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Zapida Communicatoin	30,000.00		--	30,000.00		
Tusker Mattresses	11,695.00		-	11,695.00		
TELKOM Kenya	12,000.00		-	12,000.00		
Jopet Ltd	22,000.00		-	22,000.00		
Jopet Ltd	1,114,300.00			1,114,300.00		
JOPET LIMITED	1,114,500.00		-	1,114,500.00		
Bethans Technologies	1,740,440.00		-	1,740,440.00		
Bethans Technologies	3,200,000.00		-	3,200,000.00		
Jopet Limited	6,500,000.00		-	6,500,000.00		
Specific Supplies	570,500.00		-	570,500.00		
Jopet Ltd	654,000.00		-	654,000.00		
Lornah Investments	237,000.00		-	237,000.00		
Pakan Enterprises	285,000.00		--	285,000.00		
Wilkim Investment	103,440.00		-	103,440.00		
Davis&Shariff	213,672.00		-	213,672.00		
Jopet Limited	260,000.00		--	260,000.00		
MEDS	24,387,864.50		-	24,387,864.50		
KEMSA	4,961,038.00		-	4,961,038.00		
Grade Link Holding Ltd	5,164,500.00		-	5,164,500.00		
Davis& Shirtliff	5,994,836.00			5,994,836.00		
Grade Link Holding Ltd	6,045,000.00		---	6,045,000.00		
Grade Link Holding Ltd	1,090,000.00		-	1,090,000.00		
Angelic Creation Supplies & Services	1,140,000.00		-	1,140,000.00		
Chakopenka General Supplier	2,400,000.00		-	2,400,000.00		
Rangico Construction Ltd	962,500.00		-	962,500.00		
Roxena Enterprises And Services	492,600.00		-	492,600.00		
Orbit Net Agencies	549,000.00		-	549,000.00		
Amikens Ltd	262,976.00		-	262,976.00		
Rosalind EA Ltd	275,000.00		--	275,000.00		
Pakan Enterprises	285,000.00		--	285,000.00		
Dabuem Suppliers	591,500.00		-	591,500.00		
Orbit Net Agencies	979,000.00		--	979,000.00		
Try Hard	19,780,000.00		-	19,780,000.00		

COUNTY GOVERNMENT OF MERU

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
ARCH CHOICE	40,000.00		-	40,000.00		
Dagisam Company	40,000.00		-	40,000.00		
BROSIS UNITED	40,000.00		-	40,000.00		
Silverspread	40,000.00		-	40,000.00		
Brosis Nkubu	40,000.00		-	40,000.00		
Silverspread	40,000.00		-	40,000.00		
Silverspread	40,000.00		-	40,000.00		
Kenol Kobil	40,000.00		-	40,000.00		
Jopet Limited	239,000.00		-	239,000.00		
Mega Works Co Ltd	489,992.00		-	489,992.00		
Roskard	1,978,913.00		-	1,978,913.00		
Associated Motors	8,230,000.00		-	8,230,000.00		
David Gitonga	3,000.00		-	3,000.00		
Associated Motors	9,227,000.00		-	9,227,000.00		
Prime Variable Covers Ltd	13,580,000.00		-	13,580,000.00		
KENYA SEED COMPANY	840,000.00		-	840,000.00		
DAIRY SYSTEMS & SERVICES	930,000.00		-	930,000.00		
JEMUKA COFFEE	1,080,000.00		-	1,080,000.00		
Orbit Net Agencies	1,109,000.00		-	1,109,000.00		
Roskard	1,978,913.00		-	1,978,913.00		
Vision Hatchery	2,100,000.00		-	2,100,000.00		
Avery East Africa	2,215,370.00		-	2,215,370.00		
BORA BIOTECH	2,602,170.00		-	2,602,170.00		
G NORTH AND SONS LTD	2,747,500.00		--	2,747,500.00		
Sigma Feeds	2,906,400.00		--	2,906,400.00		
Sigma Feeds	2,906,400.00		-	2,906,400.00		
Specicom Technologys	2,922,750.00		-	2,922,750.00		
BELL INDUSTRIES	3,420,000.00		-	3,420,000.00		
KENYA SEED COMPANY	507,500.00		-	507,500.00		
Pluto Petroleum	195,000.00		-	195,000.00		
Ikiara Nurseries	200,000.00		-	200,000.00		
Silverspread	245,000.00		-	245,000.00		
