

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT



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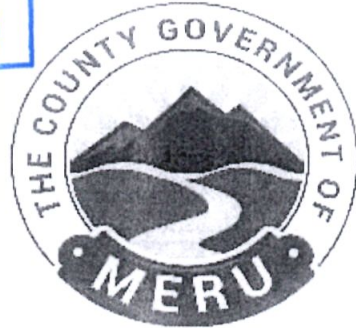
**THE AUDITOR-GENERAL**

ON

**COUNTY ASSEMBLY OF MERU**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

Revised 30<sup>th</sup> June 2024



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**MERU COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2024**

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

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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
MCA	Member of County Assembly
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
IFMIS	Integrated Financial Management Information System

### ***b) Glossary of Terms***

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources
Standing Orders	Means the written rules of the Assembly
Select Committee	Permanent committees with specific responsibilities
Sectoral Committee	Created for specific purposes, such as an investigation

## 2. Key Entity Information and Management

### (a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 24 members nominated to represent various groups in the county. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### (b) Key Management

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Ayub Bundi Solomon
2.	Clerk of the County Assembly	Mr Jacob Kirari
<b>3</b>	<b>Heads of Department</b>	
	Director Finance and Accounts	Mr Lawrence Gitari
	Director Committee and Legal Services	Mr Benson Kinyua
	Director Hansard & Communication	Mr Kevin Mwenda
	Director Human Resource	Mr Elias Marete
	Principal Internal Auditor	Ms Pamela Kiriungi
	Chief Sergeant at Arms	Mr Edward Karundu

### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Clerk	Mr. Jacob Kirari
2.	Director, Finance and accounts	Mr. Lawrence Gitari
3.	Deputy Director, Finance	Mr. Stanley Karonai
4.	Deputy Director, Accounts	Ms. Philipa Kiao
5.	Deputy Director, Procurement	Mr. Justin Kiogora

**Key County Assembly of Meru Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

The County Assembly of Meru has;

- Budget and Appropriations Committee that make the budget, budgetary policy statements for the assembly and the executive,
- Public Accounts and Investment Committee that follows up on expenditures and take management to account,
- Finance and ICT Committee that mainly concentrates on sources of revenue for operations and
- Internal Audit Committee that formulates and advises on internal control policies and measures.

The County Assembly committees have different roles among them formulation of policies and plans for proper implementation by the departments in the executive side of the county government. They also liaise with different departments to help bring different government businesses to the house for debate and adoption.

**(e) County Assembly of Meru Headquarters**

P.O. Box 3 - 60200  
County Headquarters Building  
Kenyatta Highway  
Meru, KENYA

**(f) County Assembly of Meru Contacts**

Telephone: (254) 720088043  
E-mail: [assembly@meru.go.ke](mailto:assembly@meru.go.ke)  
Website: [www.meru.go.ke](http://www.meru.go.ke)

**(g) County Assembly of Meru Bankers**

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

2. Other Commercial Banks  
Equity Bank Ltd  
Meru Branch

 **Independent Auditor**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**(j) County Attorney**

*(List details of other County Attorneys if any.)*

### 3. Governance Statement

#### The County Assembly

The County Assembly is constituted by the MCAs of Meru County government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the county assembly clerk is the secretary. Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

#### a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

#### b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Order No. 195 and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

NO.	COMMITTEE	MANDATE
<b>Select Committees</b>		
1.	House Business Committee  (Standing Order No. 155)	(a) prepare and, if necessary, from time to time adjust the Assembly Calendar with the approval of the House; (b) monitor and oversee the implementation of the House Business and programmes;

		<p>(c) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the House;</p> <p>(d) determine the order in which the reports of Committees shall be debated in the House;</p> <p>(e) may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and</p> <p>(f) consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the House.</p>
2.	<p>Selection Committee  <i>(Standing Order No. 156)</i></p>	<p>To nominate members to serve in Committees, save for the membership of the House Business Committee, Committee of Powers and Privileges and Committee on Appointments.</p>
3.	<p>Committee on Appointments  <i>(Standing Order No. 188)</i></p>	<p>To consider, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee).</p>
4.	<p>County Public Accounts and Investments Committee  <i>(Standing Order No. 189)</i></p>	<p>(a) accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit;</p> <p>(b) the reports and accounts of all county public investments;</p> <p>(c) examine the reports, if any, of the Auditor General on the public investments; and</p> <p>(d) examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.</p>

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5.	County Budget and Appropriations  (Standing Order No. 190)	(a) investigate, inquire into and report on all matters relating to coordination, control and monitoring of the of the county budget; (b) discuss and review budget estimates, including supplementary estimates and make recommendations to the Assembly; (c) consider, review and examine the County Fiscal Strategy Paper presented to the Assembly; (d) examine Bills relating to the county budget, including Appropriations Bills; and (e) evaluate economic and budgetary policies and programmes with direct budget outlays.
6.	Assembly Procedure and Rules Committee  (Standing Order No. 191)	(a) Consideration and reporting on all matters relating to the Standing Orders; (b) Consideration of all proposals of amendments to the Standing Orders; (c) Making proposals for the amendment of Standing Orders; and (d) Propose rules for the orderly and effective conduct of Committee business.
7.	Powers and Privileges Committee  (Standing Order No. 192)	Power to, either of its own motion or as a result of a complaint made by any person, inquire into any alleged breach by any member of the Assembly of the Code of Conduct issued under the provisions of the National Assembly (Powers and Privileges) Act or the County Assemblies Powers and Privileges Act if it will have been enacted, or into any conduct of any member of the Assembly within the precincts of the Assembly (other than the Chamber) which is alleged to have been intended or likely to reflect adversely on the dignity or integrity of the Assembly or the member thereof, or to be contrary to the best interests of the Assembly or the members thereof; and to Report its findings to the Assembly.
8.	Implementation Committee  (Standing Order No. 193)	(a) Scrutiny of the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine— i. whether or not such decisions and undertakings have been implemented and

		<p>where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and</p> <p>ii. whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary.</p> <p>(b) Propose to the Assembly, sanctions against any County Executive Committee (CEC) Member who fails to report to the relevant select Committee on implementation status without justifiable reasons.</p>
9.	<p>Delegated Legislation</p> <p><i>(Standing Order No. 194)</i></p>	<p>Consideration of all Statutory Instruments and all matters relating to Statutory Instruments.</p> <p>Section 2 of the Statutory Instruments Act defines a Statutory Instrument as, “any rule, order, regulation, direction, form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.”</p>
10.	<p>Liaison Committee</p> <p><i>(Standing Order No. 196)</i></p>	<p>(a) To guide and co-ordinate the operations, policies and mandates of all Committees;</p> <p>(b) deliberate on and apportion the annual operating budget among the Committees;</p> <p>(c) consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly;</p> <p>(d) ensure that Committees submit reports as required by the Standing Orders;</p> <p>(e) determine, whenever necessary, the committee or committees to deliberate on any matter;</p>

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		<p>(f) give such advice relating to the work and mandate of select committees as it may consider necessary; and</p> <p>(g) consideration of reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports.</p>
11.	Speaker's Panel (Standing Order No. 16)	To meet and consult regularly on the conduct of business in the Assembly.
<p><b>Sectoral Committees</b> (Standing Order No. 195 &amp; First Schedule)</p>		<p>General Mandates under S.O No. 195</p> <p>(a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;</p> <p>(b) study the programme and policy objectives of departments and the effectiveness of the implementation;</p> <p>(c) study and review all county legislation referred to it;</p> <p>(d) study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;</p> <p>(e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;</p> <p>(f) to vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 188 (<i>Committee on Appointments</i>); and</p> <p>(g) make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.</p>
<b>SECTORAL COMMITTEE</b>		<b>MANDATE</b>
1.	Sectoral Committee on Agriculture, Livestock and Fisheries	All matters relating to Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, veterinary services (excluding regulation of the profession), animal

		control and welfare, including licensing of dogs, and facilities for the accommodation, care and burial of animals.
2.	Sectoral Committee on Youth, Gender and Community Services	<p>All matters relating to youth; sports; cultural activities and facilities; national heritage; an all matters relating to public entertainment including betting, lotteries and casinos and other forms of gambling, racing, liquor and liquor licensing;</p> <p>All matters to gender; children and children welfare (excluding early childhood education); public amenities including cinemas, video shows, libraries, county parks, museums and recreation facilities; and</p> <p>All matters relating to the control of drugs and pornography; and all matters relating to community service and voluntary work (excluding Community Health Volunteers).</p>
3.	Sectoral Committee on Water, Environment and Natural Resources	<p>All matters relating to water and the use of water for domestic, industrial and irrigation purposes;</p> <p>All matters relating to sanitation and sewerage services;</p> <p>All matters related to the environment and environmental conservation including water conservation, soil and trees, refuse removal and dumps and solid waste disposal; implementation of specific national government policies on natural resource; and</p> <p>All matters related to climate change, mineral resources including quarries and sand harvesting, among others, forestry and control of air pollution, noise pollution and other public nuisances.</p>
4.	Sectoral Committee on County Health Services	All matters relating to county health services, including, county health facilities and pharmacies, ambulance service, promotion of primary health care, licensing of health facilities, community health volunteers and control of undertakings that sell food to the public.
5.	Sectoral Committee on Labour, Public Service and Social Welfare	All matters relating to labour, trade union relations, county public service, manpower or human resource planning, capacity building, and social welfare.
6.	Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development	All matters relating to trade and enterprise development including cottage industry, trade licenses (excluding regulation of professionals); local and foreign

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		investments, fair trading practices, outdoor advertising and cooperatives; and All matters related to tourism including local tourism; conservancies; and the implementation of specific national government policies on wildlife conservation.
7.	Sectoral Committee on Land, Economic and Physical Planning	All matters relating to land, economic policies, planning, projects, and programs (as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her); and All matters relating to County planning and development including statistics, land survey and mapping, boundaries and fencing, markets, towns and urban center development.
8.	Sectoral Committee on Education, Technology and Vocational Training	All matters relating to pre-primary education, village/youth polytechnics, home craft centers and childcare facilities; management of County bursary funds, programs and overseeing the provision of relevant infrastructure and learning equipment and facilities in the above institutions within the county; and All matters relating to training with regard to science and technology.
9.	Sectoral Committee on Transport, Energy and Public Works	All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and other transport services; county public works and services including storm water management systems in built-up areas; public buildings, housing, and firefighting services; and All matters related to energy, including street lighting, electricity, gas reticulation, energy regulation, solar energy and wind energy; and the implementation of specific national government policy on energy.
10.	Sectoral Committee on Justice, Legal Affairs and Cohesion	All matters relating to intergovernmental relations and coordination, constitutional affairs, the administration of law and justice, ethics, good governance, integrity and anti-corruption measures and protection of human rights, civic education and ward fora; All matters relating participation of communities in governance at the local level, including measures being

		<p>taken to develop the administrative capacity to ensure citizen participation;</p> <p>All matters relating to consultation and cooperation between the national and county governments, establishing mechanism for resolution of intergovernmental disputes pursuant to Articles 6 and 189 of the constitution and other relating matters; and</p> <p>All matters relating the coordination of security and disaster management including collaboration of the County and National governments on security and disaster management; alternative dispute resolution and other forms of dispute resolution involving intra-county conflicts and such other relating matters.</p>
11.	Sectoral Committee on County Finance and ICT	<p>All matters relating to finance in the County, including revenue collection and taxation, and the creation of an enabling environment for the same; and</p> <p>All matters relating to County communication, e-communication, broadcasting development and management, and ICT.</p>

