

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

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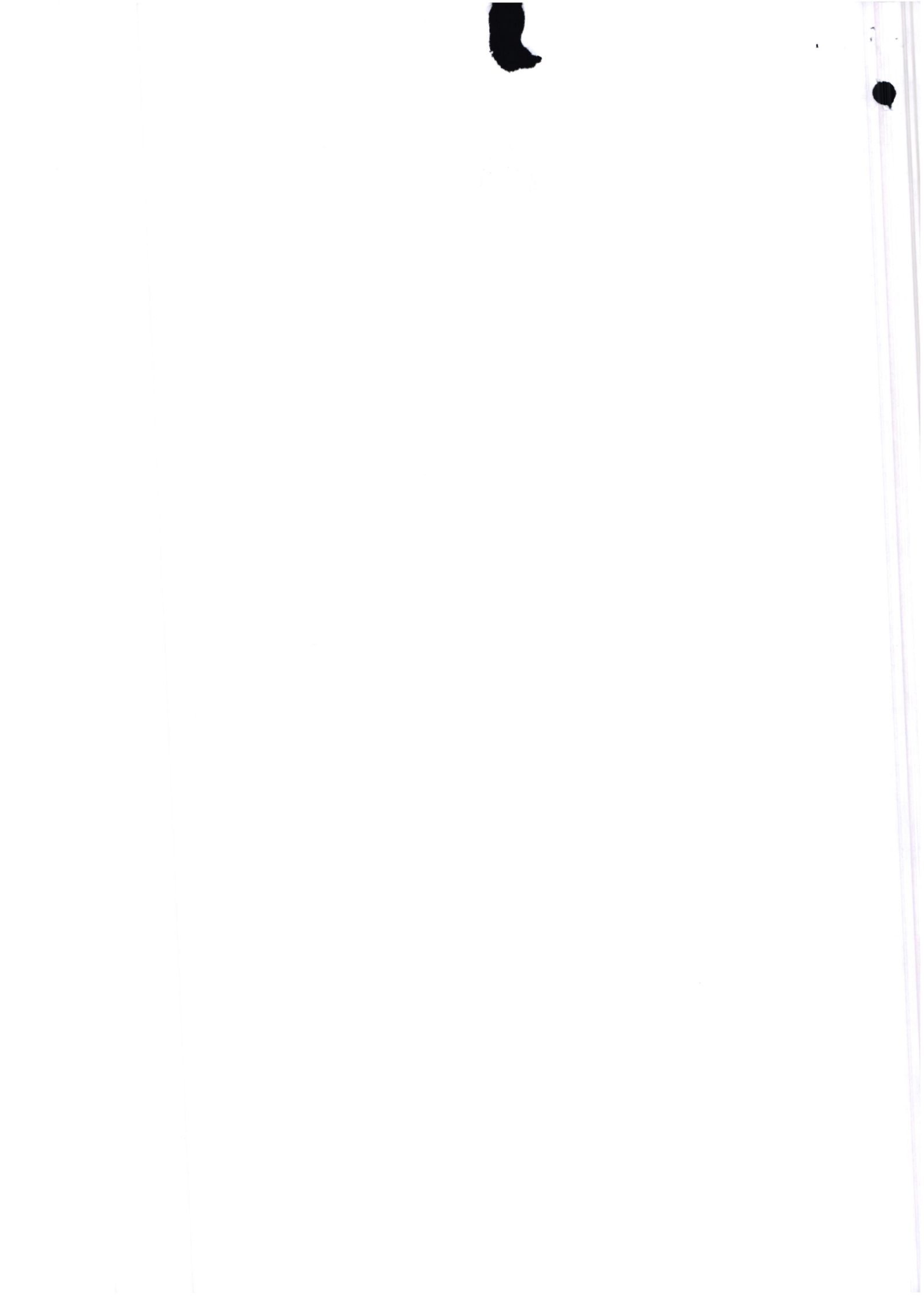
**THE AUDITOR-GENERAL**

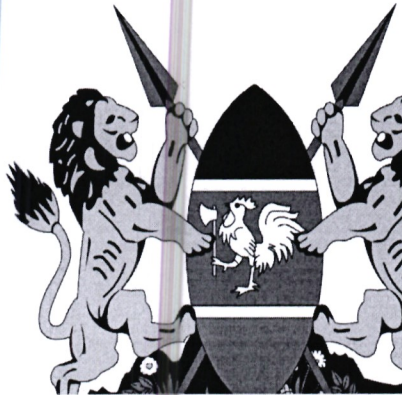
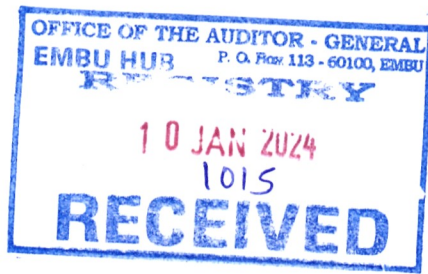
**ON**

**COUNTY EXECUTIVE OF  
MERU**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

| PAPERS LAID        |         |
|--------------------|---------|
| DATE               | 22/2/23 |
| TABLED BY          | SMC     |
| COMMITTEE          |         |
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***COUNTY GOVERNMENT OF MERU  
ANNUAL REPORT AND FINANCIAL STATEMENTS***

***FOR THE FINANCIAL YEAR ENDED***

***JUNE 30, 2023***

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

**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

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**1. Acronyms and Glossary of Terms**

**a) Acronyms**

|       |  |
|-------|--|
| ADP   | Annual Development Plan                          |
| AIE   | Authority to Incur Expenditure                   |
| CA    | County Assembly                                  |
| CARA  | County Allocation of Revenue Act                 |
| CECM  | County Executive Committee Member                |
| CE    | County Executive                                 |
| CG    | County Government                                |
| CIDP  | County Integrated Development Plan               |
| CRA   | Commission on Revenue Allocation                 |
| CRF   | County Revenue Fund                              |
| CT    | County Treasury                                  |
| IPSAS | International Public Sector Accounting Standards |
| OCOB  | Office of the Controller of Budget               |
| OAG   | Office of the Auditor General                    |
| PFM   | Public Finance Management                        |
| PSASB | Public Sector Accounting Standards Board         |
| NT    | National Treasury                                |
| WB    | World Bank                                       |
| Kshs  | Kenya Shillings                                  |

## 2. Key Entity Information And Management

### a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

| No. | Department                                      | Major Responsibility  |
|-----|---|---|
| 1.  | Office of the Governor                          | Coordination of the overall running of the County Government      |
| 2.  | Finance and Economic Planning & ICT             | Management of County Treasury and Planning                        |
| 3.  | Agriculture and Livestock and Fisheries         | Overseeing County Agriculture, animal husbandry and Fish farming  |
| 4.  | Education, culture and Arts                     | Overseeing Early Childhood Educating & Vocational training        |
| 5.  | Health Services                                 | Curative and Preventive Health                                    |
| 6.  | Lands, Physical Planning & Public Works         | Urban planning & Public works                                     |
| 7.  | Water, Irrigation, Environment & Climate Change | Provision of water and conservation of environment                |
| 8.  | Roads & Transport                               | Overseeing Construction and maintenance of Feeder roads           |
| 9.  | Public Service Administration & legal Affairs   | Overseeing the County Human Resource administration               |
| 10. | Trade, Tourism & Cooperatives                   | Promotion and regulation of Trade, Enterprise, and Tourism        |
| 11. | Sports & Youth Affairs                          | Promotion of sports and talents                                   |
| 12. | County Public Service Board                     | Creation and abolishment of offices and appointing office holders |

### b) Key Management team

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

|    | Name                           | Designation   | Date of holding office        |
|----|--------------------------------|---|-------------------------------|
| 1. | H.E Bishop Kawira Mwangaza     | Governor  | 26 <sup>th</sup> August, 2022 |
| 2. | H.E Reverend Mutuma M'Ethingia | Deputy Governor                                       | 26 <sup>th</sup> August, 2022 |
| 3. | Ibrahim Mutwiri                | CECM: Finance & Economic Planning & ICT               | 20 <sup>th</sup> March 2023   |
| 4. | DR. Yusuf Kithure              | CECM: Education, Technology, Gender, Culture & Social | 8 <sup>th</sup> October 2022  |

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|     |                          |  |                              |
|-----|--------------------------|--|------------------------------|
|     |                          | Development  |                              |
| 5.  | Joseph Thurania Ithana   | CECM: Roads, Energy & Public Works                               | 8 <sup>th</sup> October 2022 |
| 6.  | Harriet Makena           | CECM: Trade, Tourism& Cooperatives                               | 20 <sup>th</sup> March 2023  |
| 8.  | Dickson Munene Nkanata   | CECM: Legal Affairs, Public Service Management & Administration, | 8 <sup>th</sup> October 2022 |
| 9.  | Monica Kaithiori Kathono | CECM: Land, Physical Planning, Urban Development & Public Works  | 8 <sup>th</sup> October 2022 |
| 10. | Faith Mwendu             | CECM: Agriculture, Livestock & Fisheries                         | 20 <sup>th</sup> March 2023  |
| 11. | Dr George Mungania       | CECM: Health   | 20 <sup>th</sup> March 2023  |
| 12. | Jackson Muthamia         | CECM: Water, Irrigation , Environment &Climate Change            | 20 <sup>th</sup> March 2023  |
| 13. | Benjamin Nkinyanga       | CECM: Youth affairs, social Development & Sports                 | 20 <sup>th</sup> March 2023  |

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

| No. | Designation   | Name                           |
|-----|---|--------------------------------|
| 1.  | CECM Finance and Economic Planning  | Ibrahim Mutwiri                |
| 2.  | Chief Officer Finance, Economic Planning & ICT                                  | Charles Mwenda                 |
| 3.  | Chief Officer Agriculture, Livestock & Fishery                                  | Victor Mugambi Akwalu          |
| 4.  | Chief of Staff  | Harison Gatobu Nchamba Mbithii |
| 5.  | Chief Officer Water, & Irrigation, Environment & Climate Change                 | George Kobia Kimathi           |
| 6.  | Chief Officer Education   | Joyce Kagwiria Kaari           |
| 7.  | Ag. Chief Officer Gender & Social Development, Youth and Sports                 | Monica Kagwima                 |
| 8.  | Chief Officer Health Services   | Dr. Joseph Mukundi Wahome      |
| 9.  | Chief Officer Lands, Public Works & Physical Planning                           | Martin Mutwiri Gitije          |
| 10. | Chief Officer Public Service Administration & Legal Affairs                     | James Mutia                    |
| 11. | Ag. Chief Officer Roads & Transport   | George Kimathi                 |
| 12. | Ag. Chief Officer Co-operatives, Trade, Tourism, Investment & Industrialization | Elijah Kimathi                 |
| 13. | Ag. Chief Executive Officer County Public Service Board                         | Virgina Miriti                 |

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the period ended 30<sup>th</sup> June 2023 were:

1. County Assembly of Meru- Approved budget for the county which was received through the Meru County Revenue Fund
2. Public Accounts Committee of the County assembly of Meru- Provided oversight on the Spending of County Funds
3. Budget and Appropriations Committee-appropriated Funds from County Revenue fund.
4. Senate Sectorial Committee on Public Accounts and Investment - provided oversight on the spending of funds by the county Government.
5. County Audit Committee –Received Internal Audit Reports on the Expenditure of the County Government.
6. Controller of budget- Approved all the funds drawn from the County Revenue Fund
7. Office of Auditor General- Audited County Spending.

**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](mailto:merucounty@meru.go.ke)  
Website: [www.meru.go.ke](http://www.meru.go.ke)

**g) County Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000-00200  
**NAIROBI, KENYA**

Kenya Commercial Bank  
Meru Branch

Cooperative Bank of Kenya  
Meru Branch

Housing Finance Corporation  
Meru Branch

Family Bank  
Meru Branch

**h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084-00100  
**NAIROBI, KENYA**

**i) Principal Legal Adviser**





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

**3. Governance Statement**








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


The County is made up of a County Assembly, County Executive and six number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

**a) The County Executive**

| S/NO. | NAME                                  | IMAGE  | DEPARTMENT  |
|-------|---------------------------------------|--|---|
| 1.    | Bishop Kawira Mwangaza                |    | Governor  |
| 2.    | Rev. Isaac Mutuma M'Ethingia          |   | Deputy Governor   |
| 3.    | Dr. Kiambi James Thambura Atheru, PhD |  | County Secretary  |
| 4.    | CPA. Monica Kaithiori Kathono         |  | CECM- Land, Physical Planning, Urban Development & Public Works |

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|     |                             |  |  |
|-----|-----------------------------|--|--|
| 5.  | Eng.Muthamia Jackson Munoru |    | CECM-<br>Water,Irrigation,Environment<br>and Natural resources and<br>Climate Change |
| 6.  | CPA Ibrahim Mutwiri Kiriimi |    | CECM-Finance,Economic<br>Planning and ICT  |
| 7.  | Dr. George Gikunda Mungania |   | CECM – Health Services   |
| 8.  | Harriet Makena Kiambati     |  | CECM-Trade,Tourism and<br>Cooperatives   |
| 9.  | Ithana Thurania Joseph      |  | CECM- Roads,Transport and<br>Energy  |
| 10. | Dr.Yusuf Kithure            |  | CECM – Education,<br>Technology, Gender, Culture<br>& Social Development             |
| 11. | Benjamin Kinyanga Mungania  |   | CECM-Youth,Social<br>Development and Sports  |

|     |                        |   |  |
|-----|------------------------|---|--|
| 12. | Dickson Munene Nkanata |  | CECM: Legal Affairs, Public Service Management & Administration, |
| 13. | Dr.Faith Mwendu Mutegi |  | CECM-Agriculture, Livestock Fisheries and Veterinary services    |

**b) Dealing with Stake holders**

The county has a structured manner on how to deal with stakeholders on matters that require public participation including the budget preparation process. The county through the County Assembly has enacted a public participation act which stipulates how stakeholders are mapped and levels of interaction.

**c) Safeguards against unethical conduct and corruption.**

The County has adopted a zero tolerance approach to corruption. The county has instituted measures to detect and report corruption related practices through various suggestion boxes and hotline numbers to report corruption and other unethical conducts. Further the county cooperates with investigative agencies in instances where they request for any information.

**d) Engagement with the County Assembly through its committees and the Senate.**

The county engages with both County assembly and senate through various sectorial committees. This includes the county assembly sectoral committees at the time of preparation of sector working groups, The County budget and appropriation committee which scrutinizes and approves budget estimates and latter table its finding the whole house, the County further submits list nominated of County executive committee members, chief officers, county secretary and members of various board for vetting and approval for appointment. In addition, the county appears before the county public accounts committee to present reports of auditor General on its financial statements.

The county interacts with senate mostly through the Council of Governors but also appears before senates committees on public accounts committee (PAC) and Public investment Committee(PIC).

**e) Risk management**

- The county has established an internal audit directorate which evaluates the efficiency and adequacy of internal controls

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- The audit directorate has adopted risk based audit system which evaluates the possible risks in its audit work, and allocates resources and personnel to high and medium risk areas during its audit process
- The directorate of internal audit has a risk management policy in place which provides mechanism on how risks are managed

**f) appointment operation and membership of the audit committee.**

The county has an operational audit committee consisting of a chairman and three members who are not members of County staff, a Governors representative and a treasury representative as per requirement of gazette notice Vol. CXVIII—No. 40 of April 2016 which gives guidelines on the composition of audit committees in public sector. The head of internal audit is the secretary to the committee. The audit function in the county reports operationally to the audit committee.

**g) Compliance**

The county ensures compliance with the constitution, the County government act 2012, The public Financial Management act 2012, the public procurement and disposal act 2015, the Employment act 2007, the public audit act 2014 among other laws and regulations

#### **4. Foreword by the CECM Finance and Economic Planning**

Pursuant to section 164 of the Public Finance Management Act, 2012 at the end of each Financial Year, the County Treasury shall prepare Financial Statements in respect of the entity in formats to be prescribed by the Accounting Standards Board.

It is my pleasure to present the County Government of Meru financial statements for the Year ended 30<sup>th</sup> June 2023. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance.

##### **a) Functions of the County Government**

As per the County Government act 2012, a County Government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament. Without prejudice to the generality of subsection (1), a county government shall be responsible for:-

- i. County legislation in accordance with Article 185 of the Constitution;
- ii. Exercising executive functions in accordance with Article 183 of the Constitution;
- iii. Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- iv. Any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- v. Any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
- vi. Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

##### **b) budget performance against actual amounts**

the budget performance for the County is analysed as shown below:-

###### **i. Revenue**

During the year under review, the County had projected revenues of Kshs **11,260,373,489** consisting of Kshs 10,851,582,312 been transfer from County Revenue fund and Kshs 408,791,177 as other receipts collectable from Appropriation in aid .

Out of the projected revenue, the county was able to realise Kshs 10,235,184,604 in actual at the end of period.

###### **Payments**

Our total expenditure for the period under review amounted to Kshs **9,990,234,931** comprising of Kshs **2,993,874,077** development and Kshs **6,996,360,854** Recurrent expenditure.

Much of the recurrent budget was spent on compensation for employees. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

**Cash flows**

In the FY 2022/2023, we have had several liquidity disruptions. This was as a result of irregular exchequer disbursement by the National Treasury.

**Accounts receivables**

Imprests management is a critical area of focus in Meru County. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still, room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2023/2024, we will place more emphasis on complying with the PFM regulations with regards to imprests.

**c) Physical progress based on outputs, outcomes and impacts**

The county government of Meru has made strides in delivery of essential services to its residence since introduction of the devolved system of Governance. Major progress has been made in setting up major infrastructural development which are expected to be the cornerstone of economic empowerment of the residents of Meru. On matters pertaining health, the county has been able to complete the construction of the 250 capacity Meru Ward block along with equipping it and is looking forward to operationalise it in the new financial year. Further the county has continued to build dispensaries, along with upgrading of all level 3 and 4 hospitals.

The county has further been able to construct several markets, graded over 1,000kms of road, constructed various ECDE classrooms and drilled over 33 boreholes.

**d) Comment on each of the County flagship projects and how they have been achieved.**

The county has not implemented most of its flagship projects owing to the fact that the county leadership has just been elected in the office and that the national government has not disbursed most of the monies. In the period, the county has been busy planning and prioritising its key flagship projects.

**e) Comment on value-for-money achievements**

The county through the directorate of Efficiency monitoring has ensured that all projects undertaken of good workmanship. This will ensure the county gets value for money for various projects undertaken.

**f) implementation challenges of strategic objectives for the County**

The biggest impediment to the achievement of the CIDP is limited resources and budgetary allocation to cover implementation and maintenance cost of some flagship projects

**f) implementation challenges of strategic objectives for the County**

The biggest impediment to the achievement of the CIDP is limited resources and budgetary allocation to cover implementation and maintenance cost of some flagship projects

**g) key risk management strategies applied by the County**

The County Government has steered towards collaborating with institutions, development partners and stakeholders in implementing its mandates and successfully empower low-income households. Through the collaborations, the County has amplified its development impact by pooling technical, monetary and capacity building investments, establishing partnerships for investment and collective access to impactful innovations in the sector.

Importance of synergies. The implementation of high investment collaboratively between Departments will lessen budgetary burdens.



.....

**Name: CPA Ibrahim Mutwiri Kirimi**

**CECM Finance and Economic Planning**

**County Government of Meru**

## 5. Statement of Performance against County Predetermined Objectives

### Strategic development objectives

The County's 2018-2022 CIDP has identified 13 key strategic development objectives. Broadly these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs, Meru Vision 2040, The Constitution of Kenya 2010 and the MTP III.

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

The key development objectives of the Meru County's CIDP 2018-2022 were to:

- i. **Strategic Priority I:** To improve household access to adequate clean water and sanitation
- ii. **Strategic Priority II:** To improve food security and promote commercial agriculture
- iii. **Strategic Priority III:** To promote Tourism Development
- iv. **Strategic Priority IV:** To improve ECDE and Polytechnics infrastructure
- v. **Strategic Priority V:** To improve efficiency and effectiveness of infrastructure
- vi. **Strategic Priority VI:** To provide quality, affordable and accessible Healthcare
- vii. **Strategic Priority VII:** To Modernize our Towns and Urban Centers
- viii. **Strategic Priority VIII:** To Promoting Entrepreneurship and Investments
- ix. **Strategic Priority IX:** To Promote Youth Talents and Empowerment
- x. **Strategic Priority X:** To Empower Women
- xi. **Strategic Priority XI:** To Uplift Persons Living with Disabilities
- xii. **Strategic Priority XII:** To uphold Kimeru culture, traditions, songs and dances
- xiii. **Strategic Priority XIII:** To improve environmental conservation.

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| S/No | Strategic Objective as per CIDP (present the objectives on a high and strategic level) | Targeted Outcome  | Performance/Progress made up since inception from the latest CIDP   | Remarks (Explain the reasons underperformance/ Over performance)  |
|------|--|---|---|---|
| 1.   | To improve household access to adequate clean water and sanitation                     | <ul style="list-style-type: none"> <li>- Improved access to safe, clean and adequate water</li> <li>- Increased access to safe &amp; clean water storage</li> </ul>                       | <ul style="list-style-type: none"> <li>- A total of 221 boreholes were dug and equipped.</li> <li>- 243,350HH were supplied with clean water</li> <li>- Replacement of 5.2 KM of pipelines prone to pressure bursts was done.</li> <li>-installation of 9,153 new water connections,</li> <li>-installation of total running length of 71 KM pipelines ranging from DN 40 MM to DN 280 mm, micro tunneling of Meru Lewa (A9) and laying a DN 280/225 MM Pipelines across the tunnel</li> <li>- Replacement of 1,477 old and faulty meters within the water supply system</li> </ul>   | There was some commendable improvement in the absorption rate though many projects were not initiated due to financial constrain -. N                         |
| 2.   | To improve food security and promote commercial agriculture                            | <ul style="list-style-type: none"> <li>- Macadamia seedlings procured and distributed</li> <li>- Avocado seedlings procured and distributed</li> <li>- Farming skills improved</li> </ul> | <ul style="list-style-type: none"> <li>-procurement and distribution of 356.641 tons of assorted certified seeds, 90.9 tons of certified potato seed, 1,800 tissue culture banana, 448,555 avocado seedlings, 308,662 macadamia seedlings and 7,254 grafted mango seedlings.</li> <li>- access to 27,724 bags of government-subsidized fertilizer</li> <li>- initiated the construction of the Kiirua grain store structure, Chaaria mango processing plant, banana winery in Abogeta East Ward, fertilizer store at Timau ward, two (2) greenhouses and a coffee shed at Ntima West</li> <li>-Farmers across the County have received 303 dairy goats for breeding 24,000 chicken in promotion of poultry farming and 1,200 beehives in promotion of apiculture. On animal disease management, 800,000 animals were vaccinated, 9 cattle dips rehabilitated and 60 surveillance reports published</li> </ul> | Inefficient Procurement functions in the county owing to the lead time and bureaucracies involved in procurement were the main causes of low absorption rates |

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|    |   |  |  |  |
|----|---|--|--|--|
|    |   |  | on a monthly basis   |  |
| 3. | To promote Tourism Development                  | <ul style="list-style-type: none"> <li>- Development of 3 ecotourism products</li> <li>- Marketed tourist sites through exhibitions, events, electronic and print media initiatives</li> </ul> | <ul style="list-style-type: none"> <li>- Product enhancement of Touristic sites as the Mount Kenya, Igombe crater, Sacred Lake Nkunga and Meru Municipality Arboretum.</li> <li>- feasibility study and development of tourism supportive facilities within the sites</li> <li>- The County heightened efforts to market the County as a key destination via print &amp; electronic media, tradeshows &amp; exhibitions and outdoor events/activities.</li> <li>- The county invested in capacity building its industry stakeholders on the best practices in the sector via various capacity building forums</li> </ul>   | Low absorption rate due to financial constraint  |
| 4. | To improve ECDE and Polytechnics infrastructure | Improved access to ECDE and VTCs   | <ul style="list-style-type: none"> <li>-curriculum implementation in 776 ECDE centers.</li> <li>-Construction of 390 ECDE classrooms</li> <li>-Payment of salaries for 503 ECDE teachers who had been recruited in 2017</li> <li>-Procurement of instructional materials worth KES25 million</li> <li>-Construction of 23 toilets in 23 ECDE centres.</li> <li>-Equipping 26 ECDE centres with furniture</li> <li>-Construction of 1 kitchen in 1 Centre</li> <li>-Distribution of 2 water tanks to two ECDE centres</li> <li>-Construction of one library</li> <li>-Capacity building for 14 ECDE officers and 2400 ECDE teachers</li> <li>-Implementation of school feeding programs for three years in all the 776 ECDE centres in the County</li> <li>-Improvement of the enrolment rate of VTC centres from 10% to 52%, which was attributed to the following, Construction of 36 Workshops, 5 hostels, 4 ablution blocks, procurement of 112 modern equipment, disbursement of conditional grant benefiting 16,685 trainees, subsidized examination fees benefiting</li> </ul> | There was commendable expenditure of the budget therefore good absorption rates, though the department needs to improve on its expenditure |

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|    |   |   |  |   |
|----|---|---|--|---|
|    |   |   | 5,127 trainees, monitoring and evaluations for standards in curriculum implementation in 30 public Vocational Training Centres.<br>-The completion rate improved from 40% to 72%, which was attributed to subsidized examination fees benefiting 5,127 trainees and the above interventions.   |   |
| 5. | To improve efficiency and effectiveness of infrastructure | -Reduced travel time<br>-Increased working hours<br>-Quality infrastructure in the county                               | -Reduction of travel time from 10km/hr to 35km/hr due to a 1.36% increase in road coverage.<br>-Erection of 29 high mast floodlights and 89 markets lit countywide<br>-  | Weather continues to evolve more challenges on the kinds of roads to have.  |
| 6. | To provide quality, affordable and accessible Healthcare  | Reduced incidences of diseases<br>Improved reproductive health<br>Increased access to basic Health and related services | - Preventive and promotive directorate constructed and operationalized Public Health Aflatoxin Testing Laboratory at Kinoru Health Centre to serve the region<br>-Increase of hospitals bed capacity by 300 beds<br>- Recruitment of 3,294 CHVs and enrolment of 2,000 for stipends.<br>- MTeRH increased oxygen plant capacity from 240 litres per minute to 640 litres per minute<br>-1 bed for ICU and 3 beds for HDU have been constructed and operationalized in MeTRH<br>-Opening of an oncology unit at MeTRH | The covid pandemic saw the county invest in the health sector.<br>There was a constraint brought about by delays in the release of county funds |
| 7. | To Modernize our Towns and Urban Centres                  | To create more liveable, lively and beautiful towns   | - Completion of an integrated modern use market (Symbiocity) in Ontulili town<br>- construction of boda boda sheds in Maua and landscaped Public Park along Mboone River near county offices<br>- the improvement and construction of 2 new modern fresh produce markets (Gakoromone and Makutano)<br>- the improvement of main stage on drainage, parking and paving<br>- the upgrading of MTRH-mortuary road<br>-the upgrading of Pig and Whistle offset parking, Riverland,                                       | The County vastness and rise of new markets made saw county needing more resources  |

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|    |   |                                   |   |   |
|----|---|-----------------------------------|---|---|
|    |   |                                   | <p>paving of Sunbird to Fire station to Skewers streets;<br/> - the construction of paved parks along Tom Mboya Street, CMC Gakoromone Road;<br/> -the rehabilitation of Kanyuru riparian<br/> - preparation of ISUDPs for 3 Townships that is: Muthara, Kianjai, and Githongo Markets<br/> - landscaping of <i>Njuri Ncheke</i> street<br/> - the operationalization of the municipality enforcement and inspectorate unit;<br/> -the purchase of skip loader and six skip bins<br/> -the construction of the Meru Municipal Board offices and municipal court.<br/> Appointment of market committees and cabro paving of 25 markets and offset parking with cabro</p> |   |
| 8. | To Promoting Entrepreneurship and Investments | Trained cooperative organisations | <p>- Some organized groups were assisted with tents, motorbikes and car washing machines<br/> - improvement of the markets via paving the floors and drainage works, constructing sheds, improvement of sanitary facilities such as toilets and waste receptacles, introduction of modern kiosks within our major towns and enhancing security by constructing perimeter walls &amp; gates and installation of flood lights.<br/> -</p>   | Low performance due to financial constraint   |
| 9. | To Promote Youth Talents and Empowerment      | Funding of youth groups           | <p>-Training and promoting 4,700 youths with employable skills<br/> -Supporting and nurturing 2,120 youths in SMEs and ICT<br/> -Sensitizing 5000 motorcycle riders on road safety<br/> -Carrying out 8 campaigns on youth health coverage and social development promotion where 3000 youths participated and those with special needs supported<br/> - MYS Making Stars (which is a talent search and development competition) was also held<br/> - Upgrading public playgrounds and Promoting participation of local sport teams in different sporting events by fully</p>   | Commendable performance but was delayed by late release of funds from the national government |

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|     |  |  |   |   |
|-----|--|--|---|---|
|     |  |  | equipping the teams across the County<br>- upgrading of 10 public play grounds and fully equipping 100 teams with sporting equipment's.   |   |
| 10. | To Empower Women                                       | Increased gender awareness, empowerment and gender inclusivity   | -6000 women were empowered through various forums and women conferences<br>-Sensitization against FGM lead to a reduction of FGM cases from 600 cases to 100 cases<br>-Launch of the Meru County SGBV policy  | - commendable expenditure of the budget therefore good absorption rates   |
| 11. | To Uplift Persons with Disabilities                    | Inclusivity of PWDs  | -The formation of the PWD Board which championed the rights of the PWD.<br>- Increased inclusivity in planning and decision making to empower the disadvantaged groups from 30% to 90 %.<br>Issuance of assistive to 200 PWDs.  | - the department needs to improve on its expenditure.   |
| 12. | To uphold Kimeru culture, traditions, songs and dances | Promotion of Ameru culture   | -Printed and 1000 copies of fliers containing history of the Ameru<br>-Recognition and awarding of Ameru heroes and heroines<br>-Completion of Constitution of Kimeru Institute bill<br>-Equipping of cultural centres  | -There were constraints brought about by inadequate budget allocation   |
| 13. | To improve environmental conservation.                 | -Well managed catchment areas<br>-Increased forest cover in the county<br>-Increased water quantity and quality in rivers, streams and other water sources | -3 county dumpsites were maintained annually<br>- At least 1 clean-up day was held annually in major towns of Nkubu, Timau, Maua, Mikinduri and Laare<br>- To promote clean and healthy environment 164-Workshop and sensitization meetings were held<br>-0.013% increase in forest cover was achieved<br>-; 7 fresh water and wetlands were rehabilitated<br>-, a total of 368,000 trees seedlings were planted and nurtured<br>-163 Workshops conducted on climate change<br>- A Bamboo and assorted tree nursery at KFS Meru station with total seedling of 14,000 seedlings<br>- over 30 learning institution were issued with 1000 and more of assorted tree seedlings | Delays in procurement processes and delays in disbursement of funds from the national government were the main causes of low absorption rates |

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|--|--|--|---|--|
|  |  |  | each<br>- Meru climate change Act<br>2020 was developed<br>-400 cleaning staff were<br>provided with protective gears<br>and equipment<br>-, 1 garbage truck/skip loader<br>was procured<br>-74 training and sensitization<br>sessions<br>- |  |
|--|--|--|---|--|

**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022-2023**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

**1. Office of the Governor**

| Objective   | Outcome  | Indicator   | Performance  |
|---|--|---|--|
| To Ensure Coordination of Government Function and Inclusivity                                     | -Enhanced citizenry engagement<br>-Enhanced Mobility   | - No. of fora<br>- No. of vehicles  | -Enhanced peace and cohesion in the society through holding of public barazas at ward level.   |
| To Ensure Effectiveness, efficiency and transparency in project implementation & Service Delivery | - Enhanced Efficiency and Increased effectiveness in project verification<br>- Enhanced M&E Functions<br>-Improved capacity and Productivity<br>-Enhanced employee performance | - % Field visits undertaken<br>- % of projects inspected and accepted for payment<br>- No of Reports Generated<br>- No of Policy Reviewed and Disseminated<br>- No. of M&E Framework Reviewed<br>-No. Of staff members trained.<br>-No. Of M&E Committee trained.<br>-No. of system sourced and deployed<br>% of staff appraised<br>-No. Of RRI sets done in the FY | Enacted Development and implementation of framework for monitoring and evaluating on performance appraisal.<br>• rofiling, booking talking Spots, Editorials, Interviews, Industry Engagement. etc.<br>• |
| Promoting development research  | -Improved capacity and Productivity<br>Improved capacity<br>-Enhanced communication of County development projects and programs<br>-Enhanced                                   | No. of directorate staff trained<br>No. of annual county development publications<br>No. of quarterly reports per year<br>Operational Meru County Research and Strategy policy  | Training and development of staff through short professional courses   |