Thima Coffee Machinery	306,000.00		-	306,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
MWEGA COFFEE NURSERY	350,000.00		--	350,000.00		
Double Link	366,075.00		-	366,075.00		
JAPHET MURITHI	375,000.00		-	375,000.00		
GIKURUUA	397,000.00		-	397,000.00		
Ndubi M James	400,000.00		--	400,000.00		
MCCU	415,000.00		-	415,000.00		
HIGHCHEM	436,800.00		-	436,800.00		
Wiskim Investments	153,900.00		-	153,900.00		
KADI	165,000.00		-	165,000.00		
KANYAKINE COFFEE FACTORY	147,500.00		-	147,500.00		
COFFEE RESEARCH FOUNDATION	87,500.00		-	87,500.00		
Tropchem Enterprises	93,000.00		-	93,000.00		
Tochama Nkubu	110,000.00		-	110,000.00		
Kenol Kobil	32,160.00		-	32,160.00		
SILVERSPREAD	32,160.00		-	32,160.00		
DAGISAM CO LTD	32,160.00		--	32,160.00		
Brosis Petrol Station	32,160.00		--	32,160.00		
DAGISAM CO LTD	32,160.00		-	32,160.00		
SILVERSPREAD	32,160.00		-	32,160.00		
SILVERSPREAD	32,160.00		-	32,160.00		
SILVERSPREAD	32,160.00		-	32,160.00		
SILVERSPREAD	32,160.00		-	32,160.00		
SILVERSPREAD	32,160.00		-	32,160.00		
BROSIS NKUBU	32,220.00		--	32,220.00		
SILVERSPREAD	32,220.00		-	32,220.00		
Pluto Petroleum	32,220.00		-	32,220.00		
Pluto Petroleum	32,220.00		-	32,220.00		
Silvespread Hardware Ltd	32,220.00		-	32,220.00		
Lalji Ramji	32,220.00		-	32,220.00		
Lalji Ramji	32,220.00		-	32,220.00		
SILVERSPREAD	32,220.00		-	32,220.00		
SILVERSPREAD	32,220.00		-	32,220.00		
SILVERSPREAD	32,220.00		-	32,220.00		
KENOL PETROL STATION	32,220.00		-	32,220.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
KENOL PETROL STATION	32,220.00		-	32,220.00		
ART FILLING STATION	32,220.00		--	32,220.00		
PLUTO PETROLEUM	32,220.00		-	32,220.00		
DAGISAM	32,220.00		-	32,220.00		
SILVERSPREAD	32,220.00		-	32,220.00		
Cmc Petrol Station	32,220.00		-	32,220.00		
SILVERSPREAD	32,220.00		---	32,220.00		
Dagisam Co Ltd	32,220.00		-	32,220.00		
Tochama Investment	32,400.00		-	32,400.00		
Silverspread	33,960.00		-	33,960.00		
Silverspread	35,220.00		-	35,220.00		
PLUTO PETROL STATION	42,000.00		-	42,000.00		
SILVERSPREAD	42,000.00		-	42,000.00		
SILVERSPREAD	42,000.00		-	42,000.00		
DAGISAM CO LTD	42,000.00		--	42,000.00		
Abna Chemicals	64,500.00		-	64,500.00		
BROSIS NKUBU	42,800.00		-	42,800.00		
Silverspread	42,880.00		-	42,880.00		
Silverspread	42,880.00		-	42,880.00		
Silverspread	43,200.00		--	43,200.00		
Tochama Nkubu	43,500.00		-	43,500.00		
Silverspread	50,000.00		-	50,000.00		
FESTUS MUTHAMIA	50,000.00		-	50,000.00		
Dagisam Company	54,000.00		-	54,000.00		
Silverspread	54,000.00		--	54,000.00		
Silverspread	54,200.00		-	54,200.00		
Yusufu Autospares	58,000.00		-	58,000.00		
MUKIRIA FES	62,475.00		-	62,475.00		
Nkubu Kenol Petrol Station	30,000.00		-	30,000.00		
Timau Kenol Petrol Station	30,000.00		-	30,000.00		
Dagisam Co Ltd	30,000.00		-	30,000.00		
Dagisam Company	30,000.00		-	30,000.00		
Dagism Co.Ltd	30,000.00		-	30,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Dagism Co.Ltd	30,000.00		-	30,000.00		
KADI	30,000.00		-	30,000.00		
MAUA SERVICE	30,000.00		-	30,000.00		
KENOL KOBIL	30,000.00		--	30,000.00		
KENOL PETROL STATION	30,000.00		-	30,000.00		
