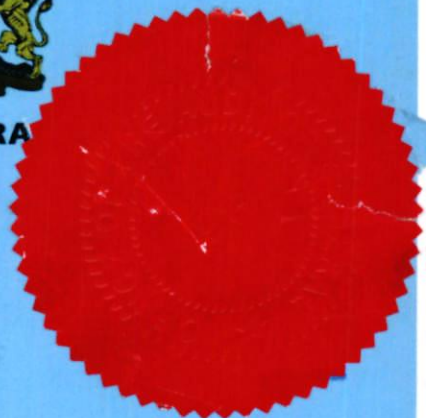
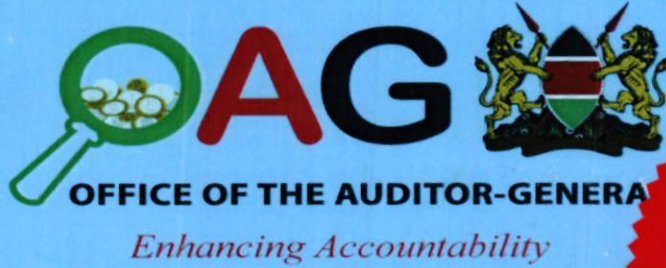


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REPORT

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THE AUDITOR-GENERAL

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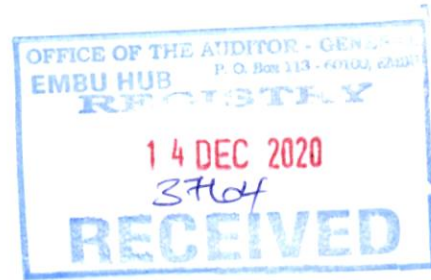
COUNTY EXECUTIVE OF MERU

FOR THE YEAR ENDED
30 JUNE, 2020

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COUNTY GOVERNMENT OF MERU

REPORTS AND FINANCIAL STATEMENTS

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

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

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

TABLE OF CONTENTS

TABLE OF CONTENTS	i
1. KEY ENTITY INFORMATION AND MANAGEMENT	ii
2. FORWARD BY THE CEC	vii
3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.....	v
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	vii
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	vii
6. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF MERU – COUNTY EXECUTIVE.....	xviii
7. FINANCIAL STATEMENTS	1
7.1. STATEMENT OF RECEIPTS AND PAYMENTS	1
7.2. STATEMENT OF ASSETS AND LIABILITIES.....	1
7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	4
7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
7.8. SIGNIFICANT ACCOUNTING POLICIES	12
7.9. OTHER IMPORTANT DISCLOSURES	27
ANNEXES.....	30
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER.....	30
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE	31
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES	99
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES.....	101
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER	102
ANNEX 6 – INTER-ENTITY TRANSFERS.....	103

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, Economic Planning & ICT is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

“A United , Prosperous Green Model County.”

Mission

“To facilitate sustainable development and wealth creation in the County through technological innovations, trade and industrialization that leverages on our skilled human resources, agriculture, wildlife, bio-diversity and cultural heritage.”

Core Values

The County is committed to upholding the following core values as the guiding principles for its operations:

Integrity

Honesty and sincerity are an integral part of the County’s operations. The county shall uphold these through strict adherence to the moral principles underlying all our policies.

Transparency and Accountability

The county shall always endeavor to be transparent, answerable and liable at all times.

Team work

The county shall treat one another with respect and communicate openly. The county shall create a workplace that fosters community, respect, and uniqueness of each person, promotes employee participation to ensure their full contribution and appreciate the value of multiple perspectives and diverse expertise.

Inclusiveness

In its undertakings, the county shall have people from diverse backgrounds or communities involved in development. The county values the perspectives and contributions of all people, and incorporates the needs, and perspectives of communities into the design and implementation of county programs. All groups and members of the county shall be treated equally and without exception.

Innovativeness

The county shall thrive on creativity and ingenuity. The county will seek the innovations and ideas that can bring a positive change. The county will value creativity that is focused, data-driven, and continuously-improving based on results.

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

Hard work

The county shall be patriotic to the cause of the county and be guided by ethics of hard work in all its undertakings

b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E Kiraitu Murungi	Governor	15 th August, 2017
2.	H.E Titus Ntuchiu	Deputy Governor & CECM : Finance, Economic Planning & ICT	15 th August, 2017
3.	James Koome Miriti	CECM: Youth Affairs & Sports	12 th July 2019
4.	Edith Caroline Kagwiria Mutiga	CECM: Agriculture, Livestock Development & Fisheries	15 th April 2019
5.	Linner Nkirote Kailanya	CECM: Education, Technology, Gender, Culture & Social Development	12 th October 2017
6.	Julius Taitumu M'Anaiba	CECM: Roads, Transport & Energy	12 th October 2017
7.	Maingi Mugambi	CECM: Trade, Investment, Industrialization, Tourism & Cooperatives	12 th October 2017
8.	Kiautha Ariithi	CECM: Legal Affairs, Public Service Management & Administration	12 th October 2017
9.	Jeremiah Lenya M'Iringo	CECM: Land, Physical Planning, Urban Development & Public Works	12 th October 2017
10.	Eunice Kobia Nkirote	CECM: Water & Irrigation	23 rd November 2018
11.	Prof. Karwitha Kiugu	CECM: Environment, Wildlife & Natural Resources	15 th April 2019
12.	Mishack Mutuma M'Muyuri	Health Services	23 rd November 2018

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

c) Fiduciary Management

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

No.	Designation	Name
1	Deputy Governor & CECM: Finance, economic Planning & ICT	Titus Ntuchiu
2	Chief Officer Finance, Economic Planning & ICT	Joseph Chabari
3	Chief Officer Agriculture	Dionisia Warue Eruaki
4	Chief Officer Livestock & Fishery	Dr. David Kimenchu Mugambi
5	Chief Officer Water, & Irrigation	Jack Muthamia
6	Chief Officer Education	Kirema Patrick Mioki
7	Chief Officer Gender & Social Development	Lewis Mwirigi
8	Chief Officer Culture	Cyprian Nturibi Kalaine
9	Chief Officer Health Services	Dr. James Kiriri
10	Chief Officer Lands & Public Works	Timothy Kaaria
11	Chief Officer Physical Planning	Martin Gitiye Mutwiri
12	Chief Officer Public Service Administration & Legal Affairs	Kanathi Aaron
13	Chief Officer Roads & Transport	George Kimathi
14	Chief Officer Energy	Joseph Nehari
15	Chief Officer Trade, Investment & Industrialization	Catherine Wanja Kithinji
16	Chief Officer Tourism	Titus Mithika Murungi
17	Chief Officer Co-operatives Development	Denson Mwirigi
18	Chief Officer Sports	Mercy Mwendwa Ndiira
19	Chief Officer Youth Affairs	Flora Kananu Ntongai
20	Chief Officer County Public Service Board	Clare Kagwiria
21	Chief Officer Environment, Wildlife and Natural Resources	Lawrence Kinoti Mwebia
22	Director of Budget	Charles Mwenda
23	Director of Accounts	Douglas Kobia Domiziano
24	Director of Revenue	Erick Munene
25	Director of Procurement	Stephen Gitau Kimeria
26	Assistant Director of Financial Reporting	Francis Njenga Mungai

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were:

1. County Assembly of Meru;
2. Public Accounts Committee of the County assembly of Meru
3. Budget and Appropriations Committee
4. Senate Sectorial Committee on Public Accounts and Investment

e) County Government of Meru Headquarters

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

f) County Government of Meru Contacts

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

g) County Government of Meru Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Meru Branch, Kenya
3. Cooperative Bank of Kenya
Meru Branch, Kenya
4. Credit Bank
Meru Branch, Kenya
5. Housing Finance Corporation
Meru Branch, Kenya

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

h) Independent Auditors

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

i) Principal Legal Adviser

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

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

2. FORWARD BY THE CEC

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

It is my pleasure to present the County Government of Meru financial statements for the year ended 30th June 2020. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. They key local revenue sources for County included business permits, Vehicle parking fees, land rates, plot rents, business plan approval, advertising fees, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- i) Procured and Operationalized a cashless of revenue collection system called Meru pay for all revenue streams
- ii) Strengthening of Meru County Revenue Board by constituting a full Meru county Revenue Board and appointment of General Manger who is the CEO of the Board to coordinates daily running of board operations.