**Select Committees**

**a) Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 2 meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

<b>Committee on Powers and Privileges</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Ayub Bundi Solomon	Chairperson	Speaker
2.	Hon. Salome Kirito Mutua	Member	Nominated
3.	Hon. Titus Murithi Mutira	Member	Igembe East
4.	Hon. Mwenda Joseph Ithili	Member	Akithi
5.	Hon. John Muguna Thurairia	Member	Mbeu
6.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
7.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
8.	Hon. Julius Miriti	Member	Mikinduri
9.	Hon. James Mugambi Mung'athia	Member	Karama
10.	Hon. Janerose Nguta Mati	Member	Nominated
11.	Hon. Zipporah Kinya	Member	Nominated

**b) Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 41 sittings to deal with arising matters. The members who served in the committee during the year were:

<b>Committee On Public Accounts and Investments</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. John Kithinji Ethaiba	Chairperson	Nkomo
2.	Hon. Timothy Mutwiri Joshua	Vice-Chairperson	Kiegoi/Antubuchiu
3.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
4.	Hon. Doris Gakii Nkonge	Member	Nominated
5.	Hon. Janerose Nguta Mati	Member	Nominated
6.	Hon. Patrick Mutuma	Member	Kisima
7.	Hon. Harun Guantai Thurairia	Member	Abogeta East

8.	Hon. Silas Mithika M'mucheke	Member	Akachiu
9.	Hon. Zipporah Kinya	Member	Nominated
10.	Hon. Irene Makena	Member	Nominated
11.	Hon. Sophia Kajuju Meeme	P Member	Nominated
12.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
13.	Hon. Patrick Mwirigi Muliuki	Jubilee	Ntunene
14.	Hon. Ali Mwenda Murungi	Jubilee	Njia
15.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
16.	Hon. Julius Miriti	Member	Mikinduri
17.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
18.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
19.	Hon. Ken Mugambi Naibae	Member	Kianjai
20.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
21.	Hon. Agnes Karimi Guantai	Member	Nominated

### c) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

<b>Committee on Budget and Appropriations</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Jacob Mwirigi Muthuri	Chairperson	Kibirichia
2.	Hon. Morris Ntarangwi Itimitu	Vice Chairperson	Akirang' Ondu
3.	Hon. Sarah Gakii Kaberia	Member	Nominated
4.	Hon. Dorosen Kagwiria	Member	Nominated
5.	Hon. Jim Muchui Dionisio	Member	Athwana
6.	Hon. Martin Koome Itonga	Member	Nkuene
7.	Hon. Josphat Mugambi	Member	Kanuni
8.	Hon. Patrick Kathurima Nturu	Member	Ntima West
9.	Hon. James Mugambi Mung'athia	Member	Karama
10.	Hon. Nazareth Ruby Tonia	Member	Nominated
11.	Hon. Sophia Kajuju Meeme	Member	Nominated
12.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
13.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
14.	Hon. Martin Kimathi Muriungi	Member	Timau
15.	Hon. Secondina Kanini Bundi	Member	Nominated
16.	Hon. Salome Kirito Mutua	Member	Nominated
17.	Hon. DMK Dennis Kiogora	Member	Abogeta West
18.	Hon. Mwenda Joseph Ithili	Member	Akithi
19.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
20.	Hon. Titus Murithi Mutiria	Member	Igembe East
21.	Hon. Jeniffer Makena Murogocho	Member	Kiirua/Naari

**d) House Business Committee**

House Business Committee is formed and derives its powers from the standing order No. 155. It is charged with preparing and, if necessary, from time to time adjust the Assembly Calendar with the approval of the House, monitor and oversee the implementation of the House Business and programmes and implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the House, determine the order in which the reports of Committees shall be debated in the House, may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the House. The committee held 59 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on House Business</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Ayub Bundi Solomon	Chairperson	Speaker
2.	Hon. Mwenda Joseph Ithili	Vice Chairperson	Akithi
3.	Hon. DMK Dennis Kiogora	Member	Abogeta West
4.	Hon. Benson Mwenda Kiriinya	Member	Nominated
5.	Hon. Lucy Makena Jason	Member	Nominated
6.	Hon. Patrick Kathurima Nturu	Member	Ntima West
7.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
8.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
9.	Hon. Ali Mwenda Murungi	Member	Njia
10.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
11.	Hon. Karimi Kilingo	Member	Nominated
12.	Hon. Sophia Kajuju Meeme	Member	Nominated
13.	Hon. Patrick Mutuma	Member	Kisima
14.	Hon. Janerose Nguta Mati	Member	Nominated
15.	Hon. Jim Muchui Dionisio	Member	Athwana
16.	Hon. Harun Thurania Guantai	Member	Abogeta East
17.	Hon. Sarah Gakii Kaberia	Member	Nominated

**e) Implementation Committee**

Implementation Committee is formed under standing order No. 193 and is charged with; Propose to the Assembly, sanctions against any County Executive Committee (CEC) Member who fails to report to the relevant select Committee on implementation status without justifiable reasons, Scrutiny of the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine—

- i. whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and
- ii. whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary.

The committee held 59 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on Implementation</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Aurelio Murangiri Kiramana	Chairperson	Muthara
2.	Hon. Josphat Baariu M'mwathia	Vice Chairperson	Athiru Gaiti
3.	Hon. Catherine Kathambi Jeremiah	Member	Nominated
4.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
5.	Hon. Haron Guantai Thurania	Member	Abogeta East
6.	Hon. Janerose Nguta Mati	Member	Nominated
7.	Hon. Doris Gakii Nkonge	Member	Nominated
8.	Hon. Caleb Mutethia Kibuko	Member	Municipality
9.	Hon. Ireen Makena	Member	Nominated
10.	Hon. Karimi Kilingo	Member	Nominated
11.	Hon. Nazareth Rubi Tonia	Member	Nominated
12.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
13.	Hon. Domiano Muchui Paul	Member	Igoji East
14.	Hon. Zipporah Gakii Manyara	Member	Nominated
15.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
16.	Hon. Henry Thurania	Member	Amwathi
17.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
18.	Hon. Benson Mwenda Kiriinya	Member	Nominated
19.	Hon. Duncan Kangwana Miriti	Member	Maua
20.	Hon. Lucy Makena Jason	Member	Nominated
21.	Hon. Grace Kambura Thurania	Member	Nominated

#### f) Selection Committee

Selection committee is formed and derives its powers from the standing order No. 156. It is charged with nominating members to serve in Committees, save for the membership of the House Business Committee, Committee of Powers and Privileges and Committee on Appointments. The committee held no meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee On Selection</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Patrick Mutuma	Chairperson	Kisima

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2.	Hon. Mwenda Joseph Ithili	Vice Chairperson	Akithi
3.	Hon. DMK Dennis Kiogora	Member	Abogeta West
4.	Hon. Felix Kithinji Mwirigi	Member	Ruri/Rwarera
5.	Hon. Henry Thurania	Member	Amwathi
6.	Hon. Jennifer Makena Murogocho	Member	Nominated
7.	Hon. Joseph Maore Nkunjia	Member	Antubetwe Kiongo
8.	Hon. Patrick Kathurima Ntururu	Member	Ntima West
9.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
10.	Hon. Timothy Mutwiri Joshua	Member	Kiegot/Antubuchiu
11.	Hon. Damiano Muchui Paul	Member	Igoji East
12.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
13.	Hon. Nelly Mukami	Member	Nominated
14.	Hon. Sophia Kajuju Meeme	Member	Nominated
15.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
16.	Hon. Stephen Gakule Nchebere	Member	Kiguchwa
17.	Hon. Caleb Mutethia Kibuko	Member	Municipality
18.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
19.	Hon. Doris Gakii Nkonge	Member	Nominated
20.	Hon. Faith Kananu Koome	Member	Nominated
21.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
22.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
23.	Hon. Jim Muchui Dionisio	Member	Athwana

**g) Committee on Appointments**

Committee on Appointments s formed and derives its powers from the standing order No. 188. It is charged with considering, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee). The committee held no meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee On Appointments</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Ayub Bundi Solomon	Chairperson	Speaker
2.	Hon. Agnes Karimi Guantai	Vice Chairperson	Nominated
3.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
4.	Hon. Mwenda Joseph Ithili	Member	Akithi
5.	Hon. Martin Kimathi Muriungi	Member	Timau
6.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
7.	Hon. Grace Kambura Thurania	Member	Nominated
8.	Hon. Nicholas Kinyua Josphat	Member	Nyaki East
9.	Hon. Patrick Mutuma	Member	Kisima
10.	Hon. Evans Mawira Kaaria	Member	Mitunguu
11.	Hon. Fridah Naito Gitobu	Member	Nominated

12.	Hon. Zipporah Kinya	Member	Nominated
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#### h) Assembly Procedure and Rules Committee

The committee is formed under standing order No. 191 and is charged with Consideration and reporting on all matters relating to the Standing Orders; Consideration of all proposals of amendments to the Standing Orders; Making proposals for the amendment of Standing Orders; and Propose rules for the orderly and effective conduct of Committee business. The committee held 2 meetings in FY 2023/24. The committee members during FY 2023/24 were:

Committee on Assembly Procedure and Rules			
No.	Name	Designation	Ward
1.	Hon. Ayub Solomon Bundi	Chairperson	Speaker
2.	Hon. Grace Kambura Thurairira	Vice Chairperson	Nominated
3.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Edith Makena Mugaine	Member	Nominated
6.	Hon. Sophia Kajuju Meeme	Member	Nominated
7.	Hon. DMK Dennis Kiogora	Member	Abogeta West
8.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
9.	Hon. Elijah Peter Kimathi	Member	Thangatha
10.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
11.	Hon. Janerose Nguta Mati	Member	Nominated
12.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West

#### i) Delegated Legislation

Delegated Legislation Committee is formed under standing order No. 194 and is charged with Consideration of all Statutory Instruments and all matters relating to Statutory Instruments.

Section 2 of the Statutory Instruments Act defines a Statutory Instrument as, “any rule, order, regulation, direction, form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.”