SILVERSPREAD	30,000.00		-	30,000.00		
Mitunguu Irrigation Farmers Cooperative Society Ltd	28,900.00		-	28,900.00		
Brosis United Co.Ltd	15,000.00		-	15,000.00		
Silverspread Service Station	15,000.00		-	15,000.00		
Lalji Ramji Filling Station Ltd	15,000.00		-	15,000.00		
Dagism Co.Ltd	15,000.00			15,000.00		
Brosis United	15,000.00		-	15,000.00		
KIANJAI PETROL STATION	15,000.00		--	15,000.00		
Cmc Petrol Station	15,000.00		-	15,000.00		
SUNSTAR GARAGE	16,000.00		-	16,000.00		
Pluto Petroleum Co.Ltd	16,483.00		-	16,483.00		
Charity Kirito	20,000.00		-	20,000.00		
Joseph Gathirwa Wamiti	14,250.00		-	14,250.00		
Francis A.Mirithu	1,260.00		-	1,260.00		
Joseph Gathirwa Wamiti	4,000.00		-	4,000.00		
Tana Water Services Board	5,150.00		-	5,150.00		
Jacpur Printers And Stationery	2,529,000.00		--	2,529,000.00		
Jacpur Printers And Stationery	44,000.00		-	44,000.00		
Jacpur Printers And Stationery	294,000.00		-	294,000.00		
Jacpur Printers	133,800.00		-	133,800.00		
CMC Motors	19,950,000.00		-	19,950,000.00		
Silver Spread Hardware Ltd	3,369,046.00		-	3,369,046.00		
Cmc Motors	5,600,000.00		-	5,600,000.00		
PALSKI ENTERPRISES	1,303,055.00		-	1,303,055.00		
Eurocom Systems	392,000.00		-	392,000.00		
FELISHIAN N.M MARIMBA	425,170.00		-	425,170.00		
LENHAM Enterprises	476,100.00		-	476,100.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Jopet Ltd	478,000.00		-	478,000.00		
Silver Spread Station Ltd	500,000.00		-	500,000.00		
Lalji Ramji	500,000.00		-	500,000.00		
Specicom Technologies Ltd	565,000.00		-	565,000.00		
Merwed Services Co. Ltd	700,000.00		-	700,000.00		
MFI Document Solutions Ltd	736,600.00		-	736,600.00		
Epton Enterprises	796,800.00		-	796,800.00		
SILVERSPREAD	1,000,000.00		-	1,000,000.00		
SILVERSPREAD	1,000,000.00		-	1,000,000.00		
Silverspread Services Station	1,000,000.00		-	1,000,000.00		
JOSEPH MUTUMA	1,168,450.00		-	1,168,450.00		
JACPUR Printers And Stationaries	290,800.00		-	290,800.00		
PAKAN Enterprises	308,400.00		-	308,400.00		
Mummy General Supplies	265,810.00		-	265,810.00		
Lorna Investment	267,500.00		-	267,500.00		
Eurocom Systems	279,000.00		-	279,000.00		
BROSIS UNITED	280,000.00		-	280,000.00		
Tochama Nkubu	280,000.00		-	280,000.00		
Jacpur Printers And Stationers	245,000.00		-	245,000.00		
LALJI RAMJI	200,000.00		-	200,000.00		
LALJI RAMJI	200,000.00		-	200,000.00		
Lalji Ramji	200,000.00		-	200,000.00		
Lalji Ramji Filling Station Ltd	200,000.00		-	200,000.00		
Maua Central Filling Station	200,000.00		-	200,000.00		
Lalji Ramji	200,000.00		-	200,000.00		
Bellissimo Enterprises	213,000.00		-	213,000.00		
Lalji Ramji	150,000.00		-	150,000.00		
Lalji Ramji	150,000.00		-	150,000.00		
Lalji Ramji	150,000.00		-	150,000.00		
Lalji Ramji	150,000.00		-	150,000.00		
PLUTO PETROLEUM	150,000.00		-	150,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
YUSUF AUTO SPARES	185,000.00		-	185,000.00		
NESH GENERAL AGENCIES	164,000.00		-	164,000.00		
Jopet Limited	177,500.00		-	177,500.00		
Jopet	136,000.00		-	136,000.00		
KPLC	136,665.10		-	136,665.10		
Caperina Enterprises Ltd	138,540.00		-	138,540.00		