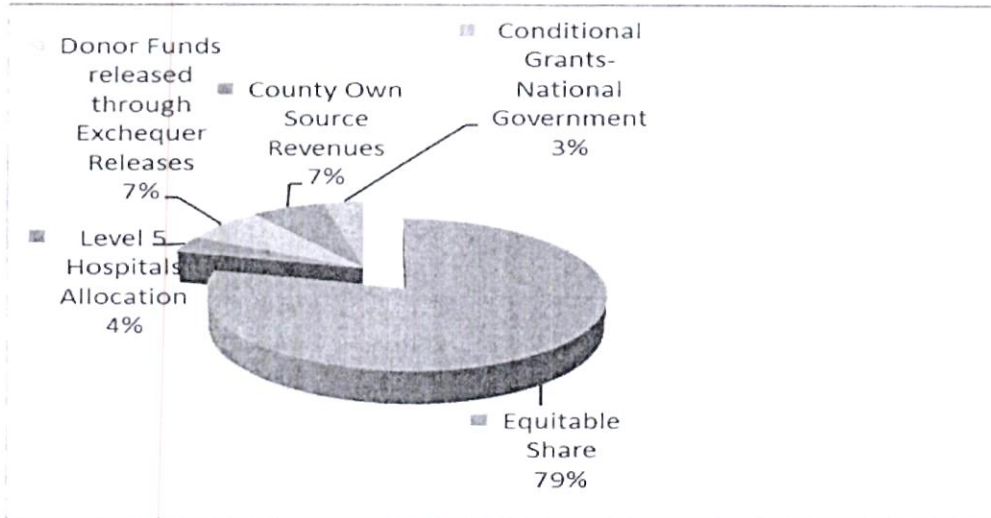
Financial Performance

a) Revenue

In the year ended 30th June 2020, the County had projected revenues of Kshs **10,298,432,519.00** consisting of Kshs 8,135,680,000.00 equitable share, Kshs 373,872,832 conditional funding for level V, Kshs 717,467,773.00 Donor funds released through exchequer, Kshs 705,000,000.00 from County own sources, Kshs 366,411,914.00 as Conditional Grants -National Government.

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

A graphical representation of the revenue budget is as shown below:



Out of the projected revenue, the County was able to realize **Kshs 9,238,117,386** in actual revenues, representing 90% performance. This low performance was as a result of low realization of the own generated revenues whose performance was at 83.00% and the County did not receive the last disbursement of equitable share amounting to Kshs. 787,942,600. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realization (%)
Equitable Share	8,135,680,000.00	7,347,737,400.00	90%
Level 5 Hospitals Allocation	373,872,832.00	373,872,834.00	100%
Donor Funds released through Exchequer Releases	717,467,773.00	464,689,333.00	65%
County Own Source Revenues	705,000,000.00	583,884,131.00	83%
Conditional Grants-National Government	366,411,914.00	467,933,688.00	128%
	10,298,432,519.00	9,238,117,386.00	90%

Table 1: Revenue performance in FY 2019/2020

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

b) Payments

Our total expenditure for the year amounted to Kshs **9,193,073,340** comprising of Kshs **2,379,994,806** development and Kshs **6,813,078,534** recurrent.

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

c) Cash flows

In the FY 2019/2020, we have not had many liquidity disruptions. This was as a result of proper planning by the County.

d) Accounts receivables

Imprests management is a critical area of focus in Meru County. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still, room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2020/2021, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

At the closure of the year, we have reported an amount of Kshs **1,826,051,130** as the pending bills. This was as a result of delayed disbursement by the national government, along with delay by the contractors in executing flagship county projects. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Meru County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. The county has developed a comprehensive assets register, and undertaken tagging exercise for all its assets. The County has developed a draft asset management policy, which we are hoping to finalize by 2021.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. Despite the notable achievements, we have experienced some challenges during the year. These Include:

- Own revenue collection – the actual revenue collected during the year was 83.00% of the projected revenues. We are exploring ways of boosting revenue collection so that we can achieve the target ;

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

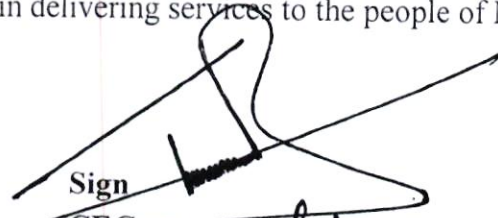
- We have also experienced challenges with delay by Controller of Budget and National Treasury to release funds and IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers.

Conclusion

FY 2019/2020 was a good year in general. Good progress was made and the momentum has been created to enable Meru County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank The Governor for his support. I would also want to thank the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that County Government of Meru achieves its mission.

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


Sign
CEC
18/11/2020
Meru County Government

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives

The County's 2018-2022 CIDP has identified 13 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

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

- 1) **New structure of Governance.** The new government of Meru County will be accessible to all; it will be consultative and involve the people and their leaders in decision-making, right from the Ward to County level. Structures to be created include Meru Economic and Social Council, Meru County Development Boards, Sub-County Development Boards, Ward Development Boards. This will enrich the CIDP projects at the ward levels.
- 2) **Provision of water in the county** e.g. Buuri, Tigania East, Tigania West, Igembe South and Igembe North and all arid areas of the county. The flagship projects here include drilling and equipping of boreholes in the county, construction of dams, water pans among others & Conservation and Protection of water towers
- 3) **Improved Agriculture-** flagship projects here include investing at least 20% of the budget in agriculture.
- 4) **Tourism-**Flagships here to include Launch of Meru cultural festivals, Put more funds for investment in Meru cultural centre's i.e Njuri Ncheke, Improve infrastructure in Meru National park and Isiolo Resort City
- 5) **Education –key flagship being** Provision of free milk for all ECDE children, Provision of free ECDE education for all children

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

- 6) **Roads-** Key flagships to include Murraming all county roads, Ensure quality construction of roads, Use labour intensive methods for maintenance of county roads to create more employment for our youth, Establish Meru County Roads Board in collaboration with KERRA and KURRA and Lobby National Government to maintain their roads
- 7) **Health-Some of the flagship projects include:** increased Investment in public health education, Improving working environment for health workers, Ensure adequate and proper usage of drugs for all health facilities & Get involved in talks with the nurses to end the strikes
- 8) **Towns Modernization** –flagship projects to include -Modernization of all towns in Meru , Ensure growth of our towns by provision of water & construction of toilets and laying cabros; provide funds for not yet established markets , establishment of town committees/boards
- 9) **Entrepreneurship** and Attraction of Private Investment
- 10) **Youth-** flagship projects include -Establishment of a powerful and well-resourced youth ministry, Establish Meru Youth Service (MYS) - this will ensure that all youths get technical skills to be involved in drilling of boreholes, dams and water pans.
- 11) **People with Disabilities**-Create programmes that support PWDs engaged in business, agriculture and other economic activities.
- 12) **Promotion of Kimeru culture and tradition**-Support Kimeru Institute to promote Kimeru language and culture even to the diaspora, Establishment of Njuri Ncheke cultural centre,
 - a. Create an annual Meru cultural festival to showcase culture, music, and dance and Kimeru foods.
- 13) **Environmental Conservation** –Flagship project include: Introduction of bamboo farming to boost forest cover and conserve water catchment areas.