The committee held 31 meetings in FY 2023/24. The committee members during FY 2023/24 were:

Committee on Delegated Legislation			
No.	Name	Designation	Ward
1.	Hon. Sarah Gakii Kaberia	Chairperson	Nominated
2.	Hon. Henry Thurairira	Vice Chairperson	Amwathi

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3.	Hon. Douglas Mutea	Member	Abothuguchi Central
4.	Hon. Fridah Naito Gitobu	Member	Nominated
5.	Hon. Dorosen Kagwiria	Member	Nominated
6.	Hon. Elijah Peter Kimathi	Member	Thangatha
7.	Hon. Martin Koome Itonga	Member	Nkuene
8.	Hon. Josphat Mugambi	Member	Kanuni
9.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
10.	Hon. Irene Makena	Member	Nominated
11.	Hon. Karimi Kilingo	Member	Nominated
12.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
13.	Hon. James Mugambi Mung'athia	Member	Karama
14.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
15.	Hon. Ali Mwenda Murungi	Member	Njia
16.	Hon. Morris Ntarangwi Itimitu	Member	Akirang'onde
17.	Hon. Joshua Mithiaru Kiaunga	Member	Naathu
18.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
19.	Hon. Josphat Baariu	Member	Athiru Gaiti
20.	Hon. Titus Murithi Mutiria	Member	Igembe East
21.	Hon. Joseph Njuki	Member	Mwanganthia
22.	Hon. Jeniffer Murogocho	Member	Kiirua/Naari
23.	Hon. Agnes Karimi Guantai	Member	Nominated

**j) Liaison Committee**

Liaison Committee is formed under standing order No. 195 and is mandated to; guide and coordinate the operations, policies and mandates of all Committees; deliberate on and apportion the annual operating budget among the Committees; consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly; ensure that Committees submit reports as required by the Standing Orders; determine, whenever necessary, the committee or committees to deliberate on any matter ;give such advice relating to the work and mandate of select committees as it may consider necessary; and consideration of reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports. The committee held 6 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Liaison Committee</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Ayub Bundi Solomon	Chairperson	Speaker
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Felix Kithinji Mwirigi	Member	Ruri/Rwarera
4.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
5.	Hon. John Kithinji Ethaiba	Member	Nkomo

6.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
7.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
8.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
9.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
10.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
11.	Hon. Caleb Kibuko Mutethia	Member	Municipality
12.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
13.	Hon. Haron Guantai Thurania	Member	Abogeta East
14.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
15.	Hon. Martin Koome Itonga	Member	Nkuene
16.	Hon. Sarah Gakii Kaberia	Member	Nominated

### k) Speakers Panel

Speakers panel is formed under Standing Order No. 16 and is charged mandated to meet and consult regularly on the conduct of business in the Assembly

The committee held 66 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Temporary Speakers Panel</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Ayub Bundi Solomon	Chairperson	Speaker
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Secondina Kanini Bundi	Member	Nominated
4.	Hon. Lucy Makena Jason	Member	Nominated
5.	Hon. Salome Kirito Mutua	Member	Nominated
6.	Hon. Ireen Makena	Member	Nominated
7.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
8.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
9.	Hon. Stephen Gakule Nchebere	Member	Kiguchwa
10.	Hon. Zipporah Gakii Manyara	Member	Nominated
11.	Hon. Sophia Kajuju Meeme	Member	Nominated
12.	Hon. James Mugambi Mung'athia	Member	Karama
13.	Hon. Silas Mithika M'mucheke	Member	Akachiu
14.	Hon. Nazareth Ruby Tonia	Member	Nominated
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Janerose Nguta Mati	Member	Nominated
17.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
18.	Hon. Dorosen Kagwiria	Member	Nominated
19.	Hon. Doris Gakii Nkonge	Member	Nominated

### Sectoral Committees

The Sectoral Committees are established under Standing Order No. 195 and their mandates prescribed under the First Schedule.

#### 1) Committee on Agriculture, Livestock and Fisheries

The Sectoral Committee on Agriculture deals with All matters relating to Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, veterinary services (excluding regulation of the profession), animal control and welfare, including licensing of dogs, and facilities for the accommodation, care and burial of animals.

The committee held 66 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on Agriculture, Livestock and Fisheries</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Ken Mugambi Naibae Igweta	Chairperson	Kianjai
2.	Hon. Patrick Kathurima Ntururu	Vice Chairperson	Ntima West
4.	Hon. Damiano Muchui Paul	Member	Igoji East
5.	Hon. Doris Gakii Nkonge	Member	Nominated
6.	Hon. Dorosen Kagwiria	Member	Nominated
7.	Hon. Evans Mawira Kaaria	Member	Mitunguu
8.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
9.	Hon. James Mugambi Mung'athia	Member	Karama
10.	Hon. Jim Muchui Dionisio	Member	Athwana
11.	Hon. John Kithinji Ethaiba	Member	Nkomo
12.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
13.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
14.	Hon. Josphat Mugambi	Member	Kanuni
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Lucy Makena Jason	Member	Nominated
3.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Martin Koome Itonga	Member	Nkuene
18.	Hon. Nazareth Ruby Tonia	Member	Nkuene
19.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
20.	Hon. Sarah Gakii Kaberia	Member	Nominated
21.	Hon. Titus Murithi Mutiria	Member	Igembe East
22.	Hon. Zipporah Gakii Manyara	Member	Nominated

**m) Committee on Youth, Gender and Community Services**

The Sectoral Committee on Youth, Gender and Community Services deals with all matters relating to youth; sports; cultural activities and facilities; national heritage; an all matters relating to public entertainment including betting, lotteries and casinos and other forms of gambling, racing, liquor and liquor licensing; All matters to gender; children and children welfare (excluding early childhood education); public amenities including cinemas, video shows, libraries, county parks, museums and recreation facilities; and All matters relating to the control of drugs and pornography; and all matters relating to community service and voluntary work (excluding Community Health Volunteers).

The committee held 35 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Sectoral Committee on Youth, Gender and Community Services</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Jennifer Murogocho	Chairperson	Kiirua/Naari
2.	Hon. Julius Miriti	Vice Chairperson	Mikinduri
3.	Hon. Benson Mwenda Kiriinya	Member	Nominated
4.	Hon. Catherine Kamathi	Member	Nominated
5.	Hon. DMK Dennis Kiogora	Member	Abogeta West
6.	Hon. Douglas Mutea	Member	Abothuguchi Central
7.	Hon. Duncan Kangwana Miriti	Member	Maua
8.	Hon. Edith Makena Mugaine	Member	Nominated
9.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
10.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
11.	Hon. Haron Guantai Thurania	Member	Abogeta East
12.	Hon. Henry Thurania	Member	Amwathi
13.	Hon. Ireen Makena	Member	Nominated
14.	Hon. Janerose Nguta Mati	Member	Nominated
15.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
16.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
17.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
18.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
19.	Hon. Morris Ntarangwi	Member	Akirang'onde
20.	Hon. Salome Kirito Mutua	Member	Nominated
21.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
22.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubuchiu
23.	Hon. Zipporah Kinya	Member	Nominated

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**n) Committee on Water, Environment and Natural Resources**

The Sectoral Committee on Water, Environment and Natural Resources deals with All matters relating to water and the use of water for domestic, industrial and irrigation purposes; All matters relating to sanitation and sewerage services; All matters related to the environment and environmental conservation including water conservation, soil and trees, refuse removal and dumps and solid waste disposal; implementation of specific national government policies on natural resource; and All matters related to climate change, mineral resources including quarries and sand harvesting, among others, forestry and control of air pollution, noise pollution and other public nuisances.

The committee held 36 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Sectoral Committee on Water, Environment and Natural Resources</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Kairi Mbijiwe Stephen	Chairperson	Kangeta
2.	Hon. Daniel Mukoronia Mikwa	Vice Chairperson	Ntima East
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Aurelio Murangiri	Member	Muthara
6.	Hon. Caleb Mutethia Kibuko	Member	Municipality
7.	Hon. Fridah Naito Gitobu	Member	Nominated
8.	Hon. Elijah Peter Kimathi	Member	Thangatha
9.	Hon. Faith Kananu Koome	Member	Nominated
10.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
11.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
12.	Hon. Grace Kambura Thurania	Member	Nominated
13.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
14.	Hon. John Muguna Thurania	Member	Mbeu
15.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
16.	Hon. Mwenda Joseph Ithili	Member	Akithi
17.	Hon. Nelly Mukami	Member	Nominated
18.	Hon. Patrick Mutuma	Member	Kisima
19.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
20.	Hon. Secondina Kanini Bundi	Member	Nominated
21.	Hon. Silas Mithika M'mucheke	Member	Akachiu
22.	Hon. Sophia Kajuju Meeme	Member	Nominated
23.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa

**o) Committee on Trade, Tourism, Cooperatives and Enterprise Development**

The Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development deals with All matters relating to trade and enterprise development including cottage industry, trade licenses (excluding regulation of professionals); local and foreign investments, fair trading practices, outdoor advertising and cooperatives; and all matters related to tourism including local tourism; conservancies; and the implementation of specific national government policies on wildlife conservation.

The committee held 41 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Fredrick Mubichi Kirima	Chairperson	Nyaki West
2.	Hon. Duncan Kangwana Miriti	Vice Chairperson	Maua
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Benson Mwenda Kiriinya	Member	Nominated
5.	Hon. Caleb Mutethia Kibuko	Member	Municipality
6.	Hon. DMK Dennis Kiogora	Member	Abogeta West
7.	Hon. Elijah Peter Kimathi	Member	Thangatha
8.	Hon. Faith Kananu Koome	Member	Nominated
9.	Hon. Grace Kambura Thurania	Member	Nominated
10.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
11.	Hon. Joseph Maore Nkunjia	Member	Antubetwe Kiongo
12.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
13.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
14.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Morris Ntarangwi Itumitu	Member	Akirang'ondu
17.	Hon. Nazareth Ruby Tonia	Member	Nominated
18.	Hon. Patrick Kathurima Nturu	Member	Ntima West
19.	Hon. Sarah Gakii Kaberia	Member	Nominated
20.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
21.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubuchiu
22.	Hon. Zipporah Gakii Manyara	Member	Nominated
23.	Hon. Zipporah Kinya	Member	Nominated

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**p) Committee on County Health Services**

The Sectoral Committee on County Health Services deals with all matters relating to county health services, including, county health facilities and pharmacies, ambulance service, promotion of primary health care, licensing of health facilities, community health volunteers and control of undertakings that sell food to the public.

The committee held 35 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on County Health Services</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Damiano Muchui Paul	Chairperson	Igoji East
2.	Hon. Stephen Gakule Nchebere	Vice Chairperson	Kiguchwa
3.	Hon. Ali Mwenda Murungi	Member	Njia
4.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Doris Gakii Nkonge	Member	Nominated
7.	Hon. Edith Makena Mugaine	Member	Nominated
8.	Hon. Evans Mawira Kaaria	Member	Mitunguu
9.	Hon. Felix Kithinji Mwirigi	Member	Ruiru/Rwarera
10.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
11.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
12.	Hon. Janerose Nguta Mati	Member	Nominated
13.	Hon. Jim Muchui Dionisio	Member	Athwana
14.	Hon. John Muguna Thurania	Member	Mbeu
15.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
16.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
17.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
18.	Hon. Mwenda Joseph Ithili	Member	Akithi
19.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
20.	Hon. Salome Kirito Mutua	Member	Nominated
21.	Hon. Douglas Mutea	Member	Abothuguchi Central
22.	Hon. Fridah Naito Gitobu	Member	Nominated

**q) Committee on Labour, Public Service and Social Welfare**

The Sectoral Committee on Labour, Public Service and Social Welfare deals with All matters relating to labour, trade union relations, county public service, manpower or human resource planning, capacity building, and social welfare

The committee held 45 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on Labour, Public Service and Social Welfare</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Martin Koome Itonga	Chairperson	Nkuene
2.	Hon. Fredrick Mburugu Kuchiana	Vice Chairperson	Antuambui
3.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
4.	Hon. Dorosen Kagwiria	Member	Nominated
5.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
6.	Hon. Harun Guantai Thurania	Member	Abogeta East
7.	Hon. Henry Thurania	Member	Amwathi
8.	Hon. Ireen Makena	Member	Nominated
9.	Hon. James Mugambi Mung'athia	Member	Karama
10.	Hon. John Kithinji Ethaiba	Member	Nkomo
11.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
12.	Hon. Josphat Mugambi	Member	Kanuni
13.	Hon. Julius Miriti	Member	Mikinduri
14.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Nelly Mukami	Member	Nominated
18.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
19.	Hon. Patrick Mutuma	Member	Kisima
20.	Hon. Secondina Kanini Bundi	Member	Nominated
21.	Hon. Silas Mithika M'mucheke	Member	Akachiu
22.	Hon. Sophia Kajuju Meeme	Member	Nominated
23.	Hon. Titus Murithi Mutiria	Member	Igembe East

**r) Committee on Transport, Energy and Public Works**

The Sectoral Committee on Transport, Energy and Public Works deals with all matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and other transport services; county public works and services including storm water management systems in built-up areas; public buildings, housing, and firefighting services; and all matters related to energy, including street lighting, electricity, gas reticulation, energy regulation, solar energy and wind energy; and the implementation of specific national government policy on energy