LORNAH Investments	142,000.00		-	142,000.00		
Caperina Enterprises Ltd	100,550.00		-	100,550.00		
Summit Graphics	104,000.00		-	104,000.00		
CENTRAL FILLING STATION	107,500.00		-	107,500.00		
TRY HARD Traders	111,300.00		-	111,300.00		
Cybertech Engineering	99,500.00		-	99,500.00		
Wiltech Printers	80,000.00		-	80,000.00		
Mummy General Supplies	80,760.00		-	80,760.00		
Maua Autospares	81,952.00		-	81,952.00		
Lalji Ramji	40,000.00		-	40,000.00		
Fairview	48,900.00		-	48,900.00		
KENOLFILLING STATION	50,000.00		-	50,000.00		
MIBM .	33,000.00		-	33,000.00		
Yusuf Autospares	52,000.00		-	52,000.00		
Orbit Net Agencies	56,000.00		--	56,000.00		
Kplc	36,404.00		-	36,404.00		
Mewass	38,787.50		-	38,787.50		
MEWASS	39,000.00		-	39,000.00		
EUROCOM System Ltd	93,000.00		-	93,000.00		
Dabuem Suppliers Ltd	23,390.00		-	23,390.00		
Tusker Mattresses Ltd	24,995.00		-	24,995.00		
KPLC	371.00		--	371.00		
PAKAN Enterprises	1,200.00		-	1,200.00		
KPLC	14,780.00		-	14,780.00		
Fair View Technologies	16,500.00			16,500.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Jacpur Printers	9,500.00		--	9,500.00		
Caperina Enterprises Ltd	10,625.00		-	10,625.00		
CHLORIDE EXIDE	6,903.00		-	6,903.00		
Mewass	7,230.00		-	7,230.00		
PRINT OPTIONS	5,400.00		-	5,400.00		
Sub-Total	268,375,353.10		-	268,375,353.10		
Supply Of Services			-			
KK Motors	10,000.00		-	10,000.00		
Makutano One Enterprises	10,000.00		-	10,000.00		
KK MOTORS	10,000.00		-	10,000.00		
TOYOTA ENTERPRISE	10,491.04		-	10,491.04		
Meru Slopes Hotel	44,400.00		--	44,400.00		
SUBARU KENYA	48,343.99		-	48,343.99		
Jerusalem Motors	39,800.00		-	39,800.00		
Mutindwa Enterprises Ltd.	42,114.00		-	42,114.00		
CMC MOTORS	33,056.00		-	33,056.00		
Mutindwa Toyota	33,810.00		-	33,810.00		
JOSEPH MUTUMA	34,050.00		-	34,050.00		
Cliq Entertainment	25,000.00		-	25,000.00		
Subaru Kenya	25,284.00		-	25,284.00		
Mutindwa Toyota	30,740.00		--	30,740.00		
CMC Motors Group	31,202.00		--	31,202.00		
Cmc Motors	31,202.00		-	31,202.00		
Subaru	32,724.00		-	32,724.00		
Mutindwa Toyota	32,823.00		-	32,823.00		
SUBARU KENYA	17,063.00		-	17,063.00		
Mutindwa Toyota	17,185.00		-	17,185.00		
SUBARU KENYA	17,265.73		-	17,265.73		
Subaru Kenya	17,266.00		-	17,266.00		
MEWASS	18,000.00		-	18,000.00		
ALBA Hotel	19,050.00		-	19,050.00		
Cmc Motors	19,456.00		-	19,456.00		
Mewass	20,000.00		-	20,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
JOSEPH MUTUMA	22,500.00		-	22,500.00		
Mutindwa Toyota	8,584.00		-	8,584.00		
Mutindwa Toyota	8,584.00		-	8,584.00		
Mutindwa Toyota	8,584.00		-	8,584.00		
Mutindwa Toyota	8,854.00		-	8,854.00		
JOSEPH MUTUMA	7,500.00		-	7,500.00		
MAKUTANO ONE ENTERPRISE	119,700.00		-	119,700.00		
African Merchant Assurance	128,725.00		-	128,725.00		
SUBARU KENYA	133,574.00		-	133,574.00		
Makutano One Enterprises	135,720.00		-	135,720.00		
Nation Media Group	115,884.00		-	115,884.00		
ANDWIN Parties And Events	108,000.00		-	108,000.00		
Jerusalem Motors	110,100.00		-	110,100.00		
Heritage Hotel Nkubu	75,800.00		-	75,800.00		
Makutano One Enterprises	80,000.00		-	80,000.00		