Progress on attainment of Strategic development objectives

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

Department	Objectives	Outcomes	Indicators	Performances
Governor's Office	To ensure delivery of Government Key Pledges	Enhanced functions	No. of CECMs,COS,CEO, MDS,Directors under Performance Contract	70
			No. of RRI Cycles	2

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		increased project monitoring & verification	No. of inspection & acceptance certificate issued.	235
			No. of field visits	330
Finance, Economic planning & ICT	To enhance efficiency and effectiveness in utilization of public resources	Budgeting guidelines and cycle adhered to.	No. of days extended in submission of budgetary reports to meet deadlines.	0
			Development/Recurrent budget Ratio	3:7
	Improved compliance to procurement regulations	% of pending Bills	80%	
		% level of compliance with public procurement regulations	90%	
Education, Technology, Gender, Culture & Social Services	To improve quality of basic education in Meru County	Increased access, retention, completion and transition rate in early childhood	% of enrolment of ECDE learners	90%
			% of retention of pupils in ECDE	97%
			% of transition to higher grades	93%
	To improve quality of Technical training in Meru County	Increased access, retention, completion and transition rate in VTC	Instructors : Trainee ratios	01:28
			% of enrolment in VTC	21%
			% of trainees that have graduated	60%
Youth Affairs & Sport	To increase youth involvement in social economic development	Employable youth & improved livelihood	No. of Youths trained	2350
		Developed sports talents & facilities for social & economic empowerment.	No. of Championships held	4
Roads	To boost trade, communication and economic activities in the region	Reduced travelling time & operational costs by road users	No. of KM of improved roads (Road opening & grading)	800KM
			No. of KM paved using Cabros	10KM

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

			No. of culverts & other drainage structures installed	3 Bridges, 2200M Culverts, 200 Gabions
PSMA&LA	To strengthen the capacity to provide leadership & co-ordination required for successful implementation of development plans	Increased Citizen satisfaction	% of proportion of county citizens participating in county initiatives & projects	75%
		Improved staff technical performance	% of proportion of county citizens satisfied with county's job performance	60%
Trade, Tourism & Cooperative Development	To increase income through improved governance	Improved governance	% reduction in cooperatives with audit queries/year	85%
			No. of membership increase /year	
Health	To reduce preventable disease burden	Reduced disease burden	No. of measles cases reported	103
			% increase of TB patients completing treatment from 85% to 86%	86%
		Increased access to diagnostic services	% of diagnostic services offered	58%
		Improved reproductive health	% of women of reproductive age screened for cervical cancers	13%
Agriculture	Increase Productivity access to market	Increased family income and increased in yields	No. of Acreage (Ha) under Mango	
			No. of Mango seedlings planted	18000
			No. of Acreage (Ha) under Avocados	
			No. of Avocados seedlings planted	99667
			No. of Acreage (Ha) under Macadamia	

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

			No. of Macadamia seedlings planted	17000
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

We have also institutionalized Rapid Result Initiatives as part of tools employed to ensure Programs/Projects are implemented effectively and efficiently for the citizen to get value for money.

2. Environmental performance

The county Government of Meru has supported the preservation of Environment and Natural resources through reforestation, Beautification of Urban Centers like; Meru Town, Maua Town, Timau Town e.t.c, the conservation of biodiversity, reducing human wildlife conflict.

3. Employee welfare

The county Government of Meru is committed to investing in its employees and creating a healthy, friendly working environment.

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

4. Market place practices-

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

5. Community Engagements-

The community is engaged during various county processes such as; Preparation of Meru County Vision 2040, 2018-2022 CIDP Development process, County Strategy Paper, Budget Review and Outlook Paper, Budgeting and during various policy formulation. The County also has established a County Magazine produced Quarterly.

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

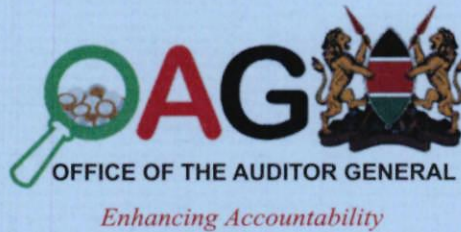
Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 15/11/2020 2020.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MERU FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Meru set out on pages 1 to 103, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of appropriation, recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

The statement of receipts and payments reflects an amount of Kshs.9,238,117,386. However, the following inaccuracies were noted: -

1.1 Inaccuracies in Exchequer Releases

The statement of receipts and payments reflects an amount of Kshs.8,186,299,567 in respect to Exchequer releases. This differs from the actual amount received of Kshs.7,347,737,400 reflected in the statement of appropriation: recurrent and development combined resulting to an unexplained and unreconciled variance of Kshs.838,562,167.

1.2 Inaccuracies in Proceeds from Domestic and Foreign Grants

The statement of receipts and payments reflects an amount of Kshs.467,933,688 in respect to proceeds from domestic and foreign grants. This differs from the actual amount received of Kshs.1,306,495,855 reflected in the statement of appropriation: recurrent and development combined resulting to an unexplained and unreconciled variance of Kshs.838,562,167.

In the circumstances, the accuracy of the receipts for the year ended 30 June, 2020 could not be confirmed.

2.0 Own Generated Revenue – Plot Rent

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects county own generated revenue amount of Kshs.583,884,131. Included in this is Kshs.4,991,187 in respect to plot rent revenue. Management did not provide the register of all the county plots and the approved charges for rent for audit review.

In the circumstances, the accuracy of Kshs.4,991,187 in respect to plot rents for the year ended 30 June, 2020 could not be confirmed.

3.0 Delay in Banking of Revenue

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects Kshs.583,884,131 in respect to county own generated revenue. This includes an amount of Kshs.21,332,964 in respect of revenue collected at Kaguru Agricultural Training Centre (ATC) and Mitunguu Agricultural Mechanization Services (AMS). Review of documents presented for audit verification revealed that the revenue of Kshs.21,332,964 collected from the two institutions was not deposited into the County Revenue Fund. This was contrary to Section 81(1) of the Public Finance Management (County Government) Regulations, 2015 which require receivers of revenue to promptly deposit into the county revenue fund account all receipts due to the County.

In addition, included in county own generated revenue is an amount of Kshs.178,160,756 in respect to public health facilities operations – Facility Improvement Fund (FIF). Review of documents presented for audit verification revealed that an amount of Kshs.188,641 was collected and spent without banking in the County Revenue Fund. This was contrary to Section 81(1) of the Public Finance Management (County Government) Regulations, 2015 which require receivers of revenue to promptly deposit into the county exchequer account all receipts due to the County Revenue Fund.

In the circumstances, the accuracy of the Kshs.583,884,131 in respect to county own generated revenue could not be confirmed.

4.0 Unsupported Revenue Collection from Issuance of Business Permits

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects Kshs.583,884,131 in respect to County own generated revenue. This includes an amount of Kshs.95,366,737 in respect of revenue from business permit. However, Management did not provide for audit verification the business register indicating the business names, registration number, amount paid, and receipt issued. It was, therefore, not possible to establish the actual businesses that applied for the annual business permits and the respective amount of the revenue received.

In the circumstances, the accuracy and completeness of Kshs.95,366,737 in respect revenue from business permit for the year ended 30 June, 2020 could not be confirmed.

5.0 Unsupported Scholarships and Other Educational Benefits

The statement of receipts and payments and as disclosed under Note 7 to the financial statements reflects Kshs.763,902,284 in respect to other grants and transfers. This includes an amount of Kshs.46,438,037 in respect to scholarships and other educational benefits utilized on bursaries to 16,781 beneficiaries. However, the bursary application letters, admission letters, bursary committee appointments and vetting details, criteria for award and bursary acknowledgement letters for 697 beneficiaries issued with bursaries totaling to Kshs.1,756,350 were not provided for audit review. Further, an amount of Kshs.2,766,800 was disbursed to 686 students whose admission numbers were not indicated in the schedules of students availed for audit.

In addition, it was observed that bursaries amounting to Kshs.904,800 were issued to 378 beneficiaries who were sharing similar admission numbers in their respective schools/institutions.

In the circumstances, the accuracy and validity of the scholarship and other educational benefits amount of Kshs.46,438,037 as at 30 June, 2020 could not be confirmed.