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| Objective                                | Outcome   | Indicator  | Performance   |
|--|---|--|---|
|  | research development and strategy function  |  |   |
| To have a safe and resilient Meru County | -Efficient response to disaster<br>-Enhance efficiency<br>-Apt responses to emergencies related to natural disasters<br>-Reduced citizen vulnerability to disaster and effective response<br>-Increase of citizens seeking government services.<br>-Enhanced peace and cohesion in the society<br>-Increase conflicts resolved using the alternative disputes resolution mechanisms | -No of staff trained on disaster.<br>-No of fire engines procured<br>-No of specialized emergency response vehicle<br>-No of fire stations constructed<br>early warning messages disseminated.<br>-No of responses to emergencies related to natural disasters<br>-No of families/individuals supported with relief food and NFIs<br>-%increase of citizens seeking government services.<br>-% of citizenry opinions implemented.<br>-No of peace building meetings held<br>-No of conflicts resolved using the alternative disputes resolution mechanisms | Capacity building of 50% of fire and rescue staff team to ensure effective delivery of service.<br>- Equipping of fire fighters houses to enhance service delivery<br>-Refurbishment of fire station at the headquarters <ul style="list-style-type: none"> <li>• Conduct community disaster vulnerability programs</li> <li>• staff and community sensitization</li> </ul> |
| To enhance partnership for growth.       | -Effective communication /interaction and collaboration among development partners and CGM<br>-Improved coordination across the departments in regard to donor management   | -Development of partnership engagement system<br>-No. of training undertaken<br>-No. of staff trained<br>-No. of funding proposals submitted development partners.<br>-Amount of revenue from development partners/ year   | <ul style="list-style-type: none"> <li>• framework for linkage between Office of the Governor and other County Departments</li> </ul>   |

| Objective  | Outcome  | Indicator  | Performance   |
|--|--|--|---|
|  | -Well-equipped staff on grant seeking<br>-Enhanced collaboration between CGM and development partners. |  |   |
| to offer timely and effective awareness creation | Well-Informed Public on County Govt activity   | -No. of Initiatives<br>-No of assorted equipment procured<br>-No. of development documentaries developed | <ul style="list-style-type: none"> <li>Weekly Press Briefing updating public on what has been done and what to anticipate.</li> </ul> |

**2. Finance, Economic Planning & ICT**

| Objective  | Outcome   | Indicator  | Performance   |
|--|---|--|---|
| To enhance efficiency and effectiveness in utilization of public resources | -Budgeting guidelines and cycle adhered to<br>-Improved level of transparency and accountability<br>-Improved compliance to procurement regulations<br>-Increased engagement in budgeting and decision making | -No of days extended in submission of budgetary reports to meet deadlines<br>-Development/ Recurrent Budget Ratio<br>-Corruption Index<br>-% of pending bills<br>-% level of compliance with Public Procurement Regulations<br>-No. of wards covered | -Capacity building and Brand awareness. The corporation conducts member trainings annually to impact financial literacy across the County<br>-Designed and installed the county feedback mechanism system with a call center  |
| To enhance evidence-based policy development                               | -Informed priorities and resources allocation<br>-Increased access to information and community participation<br>-Improved implementation of projects   | -No. of economic surveys<br>-No of statistical Abstracts<br>-No of ADPs<br>-No. of CIDP<br>-No of Sectoral Plans<br>-No of Ward Strategic Plans<br>-No. of Feasibility study on Infrastructural bond<br>-% population                                | Completed the preparation of the 3 <sup>rd</sup> generation Meru County Integrated Development Plan 2023-2027.<br>- Completed the preparation of the ADP FY 2023/2024.<br>- Prepared the Annual Progress Report for the previous FY 2021/22.<br>- Well-timed preparation of statutory budget documents and reports such as the County Budget Review and Outlook |

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| Objective  | Outcome   | Indicator  | Performance   |
|--|---|--|---|
|  |   | accessing information<br>-Proportion of youth, women and PWD<br>accessing county procurement projects<br>-No of County Annual Progress Reports<br>-CIDP end-term evaluation Review Reports<br>-No of CIDP indicators handbooks evaluated | Paper (CBROP), County Fiscal Strategy Paper(CFSP) and annual budget estimates.<br>-   |
| To realize optimum revenue collection and monitoring | Increased revenue streams   | -Revenue streams<br>-% of revenue collected through automated system   | -Meru County Revenue Board procured 200 P.O.S machines to facilitate revenue collection in the entire county<br>- Maintaining law and order in Municipality by engaging Meru County Traffic Marshall which has increased compliance in parking fees.<br>-Opening and allocating stages in Makutano and Gitimbine hence increased compliance in monthly parking.<br>-Repairing and maintaining of Markets hence more collection of market fees.<br>- Installation of Drainage covers within Meru Municipality which have increased parking slots hence more parking revenue. |
| To improve access to credit facilities               | Increased access to credit facilities   | Amount of loans disbursed in millions  | Disbursements of loans worth Ksh 60 Million to grow businesses, uplift livelihood and accelerate county growth.   |
| To increase investments in the County                | -Increased volumes of the produce<br>-Increased housing, office & retail space warehousing and ICT infrastructure | -No. of Equipped value addition centres<br>-Value chain marketing agency established<br>-Research on Miraa Gross built up area in  | -Designed and installed the county feedback mechanism system with a call center<br>-Installation, testing and commissioning of extended backbone infrastructure at the county headquarter   |

| Objective  | Outcome  | Indicator  | Performance   |
|--|--|--|---|
|  | -Increased hotel bed capacity<br>-Increased use of clean energy<br>-Improved Investments | sq. Mtrs of commercial space of Grade A rating<br>-% completion of Old Moses Mt. Kenya Camp<br>-% Completion of Meru National Park Lodges<br>-% completion<br>-No. Of Events | -Installation, Testing and commissioning wireless fidelity network at the lands offices, water offices and municipality |
| To enhance efficiency in service delivery          | Increased connectivity   | No of Connected Sub-counties   | -Networking and Internet connection at the Governor's residence   |
| To ensure effective management of Transport System | -Maintained fleet management systems<br>-Vehicle tracking<br>Improved Mobility           | -No. of fleet management systems developed<br>-No. of Vehicles Procures  | Servicing and fueling of County vehicles and motorbikes   |

### 3. Education, Technology, Gender and Social Development

| Objective   | Outcome  | Indicator  | Performance   |
|---|--|--|---|
| To improve quality of basic Education in Meru County.   | -Increased enrolment of ECDE learners<br>-Improved retention<br>-Improved retention<br>-Improved access to basic education | -% of enrolment of ECDE learners<br>-% of retention of pupils in ECDE<br>-% of retention of pupils in ECDE<br>-Teacher: pupil ratio<br>-Class: pupil ratio<br>-Book: child ratio | -Procurement of instructional materials (books) across all 776 ECDE public centers at a cost of 9.97M<br>-Capacity building of 2317 ECDE Teachers and 15 officers at a cost of 4.4M<br>-Disbursement of retention enhancement Fund at a cost 136M<br>-Monitoring of Curriculum implementation in 776 ECDE centers |
| To improve quality of technical training in Meru County | -Improve access to VTCs<br>-Increased enrolment in VTCs<br>-Improved completion rate                                       | -Instructor: trainee ratio<br>-Tool: trainee ratio<br>-Workshop: trainee ratio<br>-% enrolment in VTCs/yr<br>-% of trainees that have graduated                                  | -Disbursement of conditional grants of ksh58.8m to 30 vocational training centers<br>-Disbursement of examination fees for second years of 8.2M<br>-Procurement of industrial sewing machines across VTC centers at a cost 7.9M<br>-Capacity building of 10   |

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| Objective  | Outcome   | Indicator  | Performance   |
|--|---|--|---|
|  |   |  | officers and 245 instructors<br>-Monitoring of 30 VTCs for standards  |
| To empower marginalized and enforce affirmative action | -Social economic empowerment of women and PWDs<br>-Reduced teenage pregnancies and FGM<br>-Increased engagement in social economic issues<br>-Increased involvement of men in gender Empowerment.<br>-Increased social care for elderly | -No. of women and PWD capacity built<br>-No. of teenagers trained on life skills<br>-No. of trained women engaging in start-ups<br>- No of women trained<br>-No. of men trained on gender empowerment<br>-No. of elderly accessing social care | <ul style="list-style-type: none"> <li>•300 beneficiaries for the NHIF elderly insurance cover in the 45 wards to enhance their lifestyle through accessibility to proper health care</li> <li>•Rolling out of training in the 45 Wards where women were trained on financial literacy and entrepreneurship.</li> <li>•Transfer of 5M to Meru County PWD SACCO for easy access of loans at affordable rate for the PWDS.</li> <li>•Transfer of 24M to Meru County Micro Finance for Women Social Economic empowerment.</li> <li>•Procurement of assistive devices for PWD worth 5 Million Shillings</li> <li>•Disability mainstreaming through distribution of 250 PWD assistive devices across the 45 Wards</li> <li>•Identification and training 3000 adolescents on Teenage pregnancies, health hygiene and life skills.</li> <li>•Supply of sanitary and dignity kits to vulnerable girls across the county.</li> <li>•Capacity building on GBV and FGM to vulnerable and marginalized groups across Meru County</li> </ul> |

4. Youth Affairs Sports and Culture

| Objective  | Outcome  | Indicator  | Performance  |
|--|--|--|--|
| To promote and preserve the Ameru culture and heritage       | <ul style="list-style-type: none"> <li>-Increased the no. of performing artist trained.</li> <li>-Increased no. of cultural festivals participated in.</li> <li>-Increased number of local artist participating in entertainment industry.</li> <li>-Recognition and honouring of Meru heroes and heroines</li> <li>-Development of the Ameru social cultural and economic history book under the kimeru institute</li> <li>-Recording and preservations of the Ameru authentic cultural songs and dances under the kimeru institute</li> <li>-Construction and equipping of cultural centers</li> </ul> | <ul style="list-style-type: none"> <li>-No. of performing artists trained</li> <li>-No. of cultural festivals participated / held</li> <li>-No. of local artists participating in the local entertainment industry</li> <li>-No. of heroes and heroines recognized and honoured</li> <li>-No. of book copies to be distributed within Meru county.</li> <li>-No. of Ameru authentic cultural songs and dances recorded and preserved under the kimeru institute</li> <li>-No. of operational cultural centers</li> </ul> | <ul style="list-style-type: none"> <li>Renovation of Njuri Ncheke shrine at Nchiru</li> <li>Participation in KICOSCA cultural festival in Kisumu</li> <li>-Capacity building of 400 TOTs in performing arts</li> <li>-Organization and participation in Kenya Music and Cultural festivals at regional, county and national levels</li> </ul>  |
| To Increase youth involvement in social economic development | <ul style="list-style-type: none"> <li>-Self- reliant youth</li> <li>-Talent identification and nurture</li> </ul>   | <ul style="list-style-type: none"> <li>-No of groups funded</li> <li>-No. of artists engaged</li> </ul>  | <ul style="list-style-type: none"> <li>-71 motorbikes issued to youth groups across the wards</li> <li>-200 Plastic Chairs issued to youth Groups County wide</li> <li>-2 car wash machines issued to youth groups in Kianjai ward</li> <li>-43 water tanks procured to be distributed to deserving youth groups across the county</li> <li>-6 concrete mixer machines procured</li> <li>-3 sets of music recording machines and instruments procured</li> </ul> |

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| Objective                                 | Outcome   | Indicator  | Performance   |
|---|---|--|---|
|   |   |  | -18 tents and 3,812 plastic chairs procured for youth groups<br>-9 water tanks procured<br>-200 youth trained on ICT and digital economy<br>-1 talent development music festival conducted and talented youth identified  |
| To increase youth participation in sports | -Completion of Githongo stadium<br>-Levelling of various sports fields<br>-KICOSCA<br>-KYISA<br>-Governor’s cup | -% of perimeter fence constructed<br>-No of fields to be levelled<br>-No. of sports disciplines<br>-No. of team and trained people for participation<br>-No. of team selected and equipped people for the championship<br>-No. of events | <ul style="list-style-type: none"> <li>•Supported people living with disability with 0.3M by hosting National sitting volleyball championships in which Meru County men and women Para volley teams participated.</li> <li>•Made KICOSCA annual subscription payments, carried out selection and training and overseeing participation in the 9th edition of Kenya inter-county sports and cultural games in Kisumu where Meru County participated in 14 sports disciplines; all amounting to 2M</li> <li>•Gave technical and financial support to Mt Kenya running championship in the tune of KES2.2M</li> <li>•Supported Athletics Kenya Meru branch to organize county regional track and field championships with KES0.16M</li> <li>•Carried out selection, training of players and facilitated participation to the 8th Edition of Kenya Youth Inter County Games in Tharaka Nithi county which took 2.5M</li> <li>•Supported Athletics Kenya Masters team to participate in the World Championships at Nyayo stadium and also supported Meru Boxing Association to participate in the</li> </ul> |

| Objective  | Outcome  | Indicator   | Performance   |
|--|--|---|---|
|  |  |   | national novices with 0.3M<br>•Procured and equipped KICOSCA, KYISA and 40 community teams with sports equipment and uniform amounting to 5M<br>•Procured ward-based Sports Equipment and Uniforms for Akirangondu, Special, Amwathi, Igembe East, Kianjai, Akachiu, Nyaki West and Nkuene Wards amounting to 6.45 M<br>•Carried out the first phase of upgrading Maua Stadium which was completed using KES5M  |
| To control sales, consumption, production and distribution of alcoholic drinks | -Increased number of rehabilitation centres<br>-More number of office space<br>-Increased number of policy documents<br>-Implementation of of amendment policy act<br>-Increased number of training members<br>-Establishment of rehabilitation for workshop attendants<br>-Promote general knowledge on consumption, sales and production of alcoholic drinks | -No. of. Identified sites<br>-Tender awards<br>-Mapping and fencing<br>-Construction<br>-No. of Established office units<br>-No. of Policy document in place<br>-No. of Amended Act in place<br>-No. of board and staff members trained<br>-No. of workshops attended<br>-No. Forums held | -To ensure the county renders better services to its citizens, public participation was done and interdepartmental task force formed to kick start on the project of construction of a Rehabilitation Centre on an identified 12 acres' piece of land at Kiirua.<br>-Staff capacity building was done where they were equipped with knowledge on enforcement basics and also NACADA training was extended to all staff.<br>-244 alcoholic outlets which did not meet the set minimum requirements were closed down in a bid to regulate the number of bars in Meru County.<br>-Manning of barriers and other entry points in Meru to control and regulate entry of alcoholic drinks in the county.<br>-Meeting of all distributors was carried out to caution them and have a database of their products in Meru county<br>-1100 (1092 men and 8 women) |

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| Objective | Outcome | Indicator | Performance   |
|-----------|---------|-----------|---|
|           |         |           | <p>Boda Boda operators were sensitized on effects of excessive alcohol consumption. The riders were also issued with reflector jackets and branded as ambassadors in the fight against illicit liquor since most of them were used to transport illicit liquor. They were also cautioned against transporting alcoholic products without proper documentation.</p> <p>-3 women and 147 men dependent of alcoholic drinks rehabilitated. The addicts were selected across the 45 wards.</p> <p>-To Promote general knowledge on consumption, sale and production of alcoholic drinks, a sustained media coverage and broadcasts was carried out with an estimated 5million viewers being sensitized.</p> <p>-Inspections, spot-checks, crackdown and enforcement activities was sustained throughout the period under review to ensure adherence to liquor act and other relevant policies.</p> <p>-For the first time, Alcoholic Board staff were able to participate in KICOSCA games and represented the county in Kisumu.</p> <p>-To improve efficiency and service delivery, more staff were seconded to the board and deployed accordingly.</p> <p>-All licenses for the year 2023 were collected at Huduma centre making the Board as the only Department in the county with a desk at Huduma centre – Meru</p> |

| Objective  | Outcome  | Indicator  | Performance  |
|--|--|--|--|
| <b>To Generate All-round empowered youth, actively involved in building the nation</b> | <ul style="list-style-type: none"> <li>-Equip youth with employable education, skills and training</li> <li>-Generate a competent workforce</li> <li>-Meaningful engagement in government activities</li> <li>-To improve economic status</li> <li>-Improved community work</li> </ul> | <ul style="list-style-type: none"> <li>-No. of youth trained</li> <li>-No. of youth sponsored for training</li> <li>-No of youth engaged</li> <li>-No. of Youth employed</li> <li>-No. of Markets cleaned</li> </ul> | <ul style="list-style-type: none"> <li>-Through the MYS Intake 2023, 291 young people Were recruited and Trained in paramilitary drills, mindset and discipline</li> <li>-Through Youth empowerment, 291 youths were enrolled To Meru National Polytechnic to Pursue Craft Proficiency Courses.</li> <li>-Through Ng'arisha mtaa program, 132,792 tree seedlings were planted to conserve the environment by increased forest cover</li> <li>-Through Twende Kazi program, 2000 youths were engaged and hence creation of green jobs.</li> </ul> |

**5. Roads, Transport and Energy**

| Objective  | Outcome  | Indicator   | Performance  |
|--|--|---|--|
| Boost trade, communication and economic activities in the region | <ul style="list-style-type: none"> <li>-improvement and Beautiful markets</li> <li>-Improved drainage</li> <li>-improved county interconnectivity</li> </ul> | <ul style="list-style-type: none"> <li>No.of KM cabro laid</li> <li>-No. of KM maintained</li> <li>-No of culverts and other drainage structures installed</li> </ul> | Over 420KM (average 10km per Sub County) of road improved through opening, grading, gravelling, culvert and gabion installation and drainage improvement. Further 275.13 KMs roads graveled with gabions and culverts installed. |
| Boost Economic activities  | Improved trading hours   | <ul style="list-style-type: none"> <li>-No. Of floodlights installed.</li> <li>-No. Of streets lit</li> <li>Clean energy provided</li> </ul>                          | <ul style="list-style-type: none"> <li>-The Energy Directorate has acquired and outfitted two (2) high-up vehicles.</li> <li>-The installation of 37 floodlights across the</li> </ul>   |

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| Objective | Outcome | Indicator | Performance   |
|-----------|---------|-----------|---|
|           |         |           | County<br>-Repair of 319 low mast floodlights and 30M high mast floodlights<br>-The Energy Directorate is in the final stages of developing the County's first County Energy Plan (CEP) under the SETA project. |

**6. Legal Affairs, Public Service Management and Administration**

| Objective   | Outcome   | Indicator   | Performance   |
|---|---|---|---|
| To strengthen the capacity, provide leadership and coordination required for successful implementation of development plans | Increased citizen satisfaction                                  | No. of Offices operationalized  | Office renovations done across the county offices   |
| To Coordinate town administrative functions to achieve eco-friendly and livable towns                                       | Achieve operational efficiency and effectiveness                | -No. of Garbage Trucks and Machines Procured<br>-No. of KMs Beautified<br>-No. of KMs Paved | Upgrading of two tikamowns in municipalities' i.e Maua & Timau.   |
| To Transform Quality and Efficiency of Public Service Delivery  | -Improved staff welfare<br>-Improved staff technical competency | % of qualified personnel recruited<br>% of Trained Staff                                    | Training and development- 46 Ward Administrator, 15 Sub- County Administrator and 5 Town Administrators trained which has narrowed the skill gap<br>-Approved 113 trainings to the members of the staff.<br>-231 staff members approved for |

| Objective  | Outcome   | Indicator   | Performance   |
|--|---|---|---|
|  |   |   | promotions and implemented in the payroll<br>Issuance of medical schemes to all county employees  |
| To ensure maintenance of Law and Order in the county | A secure and orderly county   | No. of officers recruited, trained and kitted               | -Enhanced service delivery through recruitments on contractual basis of 75 officers in the office of the governor, Request for payroll numbers, opening files and integration in the payroll.<br>Procurement of new uniforms for enforcement officers<br>-Deployment of 2 sub county administrators in the newly gazzetted sub counties in Kiengu and Mutuati Sub County<br>Recruitment, training and kitting of 10 of field traffic marshalls .<br>-Kitting of cleaners with uniforms across the county. |
| To provide citizen-friendly office spaces            | Improved office infrastructure for efficient service delivery   | No. of offices Constructed                                  | . Provision of office space by leasing new offices for ward administrators  |
| To provide unassailable legal services               | Promotion of effective governance<br>Timely administration of justice and defending the interests of the county<br>Government of Meru | Reduced retrieval time<br>% Improvement in County Legal Aid | -Expanded the County registry   |

7. Trade, Tourism and Cooperative Development

| Objective                         | Outcome   | Indicator  | Performance   |
|-----------------------------------|---|--|---|
| <b>To increase County Revenue</b> | <ul style="list-style-type: none"> <li>-Improved Community welfare</li> <li>-Market construction and Upgrades</li> <li>-Construction of Market Kiosks</li> <li>-Trade shows and Exhibitions attended</li> <li>-Development of a Trade policy and Industrialization policy</li> <li>-Market &amp; Trade Data Survey &amp; Profiling</li> <li>-Training of Entrepreneurs</li> <li>-Promotion of Fair trade practices</li> </ul> | <ul style="list-style-type: none"> <li>Amount disbursed</li> <li>No. of market repairs done</li> <li>No. of Markets leveled and graveled</li> <li>No. of Boundary/Perimeter walls constructed</li> <li>No. of Market Toilets constructed</li> <li>No. of fabricated Kiosks constructed</li> <li>And exhibits attended</li> <li>No. of Trade policy developed</li> <li>No. of Market Database</li> <li>No. of trained Entrepreneurs</li> <li>No. of high tonnage roller test weights procured</li> <li>No. of Metrology Laboratory</li> </ul> | <ul style="list-style-type: none"> <li>-Construction of Modern toilets at Gitimbine, Gikumene, Kinoru, Kinoro, Timau and Nchiru markets</li> <li>-Construction of perimeter wall at Muringene Market</li> <li>-Renovation works at Nchiru , Muutine, Kanuni, Kimanchia, Kangeta, Inono, Kianjai, Athi, Tiira and Mutuati Fruits markets</li> <li>-Construction of a waste receptacle at Kiirua market</li> <li>-Renovation of market toilets at Athiru Gaiti market</li> <li>-Construction of Roofing Sheds at Timau market</li> <li>-Done Market Development Committee Elections in Gakoromone and Mulika Markets</li> <li>-Co-sponsored <b>10 SMEs</b> to the EAC MSMEs Trade Fair held in Kampala</li> <li>-In Weights and Measurers we have verified and stamped 8,117 traders , fuel dispensing pumps, coffee and tea factories</li> </ul> |

| Objective  | Outcome   | Indicator   | Performance   |
|--|---|---|---|
|  |   |   | cooperatives societies<br>equipment<br><br>-improved revenue<br>collected collected   |
| To increase county revenue from tourism activities | -Ecotourism products developed<br>-Tourism sites marketed<br>-Improved standards of service in the hotel and hospitality industry   | -No. of ecotourism products developed<br>-No. of events conducted<br>-No. of exhibitions participated<br>-No. of print and electronic media advertisement initiatives<br>-No. of sessions for tourism service providers training  | -Promotion of Tourism sites through social media marketing and activation of tourism website.<br>-Rebranding of Meru County Borders at Keeria and Timau Entry points<br>-Upgrade of sacred Lake Nkunga tourist site (Annual user License fee, Nature Trail clearance, Gate, Ablution block, water reticulation and landscaping)<br>-Meru Municipal park – Arboretum Development (Nature Trail and roadside parking clearance)<br>-Rehabilitation of Igombe Crater Tourism Site(Pit Latrine) |
| To increase incomes through improved governance    | -Enhanced capacity building for cooperatives<br>-Dairy Promotion conducted<br>-New Saccos Registered<br>-Formation and promotion of Potato/Banana, Miraa and other societies & Unions<br>-Societies complying with the Meru County Co-Operative Societies Act, 2014 | -No. of co-operators trained<br>-No. of new cooperatives registered<br>-No. of Dairy societies supported with Dairy equipment<br>-No. of new Dairy Societies formed<br>-No. of Boda boda saccos formed<br>-No of PWD Saccos Supported<br>-No. of Cooperatives formed<br>-No. of Societies | -Sensitization, training and Licencing of 180 Boda Boda Riders<br>-Supported Meru Dairy Union with 1 cooler<br>-Promotion of 24 new cooperative Societies<br>-Achieved 138 audit Report<br>-Finalization of the New Kiare Adjudication Section and issuance of the certificate of finality.<br>-Participated in the 3rd Kenya International Investment Conference (KIICO 2023) themed   |

**County Government of MERU**

*Meru County Government -Executive*

**Annual Report and Financial Statements for the year ended June 30 2023**

| Objective | Outcome | Indicator   | Performance   |
|-----------|---------|---|---|
|           |         | supported with cooling, value addition etc. facilities<br>-No. of Cooperative societies complying as per The Meru County Co-Operative Societies Act, 2014 | <p>“Unlocking Africa’s Gateway” held at Safari Park, Nairobi to show case the investment opportunities in Meru and source for investors.</p> <p>-Holding a successful three day Investor Education and Public Awareness forum in partnership with the Capital Markets Authority targeting Business Community, Boda boda operators and the general Meru residence.</p> <p>-Acquiring the land ownership documents for the new Meru County Headquarters and the Meru County Masionate.</p> <p>-Sponsorship and holding a successful the 3<sup>rd</sup> Mt. Kenya Running Championship.</p> <p>-Completion of the new Meru County Headquarters.</p> <p>-Organizing and holding successful stakeholders engagement forums in reference to the Meru County Energy Park in partnership with our investment partners</p> |

**8. Health Services**

| Objective   | Outcome   | Indicator  | Performance  |
|---|---|--|--|
| <b>To reduce the burden of preventable diseases</b> | -Reduced incidences of communicable and non-communicable diseases<br>-Reduced incidences of neglected tropical diseases (NTD) | -HIV/AIDS prevalence rate (%)<br>-% of New HIV Infections<br>-% of children fully immunized<br>-Proportion of URTI | 1. Rolled out the implementation of comprehensive school health program in 90 schools. Currently |

| Objective | Outcome  | Indicator  | Performance   |
|-----------|--|--|---|
|           | <ul style="list-style-type: none"> <li>-Reduced incidences of water-borne and sanitation related diseases</li> <li>-Increased access to affordable universal health care</li> <li>-Enhanced health seeking behavior</li> <li>-Reduced stunted growth burden</li> <li>-Reduced incidences of drug abuse and diseases among the youth</li> </ul> | <ul style="list-style-type: none"> <li>Incidences against all other conditions (%)</li> <li>-No of TB incidences</li> <li>-No. of Malaria Incidences per 10000 population</li> <li>-No. of newly diagnosed diabetic cases</li> <li>-No. of newly diagnosed Hypertension cases</li> <li>-Number of Diabetes cases on specialized care</li> <li>-Number of Hypertension cases on specialized care</li> <li>-No. of Diabetic, Hypertension and cancer patients enrolled in a psychosocial support group</li> <li>-No. of cataracts cases identified and reported</li> <li>-Number of villages attained ODF Status (certified)</li> <li>-% of Households that own any latrines (whether improved or unimproved)</li> <li>-% of schools implementing school Health policy</li> <li>-% of food premises meeting minimum public Health Requirements</li> <li>-No. of food samples tested for aflatoxin</li> <li>-% population with access to safe water</li> <li>-% of health facilities inspected annually</li> <li>-% of water borne diseases</li> <li>-Total no. of functional Community units out of the expected capacity of 305</li> <li>-No of dialogue days conducted</li> <li>-No of action days conducted</li> <li>-% of households accessing the UHC services</li> <li>-No. of health sessions conducted in Radio &amp; TVs stations</li> <li>-No. of barazas meetings held</li> <li>-% of children (6-59</li> </ul> | <p>there are 527 schools implementing school health program</p> <ol style="list-style-type: none"> <li>2. Increased the number of functional Community Health Units from 266 to 280.</li> <li>3. Registered 26,000 indigent Households under the UHC program</li> <li>4. Establishment of type 1 Diabetes Mellitus clinic for children and youth below 24yrs at MeTRH. Up scaled screening for Diabetes Mellitus and Hypertension across the county through household level screening assisted by CHVs</li> <li>5. Introduced HPV DNA testing as screening for cervical cancer at MeTRH</li> <li>6. A revamped oncology unit by installing a new biosafety cabinet and a more spacious facility with more skilled staff</li> <li>7. Establishment of GBV TWG and a secretariat with key stakeholders. Also, selected three regional GBV focal Persons to coordinate GBV issues in the regions.</li> <li>8. Trained 100</li> </ol> |

**County Government of MERU**

*Meru County Government -Executive*

**Annual Report and Financial Statements for the year ended June 30 2023**

| Objective   | Outcome  | Indicator  | Performance  |
|---|--|--|--|
|   |  | months) supplemented with vitamin A<br>-% of children (12-59 months) dewormed at least once a year<br>-% of youth accessing youth friendly services  | HCWs on Clinical Management of GBV<br>9. Conducted post event coverage survey on Vitamin A at household level in 23 clusters.  |
| <b>To broaden and enhance the prevention of diseases which threaten family, maternal and child health</b> | -Improved reproductive health<br>-Improved maternal and child health   | -% of Women of Reproductive age screened for Cervical cancers<br>-Contraceptive Prevalence Rate (WRA receiving FP commodities)<br>-No. of children per woman (Fertility Rate)<br>-Proportion of pregnant women attending 4 ANC visits<br>-Proportion of children under one year fully immunized<br>-Proportion of deliveries conducted by skilled attendant                            | 10. Held malezi bora feedback meetings with in charges from immunizing facilities targeting improvement of RHMNCAH indicators<br>11. Opened Buuri East and Tigania Central Subcounty vaccine depot's.<br>12. Integrated covid 19 vaccination in the routine immunization |
| <b>To provide quality and affordable health care</b>  | -Increased access to specialized care<br>-Increased access to diagnostic services<br>-Improved health status<br>-Enhanced access to Essential Medicine and medical supplies<br>-Improved response medical emergencies (requirement: ambulance services 75% of life-threatening calls within 8 minutes) | -Number of specialized cases managed annually<br>-Amount in support to Meru Hospice<br>% of diagnostic services offered<br>-Number of persons recovering from drugs and substance abuse annually<br>-% of time out of stock for Essential Medicines and Medical Supplies (EMMS) – per week<br>-Number of Operational Ambulances<br>-Average response time (minutes) in health services | 13. Trained 12 CHMT and 44 SchMTs members, 20CHAs and 60CHPs on Pregnant Women Groups (PWGs)<br>14. 10 PWG established<br>15. Established a Reproductive Maternal, Neonatal, Child and Adolescent Health Technical Working Group   |
| <b>To Improve service delivery in the health sector</b>   | -Increased access to basic Health and related services<br>-Improved competency among staff<br>Attraction and retention of health workers   | -Number of standard Dispensaries per 10,000 population<br>-Number of standard Health centres per 30,000 population<br>-Number of standard Level 4 Hospitals (Sub-County referral Hospital) per 100,000 population<br>-Number of standard Level 5 Hospitals (County Referral Hospital) per 1,000,000 population   | 16. Supplied 5IUCD parks, 7 Implants removal set, 2 BTL sets and 4 MVA kits to Nyambene and Meru Level 5 hospitals.<br>17. Launched Pregnant women Groups with support from  |

| Objective | Outcome | Indicator  | Performance  |
|-----------|---------|--|--|
|           |         | -% of staff trained per year<br>-(%) Retention Rate of health professional workers | CHILD.ORG<br>18. Conducted a PWG baseline survey<br>19. Trained HCWs on ETAT-plus, pulse oximeter 22, EMONC & CEMONC |

### 9. Agriculture, Livestock Development and Fisheries

| Objective  | Outcome   | Indicator   | Performance  |
|--|---|---|--|
| Increase crop production and productivity                      | -Procurement and distribution of assorted seeds<br>-Procurement and distribution of Avocado, Macadamia, Potato and Coffee<br>-Procurement and distribution of Macadamia | -No tonnage of assorted seeds procured<br>-No of beneficiaries<br>No of seedlings procured and distributed<br>-No of Macadamia seedlings procured and distributed | -Procurement and distribution of 26,190 packets of certified 2kg maize seeds.<br>-Under the ELRP support programme, 48,450 avocado seedlings were procure and distributed Countywide.<br>-235 groups across 9 wards were give seed capital |
| To equip farmers and staff with the necessary technical skills | Improved efficiency and effectiveness   | -No of farmers trained<br>-No. of staff trained   | Under the NARIGP support programme funded micro proposal for 118 clusters (4,369 farmers) coffee society farmers<br>- KES. 50 million was availed for modernization of 7 coffee societies (NARIGP)   |
| Increase Production and productivity of livestock              | Improve farmers' livelihood   | -Number of dams renovated<br>-Number of bee fences formed<br>-No. of Chicken distributed  | -The County procured 76 modern beehives, specifically Langstroth hives<br>- the poultry sector by procuring 4 Chicken Incubators and 667   |

**County Government of MERU**

*Meru County Government -Executive*

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| Objective  | Outcome   | Indicator   | Performance  |
|--|---|---|--|
|  |   |   | one-month old chicks.  |
| Control diseases and pests and increased reproduction    | -improved livelihood  | -Number of doses of semen procured<br>-Number of doses of Vaccine procured  | - The County is undertaking a comprehensive animal vaccination program aimed at promoting livestock health and disease prevention. The procurement plan includes vaccine doses for 120,000 cattle, 60,000 goats, 50,000 sheep and 5,000 dogs.<br>-The County is procured Semen and Artificial Insemination equipment and inseminated 9,000 cows. |
| To create wealth and Improve food and nutrition security | -Fish brooders available for breeding<br>-Fish nutrition requirement is adequately catered for<br>-Fish breeding chemicals and equipment available<br>-Operational demonstration ponds<br>-Operational fish hatchery<br>-Fenced office compound | -Number of fish brooders procured<br>-Tons of fish feeds procured<br>-Number of fish breeding Kits procured<br>-Number of demonstration ponds established/renovated<br>-Number of hatcheries renovated<br>-Number of office compound fenced | <b>-93.6 tonnes of fish feeds</b> were sourced through the ABDP support programme. Additionally, <b>8.57 tonnes of fish feeds</b> were acquired through CGM funds.<br>-Fingerlings Acquisition: The County procured <b>43,800 fingerlings</b> through the ABDP support programme.  |
| To create wealth and Improve food and nutrition security | -Fencing of Kaguru atc<br>-Construction of Modern gate  | % completion rate<br>% completion rate  | Civil works begun on the infrastructural development of training institute (ATC Kaguru) and the Agricultural mechanization station at Mitunguu.  |