Jopet Limiteds	6,960,000.00		-	6,960,000.00		
APA Insurance	5,721,355.00		-	5,721,355.00		
Eurotronics Machinery Services Ltd	1,780,000.00		-	1,780,000.00		
Nkubu Heritage	316,400.00		-	316,400.00		
Jerusalem Motors	281,900.00		-	281,900.00		
Archers Tour And Travel	259,710.00		-	259,710.00		
UHURU Security Services	255,600.00		--	255,600.00		
Gatimene Garden	220,000.00		-	220,000.00		
Gatimene Gardens	244,240.00		-	244,240.00		
Musyimi Mulatya Electrical Con.	196,000.00		-	196,000.00		
Harun Ikuru Transporters Co.	150,000.00		-	150,000.00		
CMC Motors	190,982.00		-	190,982.00		
Ikweta Investment LTD.	180,240.00		-	180,240.00		
Nkubu Heritage	181,150.00		-	181,150.00		
Subaru Kenya	158,891.00		-	158,891.00		
SUBARU KENYA	158,891.00		-	158,891.00		
Kenol Maua Service Station	6,810.00		-	6,810.00		
KENOL MAUA SERVICES	6,810.00		-	6,810.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Cmc Motors	6,822.90		-	6,822.90		
JERUASLEM MOTORS	53,900.00		-	53,900.00		
TOYOTA KENYA	54,389.00		-	54,389.00		
Mutindwa Toyota	54,920.20		-	54,920.20		
SUBARU KENYA	50,843.00		-	50,843.00		
Becy Tours	89,000.00		-	89,000.00		
SUBARU KENYA	89,978.30		-	89,978.30		
Stephen Kinoti Mwiti	90,000.00		-	90,000.00		
JOSEPH MUTUMA	64,300.00		-	64,300.00		
SUBARU KENYA	99,255.40		-	99,255.40		
Subaru Kenya	10,800.00		-	10,800.00		
SUBARU KENYA	10,800.00		-	10,800.00		
SUBARU KENYA	11,768.60		-	11,768.60		
SUBARU KENYA	12,109.00		-	12,109.00		
Rentokil Initial	12,249.60		-	12,249.60		
Mutidwa Toyota	12,820.00		-	12,820.00		
Toyota Mutindwa	12,820.00		-	12,820.00		
Mutindwa Toyota	12,820.32		-	12,820.32		
Mutidwa Toyota	13,630.00		-	13,630.00		
Toyota Mutindwa	14,204.00		-	14,204.00		
TIMS Auto Care Garage	14,500.00		-	14,500.00		
Njeru Njoka	7,350.00		-	7,350.00		
Njeru Njoka	8,600.00		-	8,600.00		
Wistemic Enterprises	80,000.00		--	80,000.00		
Tims Auto Garage	85,700.00		-	85,700.00		
Focus Construction Ltd	150,000.00		-	150,000.00		
Paramount Security	193,355.00		-	193,355.00		
Zanira Company Ltd	4,292,000.00		-	4,292,000.00		
Focus Construction Ltd	560,000.00		-	560,000.00		
Focus Construction Limited	477,000.00		-	477,000.00		
Intercity Secure Homes	111,360.00		-	111,360.00		
LAWI KITHINJI MOTORS	97,873.26		-	97,873.26		
LAWI KITHINJI	42,790.00		--	42,790.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
LEKHAA ENTERPRISES	30,500.00		-	30,500.00		
Telkom Kenya Ltd	20,014.31		--	20,014.31		
MUTINDWA TOYOTA	21,762.00		-	21,762.00		
Laban Munoru	23,800.00		-	23,800.00		
LABAN KAIRARIA MUNORU	23,800.00		-	23,800.00		
Mutindwa Enterprises Ltd	27,724.00		-	27,724.00		
MERU HIGH MOTORS	28,800.00		-	28,800.00		
MERU HIGHWAY	28,800.00		-	28,800.00		
SUNSTAR GARAGE	29,800.00		-	29,800.00		
Moses Chege Garage	9,198.00		-	9,198.00		
Njeru Njoka	9,800.00		--	9,800.00		
Mwangi Motor Garage	9,900.00		-	9,900.00		
Njeru Njoka	9,950.00		-	9,950.00		
Lawi Kithinji	9,980.00		--	9,980.00		
SUNSTAR GARAGE	13,000.00		-	13,000.00		
Mutindwa Toyota	13,874.00		-	13,874.00		
Safaricom Ltd	5,997.00		-	5,997.00		
Am Motors	12,198.00		-	12,198.00		