6.0 Unsupported Acquisition of Strategic Stocks and Commodities

The statement of receipts and payments and as disclosed under Note 9 to the financial statements reflects Kshs.387,423,795 in respect to acquisition of assets. This includes an amount of Kshs.50,693,622 in respect to acquisition of strategic stocks and commodities relating to purchase of milk for Early Childhood and Development Education (ECDE) children. However, supporting documents including delivery notes and list of recipient schools were not availed for audit review.

In the circumstances, the accuracy, completeness and validity for the expenditure of the Kshs.50,693,622 in respect to acquisition of strategic stocks and commodities for the year ended 30 June, 2020 could not be confirmed.

7.0 Inaccuracies in the Summary of Fixed Assets Register

Annex 5 to the financial statements reflects Kshs.7,111,286,186 in respect to summary of fixed assets. However, the fixed assets register availed for audit review reflected a balance Kshs.5,738,391,806 resulting to an unreconciled and unexplained variance of Kshs.1,372,894,380.

In the circumstances, the accuracy and validity of Kshs.7,111,286,186 in respect to fixed assets as at 30 June, 2020 could not be confirmed.

8.0 Other Payments – Payables from Previous Financial Period

The statement of receipts and payments and as disclosed under Note 10 to the financial statements reflects other payments amount of Kshs.1,476,552,008. This includes Kshs.1,000,882,404 in respect of payables from previous financial periods. Included in the payables from previous financial periods is Kshs.25,487,507 transferred to seven (7) tea factories in the county being the distribution of 10% ad valorem levy for tea industry infrastructure development by the Agriculture and Food Authority (AFA) to tea factories through the County Governments. However, Management did not provide evidence on how the funds were utilized and accounted for. Further, Management did not provide records on how the roads for maintenance were identified.

In the circumstances, the accuracy and value for money for Kshs.25,487,507 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive 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.

Key Audit Matter

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

Other Matter

1.0 Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.10,298,432,519 and Kshs.9,238,117,386 respectively resulting to an under-funding of Kshs.1,060,315,133 or 10% of the budget.

Similarly, the County Executive expended Kshs.9,193,073,341 against an approved budget of Kshs.10,298,432,519 resulting to an under-expenditure of Kshs.1,105,359,178 comprising an under expenditure of Kshs.1,974,949,524 in four (4) items and over expenditure of Kshs.869,590,346 in two (2) item. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Late Exchequer Release

The County Executive had budgeted for Exchequer releases amount of Kshs.7,347,737,400. However, the County Executive received Kshs.1,567,624,500 as exchequer releases from The National Treasury in the month of June, 2020 resulting to inadequate time to utilize the funds. The late release of the budgeted funds by The National Treasury could have affected implementation of the planned activities and projects by the County Government worth Kshs.1,567,624,500

3.0 Project Implementation Status

During the year under review, the approved development budget reflects Kshs.3,325,998,613. The projects implementation status report availed for audit review indicated that a total of 874 projects with an approved budget of Kshs.3,251,364,329 were to be implemented during the year. Of the 874 projects, 593 projects with a budget of Kshs.2,594,054,769 were complete, 262 projects with a budget of Kshs.574,409,120 were ongoing while 19 projects with a budget of Kshs.82,900,440 had not started.

In view of the foregoing, the residents did not get the planned services equivalent to the two hundred and sixty-two (262) ongoing projects worth Kshs.574,409,120 and nineteen (19) projects worth Kshs.82,900,440 not started both totaling Kshs.657,309,560. This is an indication of poor project planning and implementation.

4.0 Pending Bills

The financial statements under Note 7.9.1 reflects pending accounts payable amounting to Kshs.1,826,051,130 (2019: Kshs.1,914,178,573) as at 30 June, 2020. Management has not explained why the bills were not settled during the year when they. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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 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

1.0 Domestic Travel and Subsistence

The County Executive incurred an amount of Kshs.4,189,250 in respect of travel and subsistence expenses paid to County Executive Officers for workshops and retreats held outside the duty stations. Management did not provide justification for holding the workshops and retreats away from the duty station. This was contrary to Section 7 of the Treasury Circular number 20/2015 of 4 November, 2015 which requires accounting officers to ensure that all workshops and retreats with majority of the participants drawn from one duty station are held within the precincts of the duty station.

In addition, The County Executive paid claims of Kshs.4,189,250 in respect of the workshops and retreats. This was contrary to Section 93(3) of Public Finance Management (County Government) Regulations, 2015 which provides that temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.

Consequently, Management was in breach of laws and regulations governing the management of workshops and retreats, and the management of imprests.

2.0 Construction of the Governor's Residence

The County Executive paid Kshs.18,599,807 to a firm for the construction of the Governor's Official Residence in Meru Town. The Kshs.18,599,807 (14.6%) was for the first certificate dated 29 March, 2019 of the contract with a contract price of Kshs.127,124,366. A review of the contract and an addendum to the contract revealed that the contract period was for 24 weeks from 15 October, 2018 to 14 April, 2019. Physical verification carried out on 21 October, 2020, revealed that the project was incomplete, the contractor was not on site and the project had stalled.

In the circumstances, the value for money for the expenditure of Kshs.18,599,807 on the construction of the Governor's Official Residence has not been realised.

3.0 Construction of Deputy Governor's Residence

The County Executive paid Kshs.8,768,550 to a firm for the construction of the Deputy Governor's Official Residence in Meru Town. A review of the contract revealed that the contract period as 24 weeks from 15 October, 2018 to 14 April, 2019. Physical verification carried out on 21 October, 2020, revealed that the project was incomplete, the contractor was not on site and the project appeared stalled.

In the circumstances, the value for money for the expenditure of Kshs.8,768,550 on the construction of the Deputy Governor's Official Residence has not been realised.

4.0 Construction of Boundary Wall at Githongo Stadium

The County Executive entered into a contract for the construction of a boundary wall at Githongo Stadium at contract price of Kshs.13,845,480. The Management paid Kshs.8,933,640 towards the construction during the year under review. However, supporting documents including contract agreement were not provided for audit review. Physical verification conducted on 21 October, 2020 revealed that that the project was incomplete, the contractor was not on site and the project appeared stalled.

In the circumstances, the value for money for the expenditure of Kshs.8,933,640 construction of a boundary wall at Githongo Stadium has not been realised.

5.0 Mwariama Cultural Centre

Note 10 to the financial statements reflects Kshs.1,476,552,008 in respect to other payments which includes Kshs.1,000,882,404 in respect to other expenses - payables from previous financial period which further include Kshs.7,183,330 paid to a firm for the construction of Mwariama Cultural Centre in Muthara. However, though the project is said to be complete, no evidence was availed for audit review that the project has been handed over or put into use.

In the circumstances, the value for money for the Kshs.7,183,330 expenditure for the year ended 30 June, 2020 could not be confirmed.

6.0 Non-Compliance to Fiscal Responsibility Principles – Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.4,465,745,306 in respect to compensation of employees which was 48% of the total revenue of Kshs.9,23,117,386. This was contrary to Section 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015 which limits the County Executive's expenditure on wages and benefits to not more than 35% of the total revenue for the year.

In the circumstances, the management is in breach of the law.

7.0 Irregular Recruitment of Legal Officer

The County Executive advertised for the position of legal officer advertisement indicating that the applicant should have knowledge, experience and a distinguished career of not less than ten years' experience as a legal practitioner. However, a review of the recruitment file and the personal file of the legal officer attached to the Governor's office revealed that the officer had four (4) years of experience as at the date of employment comprising of two and a half years as a senior associate advocate and one and a half years as legal assistant and researcher.

In the circumstances, the recruitment process of the legal officer was irregular.

8.0 Officers Working Beyond the Age of 60

Review of employee biodata revealed that the County Executive had two (2) employees who were above the age of sixty (60). This was contrary to Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides officers to retire from the service on attaining the mandatory retirement age of 60 years except for persons with disabilities whose retirement age is set at the age of 65 years or as may be prescribed by government from time to time.