The committee held 36 meetings in FY 2023/24. The committee members during FY 2023/24 were:

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<b>Sectoral Committee on Transport, Energy and Public Works</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Felix Kithinji Mwirigi	Chairperson	Ruiri/Rwarera
2.	Hon. Elijah Peter Kimathi	Vice Chairperson	Thangatha
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
5.	Hon. Damiano Muchui Paul	Member	Igoji East
20.	Hon. DMK Dennis Kiogora	Member	Abogeta West
6.	Hon. Douglas Mutea	Member	Abothuguchi Central
7.	Hon. Evans Mawira Kaaria	Member	Mitunguu
8.	Hon. Faith Kinanu Koome	Member	Nominated
9.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
10.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
11.	Hon. Henry Thurania	Member	Amwathi
12.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
13.	Hon. James Mugambi Mung'athia	Member	Karama
14.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Mwenda Joseph Ithili	Member	Akithi
17.	Hon. Nelly Mukami	Member	Nominated
19.	Hon. Patrick Kathurima Ntururu	Member	Ntima West
18.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
21.	Hon. Salome Kirito Mutua	Member	Nominated
22.	Hon. Sarah Gakii Kaberia	Member	Nominated
23.	Hon. Zipporah Gakii Manyara	Member	Nominated

**s) Committee on Justice, Legal Affairs and Cohesion**

The Sectoral Committee on Justice, Legal Affairs and Cohesion deals with all matters relating to intergovernmental relations and coordination, constitutional affairs, the administration of law and justice, ethics, good governance, integrity and anti-corruption measures and protection of human rights, civic education and ward fora; all matters relating participation of communities in governance at the local level, including measures being taken to develop the administrative capacity to ensure citizen participation; all matters relating to consultation and cooperation between the national and county governments, establishing mechanism for resolution of intergovernmental disputes pursuant to Articles 6 and 189 of the constitution and other relating matters; and all matters relating the coordination of security and disaster management including collaboration of the County and National governments on security and disaster management; alternative dispute resolution and other forms of dispute resolution involving intra-county conflicts and such other relating matters.

The committee held 52 meetings in FY 2023/24. The committee members during FY 2023/24 were:

**Committee on Justice, Legal Affairs and Cohesion**

No.	Name	Designation	
1.	Hon. Gacheri Muthoni Muthuri	Chairperson	Nominated
2.	Hon. Benson Mwenda Kiriinya	Vice Chairperson	Nominated
3.	Hon. Caleb Kibuko Mutethia	Member	Municipality
4.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
5.	Hon. Dorosen Kagwiria	Member	Nominated
6.	Hon. Duncan Kangwana Miriti	Member	Maua
7.	Hon. Edith Makena Mugaine	Member	Nominated
8.	Hon. Godwin Mutembe Mbiuki	Member	Igoji West
9.	Hon. Grace Kambura Thurairia	Member	Nominated
10.	Hon. Haron Guantainthurairia	Member	Abogeta East
11.	Hon. John Kithinji Ethaiba	Member	Nkomo
12.	Hon. John Muguna Thurairia	Member	Mbeu
13.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
14.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
15.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
16.	Hon. Martin Koome Itonga	Member	Nkuene
17.	Hon. Morris Ntarangwi	Member	Akirang' ondu
18.	Hon. Patrick Mutuma	Member	Kisima
19.	Hon. Patrick Mwirigi Murithi	Member	Abothuguchi West
20.	Hon. Secondina Kanini Bundi	Member	Nominated
21.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
22.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubuchiu

**t) Committee on Education, Technology and Vocational Training**

The Sectoral Committee on Education, Technology and Vocational Training deals with all matters relating to pre-primary education, village/youth polytechnics, home craft centers and childcare facilities; management of County bursary funds, programs and overseeing the provision of relevant infrastructure and learning equipment and facilities in the above institutions within the county; and All matters relating to training with regard to science and technology.

The committee held 53 meetings in FY 2023/24. The committee members during FY 2023/24 were:

**Committee on Education, Technology and Vocational Training**

No.	Name	Designation	Ward
1.	Hon. Joseph Maore Nkunja	Chairperson	Antubetwe Kiongo
2.	Hon. Julius Kabira Ambau	Vice Chairperson	Athiru Ruujine
3.	Hon. Ali Mwenda Murungi	Member	Njia
4.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East

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5.	Hon. Doris Gakii Nkonge	Member	Nominated
6.	Hon. Ireen Makena	Member	Nominated
7.	Hon. Janerose Nguta Mati	Member	Nominated
8.	Hon. Jim Muchui Dionisio	Member	Athwana
9.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
10.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
11.	Hon. Josphat Mugambi	Member	Kanuni
12.	Hon. Julius Miriti	Member	Mikinduri
13.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
14.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Nazareth Ruby Tonia	Member	Nominated
18.	Hon. Silas Mithika M'mucheke	Member	Akachiu
19.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
20.	Hon. Sophia Kajuju Meeme	Member	Nominated
21.	Hon. Titus Murithi Mutiria	Member	Igembe East
22.	Hon. Zipporah Kinya	Member	Nominated

**u) Committee on Land, Economic and Physical Planning**

The Sectoral Committee on Land, Economic and Physical Planning deals with all matters relating to land, economic policies, planning, projects, and programs (as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her); and All matters relating to County planning and development including statistics, land survey and mapping, boundaries and fencing, markets, towns and urban center development.

The committee held 130 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on Land, Economic and Physical Planning</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Haron Guantai Thurania	Chairperson	Abogeta East
2.	Hon. Silas Mithika M'mucheke	Vice Chairperson	Akachiu
3.	Hon. Benson Mwenda Kiriinya	Member	Nominated
4.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Duncan Kangwana Miriti	Member	Maua
7.	Hon. Faith Kananu Koome	Member	Nominated
8.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
9.	Hon. Jim Muchui Dionisio	Member	Athwana
10.	Hon. John Muguna Thurania	Member	Mbeu
11.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
12.	Hon. Julius Miriti	Member	Mikinduri

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13.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
14.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Morris Ntarangwi Itumitu	Member	Akirang'onde
17.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
18.	Hon. Patrick Mwirigi Muliuki	Member	Ntuenene
19.	Hon. DMK Dennis Kiogora	Member	Abogeta West
20.	Hon. Nelly Mukami	Member	Nominated
21.	Hon. Sophia Kajuju Meeme	Member	Nominated

v) **Committee on County Finance and ICT**

The Sectoral Committee on County Finance and ICT deals with all matters relating to finance in the County, including revenue collection and taxation, and the creation of an enabling environment for the same; and All matters relating to County communication, e-communication, broadcasting development and management, and ICT.

The committee held 43 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Committee on County Finance and ICT</b>			
<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Ward</b>
1.	Hon. Caleb Mutethia Kibuko	Chairperson	Municipality
2.	Hon. Martin Kimathi Muriungi	Vice Chairperson	Timau
3.	Hon. Damiano Muchui Paul	Member	Igoji East
4.	Hon. Doris Gakii Nkonge	Member	Nominated
5.	Hon. Edith Makena Mugaine	Member	Nominated
6.	Hon. Evans Mawira Kaaria	Member	Mitunguu
7.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
8.	Hon. Fredrick Mburugu	Member	Antuambui
9.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
10.	Hon. Janerose Nguta Mati	Member	Nominated
11.	Hon. John Kithinji Ethaiba	Member	Nkomo
12.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
13.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
14.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
15.	Hon. Nazareth Ruby Tonia	Member	Nominated
16.	Hon. Patrick Mutuma	Member	Kisima
17.	Hon. Patrick Kathurima Ntururu	Member	Ntima West
18.	Hon. Salome Kirito Mutua	Member	Nominated
19.	Hon. Secondina Kanini Bundi	Member	Nominated
20.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
21.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubuchiu
22.	Hon. Zipporah Gakii Manyara	Member	Nominated

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23.	Hon. Zipporah Kinya	Member	Nominated
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In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in the year 2017 being the first audit committee of County Assembly of Meru as per Gazette notice no. 2690 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties. After 3 years, the second one was constituted from 2020 up to 30<sup>th</sup> June 2023, then the 3<sup>rd</sup> started in September 2024.

The committee held 3 meetings in FY 2023/2024 and its members during that year were as follows;

Member	Designation
Samuel Mauku	Chairman
Joyce Kanana	Vice-Chairman
Dr. Rael Mwirigi	Member
Pamela Karambu Kiriungi	Secretary
Phillipa Kiao	Member

### **Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held various consultative meetings across the County where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected one Bill through public participation. This was the Meru County Alcoholic Drinks Control Bill, 2023 which has since been enacted into law by the County Assembly.

### **Risk management**

The Meru County Assembly has a risk management policy in accordance to Section 158 (1) of the PFM Regulations Act, 2015, departmental policies and the strategic plan that are implemented, analysed, assessed semi-annually and reported to the management. The Assembly has departmental risk profiles that are analysed and assessed by the internal audit. The reporting on recommendation is done administratively to the accounting officer and functionally to the Audit Committee.

The section heads normally have meetings to identify and scan possible environment threats and ways of mitigation. A recent meeting was conducted on risk identification for factoring in the strategic plan. The Assembly have opted to have risk appetite on risks that are beyond control like delay of funds and politics. The audit committee also normally report to the management on internal control issues like recording and segregation of duties.

The following are some of the risks identified and analysed in the period and how they were managed.

	<b>Risks</b>	<b>Management Action</b>
1	Use of ward employees' manual payroll which was prone to errors and manipulation.	The management has adopted a payroll software system.
2	Non-Compliance on formation of the advisory committee	The advisory committee was formed and it is operational.
3.	Un-updated Asset Register and other records of the Assembly Assets.	No action taken.
4	Cash purchases on hospitality.	There is effort from management to curb the issue.

### **Compliance**

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

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**4. Foreword by the Clerk of The Assembly**

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

**(i) Budget performance**

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

**(ii) Budget performance**

Our approved budget for the County Assembly of Meru was **Ksh.1,022,378,295** composed of **Ksh.982,378,295** Recurrent and **Ksh.40,000,000** Development. Our actual expenditure was **Ksh.990,343,444** representing a performance of **96.87%** as analysed on the table below as per the programme. The un utilized percentage was due to uncompleted works in the construction of speaker's residential house by the closure of the financial year.

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget Utilization Difference
		2024	2024	2024	
	Ksh	Ksh	Ksh	Ksh.	Ksh.
<b>P1 Legislation and Representation</b>					
Compensation to Employees	263,539,703	4,737,994	268,277,697	268,277,687	0%
Use of Goods and Services	159,658,468	1,006,120	160,664,588	160,650,040	0%
<b>P2 Legislative Oversight</b>					
Compensation to Employees	100,626,596	-	100,626,596	100,626,594	0%
Use of Goods and Services	122,500,000	18,738,000	141,238,000	141,238,000	0%
<b>P3 General Admin, Planning &amp; Support</b>					
Compensation to Employees	140,083,718	-	140,083,718	140,083,711	0%
Use of Goods and Services	181,969,810	-10,482,114	171,487,696	171,484,738	0%
Development	40,000,000	-	40,000,000	7,982,674	80.04%
	<b>1,008,378,295</b>	<b>14,000,000</b>	<b>1,022,378,295</b>	<b>990,343,444</b>	<b>3.13%</b>

(iii) Operational Performance

Laws		
No.	Law	Remarks
1.	Meru County Supplementary Appropriation Act, 2024	The law was enacted to meet the supplementary needs of the County Government of Meru for the Financial Year 2023/2024.
2.	The Meru County Alcoholic Drinks Control Act, 2024	The law was enacted to curb the illicit liquor sold and consumed within Meru County. The Law also regulates the sale, manufacture, licensing and consumption of alcoholic drinks within Meru County.
Policies		
No.	Policy	Remarks
1.	The Meru County School Meals and Nutrition Programme Policy	The policy was not approved by County Assembly for failure of concerned Department to undertake public participation and stakeholder engagement on the policy.
2.	The Meru County Dairy Performance Improvement Policy "One Dairy Cow One Needy Family Programme"	The policy was not approved by County Assembly for failure of concerned Department to undertake public participation, stakeholder engagement and the lack of evidence approval of the policy by the County Executive Committee.

a) Indicate the process of dates when the County Budget was passed including supplementary budgets.