Am Motors	13,014.00		-	13,014.00		
Meru Slopes Hotel	4,020.00		--	4,020.00		
Postal Corporation Of Kenya	6,960.00		-	6,960.00		
Meru Slopes Hotel	8,970.00		-	8,970.00		
The Convection Centres Meru Ltd	60,000.00		-	60,000.00		
MARKFIX SOLUTIONS	73,750.00		-	73,750.00		
Adage Publishers	87,000.00		--	87,000.00		
Meru Slopes Hotel	97,500.00		-	97,500.00		
Meru Slopes Hotel	105,000.00		-	105,000.00		
Royal Media Services	156,600.00		--	156,600.00		
Royal Media Services	185,600.00		-	185,600.00		
Green Acres	250,000.00		-	250,000.00		
Royal Media Services	342,200.00		-	342,200.00		
Perfectinfo Services And Consultancy	559,970.00		--	559,970.00		
Mutindwa Toyota	8,584.00		-	8,584.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Alba Hotel Meru	15,000.00		-	15,000.00		
Meru Slopes Hotel	30,000.00		--	30,000.00		
Toyota Mutindwa	40,330.00		-	40,330.00		
Mutindwa Toyota Enterprises Ltd	40,350.00		--	40,350.00		
Mutindwa Toyota Enterprises Ltd	55,215.00		-	55,215.00		
Slopes Co.Ltd	58,000.00		--	58,000.00		
Slopes Co.Ltd	58,000.00		-	58,000.00		
Davis&Sheriff	162,400.00		-	162,400.00		
Yusuf Auto Spares	168,000.00		-	168,000.00		
Kastolar	12,797,970.00		-	12,797,970.00		
Slopes Co Ltd	400,000.00		-	400,000.00		
Betaweb Computer Systems	4,400,000.00		--	4,400,000.00		
Justam Investment	1,231,550.00		-	1,231,550.00		
Rolas Construction	823,065.00		-	823,065.00		
C.M Auto Lamp & Glassware	1,661,990.00		-	1,661,990.00		
Makutano One Motors	761,000.00		-	761,000.00		
MAKUTANO ONE ENTERPRISE	761,000.00		-	761,000.00		
Geoland Surveys	26,400,000.00		-	26,400,000.00		
Soloh Worldwide	4,997,500.00		--	4,997,500.00		
Walker Automec	726,426.00			726,426.00		
Homebell Enterprises	300,000.00		-	300,000.00		
NAIROBI PACIFIC	340,000.00		-	340,000.00		
Slopes Co.Ltd	116,000.00		-	116,000.00		
Homebell Enterprises	150,000.00		-	150,000.00		
Kivi Milimani Hotel	168,000.00		-	168,000.00		
Mutindwa Toyota	67,219.00		-	67,219.00		
Meru Slopes Hotel	67,800.00		-	67,800.00		
Hotel Westwind Ltd	89,000.00		-	89,000.00		
Nairobi Pacific Hotel	32,650.00		-	32,650.00		
Meru Slopes Hotel	40,910.00		-	40,910.00		
Mutindwa Toyota	14,560.00		-	14,560.00		
Meru Slopes Hotel	15,110.00		-	15,110.00		
Meru Slopes Hotel	15,780.00		-	15,780.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Slopes Co. Ltd	17,400.00		-	17,400.00		
Meru Slopes Hotel	23,050.00		-	23,050.00		
Inforkomm Media	3,036,706.00		-	3,036,706.00		
AYYANEX CO LTD	2,970,695.40		-	2,970,695.40		
Gigawave Services	2,888,400.00		-	2,888,400.00		
Royal Media Services	1,276,000.00		-	1,276,000.00		
Kenya School Of Government	1,612,400.00		-	1,612,400.00		
ZAPIDA Communications	494,000.00		-	494,000.00		
Redhouse Advertising	362,848.00		-	362,848.00		
Safaricom	227,394.00		-	227,394.00		
Kenya Methodist University	250,000.00		-	250,000.00		
Alba Hotel	150,000.00		-	150,000.00		
Kenya School Of Government	162,400.00		-	162,400.00		
Nation Media Group	208,800.00		-	208,800.00		
Stephen Kinoti Mwit	125,000.00		-	125,000.00		
Mutindwa Toyota	126,269.48		-	126,269.48		
Kenya Sch Of Gvts	78,300.00		-	78,300.00		