In the circumstances, the County Executive is in breach of the law.

9.0 Earnings Below the Statutory Minimum

A review of the County Executive's payroll for the year under review revealed that thirty-eight (38) employees' net salary fell below one-third (1/3) of the basic salary. This was contrary to Section 19 (3) of the Employment Act, 2007 which provides that deductions made by an employer from the wages of the employee at any one time shall not exceed two thirds of such wages.

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

10.0 Non-Compliance with Law on Ethnic Composition

During the year under review, the County Executive recruited three hundred and twenty-nine (329) employees on permanent and contract terms. However, an analysis of the ethnic composition of the newly employed staff revealed that three hundred and seven (307) of them or 93% came from the dominant ethnic group resulting to 7% recruited from other ethnic groups contrary to Section 65(1)(e) of the County Government Act, 2012 which stipulates that at least thirty percent (30%) of the vacant posts at entry level be filled by candidates who are not from the dominant ethnic community in the County, and Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which provides that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

In the circumstance, the management of County Executive was in breach of the law.

11.0 Failure to Publicize and Publish Contracts

During the financial year under review, the County did not prepare, publish, publicize all contract awards as well as submitting the same to the Public Procurement Regulatory Authority. This was contrary to Section 138(1)(2) of the Public Procurement and Assets Disposal Act, 2015 which stipulates that the accounting officer of a procuring entity shall publish and publicize all contract awards on their notice boards at conspicuous places, and website if available and report all contracts awards to the Authority as prescribed.

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

12.0 Format of Revenue Estimates - County Own Generated Receipts

A review of the County Executive's approved budget revealed a budget of Kshs.705,000,000 in respect to County own generated revenue. However, the revenue budget lacked information relating to description of source of revenue in terms of head code, estimated revenues, the receiver of revenues, revenue items and the amounts and nature of receipts. This was contrary to the Regulation 58 of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the estimates of revenues shall be in the format issued by the Cabinet Secretary and shall include the description of the source of revenue in terms of head code; the estimated revenues; the receiver of revenue; for each revenue head, there shall be shown revenue items; and the amounts and the nature of receipts.

In the circumstances, the County Government is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

1.0 Facilitation of the County Assembly Benchmarking Tour

The County Executive paid Kshs.422,400 to an Officer to facilitate seven (7) County officers and five (5) Members of the County Assembly to travel to Kisii on a benchmarking exercise on the use of mechanical and transport equipment. Included in the Kshs.422,400 is Kshs.200,000 paid as allowances to the five (5) Members of the County Assembly. The County Executive was directly facilitating Members of County Assembly which is the body that provides oversight. The facilitation ought to have been budgeted through the County Assembly budget.

The facilitation creates conflict of interest on Members of the County Assembly and may affect effectiveness of governance and oversight role over the management of the County Executive.

2.0 Maintenance of Grounded Vehicles

Reflected in the fixed assets register were twenty (24) motor vehicles which were grounded between 2012 and 2017 with carrying cost of Kshs.12,153,000. As at the time of the audit, the vehicles were parked in the open air exposing them to vagaries of weather. This subjected the motor vehicles to damages and loss of value which will lower their cost during disposal. This is contrary to Section 132(1)(a) of the Public Finance Management (County Government) Regulations, 2015 which require accounting officer to ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

3.0 Use of a Manual Payroll

The statement of receipts and payments reflects Kshs.4,465,745,306 in respect to compensation of employees which include payments of Kshs.52,115,787 that was made through the manual payroll. The use of manual system requires manual calculation of earnings and deductions. This is open to human error, manipulation and/or delay in payroll processing.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the 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

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

12 October, 2021

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019/2020	2018/2019
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	8,186,299,567	8,954,439,062
Proceeds from Domestic and Foreign Grants	2	467,933,688	210,817,337
County Own Generated Receipts	3	583,884,131	769,316,964
TOTAL RECEIPTS		9,238,117,386	9,934,573,363
PAYMENTS			
Compensation of Employees	4	4,465,745,306	4,235,146,147
Use of goods and services	5	932,014,666	807,872,390
Transfers to Other Government Units	6	1,164,928,034	1,369,661,427
Other grants and transfers	7	763,902,284	529,195,305
Social Security Benefits	8	2,507,248	7,305,609
Acquisition of Assets	9	387,423,795	1,078,721,157
Other Payments	10	1,476,552,008	2,034,157,492
TOTAL PAYMENTS		9,193,073,339	10,062,059,526
SURPLUS/DEFICIT		45,044,046	- 127,486,163

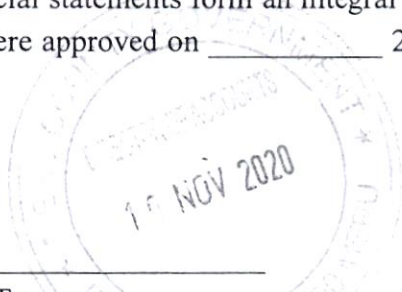
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2020 and signed by:



Chief Officer - Finance
 Name: CPA Joseph Kabii Chabari
 ICPAK Member Number: 14516



Head of Treasury
 Name: CPA Douglas Kobia Domiziano
 ICPAK Member Number: 10401

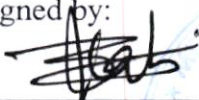


MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

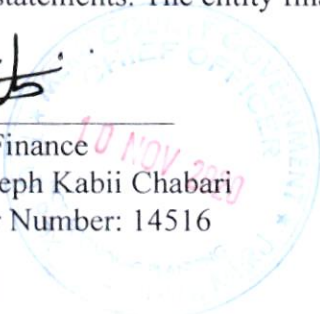
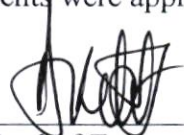
7.2. STATEMENT OF ASSETS AND LIABILITIES

		2019/2020	2018/2019
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	11A	1,943,730,212	1,868,112,279
Cash Balances	11B	415,311	2,005,601
Total Cash and cash equivalents		1,944,145,523	1,870,117,880
TOTAL FINANCIAL ASSETS		1,944,145,523	1,870,117,880
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	156,469,760	127,486,163
NET FINANCIAL ASSETS		1,787,675,763	1,742,631,717
REPRESENTED BY			
Fund balance b/fwd	13	1,742,631,717	1,870,117,880
Prior year adjustments		-	-
Surplus/Deficit for the year		45,044,046	- 127,486,163
NET FINANCIAL POSITION		1,787,675,763	1,742,631,717

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



Chief Officer - Finance
 Name: CPA Joseph Kabii Chabari
 ICPAK Member Number: 14516

Head of Treasury
 Name: CPA Douglas Kobia Domiziano
 ICPAK Member Number: 10401



MERU COUNTY GOVERNMENT - EXECUTIVE


Reports and Financial Statements

For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS

		2019/2020	2018/2019
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	8,186,299,567	8,954,439,062.00
Proceeds from Domestic and Foreign Grants	2	467,933,688	210,817,337.00
County Own Generated Receipts	3	583,884,130.82	769,316,963.80
Payments for operating expenses			
Compensation of Employees	4	4,465,745,305.71	4,235,146,146.72
Use of goods and services	5	932,014,665.60	807,872,390.15
Transfers to Other Government Units	6	1,164,928,033.80	1,369,661,427.00
Other grants and transfers	7	763,902,283.80	529,195,305.00
Social Security Benefits	8	2,507,248.00	7,305,608.55
Other Payments	10	1,476,552,007.51	2,034,157,491.90
Adjusted for:			
Increase/ (Decrease) in Accounts Payable: (deposits and retention)	14	28,983,596.20	44,342,496.50
Net cash flows from operating activities		461,451,438	995,577,490
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	387,423,795	1,078,721,157
Net cash flows from investing activities		387,423,795	1,078,721,157
NET INCREASE IN CASH AND CASH EQUIVALENT			
		74,027,643	- 83,143,667
Cash and cash equivalent at BEGINNING of the year		1,870,117,880	1,953,261,547
Cash and cash equivalent at END of the year		1,944,145,523	1,870,117,880