**10. Lands, Physical Planning, Urban Development, Housing and Public Works**

| Objective  | Outcome   | Indicator  | Performance  |
|--|---|--|--|
| To ensure liveable safe and standardized built environment   | -Focal point for community activities<br>-Enhanced quality of office                                  | -% level of construction<br>-% level of completion   | -Completion and operationalization Makutano fresh produces Market.<br>- Face-lifting Works of Old Head Quarters building<br>-Fixed Boundary Survey & Plot Beacons of several areas and other areas ongoing to the next financial year<br>-Technical support to Agriculture department and Small Scale Irrigation and Value Addition Project (SIVAP) in construction of Muthara Fresh produce market. |
| Transfer of appropriate building technology to citizens for sustainable housing<br>Provision of decent houses to county staff to optimize their productivity | -Absorption of appropriate building technology among citizens<br>-Quality houses for county employees | -Number of appropriate building technology centres constructed and equipped<br>-Number of houses constructed and renovated | -Landscaping At Governors Residences<br>-Governor Residence Carport Works<br>-Completion of Deputy Governor's residence External Works   |
| To improve the livelihoods of people living in informal settlements  | Paved roads   | Number of kilometres paved   | Support of Critical infrastructural developments in Majengo, Mjini and Nchaure areas through the Do-Nou program (Japan funded)   |
| Provide well planned, coordinated settlements harmonious with their natural environment  | -Optimized land productivity countywide<br>-Sustainable urban lifestyle                               | -% of Meru residents with access to county physical guiding planning framework<br>-No. of spatial plans                    | -Supporting FAO in Implementation of the Digital Land Governance Programme   |

**County Government of MERU**

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**Annual Report and Financial Statements for the year ended June 30 2023**

| Objective                                     | Outcome   | Indicator   | Performance   |
|---|---|---|---|
|   |   | completed   |   |
| To improve governance within the municipality | -Established municipal court<br>-Specialized Garbage trucks | -% level of completion<br>-Number of trucks purchased | -procurement of 10 and Rehabilitation of Refuse Bins & Installation of Two Road Signages in Meru town |

**11. Water and Irrigation**

| Objective   | Outcome   | Indicator  | Performance   |
|---|---|--|---|
| To increase access to clean and safe water to international level standards | -Increased number of households with access to safe and adequate water<br>-Increased number of hectares with access to safe and adequate water for irrigation<br>-Increased access to safe & clean water storage<br>- Effectively completed water system. | -Number of functional boreholes<br>-No of hectares under irrigation<br>-No. of households with access to clean and safe water<br>- Number of households connected and tree nurseries established | -30 boreholes drilled<br>-Increase in households with access to safe and clean water by 2400 HH<br>-Increase in number of households connected and storage tanks supplied by 13,036 HH<br>-250ha under irrigation   |
| To provide clean safe and adequate drinking water for Meru County Residents | -Improvement of water coverage<br>-To avoid flat rate charges<br>-Non-revenue water reduction<br>-Improvement of water supply and coverage  | -No of constructed and completed intakes<br>-No of meters installed<br>-No of zonal meters 100mm installed<br>-No of KM installed  | -One dam constructed<br>-One water pan constructed<br>-1 dam -construction in progress, 8 dams surveyed and designed<br>-Installation of 764 new customer connections<br>-Installation of stainless-steel Filling Station in the bottling plant<br>-Painting of Tanks<br>-Bottling Plant Facelift |
| <b>To provide sanitation and sewerage services to</b>                       | -Improvement of access to sewerage services   | -No of KM installed<br>No of KM installed  | Installation of Makutano sewerage ongoing   |

| Objective             | Outcome                                     | Indicator | Performance |
|-----------------------|---|-----------|-------------|
| Meru County Residents | -Improvement of access to sewerage services |           |             |

**12. Environment, Natural Resources and Climate Change**

| Objective  | Outcome  | Indicator  | Performance   |
|--|--|--|---|
| To curb encroachment and halt loss of biodiversity   | -Well managed catchment areas<br>-Increased forest cover county wide   | -No. of wetlands rehabilitated and protected<br>-No of trees seedling planted and nature<br>-No of tree nurseries established<br>-No of management plans developed<br>-No of trees seedling planted and natured  | -69,600 trees planted and nurtured to rehabilitate and protect wetlands and riparian lands<br>-1 tree nursery established<br>-48,795 trees planted and nurtured to improve the forest ecosystem |
| To sustainably manage and conserve environment and natural resources well                                    | -Controlled waste reduction from sources<br>-Enhanced adaptation and mitigation measures<br>-measures to ensure sustainability and resilience in all development agendas | -No. of dumpsites maintained<br>-No of protective gears and equipment's procured<br>-No. of waste receptacles constructed<br>-No of skip loader and bins procured<br>-No trainings and workshops conducted<br>-No of resource maps<br>-No. of management plans developed | -Acquisition of 1 skip loaders and 10 Skip bins to improve on waste management<br>-343 Personnel provided with personal protective equipment.   |
| To generate new knowledge, technologies and innovations that enhance informed decision making in development | -Cautioned Public<br>-Improved data base on natural resource<br>-Availability of knowledge based environmental management system   | -Amount disbursed for climate change Fund<br>-% of mapped natural resources<br>-% Real- time data retrieved  | Launch of a Backhoe for solid waste management at Timau Town<br>-47 resource maps generated in natural resources pegging project<br>-3 local community  |

**County Government of MERU**

*Meru County Government -Executive*

***Annual Report and Financial Statements for the year ended June 30 2023***

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| <b>Objective</b> | <b>Outcome</b> | <b>Indicator</b> | <b>Performance</b>   |
|------------------|----------------|------------------|--|
|                  |                |                  | initiatives on climate change funded<br>-Stakeholder's trainings held in the 9 sub counties on climate change<br>-11 reports generated from the training workshops |

## **6. Environmental and Sustainability Reporting**

### **1. Sustainability strategy and profile**

The county government of Meru has instituted performance based management to ensure key county services are delivered and projects implemented on timely basis, and at the right cost. All the County Executive Members have signed Performance Contracts, Chief Officers and Directors of various departments.

The county has establishment a directorate of efficiency monitoring unit which coordinates implementation of various county programmes and projects, undertakes monitoring and evaluation along with ensuring goods and services are procured at prevailing market rates to ensure the county gets value for its monies.

### **2. Environmental performance**

The county Government of Meru has put in mechanism to safeguard environmental issues. This has involved of fully fledged directorate of Environment, along with establishment of Sub County Environmental committees. The county has supported the preservation of Environment and Natural resources through reforestation, the conservation of biodiversity, reducing human wildlife conflict.

### **3. Employee welfare**

The county Government of Meru is committed to investing in its employees and creating a healthy, friendly working environment. Further the county has complied with various labour laws including ensuring adherence to the one third gender rules with the ratio currently standing at 50:50.

We are also committed towards safeguarding the safety and health of all our employees.

### **4. Market place practices-**

The County Government of Meru has a vibrant internal Audit directorate fully staffed and an active audit committee which looks on matters of Accountability and good governance practice.

### **5. Community Engagements-**

The community is engaged during various county processes such as; Preparation of Meru County 2023-2027 CIDP Development process, County Strategy Paper, Budget Review and Outlook Paper, Budgeting and during various policy formulation. The County also has established a County Magazine produced Quarterly.

The County Government of Meru undertook several Corporate Social Responsibility during this Financial year. Listed below are some of the CSR undertaken.

- i. The County Government of Meru distributed to PWD'S Assistive devices across the 9 sub-counties

***County Government of MERU***

*Meru County Government -Executive*

***Annual Report and Financial Statements for the year ended June 30 2023***

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- ii. Distributed food rations to the PWD'S and most vulnerable in the community during the emergence of Covid-19 pandemic.
- iii. Supplied to Vulnerable girls sanitary and dignity kits

## **7. Statement of Management Responsibilities**

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

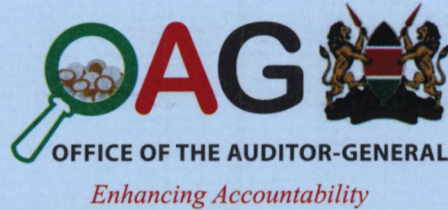
The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2023.



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**County Executive Committee Member – Finance and Economic Planning**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON MERU COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Meru County Executive set out on pages 1 to 37, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Meru County Executive as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1. Unsupported Rent and Rates**

The statements of receipts and payments and as disclosed in Note 4 to the financial statements, reflects use of goods and services amount of Kshs.1,473,938,327 which includes an amount of Kshs.3,155,350 in respect of rentals of produced assets. However, Management did not provide any documentary evidence to support these payments.

In the circumstances, the accuracy of rentals of produced assets amounts of Kshs.3,155,350 could not be confirmed.

### **2. Transfers to Other Government Entities - Unreconciled Variance**

The statements of receipts and payments and as disclosed in Note 5 to the financial statements, reflects an amount of Kshs.699,994,936 in respect to Transfers to Other Government Entities (Transfers to County Government Entities) however, the following observations were made:

This amount includes Kshs.338,524,302 in respect to Meru County Revenue Board. However, review of the Meru County Revenue Board statement of cashflows reflects Kshs.338,750,425 in respect to transfers from the county government resulting to a difference of Kshs.226,123. Further, the amount differs with Kshs.338,539,303 reflected in the budget execution by programmes and sub programmes.

The amount includes Kshs.50,000,000 in respect to Meru County Investment Development Corporation while the Meru County Investment Development Corporation statement of cashflows reflect receipts from county government of Kshs.30,000,000 resulting to unreconciled variance of Kshs.20,000,000.

The amount includes Kshs.33,229,347 in respect to Kaguru Agriculture and Training Centre. However, Kaguru Agriculture and Training Centre's statement of cashflows reflect receipts from county government of Kshs.50,148,384 resulting to unreconciled variance of Kshs.16,919,037.

In the circumstances, the accuracy of Transfers to Other Government Entities amount of Kshs.699,994,936 could not be confirmed.

### **3. Unsupported Bank Balances**

The Statement of Assets and Liabilities and as disclosed in Note 10A to the financial statements reflects bank balances of Kshs.521,507,371. However, the following observations were noted: -

The certificate of bank balance in respect to account No. 1000710368 held at a local bank reflects a bank balance of Kshs.26,191,722 and a closing cashbook balance of Nil as at 30 June, 2023. The bank reconciliation in respect to the account reflects unrepresented cheques totalling to Kshs.377,986,928 whose details on when they were cleared in the bank were not provided. Further, the reconciliation reflects receipts in cashbook not recorded in the bank amounting to Kshs.351,795,206 described as either returned RTGS or account transfer without further details as to their nature.

The balance includes development Nil balance in respect to a local bank account held at Central bank of Kenya however, the certificate of bank balance reflects a balance of Kshs.74,771,258 and a Nil cashbook balance as at 30 June, 2023. The reconciliation reflects receipts in cashbook not recorded in the bank of Kshs.899,426,808 described as either returned RTGS or account transfer without further details as to their nature.

In addition, review of the payment transactions revealed that although Management paid merchants in the year under review, payments totaling to Kshs.87,513,683,015 were returned as R&D cheques to the county accounts because of missing information from the payees, However, the current status of the cheques has not been provided for audit review.

Further, analysis of the system payments indicated that seven hundred and twenty-nine (729) transactions totaling to Kshs.1,463,955,922 were voided during the year 2022/2023. However, Management has not provided status on the transactions that were voided.

In the circumstances, the accuracy and completeness of the cash and bank balances could not be confirmed.

### **4. Unsupported Non-Current Assets**

Annex 4 of the financial statements includes Kshs.10,512,333,758 in respect to summary of non-current asset register. However, the asset register was not provided for audit review.

Included in the balance of Kshs.10,512,333,758 is Kshs.42,337,783 in respect to land. However, the County Executive did not provide a list of all parcels of land owned by the County, their specific locations, approximate size, value, and respective title deeds. Although the County Executive explained that it had already made efforts to acquire ownership documents, the verification and validation exercise for the assets owned by the devolved unit has not been undertaken. Further, no title deeds in the name of the County Government were provided for audit.

In the circumstances, the existence, valuation, ownership and location of specific land parcels could not be confirmed.

## **5. Unsupported Payments**

### **5.1 Legal Fee Notes and Expenses for Petition No. E047 of 2021**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services totaling to Kshs.1,473,938,327 which includes other operating expenses totaling to Kshs.224,878,549 which further, includes Kshs.1,233,000 in respect to legal fee notes and expenses for petition No. E047 of 2021. However, the expenses were not supported by records indicating how the law firm was identified and the respective service provided, service agreements signed and the proceedings or outcomes of the court cases or matters which the law firms provided legal services.

In the circumstances, the validity of the Legal fee amount of Kshs.1,233,000 paid could not be confirmed.

### **5.2 Construction of New Ablution Block and Club House**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects acquisition of assets totaling to Kshs.1,346,604,654 which includes construction of buildings of kshs.59,494,322. This amount includes payment for the construction of a new ablution block and club house to upgrade sacred lake at Kshs.2,280,870 which was not supported by advertisement, notice to tender, bid documents and the estimate for the works and market surveys, site handover minutes, work progress status reports and Clerks of works daily log sheets detailing work done.

In the circumstances, the accuracy and validity of the amount spent on construction of a new ablution block and club house of Kshs.2,280,870 could not be confirmed.

### **5.3 Finance Costs**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects finance costs totaling to Kshs.21,854,155 whose supporting documents such as approval of loan by the County Assembly, amount of loan taken, payments done, and the outstanding balance were not provided for audit review.

In the circumstances, the accuracy and validity of the loan and finance costs could not be confirmed.

## **6. Unsupported Ineligible Long Outstanding Pending Bills**

Note 14 under other important disclosures and Annex 2 to the financial statements, reflects pending accounts payable totaling to Kshs.1,044,715,617 which excludes a total of two hundred and twenty-three (223) payments totaling Kshs.276,467,775 classified as ineligible by pending bills taskforce committee. However, request for a sampled list of claims not payable from the different departments of the County Executive totaling to Kshs.241,856,783 were not provided for audit.

Review of accounts payable list revealed a Nil Kenya Revenue Authority debi however, debt list from the Kenya Revenue Authority revealed that the county owes the Authority

debt totaling to Kshs.4,139,073,084. The reconciliation evidence between the county and the Authority were not provided for audit review.

Further, ageing analysis was not provided for audit contrary to the provisions of Section 54(1)(c) of Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the accuracy and completeness of the pending bills amounting to Kshs.1,044,715,617 could not be confirmed.

## **7. Irregular Payment of Allowances to Doctors**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees totaling to Kshs.4,982,899,999 which includes Kshs.126,120,000 paid to one hundred and sixty-one (161) doctors and medical officers as emergency call allowances. However, it was observed that the payment rates used of Kshs.72,000, Kshs.66,000 and Kshs.80,000 were higher than the Kshs.30,000 per month stipulated in Salaries and Remuneration Commission Circular.

Although Management provided a circular referenced MOH/ADM/CONF/STAFF/76 VOL.1 (19) dated 18 April, 2017 which was issued after negotiation with the striking health workers and was one of issues contained in the return-to-work formula agreed between the ministry of Health and the unions of the medical practitioners, it was only valid for four (4) years from the date of the circular which had expired.

Had the correct rates been applied, doctors and medical officers were entitled to Kshs.51,780,000 instead of Kshs.126,120,000 paid, resulting to irregular payments of Kshs.74,340,000.

In the circumstances, Management was in breach of law.

## **8. Irregular Payments to Council of Governors and County Public Service Board National Consultative Forum**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services totaling to Kshs.1,473,938,327 which includes other operating expenses totaling to Kshs.224,878,549. This amount includes Kshs.5,000,000 and Kshs.300,000 paid to the Council of Governors and County Public Service Board National Consultative Forum respectively. However, the Management did not provide supporting documents including, legal framework, invoice and contract agreement that formed the basis for the payment. This was contrary to Section 52 of Intergovernmental Relation Act, 2012 which states that operational costs for the council of governors shall be funded by the national government, the funds appropriated to the council.

In the circumstances, the validity of the payment could not be confirmed.

## **9. Failure to Provide Project Status**

Note 14 under other important disclosures and annex 2 to the financial statements, reflects pending accounts payable pending bills totaling to Kshs.1,044,715,617 which excludes a total of two hundred and twenty-three (223) payments totalling Kshs.276,467,775 classified as ineligible by pending bills taskforce committee, therefore not payable. However, the Management did not provide project status in respect to the projects stalled or delayed which formed part of the ineligible bills.

In the circumstances, it was not possible to confirm the status of the projects undertaken by the county.

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

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,260,373,489 and Kshs.10,242,588,658 respectively resulting to an under-funding of Kshs.1,017,784,831 or 9% of the budget. Similarly, the County Executive spent Kshs.9,990,234,931 against an approved budget of Kshs.11,260,373,489 resulting to an under-expenditure of Kshs.1,270,138,558 or 11% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2. Contingent Liability**

Other Important Disclosures number 5 reflects contingent liabilities totalling to Kshs.601,169,420, however, Management has neither given details of the court case(s) as prescribed by the template nor provided any supporting documents.

In the circumstances, the status, accuracy, and validity of the liability stated could not be confirmed.

#### **3. Leasing of Medical Equipment Amount**

Review of other important disclosures under Note 4 to the financial Statements revealed that an amount of Kshs.110,638,298 (2021-2022: Kshs.200,000,000) in respect to leasing of medical equipment was deducted at source. However, no records were provided for

audit indicating where the equipment were distributed to and their status, conditional grant, amount paid to date and the evidence of the deductions at source.

In the circumstances, it was not possible to confirm the value for money, accuracy and existence of the equipment leased at a cost paid under current year of Kshs.110,638,298.

My Opinion is not modified due to the effects of the above matter.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Audit Matters**

Review of the progress on follow up on prior year auditor's recommendations reveal that, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance which remained unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for county government entities to try to resolve any issues resulting from an audit that remain outstanding.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Excessive Wage Bill**

The statements of receipts and payments reflects an amount of Kshs.4,982,899,999 in respect to compensation of employees as disclosed in Note 3 to the financial statements which translates to 49% of the total receipts of Kshs.10,242,588,658. This was contrary to section 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the county government's expenditure on wages and benefits for its public officers, shall not exceed thirty-five (35) per cent of the county government's total revenue.

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

## **2. Earnings Below the Statutory Minimum**

The statement of receipts and payments reflects compensation of employees of Kshs.4,982,899,999 which includes an amount of Kshs.2,033,669,746 on basic salaries of permanent employees as disclosed in Note 3 to the financial statements. Review of the monthly payroll records revealed that one thousand three hundred and seventy (1,370) employees' salary deductions fell below the one-third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages. No explanation was provided for the employee earnings below the statutory minimum.

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

## **3. Lack of an Approved Staff Establishment**

The County Executive did not have an approved staff establishment contrary to Section B 5(2) of the County Public Service Human Resource Manual, 2013 which states that all vacancies shall be declared in a prescribed format which shall include the number of vacancies, when the vacancy occurred, whether the vacancy is within the authorized establishment and other relevant details. Further, Section B 6(3) states that in the recruitment process, due consideration will be given to appropriate organizational structure in each department, optimal staffing levels, schemes of service and career progression guidelines.

In the circumstances, it was not possible to establish if the County Executive operated at optimum staffing levels. In addition, the County Executive was in breach of the County Public Service Human Resource Manual, 2013.

## **4. Use of a Manual Payroll**

The statement of receipts and payments reflects an amount of Kshs.4,982,899,999 in respect of compensation of employees as disclosed in Note 3 to the financial statements. Included in this amount is an amount of Kshs.110,891,892 paid through the manual payroll system. This was contrary to Section 6.7.6 of the County Financial Accounting and Reporting Manual which requires all payments for personal services be paid through the payroll system.

In the circumstances, Management was in breach of regulations.

## **5. Irregularities New Arboretum Block, Meru Municipality Park**

The Meru County Government awarded a contract in respect to proposed refurbishment works in Meru municipality park to develop a new arboretum block at a contract sum of Kshs.8,940,143 with first certificate payment of Kshs.6,319,617. However, the following anomalies were observed.

- a) Electrical works to the coffee house were not done.
- b) Installation of doors to the coffee house were poorly done.
- c) Building materials were left on site.
- d) Fencing was not done.
- e) Walling to the coffee house was not properly done.
- f) Interior finishing to the coffee house was poorly.
- g) The contractor was not on site.
- h) Accessibility by the general public to the project upon completion was not possible as there were no roads.
- i) Evidence of monitoring and evaluation in form of reports was not provided.
- j) It was not possible to confirm whether the contract was secured by a performance bond as the tender security from the insurer was not provided.

In the circumstances, the value for money on the expenditure amount of Kshs.6,319,617 could not be confirmed

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

## REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **1. Use of a Manual Payroll**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.4,982,899,999 in respect to compensation of employees. During the year under review, the County Executive operated two payroll systems. A manual payroll system and an electronic integrated personnel and payroll database system (IPPD). The use of a manual system requires manual calculation of deductions

and net pay and constant monthly and/or annual updates of the data manually which is prone to error or manipulations. The Management did not provide a justification of maintaining a manual payroll and did not demonstrate mechanisms put in place to protect payroll data integrity in respect to the manual payroll.

In the circumstances, the accuracy and validity of payroll information in the manual system could not be guaranteed.

## **2. Non-Functional Internal Audit**

Review of the County Governance Structures revealed that the County Executive has an Audit Committee in place. However, the Management did not provide appointment letters for respective committee members and minutes to confirm that the committee met during the year. Further, the Committee did not publish an annual report on the review of the independence, performance, and competence of the Internal Audit Unit contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015.

## **3. Failure to Develop County Plans**

The County Executive of Meru has not developed a county spatial plan and cities and urban areas plans as envisaged in Section 107 of the County Governments Act, 2012.

In the circumstances, the county executive might fail to guide, harmonize, and facilitate development within the county. Further, the basis for all budgeting and spending might not be realized.

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

## **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 February, 2024

**MERU COUNTY EXECUTIVE - (Indicate actual name of the County Executive)**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

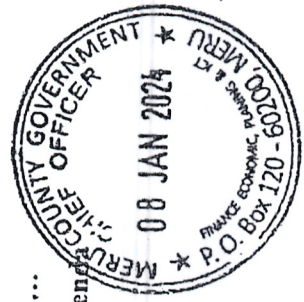
**9. Statement of Receipts and Payments for the year ended 30th June 2023**

|  | 2022-2023             | 2021-2022             |
|--|-----------------------|-----------------------|
|  | KShs                  | KShs                  |
| <b>Receipts</b>                        |                       |                       |
| Transfers from the CRF                 | 9,792,683,630         | 9,767,991,505.00      |
| Other receipts                         | 449,905,028           | 268,220,122.00        |
| <b>Total receipts</b>                  | <b>10,242,588,658</b> | <b>10,036,211,627</b> |
| <b>Payments</b>                        |                       |                       |
| Compensation of employees              | 4,982,899,999         | 4,496,439,039         |
| Use of goods and services              | 1,473,938,327         | 1,275,786,103         |
| Transfers to other government entities | 699,994,936           | 402,524,412           |
| Other grants and transfers             | 642,255,127           | 669,563,317           |
| Acquisition of assets                  | 1,346,604,654         | 1,435,349,684         |
| Finance costs, including loan interest | 21,854,155            | -                     |
| Other payments                         | 822,687,733           | 2,016,671,896         |
| <b>Total payments</b>                  | <b>9,990,234,931</b>  | <b>10,296,334,450</b> |
| <b>Surplus/deficit*</b>                | <b>252,353,727</b>    | <b>-260,122,823</b>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....  
 Name: CPA. Charles Mwendu  
 Chief Officer - Finance  
 ICPAK NO: 20191

.....  
 Head of Accounting Unit: CPA. Titus  
 ICPAK M/No: 3263



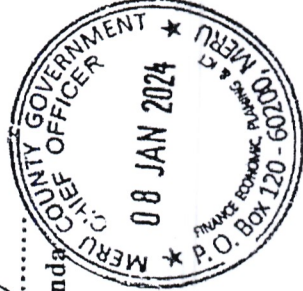
County Government of MERU  
Meru County Government -Executive

Annual Report and Financial Statements for the year ended June 30 2023  
10. Statement of Assets and Liabilities as at 30th June 2023

|  | Notes | 2022-2023          | 2021-2022          |
|--|-------|--------------------|--------------------|
|  |       | KShs               | KShs               |
| <b>Financial assets</b>                |       |                    |                    |
| <b>Cash and cash equivalents</b>       |       |                    |                    |
| Bank balances                          | 10A   | 521,507,371        | 304,308,632        |
| Cash balances                          | 10B   | -                  | 339,032            |
| <b>Total cash and cash equivalents</b> |       | <b>521,507,371</b> | <b>304,647,664</b> |
| <b>Total financial assets</b>          |       | <b>521,507,371</b> | <b>304,647,664</b> |
| <b>Financial liabilities</b>           |       |                    |                    |
| Deposits and retentions                | 11    | 132,560,447        | 168,054,466        |
| <b>Net financial assets</b>            |       | <b>388,946,924</b> | <b>136,593,198</b> |
| <b>Represented by</b>                  |       |                    |                    |
| Fund balance b/fwd.                    | 12    | 136,593,198        | 396,716,023        |
| Surplus/deficit for the year           |       | 252,353,727        | -260,122,823       |
| <b>Net financial position</b>          |       | <b>388,946,924</b> | <b>136,593,200</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....  
Name: CPA. Charles Mwendwa  
Chief Officer -Finance  
ICPAK NO: 20191



.....  
Name: CPA. Timothy Kaaria Meru  
Head of Accounting Services  
ICPAK M/No:3263



**County Government of MERU**  
**Meru County Government - Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**  
**11. Statement of Cash Flows for the period ended 30th June 2023**

|   | 2022-2023<br>Kshs.     | 2021-2022<br>Kshs.    |
|---|------------------------|-----------------------|
| <b>Receipts from operating income</b>           |                        |                       |
| Transfers from the CRF                          | 9,792,683,630          | 9,767,991,505         |
| Miscellaneous receipts                          | 449,905,028            | 268,220,122           |
| <b>Total receipts from operating income</b>     | <b>10,242,588,658</b>  | <b>10,036,211,627</b> |
| <b>Payments for operating expenses</b>          |                        |                       |
| Compensation of employees                       | 4,982,899,999          | 4,496,439,039         |
| Use of goods and services                       | 1,473,938,327          | 1,275,786,103         |
| Transfers to other government entities          | 699,994,936            | 402,524,412           |
| Other grants and transfers                      | 642,255,127            | 669,563,317           |
| Finance costs, including loan interest          | 21,854,155             | -                     |
| Other payments                                  | 822,687,733            | 2,016,671,896         |
| <b>Total payments for operating expenses</b>    | <b>8,643,630,277</b>   | <b>8,860,984,766</b>  |
| <b>Net receipts/ (payments) from operations</b> |                        |                       |
| <b>Adjusted for:</b>                            |                        |                       |
| Increase/(decrease) in deposits and retentions  | -35,494,017.65         | 35,139,198.00         |
| <b>Net cash flow from operating activities</b>  | <b>1,563,464,363</b>   | <b>1,210,366,059</b>  |
| <b>Cash flow from investing activities</b>      |                        |                       |
| Acquisition of assets                           | - 1,346,604,654        | -1,435,349,684        |
| <b>Net cash flows from investing activities</b> | <b>- 1,346,604,654</b> | <b>-1,435,349,684</b> |
| <b>Cash flow from Financing activities</b>      |                        |                       |
| <b>Net cash flow from financing activities</b>  | <b>-</b>               | <b>-</b>              |

County Government of MERU  
Meru County Government -Executive

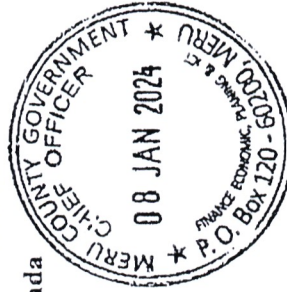
Annual Report and Financial Statements for the year ended June 30 2023

|  | Notes | 2022-2023<br>Kshs | 2021-2022<br>Kshs |
|--|-------|-------------------|-------------------|
| Net increase in cash and cash equivalents          |       | 216,859,709       | 224,983,625       |
| Cash and cash equivalents at beginning of the year |       | 304,647,664       | 529,631,291       |
| Cash and cash equivalents at end of the year       |       | 521,507,371       | 304,647,664       |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

  
.....

Name: CPA. Charles Mwenda  
Chief Officer -Finance  
ICPAK NO: 20191



  
.....

Name: CPA. Timothy Kaaria Meru  
Head of Accounting Services  
ICPAK M/No:3263



County Government of MERU  
Meru County Government - Executive  
Annual Report and Financial Statements for the year ended June 30 2023

12. Summary Statement Of Comparison Of Budget And Actual Amounts

| Receipt/Expense Item                        | Original Budget<br>Kshs<br>a | Adjustments<br>Kshs<br>b | Final Budget<br>Kshs<br>c=a+b | Actual on Comparable Basis<br>Kshs<br>d | Budget utilization difference<br>Kshs<br>e=c-d | % of Utilization<br>f=d/c % |
|---|------------------------------|--------------------------|-------------------------------|---|--|-----------------------------|
| <b>RECEIPTS</b>                             |                              |                          |                               |   |  |                             |
| Exchequer releases (Transfers from the CRF) | 9,934,300,370                | 917,281,942              | 10,851,582,312                | 9,792,683,630                           | 1,058,898,682                                  | 90%                         |
| Other receipts                              | 270,000,000                  | 138,791,177              | 408,791,177                   | 449,905,028                             | -41,113,851                                    | 108%                        |
| <b>TOTALS</b>                               | <b>10,204,300,370</b>        | <b>1,056,073,119</b>     | <b>11,260,373,489</b>         | <b>10,242,588,658</b>                   | <b>1,017,784,831</b>                           | <b>91%</b>                  |
| <b>PAYMENTS</b>                             |                              |                          |                               |   |  |                             |
| Compensation of employees                   | 4,982,899,999                | -                        | 4,982,899,999                 | 4,982,899,999                           | -  | 100%                        |
| Use of goods and services                   | 1,481,078,726                | 168,923,774              | 1,650,002,500                 | 1,473,938,327                           | 176,064,173                                    | 100%                        |
| Transfers to other government units         | 700,000,000                  | -                        | 700,000,000                   | 699,994,936                             | 5,064  | 100%                        |
| Other grants and transfers                  | 1,063,591,030                | 317,645,845              | 1,381,236,875                 | 642,255,127                             | 738,981,748                                    | 46%                         |
| Acquisition of assets                       | 1,354,876,460                | 219,503,500              | 1,574,379,960                 | 1,346,604,654                           | 227,775,306                                    | 86%                         |
| Finance costs, including loan interest      | 21,854,155                   | -                        | 21,854,155                    | 21,854,155                              | -  | 100%                        |
| Other payments                              | 600,000,000                  | 350,000,000              | 950,000,000                   | 822,687,733                             | 127,312,267                                    | 87%                         |
| <b>TOTALS</b>                               | <b>10,204,300,370</b>        | <b>1,056,073,119</b>     | <b>11,260,373,489</b>         | <b>9,990,234,931</b>                    | <b>1,270,138,558</b>                           | <b>89%</b>                  |
| <b>SURPLUS/ (DEFICIT)</b>                   |                              |                          |                               | <b>252,353,727</b>                      |  |                             |

*County Government of MERU  
Meru County Government -Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



Name: CPA. Charles Mwenda  
Chief Officer -Finance  
ICPAK NO: 20191



Name: CPA. Timothy Kaaria Meru  
Head of Accounting Services  
ICPAK M/No:3263

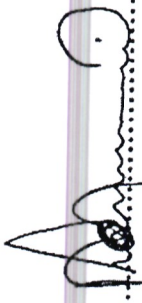
County Government of MERU  
Meru County Government - Executive  
Annual Report and Financial Statements for the year ended June 30 2023

13. Summary Statement Of Comparison Of Budget And Actual Amounts : Recurrent

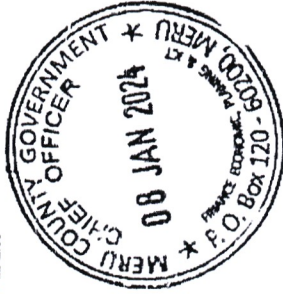
| Receipt/Expense Item                        | Original Budget      | Adjustments        | Final Budget         | Actual on Comparable Basis | Budget utilization difference | % of Utilization |
|---|----------------------|--------------------|----------------------|----------------------------|-------------------------------|------------------|
|   | Kshs<br>a            | Kshs<br>b          | Kshs<br>c=a+b        | Kshs<br>d                  | Kshs<br>e=d                   | Kshs<br>f=d/c %  |
| <b>RECEIPTS</b>                             |                      |                    |                      |                            |                               |                  |
| Exchequer releases (Transfers from the CRF) | 6,525,478,980        | 304,657,919        | 6,830,136,899        | 6,645,178,980              | 184,957,919                   | 100%             |
| Other receipts                              | 270,000,000          | 138,791,177        | 408,791,177          | 442,500,974                | (33,709,797)                  | 108%             |
| <b>TOTAL RECEIPTS</b>                       | <b>6,795,478,980</b> | <b>443,449,096</b> | <b>7,238,928,076</b> | <b>7,087,679,954</b>       | <b>151,248,112</b>            | <b>98%</b>       |
| <b>PAYMENTS</b>                             |                      |                    |                      |                            |                               |                  |
| Compensation of employees                   | 4,982,899,999        | -                  | 4,982,899,999        | 4,982,899,999              | -                             | 100%             |
| Use of goods and services                   | 1,481,078,726        | 168,923,774        | 1,650,002,500        | 1,473,938,327              | 176,064,173                   | 89%              |
| Transfers to other government units         | 188,441,222          | -                  | 188,441,222          | 188,436,158                | 5,064                         | 100%             |
| Other grants and transfers                  | 41,706,378           | 3,293,622          | 45,000,000           | -                          | 45,000,000                    | 100%             |
| Acquisition of assets                       | -                    | -                  | -                    | -                          | -                             | -                |
| Finance costs, including loan interest      | 21,854,155           | -                  | 21,854,155           | 21,854,155                 | -                             | 100%             |
| Other payments                              | 79,498,500           | 271,231,700        | 350,730,200          | 330,730,175                | 20,000,025                    | 96%              |
| <b>TOTAL PAYMENTS</b>                       | <b>6,795,478,980</b> | <b>443,449,096</b> | <b>7,238,928,076</b> | <b>6,997,858,814</b>       | <b>241,069,263</b>            | <b>97%</b>       |
| <b>SURPLUS/(DEFICIT)</b>                    | <b>-</b>             | <b>(0)</b>         | <b>(0)</b>           | <b>89,821,140</b>          |                               |                  |

*County Government of MERU  
Meru County Government -Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....  