NO.	BUDGET	DATE APPROVED
1	Budget for the Financial Year 2023/2024	23 <sup>rd</sup> June 2023
2.	Supplementary Budget for the Financial Year 2023/2024 (Only one Supplementary Budget Was submitted and approved during the FY)	19 <sup>th</sup> June, 2024

The County Assembly of Meru is made up of the following Committees in Summary;

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detail which can be found in the Standing Orders as last amended by the County Assembly of Meru during the Fifth Session of the Second Assembly on 14th June, 2021.

NO.	COMMITTEE	MANDATE
<b>Select Committees</b>		
1	House Business Committee  (Standing Order No. 155)	<ul style="list-style-type: none"> <li>(g) prepare and, if necessary, from time to time adjust the Assembly Calendar with the approval of the House;</li> <li>(h) monitor and oversee the implementation of the House Business and programmes;</li> <li>(i) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the House;</li> <li>(j) determine the order in which the reports of Committees shall be debated in the House;</li> <li>(k) may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and</li> <li>(l) consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the House.</li> </ul>
2	Selection Committee  (Standing Order No. 156)	To nominate members to serve in Committees, save for the membership of the House Business Committee, Committee of Powers and Privileges and Committee on Appointments.
3	Committee on Appointments  (Standing Order No. 188)	To consider, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee).
4	County Public Accounts and Investments Committee  (Standing Order No. 189)	<ul style="list-style-type: none"> <li>(e) accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit;</li> <li>(f) the reports and accounts of all county public investments;</li> <li>(g) examine the reports, if any, of the Auditor General on the public investments; and</li> </ul>

		(h) examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.
5	County Budget and Appropriations  (Standing Order No. 190)	(f) investigate, inquire into and report on all matters relating to coordination, control and monitoring of the of the county budget; (g) discuss and review budget estimates, including supplementary estimates and make recommendations to the Assembly; (h) consider, review and examine the County Fiscal Strategy Paper presented to the Assembly; (i) examine Bills relating to the county budget, including Appropriations Bills; and (j) evaluate economic and budgetary policies and programmes with direct budget outlays.
6	Assembly Procedure and Rules Committee  (Standing Order No. 191)	(e) Consideration and reporting on all matters relating to the Standing Orders; (f) Consideration of all proposals of amendments to the Standing Orders; (g) Making proposals for the amendment of Standing Orders; and (h) Propose rules for the orderly and effective conduct of Committee business.
7	Powers and Privileges Committee  (Standing Order No. 192)	Power to, either of its own motion or as a result of a complaint made by any person, inquire into any alleged breach by any member of the Assembly of the Code of Conduct issued under the provisions of the National Assembly (Powers and Privileges) Act or the County Assemblies Powers and Privileges Act if it will have been enacted, or into any conduct of any member of the Assembly within the precincts of the Assembly (other than the Chamber) which is alleged to have been intended or likely to reflect adversely on the dignity or integrity of the Assembly or the member thereof, or to be contrary to the best interests of the Assembly or the members thereof; and to Report its findings to the Assembly.
8	Implementation Committee	(c) Scrutiny of the resolutions of the Assembly (including adopted committee reports), petitions and the

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	(Standing Order No. 193)	<p>undertakings given by the County Executive Committee and examine—</p> <p>iii. whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and</p> <p>iv. whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary.</p> <p>(d) Propose to the Assembly, sanctions against any County Executive Committee (CEC) Member who fails to report to the relevant select Committee on implementation status without justifiable reasons.</p>
9	Delegated Legislation  (Standing Order No. 194)	<p>Consideration of all Statutory Instruments and all matters relating to Statutory Instruments.</p> <p>Section 2 of the Statutory Instruments Act defines a Statutory Instrument as, “any rule, order, regulation, direction, form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.”</p>
10	Liaison Committee  (Standing Order No. 196)	<p>(h) To guide and co-ordinate the operations, policies and mandates of all Committees;</p> <p>(i) deliberate on and apportion the annual operating budget among the Committees;</p> <p>(j) consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly;</p> <p>(k) ensure that Committees submit reports as required by the Standing Orders;</p> <p>(l) determine, whenever necessary, the committee or committees to deliberate on any matter;</p> <p>(m) give such advice relating to the work and mandate of select committees as it may consider necessary; and</p>

		(n) consideration of reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports.
11	Speaker's Panel (Standing Order No. 16)	To meet and consult regularly on the conduct of business in the Assembly.
<b>Sectoral Committees</b> (Standing Order No. 195 & First Schedule)		General Mandates under S.O No. 195 (h) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments; (i) study the programme and policy objectives of departments and the effectiveness of the implementation; (j) study and review all county legislation referred to it; (k) study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives; (l) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly; (m) to vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 188 (Committee on Appointments); and (n) make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.
<b>SECTORAL COMMITTEE</b>		<b>MANDATE</b>
12.	Sectoral Committee on Agriculture, Livestock and Fisheries	All matters relating to Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, veterinary services (excluding regulation of the profession), animal control and welfare, including licensing of dogs, and facilities for the accommodation, care and burial of animals.
13.	Sectoral Committee on Youth, Gender and Community Services	All matters relating to youth; sports; cultural activities and facilities; national heritage; and all matters relating to public entertainment including betting, lotteries and casinos and other forms of gambling, racing, liquor and liquor licensing;

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		<p>All matters to gender; children and children welfare (excluding early childhood education); public amenities including cinemas, video shows, libraries, county parks, museums and recreation facilities; and</p> <p>All matters relating to the control of drugs and pornography; and all matters relating to community service and voluntary work (excluding Community Health Volunteers).</p>
14.	Sectoral Committee on Water, Environment and Natural Resources	<p>All matters relating to water and the use of water for domestic, industrial and irrigation purposes;</p> <p>All matters relating to sanitation and sewerage services;</p> <p>All matters related to the environment and environmental conservation including water conservation, soil and trees, refuse removal and dumps and solid waste disposal; implementation of specific national government policies on natural resource; and</p> <p>All matters related to climate change, mineral resources including quarries and sand harvesting, among others, forestry and control of air pollution, noise pollution and other public nuisances.</p>
15.	Sectoral Committee on County Health Services	<p>All matters relating to county health services, including, county health facilities and pharmacies, ambulance service, promotion of primary health care, licensing of health facilities, community health volunteers and control of undertakings that sell food to the public.</p>
16.	Sectoral Committee on Labour, Public Service and Social Welfare	<p>All matters relating to labour, trade union relations, county public service, manpower or human resource planning, capacity building, and social welfare.</p>
17.	Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development	<p>All matters relating to trade and enterprise development including cottage industry, trade licenses (excluding regulation of professionals); local and foreign investments, fair trading practices, outdoor advertising and cooperatives; and</p> <p>All matters related to tourism including local tourism; conservancies; and the implementation of specific national government policies on wildlife conservation.</p>
18.	Sectoral Committee on Land, Economic and Physical Planning	<p>All matters relating to land, economic policies, planning, projects, and programs (as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her); and</p>

		All matters relating to County planning and development including statistics, land survey and mapping, boundaries and fencing, markets, towns and urban center development.
19.	Sectoral Committee on Education, Technology and Vocational Training	All matters relating to pre-primary education, village/youth polytechnics, home craft centers and childcare facilities; management of County bursary funds, programs and overseeing the provision of relevant infrastructure and learning equipment and facilities in the above institutions within the county; and All matters relating to training with regard to science and technology.
20.	Sectoral Committee on Transport, Energy and Public Works	All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and other transport services; county public works and services including storm water management systems in built-up areas; public buildings, housing, and firefighting services; and All matters related to energy, including street lighting, electricity, gas reticulation, energy regulation, solar energy and wind energy; and the implementation of specific national government policy on energy.
21.	Sectoral Committee on Justice, Legal Affairs and Cohesion	All matters relating to intergovernmental relations and coordination, constitutional affairs, the administration of law and justice, ethics, good governance, integrity and anti-corruption measures and protection of human rights, civic education and ward fora; All matters relating participation of communities in governance at the local level, including measures being taken to develop the administrative capacity to ensure citizen participation; All matters relating to consultation and cooperation between the national and county governments, establishing mechanism for resolution of intergovernmental disputes pursuant to Articles 6 and 189 of the constitution and other relating matters; and All matters relating the coordination of security and disaster management including collaboration of the County and National governments on security and disaster management; alternative dispute resolution and other forms of dispute resolution involving intra-county conflicts and such other relating matters.
22.	Sectoral Committee on County Finance and ICT	All matters relating to finance in the County, including revenue collection and taxation, and the creation of an enabling environment for the same; and

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		All matters relating to County communication, e-communication, broadcasting development and management, and ICT.
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- b) Include highlights on the oversight role of the County Assembly.
  - (i) The Select Committee on Implementation has made various site various to key development projects undertaken by the Executive Arm and Tabled the relevant reports for consideration by the County Assembly;
  - (ii) The Select Committee on Implementation has also Table a total of eight Reports on the implementation status of various resolutions of the County Assembly; and
  - (iii)The County Assembly has considered and approved two impeachment motions against the Governor Meru County in the FY 2023/2024.

**(iv) Performance of key development projects**

1. The County Assembly of Meru has been able to renovate its offices and chambers, install modern Hansard system and construct a perimeter wall round the premises. We have also been able to install CCTV cameras in the premises.
2. The County Assembly of Meru putting up a creche, a store and a committee room within the compound that is 90% complete.
3. The County Assembly of Meru is putting up an official residence for the speaker that is 30% complete
4. The County Assembly has a plan to build Honourable Members’ offices. This will go a long way in members’ welfare as they currently operate from the parking lots with the cars as their offices.
5. They also plan to install electric fence to improve on Security and build a restaurant to improve on staff welfare. There is a plan to modernize the Hansard system so that it can be up to date for chamber business transactions. The construction of speaker’s residence which is on-going will go a long way in saving the payment of rent.
6. The county Assembly of Meru has a gift register which is set up in the manner prescribed in regulation 13 of the Leadership and Integrity Regulations, 2015.

Additionally, in compliance with the provisions of section 46 (1) (d) and 46 (2) of the Leadership and Integrity Act, 2012, the County Assembly has established a conflict of interest register which is operational.

**(v) Comment on value-for-money achievements**


Improved service delivery and good governance through legislation of Bills and Motions.  
Improved public participation and public ownership by ensuring every matter considered by the Assembly had an element of public participation.

Improved service delivery and enhanced performance occasioned by continuous staff training and capacity building activities.