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

 10 NOV 2020

Chief Officer - Finance
Name: CPA Joseph Kabii Chabari
ICPAK Member Number: 14516



Head of Treasury
Name: CPA Douglas Kobia Domiziano
ICPAK Member Number: 10401




MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,650,946,570	388,153,430	8,039,100,000	7,347,737,400	691,362,600	91%
Proceeds from Domestic and Foreign Grants	1,296,578,355	257,754,164	1,554,332,519	1,306,495,855	247,836,664	84%
County Own Generated Receipts	705,000,000		705,000,000	583,884,131	121,115,869	83%
TOTAL RECEIPTS	9,652,524,925	645,907,594	10,298,432,519	9,238,117,386	1,060,315,133	90%
PAYMENTS						
Compensation of Employees	4,481,263,148	-256,176,879	4,225,086,269	4,465,745,306	-240,659,037	106%
Use of goods and Services	1,046,017,718	96,918,533	1,142,936,251	932,014,666	210,921,586	82%
Transfers to Other Government Units	1,826,865,987	-1,252,736,858	574,129,129	1,164,928,034	-590,798,905	203%
Other Grants and Transfers	747,974,548	1,116,521,498	1,864,496,046	763,902,284	1,100,593,762	41%
Social Security Benefits	46,340,654	117,314,224	163,654,878	2,507,248	161,147,630	2%
Acquisition of Assets	1,491,162,870	-601,452,529	889,710,341	387,423,795	502,286,546	44%
Other payments	12,900,000	1,425,519,603	1,438,419,603	1,476,552,008	-38,132,404	103%
TOTAL PAYMENTS	9,652,524,925	645,907,594	10,298,432,519	9,193,073,340	1,105,359,180	89%
SURPLUS/ (DEFICIT)	-	-	-	45,044,046		

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


 Chief Officer - Finance
 Name: CPA Joseph Kabii Chabari
 ICPAK Member Number: 14516


 Head of Treasury
 Name: CPA Douglas Kobia Domiziano
 ICPAK Member Number: 10401





MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,768,583,221	660,288,518	5,428,871,739	5,318,317,142	110,554,597	98%
Proceeds from Domestic and Foreign Grants	838,562,167	-	838,562,167	590,725,503	247,836,664	70%
County Own Generated Receipts	705,000,000	-	705,000,000	583,884,131	121,115,869	83%
TOTAL RECEIPTS	6,312,145,388	660,288,518	6,972,433,906	6,492,926,776	479,507,130	93%
PAYMENTS						
Compensation of Employees	4,481,263,148	(256,176,879)	4,225,086,269	4,465,745,306	(240,659,037)	106%
Use of goods and Services	871,727,718	142,818,533	1,014,546,251	812,520,955	202,025,296	80%
Transfers to Other Government Units	644,194,748	(142,467,359)	501,727,389	1,107,513,235	(605,785,846)	221%
Other Grants and Transfers	163,406,250	586,189,813	749,596,063	151,239,021	598,357,042	20%
Social Security Benefits	46,340,654	117,314,224	163,654,878	2,507,248	161,147,630	2%
Acquisition of Assets	92,312,870	205,734,969	298,047,839	55,620,322	242,427,517	19%
Other payments	12,900,000	6,875,215	19,775,215	217,932,447	(198,157,232)	1102%
TOTAL PAYMENTS	6,312,145,388	660,288,518	6,972,433,906	6,813,078,534	159,355,372	98%
SURPLUS/ (DEFICIT)	-	-	-	(320,151,758)		

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


 Chief Officer - Finance
 Name: CPA Joseph Kabii Chabari
 ICPAK Member Number: 14516


 Head of Treasury
 Name: CPA Douglas Kobia Domiziano
 ICPAK Member Number: 10401



MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,882,363,349	-272,135,088	2,610,228,261	2,029,420,258	580,808,003	78%
Proceeds from Domestic and Foreign Grants	458,016,188	257,754,164	715,770,352	715,770,352	0	100%
TOTAL RECEIPTS	3,340,379,537	-14,380,924	3,325,998,613	2,745,190,610	580,808,003	83%
PAYMENTS						
Use of goods and Services	174,290,000	-45,900,000	128,390,000	119,493,710	8,896,290	93%
Transfers to Other Government Units	1,182,671,239	-1,110,269,499	72,401,740	57,414,799	14,986,941	79%
Other Grants and Transfers	584,568,298	530,331,685	1,114,899,983	612,663,263	502,236,720	55%
Acquisition of Assets	1,398,850,000	-807,187,498	591,662,502	331,803,473	259,859,029	56%
Other payments	0	1,418,644,388	1,418,644,388	1,258,619,560	160,024,828	89%
TOTAL PAYMENTS	3,340,379,537	-14,380,924	3,325,998,613	2,379,994,806	946,003,807	72%
SURPLUS/ (DEFICIT)	0	0	0	365,195,804		

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



Chief Officer Finance
Name: CPA Joseph Kabii Chabari
ICPAK Member Number: 14516



Head of Treasury
Name: CPA Douglas Kobia Domiziano
ICPAK Member Number: 10401



MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-20		2019-20	2019-20	
	KShs	KShs	KShs	KShs	KShs
Administration, Planning and Support Services	645,622,989	112,390,234	758,013,223	752,614,579	5,398,644
Administration, Planning and Support Services	645,622,989	112,390,234	758,013,223	752,614,579	5,398,644
Human Resource Management	0	0	0	0	0
Agriculture development	27,008,000	52,096,961	79,104,961	75,623,145	3,481,816
Agriculture development	27,008,000	52,096,961	79,104,961	75,623,145	3,481,816
Aquaculture Development	7,628,000	0	7,628,000	3,732,307	3,895,693
Aquaculture Development	7,628,000	0	7,628,000	3,732,307	3,895,693
Livestock Management	7,628,000	1,000,000	8,628,000	1,596,854	7,031,146
Livestock Management	7,628,000	1,000,000	8,628,000	1,596,854	7,031,146
Animal disease management	22,628,000	-7,000,000	15,628,000	8,951,550	6,676,450
Animal disease management	22,628,000	-7,000,000	15,628,000	8,951,550	6,676,450
County Owned Enterprise (ATC)	15,226,400	0	15,226,400	12,918,588	2,307,812
County Owned Enterprise (ATC)	15,226,400	0	15,226,400	12,918,588	2,307,812
County Owned Enterprises(AMS)	525,600	0	525,600	0	525,600
County Owned Enterprises(AMS)	525,600	0	525,600	0	525,600
Administration, planning and support	231,000,000	70,770,353	301,770,353	195,514,014	106,256,339
Administration, planning and support	231,000,000	70,770,353	301,770,353	195,514,014	106,256,339
Spatial, planning, survey and mapping	176,890,200	67,540,449	244,430,649	138,523,951	105,906,698