Harun Muthomi	84,500.00		--	84,500.00		
Subaru Kenya	57,547.00		-	57,547.00		
Mutindwa Toyota	8,584.00		-	8,584.00		
Meru Slopes Hotel	34,500.00		-	34,500.00		
Convention Centre Meru Ltd.	35,000.00		-	35,000.00		
Mutindwa Toyota	40,305.36		-	40,305.36		
Alba Hotel	50,050.00		-	50,050.00		
K.I.E	51,150.00		--	51,150.00		
Mewass	24,000.00		-	24,000.00		
Mewas Exhauster Services	20,000.00		-	20,000.00		
Safaricom	25,000.00		-	25,000.00		
Subaru Kenya	12,720.56		-	12,720.56		
Cmc Motors	14,922.00		--	14,922.00		
Subaru Kenya	20,376.00		-	20,376.00		
Toyota Mutindwa	13,873.00		-	13,873.00		
MERU HIGHWAY	14,000.00		-	14,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Mutindwa Toyota	12,820.00		-	12,820.00		
Slopes Co.Ltd	116,000.00		-	116,000.00		
AM MOTORS	518,546.00		-	518,546.00		
Toyota Mutindwa	26,728.00		--	26,728.00		
SAMU MACHINERY	443,330.03		-	443,330.03		
Mutindwa Toyota	19,845.00		-	19,845.00		
Mutindwa Toyota	41,179.00		-	41,179.00		
Geoland Surveys	74,820.00		-	74,820.00		
SAMU MACHINERY	331,093.86		-	331,093.86		
Global Press Agency	200,000.00		-	200,000.00		
Mutindwa Toyota	23,307.00		--	23,307.00		
Dateline International Cons	3,000,000.00		-	3,000,000.00		
TWARI WOMEN GROUP	4,500,000.00		-	4,500,000.00		
Amsol	4,500,000.00		-	4,500,000.00		
Regional Business	4,500,000.00		-	4,500,000.00		
Real Image Cmmunication	1,061,300.00		-	1,061,300.00		
Walker Automec	726,426.80		-	726,426.80		
Bush Blazers	405,000.00		--	405,000.00		
SUBARU KENYA	97,873.26		-	97,873.26		
Mutindwa Toyota	32,823.00		-	32,823.00		
Sub-Total	120,349,545.40		-	120,349,545.40		
Grand Total	963,364,610.15	-	-	963,364,610.15		

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	B	c	d=a-c		
Senior Management							
Manager KCB		157,500.00			157,500.00		
EVA MURITHI		585,300.00			585,300.00		
Prudence Kirimi		42,000.00			42,000.00		
Sub-Total		784,800.00			784,800.00		
Middle Management							
Eng Newton ntoiti		7,000.00			7,000.00		
Kainga maitai		7,500.00			7,500.00		
Faith karimi		13,000.00			13,000.00		
Kainga maitai		15,000.00			15,000.00		
Kainga maitai		30,000.00			30,000.00		
Fredrick ng'atu Rimbere		10,950.00			10,950.00		
Alice Mutuura		12,850.00			12,850.00		
Alice Mutuura		5,500.00			5,500.00		
James Mugambi		38,165.00			38,165.00		
S. Micheni Kibati		8,500.00			8,500.00		
Maina Chira		10,000.00			10,000.00		
Maina Chira		22,000.00			22,000.00		
KENDI MUNYUA		43,463.00			43,463.00		
Jotham Kirrimi Mwenda		44,250.00			44,250.00		
JOHN NTONGONDU		47,765.00			47,765.00		

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Mutuma Kubai Martin		48,490.00			48,490.00		
JOTHAN KIRIMI		50,000.00			50,000.00		
CAROLINE KAGWIRIA M.		48,800.00			48,800.00		
STEPHEN KIOGORA		1,500.00			1,500.00		
JOSEPH NJOROGE		4,800.00			4,800.00		
MOSES NABEA		6,000.00			6,000.00		
Jotham Kirimi M.		59,850.00			59,850.00		
MOSES NABEA		9,500.00			9,500.00		
Martin gikunda		25,000.00			25,000.00		
Harun mbai		49,000.00			49,000.00		
JM kirimi		22,500.00			22,500.00		
Juliano M.Mirango		3,750.00			3,750.00		
Morris kimathi		9,184.00			9,184.00		