Name: CPA. Charles Mwenda  
Chief Officer -Finance  
ICPAK NO: 20191



.....  


Name: CPA. Timothy Kaaria Meru  
Head of Accounting Services  
ICPAK M/No:3263




**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**  
**14. Summary Statement Of Comparison Of Budget And Actual Amounts: Development**

| Receipt/Expense Item                        | Original Budget      | Adjustments        | Final Budget         | Actuals              | Utilization   |
|---|----------------------|--------------------|----------------------|----------------------|---------------|
|   | Kshs<br>a            | Kshs<br>b          | Kshs<br>c=ab         | Kshs<br>d            | Kshs<br>e=d/c |
| <b>RECEIPTS</b>                             |                      |                    |                      |                      |               |
| Exchequer releases (Transfers from the CRF) | 3,408,821,390        | 612,624,023        | 4,021,445,413        | 3,154,908,704        | 78%           |
| Proceeds from sale of assets                |                      |                    |                      |                      |               |
| Other receipts                              |                      |                    |                      |                      |               |
| <b>TOTAL RECEIPTS</b>                       | <b>3,408,821,390</b> | <b>612,624,023</b> | <b>4,021,445,413</b> | <b>3,154,908,704</b> | <b>78%</b>    |
| <b>PAYMENTS</b>                             |                      |                    |                      |                      |               |
| Compensation of employees                   |                      |                    |                      |                      |               |
| Use of goods and services                   |                      |                    |                      |                      |               |
| Subsidies                                   |                      |                    |                      |                      |               |
| Transfers to other government units         | 511,558,778          |                    | 511,558,778          | 511,558,778          | 100%          |
| Other grants and transfers                  | 1,021,884,652        | 314,352,223        | 1,336,236,875        | 642,255,127          | 57%           |
| Social security benefits                    |                      |                    |                      |                      |               |
| Acquisition of assets                       | 1,354,876,460        | 219,503,500        | 1,574,379,960        | 1,346,604,654        | 86%           |
| Finance costs, including loan interest      |                      |                    |                      |                      |               |
| Repayment of principal on borrowings        |                      |                    |                      |                      |               |
| Other payments                              | 520,501,500          | 78,768,300         | 599,269,800          | 491,957,558          | 79%           |
|   |                      |                    |                      | 107,312,242          |               |

**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**


|                   |               |             |               |               |               |     |
|-------------------|---------------|-------------|---------------|---------------|---------------|-----|
| TOTAL PAYMENTS    | 3,408,821,390 | 612,624,023 | 4,021,445,413 | 2,992,376,117 | 1,029,069,296 | 74% |
| SURPLUS/(DEFICIT) | -             | -           | -             | 162,532,587   |               |     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....  


Name: CPA. Charles Mwenda  
 Chief Officer -Finance  
 ICPAK NO: 20191



.....  


Name: CPA. Timothy Kaaria Meru  
 Head of Accounting Services  
 ICPAK M/No:3263



*MERU COUNTY EXECUTIVE - (Indicate actual name of the County Executive)*  
 Annual Report and Financial Statements  
 For the year ended June 30 2023

15. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023

| SNO  | Programme/Sub-Programme                                | Original budget       |      | Adjusted budget |      | Final Budget          |      | Actual on comparable basis |      | % Budget utilization |   |
|------|--|-----------------------|------|-----------------|------|-----------------------|------|----------------------------|------|----------------------|---|
|      |  | 2022/23               | Kshs | 2022/23         | Kshs | 2022/23               | Kshs | 2022/23                    | Kshs | 2022/23              | % |
| 3562 | <b>DEPARTMENT: OFFICE OF THE GOVERNOR</b>              |                       |      |                 |      |                       |      |                            |      |                      |   |
| 1    | General Administration                                 | 90,870,257.50         |      | -               |      | 90,870,257.50         |      | 90,531,869.00              |      | 100%                 |   |
| 2    | Governor Press/Communication and Events                | 23,108,890.00         |      | -               |      | 23,108,890.00         |      | 23,076,210.00              |      | 100%                 |   |
| 3    | Efficiency Monitoring                                  | 14,866,180.00         |      | -               |      | 14,866,180.00         |      | 14,753,058.60              |      | 99%                  |   |
| 4    | Delivery Unit Research and Strategy                    | 9,950,000.00          |      | -               |      | 9,950,000.00          |      | 9,884,220.45               |      | 99%                  |   |
| 5    | Disaster Management, Rescue & Emergency Services       | 25,016,780.00         |      | -               |      | 25,016,780.00         |      | 24,687,098.00              |      | 99%                  |   |
| 6    | External Linkages & Partnership                        | 7,200,000.00          |      | -               |      | 7,200,000.00          |      | 7,173,500.00               |      | 100%                 |   |
| 7    | County Secretary                                       | 7,548,766.00          |      | -               |      | 7,548,766.00          |      | 7,532,570.45               |      | 100%                 |   |
|      | <b>Sub-Total</b>                                       | <b>178,560,873.50</b> |      | <b>-</b>        |      | <b>178,560,873.50</b> |      | <b>177,638,526.50</b>      |      | <b>99%</b>           |   |
| 3563 | <b>DEPARTMENT: FINANCE ECONOMIC PLANNING &amp; ICT</b> |                       |      |                 |      |                       |      |                            |      |                      |   |
| 1    | General Administration                                 | 237,874,640.77        |      | 30,000,000.00   |      | 267,874,640.77        |      | 191,258,064.63             |      | 71%                  |   |
| 2    | Admin  | 22,014,064.00         |      | -               |      | 22,014,064.00         |      | 22,012,957.00              |      | 100%                 |   |
| 3    | Procurement  | 8,001,480.00          |      | -               |      | 8,001,480.00          |      | 7,982,365.00               |      | 100%                 |   |
| 4    | Internal Audit   | 9,473,899.00          |      | -               |      | 9,473,899.00          |      | 9,473,660.00               |      | 100%                 |   |
| 5    | Budget and Policy                                      | 27,707,825.00         |      | -               |      | 27,707,825.00         |      | 27,707,208.40              |      | 100%                 |   |
| 6    | Accounts   | 5,941,200.00          |      | -               |      | 5,941,200.00          |      | 5,870,600.00               |      | 99%                  |   |
| 7    | Semi Autonomous Agencies:                              |                       |      | -               |      |                       |      |                            |      |                      |   |

**County Government of MERU**  
 Meru County Government -Executive  
 Annual Report and Financial Statements for the year ended June 30 2023

|             |   |                         |                       |                         |                       |            |
|-------------|---|-------------------------|-----------------------|-------------------------|-----------------------|------------|
|             | Investment Corporation  | 157,340,051.44          | (107,000,000.00)      | 50,340,051.44           | 50,000,000.00         | 99%        |
|             | Microfinance Corporation  | 82,155,481.28           | (2,000,000.00)        | 80,155,481.28           | 80,155,481.00         | 100%       |
|             | Revenue Board   | 338,539,303.28          | -                     | 338,539,303.28          | 338,539,302.65        | 100%       |
| 8           | ICT Development   | 22,620,000.00           | 61,581,396.00         | 84,201,396.00           | 44,816,810.80         | 53%        |
| 9           | Economic Planning and Cordination Services                                | 20,845,000.00           | (1,287,812.00)        | 19,557,188.00           | 19,554,388.00         | 100%       |
| 10          | Fleet Management  | 123,000,000.00          | 41,892,816.00         | 164,892,816.00          | 164,027,477.77        | 99%        |
|             | <b>Sub-Total</b>  | <b>1,055,512,944.77</b> | <b>23,186,400.00</b>  | <b>1,078,699,344.77</b> | <b>961,398,315.25</b> | <b>89%</b> |
| <b>3564</b> | <b>DEPARTMENT: AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES</b>       |                         |                       |                         |                       |            |
| 1           | General Administration  | 20,100,000.00           | (12,449,551.00)       | 7,650,449.00            | 6,877,920.00          | 90%        |
| 2           | Livestock   | 121,000,000.00          | (63,256,750.00)       | 57,743,250.00           | 8,649,158.50          | 15%        |
| 3           | Fisheries   | 7,000,000.00            | (3,800,400.00)        | 3,199,600.00            | 3,198,600.00          | 100%       |
| 4           | Agricultural Services   | 517,986,689.00          | 190,470,741.00        | 708,457,430.00          | 502,995,259.21        | 71%        |
| 5           | Animal Disease Management   | 5,000,000.00            | (2,808,500.00)        | 2,191,500.00            | 2,139,555.15          | 98%        |
| 6           | Agricultural Training Centre (ATC) & AMS                                  | 33,600,000.00           | -                     | 33,600,000.00           | 33,229,347.05         | 99%        |
|             | <b>Sub-Total</b>  | <b>704,686,689.00</b>   | <b>108,155,540.00</b> | <b>812,842,229.00</b>   | <b>557,089,839.91</b> | <b>69%</b> |
| <b>3565</b> | <b>DEPARTMENT: WATER, &amp; IRRIGATION</b>                                |                         |                       |                         |                       |            |
| 1           | General Administration  | 372,202,628.00          | (3,131,462.00)        | 369,071,166.00          | 333,371,275.68        | 90%        |
|             | <b>Sub-Total</b>  | <b>372,202,628.00</b>   | <b>(3,131,462.00)</b> | <b>369,071,166.00</b>   | <b>333,371,275.68</b> | <b>90%</b> |
| <b>3566</b> | <b>DEPARTMENT: EDUCATION, TECHNOLOGY, GENDER &amp; SOCIAL DEVELOPMENT</b> |                         |                       |                         |                       |            |
| 1           | General Administration  | 22,714,999.00           | 672,421.00            | 23,387,420.00           | 21,580,284.20         | 92%        |
| 2           | Early Childhood Development Education(ECDE)                               | 237,450,000.00          | (23,028,708.00)       | 214,421,292.00          | 213,677,381.05        | 100%       |
| 3           | Technical and Vocation Education  | 69,827,375.00           | (7,600.00)            | 69,819,775.00           | 69,719,128.85         | 100%       |
| 4           | Youth Services  | 98,550,000.00           | (27,780,400.00)       | 70,769,600.00           | 64,445,246.00         | 91%        |

**County Government of MERU**  
 Meru County Government -Executive  
 Annual Report and Financial Statements for the year ended June 30 2023

|             |   |                         |                        |                         |                         |            |
|-------------|---|-------------------------|------------------------|-------------------------|-------------------------|------------|
|             | <b>Sub-Total</b>  | <b>428,542,374.00</b>   | <b>(50,144,287.00)</b> | <b>378,398,087.00</b>   | <b>369,422,040.10</b>   | <b>98%</b> |
| <b>3567</b> | <b>DEPARTMENT: HEALTH SERVICES</b>  |                         |                        |                         |                         |            |
| 1           | General Administration  | -                       | -                      | -                       |                         |            |
| 2           | Curative Health   | 742,073,703.98          | 40,415,432.77          | 782,489,136.75          | 498,374,625.52          | 64%        |
| 3           | Preventive and Promotive Health   | 216,886,029.00          | (68,999,587.00)        | 147,886,442.00          | 96,896,716.40           | 66%        |
|             | <b>Sub-Total</b>  | <b>958,959,732.98</b>   | <b>(28,584,154.23)</b> | <b>930,375,578.75</b>   | <b>595,271,341.92</b>   | <b>64%</b> |
| <b>3568</b> | <b>DEPARTMENT:LANDS, PHYSICAL PLANNING,URBAN DEVELOPMENT &amp; PUBLIC WORKS</b> |                         |                        |                         |                         |            |
| 1           | General Administration  | 30,000,000.00           | (10,500,000.00)        | 19,500,000.00           | 17,814,354.00           | 91%        |
| 2           | Lands & Public Works  | 70,000,000.00           | 23,273,371.00          | 93,273,371.00           | 23,665,772.00           | 25%        |
| 3           | Physical Planning, House & Urban Development                                    | 311,890,200.00          | (9,107,395.00)         | 302,782,805.00          | 92,258,337.55           | 30%        |
| 4           | Meru Municipality   | 30,000,000.00           | (4,031,999.00)         | 25,968,001.00           | 92,528,379.80           | 356%       |
|             | <b>Sub-Total</b>  | <b>441,890,200.00</b>   | <b>(366,023.00)</b>    | <b>441,524,177.00</b>   | <b>226,266,843.35</b>   | <b>51%</b> |
| <b>3569</b> | <b>DEPARTMENT: PUBLIC SERVICE ADMINISTRATION &amp; LEGAL AFFAIRS</b>            |                         |                        |                         |                         |            |
| 1           | General Administration  | 14,731,240.70           | 384,727,045.70         | 399,458,286.40          | 202,751,978.87          | 51%        |
| 2           | Coordination of County Government Functions Sub County                          | 20,786,914.00           | 2,194,086.00           | 22,981,000.00           | 22,965,101.00           | 100%       |
| 3           | County Office Accommodation and Enforcement Services                            | 49,371,069.20           | 38,179,899.80          | 87,550,969.00           | 86,678,973.75           | 99%        |
| 4           | Human Resource  | 4,869,449,646.00        | 415,843,054.00         | 5,285,292,700.00        | 5,285,264,349.01        | 100%       |
| 5           | Office of the County Attorney   | 72,609,776.00           | (2,763,656.00)         | 69,846,120.00           | 69,616,399.10           | 100%       |
| 6           | Towns Management & Administration   | 3,300,000.00            | (800,000.00)           | 2,500,000.00            | 2,497,140.00            | 100%       |
|             | <b>Sub-Total</b>  | <b>5,030,248,645.90</b> | <b>837,380,429.50</b>  | <b>5,867,629,075.40</b> | <b>5,669,773,941.73</b> | <b>97%</b> |
| <b>3570</b> | <b>DEPARTMENT: ROADS, TRANSPORT &amp; ENERGY</b>                                |                         |                        |                         |                         |            |

**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

|             |  |                       |                        |                       |                       |            |
|-------------|--|-----------------------|------------------------|-----------------------|-----------------------|------------|
| 1           | General Administration-Roads   | 489,726,779           | 116,431,848.50         | 708,901,975.50        | 633,133,878.22        | 90%        |
| 2           | Energy   | 24,590,814.00         | 12,649,086.00          | 37,239,900.00         | 32,194,520.00         | 86%        |
|             | <b>Sub-Total</b>   | <b>514,317,593.00</b> | <b>38,337,585</b>      | <b>746,141,875.50</b> | <b>665,328,398.22</b> | <b>90%</b> |
| <b>3571</b> | <b>DEPARTMENT: TRADE, TOURISM &amp; COOPERATIVES DEVELOPMENT</b>       |                       |                        |                       |                       |            |
| 1           | Headquarters   | -                     | -                      |                       |                       |            |
| 2           | Co-operatives Development  | 40,628,097.00         | (4,772,790.46)         | 35,855,306.54         | 34,158,971.00         | 95%        |
| 3           | Tourism Development  | 55,000,000.00         | (14,897,350.00)        | 40,102,650.00         | 33,798,953.80         | 84%        |
| 4           | Trade Development  | 80,000,000.00         | 13,773,413.00          | 93,773,413.00         | 61,446,603.14         | 66%        |
|             | <b>Sub-Total</b>   | <b>175,628,097.00</b> | <b>(5,896,727.46)</b>  | <b>169,731,369.54</b> | <b>129,404,527.94</b> | <b>76%</b> |
| <b>3572</b> | <b>DEPARTMENT: YOUTH AFFAIRS &amp; SPORTS</b>                          |                       |                        |                       |                       |            |
| 1           | General Administration   | -                     | -                      |                       |                       |            |
| 2           | Youth Affairs  | 161,650,000.00        | (47,260,387.35)        | 114,389,612.65        | 109,164,746.67        | 95%        |
| 3           | Sports Development   | 40,000,000.00         | 4,804,386.39           | 44,804,386.39         | 37,421,414.45         | 84%        |
| 4           | Arts and Culture Development   | 35,000,000.00         | (9,848,000.00)         | 25,152,000.00         | 15,044,250.00         | 60%        |
|             | <b>Sub-Total</b>   | <b>236,650,000.00</b> | <b>(52,304,000.96)</b> | <b>184,345,999.04</b> | <b>161,630,411.12</b> | <b>88%</b> |
| <b>3573</b> | <b>DEPARTMENT: COUNTY PUBLIC SERVICE BOARD</b>                         |                       |                        |                       |                       |            |
| 1           | Human Resource Management  | 30,000,000.00         | (1,249,631.00)         | 28,750,369.00         | 27,405,173.79         | 95%        |
|             | <b>Sub-Total</b>   | <b>30,000,000.00</b>  | <b>(1,249,631.00)</b>  | <b>28,750,369.00</b>  | <b>27,405,173.79</b>  | <b>95%</b> |
| <b>3575</b> | <b>DEPARTMENT: ENVIRONMENT, NATURAL RESOURCES &amp; CLIMATE CHANGE</b> |                       |                        |                       |                       |            |
| 1           | General Administration   | 45,500,592.37         | 18,802,752.13          | 64,303,344.50         | 45,813,358.54         | 71%        |
| 2           | Environmental Management and climate change Mitigation plans           | 31,600,000.00         | (9,600,000.00)         | 22,000,000.00         | 22,000,000.00         | 100%       |
|             | <b>Sub-Total</b>   | <b>77,100,592.37</b>  | <b>9,202,752.13</b>    | <b>86,303,344.50</b>  | <b>67,813,358.54</b>  | <b>79%</b> |
|             | <b>GRAND - TOTAL</b>   | <b>10,204,300,370</b> | <b>1,056,073,119</b>   | <b>11,260,373,489</b> | <b>9,990,234,931</b>  | <b>89%</b> |

**MERU COUNTY EXECUTIVE - (Indicate actual name of the County Executive)**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

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**16. Significant Accounting Policies**

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

**a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**b) Reporting entity**

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

**c) Recognition of receipts and payments**

**i) Recognition of receipts**

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

**ii) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

**iii) Proceeds from sale of assets**

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2023, this amounted to Kshs 132,560,447.00

compared to Kshs 168,054,465.55 in prior period as indicated on note 11. / *(There were no other restrictions on cash during the year)*

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

### **Significant Accounting Policies (Continued)**

#### **l) Contingent Liabilities**

A contingent liability is:

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

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

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

#### **m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30<sup>th</sup> April 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

**r) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

**17. Notes to the Financial Statements**

**1. Transfer from the CRF**

|  | 2022-2023               | 2021-2022               |
|--|-------------------------|-------------------------|
| Description                            | Kshs                    | Kshs                    |
| Total exchequer releases for quarter 1 | 1,489,475,276.00        | 2,108,161,904           |
| Total exchequer releases for quarter 2 | 2,048,892,224.00        | 2,142,755,234.00        |
| Total exchequer releases for quarter 3 | 1,580,459,217.00        | 2,279,836,102.00        |
| Total exchequer releases for quarter 4 | 4,673,856,913.00        | 3,237,238,265.00        |
| <b>Total</b>                           | <b>9,792,683,630.00</b> | <b>9,767,991,505.00</b> |

**2. Miscellaneous Receipts**

|                                   | 2022-2023             | 2021-2022             |
|-----------------------------------|-----------------------|-----------------------|
| Description                       | Kshs                  | Kshs                  |
| Ministry of Agriculture (ABDP)    | 22,548,425.00         | 15,425,455.00         |
| Ministry of Energy (KEEP)         | 1,968,000.00          | 2,742,709.00          |
| Kaguru ATC                        | -                     | 15,668,054.00         |
| AMS Mitunguu                      | -                     | 1,011,517.00          |
| Public Health Facility Operations | 425,388,602.90        | 233,372,387.00        |
| <b>Total</b>                      | <b>449,905,027.90</b> | <b>268,220,122.00</b> |

**3. Compensation of Employees**

|   | 2022-2023               | 2021-2022            |
|---|-------------------------|----------------------|
| Description   | Kshs                    | Kshs                 |
| Basic salaries of permanent employees                                 | 2,033,669,746.10        | 2,050,745,671        |
| Basic wages of temporary employees                                    | 12,903,093.40           | 203,187,379          |
| Personal allowances paid as part of salary                            | 2,769,302,005.95        | 2,022,960,796        |
| Personal allowances paid as reimbursements                            | -                       | -                    |
| Personal allowances provided in kind                                  | -                       | -                    |
| Employer contribution to compulsory national social schemes           | -                       | -                    |
| Employer contribution to compulsory national health insurance schemes | -                       | -                    |
| Pension and other social security contributions                       | 167,025,153.90          | 161,947,960          |
| Social benefit schemes outside government                             |                         |                      |
| Other personnel payments  |                         | 57,597,233           |
| <b>Total</b>  | <b>4,982,899,999.35</b> | <b>4,496,439,039</b> |

**Notes to the Financial Statements (Continued)**

**4. Use of Goods and Services**

| <b>Description</b>   | <b>2022-2023</b>        | <b>2021-2022</b>        |
|--|-------------------------|-------------------------|
|  | <b>Kshs</b>             | <b>Kshs</b>             |
| Utilities, supplies and services                             | 69,777,264.50           | 50,158,562.00           |
| Communication, supplies and services                         | 11,863,889.80           | 24,690,403.90           |
| Domestic travel and subsistence                              | 196,200,380.70          | 144,830,748.50          |
| Foreign travel and subsistence                               | 3,390,694.00            | 3,193,838.10            |
| Printing, advertising and information supplies & services    | 27,789,383.80           | 11,390,180.60           |
| Rentals of produced assets                                   | 3,155,350.00            | 11,566,200.00           |
| Training expenses  | 43,134,646.00           | 28,420,214.60           |
| Hospitality supplies and services                            | 171,370,913.50          | 137,553,390.80          |
| Insurance costs  | 314,833,024.00          | 281,160,966.45          |
| Specialised materials and services                           | 89,362,143.65           | 44,625,498.30           |
| Office and general supplies and services                     | 24,127,010.15           | 14,709,555.80           |
| Other operating expenses                                     | 224,878,549.25          | 233,706,235.90          |
| Routine maintenance – vehicles and other transport equipment | 32,346,969.05           | 37,516,074.35           |
| Fuel Oil and Lubricants                                      | 42,850,000.00           | 45,000,000.00           |
| Routine maintenance – other assets                           | 218,858,109.00          | 207,264,233.65          |
| <b>Total</b>   | <b>1,473,938,327.40</b> | <b>1,275,786,102.95</b> |

**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

**Notes to the Financial Statements (Continued)**

**5. Transfer to other Government entities**

|  | 2022-2023             | 2021-2022             |
|--|-----------------------|-----------------------|
| Description  | Kshs                  | Kshs                  |
| <b>Transfers to county government entities</b>     |                       |                       |
| Meru County Investment and Development Corporation | 50,000,000.00         | 40,000,000.00         |
| Meru County Microfinance Corporation               | 80,155,480.00         | 81,000,000.00         |
| Transfer to Health Facilities (DANIDA)             | 35,004,375.00         | 13,564,126.00         |
| Transfer to Executive staff housing fund           | 30,000,000.00         | -                     |
| Meru County Revenue Board                          | 338,524,302.35        | 169,738,512.00        |
| Transfer to Youth Polytechnics                     | 58,827,375.00         | 29,782,979.00         |
| Kaguru ATC   | 33,229,347.05         | -                     |
| Meru Youth Service                                 | 74,254,056.25         | 42,000,000.00         |
| Recovery of exchequer over issue                   | -                     | 26,438,795.00         |
| <b>TOTAL</b>                                       | <b>699,994,935.65</b> | <b>402,524,412.00</b> |

**6. Other Grants and Transfers**

|  | 2022-2023             | 2021-2022             |
|--|-----------------------|-----------------------|
| Description  | Kshs                  | Kshs                  |
| Scholarships and other educational benefits                    | 144,270,660.00        | 129,279,277.00        |
| Emergency relief and refugee assistance                        | 5,301,000.00          | -                     |
| Subsidies to small businesses, cooperatives, and self employed | 12,467,450.00         | -                     |
| Other grants and current transfers                             | 164,737,182.30        | 30,026,561            |
| Other grants and capital transfers                             | 315,478,834.60        | 510,257,479           |
| <b>Total</b>   | <b>642,255,126.90</b> | <b>669,563,317.00</b> |

Notes to the Financial Statements (Continued)

7. Acquisition of Assets

| Non- financial assets  | 2022-2023            | 2021-2022               |
|--|----------------------|-------------------------|
|  | Kshs                 | Kshs                    |
| Purchase of Buildings  | -                    | -                       |
| Construction of Buildings                                    | 59,494,322.25        | 129,903,381.00          |
| Refurbishment of Buildings                                   | 28,254,262.40        | 658,188.00              |
| Construction of Roads  | -                    |                         |
| Construction and Civil Works                                 | 596,319,681.50       | 307,772,791             |
| Overhaul and Refurbishment of Construction and Civil Works   | 530,604,438.30       | 813,262,362             |
| Purchase of Vehicles and Other Transport Equipment           | 6,840,000.00         | 500,000.00              |
| Overhaul of Vehicles and Other Transport Equipment           | -                    | -                       |
| Purchase of Household Furniture and Institutional Equipment  | 39,012,531.70        | 31,616,906.00           |
| Purchase of Office Furniture and General Equipment           | 37,460,366.00        |                         |
| Purchase of ICT Equipment                                    | -                    | 23,603,541.00           |
| Purchase of Specialised Plant, Equipment and Machinery       | 43,636,487.85        | 5,491,320.00            |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                    | -                       |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 2,995,564.00         | -                       |
| Research, Studies, Project Preparation, Design & Supervision | 1,987,000.00         | 4,361,689               |
| Rehabilitation of Civil Works                                |                      | 118,179,506.00          |
| Acquisition of Strategic Stocks and commodities              |                      |                         |
| Acquisition of Land  |                      |                         |
| Acquisition of Intangible Assets                             |                      |                         |
| <b>Total acquisition of non- financial assets</b>            | <b>1,346,604,654</b> | <b>1,435,349,684.00</b> |
| <b>Total acquisition of assets</b>                           | <b>1,346,604,654</b> | <b>1,435,349,684.00</b> |

*County Government of MERU*  
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*Annual Report and Financial Statements for the year ended June 30 2023*

**Notes to the Financial Statements (Continued)**

**8. Finance Costs, including Loan Interest**

| Description   | 2022-2023            | 2021-2022 |
|---|----------------------|-----------|
|   | Kshs                 | Kshs      |
| Interest payments on foreign borrowings                 | -                    | -         |
| Interest payments on guaranteed debt taken over by govt | -                    | -         |
| Interest on domestic borrowings (non-govt)              | 21,854,155.00        | -         |
| Interest on borrowings from other government units      | -                    | -         |
| <b>Total</b>  | <b>21,854,155.00</b> | <b>-</b>  |

**9. Other Payments**

| Description   | 2022-2023             | 2021-2022               |
|---|-----------------------|-------------------------|
|   | Kshs                  | Kshs                    |
| Budget Reserves   | 10,711,600.00         | 16,894,236              |
| Civil Contingency Reserves                              | -                     | -                       |
| Other expenses - Kaguru ATC                             |                       | 16,622,299.95           |
| Other expenses - AMS Mitunguu                           |                       | 10,311,258.85           |
| Other expenses- FIF                                     | 403,334,531.00        | 277,497,120.76          |
| Other expenses  | 16,481,044.80         | 18,188,662.20           |
| Other expenses -Payables from previous financial period | 392,160,557.15        | 1,677,158,317.75        |
| <b>Total</b>  | <b>822,687,732.95</b> | <b>2,016,671,895.51</b> |

Notes to the Financial Statements (Continued)

10. Cash and Bank Balances

10A. Bank Balances

| Name Of Bank, Account Name & Currency   | Account Number | Indicate whether Rec, Dev, Dep e.t.c | 2022-2023      | 2021-2022      |
|---|----------------|--------------------------------------|----------------|----------------|
|   |                |                                      | Kshs           | Kshs           |
| Central bank of Kenya,-REC. Ac no. 1000170368 Recurrent                               |                |                                      | -              | -              |
| Central bank of Kenya,-DEV. Ac no. 1000170352 Development                             |                |                                      | -              | -              |
| Central Bank of Kenya-Ac no.1000228342 Deposit  |                |                                      | 132,560,447.90 | 168,054,465.55 |
| Central Bank of Kenya- Ac no.1000346817 Meru County Special Purpose                   |                |                                      | 0.4            | 2,510,002.95   |
| Central Bank of Kenya- Ac no.1000365706 Meru County Road Maintenance Fund             |                |                                      | 40,984.90      | 40,984.90      |
| Central Bank of Kenya- Ac no.1000367695 NARIGP  |                |                                      | -              | 6,500,000.00   |
| Central Bank of Kenya- Ac no.1000367725 ASDSP   |                |                                      | -              | 20,548,425.00  |
| Central Bank of Kenya- Ac no.1000368942 Village Polytechnic Projects                  |                |                                      | 10,834.00      | 10,834.00      |
| Central Bank of Kenya- Ac no.1000375728 Kenya Urban Development Grant                 |                |                                      | -              | -              |
| Central Bank of Kenya- Ac no.1000375736 Urban Institution Program                     |                |                                      | -              | -              |
| Central Bank of Kenya- Ac no.1000436077 Meru County Devolution Support Program (KDSP) |                |                                      | 3,838,924.80   | 3,838,924.80   |
| Central Bank of Kenya- Ac no.1000556226 Meru County Primary Health Care               |                |                                      | 78,438.0       | 389,999.00     |
| Central Bank of Kenya- Ac no.1000553057 Meru County climate change fund               |                |                                      | -              | -              |
| Central Bank of Kenya- Ac no.1000514493 Meru County Emergency Locust Response Project |                |                                      | -              | 17,682,247.00  |

**County Government of MERU**  
**Meru County Government -Executive**  
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|   |  |  |                |               |
|---|--|--|----------------|---------------|
| Central Bank of Kenya- Ac no.1000454668 Meru County Covid-19 Special Purpose Account      |  |  | 2,456.90       | 2,456.90      |
| Kenya Commercial bank, Ac no.1140746480 Meru County Standing Imprest                      |  |  | -              | -             |
| Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account                    |  |  | 67,409.46      | 1,581,362.46  |
| Kenya Commercial bank, Ac no.1266598448 Meru ABDP Programme Account                       |  |  | 24,701.85      | 2,953.30      |
| Co-operative bank, Ac no. 01141665693600 Meru Hospital Revenue Account                    |  |  | 218,380.00     | 1,511,875.00  |
| Kenya Commercial bank Ac no. 1296080870 Meru County Teaching & Referral Hospital Account  |  |  | 1,002,484.00   | -             |
| Kenya Commercial bank Ac no. 1155672720 Meru County Hospital Account                      |  |  | 213,027.00     | 24,810.70     |
| Family Bank Ac no.063000055885 Meru County Bursary Account                                |  |  | 794,839.01     | 80,873.10     |
| Family Bank Ac no.063000070468 Meru County Climate Change Fund Account                    |  |  | 16,130,994.00  | -             |
| Kenya Commercial bank Ac no.1205726659 Meru County ECDE project                           |  |  | 121,986.00     | 132,392.00    |
| Equity Bank of Kenya Ac no.1040284206622 County Government of Meru (NAVCDP)               |  |  | 67,192,729.00  | -             |
| Co-operative bank, Ac no 01141665645500 Meru Municipality Urban Development Grant Account |  |  | 3,166,180.05   | 13,065,839.20 |
| Co-operative bank, Ac no 01141665645600 Meru County Urban Institutional Grant Account     |  |  | 363.21         | 363.21        |
| Kenya Commercial bank Ac no.1285223047 Meru County Emergency Locust –ELRP Account         |  |  | 51,783,678.60  | 2,629,401.60  |
| Housing Finance Corporation Ac no.9783652536 (MCEEP)                                      |  |  | 1,458,956.13   | 1,266,125.73  |
| Housing Finance Corporation Ac no.2042683204 Meru County (NARIGP)                         |  |  | 158,384,585.35 | 62,158,804.00 |
| Housing Finance Corporation Ac no.2042683203 County Government                            |  |  | 15,088,444.40  | 2,275,491.40  |