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Spatial, planning, survey and mapping	176,890,200	67,540,449	244,430,649	138,523,951	105,906,698
Administration	68,879,845	0	68,879,845	61,904,541	6,975,304
Administration, Planning and Support Services	68,879,845	0	68,879,845	61,904,541	6,975,304
Road Transport	744,635,188	291,119,825	1,035,755,013	422,654,900	613,100,113
Road Transport	744,635,188	291,119,825	1,035,755,013	422,654,900	613,100,113
Rural Electrification	32,400,155	0	32,400,155	29,149,188	3,250,967
Rural Electrification	32,400,155	0	32,400,155	29,149,188	3,250,967
General administration planning and support services	56,400,000	-4,629,890	51,770,110	51,507,913	262,197
General administration planning and support services	56,400,000	-4,629,890	51,770,110	51,507,913	262,197
Industrial development and investments	10,000,000	-10,000,000	0	0	0
Industrial development and investments	10,000,000	-10,000,000	0	0	0
Tourism development and promotion	31,980,000	-9,400,000	22,580,000	14,224,239	8,355,761
Tourism development and promotion	31,980,000	-9,400,000	22,580,000	14,224,239	8,355,761
Cooperative development	16,000,000	4,000,000	20,000,000	15,629,580	4,370,420
Cooperative development	16,000,000	4,000,000	20,000,000	15,629,580	4,370,420
Trade development and promotion	55,900,000	89,475,669	145,375,669	143,233,384	2,142,285
Trade development and promotion	55,900,000	89,475,669	145,375,669	143,233,384	2,142,285
Administration, Planning and Support Services	2,601,413,335	58,461,829	2,659,875,164	2,659,193,393	681,771
Administration, Planning and Support Services	2,601,413,335	58,461,829	2,659,875,164	2,659,193,393	681,771
Curative Health Care	725,546,997	47,153,422	772,700,419	670,677,181	102,023,238
Curative Health Care	725,546,997	47,153,422	772,700,419	670,677,181	102,023,238
Preventive and Promotive Health Care	425,652,122	-400,000,000	25,652,122	20,397,125	5,254,997
Preventive and Promotive Health Care	425,652,122	-400,000,000	25,652,122	20,397,125	5,254,997

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

Administration, Planning and Support Services	747,830,856	59,211,073	807,041,929	748,106,615	58,935,314
Administration, Planning and Support Services	747,830,856	59,211,073	807,041,929	748,106,615	58,935,314
Basic Education	166,689,144	27,812,502	194,501,646	184,767,922	9,733,724
Basic Education	166,689,144	27,812,502	194,501,646	184,767,922	9,733,724
Technical and Vocation Education and Training	64,868,298	3,331,685	68,199,983	67,914,799	285,184
Technical and Vocation Education and Training	64,868,298	3,331,685	68,199,983	67,914,799	285,184
Administration, Management, Planning and Support of County affairs	102,793,284	178,010,846	280,804,130	279,993,266	810,864
Administration, Management, Planning and Support of County affairs	102,793,284	178,010,846	280,804,130	279,993,266	810,864
Coordination and Supervisory Services	21,245,023	-744,295	20,500,728	19,065,180	1,435,548
Performance Management and Appraisal	7,100,000	3,300,000	10,400,000	9,302,080	1,097,920
Partnership Development and External Linkages	14,145,023	-4,044,295	10,100,728	9,763,100	337,628
Governors' press	20,650,000	5,602,418	26,252,418	26,201,209	51,209
Governors' press	20,650,000	5,602,418	26,252,418	26,201,209	51,209
Human Resource Management	136,800,630	60,000	136,860,630	136,800,629	60,001
Human Resource Management	136,800,630	60,000	136,860,630	136,800,629	60,001
Administration, Planning and Support Services	599,289,994	159,157,641	758,447,635	755,447,635	3,000,000
Administration, Planning and Support Services	599,289,994	159,157,641	758,447,635	755,447,635	3,000,000
Public Finance and Budget Management	39,450,000	34,225,000	73,675,000	73,299,299	375,701
Public Finance	19,550,000	27,725,000	47,275,000	47,185,762	89,238
Budget Office and Co-ordination	19,900,000	6,500,000	26,400,000	26,113,537	286,463
I Administration, Planning and Support Services	130,474,600	-47,622,011	82,852,589	82,625,221	227,368

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Administration, Planning and Support Services	130,474,600	-47,622,011	82,852,589	82,625,221	227,368
Inspection and Monitoring	0	0	0	0	0
2 Information Communication Services	17,139,132	7,700,000	24,839,132	20,506,396	4,332,736
Information Communication Services	17,139,132	7,700,000	24,839,132	20,506,396	4,332,736
4 Human Resource Management	750,576,740	70,276,766	820,853,506	818,432,169	2,421,337
Human Resource Management	750,576,740	70,276,766	820,853,506	818,432,169	2,421,337
5 Human Resource Management and Development	15,000,000	10,381,034	25,381,034	20,428,164	4,952,870
Human Resource Management and Development	15,000,000	10,381,034	25,381,034	20,428,164	4,952,870
6 Town Management and Administration	12,007,393	-919,526	11,087,867	8,561,428	2,526,439
Town Management and Administration	12,007,393	-919,526	11,087,867	8,561,428	2,526,439
Coordination Of County Government Functions	5,725,000	11,200,000	16,925,000	14,345,612	2,579,388
County Field Administration Services	3,695,000	10,700,000	14,395,000	12,808,412	1,586,588
County Enforcement Services	2,030,000	500,000	2,530,000	1,537,200	992,800
Sports	71,400,001	53,619,203	125,019,204	117,818,349	7,200,855
Sports	71,400,001	53,619,203	125,019,204	117,818,349	7,200,855
Gender Mainstreaming and Youth Empowerment	35,000,000	1,000,000	36,000,000	31,127,397	4,872,603
Gender Mainstreaming and Youth Empowerment	35,000,000	1,000,000	36,000,000	31,127,397	4,872,603
Arts and Culture	74,000,003	-47,500,003	26,500,000	19,927,584	6,572,416
Arts and Culture	74,000,003	-47,500,003	26,500,000	19,927,584	6,572,416
General administration ,planning & support services	76,199,996	79,628,335	155,828,331	153,270,963	2,557,368
General administration ,planning & support services	76,199,996	79,628,335	155,828,331	153,270,963	2,557,368

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

Administration risk assessment and field services	152,220,000	7,000,000	159,220,000	157,195,172	2,024,828
Administration risk assessment and field services	152,220,000	7,000,000	159,220,000	157,195,172	2,024,828
Water resources management	426,400,000	-270,101,926	156,298,074	154,417,747	1,880,327
Water resources management	426,400,000	-270,101,926	156,298,074	154,417,747	1,880,327
Irrigation and drainage infrastructure	50,000,000	-50,000,000	0	0	0
Irrigation and drainage infrastructure	50,000,000	-50,000,000	0	0	0
Environmental management and protection	33,800,000	-8,400,000	25,400,000	24,774,153	625,847
Environmental management and protection	33,800,000	-8,400,000	25,400,000	24,774,153	625,847
Grand Total	9,652,524,925	645,907,594	10,298,432,519	9,193,073,339	1,105,359,180

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

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. Since the amount was reflected in the opening balances for cash and cash equivalents we have not treated it as new revenue for the period under review.

b) Recognition of payments

The County Government of Meru recognises all expenses when the event occurs and the related cash has actually been paid out by the County.

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

This relates to payment 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 are detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to Kshs 156,469,759.50 compared to Kshs 127,486,163.00 in prior period as indicated on note 12.

There were no other restrictions on cash during the year

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the County Government of Meru 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

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

9. Non-current assets

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

10. Pending bills

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

11. Contigent Liabilities

A contigent 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 County Government of Meru; 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 contigent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/support, insurance, Public Private Partnership.

The entity does not recognize a contigent 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. During the financial year the County Government of Meru did not have any contigent liabilities.