**(vi)Challenges and Recommended Way Forward**

The following were some of the challenges encountered by the County Assembly in the period under review: -

1. Late exchequer releases from the National Treasury. Persistent delays in exchequer releases hampered Budget implementation within the County Assembly as well as impacted negatively on the effective discharge of the Assembly's mandate. It is prudent that effective linkages with the National Government and the National Treasury by extension to ensure the timely disbursement of funds to the County Assembly;
2. Lack of financial autonomy in the County Assemblies. Whereas the principle of separation of powers dictates that the Legislative Arm and the Executive Arm are independent and distinct of each other functionally for purposes of ensuring checks, counter checks and balances, the Legislative Arm (County Assembly) has largely remained dependent on the executive Arm to access its fiscal resources. This makes the County Assembly subservient to the Executive Arm since you cannot exercise effective oversight over the Arm that resources you. This is evident in the process of requisitioning of exchequer releases where the County Assembly largely relies on the approval of the CECM in charge of Finance to approve its disbursements. To tame this, there is need for the Commission on Revenue Allocation (CRA), the Controller of Budget (COB), Parliament and the National Treasury to work together to put effective controls, polices, measures and legislations to ensure financial independence of the County Assemblies while ensuring effective oversight over the same.
3. Inadequate fiscal resources for the County Assembly and its Committees to effectively discharge its mandate. In the Financial Year 2023/2024 devolved governments were allocated a total of approximately Ksh.385 billion. Of this amount, County Assemblies were allocated approximately Ksh.40 billion. This translates to 10% of all equitable share allocated to devolved institutions yet the Legislature ought to have adequate funds to exercise effective oversight to the Executive Arm and to effectively fund their programs which are founded on the core pillars of representation, legislation and oversight.



.....  
**Name: Jacob Kirari**

**Clerk of the County Assembly**

5. Statement of Performance Against County Assembly Predetermined Objectives

Programme	Objective	Outcome	Indicators	Performance in FY 2023/2024
P1: <b>Legislative and Committee services</b>	<ul style="list-style-type: none"> <li>Enhanced professional development of MCAs</li> <li>To formulate and approve County Laws</li> <li>To enhance Oversight over County Executive departments</li> </ul>	<ul style="list-style-type: none"> <li>Improved legislation and oversight services</li> <li>Improved Service Delivery</li> </ul>	<ul style="list-style-type: none"> <li>Trainings done</li> <li>Three Bills passed</li> <li>10 public participation exercises conducted</li> </ul>	MCAs have been trained on legislation and oversight.
P2: <b>Human Resource Development</b>	To improve Assembly Members and staff skills on Assembly procedures and rules literacy levels	Improved performance of members and staff	<ul style="list-style-type: none"> <li>Members and Staff satisfaction index</li> <li>Number of reports generated and tabled for consideration</li> </ul>	<ul style="list-style-type: none"> <li>100% Staff and Members trained</li> </ul>
P3: <b>Citizens Participation and Social Responsibility</b>	To enhance citizen engagement in decision making and strengthen partnerships	Enhanced citizen engagement in legislation and policy making processes	<ul style="list-style-type: none"> <li>Increased number of Petitions submitted to the County Assembly</li> <li>Increased feedback from the public in the public participation fore</li> </ul>	<ul style="list-style-type: none"> <li>Eight Petitions submitted to the County Assembly from July, 2023 – June 2024.</li> <li>Various memoranda received from the public during the public participation processes for the vetting of nominees, consideration of Budget/Budget Planning documents and Impeachment Motions</li> </ul>

				<ul style="list-style-type: none"> <li>Increased attendance to the Assembly Sittings by members of the public and educational institutions.</li> </ul>
<b>P4: General Administration, Planning &amp; Support</b>	To reduce recurrent expenditure and enhance a conducive working environment	Improved work environment and reduced recurrent expenditure	% of recurrent expenditure	The sub-programmes under the programme did actualize.

## **6. Corporate Social Responsibility Statement/Sustainability Reporting**

A County Assembly exercises and executes the mandate, role and function by the sovereign power to participate in governance, delegated to them under Section 1(2), (3) and (4) of Constitution of Kenya 2010. They exercise oversight over all issues and matters of governance, especially, the operation of the County Executive Committee and all organs of the County Executive; they receive, deliberate on and approve: -

- a) All development plans, programmes, policies and budget of a County Government; as set out in Sections 207, 220 (2), 201 and 203 of the constitution, 2010 and Part IV of the Public Finance Management Act, 2012;
- b) Vetting all nominees for appointment as County Secretary and Chief Officers of the County Public Service;
- c) The borrowing by a County Government in accordance with provisions of Section 212 of the Constitution, 2010.
- d) Appointment of a Clerk of a County Assembly on recommendation of the County Assembly Service Board (CASB).

### **a) Sustainability strategy and profile –**

The County Assembly is the Legislative arm of the County Government of Meru established by Articles 176(1) and 185 of the Constitution of Kenya. The Assembly core mandates are Legislation, Oversight and Representation. The Assembly strategy on sustainability is centred on the ability to deliver on its three core mandates. Through legislation, the county government operations are actualized. For instance, the approval of County Budget and Finance Bill are key components that guide on resource mobilization and utilization within the county jurisdiction. The County Assembly has further put measures for liaison initiatives that ensure proper communication channels with the stakeholders for its smooth running. The Assembly has also ensured proper utilization of resources through internal audits as well as establishment of an Audit Committee comprising of external Members of the public. These internal and external controls ensure prudence in financial management and adherence to good governance practices guaranteeing organization sustainability.

### **b) Environmental performance**

The County Assembly has been on the forefront in advocating for environmental conservation. It has a specific committee namely the Sectoral committee on water, Environment and Natural resources that champions for environmental conservation including water conservation, soil and trees preservation, refuse removal and dumps and solid waste disposal. This is done through the enactment of various motions and Bills which are then forwarded to the County Executive for action.

As an organization, various initiatives that seek to embrace environmental responsibility have been adopted namely; reducing pollution through controlled waste incineration, reduced greenhouse gas emissions, the use of recyclable plastics, controlled water consumption, and general waste management.

There are plans on increasing reliance on renewable energy by installation of solar panels for lighting and heating. The Assembly further has participated in tree planting initiatives and ways for donating to related causes will be explored through future budgetary allocations.

**c) Employee welfare**

The County Assembly of Meru has a policy manual which clearly outlines the hiring process of an employee within the county assembly service. All vacant posts must be declared to the County Assembly Service Board by the clerk as set out in the County Government Act 2012. On recruitment, the board is guided by the values and principles of public service as spelt out in Article 232 of the Constitution. CASB do consider the standards, values and principles as set out in Article 10, 27 (4), 56 (c) and 232 (1) of the Constitution in selecting candidates for employment. Occasionally, there is stakeholder's engagement as provided by law particularly in the recruitment of the Clerk and board members of the County Assembly.

The County Assembly of Meru has a total of eighty-seven (84) employees within the assembly service. Males are 46 (55%) while females are 38 (45%).

The distribution across the job groups are as follows:

Job Group-CASB Scale	Males	%	Females	%	Total
H-CASB 11	1	100	0	0	1
J-CASB 10	0	0	0	0	0
K-CASB 9	16	63	10	37	26
L-CASB 8	3	30	7	70	10
M- CASB 7	2	50	2	50	4
N-CASB 6	6	55	5	45	11
P-CASB 5	5	33	10	67	15
Q-CASB 4	8	67	4	33	12
R-CASB 3	4	100	0	0	5
S-CASB 2	0	0	0	0	0
T-CASB 1	1	100	0	0	1
<b>TOTAL</b>	<b>46</b>	<b>55</b>	<b>38</b>	<b>45</b>	<b>84</b>

The County Assembly of Meru Service Board has recruited staff for the members of the assembly including ones for the Honourable Speaker on contractual terms. The contract period is three years with an option of renewal for the remainder of the term. Each member is entitled to have an Office Manager, Office Assistant and the Office Security Guard. In total there are 207 employees for the 45 elected MCAs, 24 nominated MCAs. The speaker is entitled to have 4 employees. In total the number of employees on contractual terms is 211. The gender ratio is as follows: Males are 136 (64%) and females are 75 (36%).

On improvement of skills and management of careers, the county assembly has set aside training budget for its employees. All employees have to undergo trainings within a financial year to improve on their skills for the growth of their careers. However, the assembly has not operationalized the reward system for fear of it being misused politically.

On matters compliance with Occupational Safety and Health Act 2007(OSHA), the County Assembly is committed to ensuring the safety and welfare of the employees. In fulfilling this responsibility, The County Assembly shall observe health and safety standards beyond the minimum legal requirements including training employees from time to time on health and safety risks and precautionary measures.

The County Assembly staff is highly motivated through employee engagement in all matters and through this there are high chances of retaining them. This is evidenced by the fact that very few members of staff have left the assembly service since its inception in 2013.

**d) Market place practices-**

**a) Responsible supply chain and supplier relations**

The county Assembly of Meru maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices by; Paying suppliers promptly after full execution of the contract subject to inspection and acceptance report or project implementation team approval and availability of funds. There is an established project implementation team for every ongoing project that helps in this process.

The use of IFMIS by both the Assembly and the suppliers to track the procure to pay process at every stage including invoicing, validation and payment stages has made the process transparent. We have an internal procurement and Asset Disposal procedure manual to guide on all our procurement processes, supplier relations and risk management

**b) Responsible ethical Practices**

In compliance with the Leadership and Integrity Regulations, 2015, specifically section (4) which states that: "A State officer or a public officer who receives a gift in terms of this regulation shall, irrespective of the monetary value of the gift, declare the gift received to the public entity which the public officer represents in a manner prescribed in Form A, in the Schedule." The county Assembly of Meru has a gift register which is set up in the manner prescribed in regulation 13 of the Leadership and Integrity Regulations, 2015.

Additionally, in compliance with the provisions of section 46 (1) (d) and 46 (2) of the Leadership and Integrity Act, 2012, the County Assembly has established a conflict of interest register which has been operational.

The Assembly reserves 30% of the total procurement budget to the marginalized groups like the youth, women and PWD

**e) Community Engagements**

The Assembly engagement with the public is in the form of public participation on various legislation under consideration for enactment into Law. The other form is through petition to the Assembly on any matter concerning the community. Through these initiatives, the Assembly executes its mandate by solving issues presented in the petition. Through public participation fora, the community is given an opportunity to contribute to the various legislation by making their contributions. It is through these forums too that the community is taught about their rights, as well as dissemination of any information relating to Law, Education, Agriculture and all topical issues falling within the County Assembly mandate. The Honourable Members and Members of Staff also participate in various public engagements geared at raising awareness on climate change, health issues as well as fight against drug abuse campaigns.

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

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

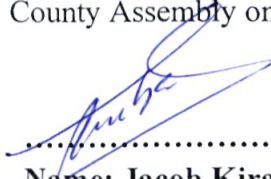
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended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

*County Government of Meru  
Meru County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

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**Approval of the financial statements**

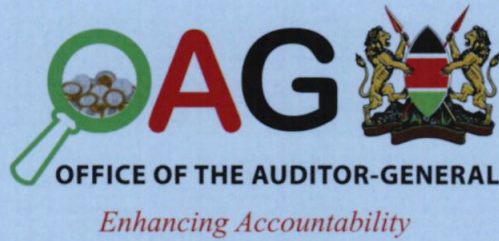
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 26<sup>th</sup> September 2024.



.....  
**Name: Jacob Kirari**  
**Clerk of the County Assembly**

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MERU FOR THE YEAR ENDED 30 JUNE, 2024

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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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 County Assembly of Meru set out on pages 1 to 22, which comprise the statement of assets and liabilities as at

30 June, 2024, 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 County Assembly of Meru as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012 and comply with the County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Insurance Cover for Meru County Assembly Building**

The statement of receipts and payments reflects use of goods and services amount of Kshs.442,722,997 which includes insurance amount of Kshs.42,319,375 as disclosed in Note 4 to the financial statements. Review of records revealed that the insurance amount of Kshs.42,319,375 includes an expenditure of Kshs.586,678 which was paid to an insurance company towards insurance cover for the building which houses the County Assembly offices and plenary. Review of records further indicates that the sum assured was Kshs.350,000,000. However, valuation report for the building was not provided for audit review. In addition, title deed as well as land registration number for the land on which the building stands, was also not provided for audit review.