**County Government of MERU**

Meru County Government -Executive

**Annual Report and Financial Statements for the year ended June 30 2023**

|  |  |  |               |   |
|--|--|--|---------------|---|
| of Meru (ASDP 11)  |  |  |               |   |
| Family Bank Ac 063000064253<br>Kenya Informal Settlement<br>Improvement Project (KISIIP 2) |  |  | 20,000,005.00 | - |
| Credit Bank Ac no.<br>Meru(CGM) roads transport<br>staff operations account                |  |  | 6,332,159     |   |
| Kenya Commercial bank, Ac<br>no.1140746480 Meru County<br>Standing Imprest                 |  |  | -             | - |
| Kenya Commercial Bank A/c<br>1314436562 Giaki SCH Revenue<br>Account                       |  |  | 258,701.00    | - |
| Kenya Commercial Bank A/c<br>1314492837 Timau SCH Revenue<br>Account                       |  |  | 455,898.00    | - |
| Kenya Commercial Bank A/c<br>1314467832 Kibirichia SCH<br>Revenue Account                  |  |  | 127,740.00    | - |
| Kenya Commercial Bank A/c<br>1314415727 Miathene SCH<br>Revenue Account                    |  |  | 2,057,901.00  | - |
| Kenya Commercial Bank A/c<br>1314568345 Githongo SCH<br>Revenue Account                    |  |  | 541,251.00    | - |
| Kenya Commercial Bank A/c<br>1314416014 Naari SCH Revenue<br>Account                       |  |  | 155,462.00    | - |
| Kenya Commercial Bank A/c<br>1314404148 Kanyakine Sub district<br>hospital FIF Account     |  |  | 5,592,366.00  | - |
| Kenya Commercial Bank A/c<br>1314352512 Mikumbune Sub<br>district hospital FIF Account     |  |  | 577,800.00    | - |
| Kenya Commercial Bank A/c<br>1314408178 Mutuati Sub district<br>hospital Revenue Account   |  |  | 2,228,890.00  | - |
| Kenya Commercial Bank A/c<br>1314349023 Kangeta SCH Revenue<br>Account                     |  |  | 320,303.00    | - |
| Kenya Commercial Bank A/c<br>1314397494 Nyambene Sub County<br>Account                     |  |  | 8,638,786.00  | - |
| Co-operative Bank A/c<br>1141997909400 Meru County<br>Teaching & Referral Hospital         |  |  | 17,173,756.50 | - |
| Kenya Commercial Bank A/c  |  |  | 756,310.00    | - |

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|   |  |  |                       |                       |
|---|--|--|-----------------------|-----------------------|
| 1314441655 Mikinduri SCH Revenue Account  |  |  |                       |                       |
| Kenya Commercial Bank A/c 1314420836 Mbeu SCH Revenue Account                       |  |  | 352,160.00            | -                     |
| Kenya Commercial Bank A/c 1314485784 Muthara SCH Revenue Account                    |  |  | 1,971,692.00          | -                     |
| Kenya Commercial Bank A/c 1314491393 Buuri West Sub county Account                  |  |  | 114,496.00            | -                     |
| Kenya Commercial Bank A/c 1314438506 Buuri East Sub county Public                   |  |  | 125,496.00            | -                     |
| Kenya Commercial Bank A/c 1314353942 Igembe Central Sub county Public               |  |  | 138,900.00            | -                     |
| Kenya Commercial Bank A/c 1314421050 Igembe North Sub county Account                |  |  | 84,805.00             | -                     |
| Kenya Commercial Bank A/c 1314458949 Igembe South Sub county Account                |  |  | 197,497.00            | -                     |
| Kenya Commercial Bank A/c 1314492586 Imenti North Sub county Account                |  |  | 367,937.00            | -                     |
| Kenya Commercial Bank A/c 1314567934 Imenti Central Sub county Account              |  |  | 127,820.00            | -                     |
| Kenya Commercial Bank A/c 1314438190 Imenti South Sub county Public Revenue Account |  |  | 444,246.00            | -                     |
| Kenya Commercial Bank A/c 1314493167 Tigania East Sub county Public Account         |  |  | 43,599.00             | -                     |
| Kenya Commercial Bank A/c 1314441825 Tigania West SCPHO Revenue account             |  |  | 69,100.00             | -                     |
| Kenya Commercial Bank A/c 1314466836 Tigania Central Sub county Revenue Account     |  |  | 71,450.00             | -                     |
| <b>Total</b>  |  |  | <b>521,507,371.46</b> | <b>304,308,631.80</b> |

**Notes to the Financial Statements (Continued)**

**10 B Cash in Hand**

|  | 2022-2023 | 2021-2022      |
|--|-----------|----------------|
|  | Kshs      | Kshs           |
| Cash in hand – Held in Domestic Currency | -         | 339,032        |
| Cash in hand – Held in Foreign Currency  | -         | -              |
| <b>Total</b>                             | <b>-</b>  | <b>339,032</b> |

Cash in hand should also be analysed as follows:

|              | 2022-2023 | 2021-2022 |
|--------------|-----------|-----------|
|              | Kshs      | Kshs      |
| Location 1   | -         | -         |
| Location 2   | -         | -         |
| Location 3   | -         | -         |
| <b>Total</b> | <b>-</b>  | <b>-</b>  |

**11. Deposits and Retention**

|   | 2022-2023             | 2021-2022             |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Kshs                  | Kshs                  |                       |                       |
| Deposits  | -                     | -                     |                       |                       |
| Retention Monies                                  | 132,560,447.90        | 168,054,465.55        |                       |                       |
| <b>Total</b>                                      | <b>132,560,447.90</b> | <b>168,054,465.55</b> |                       |                       |
| <b>Ageing analysis for</b>                        | <b>2022-2023</b>      | <b>2021-2022</b>      |                       |                       |
| <b>Ageing analysis: (deposits and retentions)</b> | <b>Current FY</b>     | <b>% of the Total</b> | <b>Comparative FY</b> | <b>% of the Total</b> |
| Under one year                                    | 20,788,404.55         | 15.7%                 |                       |                       |
| 1-2 years   | 23,738,080.70         | 17.9%                 | 40,771,978.20         | 24.3 %                |
| 2-3 years   | 24,771,634.95         | 18.7%                 | 25,756,252.65         | 15.3 %                |
| Over 3 years                                      | 63,262,327.70         | 47.7%                 | 101,526,234.70        | 60.4 %                |
| <b>Total (tie to above total)</b>                 | <b>132,560,447.90</b> | <b>100%</b>           | <b>168,054,465.55</b> | <b>100 %</b>          |

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**12. Fund Balance Brought Forward**

|                                    | 2022-2023             | 2021-2022             |
|------------------------------------|-----------------------|-----------------------|
|                                    | Kshs                  | Kshs                  |
| Bank Accounts                      | 304,308,631.80        | 529,523,134.00        |
| Cash in Hand                       | 339,032.00            | 108,157.00            |
| Outstanding Imprests and Advances  | -                     |                       |
| Third party deposits and retention | -168,054,466.00       | 132,915,268.00        |
| <b>Total</b>                       | <b>136,593,197.80</b> | <b>396,716,023.00</b> |

**13. Increase/ (Decrease) in Deposits and Retention**

|   | 2022-2023             | 2021-2022            |
|---|-----------------------|----------------------|
| Description   | Kshs                  | Kshs                 |
| Deposits and Retention s as at 1 <sup>st</sup> July (A)   | 168,054,465.55        | 132,915,268.00       |
| Deposits and Retention as at 30 <sup>th</sup> June (B)    | 132,560,447.90        | 168,054,466.00       |
| Increase/ (Decrease) in Deposits and Retentions C=<br>B-A | <b>-35,494,017.65</b> | <b>35,139,198.00</b> |

**14. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

|                             | Balance b/f<br>FY 2021/2022 | Additions for<br>the year | Paid during the<br>year | Balance c/f<br>FY 2022/2023 |
|-----------------------------|-----------------------------|---------------------------|-------------------------|-----------------------------|
| Description                 | Kshs                        | Kshs                      | Kshs                    | Kshs                        |
| Construction of Buildings   | 244,941,807.00              | 118,683,498.87            | 131,029,355.46          | 232,595,950.41              |
| Construction of Civil Works | 350,844,032.00              | 151,384,570.80            | 121,134,229.99          | 351,094,372.81              |
| Supply of Goods             | 292,630,932.00              | 5,632,584.84              | 78,000,212.50           | 220,263,304.34              |
| Supply of Services          | 274,123,989.00              | 28,634,759.00             | 61,996,759.20           | 240,761,989.62              |
| <b>TOTAL</b>                | <b>1,162,540,760</b>        | <b>304,335,413.51</b>     | <b>392,160,557.15</b>   | <b>1,044,715,617.18</b>     |

**2. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

|   | 2022-2023   | 2021-2022   |
|---|-------------|-------------|
|   | Kshs        | Kshs        |
| Key Management Compensation (Governor, CEC Members And Cos) |             |             |
| <b><u>Transfers To Related Parties</u></b>                  |             |             |
| Transfers to Other County Government Entities               | 699,994,935 | 376,085,617 |
| Recovery of Exchequer over issue                            |             | 26,438,795  |
| Transfers to Development Projects                           |             |             |
| Transfers to Non-Reporting Entities E.G Schools And Welfare |             |             |

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|   |                      |                      |
|---|----------------------|----------------------|
| Transfers to County Water Service Providers               |                      |                      |
| Expenses paid on Behalf Of County Water Service Providers |                      |                      |
| <b>Total Transfers To Related Parties</b>                 | <b>699,994,935</b>   | <b>402,524,412</b>   |
| <b><u>Transfers From Related Parties</u></b>              |                      |                      |
| Transfers From the CRF                                    | 9,792,683,630        | 9,767,991,505        |
| Transfers From National Government MDAs                   |                      |                      |
| Transfers From SCs And SAGAs - National Government        |                      |                      |
| (Insert Any Other Transfers Received)                     |                      |                      |
| <b>Total Transfers From Related Parties</b>               | <b>9,792,683,630</b> | <b>9,767,991,505</b> |

**Other Important Disclosures**

**3. Establishment of other County Government Entities**

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

| Entity                                     | Date Established/Date taken over | Location            | Accounting Officer responsible |
|--|----------------------------------|---------------------|--------------------------------|
| Meru Micro Finance Corporation             | 2015                             | Massionate          | Kenneth Kimathi                |
| Meru Investment & Development Corporation  | 2015                             | Former County Hotel | Kenenth Ruteere                |
| Meru Revenue Board                         | 2016                             | Makutano            | CPA. Francis Mungai            |
| Meru Youth Service Board                   | 2021                             | Massionate          | CPA. Edwin Murangiri           |
| Meru County Alcoholic Drinks Control Board | 2015                             | Majengo             | Dr. Silas Mbaabu               |
| Meru Executive Staff Housing Scheme        | 2017                             | Former County Hotel | Dr. Atheru Kiambi              |

**4. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year ,amounts relating to leased medical equipment was Kshs 110,638,298 and Kshs 200,000,000 for the previous Financial year.

**5. Contingent Liabilities**

| Contingent Liabilities                   | 2022-2023          | 2021-2022          |
|--|--------------------|--------------------|
|  | Kshs               | Kshs               |
| Court Case Against the Entity            | 601,169,420        | 601,169,420        |
| Bank Guarantees In Favour Of Subsidiary  |                    |                    |
| Contingent Liabilities Arising from PPPs |                    |                    |
| <b>Total</b>                             | <b>601,169,420</b> | <b>601,169,420</b> |

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**18. Progress On Follow Up On Prior Year Auditor’s Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report                               | Issue / Observations from Auditor                                   | Management comments  | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-----------------------------------|--|
| 1.0  | Lack of Valuation and Title deeds for Land                          | The county is finalising the handover of assets and liabilities with IGRTC   | Not Resolved                      | December 2024  |
| 2.0  | Unsupported penalty and Interest on Tax                             | The county is able to support the penalty and interest   | Resolved                          | January 2023   |
| 3.0  | Unsupported expenditure on legal fees                               | All the supporting documentation are available   | Resolved                          | May 2023   |
| <b>Other Matters</b>   |   |  |                                   |  |
| 1.0  | Budgetary Control and Performance                                   | We concur with audit observation   | Not Resolved                      | Dec 2023   |
| 2.0  | Unresolved Prior Year Audit Issues                                  | All prior year issues have since been addressed  | Resolved                          | May 2023   |
| <b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b> |   |  |                                   |  |
| 1.0  | Non-compliance with the fiscal responsibility principles -wage bill | The county has established a task force to work on modalities of reducing the wage bill and ensuring compliance with this requirement. | Not Resolved                      | December 2025  |
| 2.0  | Non- Compliance with the one- third of basic salary rule            | The county is working to ensure compliance   | Not resolved                      | December 2024  |
| 3.0  | Noncompliance with law on staff ethnic composition                  | The county will encourage applicants from non-dominant   | Not Resolved                      | December 2024  |


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| Reference No. on the external audit Report   | Issue / Observations from Auditor  | Management comments                                   | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
|  |  | community to apply in future recruitments             |                                   |  |
| 4.0  | Lack of an approved staff establishment  | The board has since approved a staff establishment    | Resolved                          | December 2022  |
| 5.0  | Failure to pay gratuity to temporary Employees                                     | The gratuity has since been paid                      | Resolved                          | December 2022  |
| 6.1  | Incomplete refurbishment of cancer centre  | The said project has since been completed             | Resolved                          | June 2023  |
| 6.2  | Stalled construction of Ward Block   | The said project has since been completed             | Resolved                          | June 2023  |
| 6.3  | Stalled construction of theatre  | The said project has since been completed             | Resolved                          | June 2023  |
| 6.4  | Delay in erection and completion of Ward Block                                     | The ward block has since been completed               | Resolved                          | June 2023  |
| 6.5  | Stalled Renovation works at Nyambene Hospital                                      | The said project has since been completed             | Resolved                          | June 2023  |
| 7.0  | Abandoned health facility projects   | The said projects have since been completed           | Resolved                          | June 2023  |
| 8.1  | Expired Contract on consultancy Services for Preparation of development plan       | All the necessary documentation are available         | Resolved                          | May 2023   |
| 8.2  | Expired Contract on consultancy Services for Preparation of urban development plan | All the necessary documentation are available         | Resolved                          | May 2023   |
| <b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROL, RISK MANAGEMENT AND GOVERNANCE</b> |  |   |                                   |  |
| 1.0  | Weakness on Routine Maintenance of Vehicles  | The county has put in mechanism to address this issue | Resolved                          | January 2023   |
| 2.0  | Weakness in the Supplier of Assorted Pharmaceuticals at                            | The County has strengthened controls in               | Resolved                          | December 2022  |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments   | Status (Resolved/ Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|---------------------------------|--|
| 4.0  | Use of Manual Payroll             | The county will ensure all the staff have personnel number by December 2023 | Not Resolved                    | December 2023  |

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County Executive Committee Member – Finance and Economic Planning  
 Date

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**19. Annexes**

**Annex 1 – Analysis Of Transfers From the CRF**

| <b>Period 2022/2023</b>   | <b>Quarter 1<br/>(Kshs.)</b> | <b>Quarter 2<br/>(Kshs.)</b> | <b>Quarter 3<br/>(Kshs.)</b> | <b>Quarter 4<br/>(Kshs.)</b> | <b>Total<br/>(Kshs.)</b> |
|---|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------|
| Equitable Share   | 1,390,486,460                | 2,003,995,047                | 1,754,580,946                | 4,227,314,848                | 9,376,377,301            |
| Level 5 Hospitals   | -                            | -                            | -                            | -                            | -                        |
| DANIDA - Universal Healthcare in Devolved Units Programme   | -                            | -                            | -                            | 25,860,375.00                | 25,860,375.00            |
| World Bank – THUSCP   | -                            | -                            | -                            | -                            | -                        |
| National Agricultural & Rural Inclusive Growth Project (NARIGP)   | -                            | -                            | 132,726,652.00               | 62,097,713.95                | 194,824,365.95           |
| Kenya Devolution Support Programme  | -                            | -                            | -                            | -                            | -                        |
| World Bank-NAVCDP-State Department of Crop Development  | -                            | -                            | -                            | 67,192,729.00                | 67,192,729.00            |
| Youth Polytechnic support grant   | -                            | -                            | -                            | -                            | -                        |
| Abolishment of user fees in health centres and dispensaries   | -                            | -                            | -                            | -                            | -                        |
| Kenya Urban Support Programme   | -                            | -                            | -                            | 2,339,914.85                 | 2,339,914.85             |
| Agriculture Sector Development Support Project (ASDSP)  | -                            | -                            | 9,945,897.00                 | -                            | 9,945,897.00             |
| World Bank-Emergency Locust Response Project (ELRP) State Department of Crop Development                            | -                            | -                            | 29,847,518.00                | 44,295,529.00                | 74,143,047.00            |
| World Bank- Finance of locally led climate action   | -                            | -                            | 11,000,000.00                | 11,000,000.00                | 22,000,000.00            |
| Water and Sanitation Development Project  | -                            | -                            | -                            | -                            | -                        |
| World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development | -                            | -                            | -                            | 20,000,000.00                | 20,000,000.00            |
| <b>Total</b>  | <b>1,390,486,460</b>         | <b>2,003,995,047</b>         | <b>1,938,101,013</b>         | <b>4,460,101,109.80</b>      | <b>9,792,683,630.00</b>  |

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**Annex 2 – Analysis Of Pending Accounts Payable**

| Supplier Of Goods Or Services | Date invoiced/<br>contracted | Particulars  | Original Amount | Balance at the<br>beginning of the<br>year | Addition During<br>the year | Amount paid<br>During the year | Outstanding<br>Balance | Comments |
|-------------------------------|------------------------------|--|-----------------|--|-----------------------------|--------------------------------|------------------------|----------|
|                               |                              |  |                 | a  | b                           | c                              | d=a+b-c                |          |
| Construction Of Buildings     |                              |  |                 |  |                             |                                |                        |          |
| GRADWIN ENTERPRISES           | 28-MAY-21                    | CONSTRUCTION OF<br>KANDEBENE<br>LIVESTOCK MARKET                                       | 858,939.40      | 858,939.40                                 |                             |                                | 858,939.40             | 3564     |
| ROKIBEN SUPPLIERS<br>LIMITED  | 8/5/2019                     | RENOVATION<br>SERVICES OF RUIRI<br>CATTLE DIP  | 118,547.36      | 118,547.36                                 |                             |                                | 118,547.36             | 3564     |
| NATIONAL MUSEUMS OF<br>KENYA. | 18/11/2021                   | CONSTRUCTION OF<br>NCHIRU CULTURAL<br>CENTRE/SHRINE TO<br>NATIONAL MUSEUMS<br>OF KENYA | 10,000,000      | 10,000,000                                 |                             |                                | 10,000,000             | 3572     |
| AYANNEX COMPANY<br>LIMITED    | 22-JUN-22                    | REVOCAION OF THE<br>FINANCE BUILDING   | 12,404,587.65   | 12,404,587.65                              | 5,679,543.90                | 18,084,131.55                  | -                      | 3563     |
| JUGZ AYANNA WORLD<br>LIMITED  | 22-JUN-22                    | PARTATION OF CECM<br>OFFICE  | 2,433,384.00    | 2,433,384.00                               |                             |                                | 2,433,384.00           | 3563     |
| PRICYKAS KENYA LIMITED        | 6/14/2019                    | CONSTRUCTION OF<br>MBUJU DISPENSARY  | 277,530.00      | 277,530.00                                 |                             |                                | 277,530.00             | 3567     |
| CREATIVE SUPPLIES             | 6/28/2019                    | CONSTRUCTION OF<br>MEA DISPENSARY  | 616,116.00      | 616,116.00                                 |                             |                                | 616,116.00             | 3567     |

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|---|------------|---|---------------|---------------|--|--------------|--------------|------|
| DEBRA LIMITED                           | 6/30/2022  | INSTALLATION OF OXYGEN PRODUCTION PLANT                           | 3,062,571.20  | 3,062,571.20  |  |              | 3,062,571.20 | 3567 |
| M/S STARHOTEC SUPPLIERS LIMITED         | 6/30/2022  | RENOVATION OF NTHAMBIRO HEALTH CENTRE                             | 2,545,044.00  | 2,545,044.00  |  |              | 2,545,044.00 | 3567 |
| M/S RIMI CONSTRUCTION COMPANY LIMITED   | 11/9/2021  | CONSTRUCTION OF N THERONE DISPENSARY                              | 2,962,460.00  | 2,962,460.00  |  |              | 2,962,460.00 | 3567 |
| M/S PATONY HOLDINGS LIMITED             | 6/10/2022  | CONSTRUCTION OF KAMBAKIA DISPENSARY                               | 1,399,789.40  | 1,399,789.40  |  | -            | 1,399,789.40 | 3567 |
| KEWA EAST AFRICA LTD.                   | 31/3/2022  | PROPOSED REFURBISHMENT OF CANCER CENTRE AT McTRH                  | 3,467,337.40  | 3,467,337.40  |  |              | 3,467,337.40 | 3567 |
| AMFOK ENTERPRISES LTD.                  | 31/3/2022  | PROPOSED CONSTRUCTION OF WARD BLOCK AT MITUNGUU HOSPITAL          | 4,941,681.17  | 4,941,681.17  |  | 4,716.75     | 4,946,397.92 | 3567 |
| AMFOK ENTERPRISES LTD.                  | 16/6/2023  | PROPOSED RENOVATION OF MBETI DISPENSARY AT MITUNGUU WARD          | 533,822.70    | 533,822.70    |  |              | 533,822.70   | 3567 |
| CHARME SUPPLIES AND CONTRACTORS LIMITED | 5/15/2023  | COMPLETION OF ATHIRU DISPENSARY                                   | 1,499,277.60  | 1,499,277.60  |  |              | 1,499,277.60 | 3567 |
| MZIBALINE LIMITED                       | 16/05/2023 | PROPOSED CONSTRUCTION OF MATERNITY BLOCK AT MACHUNGULU DISPENSARY | 2,959,222.64  | 2,959,222.64  |  |              | 2,959,222.64 | 3567 |
| M/S SAHEL ENGINEERING LIMITED           | 6/30/2022  | CONSTRUCTION OF MALE WARD AT NYAMBENE LEVEL 4                     | 11,402,446.43 | 11,402,446.43 |  | 5,641,724.50 | 5,760,721.93 | 3567 |



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|---|------------|---|--------------|--------------|--------------|--------------|------|
| ATCOST STRUCTURES COMPANY LIMITED             | 31/1/2022  | CONSTRUCTION OF ABLUTION BLOCK AT KMTC MIATHENE CAMPUS                      | 9,918,416.40 | 9,918,416.40 |              | 9,918,416.40 | 3567 |
| CORE BUILD (EA) LTD                           | 31/1/2022  | CONSTRUCTION OF WARD BLOCK AT MUTUATI LEVEL 4 HOSPITAL                      | 6,892,579.20 | 6,892,579.20 |              | 6,892,579.20 | 3567 |
| AKTECH SOLUTIONS LIMITED                      | 18/3/2022  | CONSTRUCTION OF KANGETA WARD BLOCK  | 7,481,697.60 | 7,481,697.60 |              | 7,481,697.60 | 3567 |
| NEDIA LIMITED                                 | 18/3/2022  | CONSTRUCTION OF THEATRE BLOCK AT MIKINDURI HOSPITAL                         | 8,484,858.51 | 8,484,858.51 |              | 8,484,858.51 | 3567 |
| TUMALINK HOLDINGS LIMITED                     | 31/1/2022  | COMPLETION OF MUTUATI HOSPITAL THEATRE                                      | 949,906.60   | 949,906.60   |              | 949,906.60   | 3567 |
| KANS ACTION GENERAL CONSTRUCTION LIMITED      | 31/1/2022  | COMPLETION OF IGARII MATERNITY  | 3,599,000.00 | 3,599,000.00 | 1,092,912.10 | 2,506,087.90 | 3567 |
| GEFLEN CONSTRUCTION LIMITED                   | 18/03/2022 | CONSTRUCTION OF NAARI MARNTERITY  | 3,936,177.00 | 3,936,177.00 |              | 3,936,177.00 | 3567 |
| INFINITE CONSTRUCTION AND ENGINEERING LIMITED | 6/27/2023  | PROPOSED CONSTRUCTION WORKS FOR DENTAL UNIT CENTRE AT MERU LEVEL 5 HOSPITAL | 4,998,377.58 | 4,998,377.58 |              | 4,998,377.58 | 3567 |
| TIMEACK KENYA LIMITED                         | 6/15/2023  | PROPOSED COMPLETION OF NKUGWE DISPENSARY                                    | 999,869.00   | 999,869.00   |              | 999,869.00   | 3567 |
| DOMCHAS HOLDINGS LIMITED                      | 6/21/2023  | PROPOSED CONSTRUCTION OF KIBUCHWA DISPENSARY                                | 999,283.00   | 999,283.00   |              | 999,283.00   | 3567 |

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|                                      |            |   |               |               |  |              |               |      |
|--------------------------------------|------------|---|---------------|---------------|--|--------------|---------------|------|
| NEWSPACE CREATORS LIMITED            | 6/14/2023  | PROPOSED COMPLETION OF MWANIKA DISPENSARY BLOCK                                       | 1,255,166.00  | 1,255,166.00  |  |              | 1,255,166.00  | 3567 |
| ENDAMI TRADING WORLD                 | 6/26/2023  | PROPOSED COMPLETION OF KIGUCHWA DISPENSARY  | 999,296.62    | 999,296.62    |  |              | 999,296.62    | 3567 |
| CHAKOPENKA GENERAL SUPPLIERS LIMITED | 6/19/2023  | PROPOSED COMPLETION OF NDUMURU DISPENSARY   | 1,999,367.00  | 1,999,367.00  |  |              | 1,999,367.00  | 3567 |
| AMEK ENTERPRISES LTD                 | 8/5/2023   | PROPOSED CONSTRUCTION OF AN OUTPATIENT BLOCK AT MIKINDURI SUB-COUNTY HOSPITAL PHASE 1 | 9,977,215.68  | 9,977,215.68  |  |              | 9,977,215.68  | 3567 |
| MERU COUNTY ECDE PROJECT ACCOUNT     | 8/5/2023   | WARD FUND PROJECT FOR FINANCIAL YEAR 2020-2021  | 32,050,000.00 | 32,050,000.00 |  |              | 32,050,000.00 | 3566 |
| PARIMI PROPERTIES LIMITED            | 4/28/2022  | CONSTRUCTION OF MAUA FIRESTATION  | 2,996,251     | 2,996,251     |  |              | 2,996,251     | 3572 |
| PHATKA INTERNATIONAL COMPANY LIMITED | 8-Jul-22   | PHASE 1 PARTITIONING OF LEGAL OFFICES AT THE OLD COUNTY HQ                            | 1,708,332.00  | 1,708,332.00  |  |              | 1,708,332     | 3569 |
| WOOF ENTERPRISES LIMITED             | 17/03/2022 | PROPOSED CONSTRUCTION OF TOILET AND BIODIGESTER AT TIMAU STADIUM                      | 1,861,455.95  | 1,861,455.95  |  |              | 1,861,455.95  | 3568 |
| POWERBASE INTERACTIVE HOLDINGS LTD   | 18/03/2022 | MODERNIZATION AND OPERATIONALIZATION  | 9,817,010.00  | 9,817,010.00  |  | 7,853,608.00 | 1,963,402.00  | 3568 |

**County Government of MERU**

*Meru County Government - Executive*

**Annual Report and Financial Statements for the year ended June 30 2023**

|  |            | OF THE COUNTY  |              |              |  |  |        |   |              |      |
|--|------------|--|--------------|--------------|--|--|--------|---|--------------|------|
|  |            | LANDS REGISTRY   |              |              |  |  |        |   |              |      |
| GRADWIN ENTERPRISES LIMITED            | 28/05/2021 | CONSTRUCTION OF THINYAINE MOTHER AND CHILD HEALTH CLINIC                                 | 1,804,784.00 | 1,804,784.00 |  |  |        |   | 1,804,784.00 | 3568 |
| ELITE CROWN LIMITED                    | 30/06/2023 | PROPOSED LANDS & G.I.S LAB OFFICE REFURBISHMENT WORKS                                    | 473,004.85   | 473,004.85   |  |  |        |   | 473,004.85   | 3568 |
| CHARME SUPPLIERS & CONTRACTORS LIMITED | 2/5/2023   | ADDITIONAL WORKS FOR THE PROPOSED CONSTRUCTION OF PUBLIC TOILET WITH SEPTIC IN MAUA TOWN | 474,857.60   | 474,857.60   |  |  |        |   | 474,857.60   | 3568 |
| TIMCAR AGENCIES                        | 27/01/2022 | PAYMENT FOR CONSTRUCTION OF TOILETS AT ANTUBETWEKIONGO WARD                              | 265,590.00   | 265,590.00   |  |  | 0      | 0 | 265,590.00   | 3571 |
| M/S KANS ACTION GENERAL CO.LTD         | 27/01/2022 | CONSTRUCTION OF A TOILET AT KUNATI MARKET  |              |              |  |  | 253100 |   | 253,100.00   | 3571 |
| KAIKAI TRADING CO.LTD                  | 27/01/2022 | CONSTRUCTION OF BODABODA SHED AT GACHANKA MARKET IN NTIMA EAST                           | 299,840.00   | 299,840.00   |  |  | 0      | 0 | 299,840.00   | 3571 |
| CHOKERA HOLDINGS LTD                   | 27/01/2022 | CONSTRUCTION OF A MARKET SHED AT KIGUCHWA MARKET   | 1,246,280.80 | 1,246,280.80 |  |  | 0      | 0 | 1,246,280.00 | 3571 |
| M/S ALMRIUM SUPPLIES                   | 27/01/2022 | CONSTRUCTION OF FRESH PROUCEMARKET   |              |              |  |  | 381040 | 0 | 381,040.00   | 3571 |



**County Government of MERU**

**Meru County Government -Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

|                                    |            |                                |              |              |                       |      |
|------------------------------------|------------|--------------------------------|--------------|--------------|-----------------------|------|
| SAHEL ENGINEERING LIMITED          | 24/03/2023 | RENOVATION OF KIANJAI MARKET   | 765,042.70   | 765,042.70   | 765,042.70            | 3571 |
| TIMEACK KENYA LIMITED              | 15/05/2023 | ROOFING SHED AT KINORO MARKET  | 1,279,642.65 | 1,279,642.65 | 1,279,642.65          | 3571 |
| KOTILE GENERAL CONTRACTORS LIMITED | 11/05/2023 | MODERN TOILETS AT TIMAU MARKET | 3,706,516.00 | 3,706,516.00 | 3,706,516.00          | 3571 |
| REMUS AGENCIES LIMITED             | 26/04/2023 | ROOFING SHED AT TIMAU MARKET   | 9,635,139.54 | 9,635,139.54 | 8,607,994.34          | 3571 |
| <b>TOTAL</b>                       |            |                                |              |              | <b>226,294,362.43</b> |      |

**MERU COUNTY EXECUTIVE - (Indicate actual name of the County Executive)**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

| Supplier Of Goods Or Services       | Date invoiced/<br>contracted | Particulars  | Original Amount | Balance at the beginning of the year | Addition During the year | Amount paid During the year | Outstanding Balance | Comments |
|-------------------------------------|------------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
|                                     |                              |  |                 | a                                    | b                        | c                           | d=a+b-c             |          |
| Construction Of Civil Works         |                              |  |                 |                                      |                          |                             |                     |          |
| RANDOM VENTURES LTD                 | 30.06.2023                   | CIVIL WORKS AT KAGURU FISH POND,IMENTI NORTH FISH FARM AND KITHIMA FISH FARM                 | 2,246,490       | 2,246,490                            |                          |                             | 2,246,490           | 3564     |
| ALSEDOX CONSULTANCY LTD             | 30.06.2023                   | RENOVATION WORKS AT MUKAMI DAIRY   | 598,936.80      | 598,936.80                           |                          |                             | 598,936.80          | 3564     |
| BEKALI SERVICES                     | 30.06.2023                   | PROPOSED RENOVATION WORKS FOR WATER PANS AT MBATARU - TIGANIA EAST, RURAAYA - IGEMBE CENTRAL | 2,998,774.97    |                                      | 2,998,774.97             |                             | 2,998,774.97        | 3564     |
| KANS ACTION GENERAL                 | 14/10/2015                   | LEVELLING AND GRADING OF REENYA PRIMARY SCHOOL   | 195,657         | 195,657                              |                          |                             | 195,657             | 3572     |
| M/S ANTHOOPI MECHANICAL ENGINEERING | 30.06.2023                   | MECHANICAL WORKS AT KINORU STADIUM   | 7,607,391.00    | 7,607,391.00                         |                          | 5,108,479.00                | 2,498,912           | 3572     |
| NKUBU VOCATIONAL TRAINING CENTRE    | 30.06.2023                   | EXTRA WORKS AT MYS TRAINING CENTRE AT IGOJI  | 373,508         | 373,508                              |                          |                             | 373,508             | 3572     |
| M/S KININGI INSIGHTS LTD            | 24/03/2023                   | PROPOSED RENOVATIONS AT MAUA STADIUM   | 4,998,250.92    | 4,998,250.92                         |                          |                             | 4,998,250.92        | 3572     |
| JUFAH INVESTMENTS LIMITED           | 22/06/2022                   | ROUTINE MAINTAINANCE OF VARIOUS ROADS IN ANTUBETWE,KIONGO,KIUTINE AND KIANJAI MKTS           | 3,948,950.00    | 3,948,950.00                         |                          | 1,052,538.65                | 2,896,411.35        | 3568     |