Dorothy Mwirigi		120,000.00			120,000.00		
Charity k. kirito		3,000.00			3,000.00		
Dr.PI Miaro		3,000.00			3,000.00		
Bundi E K		63,000.00			63,000.00		
Ronald chabari		31,500.00			31,500.00		
Mr.Bernard Kinyua Anampiu		30,348.45			30,348.45		
Joshua K.Ikunyua		4,400.00			4,400.00		
Ngetich Raymond		4,500.00			4,500.00		
Godfrey Thurania		6,250.00			6,250.00		
Dorothy K.Mwirigi		9,000.00			9,000.00		
Dr.JM Kinyenje		16,000.00			16,000.00		
Mr.Mwirigi M'Imathiu		14,340.60			14,340.60		
Bundi E Kirimi		12,000.00			12,000.00		
James gitonga nkoroi		5,400.00			5,400.00		
Joseph Gathirwa Wamiti		5,400.00			5,400.00		
judy kairuthi		72,500.00			72,500.00		

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
judy wanja		8,500.00			8,500.00		
jane kathure		5,000.00			5,000.00		
Sub-Total		1,068,456.05			1,068,456.05		
Grand Total		1,853,256.05		-	1,853,256.05		

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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 2013	Outstanding Balance 2012	Comments
		a	B	c	d=a-c		
Amounts due to National Govt Entities							
Commissioner of Income Tax		212,375.00			212,375.00		
Commissioner of Income Tax		6,750.00			6,750.00		
Commissioner of Income Tax		100,000.00			100,000.00		
Paymaster General		67,500.00			67,500.00		
Commissioner of income tax		119,360.00			119,360.00		
Commissioner of income tax		311,399.00			311,399.00		
Commissioner of income tax		91,678.00			91,678.00		
Commissioner of income tax		22,248.00			22,248.00		
Commissioner of income tax		23,076.00			23,076.00		
Commissioner of income tax		16,356.00			16,356.00		
Commissioner of income tax		16,693.00			16,693.00		
Commissioner of income tax		18,290.00			18,290.00		
Commissioner of income tax		43,671.00			43,671.00		
Commissioner of income tax		62,536.00			62,536.00		
Commissioner of income tax		5,850.00			5,850.00		
Commissioner of income tax		24,000.00			24,000.00		
Commissioner of income tax		31,617.00			31,617.00		
Commissioner of income tax		333,000.00			333,000.00		
Commissioner of income tax		137,756.00			137,756.00		
Sub-Total		1,644,155.00			1,644,155.00		
Amounts due to Third Parties (bursaries)							
County secretary		637,200.00			637,200.00		
NTETHIO SACCO		369,554.00			369,554.00		
Kenya Local Govt. Workers Union		264,500.00			264,500.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Kenya Local Govt. Workers Union		256,500.00			256,500.00		
Sub-Total		1,527,754.00			1,527,754.00		
Others (donations/ grants)							
D.O.M cottolengo society		38,570.00			38,570.00		
Sub-Total		38,570.00			38,570.00		
Grand Total		3,210,479.00			3,210,479.00		

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COUNTY GOVERNMENT OF MERU
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Cost (Kshs) 2013/14	Depreciation (Kshs) 2012/13
Land	-	
Buildings and structures	142,352,609.00	
Transport equipment	236,207,009.00	
Office equipment, furniture and fittings	43,439,634.00	
ICT Equipment, Software and Other ICT Assets	-	
Other Machinery and Equipment	36,800,000.00	
Heritage and cultural assets	-	
Intangible assets	-	
Total	458,799,252.00	