In the circumstances, the ownership of the land, accuracy and completeness of the insurance amount of Kshs.586,678 could not be confirmed.

#### **2. Unsupported Legal Services**

The statement of receipts and payments reflects use of goods and services amount of Kshs.442,722,997 which includes other operating expenses amount of Kshs.63,628,942 as disclosed in Note 4 to the financial statements. The other operating expenses amount of Kshs.63,628,942 further includes an expenditure of Kshs.3,000,000 paid to a private law firm for provision of legal services relating to impeachment of the Governor.

However, documentary evidence to confirm that procurement of legal services relating to the impeachment of the Governor had been budgeted for was not provided for audit review. This was also contrary to Section 147(1)(d) of the Public Finance Management Act, 2012 which states that subject to the Constitution, the accounting officer of a County Assembly shall monitor, evaluate and oversee the management of their public finances, including ensuring proper management and control of, and accounting for, their finances in order to promote the efficient and effective use of budgetary resources.

In the circumstances, the propriety of the legal expenses amount of Kshs.3,000,000 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,022,378,295 and Kshs.992,314,888 respectively resulting to an under-funding of Kshs.30,063,407 or 3% of the budget. Similarly, the County Assembly spent Kshs.990,343,463 against an actual receipts amount of Kshs.992,314,888 resulting to an under-expenditure of Kshs.1,971,425 of the actual amount.

The underfunding and under-utilization delayed the overall performance of the County and may have affected service delivery to the public.

My opinion is not modified in respect of this 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. Except for the matter described in the Basis for Qualified Opinion Section of my report, I have determined that there are no other key audit matters to communicate in my report.

### **Other Information**

The Management is responsible for the other information set out on page iii to L which comprise of County Assembly information and overall performance, statement of performance against Assembly's predetermined objectives, environmental and sustainability reporting and statement of Assembly's Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly of Meru financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

# 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. Non-Compliance with Integrated Payroll and Personnel Data System Requirements**

Review of the payroll data provided revealed three (3) Members of the County Assembly did not have payroll numbers though paid a total amount of Kshs.8,679,025, through manual payrolls which is outside the Integrated Personal Payroll Data (IPPD) payroll system without justification. This was contrary to Section 6.3 of the County Financial Accounting and Reporting Manual which indicates that the salaries, allowances and/or arrears of County Assembly employees are to be processed through Integrated Personal Payroll Data (IPPD).

In the circumstances, the County Assembly was in breach of the law.

### **2. Non-Compliance with Two–Third Gender Rule in Committees**

Review of Committee Membership for the financial year ended 30 June, 2024 revealed out of ninety-eight (98) Members serving in five (5) committees, only 28 or 29% of the total membership were female. In the circumstances, the County Assembly was in breach of Article 197(1) of the Constitution of Kenya 2010 which states that not more than two third of any County Assembly or County Executive committee shall be of the same gender.

In the circumstances, the County Assembly was in breach of the law.

### **3. Non-Compliance with Law on Staff Ethnic Composition**

During the year under review, forty (40) or 91% out of the 44 County Assembly staff in grades N – S are from the dominant ethnic community while out of one hundred and twelve (112) staff in Grade M and below, one hundred and ten (110) or 98% were from the dominant ethnic community. This was contrary to section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of people of Kenya in the employment of staff and that no public establishment shall have more than one-third of its staff from the same ethnic community. Further, analysis of payroll data shows that some of the County Assembly staff have been placed in cadres described as 7, 8, 9, & H and J which are not explained.

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

#### **4. Non-Compliance with the One-Third of Basic Salary Rule**

Review of the payroll for the financial year ended 30 June, 2024 revealed that the County Assembly of Meru had Except for the matter described in the Basis for Qualified Opinion Section of my report, I have determined that there are no other key audit matters to communicate in my report twenty-six (26) employees whose net pay was below a 1/3 of their basic pay. This was contrary to Section E.13(1)(2) of the County Public Service Human Resource Manual May, 2013 which states that to ensure that officers do not over-commit their salaries, no salary deduction will be affected beyond two-thirds (2/3) of an Officer's basic salary and Officers should be cautious when taking credit facilities as this will lead to a reduction on the officer's earning. Heads of Human Resource Units will be held responsible for any over deductions arising from such credit facilities.

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

#### **5. Late Remittance of Pay As You Earn (PAYE) Salary Deductions**

Review of the remittances of statutory deductions revealed that the County Assembly remitted PAYE for May, 2024 and Housing Levy for July, 2023 amounts of Kshs.9,555,530 and Kshs.1,093,061 respectively beyond the stipulated timeliness, contrary to Section 37(1) of the Income Tax Act, 2012 states that, an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 governance were not effective.

#### **Basis of Conclusion**

##### **1. Lack of Effective Audit Committee**

Although the County Assembly had an Audit Committee in place, the Committee held only one meeting in the year under review contrary to Regulation 172(1) of the Public

Finance Management (County Governments) Regulations, 2015 which requires the Committee to meet once in every three months. Further, the Committee did not carry out its mandate contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that each year the Audit Committee shall carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report.

In the circumstances, the County Assembly did not benefit from the assurance the Audit Committee would provide on their Internal Controls, risk management and governance.

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

During the year, the County Assembly did not have an approved staff establishment. The approved staff establishment would have included the determination and creation of the number of offices and the minimum number of salaried positions in the County Assembly as stipulated by Section 26 of the Public Service Commission Act, 2017. In the absence of an approved staff establishment, the County Assembly may not know the optimal staffing level required to deliver on its mandate.

In the circumstances, the effectiveness of the internal controls on staff management could not be confirmed.

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 controls, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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

comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

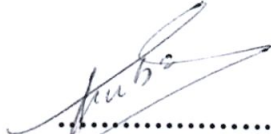
**19 December, 2024**


*County Government of Meru  
Meru County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

**9. Statement of Receipts and Payments for The Year Ended 30<sup>th</sup> June 2024**

		2023-2024	2022-2023
	Note	KShs	KShs
<b>Receipts</b>			
Transfers from the CRF	1	990,343,463	1,316,083,088
Proceeds from sale of assets	2	1,971,425	-
<b>Total receipts</b>		<b>992,314,888</b>	<b>1,316,083,088</b>
<b>Payments</b>			
Compensation of employees	3	508,987,992	473,047,059
Use of goods and services	4	442,722,997	631,506,825
Transfers to other government entities	5	31,971,425	185,246,824
Acquisition of assets	6	8,632,474	26,282,380
<b>Total payments</b>		<b>992,314,888</b>	<b>1,316,083,088</b>
<b>Surplus/deficit</b>		<b>-</b>	<b>-</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26<sup>th</sup> September 2024 and signed by:

  
 .....  
**Name: Jacob Kirari**  
**Clerk of the Assembly**


  
 .....  
**Name: Lawrence Gitaari**  
**Director Finance– County Assembly**  
**ICPAK Member Number: 9200**

10. Statement of Financial Assets and Liabilities as at 30th June 2024

		2023-2024	2022-2023
Financial assets	Note	KShs	KShs
<b>Cash and cash equivalents</b>			
Bank balances		-	-
<b>Total cash and cash equivalents</b>		-	-
<b>Total financial assets</b>		-	-
<b>Represented by</b>			
Fund balance b/fwd.		-	-
Prior year adjustment		-	-
Surplus/(deficit) for the year		-	-
<b>Net Financial Position</b>		-	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26<sup>th</sup> September 2024 and signed by:

  
 .....  
**Name: Jacob Kirari**  
 Clerk of the Assembly

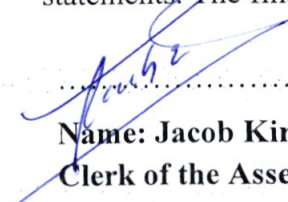
  
 .....  
**Name: Lawrence Gitaari**  
 Chief Finance Officer – County Assembly  
 ICPAK Member Number: 9200

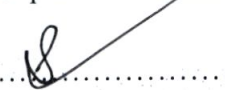
County Government of Meru  
Meru County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

11. Statement of Cash Flows for The Period Ended 30<sup>th</sup> June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	990,343,463	1,316,083,088
Total receipts from operating income		<b>990,343,463</b>	<b>1,316,083,088</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	508,987,992	473,047,059
Use of goods and services	4	442,722,997	631,506,825
Transfers to other government entities	5	31,971,425	185,246,824
Total payments for operating expenses		<b>983,682,414</b>	<b>1,289,800,708</b>
<b>Net receipts/(payments) from operating activities</b>			<b>26,282,380</b>
<b>Adjusted for:</b>			
Prior year adjustment		-	-
<b>Net cash flows from operating activities</b>		<b>6,661,049</b>	<b>26,278,315</b>
<b>Cashflow from investing activities</b>			
Proceeds from sale of assets	2	1,971,425	-
Acquisition of assets	6	-8,632,474	-26,282,380
<b>Net cash flows from investing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		-	-4,065
<b>Cash &amp; cash equivalent at Start of the year</b>		-	<b>4,065</b>
<b>Cash &amp; cash equivalent at end of the year</b>		-	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26<sup>th</sup> September 2024 and signed by:

  
Name: Jacob Kirari  
Clerk of the Assembly

  
Name: Lawrence Gitaari  
Chief Finance Officer – County Assembly  
ICPAK Member Number 9200

County Government of Meru  
Meru County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

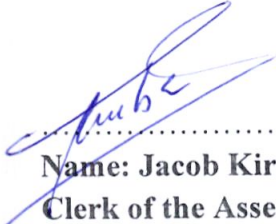
12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2024


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	1,008,378,295	14,000,000	1,022,378,295	990,343,463	32,034,832	3.13
Proceeds from sale of assets	-	-	-	1,971,425	-	-
<b>Total</b>	<b>1,008,378,295</b>	<b>14,000,000</b>	<b>1,022,378,295</b>	<b>992,314,888</b>	<b>30,063,407</b>	<b>2.94</b>
<b>Payments</b>						
Compensation of employees	504,250,017	4,737,994	508,988,011	508,987,992	19	0.00
Use of goods and services	430,828,278	11,912,206	442,740,484	442,722,997	17,487	0.00
Transfers to other government entities	30,000,000	-	30,000,000	30,000,000	0	0.00
Acquisition of assets	43,000,000	-2,650,200	40,649,800	8,632,474	32,017,326	78.76
<b>Total</b>	<b>1,158,437,598</b>	<b>14,000,000</b>	<b>1,022,378,295</b>	<b>990,343,463</b>	<b>32,034,832</b>	<b>3.13</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,971,425</b>	<b>-</b>	<b>-</b>

The underutilization of 78.76% under acquisition of assets was due to non-release of June exchequer by the National Treasury and failure by the contractor to raise certificate in time.

The surplus of Ksh.1,971,425 was due to sale of Assets during the year. The proceeds were transferred to the Meru County CRF account on 27<sup>th</sup> June 2024 as required by law. It cannot appear in the statement of comparison as an expenditure because it had no budget attached to it.