**County Government of MERU**

**Meru County Government -Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

|  |           |   |               |  |  |         |               |              |            |  |  |      |
|--|-----------|---|---------------|--|--|---------|---------------|--------------|------------|--|--|------|
| NKUBU                                  | 9/10/2020 | RELOCATION OF NYS   | 323,930.00    |  |  |         |               |              | 323,930.00 |  |  | 3568 |
| VOCATIONAL CENTRE                      |           | DORMITORY AND FENCING AT THE MUNICIPAL COURT DITE                       |               |  |  |         |               |              | 323,930.00 |  |  |      |
| DENKEN BUILDING & CONSTRUCTION LIMITED | 2/5/2023  | PROPOSED FIXED BOUNDARY SURVEY AND PLOT BEACONING WITHIN LAARE TOWNSHIP | 3,699,112.40  |  |  |         | 3,699,112.40  |              |            |  |  | 3568 |
| LUGZ AYANNA WORLD LIMITED              | 9/12/2022 | PROPOSED DEPUTY GOVERNOR EXTERNAL WORKS                                 | 1,717,190.00  |  |  |         | 1,717,190.00  |              |            |  |  | 3568 |
| ABBEY CONSTRUCTION COMPANY LIMITED     | 9/12/2022 | CONSTRUCTION OF NGATHU SMALL DAM  | 49,712,607.00 |  |  |         | 49,712,607.00 |              |            |  |  | 3565 |
| GLAKIM INVESTMENT LIMITED              | 9/12/2022 | EQUIPPING OF SOLAR POWERED PUMP AT MACHAKA BOREHOLE-KIBIRICHIA          | 4,347,500.00  |  |  |         | 4,347,500.00  |              |            |  |  | 3565 |
| MUKEFA INVESTMENT LIMITED              | 9/12/2022 | EQUIPPING OF SOLAR POWERED PUMP AT MUKULULU BOREHOLE-KANGETA            | 4,398,000.00  |  |  |         | 4,398,000.00  |              |            |  |  | 3565 |
| MBARUA INVESTMENTS LIMITED             | 2-FEB-22  | CONSTRUCTION WORKS FOR TUMUTUMU INTAKE                                  | 4,999,481.00  |  |  |         |               | 4,999,481.00 |            |  |  | 3565 |
| NKOMO COMPANY LIMITED                  | 2-SEP-22  | CONSTRUCTION OF LUTHIRI INTAKE  | 4,484,327.00  |  |  |         |               | 4,484,327.00 |            |  |  | 3565 |
| BRAVIN INTERNATIONAL LIMITED           | 4-APR-22  | CONSTRUCTION OF KARWERA & NTUTUA IRRIGATION PROJECT PHASE I             | 1,757,494.00  |  |  | 1362876 |               | 1,757,494.00 |            |  |  | 3565 |
| MIZPHAH CONTRACTOR                     | 5-NOV-22  | CONSTRUCTION WORKS FOR GIKUI MWERU WATER PROJECT                        | 4,119,563.00  |  |  |         |               | 4,119,563.00 |            |  |  | 3565 |
| SUPAZEL VISION ACHIEVERS LTD           | 29-JUN-16 | DRAINAGE WORKS  | 1,594,010.00  |  |  |         |               | 1,594,010.00 |            |  |  | 3570 |
| LEGOX COMPANY LTD                      | 10-APR-17 | GRAVELLING WORKS MAIN ROAD-LEVY PRY SCHOOL I                            | 527,500.00    |  |  |         |               | 527,500.00   |            |  |  | 3570 |

**County Government of MERU**  
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**Annual Report and Financial Statements for the year ended June 30 2023**

|                                |           | KIANJAI |   |              |  |  |  |  |  |  |              |      |
|--------------------------------|-----------|---------|---|--------------|--|--|--|--|--|--|--------------|------|
| TECHPLODE COMPANY LTD          | 12-MAR-19 |         | ROAD ACCESS AND SPOT IMPROVEMENT SERVICES   | 396,213.80   |  |  |  |  |  |  | 396,213.80   | 3570 |
| BENNY BUILDING CONTRACTORS LTD | 18-MAY-14 |         | DRAINAGE WORKS  | 1,784,992.00 |  |  |  |  |  |  | 1,784,992.00 | 3570 |
| AMWARIS CO LTD                 | 28-MAY-18 |         | GRADING AND GRAVELLING WORKS IN ABOGETA EAST WARD   | 1,526,052.50 |  |  |  |  |  |  | 1,526,052.50 | 3570 |
| MOTECH LOGISTICS LTD           | 13-MAY-19 |         | SURVEY WORKS IN KIANJAI MARKETS   | 172,800.00   |  |  |  |  |  |  | 172,800.00   | 3570 |
| GLAKIM INVESTMENTS LTD         | 9-MAR-20  |         | ROAD OPENING AND DRAINAGE WORKS IN NAATHU WARD  | 3,546,942.00 |  |  |  |  |  |  | 3,546,942.00 | 3570 |
| TANIF INVESTMENT LIMITED       | 8-JAN-20  |         | GRADING AND GRAVELLING WORKS IN NTUNENE WARD  | 2,997,600.00 |  |  |  |  |  |  | 2,997,600.00 | 3570 |
| LACHORO CONSTRUCTION LTD       | 11-FEB-22 |         | CONSTRUCTION OF MURERA BRIDGE IN ATHIRU RUUJINE WARD  | 3,374,246.30 |  |  |  |  |  |  | 3,374,246.30 | 3570 |
| SADOP CONSTRUCTION LTD         | 28-FEB-22 |         | GRADING AND GRAVELLING WORKS OF KATHIMA-GITURA-KILALAI ROAD IN MAUA WARD                    | 1,899,300.00 |  |  |  |  |  |  | 1,899,300.00 | 3570 |
| ERMSON COMPANY LIMITED         | 28-FEB-22 |         | ROAD OPENING AND GRADING WORKS OF MIUNE, ATUBATHIA NDOMORO, IRINDIE ROADS IN ANTUAMBUI WARD | 1,399,005.00 |  |  |  |  |  |  | 1,399,005.00 | 3570 |
| NKOMO COMPANY LIMITED          | 28-FEB-22 |         | ROAD OPENING, GRADING AND DRAINAGE WORKS IN SPECIAL WARD                                    | 3,120,885.00 |  |  |  |  |  |  | 3,120,885.00 | 3570 |
| MBARUA INVESTMENT LIMITED      | 28-FEB-22 |         | GRADING AND COMPLETION OF RUGENE BRIDGE DECK WORKS IN NYAKI EAST WARD                       | 2,433,615.25 |  |  |  |  |  |  | 2,433,615.25 | 3570 |

**County Government of MERU**  
**Meru County Government -Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

|                               |           |   |               |               |  |               |      |
|-------------------------------|-----------|---|---------------|---------------|--|---------------|------|
| KIRIMARA GENERAL AGENCIES     | 28-JAN-22 | DRAINAGE WORKS IN NTUNENE WARD IGEMBE NORTH SUB COUNTY                                | 2,570,796.40  | 2,570,796.40  |  | 2,570,796.40  | 3570 |
| SUPATRACK VENTURES LTD        | 15-FEB-22 | DOZER WORKS IN MWANGANTHIA  | 2,991,985.00  | 2,991,985.00  |  | 2,991,985.00  | 3570 |
| SUPATRACK VENTURES LTD        | 15-FEB-22 | EMERGENCY WORKS IN MWANGANTHIA  | 1,997,480.15  | 1,997,480.15  |  | 1,997,480.15  | 3570 |
| MECHANICAL AND TRANSPORT FUND | 9-SEP-21  | HIRE OF VEHICLES, PLANT AND EQUIPMENT PHASE 2   | 30,000,000.00 | 30,000,000.00 |  | 30,000,000.00 | 3570 |
| TWIRIKA COMPANY LTD           | 30-JUN-21 | ROAD OPENING, GRADING, GRAVELLING AND COMPACTION OF VARIOUS ROADS IN AKITHI WARD      | 3,733,200.00  | 3,733,200.00  |  | 3,733,200.00  | 3570 |
| SADOP CONSTRUCTION LTD        | 24-MAR-22 | ROAD OPENING AND GRADING IN ATHIRU GAITI WARD   | 3,871,400.00  | 3,871,400.00  |  | 3,871,400.00  | 3570 |
| KINNE HEADWAY LIMITED         | 28-FEB-22 | UPGRADING OF TUSKYS PIG AND WHISTLE OFFSET PARKING TO PAVED STANDARDS II              | 1,181,050.00  | 1,181,050.00  |  | 1,181,050.00  | 3570 |
| MEDABS ENTERPRISES LIMITED    | 11-FEB-22 | ROAD OPENING, GRADING, GRAVELLING AND PROTECTION WORKS IN RUIRI WARD                  | 4,972,173.00  | 4,972,173.00  |  | 4,972,173.00  | 3570 |
| PATRILO ENTERPRISES LIMITED   | 19-APR-22 | GRADING AND GRAVELLING WORKS IN KIEGOI WARD   | 4,497,448.00  | 4,497,448.00  |  | 4,497,448.00  | 3570 |
| PETALWAYS VENTURES LIMITED    | 7-JUL-22  | ROAD OPENING AND GRADING WORKS IN ANTUAMBUI WARD                                      | 497,800.00    | 497,800.00    |  | 497,800.00    | 3570 |
| JAVIC ENGINEERING COMPANY     | 28-DEC-21 | ROAD OPENING, GRADING AND GRAVELLING WORKS KWA JOSHUA-KALILI-MPURIE NE ROAD ANTUAMBUI | 6,973,467.00  | 6,973,467.00  |  | 6,973,467.00  | 3570 |



**County Government of MERU**

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|                                     |           |  |               |               |               |               |      |
|-------------------------------------|-----------|--|---------------|---------------|---------------|---------------|------|
| PLATCOM CONSTRUCTION LIMITED        | 11-FEB-22 | GRADING AND GRAVELLING OF MAITEI-MURUGUMA IN KIIRUA NAAARI WARD  | 2,819,502.00  | 2,819,502.00  | 2,819,502.00  | 2,819,502.00  | 3570 |
| LIMS COMPANY LIMITED                | 11-FEB-22 | ROAD PROTECTION WORKS IN KANGETA WARD  | 1,984,690.00  | 1,984,690.00  | 1,984,690.00  | 1,984,690.00  | 3570 |
| BREAL COMPANY LIMITED               | 11-FEB-22 | DRIFT WORKS IN KARAMA WARD   | 1,434,027     | 1,434,027     | 1,434,026.80  | 1,434,026.80  | 3570 |
| STERJO LIMITED                      | 11-FEB-22 | GRADING AND GRAVELLING WORKS OF KWA NGEERA-TRANSFORMER-ABUNTU QUARRY WORKS IN NKOMO WARD   | 1,497,312.00  | 1,497,312.00  | 1,497,312.00  | 1,497,312.00  | 3570 |
| MECHANICAL AND TRANSPORT FUND       | 11-FEB-22 | HIRE OF EQUIPMENTS FOR ROUTINE ROAD MAINTENANCE  | 15,000,000.00 | 15,000,000.00 | 15,000,000.00 | 15,000,000.00 | 3570 |
| BAINANGA CONSTRUCTION LIMITED       | 11-FEB-22 | ROAD OPENING AND GRADING WORKS OF VARIOUS ROADS IN AKACHIU WARD  | 2,945,191.00  | 2,945,191.00  | 2,945,191.00  | 2,945,191.00  | 3570 |
| LITIVOM ENGINEERING COMPANY LIMITED | 11-FEB-22 | MUKETHA BOX CULVERTS IN KIBIRICHIA WARD  | 4,988,500.00  | 4,988,500.00  | 4,988,500.00  | 4,988,500.00  | 3570 |
| GUMMI BALLO CONTRACTORS LIMITED     | 11-FEB-22 | GRADING & GRAVELLING OF KWA MUNGANIA NKANDO ROAD IN KIIRUA NAAARI WARD DRAINAGE WORKS OF ANTUAMBUI-KIGURU, IKUU-IRIMBA -N THERONE ROAD | 4,977,658.14  | 4,977,658.14  | 4,977,658.14  | 4,977,658.14  | 3570 |
| DAROL CONTRACTORS KENYA LIMITED     | 11-FEB-22 | CONSTRUCTION OF NKUNGURU KIANTHANGE BRIDGE IN IGOJI EAST WARD  | 4,997,574.00  | 4,997,574.00  | 4,997,574.00  | 4,997,574.00  | 3570 |

**County Government of MERU**

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**Annual Report and Financial Statements for the year ended June 30 2023**

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| NICLAW BUILDING AND CONSTRUCTION LIMITED   | 11-FEB-22 | ROAD OPENING, GRADING GRAVELLING AND DRAINAGE WORKS OF, KATHERA-KATHERA TEA BUYING CENTRE IN KIEGOI WARD           | 4,939,450.00 | 4,939,450.00 | 4,939,450.00 | 4,939,450.00 | 3570 |
| JUSTIN GENERAL CONTRACTORS COMPANY LIMITED | 11-FEB-22 | KIRINDARA PRIMARY-KWA KALIBA NTOBUINE IN NTUNENE WARD  | 495,480.00   | 495,480.00   | 495,480.00   | 495,480.00   | 3570 |
| GOOD EARTH INDUSTRIAL CO LIMITED           | 11-FEB-22 | CULVERTS AND DRAINAGE WORKS IN KAONGO GATUNE ROAD IN MWANGATHIA WARD   | 1,994,220.00 | 1,994,220.00 | 1,994,220.00 | 1,994,220.00 | 3570 |
| MAYFORD INVESTMENTS LTD                    | 11-FEB-22 | GRADING, GRAVELLING AND DRAINAGE WORKS OF KATHAENE-IRIDI AND BAIMULA-KARIUNGU ROAD IN ANTUAMBUI WARD.              | 3,989,200.00 | 3,989,200.00 | 3,989,200.00 | 3,989,200.00 | 3570 |
| PROCOM KENYA LIMITED                       | 11-FEB-22 | GRADING AND GRAVELLING OF MENANY BYPASS ANGELIC ROAD IN MUNICIPALITY   | 2,998,000.00 | 2,998,000.00 | 2,998,000.00 | 2,998,000.00 | 3570 |
| KINNE HEADWAY LIMITED                      | 11-FEB-22 | EMERGENCY DRAINAGE AND GRAVELLING OF KINORU STADIUM MILIMANI MATERNITY HOSPITAL ROAD IN MUNICIPALITY WARD          | 1,305,696.00 | 1,305,696.00 | 1,305,696.00 | 1,305,696.00 | 3570 |
| NGAKIDAH INVESTMENT LTD                    | 11-FEB-22 | GRADING AND GRAVELLING OF KIIGENE CABRO TO GATIA JUNCTION  | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | 3570 |
| UNFIED STRUCTURES                          | 11-FEB-22 | ROAD OPENING, GRADING GRAVELLING AND DRAINAGE WORKS OF, ANTUAMBUI KIGURU IKUU IRIMBA N THERONE ROAD IN KANUNI WARD | 2,899,100.00 | 2,899,100.00 | 2,899,100.00 | 2,899,100.00 | 3570 |

**County Government of MERU**

**Meru County Government -Executive**

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|                                       |           |   |              |              |              |      |
|---------------------------------------|-----------|---|--------------|--------------|--------------|------|
| SUN ENERGY POWER & ELECTRICAL SYSTEMS | 11-FEB-22 | INSTALLATION OF FLOODLIGHTS IN KIIRUA NAARI TIMAU WARD  | 3,096,975.52 | 3,096,975.52 | 3,096,975.52 | 3570 |
| PRIMEPATH DEVELOPMENT LIMITED         | 11-FEB-22 | GRADING AND GRAVELLING WORKS IN KANUNI WARD   | 2,899,459.93 | 2,899,459.93 | 2,899,459.93 | 3570 |
| MECO DESIGNS AND CONSTRUCTION LIMITED | 11-FEB-22 | SUPPLY OF REPAIR MATERIALS FOR FLOODLIGHTS  | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 3570 |
| SUPATRACK ADVENTURES LTD              | 11-FEB-22 | ROUTINE MAINTENANCE OF KIIRUA NAIRI ROAD  | 1,997,985.00 | 1,997,985.00 | 1,997,985.00 | 3570 |
| PRIMEPATH DEVELOPMENT LIMITED         | 11-FEB-22 | KITHANIRO BRIDGE IN KANUNI WARD   | 8,943,395.00 | 8,943,395.00 | 8,943,395.00 | 3570 |
| KANS ACTION GENERAL CONSTRUCTION      | 11-FEB-22 | FOOT BRIDGE   | 1,789,576.81 | 1,789,576.81 | 1,789,576.81 | 3570 |
| ASYCON AGENCIES LIMITED               | 11-FEB-22 | GRADING GRAVELLING AND DRAINAGE WORKS OF KARARIA KIBACHA ROAD IN NYAKI WEST WARD                    | 4,959,289.39 | 4,959,289.39 | 4,959,289.39 | 3570 |
| PATWIN INTERNATIONAL LIMITED          | 11-FEB-22 | ROAD OPENING, GRADING, GRAVELLING AND DRAINAGE WORKS OF MENWE PRY-GACECE, AND MWENJE KITHIINO ROADS | 2,990,000.00 | 2,990,000.00 | 2,990,000.00 | 3570 |
| DAROL CONTRACTORS KENYA LIMITED       | 11-FEB-22 | ROAD OPENING, GRADING AND GRAVELLING WORKS IN NKUMBI-NTAKANI-KIRACHA-MIRURI IN IGOJI EAST WARD      | 1,990,000.00 | 1,990,000.00 | 1,990,000.00 | 3570 |
| ROMNET LTD                            | 11-FEB-22 | GRADING, GRAVELLING AND DRAINAGE WORKS OF TIMAU MARKET LOOP ROADS IN TIMAU WARD                     | 2,974,743.44 | 2,974,743.44 | 2,974,743.44 | 3570 |

**County Government of MERU**

*Meru County Government -Executive*

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|  |            |  |              |              |              |              |              |   |      |
|--|------------|--|--------------|--------------|--------------|--------------|--------------|---|------|
| CHARME SUPPLIERS AND CONTRACTORS LIMITED | 11-FEB-22  | ROUTINE MAINTENANCE OF KALERENE-KABULELE ROAD IN ATHIRU GAITI WARD   | 1,468,300.00 |              | 1,468,300.00 |              | 1,468,300.00 |   | 3570 |
| SUPAZEL VISION ACHIEVERS                 | 11-FEB-22  | CONSTRUCTION   | 995,280.00   | 995,280.00   | 0            | 0            | 995,280.00   | 0 | 3571 |
| PUSAM TECH LTD                           | 17/03/2022 | PROCUREMENT PROCESS FOR PROPOSED ALTERATIONS AND INSTALLATION OF STEEL GRILLS ON MARITATI MARKET PERIMETER WALLING | 2,257,400.00 | 2,257,400.00 | 0            | 0            | 2,257,400.00 | 0 | 3571 |
| SET POINT ENTERPRISES LTD                | 17/03/2022 | INSTALLATION OF FLOOD LIGHTS AT NKUBU MARIGITI MARKET  | 287,614.80   | 287,614.80   | 0            | 0            | 287,614.80   | 0 | 3571 |
| MUKEFA INVESTMENTS LTD                   | 2/6/2022   | PROCUREMENT PROCESS FOR PROPOSED REPAIRS AND MAINTENANCE OF VARIOUS MARKETS IN IMENTI REGION                       | 1,599,900.00 | 0            | 0            | 1,599,900.00 | 1,599,900.00 | 0 | 3571 |
| NJEMTER AGENCIES LIMITED                 | 5/5/2022   | PROCUREMENT PROCESS OF PROPOSED CONSTRUCTION OF BODABODA SHED AT KATHELWA MARKET IN AKIRANGONDU                    | 349,736.52   | 0            | 0            | 349,736.52   | 349,736.52   | 0 | 3571 |
| WACIAMA COMPANY LIMITED                  | 22/03/2022 | PROCUREMENT PROCESS FOR CONSTRUCTION OF ROOFING SHEDS AND MURRAMING OF KAMACHEGE MARKET                            | 3,979,681.60 | 0            | 0            | 3,979,681.60 | 3,979,681.60 | 0 | 3571 |
| TIMCAR AGENCIES                          | 16/05/2022 | PROCUREMENT PROCESS FOR PROPOSED REPAIRS AND MAINTENANCE OF VARIOUS MARKETS IN IGEMBE REGION                       | 1,698,000    | 0            | 0            | 1,698,000    | 1,698,000    | 0 | 3571 |
| ZEAL TOP LOGISTICS                       | 21/04/2022 | PROPOSED ALTERATIONS AND INSTALLATION OF STEEL GRILLS AT KITHIRUNE MARKET PERIMETER WALL                           | 2,199,738.70 | 0            | 0            | 2,199,738.70 | 2,199,738.70 | 0 | 3571 |

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|------------------------------|------------|---|--------------|--------------|-----------------------|------|
| ORGANIC ENVIROMENTAL LIMITED | 3/5/2023   | GRAVELLING OF ACCESS ROAD, LANDSCAPING & GAZEBOS AT ABORETUM                | 7,210,015.10 | 7,210,015.10 | 7,210,015.10          | 3571 |
| BONUS VENTURES (K) LIMITED   | 24/03/2023 | PERIMETER WALL AT MURINGENE MARKET  | 4,724,563.05 | 4,724,563.05 | 4,724,563.00          | 3571 |
| KARINJU INVESTMENTS LIMITED  | 20/03/2023 | PERIMETER WALL FENCING AT ANTUBOCHIU MARKET                                 | 4,587,800.00 | 4,587,800.00 | 4,587,800.00          | 3571 |
| ORGANIC ENVIROMENTAL LIMITED | 24/04/2023 | NATURE TRAIL AND LAKE NKUNGA LANDSCAPING WORKS                              | 8,736,192.00 | 8,736,192.00 | 8,736,192.00          | 3571 |
| OGNET GLOBAL TRADING LIMITED | 27/06/2023 | CONSTRUCTION OF CHAINLINK, FENCING, LEVELLING AND GRAVELLING KIANJAI MARKET | 797,150.84   | 797,150.84   | 797,150.84            | 3571 |
| TEN FENCES AFRICA            | 27/06/2023 | BOUNDARY WALL AND MARKET ROOF AT KATHERI MARKET                             | 607,060.00   | 607,060.00   | 607,060.00            | 3571 |
| <b>TOTAL</b>                 |            |   |              |              | <b>351,094,372.81</b> |      |

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| SUPPLIER OF GOODS OR SERVICES                  | DATE INVOICED/ CONTRACTED | PARTICULARS  | ORIGINAL AMOUNT | BALANCE AT THE BEGINNING OF THE YEAR | ADDITION DURING THE YEAR | AMOUNT PAID DURING THE YEAR | OUTSTANDING BALANCE | COMMENTS |
|--|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| <b>SUPPLY OF GOODS</b>                         |                           |  |                 |                                      |                          |                             |                     |          |
| KENYA ANIMAL GENETICS RESOURCE CENTRE          | 18-JAN-21                 | BEING PAYMENT TO FACILITATE SUPPLY OF SEXED BULL SEMEN             | 10,200,000.00   | 10,200,000.00                        |                          |                             | 10,200,000.00       | 3564     |
| BRIT CONSTRUCTION COMPANY LIMITED              | 30-06-2023                | PROCUREMENT OF FISH POND LINERS                                    | 495,420.00      |                                      | 495,420.00               |                             | 495,420.00          | 3564     |
| NEW ENGLAND DEVELOPERS LTD                     | 30-06-2023                | PROCUREMENT OF MODERN BEE HIVES FOR ABOGETA WEST WARD              | 494,000.00      |                                      | 494,000.00               |                             | 494,000.00          | 3564     |
| GIAKI GREENSPA                                 | 30-06-2023                | PROCUREMENT OF GRAFTED AVOCADO SEEDLINGS FOR AKACHIU WARD          | 496,875.00      |                                      | 496,875.00               |                             | 496,875.00          | 3564     |
| MERU CENTRAL DAIRY COOPERATIVE UNION LIMITED   | 30-06-2023                | PROCUREMENT OF IMPORTED BULL SEMEN AND ARTIFICIAL INSEMINATION KIT | 16,949,750.00   |                                      | 16,949,750.00            |                             | 16,949,750.00       | 3564     |
| KUWETU LIMITED                                 | 30-06-2023                | PROCUREMENT OF ONE MONTH OLD CHICKS FOR MUTHARA WARD               | 1,595,100.00    |                                      | 1,595,100.00             |                             | 1,595,100.00        | 3564     |
| RUANK LIMITED                                  | 30-06-2023                | PROCUREMENT OF ONE MONTH OLD CHICKS FOR NYAKI WEST WARD            | 272,803.00      |                                      | 272,803.00               |                             | 272,803.00          | 3564     |
| SIMLAW SEEDS                                   | 30-06-2023                | PROCUREMENT OF MAIZE SEED  | 10,999,800.00   |                                      | 10,999,800.00            |                             | 10,999,800.00       | 3564     |
| KENYA VETERINARY VACCINES PRODUCTION INSTITUTE | 30-06-2023                | PROCUREMENT OF VACCINES  | 2,999,989.00    |                                      | 2,999,989.00             |                             | 2,999,989.00        | 3564     |
| OASIS WELLS VISION CO. LTD                     | 30-06-2023                | PROCUREMENT OF GRAFTED AVOCADO SEEDLINGS FOR AKITHI WARD           | 740,546.00      |                                      | 740,546.00               |                             | 740,546.00          | 3564     |

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|---|------------|--|--------------|--------------|--------------|------|
| JAKARIA TRANSPORTERS LTD                      | 30-06-2023 | PROCUREMENT OF TOGENBURG GOATS FOR NYAKI WEST WARD   | 683,810.00   | 683,810.00   | 683,810.00   | 3564 |
| FOURMILES CO. LTD                             | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN BUURI SUB COUNTY AND PREFABRICATED COW SHEDS          | 1,999,820.00 | 1,999,820.00 | 1,999,820.00 | 3564 |
| PETNASH LTD P.O                               | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IGEMBE SOUTHSUB COUNTY AND PREFABRICATED COW SHEDS    | 1,998,780.00 | 1,998,780.00 | 1,998,780.00 | 3564 |
| REJALLA AGENCIES                              | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IGEMBE SOUTHSUB COUNTY AND PREFABRICATED COW SHEDS    | 1,798,290.00 | 1,798,290.00 | 1,798,290.00 | 3564 |
| EPIC CYCLES MERCHANTS                         | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IGEMBE NORTH SUB COUNTY AND PREFABRICATED COW SHEDS   | 1,797,120.00 | 1,797,120.00 | 1,797,120.00 | 3564 |
| ILLUSTRATORS GENERAL SUPPLIES ENTERPRISES LTD | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN TIGANIA EAST SUB COUNTY AND PREFABRICATED COW SHEDS   | 1,996,970.00 | 1,996,970.00 | 1,996,970.00 | 3564 |
| KICKDOWN TRADING COMPANY LTD                  | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN TIGANIA WEST SUB COUNTY AND PREFABRICATED COW SHEDS   | 1,797,300.00 | 1,797,300.00 | 1,797,300.00 | 3564 |
| BRIMAR HOLDINGS LTD                           | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI NORTH SUB COUNTY AND PREFABRICATED COW SHEDS   | 1,797,480.00 | 1,797,480.00 | 1,797,480.00 | 3564 |
| COAL CARBON LOGISTICS LTD                     | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI CENTRAL SUB COUNTY AND PREFABRICATED COW SHEDS | 1,997,210.00 | 1,997,210.00 | 1,997,210.00 | 3564 |

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|-----------------------------------|------------|--|--------------|--------------|--------------|--------------|------|
| JONELIAS INVESTMENTS LTD          | 30-06-2023 | SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI SOUTH SUB COUNTY AND PREFABRICATED COW SHEDS                           | 1,999,840.00 | 1,999,840.00 | 1,999,840.00 | 1,999,840.00 | 3564 |
| JOSEPH MUTUMA                     | 30-06-2023 | MOTOR REPAIR KITS  | 202,200.00   | 202,200.00   | 202,200.00   | 202,200.00   | 3564 |
| SILVERSPREAD SERVICES STATION LTD | 01-JUN-20  | FUEL   | 441,612.00   | 441,612.00   | 441,612.00   | 441,612.00   | 3564 |
| TOP SMART CO. LTD                 | 14/05/2019 | PROCUREMENT OF TYRES AND TUBES   | 160,000      | 160,000      | 160,000      | 160,000.00   | 3564 |
| FAIR GROUND ENTERPRISES           | 16-MAR-22  | PROCUREMENT OF LAPTOPS   | 449,700      | 449,700      | 449,700      | 449,700      | 3564 |
| BEME LIMITED                      | 11-MAR-22  | PROCUREMENT OF TONERS AND CARTRIDGES   | 540,790      | 540,790      | 540,790      | 540,790      | 3564 |
| NOBILITY LIMITED                  | 05-APR-22  | PROCUREMENT OF OFFICE ITEMS  | 753,290      | 753,290      | 753,290      | 753,290      | 3564 |
| ZEALTOP LOGISTICS AND INVESTMENTS | 21-JUN-22  | PROCUREMENT OF OFFICE STATIONERY   | 691,950.00   | 691,950.00   | 691,950.00   | 691,950.00   | 3564 |
| ADRIDASH GENERAL ENTERPRISES      | 21-JUN-22  | PROCUREMENT OF OFFICE LAPTOPS  | 469,800.00   | 469,800.00   | 469,800.00   | 469,800.00   | 3564 |
| NYIPOLA PROFESSIONAL              | 21-JUN-22  | PAYMENT FOR SUPPLY OF MOTORBIKES AND HEAVY DUTY REFLECTIVE JACKETS FOR ATHIRU RUUJINE WARD                               | 1,503,100    | 1,503,100    | 1,503,100    | 1,503,100    | 3572 |
| HAFARO ENTERPRISE LTD.            | 10/5/2022  | PAYMENT FOR SUPPLY OF PLASTIC CHAIRS AT ABOTHUGUCHI WEST WARD  | 1,049,600    | 1,049,600    | 1,049,600    | 1,049,600    | 3572 |
| BRAND-IT ENTERPRISE               | 6/6/2022   | PAYMENT FOR SUPPLY OF MOTORBIKES, PUBLIC ADDRESS SYSTEM, WATER TANKS, CARWASH MACHINES, TENTS AND CHAIRS AT IGEMBE EAST. | 2,999,200    | 2,999,200    | 2,999,200    | 2,999,200    | 3572 |
| LECAMON LIMITED                   | 29/03/2022 | PROCUREMENT OF SPORTS EQUIPMENT FOR TIMAU WARD   | 952,400      | 952,400      | 952,400      | 952,400      | 3572 |

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|                                       |            |   |              |              |              |              |      |
|---------------------------------------|------------|---|--------------|--------------|--------------|--------------|------|
| RAPTAS MEDIA LTD                      | 27/04/2022 | PROCUREMENT OF SPORTS EQUIPMENT FOR KIBIRICHIA WARD                             | 500,250      | 500,250      | 500,250      | 500,250      | 3572 |
| DREZINAH COMPANY LTD                  | 15/03/2022 | PROCUREMENT OF SPORTS EQUIPMENT FOR KISIMA WARD                                 | 565,250      | 565,250      | 565,250      | 565,250      | 3572 |
| KHEB BUILDINGS & CONSTRUCTION COMPANY | 5/4/2022   | PROCUREMENT OF SPORTS EQUIPMENT FOR KIANJAI WARD                                | 478,940      | 478,940      | 478,940      | 478,940      | 3572 |
| HAMZKOMBEZ AGENCIES                   | 28/01/2022 | PROCUREMENT OF SPORTS EQUIPMENT FOR NKUENE WARD                                 | 925,300      | 925,300      | 925,300      | 925,300      | 3572 |
| MATEAS COMPANY LTD                    | 29/06/2016 | SUPPLY OF COMPUTER AND OFFICE EQUIPMENTS  | 664,700      | 664,700      | 664,700      | 664,700      | 3572 |
| ALPHA TECH & LAB                      | 19/04/2017 | SUPPLY OF LAWN MOWER AND RAKES  | 625,200      | 625,200      | 625,200      | 625,200      | 3572 |
| MOOHNAITS INVESTMENTS                 | 30/06/2018 | PURCHASE OF SPORTS EQUIPMENTS FOR GAMES DPT                                     | 432,860      | 432,860      | 432,860      | 432,860      | 3572 |
| REMBOYA CONSTRUCTION                  | 4/5/2019   | PAYMENT OF SUPPLY OF MEAT   | 412500       | 412500       | 412,500      | 412,500      | 3572 |
| TAJAAWA AGENCIES LTD.                 | 13/05/2022 | PAYMENT FOR SUPPLY OF STAFF CHOIR UNIFORMS.                                     | 295,200      | 295,200      | 295,200      | 295,200      | 3572 |
| RUSKIN LIMITED                        | 7/4/2022   | PROCUREMENT OF GOVERNORS CUP SPORTS EQUIPMENT                                   | 2,860,100    | 2,860,100    | 2,860,100    | 2,860,100    | 3572 |
| OPERANDS SYSTEMS LIMITED              | 7/4/2022   | PAYMENT OF SUPPLIES COMPUTER ELECTRONICS  | 386,500.00   | 386,500.00   | 386,500.00   | 386,500.00   | 3563 |
| SQUANTAM ENTERPRISES LTD              | 10-MAY-18  | PAYMENT OF PROCUREMENT OF LAPTOPS   | 417,242      | 417,242      | 417,242      | 417,242      | 3563 |
| CLARY STARS                           | 7/4/2022   | PROCUREMENT OF OFFICE LAPTOPS   | 448,500.00   | 448,500.00   | 448,500.00   | 448,500.00   | 3563 |
| CLARY STARS                           | 7/4/2022   | PROCUREMENT OF FILING CABINETS  | 274,550.00   | 274,550.00   | 274,550.00   | 274,550.00   | 3563 |
| PARKS COMPANY LIMITED                 | 7/4/2022   | SUPPLY OF PRINTERS AND TVS  | 550,000.00   | 550,000.00   | 550,000.00   | 550,000.00   | 3563 |
| BUILDISA EAST AFRICA LTD.             | 5/5/2023   | SUPPLY, INSTALLATION, TESTING & COMMISSIONING OF LV BOARD AT KANYAKINE HOSPITAL | 8,958,007.20 | 8,958,007.20 | 8,958,007.20 | 8,958,007.20 | 3567 |