The entity financial statements were approved on 26<sup>th</sup> September 2024 and signed by:

  
Name: Jacob Kirari  
Clerk of the Assembly

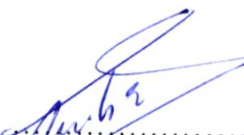
  
Name: Lawrence Gitaari  
Chief Finance Officer – County Assembly  
ICPAK Member Number: 9200

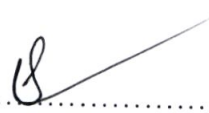
County Government of Meru  
Meru County Assembly  
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12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	965,078,295	16,650,200	981,728,495	981,710,989	17,506	0.00
<b>Total</b>	<b>965,078,295</b>	<b>16,650,200</b>	<b>981,728,495</b>	<b>981,710,989</b>	<b>17,506</b>	<b>0.00</b>
<b>Payments</b>						
Compensation of employees	504,250,017	4,737,994	508,988,011	508,987,992	19	0.00
Use of goods and services	430,828,278	11,912,206	442,740,484	442,722,997	17,487	0.00
Transfers to other government entities	30,000,000		30,000,000	30,000,000	-	0.00
Acquisition of assets	-	-	-	-	-	-
<b>Total</b>	<b>965,078,295</b>	<b>16,650,200</b>	<b>981,728,495</b>	<b>981,710,989</b>	<b>17,506</b>	<b>0.00</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The entity financial statements were approved on 26<sup>th</sup> September 2024 and signed by:

  
Name: Jacob Kirari  
Clerk of the Assembly

  
Name: Lawrence Gitaari  
Chief Finance Office – County Assembly  
ICPAK Member Number: 9200

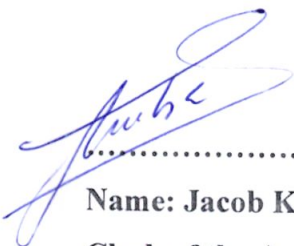
**12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	43,300,000	-2,650,200	40,649,800	8,632,474	32,017,326	78.76
Proceeds from sale of assets	-	-	-	1,971,425		
<b>Total</b>	<b>43,300,000</b>	<b>-2,650,200</b>	<b>40,649,800</b>	<b>10,060,899</b>	<b>32,017,326</b>	<b>78.76</b>
<b>Payments</b>						
Acquisition of assets	43,300,000	-2,650,200	40,649,800	8,632,474	32,017,326	78.76
<b>Total</b>	<b>43,300,000</b>	<b>2,650,200</b>	<b>40,649,800</b>	<b>8,632,474</b>	<b>32,017,326</b>	<b>78.76</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,971,425</b>	<b>-</b>	<b>-</b>

The underutilization of 78.76% under acquisition of assets was due to non-release of June exchequer by the National Treasury and failure by the contractor to raise certificate in time.

The surplus of Ksh.1,971,425 was due to sale of Assets during the year. The proceeds were transferred to the Meru County CRF account on 27<sup>th</sup> June 2024 as required by law. It cannot appear in the statement of comparison as an expenditure because it had no budget attached to it.

The entity financial statements were approved on 26<sup>th</sup> September 2024 and signed by:



.....  
**Name: Jacob Kirari**  
**Clerk of the Assembly**



.....  
**Name: Lawrence Gitaari**  
**Chief Finance Office – County Assembly**  
**ICPAK Member Number: 9200**

*County Government of Meru  
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**13. Budget Execution by Programmes and Sub-Programmes**

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget Utilization Difference
		2024	2024	2024	
	Ksh	Ksh	Ksh	Ksh.	Ksh.
<b>P1 Legislation and Representation</b>					
Compensation to Employees	263,539,703	4,737,994	268,277,697	268,277,687	0%
Use of Goods and Services	159,658,468	1,006,120	160,664,588	160,650,040	0%
<b>P2 Legislative Oversight</b>					
Compensation to Employees	100,626,596	-	100,626,596	100,626,594	0%
Use of Goods and Services	122,500,000	18,738,000	141,238,000	141,238,000	0%
<b>P3 General Admin, Planning &amp; Support</b>					
Compensation to Employees	140,083,718	-	140,083,718	140,083,711	0%
Use of Goods and Services	181,969,810	-10,482,114	171,487,696	171,484,738	0%
Development	40,000,000	-	40,000,000	7,982,674	80.04%
	<b>1,008,378,295</b>	<b>14,000,000</b>	<b>1,022,378,295</b>	<b>990,343,444</b>	<b>3.13%</b>

## **14. Significant Accounting Policies**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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

**ii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution 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) Acquisition of fixed assets**

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

**4. In-kind contributions**

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

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. 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, there was no cash.

**8. 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.

**9. 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.

**10. Non-current assets**

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

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

**Significant Accounting Policies (Continued)**

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

**13. Contingent Assets**

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

**14. 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 4<sup>th</sup> May 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2023 as required by law. There was one supplementary budget 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.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 10* explaining the nature and amounts.

**18. 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.

15. Notes to the Financial Statements

1. Transfer From CRF

	2023-2024	2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	226,319,375	176,000,000
Transfers from the county treasury for Q2	190,298,000	322,000,000
Transfers from the county treasury for Q3	252,600,000	248,000,000
Transfers from the county treasury for Q4	321,126,088	570,083,088
<b>Cumulative amount</b>	<b>990,343,463</b>	<b>1,316,083,088</b>

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Motor vehicle	1,971,425	-
<b>Total</b>	<b>1,971,425</b>	<b>-</b>

**Notes to the Financial Statements**

**3. Compensation Of Employees**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	224,023,176	232,447,171
Basic wages of temporary employees	53,128,984	32,937,838
Personal allowances paid as part of salary	181,290,312	155,900,465
Personal allowances paid as reimbursements	1,275,000	1,000,000
Pension and other social security contributions	49,270,520	50,761,585
<b>Total</b>	<b>508,987,992</b>	<b>473,047,059</b>

Notes to The Financial Statements (Continued)

4. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	2,039,999	1,750,000
Communication, supplies and services	4,183,800	4,029,010
Domestic travel and subsistence	236,203,541	271,812,046
Foreign travel and subsistence	48,000,000	26,802,451
Printing, advertising and information supplies & services	5,903,120	17,599,763
Hospitality supplies and services	27,000,000	20,582,176
Insurance costs	42,319,375	43,768,260
Specialized materials and services	544,220	967,000
Office and general supplies and services	6,500,000	10,530,319
Fuel, oil and lubricants	2,500,000	3,499,907
Other operating expenses ( <i>Including Bank charges</i> )	63,628,942	71,637,894
Routine maintenance – vehicles and other transport equipment	3,500,000	4,950,000
Routine maintenance – other assets	400,000	949,999
Others (Car Reimbursement)	-	152,628,000
<b>Total</b>	<b>442,722,997</b>	<b>631,506,825</b>

5. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	1,971,425	-
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund	30,000,000	185,246,824
<b>Total</b>	<b>31,971,425</b>	<b>185,246,824</b>

Transfers to other County Assembly Entities entails Ksh.30,000,000 to Meru County Assembly Staff Car Loan and Mortgage Fund while transfer to National government entities entail Ksh.1,971,425 to Meru County CRF account which was proceeds from the disposal of motor vehicle (KBU 920T)

6. Acquisition Of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Refurbishment of buildings	-	2,999,980
Construction of Buildings	7,982,674	-
Purchase of vehicles and other transport equipment		9,160,000
Purchase of office furniture and general equipment	50,000	999,800
Purchase of computers, printers and other ICT equipment	599,800	3,039,600
Purchase and installation of Hansard Equipment	-	9,383,000
Purchase of software and website upgrading	-	700,000
<b>Total acquisition of non- financial assets</b>	<b>8,632,474</b>	<b>26,282,380</b>
<b>Total acquisition of assets</b>	<b>8,632,474</b>	<b>26,282,380</b>

Notes to The Financial Statements (Continued)

7. Fund Balance Brought forward

Description	2023-2024	2022-2023
	Kshs	Kshs
CBK- 1000194677	-	4,065
<b>Total</b>	<b>-</b>	<b>4,065</b>

*County Government of Meru*  
*Meru County Assembly*  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

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

**Other Disclosure**

**1. Revolving fund accounts**

<b>Name of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>2023-2024</b>	<b>2022-2023</b>
		<b>Kshs</b>	<b>Kshs</b>
Equity bank- Meru County Assembly Staff Mortgage	0140267706704	28,690	165,260
Family bank- County Assembly of Meru, MCA Mortgage	063000061872	73,535,720	8,001,711
Family bank- County Assembly of Meru, Staff Mortgage	063000069534	40,169	12,668,374
<b>Total</b>		<b>73,604,579</b>	<b>20,835,345</b>

2. Related Party Disclosures

Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	259,863,767	201,865,257
Key Management Compensation (Clerk and Heads of departments)	18,341,926	18,766,565
<b>Total Compensation to Key Management</b>	<b>278,205,693</b>	<b>220,631,822</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	31,971,425	185,246,824
<b>Total Transfers to related parties</b>	<b>31,971,425</b>	<b>185,246,824</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	990,343,463	1,316,083,088
<b>Total Transfers from related parties</b>	<b>990,343,463</b>	<b>1,316,083,088</b>

*County Government of Meru*  
*Meru County Assembly*  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

**3. Progress on Follow on Prior Year Auditor's Recommendations**

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

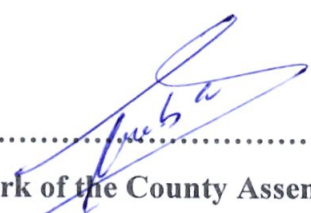
<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1	Irregular Payment for Undelivered Motor Vehicle	CFAO Motors Kenya limited required for the full payment before delivery of the motor vehicle	Not resolved	31/12/2024
2	Prior Year Matters	Most of the matters have been resolved	Not resolved	31/12/2024
3	Non-compliance with the law on ethnic composition	We endeavour to do what is possible to ensure we shall adhere to this requirement whenever opportunity arises.	Not resolved	31/12/2024
4	Employees Earning Below a 1/3 of their basic Pay	The corrections have been effected accordingly from the month of July 2023	Resolved	31/12/2024
5	Irregular Payment of Subscription	The payments have been stopped in the financial year 2023/2024 awaiting the bodies to be legalized	Resolved	31/12/2024
6	Irregular Expenditure on Domestic Travel		Resolved	31/12/2024

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7	Delay in Completion of Contract for the Hansard System	The contractor requested for extension of the completion period to Dec 2023. By Dec 2023, the contract was cancelled due to failure by the contractor to deliver	Resolved	31/12/2024
8	Incomplete 2 fixed asset register	The use of cash basis reporting method does not provide for depreciation	Resolved	31/12/2024



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Clerk of the County Assembly

26<sup>th</sup> September 2024

16. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance as at the beginning of the year	Addition During the year	Amount paid during the year	Out-standing Balance
			a	b	c	d = a + b - c	
<b>Construction of Buildings</b>							
Alindao Builders Limited	7 <sup>th</sup> May 2024	Structural Construction of committee room, store and lactation room	2,653,328	-	-	-	2,653,328
<b>Sub-Total</b>			<b>2,653,328</b>	-	-	-	<b>2,653,328</b>
<b>Grand Total</b>			<b>2,653,328</b>	-	-	-	<b>2,653,328</b>

Annex 2 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	12,495,000	-	-	-	12,495,000
Transport equipment	34,863,082	-	8,854,773	-	26,008,309
Office equipment, furniture and fittings	36,081,860	50,000	-	-	36,131,860
ICT Equipment	21,523,300	599,800	-	-	22,123,100
Buildings and structures	165,467,196	7,982,674	-	-	173,449,870
Equipment and Machinery	12,013,100	-	-	-	12,013,100
Research Design and Supervision	4,508,662	-	-	-	4,508.662
<b>Total</b>	<b>286,952,200</b>	<b>8,632,474</b>	<b>8,854,773</b>	<b>-</b>	<b>286,729,901</b>

The above summary of non-current assets does not include the value of land and building prior to reestablishment of the County Assembly of Meru.