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|--|------------|--|---|--------------|--------------|--------------|--------------|--|--------------|------|
| ALTRON INVESTMENTS                                 | 18/03/2022 |  | PURCHASE OF SURGICAL MASKS  | 767,000.00   | 767,000.00   | 767,000.00   |              |  | 767,000.00   | 3567 |
| SNOWPEAK REFRIGERATION AND GENERAL CONTRACTORS LTD | 23/06/2021 |  | SUPPLY, DELIVERY, INSTALLATION, TESTING AND COMMISSIONING OF AIR CONDITIONING AND MECHANICAL VENTILATION WORKS AT METRH | 6,545,800    | 6,545,800    | 6,545,800    |              |  | 6,545,800.00 | 3567 |
| CASHADI LOGISTICS                                  | 17-MAR-22  |  | PROCUREMENT OF FOODSTUFFS   | 548,167.00   | 548,167.00   | 548,167.00   |              |  | 548,167.00   | 3567 |
| PUSAM TECH LIMITED                                 | 16/03/2022 |  | FOODSTUFFS FOR 3RD QUARTER TIGANIA WEST   | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 |              |  | 3,000,000.00 | 3567 |
| NANDA ENTERPRISES                                  | 14/4/2023  |  | PROCUREMENT OF UNIFORMS AND CLOTHING  | 2,053,750.00 | 2,053,750.00 |              | 2,053,750.00 |  | 2,053,750.00 | 3567 |
| DOKI GENERAL SUPPLIES COMPANY LIMITED              | 28/03/2022 |  | FOODSTUFFS FOR 3RD QUARTER IGEMBE SOUTH   | 2,999,950.00 | 2,999,950.00 | 2,999,950.00 |              |  | 2,999,950.00 | 3567 |
| LUGZ AYANNA WORLD LIMITED                          | 24/06/2022 |  | PROCUREMENT OF OFFICE CABINETS  | 399,000.00   | 399,000.00   | 399,000.00   |              |  | 399,000.00   | 3567 |
| CLARY STARS  | 29/06/2022 |  | PROCUREMENT OF MILK   | 2,994,000.00 | 2,994,000.00 | 2,994,000.00 |              |  | 2,994,000.00 | 3567 |
| LIDERLIK COMPANY LIMITED                           | 23/03/2022 |  | FOODSTUFFS FOR 3RD QUARTER BUURI SUBCOUNTY  | 1,753,400.00 | 1,753,400.00 | 1,753,400.00 |              |  | 1,753,400.00 | 3567 |
| LIMBUKU BOOKSHOP                                   | 4-AUG-22   |  | FOODSTUFFS FOR 3RD QUARTER IGEMBE CENTRAL AND IGEMBE NORTH SC   | 2,999,925.00 | 2,999,925.00 | 2,999,925.00 |              |  | 2,999,925.00 | 3567 |
| CLARY STARS  | 18/03/2022 |  | PROCUREMENT OF MILK   | 1,923,768.00 | 1,923,768.00 | 1,923,768.00 |              |  | 1,923,768.00 | 3567 |
| EMEREMM TRADING LIMITED                            | 13/05/2019 |  | PROCUREMENT OF TOILETRIES   | 115,100.00   | 115,100.00   | 115,100.00   |              |  | 115,110.00   | 3566 |
| PELT SECURITY SERVICES LTD                         | 6/5/2022   |  | PROCUREMENT OF ITEMS FOR NAAATHU WARD   | 594,100.00   | 594,100.00   | 594,100.00   |              |  | 594,100.00   | 3566 |
| JOMEX INTERNATIONAL LTD                            | 4/4/2022   |  | PROCUREMENT OF ITEMS FOR IGEMBE EAST WARD   | 495,720.00   | 495,720.00   | 495,720.00   |              |  | 495,720.00   | 3566 |
| FUTURE LINK RESOURCES LIMITED                      | 14/3/2022  |  | PROCUREMENT OF ITEMS FOR ABOGETA EAST WARD  | 579,420.00   | 579,420.00   | 579,420.00   |              |  | 579,420.00   | 3566 |

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| JOMEX INTERNATIONAL LTD                        | 4/4/2022  | PROCUREMENT OF ITEMS FOR IGEMBE EAST WARD                    | 1,477,350.00 | 1,477,350.00 |  |  | 1,477,350.00 |  |  | 3566 |
| IREKIE ENTERPRISES LIMITED                     | 25/4/2022 | PURCHASE OF COMPUTER ACCESSORIES                             | 538,500.00   | 538,500.00   |  |  | 538,500.00   |  |  | 3566 |
| ASENYA HOPE INTERNATIONAL LIMITED              | 4/2/2022  | PROCUREMENT OF TENTS FOR RUIRI RWARERA WARD                  | 2,890,000    | 2,890,000    |  |  | 2,890,000    |  |  | 3566 |
| MORLIDHAR GENERAL SUPPLIES LIMITED             | 5/10/2022 | PROCUREMENT OF TENTS FOR ABOTHUGUCHI WEST WARD               | 1,796,300    | 1,796,300    |  |  | 1,796,300    |  |  | 3566 |
| ASENYA HOPE INTERNATIONAL LIMITED              | 4/2/2022  | PROCUREMENT OF MOTOR BIKES FOR RUIRI RWARERA WARD            | 1,745,000    | 1,745,000    |  |  | 1,745,000    |  |  | 3566 |
| VICONS KENYA LIMITED                           | 4/28/2022 | PROCUREMENT OF PLASTIC WATER TANKS FOR RUIRI RWARERA WARD    | 1,160,120    | 1,160,120    |  |  | 1,160,120    |  |  | 3566 |
| DAKIRTH COMPANY LIMITED                        | 5/20/2022 | PROCUREMENT OF MOTOR BIKES FOR NYAKI EAST WARD               | 870,000      | 870,000      |  |  | 870,000      |  |  | 3566 |
| DOMCHAS HOLDINGS LIMITED                       | 6/2/2022  | PROCUREMENT OF OFFICE STATIONERY                             | 320,000      | 320,000      |  |  | 320,000      |  |  | 3566 |
| KADESH LIMITED                                 | 5/18/2022 | PROCUREMENT OF TENTS AND PLASTIC CHAIRS FOR KISIMA WARD      | 916,000      | 916,000      |  |  | 916,000      |  |  | 3566 |
| KADESH LIMITED                                 | 6/29/2022 | PROCUREMENT OF BODA BODA AND 100-SEATER TENTS FOR TIMAU WARD | 2,713,600    | 2,713,600    |  |  | 2,713,600    |  |  | 3566 |
| MARTGAK LIMITED                                | 30/6/21   | PROCUREMENT OF ITEMS FOR RUIRI RWARERA                       | 1,474,000    | 1,474,000    |  |  | 1,474,000    |  |  | 3566 |
| KIMZMART INVETSMENT LIMITED                    | 25/4/2022 | PROCUREMENT OF ITEMS FOR KIAAGU WARD                         | 992,460.00   | 992,460.00   |  |  | 992,460.00   |  |  | 3566 |
| PELT SECURITY LIMITED                          | 6/5/2022  | PROCUREMENT OF ITEMS FOR ANTUAMBUI WARD                      | 393,990.00   | 393,990.00   |  |  | 393,990.00   |  |  | 3566 |
| LALJI RAMJI FILLING STATION                    | 10/3/2022 | PROCUREMENT OF ITEMS FOR ABOTHUGUCHI WEST WARD               | 2,984,000.00 | 2,984,000.00 |  |  | 2,984,000.00 |  |  | 3566 |
| MATUVIN ENTERPRISES                            | 20/4/2022 | PROCUREMENT OF ITEMS FOR NJIA WARD                           | 499,000.00   | 499,000.00   |  |  | 499,000.00   |  |  | 3566 |
| KHEB BUILDING AND CONSTRUCTION COMPANY LIMITED | 4/22/2022 | PROCUREMENT OF SPORTS ITEMS FOR KARAMA WARD                  | 746,875.00   | 746,875.00   |  |  | 746,875.00   |  |  | 3566 |

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| SKYLINE EXPRESS SERVICES LIMITED     | 6/23/2022 | PROCUREMENT OF MUSIC INSTRUMENTS FOR KIIRUA/NAARI WARD                       | 2,098,400.00 | 2,098,400.00 | 2,098,400.00 |  |  | 2,098,400.00 |  | 3566 |
| SKYLINE EXPRESS SERVICES LIMITED     | 6/23/2022 | PROCUREMENT OF ITEMS FOR KIIRUA /NAARI WARD                                  | 1,884,610.00 | 1,884,610.00 | 1,884,610.00 |  |  | 1,884,610.00 |  | 3566 |
| TECHBUG LIMITED                      | 4/2/2022  | PROCUREMENT OF ITEMS FOR RUIRI RWARERA WARD                                  | 2,434,700.00 | 2,434,700.00 | 2,434,700.00 |  |  | 2,434,700.00 |  | 3566 |
| MARTGAK LIMITED                      | 3/16/2022 | PROCUREMENT OF CAR WASH MACHINES FOR RUIRI RWARERA WARD                      | 1,128,000.00 | 1,128,000.00 | 1,128,000.00 |  |  | 1,128,000.00 |  | 3566 |
| VICONS KENYA LIMITED                 | 4/1/2022  | PROCUREMENT OF SPORTS ITEMS FOR RUIRI RWARERA WARD                           | 490,585.00   | 490,585.00   | 490,585.00   |  |  | 490,585.00   |  | 3566 |
| MARTGAK LIMITED                      | 3/16/2022 | PROCUREMENT OF COMPLETE PUBLIC ADDRESS SYSTEM AND GENERATOR FOR RWARERA WARD | 650,200.00   | 650,200.00   | 650,200.00   |  |  | 650,200.00   |  | 3566 |
| MAUA GLASS MART LIMITED              | 6/29/2022 | PROCUREMENT OF ADDRESS SYSTEM AND MOTORBIKES FOR THAGATHA WARD               | 2,021,800.00 | 2,021,800.00 | 2,021,800.00 |  |  | 2,021,800.00 |  | 3566 |
| ELEBAI INTERNATIONAL COMPANY LIMITED | 6/29/2022 | PROCUREMENT OF ITEMS FOR THAGATHA WARD                                       | 1,980,566.00 | 1,980,566.00 | 1,980,566.00 |  |  | 1,980,566.00 |  | 3566 |
| ELEBAI INTERNATIONAL COMPANY LIMITED | 7/15/2022 | PROCUREMENT OFSPORTS ITEMS FOR THAGATHA WARD                                 | 525,490.00   | 525,490.00   | 525,490.00   |  |  | 525,490.00   |  | 3566 |
| NYIPOLA PROFESSIONAL                 | 7/15/2022 | PROCUREMENT OF ITEMS FOR ATHIRU RUUJINE WARD                                 | 999,770.00   | 999,770.00   | 999,770.00   |  |  | 999,770.00   |  | 3566 |
| PROXITY K LIMITED                    | 6/30/2023 | PURCHASE OF FOOTBALL UNIFORM   | 399,200.00   | 399,200.00   | 399,200.00   |  |  | 399,200.00   |  | 3566 |
| PROXITY K LIMITED                    | 6/30/2023 | PURCHASE OF KITCHEN WARE ITEMS   | 598,560.00   | 598,560.00   | 598,560.00   |  |  | 598,560.00   |  | 3566 |
| TSAVO WEST DEVELOPERS LIMITED        | 6/30/2023 | PURCHASE OF SCHOOL UNIFORM MATERIALS   | 1,198,710.00 | 1,198,710.00 | 1,198,710.00 |  |  | 1,198,710.00 |  | 3566 |
| HAFARO ENTERPRISES LIMITED           | 3/11/2022 | PROCUREMENT OF SANITARY MATERIALS  | 697,299.00   | 697,299.00   | 697,299.00   |  |  | 697,299.00   |  | 3572 |
| PRINT MATT LIMITED                   | 4/7/2022  | PROCUREMENT OF CANONBATTERIES  | 90,000.00    | 90,000.00    | 90,000.00    |  |  | 90,000.00    |  | 3572 |

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| ELDONA GENERAL SUPPLIERS        | 3/11/2022  | SUPPLY OF TYRES                                  | 190,000.00   | 190,000.00   |              | 190,000.00   |   | 3572 |
| SILVERSPREAD SERVICES STATION   | 5/4/2018   | FUEL   | 500,000.00   | 500,000.00   |              | 500,000.00   |   | 3572 |
| DOMINION SUPPLIES               | 3/1/2018   | SUPPLY OF TYRES                                  | 127,575.00   | 127,575.00   |              | 127,575.00   |   | 3572 |
| FAREED COMPANY LIMITED          | 5/23/2022  | PURCHASE OF OFFICE STATIONERIES                  | 905,470.00   | 905,470.00   |              | 905,470.00   |   | 3572 |
| DORYKAN INTERNATIONAL LIMITED   | 6/30/2023  | PROCUREMENT OF SUPPLY OF FIRE EXTINGUISHERS      | 1,897,875.00 |              | 1,897,875.00 |              |   | 3572 |
| SHADICA ENTERPRISES LIMITED     | 24/06/2021 | PROCUREMENT OF UNIFORMS FOR ENFORCEMENT OFFICERS | 716,040.00   | 716,040.00   | 0            | 716,040.00   | 0 | 3569 |
| LAMAK ENTERPRISES LT            | 24/06/2021 | PROCUREMENT OF OFFICE SUPPLIES                   | 1,475,156.00 | 1,475,156.00 | 0            | 1,475,156.00 | 0 | 3569 |
| SAMHAN INNOVATION LIMITED       | 21-MAR-22  | PROCUREMENT OF SIGN BOARDS                       | 1,705,000.00 | 1,705,000.00 |              | 1,705,000.00 |   | 3569 |
| PUSAM TECH LIMITED              | 11-MAR-22  | PRCUREMENT OF LAPTOPS AND ICT EQUIPMENTS         | 85,000.00    | 85,000.00    |              | 85,000.00    |   | 3569 |
| TINGO MARIA INVESTMENT LIMITED  | 8-JUL-22   | PROCUREMENT OF UNIFORMS                          | 1,061,200.00 | 1,061,200.00 |              | 1,061,200.00 |   | 3569 |
| SHANGA ENGINEERING WORKS LTD    | 27/06/2020 | SUPPLY OF SKIP BINS                              | 1,500,000.00 | 1,500,000.00 |              | 1,500,000.00 |   | 3568 |
| TRYJEN AND CO LTD               | 17/03/2022 | BEING PAYMENT FOR SUPPLY OF OFFICE REQUIREMENTS  | 708,380.00   | 708,380.00   |              | 708,380.00   |   | 3568 |
| ALENA INVESTMENTS LIMITED       | 17/03/2022 | BEING PAYMENT FOR SUPPLY OF OFFICE REQUIREMENTS  | 818,500.00   | 818,500.00   |              | 818,500.00   |   | 3568 |
| LAWIS DESIGN LTD                | 3/3/2022   | BEING PAYMENT FOR SUPPLY OF OFFICE STATIONERY    | 418,000.00   | 418,000.00   |              | 418,000.00   |   | 3568 |
| PHATKA INTERNATIONAL LTD        | 3/3/2022   | BEING SUPPLY FOR SANITARY                        | 241,980.00   | 241,980.00   |              | 241,980.00   |   | 3568 |
| NDAMUKA TRADING COMPANY LIMITED | 14/02/2023 | PROCUREMENT OF OFFICE CLEANING MATERIALS         | 936,700      | 936,700      |              | 936,700      |   | 3568 |
| SONNIEX ENTERPRISES             | 14/02/2023 | SUPPLY & DELIVERY OF UPVC PIPES FOR MUNICIPALITY | 499,976.00   |              | 499,976.00   |              |   | 3565 |

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| KARINJU INVESTMENTS LIMITED            | 5/15/2022  | PROCUREMENT OF UPVC PIPES FOR KANGETA WARD                                    | 2,493,593.00 | 2,493,593.00 |              |      | 2,493,593    | 3565 |
| MATUVIN ENTERPRISES                    | 5/15/2022  | PROCUREMENT OF LPDE TANKS PHASE 1 FOR NJIA WARD                               | 1,992,000.00 | 1,992,000.00 |              |      | 1,992,000    | 3565 |
| DUXVENN GLADIATORS                     | 21-JUN-22  | SUPPLY AND DELIVERY OF UPVC PIPES FOR NTIMA EAST                              | 498,631.60   | 498,631.60   |              |      | 498,631.60   | 3565 |
| TINAMURI GENERAL SUPPLIES              | 6-MAY-22   | PROCUREMENT OF UPVC PIPES FOR NYAKI WEST                                      | 1,907,530.00 | 1,907,530.00 |              |      | 1,907,530    | 3565 |
| SUPATRACK ADVENTURES                   | 4-FEB-22   | SUPPLY OF UPVC PIPES FOR MWANGATHIA WARD                                      | 1,498,450    | 1,498,450    |              |      | 1,498,450    | 3565 |
| MAUA MAZ GARAGE                        | 27-JUN-18  | SUPPLY & DELIVERY OF TYRES  | 165,000.00   | 165,000.00   |              |      | 165,000.00   | 3565 |
| MUTINDWA ENTERPRISES LTD               | 13-JUN-19  | SUPPLY OF TYRES AND TUBES   | 1,455,800    | 1,455,800    |              |      | 1,455,800.00 | 3570 |
| BFC HAVEN LIMITED                      | 13-JUN-19  | SUPPLY OF OFFICERS UNIFORM AND ATTIRE   | 709,000      | 709,000      |              |      | 709,000.00   | 3570 |
| PETNASH CONSTRUCTION CO. LTD           | 6/29/2021  | PROCUREMENT FOR THE REPAIR MATERIALS FOR VARIOUS FLOODLIGHTS AND STREETLIGHTS | 2,329,800.00 |              | 1,997,500.00 | 0.00 | 1,997,500.00 | 3570 |
| MERU COUNTY OILS LTD                   | 12/24/2018 | PAYMENT OF FUEL FOR THE DEPARTMENT  | 129,000.00   | 129,000.00   | 0            | 0    | 129,000.00   | 3571 |
| MERU COUNTY OILS LTD                   | 29/11/2019 | PAYMENT OF FUEL FOR THE DEPARTMENT  | 50,015.70    | 50,015.70    | 0            | 0    | 50,015.70    | 3571 |
| RIVERLAND GULF ENERGY SERVICE SATATION | 6/11/2020  | PAYMENT OF FUEL   | 31,604.84    | 31,604.84    | 0            | 0    | 31,604.84    | 3571 |
| EZOH MURAGU GENERAL SUPPLIERS LIMITED  | 14.06.21   |   | 821,000.00   | 821,000.00   | 0            | 0    | 821,000.00   | 3571 |
| PUSAM TECH LIMITED                     | 16-JUN-20  | PROCUREMENT OF LAPTOPS ,PRINTER AND HARD DISK                                 | 518,600.00   | 518,600.00   | 0            | 0    | 518,600.00   | 3571 |
| WHIMWEN ENTERPRISES                    | 14/03/2022 | PROCUREMENT OF OFFICE STATIONNERY   | 699,290.00   | 699,290.00   | 0            | 0    | 699,290.00   | 3571 |
| DOMCHAS HOLDING                        | 6-FEB-22   | PROCUREMENT PROCESS FOR PURCHASE OF GENERAL OFFICE SUPPLIES                   | 254,160      | 254,160      | 0            | 0    | 254,160      | 3571 |



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| SUPPLIER OF GOODS OR SERVICES       | DATE INVOICED/<br>CONTRACTED | PARTICULARS                            | ORIGINAL AMOUNT | BALANCE AT THE BEGINNING OF THE YEAR | ADDITION DURING THE YEAR | AMOUNT PAID DURING THE YEAR | OUTSTANDING BALANCE | COMMENTS |
|-------------------------------------|------------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
|                                     |                              |  |                 |                                      |                          |                             |                     |          |
| SUPPLY OF SERVICES                  |                              |  |                 |                                      |                          |                             |                     |          |
| KAGURU AGRICULTURAL TRAINING CENTRE | 13-FEB-20                    | TRANSFER OF FUNDS                      | 5,600,000.00    |                                      | 5,600,000.00             |                             | 5,600,000.00        | 3564     |
| NKUBU YOUTH NATIONAL POLYTECHNIC    | 13-FEB-20                    | PROCUREMENT OF LABOUR SERVICES         | 438,464.61      | 438464.61                            |                          |                             | 438,464.61          | 3564     |
| POSTA KENYA                         | 13-FEB-20                    | BEING PAYMENT OF POST OFFICE           | 62,850.00       | 62,850.00                            |                          |                             | 62,850.00           | 3564     |
| METHA WATER AND SANITATION          | 13-FEB-20                    | WATER BILL PAYMENT FOR AC 030010100352 | 14,425.00       | 14,425.00                            |                          |                             | 14,425.00           | 3564     |
| KENYA POWER                         | 13-FEB-20                    | ELECTRICITY FOR A/C 42018824           | 12,057.00       |                                      | 12,057.00                |                             | 12,057.00           | 3564     |
| KENYA POWER                         | 13-FEB-20                    | ELECTRICITY FOR A/C 29771419           | 5,000.00        |                                      | 5,000.00                 |                             | 5,000.00            | 3564     |
| MWITARI AUTO GARAGE                 | 13-FEB-20                    | SERVICING OF NISSAND/CAB GK B394D      | 108,950.00      | 108,950.00                           |                          |                             | 108,950.00          | 3564     |
| MWITARI AUTO GARAGE                 | 21-FEB-19                    | REPAIR AND SERVICING OF GK 829S        | 44,000.00       | 44,000.00                            |                          |                             | 44,000.00           | 3564     |
| MWITARI AUTO GARAGE                 | 13-FEB-20                    | SERVICING OF NISSANS/CAB GK A820S      | 99,500.00       | 99,500.00                            |                          |                             | 99,500.00           | 3564     |
| KENYA SCHOOL OF GOVERNMENT          | 13-FEB-20                    | PROFICIENCY COURSE FOR CLERICALS       | 60,320.00       | 60,320.00                            |                          |                             | 60,320.00           | 3564     |
| METHA WATER AND SANITATION          | 13-FEB-20                    | WATER BILL PAYMENT FOR AC 090020102004 | 56,820.00       | 56,820.00                            |                          |                             | 56,820.00           | 3564     |
| MERU HIGHWAY MOTORS                 | 13-DEC-16                    | SERVICE OF GKA 196T                    | 184,000.00      | 184,000.00                           |                          |                             | 184,000.00          | 3564     |

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|--|------------|--|--------------|------------|--------------|--|--------------|------|
| JOSEPH MUTUMA                          | 14-FEB-17  | MAINTAINANCE OF MOTOR VEHICLE<br>NO. GK A191D                            | 32,550.00    | 32,550.00  |              |  | 32,550.00    | 3564 |
| JOSEPH MUTUMA                          | 30-MAR-16  | REPAIR OF MOTOR VEHICLE NO. GK<br>A213D                                  | 223,000.00   | 223,000.00 |              |  | 223,000.00   | 3564 |
| JOSEPH MUTUMA                          | 30-MAR-16  | SUPPLIES FOR MOTOR VEHICLE   | 81,670.00    | 81,670.00  |              |  | 81,670.00    | 3564 |
| MUTINDWA ENTERPRISES<br>JTD            | 30-MAR-16  | SERVICE OF GKB 508J  | 138,226.00   | 138,226.00 |              |  | 138,226.00   | 3564 |
| MUTINDWA ENTERPRISES<br>JTD            | 29-APR-19  | SERVICE AND REPAIR OF GKB323S  | 89,146.00    | 89,146.00  |              |  | 89,146.00    | 3564 |
| MUTINDWA ENTERPRISES<br>JTD            | 08-JUN-18  | SERVICE AND REPAIR OF KCA 988F   | 52,512.00    | 52,512.00  |              |  | 52,512.00    | 3564 |
| WALKER AUTOMEC                         | 08-JUN-18  | MAINTAINANCE OF MOTOR VEHICLE<br>NO. GK A617Q                            | 65,841.00    | 65,841.00  |              |  | 65,841.00    | 3564 |
| MUTINDWA ENTERPRISES<br>JTD            | 10-SEP-18  | SERVICE AND REPAIR OF KBU 978T   | 176,262.00   | 176,262.00 |              |  | 176,262.00   | 3564 |
| FRAGIS AUTO GARAGE                     | 18-DEC-18  | REPAIR AND SERVICING OF MOTOR<br>CYCLE GK A972U                          | 16,700.00    | 16,700.00  |              |  | 16,700.00    | 3564 |
| JOSEPH MUTUMA                          | 23-MAR-16  | REPAIR OF GK A110K-YAMAHA DT175  | 68,050.00    | 68,050.00  |              |  | 68,050.00    | 3564 |
| JOSEPH MUTUMA                          | 14-JUN-18  | MAINTAINANCE OF MOTOR VEHICLE<br>NO. GK A367K                            | 33,700.00    | 33,700.00  |              |  | 33,700.00    | 3564 |
| WALKER AUTOMEC                         | 13/05/2019 | MAINTAINANCE OF MOTOR VEHICLE<br>NO. GKB 394D                            | 116,580.00   | 116,580.00 |              |  | 116,580.00   | 3564 |
| KAGURU AGRICULTURAL<br>TRAINING CENTRE | 6-OCT-21   | TRANSFER OF FUNDS  | 4,528,057.00 |            | 4,528,057.00 |  | 4,528,057.00 | 3564 |
| STANDARD GROUP<br>LIMITED              | 6-OCT-21   | ADVERTISEMENT SERVICES FOR<br>PROCUREMENT OF BULL SEMEN AND<br>EQUIPMENT | 75,400.00    |            | 75,400.00    |  | 75,400.00    | 3564 |
| KENYA SCHOOL OF<br>GOVERNMENT          | 6-OCT-21   | PROCUREMENT OF TRAINING  | 116,000.00   |            | 116,000.00   |  | 116,000.00   | 3564 |
| KENYA SCHOOL OF<br>GOVERNMENT          | 6-OCT-21   | BEING PAYMENT OF VOCATIONAL<br>TRAINING SERVICES                         | 241,280.00   | 241,280.00 |              |  | 241,280.00   | 3573 |

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| KENYA SAFARI LODGES AND HOTEL LTD                         | 28-OCT-21 | BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING                        | 120,000.00 | 120,000.00 |            |  | 120,000.00 | 3573 |
| KENYA SAFARI LODGES AND HOTEL LTD                         | 3-DEC-21  | BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING                        | 157,500.00 | 157,500.00 |            |  | 157,500.00 | 3573 |
| KENYA INSTITUTE OF CURRICULUM DEVELOPMENT RESOURCE CENTRE | 15-FEB-22 | BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING                        | 60,000.00  | 60,000.00  |            |  | 60,000.00  | 3573 |
| KENYA SCHOOL OF GOVERNMENT                                | 3-MAR-22  | BEING PAYMENT OF TRAINING FACILITY ON SENIOR MANAGEMENT COURSE                | 116,400.00 | 116,400.00 |            |  | 116,400.00 | 3573 |
| KENYA SAFARI LODGES AND HOTEL LTD                         | 21-JUN-22 | BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING                        | 116,175.00 | 116,175.00 |            |  | 116,175.00 | 3573 |
| KENYA INSTITUTE OF CURRICULUM DEVELOPMENT RESOURCE CENTRE | 15-JUN-22 | BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING                        | 72,000.00  | 72,000.00  |            |  | 72,000.00  | 3573 |
| KENYA SCHOOL OF GOVERNMENT - LOWER KABETE                 | 1-JUL-22  | BEING BEING PAYMENT ON TRAINING SERVICES                                      | 230,840.00 | 230,840.00 |            |  | 230,840.00 | 3573 |
| KENYA SCHOOL OF GOVERNMENT - LOWER KABETE                 | 1-JUL-22  | BEING BEING PAYMENT ON TRAINING SERVICES                                      | 230,840.00 | 230,840.00 |            |  | 230,840.00 | 3573 |
| KENYA SCHOOL OF GOVERNMENT                                | 2-JUN-23  | BEING PAYMENT OF TRAINING FEES FOR SENIOR MANAGEMENT COURSE FOR EVANS MUTHURI | 120,640.00 |            | 120,640.00 |  | 120,640.00 | 3573 |
| INSTITUTE OF HUMAN RESOURCE MANAGEMENT                    | 2-JUN-23  | ANNUAL SUBSCRIPTION FEES FOR REUBEN MUTUA                                     | 12,000.00  |            | 12,000.00  |  | 12,000.00  | 3573 |
| INSTITUTE OF HUMAN RESOURCE MANAGEMENT                    | 2-JUN-23  | ANNUAL SUBSCRIPTION FEES FOR JANE KATHURE                                     | 12,000.00  |            | 12,000.00  |  | 12,000.00  | 3573 |
| INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANT (CPAK)           | 2-JUN-23  | ANNUAL SUBSCRIPTION FEES FOR VIRGINIA KAWIRA                                  | 11,200.00  |            | 11,200.00  |  | 11,200.00  | 3573 |



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| DEAL SECURITY SERVICES     | 28/10/2021 | SECURITY SERVICES FOR KINORU STADIUM                            | 100,317       | 100,317       |  |         | 100,317       |  | 3572 |
| DEAL SECURITY SERVICES     | 28/10/2021 | SECURITY SERVICES FOR KINORU STADIUM                            | 100,317       | 100,317       |  |         | 100,317       |  | 3572 |
| DEAL SECURITY SERVICES     | 28/10/2021 | SECURITY SERVICES FOR KINORU STADIUM                            | 70,221.76     | 70,221.76     |  |         | 70,221.76     |  | 3572 |
| MOUNTAIN RUN CHAMPIONSHIP  | N/A        | SPONSORSHIP TO MOUNTAIN RUN 2023 EDITION                        | 2,200,000.00  | 2,200,000.00  |  | 800,000 | 1,400,000.00  |  | 3572 |
| MFI DOCUMENT SOLUTIONS LTD | 28/10/2021 | PAYMENT FOR TECHNICAL SERVICES                                  | 1,084,600.00  | 1,084,600.00  |  |         | 1,084,600.00  |  | 3563 |
| 3ORASOFT LIMITED           | 28/10/2021 | ANNUAL DOMAIN RENEWAL AND HOSTING OF THE COUNTY WEBSITE         | 52,200.00     | 52,200.00     |  |         | 52,200.00     |  | 3563 |
| KENYA SCHOOL OF GOVERNMENT | 7-OCT-21   | PAYMENT OF TRAINING FEES  | 116,400.00    | 116,400.00    |  |         | 116,400.00    |  | 3563 |
| KENYA SCHOOL OF GOVERNMENT | 1-FEB-22   | PAYMENT OF TRAINING FEES FOR ROYFORD MIRITI                     | 116,400.00    | 116,400.00    |  |         | 116,400.00    |  | 3563 |
| APA INSURANCE LIMITED      | N/A        | INSURANCE OUTSTANDING PREMIUMS                                  | 17,000,000.00 | 17,000,000.00 |  |         | 17,000,000.00 |  | 3563 |
| KENYA SCHOOL OF GOVERNMENT | 9-MAY-18   | PAYMENT OF TRAINING FEES  | 100,920.00    | 100,920.00    |  |         | 100,920.00    |  | 3563 |
| KENYA SCHOOL OF GOVERNMENT | 24/01/2023 | PAYMENT OF TRAINING FEES  | 140,360.00    | 140,360.00    |  |         | 140,360.00    |  | 3563 |
| RIVERBANK SOLUTIONS        | 24/01/2023 | PAYMENT FOR ELECTRONIC REVENUE COLLECTION SOLUTION AND SERVICES | 4,591,605.36  | 4,591,605.36  |  |         | 4,591,605.36  |  | 3563 |
| KENYA COMMERCIAL BANK      | 24/01/2023 | PAYMENT FOR COMMISSION ON REVENUE COLLECTED                     | 793,185.10    | 793,185.10    |  |         | 793,185.10    |  | 3563 |
| NATION MEDIA GROUP KENYA   | 24/01/2023 | ADVERTISEMENT FOR INVITATION FOR REGISTRATION OF SUPPLIERS      | 263,789.00    | 263,789.00    |  |         | 263,789.00    |  | 3563 |
| CSG EMBU                   | 24/01/2023 | TRAINING FACILITATION FOR STEPHEN GITAU                         | 90,596.00     | 90,596.00     |  |         | 90,596.00     |  | 3563 |
| KENYA SCHOOL OF GOVERNMENT | 24/01/2023 | PAYMENT OF TRAINING FEES FOR JOSEPH MUTURA                      | 167,620.00    | 167,620.00    |  |         | 167,620.00    |  | 3563 |

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| KENYA SCHOOL OF GOVERNMENT MOMBASA     | 2-NOV-22  | COUNTY HEALTH BOARD TRAINING   | 986,000.00    | 986,000.00 |               | 986,000.00 |               | 3567 |
| KENYA SCHOOL OF GOVERNMENT             | 4/18/2023 | FACILITATION TO UNDERTAKE SENIOR MANAGEMENT COURSE                         | 140,360.00    |            | 140,360.00    |            | 140,360       | 3567 |
| VAIROBI PACIFIC HOTEL                  | 4/18/2023 | CONFERENCE FACILITY FOR CONDUCTING SHAREHOLDERS MEETING ON                 | 80,000.00     |            | 80,000.00     |            | 80,000        |      |
| VAIROBI PACIFIC HOTEL                  | 4/18/2023 | CONFERENCE FACILITY FOR HEALTH WORKERS ON MODERN FAMILY PLANNING           | 300,000.00    |            | 300,000.00    |            | 300,000       | 3567 |
| VAIROBI PACIFIC HOTEL                  | 4/18/2023 | CONFERENCE FACILITY TO TRAIN HEALTH WORKERS ON UPDATED GBV REPORTING TOOLS | 397,500.00    |            | 397,500.00    |            | 397,500       | 3567 |
| KENYA SCHOOL OF GOVERNMENT             | 16/2/2021 | INDUCTION COURSE FOR GENDER OFFICERS                                       | 315,520.00    |            | 315,520.00    |            | 315,520.00    | 3566 |
| INSTITUTE OF HUMAN RESOURCE MANAGEMENT | 1/1/2021  | PAYMENT OF ANNUAL SUBSCRIPTION FEES  | 8,000.00      |            | 8,000.00      |            | 8,000.00      | 3566 |
| NATIONAL HOSPITAL NSURANCE FUND        | 1/1/2021  | PAYMENT FOR ELDERLY MAUMAU VETERANS NHIF COVER                             | 2,118,000.00  |            | 2,118,000.00  |            | 2,118,000.00  | 3566 |
| NATIONAL HOSPITAL NSURANCE FUND        | 1/1/2021  | PAYMENT FOR ELDERLY NHIF COVER   | 2,052,000.00  |            | 2,052,000.00  |            | 2,052,000.00  | 3566 |
| STANDARD GROUP LIMITED                 | 3/3/2021  | ADVERTISING OF VTC EQUIPMENTS  | 88160         |            | 88,160        |            | 88,160        | 3566 |
| MERU COUNTY MICROFINANCE CORPORATION   | 3/3/2021  | TRANSFER FOR MERU PWD SEED CAPITAL   | 10,000,000.00 |            | 10,000,000.00 |            | 10,000,000.00 | 3566 |
| MERU COUNTY MICROFINANCE CORPORATION   | 3/3/2021  | TRANSFER FOR TWaweza WOMEN EMPOWERMENT SEED CAPITAL                        | 5,000,000.00  |            | 5,000,000.00  |            | 5,000,000.00  | 3566 |
| MERU COUNTY MICROFINANCE CORPORATION   | 3/3/2021  | TRANSFER FOR PERSONS WITH DISABILITY SEED CAPITAL                          | 5,000,000.00  |            | 5,000,000.00  |            | 5,000,000.00  | 3566 |

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|---|----------|--|---|--------------|--------------|--|--|--|--------------|------|
| MERU COUNTY MICRO FINANCE CORPORATION     | 3/3/2021 |  | TRANSFER FOR TWaweza WOMEN EMPOWERMENT SEED CAPITAL                   | 3,000,000.00 | 3,000,000.00 |  |  |  | 3,000,000.00 | 3566 |
| GANDENE VOCATIONAL TRAINING CENTRE        | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 201,975.00   | 201,975.00   |  |  |  | 201,975.00   | 3566 |
| ABODII MUTONTO VOCATIONAL TRAINING CENTRE | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 161,732.00   | 161,732.00   |  |  |  | 161,732.00   | 3566 |
| KIMUTHII VOCATIONAL TRAINING CENTRE       | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 228,905.00   | 228,905.00   |  |  |  | 228,905.00   | 3566 |
| MAUA VOCATIONAL TRAINING CENTRE           | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 2,342,910.00 | 2,342,910.00 |  |  |  | 2,342,910.00 | 3566 |
| THAMARE VOCATIONAL TRAINING CENTRE        | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 350,090.00   | 350,090.00   |  |  |  | 350,090.00   | 3566 |
| THIMA VOCATIONAL TRAINING CENTRE          | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 1,265,710.00 | 1,265,710.00 |  |  |  | 1,265,710.00 | 3566 |
| THITHA VOCATIONAL TRAINING CENTRE         | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 471,275.00   | 471,275.00   |  |  |  | 471,275.00   | 3566 |
| MUTHARA VOCATIONAL TRAINING CENTRE        | 3/3/2021 |  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 3,379,715.00 | 3,379,715.00 |  |  |  | 3,379,715.00 | 3566 |

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| ATHWANA VOCATIONAL TRAINING CENTRE              | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 807,900.00   | 807,900.00   | 807,900.00   | 807,900.00   | 3566 |
| KITHIRI VOCATIONAL TRAINING CENTRE              | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 430,880.00   | 430,880.00   | 430,880.00   | 430,880.00   | 3566 |
| KIANJAI VOCATIONAL TRAINING CENTRE              | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 5,049,375.00 | 5,049,375.00 | 5,049,375.00 | 5,049,375.00 | 3566 |
| MITUNTU VOCATIONAL TRAINING CENTRE              | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 323,160.00   | 323,160.00   | 323,160.00   | 323,160.00   | 3566 |
| ST AUGUSTINE MIUGUNE VOCATIONAL TRAINING CENTRE | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 525,135.00   | 525,135.00   | 525,135.00   | 525,135.00   | 3566 |
| RUIBI VOCATIONAL TRAINING CENTRE                | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 807,900.00   | 807,900.00   | 807,900.00   | 807,900.00   | 3566 |
| AMUGAA VOCATIONAL TRAINING CENTRE               | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 377,020.00   | 377,020.00   | 377,020.00   | 377,020.00   | 3566 |
| GITHONHO VOCATIONAL TRAINING CENTRE             | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 2,491,025.00 | 2,491,025.00 | 2,491,025.00 | 2,491,025.00 | 3566 |

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|--|----------|---|--------------|--------------|--------------|--|--|--------------|--|------|
| KAGWAMPUNGU VOCATIONAL TRAINING CENTRE | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 228,905.00   | 228,905.00   | 228,905.00   |  |  | 228,905.00   |  | 3566 |
| JIRUKU VOCATIONAL TRAINING CENTRE      | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 107,720.00   | 107,720.00   | 107,720.00   |  |  | 107,720.00   |  | 3566 |
| KARICHU VOCATIONAL TRAINING CENTRE     | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 457,810.00   | 457,810.00   | 457,810.00   |  |  | 457,810.00   |  | 3566 |
| KANYAKINE VOCATIONAL TRAINING CENTRE   | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 2,100,540.00 | 2,100,540.00 | 2,100,540.00 |  |  | 2,100,540.00 |  | 3566 |
| KIROONE VOCATIONAL TRAINING CENTRE     | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 727,110.00   | 727,110.00   | 727,110.00   |  |  | 727,110.00   |  | 3566 |
| NKUBU VOCATIONAL TRAINING CENTRE       | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 1,225,315.00 | 1,225,315.00 | 1,225,315.00 |  |  | 1,225,315.00 |  | 3566 |
| KIAMAKORO VOCATIONAL TRAINING CENTRE   | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 336,625.00   | 336,625.00   | 336,625.00   |  |  | 336,625.00   |  | 3566 |
| GITIE VOCATIONAL TRAINING CENTRE       | 3/3/2021 | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 902,155.00   | 902,155.00   | 902,155.00   |  |  | 902,155.00   |  | 3566 |

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|--------------------------------------|-----------|---|--------------|--------------|--------------|--|--|------|
| 3/TUGU VOCATIONAL TRAINING CENTRE    | 3/3/2021  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 444,345.00   | 444,345.00   | 444,345.00   |  |  |      |
| 4/TTHOKA VOCATIONAL TRAINING CENTRE  | 3/3/2021  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 1,561,940.00 | 1,561,940.00 | 1,561,940.00 |  |  | 3566 |
| 5/RURUNE VOCATIONAL TRAINING CENTRE  | 3/3/2021  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 363,555.00   | 363,555.00   | 363,555.00   |  |  | 3566 |
| 6/IRUA VOCATIONAL TRAINING CENTRE    | 3/3/2021  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 296,230.00   | 296,230.00   | 296,230.00   |  |  | 3566 |
| 7/WITERIA VOCATIONAL TRAINING CENTRE | 3/3/2021  | 2021SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT | 1,157,990.00 | 1,157,990.00 | 1,157,990.00 |  |  | 3566 |
| 8/ITUNTU VOCATIONAL TRAINING CENTRE  | 3/3/2021  | FIRST YEARS SUBSIDIZED VOCATIONAL TRAINING CENTERS SUPPORT            | 258,704.00   | 258,704.00   | 258,704.00   |  |  | 3566 |
| 9/ERU TELEVISION SERVICES LTD        | 4/21/2022 | PROCUREMENT OF ENGLISH TWaweza DOCUMENTARY                            | 1,485,000.00 | 1,485,000.00 | 1,485,000.00 |  |  | 3572 |
| 10/ASLIZ HUB COMMUNICATIONS          | 6/2/2022  | PROCUREMENT OF KIMERU DOCUMENTARY                                     | 1,992,500.00 | 1,992,500.00 | 1,992,500.00 |  |  | 3572 |
| 11/MAA SAIBUK LIMITED                | 6/2/2022  | PROCUREMENT OF PRODUCTION OF DOCUMENTS                                | 1,998,800.00 | 1,998,800.00 | 1,998,800.00 |  |  | 3572 |
| 12/TAJASHQ COMPANY LIMITED           | 5/18/2022 | PROCUREMENT OF PRODUCTION OF 20 MINUTES KIMERU DOCUMENTARY            | 1,995,000.00 | 1,995,000.00 | 1,995,000.00 |  |  | 3572 |
| 13/NOVIOR KENYA LIMITED              | 4/25/2022 | PROCUREMENT OF AN ENGLISH RRI DOCUMENTARY                             | 1,950,000.00 | 1,950,000.00 | 1,950,000.00 |  |  | 3572 |

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|---------------------------------|-----------|---|--------------|--------------|--|--------------|--|------|
| RAINGONI ENTERPRISES LTD        | 9/28/2021 | PROCUREMENT OF CONFERENCE FACILITY                                    | 300,000.00   | 300,000.00   |  | 300,000.00   |  | 3572 |
| WERU TELEVISION SERVICES LTD    | 3/17/2022 | PROCUREMENT OF ONE WEEK TALK SHOW                                     | 1,392,000.00 | 1,392,000.00 |  | 1,392,000.00 |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT EMBU | 4/1/2022  | SUPERVISORY MANAGEMENT COURSE   | 116,400.00   | 116,400.00   |  | 116,400.00   |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT      | 6/23/2021 | SCHOOL FEES   | 152,000.00   | 152,000.00   |  | 152,000.00   |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT      | 1/30/2021 | SCHOOL FEES   | 152,000.00   | 152,000.00   |  | 152,000.00   |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT      | 6/29/2021 | SCHOOL FEES   | 167,100.00   | 167,100.00   |  | 167,100.00   |  | 3572 |
| THE STANDARD GROUP LTD          | 4/7/2022  | ADVERTISEMENT AND AWARENESS   | 77,720.00    | 77,720.00    |  | 77,720.00    |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT      | 5/13/2022 | SCHOOL FEES   | 152,000.00   | 152,000.00   |  | 152,000.00   |  | 3572 |
| WERU TELEVISION SERVICES LTD    | 4/7/2022  | PROCUREMENT OF VOICING AND EDITING KIMERU WATER AND ROADS DOCUMENTARY | 990,000.00   | 990,000.00   |  | 990,000.00   |  | 3572 |
| WERU TELEVISION SERVICES LTD    | 5/13/2022 | PROCUREMENT OF AIRING OF WATER DOCUMENTARY                            | 398,500.00   | 398,500.00   |  | 398,500.00   |  | 3572 |
| FLOPA MEDIA SERVICES LTD        | 1/16/2021 | PROCUREMENT OF MERU COUNTY GOVERNMENT PROJECTS                        | 2,370,000.00 | 2,370,000.00 |  | 2,370,000.00 |  | 3572 |
| RAINGONI ENTERPRISES LTD        | 9/28/2021 | CATERING SERVICES   | 225,000.00   | 225,000.00   |  | 225,000.00   |  | 3572 |
| RANGELAND HOTEL                 | 4/27/2022 | HOTEL BILL  | 128,200.00   | 128,200.00   |  | 128,200.00   |  | 3572 |
| ALBA HOTEL                      | 4/27/2022 | HOTEL BILL  | 247,330.00   | 247,330.00   |  | 247,330.00   |  | 3572 |
| BONTEN MEDIA GROUP              | 5/18/2022 | MESC LIVE COVERAGE  | 350,000.00   | 350,000.00   |  | 350,000.00   |  | 3572 |
| BONTEN MEDIA GROUP              | 4/25/2022 | TV INFORMARCIALS  | 232,000.00   | 232,000.00   |  | 232,000.00   |  | 3572 |
| REAL IMAGE COMMUNICATIONS       | 9/28/2021 | MYS DOCUMENTARY   | 870,000.00   | 870,000.00   |  | 870,000.00   |  | 3572 |
| ALBA HOTEL                      | 3/17/2022 | HOTEL BILL  | 48,000.00    | 48,000.00    |  | 48,000.00    |  | 3572 |
| ALBA HOTEL                      | 4/1/2022  | HOTEL BILL  | 226,100.00   | 226,100.00   |  | 226,100.00   |  | 3572 |

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| SLOPES CO. LTD                            | 6/15/2021 | ADVERTISEMENT   | 464,000.00   | 464,000.00   |  | 464,000.00   |  | 3572 |
| MERU ROYAL ACCACIA                        | 6/15/2021 | CONFERENCE FACILITY FEES                                  | 197,200.00   | 197,200.00   |  | 197,200.00   |  | 3572 |
| ALBA HOTEL                                | 6/15/2021 | HOTEL BILL  | 32,000.00    | 32,000.00    |  | 32,000.00    |  | 3572 |
| ABA HOTEL                                 | 6/23/2021 | HOTEL BILL  | 43,750.00    | 43,750.00    |  | 43,750.00    |  | 3572 |
| MERU SLOPES HOTEL                         | 1/30/2021 | CONFERENCE FACILITY FEES                                  | 374,000.00   | 374,000.00   |  | 374,000.00   |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT                | 6/29/2021 | TRAINING FEES   | 64,960.00    | 64,960.00    |  | 64,960.00    |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT                | 4/7/2022  | TRAINING FEES   | 52,200.00    | 52,200.00    |  | 52,200.00    |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT                | 4/7/2022  | TRAINING FEES   | 52,200.00    | 52,200.00    |  | 52,200.00    |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT                | 5/13/2022 | TRAINING FEES   | 52,200.00    | 52,200.00    |  | 52,200.00    |  | 3572 |
| SATARI RINGERA & CO. ADVOCATE             | 1/16/2021 | ADVOCATE FEE NOTES  | 2,375,000.00 | 2,375,000.00 |  | 2,375,000.00 |  | 3572 |
| NEVADA PALACE HOTEL                       | 1/16/2021 | HOTEL BILL  | 100,804.00   | 100,804.00   |  | 100,804.00   |  | 3572 |
| COUNCIL OF GOVERNORS                      | 2/8/2017  | HUMANITARIAN CONTRIBUTION                                 | 1,000,000.00 | 1,000,000.00 |  | 1,000,000.00 |  | 3572 |
| COUNCIL OF GOVERNORS                      | 9/30/2019 | RENT  | 2,600,000.00 | 2,600,000.00 |  | 2,600,000.00 |  | 3572 |
| NEVADA HOTEL                              | 3/11/2017 | HOTEL BILL  | 31,900.00    | 31,900.00    |  | 31,900.00    |  | 3572 |
| NEVADA HOTEL                              | 3/11/2017 | HOTEL BILL  | 31,900.00    | 31,900.00    |  | 31,900.00    |  | 3572 |
| KENYA SAFARI LODGES                       | 2/16/2022 | PROCUREMENT OF CONFERENCE FACILITY                        | 306,000.00   | 306,000.00   |  | 306,000.00   |  | 3572 |
| KENYA INSTITUTE OF CURRICULUM DEVELOPMENT | 4/1/2022  | PROCUREMENT OF CONFERENCE FACILITY                        | 375,000.00   | 375,000.00   |  | 375,000.00   |  | 3572 |
| KENYA SCHOOL OF GOVERNMENT -EMBU          | 6/30/2022 | FACILITATION FOR TRAINING                                 | 55,700.00    | 55,700.00    |  | 55,700.00    |  | 3572 |
| AMAZON FIRE SERVICES                      | 6/30/2023 | PROCUREMENT OF SUPPLY AND SERVICING OF FIRE EXTINGUISHERS | 2,789,948.00 | 2,789,948.00 |  | 2,789,948.00 |  | 3572 |
| NATION MEDIA GROUP                        | 4/25/2023 | ADVERTISEMNT OF PUBLIC PARTICIPATION 2023/2024            | 142,680.00   | 142,680.00   |  | 142,680.00   |  | 3572 |

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| NATION MEDIA GROUP               | 5/25/2023  | ADVERTISEMENT OF PUBLIC PARTICIPATION 2023/2024         | 372,708.00   |  |              | 372,708.00 |   |  | 372,708.00   |  | 3572 |
| P&T SECURITY SERVICE LIMITED     | 14/06/2022 | SECURITY SERVICES FOR THE MONTH OF NOVEMBER 2021        | 732,000.00   |  | 732,000.00   |            | 0 |  | 732,000.00   |  | 3569 |
| P&T SECURITY SERVICE LIMITED     | 23/06/2022 | SECURITY SERVICES FOR THE MONTH OF APRIL 2022           | 732,000.00   |  | 732,000.00   |            | 0 |  | 732,000.00   |  | 3569 |
| P&T SECURITY SERVICE LIMITED     | 16/06/2022 | SECURITY SERVICES FOR THE MONTH OF MARCH 2022           | 732,000.00   |  | 732,000.00   |            | 0 |  | 732,000.00   |  | 3569 |
| P&T SECURITY SERVICE LIMITED     | 28/06/2022 | SECURITY SERVICES FOR THE MONTH OF FEBRUARY 2022        | 732,000.00   |  | 732,000.00   |            | 0 |  | 732,000.00   |  | 3569 |
| KENYA SCHOOL OF GOVERNMENT       | 28/06/2022 | TRAINING SERVICES ON SENIOR MGT COURSE                  | 116,400.00   |  | 116,400.00   |            | 0 |  | 116,400.00   |  | 3569 |
| CPF CONSULTING                   | 30/06/2021 | TRAINING FEES ON ELECTRONIC DOCUMENT MGT                | 100,000.00   |  | 100,000.00   |            | 0 |  | 100,000.00   |  | 3569 |
| RENTOKIL INITIAL                 | 30/06/2021 | PAYMENT OF CLEANING SERVICES FOR THE MONTH OF MAY 2022  | 38,043.20    |  | 38,043.20    |            | 0 |  | 38,043.20    |  | 3569 |
| RENTOKIL INITIAL                 | 30/06/2021 | PAYMENT OF CLEANING SERVICES FOR THE MONTH OF JUNE 2022 | 38,043.20    |  | 38,043.20    |            | 0 |  | 38,043.20    |  | 3569 |
| MUNGA KIBANGA AND CO. ADVOCATES  | 30/06/2021 | LEGAL FEE NOTES AND EXPENSES OF PETITION NO.10 OF 2017  | 2,900,000.00 |  | 2,900,000.00 |            | 0 |  | 2,900,000.00 |  | 3569 |
| KOSKEI MURIUKI & KOOME ADVOCATES | 30/06/2021 | LEGAL FEE NOTES AND EXPENSES OF PETITION NO.006 OF 2021 | 3,538,000.00 |  | 3,538,000.00 |            | 0 |  | 3,538,000.00 |  | 3569 |
| KIUNGA KINGIRWA & CO. ADVOCATES  | 30/06/2021 | LEGAL FEE NOTES AND EXPENSES OF PETITION NO.63 OF 2020  | 680,000.00   |  | 680,000.00   |            | 0 |  | 680,000.00   |  | 3569 |
| KIUNGA KINGIRWA & CO. ADVOCATES  | 30/06/2021 | LEGAL FEE NOTES AND EXPENSES OF APPEAL NO.4 OF 2017     | 1,260,000.00 |  | 1,260,000.00 |            | 0 |  | 1,260,000.00 |  | 3569 |



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| RENAISSANCE PLANNING LTD                            | 30/06/2023 | CONSULTANCY SERVICES TO CARRY OUT DIGITAL TOPOGRAPHIC MAPPING AND PREPARATION OF INTEGRATED STRATEGIC URBAN DEVELOPMENT PLAN (ISUDP) FOR EXTENDED MIKINDURI TOWNSHIP & IST ENVIRONS | 10,100,000.00 | -            | 10,100,000.00 | 10,100,000.00 |  |      |
|---|------------|---|---------------|--------------|---------------|---------------|--|------|
| BONUS VENTURES (K) LIMITED                          | 19/01/2023 | PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN KAMACHEGE MARKET   | 499,380.00    | -            | 499,380.00    | 499,380.00    |  | 3568 |
| 3EO-SMART ENGINEERING & REAL ESTATE CONTRACTORS LTD | 19/01/2023 | PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN MARITATI MARKET  | 386,000.00    | 386,000.00   |               | 386,000.00    |  | 3568 |
| CARO-HUB CONSULTING LIMITED                         | 19/01/2023 | PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN KIRARIA MARKET   | 424,850.00    | 424,850.00   |               | 424,850.00    |  | 3568 |
| TROPIQ CONSTRUCTION LIMITED                         | 19/01/2023 | PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN MAUA TOWNSHIP.   | 1,377,291.20  | 1,377,291.20 |               | 1,377,291.20  |  | 3568 |
| KENYA SCHOOL OF GOVERNMENT-BARINGO                  | 19/05/2022 | BEING FACILITATION TO ATTEND STRATEGIC LEADERSHIP AND DEVELOPMENT PROGRAMME   | 152,000.00    | 152,000.00   |               | 152,000.00    |  | 3568 |
| THE STANDARD GROUP LIMITED                          | 14/03/2022 | BEING FACILITATION FOR ADVERTISEMNET OF UPGRADING MTRH-MORGUE ROAD TO PAVED STANDARDS   | 84,680.00     | 84,680.00    |               | 84,680.00     |  | 3568 |
| KENYA SCHOOL OF GOVERNMENT-NAIROBI                  | 4/4/2022   | STARTEGIC LEADERSHIP DEVELOPMENT PROGRAM  | 90,596.00     | 90,596.00    |               | 90,596.00     |  | 3568 |
| STANDARD GROUP LIMITED                              |            | PROCUREMENT OF 1/2 PAGE SPACE ORDER FOR WORLD WATER DAY ADVERTISEMENT   | 236640        | 236640       |               | 236640        |  | 3565 |
| GRILL & BUN   | 23-MAR-22  | PROCUREMENT OF CATERING SERVICES  | 1,400,000.00  | 1,400,000.00 |               | 1,400,000.00  |  | 3565 |



**County Government of MERU**

**Meru County Government -Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

|  |            |  |              |              |              |   |              |  |      |
|--|------------|--|--------------|--------------|--------------|---|--------------|--|------|
| KENYA SCHOOL OF GOVERNMENT               | 8/5/2023   | TRAINING   | 48,720.00    |              | 48,720.00    |   | 48,720.00    |  | 3571 |
| KENYA SCHOOL OF GOVERNMENT               | 23/03/2023 | TRAINING   | 116,400.00   |              | 116,400.00   |   | 116,400.00   |  | 3571 |
| KENYA SCHOOL OF GOVERNMENT               | 17/04/2023 | TRAINING   | 89,034.00    |              | 89,034.00    |   | 89,034.00    |  | 3571 |
| KENYA SCHOOL OF GOVERNMENT               | 25/05/2023 | TRAINING   | 60,320.00    |              | 60,320.00    |   | 60,320.00    |  | 3571 |
| ZANIA PRINTERS LIMITED                   | 12/4/2023  | REBRADING OF MERU COUNTY BOARDS  | 850,000.00   |              | 850,000.00   |   | 850,000.00   |  | 3571 |
| MUTUNTU DRIVING SCHOOL                   | 30/06/2023 | DRIVING CLASSES  | 1,849,000.00 |              | 1,849,000.00 |   | 1,849,000.00 |  | 3571 |
| CHAMPAGNE PARK LIMITED                   | 11/2/2022  | PROCUREMENT FOR EVENT ORGANIZER FOR 2ND EDITION OF THE MT.KENYA 4*4 CHALLENGE  | 1,700,000.00 | 1,700,000.00 | 0            | 0 | 1,700,000.00 |  | 3571 |
| KENYA FOREST SERVICE                     | 11/2/2022  | ANNUAL LICENCE FEE   | 1,102,000.00 | 0            | 0            | 0 | 1,102,000.00 |  | 3571 |
| KENYA SCHOOL OF ADVENTURE AND LEADERSHIP | 11/2/2022  | DESIGN,ENGINEER,CONSTRUCTION,TRAINING OPERATION AND TRANSFER OF A NEW ZIPLINE ADVENTURE AND TOURIST FACILITY IN NKUNGA SACRED LAKE | 4,749,999.21 | 4,749,999.21 | 0            | 0 | 4,749,999.21 |  | 3571 |
| THE MASHIRIKI NEWS PAPER LIMITED         | 30/06/2023 | TOURISM SITE PUBLICITY   | 1,200,000.00 |              |              |   | 1,200,000.00 |  | 3571 |
| EMNET INVESTMENT                         | 14-JUN-22  | PROCUREMENT OF CONSERVANCY FOR THAARU SWAMP IN NKUENE WARD   | 499,300.00   | 499,300.00   |              | - | 499,300.00   |  | 3575 |

**County Government of MERU**  
**Meru County Government -Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

|                                      |           |   |              |              |   |                         |      |
|--------------------------------------|-----------|---|--------------|--------------|---|-------------------------|------|
| EMNET INVESTMENT                     | 25-FEB-22 | SUPPLY,PLANT & WATERING OF GIANT BAMBOO SEEDLINGS FOR CONSERVATION OF GACHIUUMA SPRINGS             | 2,089,500.00 | 2,089,500.00 | - | 2,089,500.00            |      |
| DOCLIM ENTERPRISES                   | 11-FEB-22 | PROCUREMENT FOR SUPPLY,PLANT & WATERING OF GIANT BAMBOO SEEDLINGS FOR CONSERVATION OF IGANE WETLAND | 1,481,250.00 | 1,481,250.00 | - | 1,481,250.00            | 3575 |
| FORMEL EAGLE MERCHANT                | 13-APR-22 | ANNUAL MAINTAINANCE OF MUUNGU DUMPSITE  | 1,597,500.00 | 1,597,500.00 | - | 1,597,500.00            | 3575 |
| ERUSALEM MOTORS                      | 14-MAR-23 | SERVICE & REPIR OF KAT 502X   | 427,700.00   | 427,700.00   | - | 427,700.00              | 3575 |
| AGRO MANUFACTURING LIMITED           | 3-DEC-18  | VEHICLE SERVICE & REPAIR  | 447,002.00   | 447,002.00   | - | 447,002.00              | 3575 |
| ERUSALEM MOTORS                      | 20-MAR-19 | REPAIR OF VARIOUS VEHICLES  | 272,900.00   | 272,900.00   | - | 272,900.00              | 3575 |
| DEMKA AUTO GARAGE                    | 10-JUL-20 | VEHICLE SERVICE   | 46,652.00    | 46,652.00    | - | 46,652.00               | 3575 |
| PETEDOANMU GENERAL SUPPLIERS LIMITED | 24-APR-18 | SUPPLY,PLANTING & WATERING OF GIANT BAMBOO SEEDLINGS FOR CONSERVATION OF BAISIGILIA WETLAND         | 2,485,000.00 | 2,485,000.00 | - | 2,485,000.00            | 3575 |
| MERU WATER & SEWERAGE SERVICES       | 15-MAR-22 | EXHAUSTER SERVICES ACROSS MERU COUNTY FACILITIES  | 3,743,240.00 | 3,743,240.00 |   | 3,743,240.00            | 3575 |
| <b>TOTAL</b>                         |           |   |              |              |   | <b>240,761,989.62</b>   |      |
| <b>GRAND TOTAL</b>                   |           |   |              |              |   | <b>1,044,715,617.18</b> |      |

**MERU COUNTY EXECUTIVE - (Indicate actual name of the County Executive)**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**Annex 4 – Summary of Non-Current Asset Register**

| Asset Class                              | Historical Cost b/f (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Transfers in/(out) during the year (Kshs) | Historical Cost c/f (Kshs) 2022-2023 |
|--|----------------------------|----------------------------------|----------------------------------|---|--------------------------------------|
| Land                                     | 42,337,783                 |                                  |                                  |   | 42,337,783                           |
| Buildings And Structures                 | 6,200,502,284              | 87,748,584.65                    |                                  |   | 6,288,250,868.65                     |
| Transport Equipment                      | 687,072,764                | 6,840,000.00                     |                                  |   | 693,912,764                          |
| Office Equipment, Furniture And Fittings | 332,589,542                | 76,472,897.70                    |                                  |   | 409,062,439.7                        |
| ICT Equipment                            | 99,239,049                 |                                  |                                  |   | 99,239,049                           |
| Machinery And Equipment                  | 158,703,876                | 43,636,487.85                    |                                  |   | 202,340,363.85                       |
| Heritage And Cultural Assets             |                            |                                  |                                  |   |                                      |
| Biological Assets                        |                            | 2,995,564.00                     |                                  |   | 2,995,564.00                         |
| Intangible Assets                        | 406,069,147                | 1,987,000.00                     |                                  |   | 408,056,147                          |
| Infrastructure Assets- Roads, Rails      | 1,239,214,659              | 1,126,924,120.25                 |                                  |   | 2,366,138,779.25                     |
| Work In Progress                         |                            |                                  |                                  |   |                                      |
| <b>Total</b>                             | <b>9,165,729,104</b>       | <b>1,346,604,654</b>             |                                  |   | <b>10,512,333,758</b>                |

**County Government of MERU**  
 Meru County Government -Executive

**Annual Report and Financial Statements for the year ended June 30 2023**

**Annex 5 – Inter-Entity Transfers**

| Ref | Entity   | Quarter 1     | Quarter 2      | Quarter 3     | Quarter 4      | Cumulative amount transferred, KShs | Amount Confirmed as received, KShs | difference | explanation |
|-----|--|---------------|----------------|---------------|----------------|-------------------------------------|------------------------------------|------------|-------------|
|     | Meru County Investment and Development corporation | -             | 10,000,000     | 15,000,000    | 25,000,000     | 50,000,000                          | 50,000,000                         |            |             |
|     | Meru County Revenue Board                          | 56,526,564    | 117,332,741.5  | 42,576,624    | 122,088,372.85 | 338,524,302.35                      | 338,524,302.35                     |            |             |
|     | Meru County Micro Finance Corporation              | 14,751,067    | 39,368,634     | 8,000,000     | 18,035,239     | 80,155,480.00                       | 80,155,480.00                      |            |             |
|     | Kaguru Agricultural Training Centre                | -             | 11,548,966.30  | 6,680,380.75  | 15,000,000     | 33,229,347.05                       | 33,229,347.05                      |            |             |
|     | Meru Youth Service                                 | 1,392,341     | 26,417,555.25  | 5,000,000     | 41,444,160.00  | 74,254,056.25                       | 72,756,096.25                      |            |             |
|     | Transfer to Health Facilities (DANIDA)             | -             | -              | -             | 35,004,375.00  | 35,004,375.00                       | 35,004,375.00                      |            |             |
|     | Transfer to youth Polytechnics                     | -             | -              | -             | 58,827,375.00  | 58,827,375.00                       | 58,827,375.00                      |            |             |
|     | Meru County Executive Staff Housing Fund           | -             | -              | -             | 30,000,000     | 30,000,000                          | 30,000,000                         |            |             |
|     | <b>Total</b>                                       | 72,669,972.00 | 294,667,897.05 | 77,257,004.75 | 343,901,561.85 | 699,994,935.65                      | 698,496,975.65                     |            |             |

.....  
  
 Director of Finance

.....  
 Fund/project/board/water company/hospital

.....  
 Director of Finance  
 County Executive

**MERU COUNTY EXECUTIVE - (Indicate actual name of the County Executive)**  
**Annual Report and Financial Statements**  
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**Annex 6 – Contingent Liabilities Register**

|   | <b>Nature of contingent liability</b>   | <b>Payable to</b>           | <b>Currency</b> | <b>Estimated Amount Kshs</b> | <b>Expected date of payment</b> | <b>Remarks</b>   |
|---|---|-----------------------------|-----------------|------------------------------|---------------------------------|--|
| 1 | Destruction of construction of a hotel parcel known as Meru Municipality BLOCK 1/230 and 1/231 by County Government of Meru | Isaiah Mugambi Mukwatha     | Kshs            | 109,585,488                  | 2024                            | The County has appealed against the rulings            |
| 2 | Termination of lease Agreement for leopard Rock Hotel at Meru National Park   | Leopard Rock Hotel Mico Ltd | Kshs            | 491,610,932                  | 2024                            | The County has Filed an appeal for Setting of tribunal |
|   |   |                             |                 | <b>601,196,420</b>           |                                 |  |