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

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

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Meru 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 11th July 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Government of Meru actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

+SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Errors

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

17. Related party transactions

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

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES		
Description	2019/2020	2018/2019
	KShs	KShs
Total Equitable Share for quarter 1	1,398,803,400	979,533,641
Total Equitable Share for quarter 2	1,650,530,864	1,656,459,856
Total Equitable Share for quarter 3	2,525,818,893	2,385,052,051
Total Equitable Share for quarter 4	2,611,146,410	3,933,393,514
Total	8,186,299,567	8,954,439,062

1A: Equitable Share

Description	2019/2020	2018/2019
	KShs	KShs
Total Equitable Share for quarter 1	1,398,803,400	979,533,641
Total Equitable Share for quarter 2	1,447,038,000	1,521,330,000
Total Equitable Share for quarter 3	2,291,143,500	2,201,925,000
Total Equitable Share for quarter 4	2,210,752,500	3,304,211,359
Total	7,347,737,400	8,007,000,000

1B: Level 5 Hospitals Allocation

Description	2019/2020	2018/2019
	KShs	KShs
Transfers for level 5 hospitals	373,872,834	373,872,832
Total	373,872,834	373,872,832

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

Description	2019/2020	2018/2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	32,831,250	25,818,750
World Bank – THUSCP	19,737,878	18,327,157
National Agricultural & Rural Inclusive Growth Project (NARIGP)	184,436,399	50,078,476

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Kenya Devolution Support Programme	30,000,000	232,216,740
Youth Polytechnic support grant	56,568,298	49,848,875
Abolishment of user fees in health centres and dispensaries	31,648,428	31,648,428
Kenya Urban Support Programme	92,404,406	158,090,200
Agriculture Sector Development Support Project (ASDSP)	17,062,674	7,537,604
Kenya Climate Smart Agriculture Project (KCSAP)		-
Total	464,689,333	573,566,230

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019/2020 Kshs	2018/2019 Kshs
Grants Received from other levels of government				
Conditional Allocation from Road Maintenance Fuel Levy Fund		-	228,195,188	210,817,337
Covid-19 Grant		-	229,821,000	-
Ministry of Agriculture (ABDP)			3,382,250	
Ministry of Energy (KEEP)		-	6,535,250	
TOTAL		-	467,933,688	210,817,337

3. COUNTY OWN GENERATED RECEIPTS

	2019/2020 Kshs	2018/2019 K.shs
RECEIPTS		
Property Income	1,767,555	744,483
Fines, Penalties and Forfeitures	1,063,212	1,929,715
Business Permits	95,366,737	188,730,873
Cess	68,500,610	70,339,771

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Poll Rates	26,766,817	54,342,999
Plot Rents	4,991,187	6,806,959
Local Levies	25,763,308	42,343,350
Administrative Services Fees		1,030,400
Various Fees		15,223,462
Other Miscellaneous Receipts	9,255,426	4,555,131
Market/Trade Centre Fee	38,486,637	45,516,822
Vehicle Parking Fees	73,017,100	80,095,533
Housing	9,239,956	10,461,329
AMS Mitunguu	7,918,533	-
Kaguru ATC	13,414,431	-
Public Health Services	-	27,652,756
Public Health Facilities Operations (FIF)	178,160,756	187,786,303
Environment & Conservancy Administration	-	173,800
Slaughter Houses Administration	5,404,032	5,466,225
Sewerage Administration	1,292,808	1,721,555
Other Health & Sanitation Revenues	4,050,661	1,440,660
Technical Services Fees	19,424,367	22,954,838
TOTAL	583,884,131	769,316,964

4. COMPENSATION OF EMPLOYEES

	2019/2020	2018/2019
	Kshs	Kshs
Basic salaries of permanent employees	2,254,975,815	2,131,913,835
Basic wages of temporary employees	130,233,462	119,354,466
Personal allowances paid as part of salary	1,870,137,091	1,820,434,620
Personal allowances provided in kind	4,155,240	2,011,150
Pension and other social security contributions	206,243,698	161,432,075
Total	4,465,745,306	4,235,146,147

5. USE OF GOODS AND SERVICES

	2019/2020	2018/2019
	Kshs	Kshs
Utilities, supplies and services	43,430,113	41,235,272
Communication, supplies and services	15,713,348	21,983,834

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Domestic travel and subsistence	95,450,573	65,169,174
Foreign travel and subsistence	2,095,516	4,601,488
Printing, advertising and information supplies & services	13,832,231	25,263,796
Rentals of produced assets	18,133,400	26,441,048
Training expenses	20,025,336	29,145,647
Hospitality supplies and services	95,175,740	64,510,548
Insurance costs	260,669,102	260,235,743
Specialised materials and services	13,683,050	89,357,733
Office and general supplies and services	7,554,756	17,345,894
Other operating expenses	179,441,059	65,047,109
Routine maintenance – vehicles and other transport equipment	12,646,857	31,376,877
Fuel Oil and Lubricants	44,245,470	49,719,396
Routine maintenance – other assets	109,918,115	16,438,833
Total	932,014,666	807,872,390

6. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2019/2020	2018/2019
	Kshs	Kshs
Transfers to County Government entities		
Transfers to Meru County Assembly	867,000,000	941,182,191
Meru County Investment and Development Corporation	53,608,454	141,847,000
Meru County Microfinance Corporation	80,352,212	93,973,024
Transfer to Health Facilities (DANIDA)	22,248,125	-
Meru County Revenue Board	45,500,000	8,816,507
Meru Executive Staff Housing Fund	-	150,000,000
Transfer to Youth Polytechnics	89,219,243	33,842,705
Meru County Alcohol Drinks Control Board	7,000,000	
TOTAL	1,164,928,034	1,369,661,427

7. OTHER GRANTS AND TRANSFERS

Description	2019/2020	2018/2019
	Kshs	Kshs
Scholarships and other educational benefits	46,438,037	146,125,875
Emergency relief and refugee assistance	1,614,000	4,405,382
Other grants and current transfers	67,607,605	63,880,960
Other grants and capital transfers	648,242,642	314,783,088
TOTAL	763,902,284	529,195,305

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

8. SOCIAL SECURITY BENEFITS

	2019/2020	2018/2019
	Kshs	Kshs
Government pension and retirement benefits	2,507,248	7,305,609
Total	2,507,248	7,305,609

9. ACQUISITION OF ASSETS

	2019/2020	2018/2019
	Kshs	Kshs
Non Financial Assets		
Construction of Buildings	30,000,000	4,149,263
Refurbishment of Buildings	1,795,950	-
Construction of Roads	-	4,248,319
Construction and Civil Works	201,502,330	425,338,277
Overhaul and Refurbishment of Construction and Civil Works	72,578,650	428,149,588
Purchase of Vehicles and Other Transport Equipment	-	49,232,399
Purchase of Household Furniture and Institutional Equipment	50,000	199,000
Purchase of Office Furniture and General Equipment	11,602,550	50,127,235
Purchase of ICT Equipment	2,531,600	-
Purchase of Specialised Plant, Equipment and Machinery	-	22,809,292
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	822,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	11,372,340	18,308,395
Research, Studies, Project Preparation, Design & Supervision	1,462,200	11,306,043
Rehabilitation of Civil Works	3,834,553	2,196,000
Acquisition of Strategic Stocks and commodities	50,693,622	61,335,347
Acquisition of Land	-	500,000
Total Acquisition of Non Financial Assets	387,423,795	1,078,721,157
Total Acquisition of Assets	387,423,795	1,078,721,157

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

10. OTHER PAYMENTS

	2019/2020	2018/2019
	Kshs	Kshs
Budget Reserves	9,674,500	3,299,390
Other expenses- Kaguru ATC	9,353,784	11,727,111
Other expenses- AMS Mitunguu	7,745,682	3,739,740
Other expenses- FIF	304,467,713	259,281,098
Other expenses	144,427,925	-
Other expenses -Payables from previous financial period	1,000,882,404	1,756,110,153
Total	1,476,552,008	2,034,157,492

	2019/2020	2018/2019
Name of Bank, Account No. & Currency	Kshs	Kshs
Credit bank ,-CGM-Roads, Transport & Staff Operations. Ac no. 0171018000020	7,164,984.85	-
Central bank of Kenya,-REV. Ac no. 1000170484 Meru County Revenue Fund	1,162,843,857.08	1,084,255,976.40
Central bank of Kenya,-REC. Ac no. 1000170368 Recurrent	-	3,341.25
Central bank of Kenya,-DEV. Ac no. 1000170352 Development	-	51,597,160.05
Central Bank of Kenya-Ac no.1000228342 Deposit	156,469,759.50	127,486,163.30
Central Bank of Kenya- Ac no.1000346817 Meru County Special Purpose	17,361,209.40	21,370,067.85
Central Bank of Kenya- Ac no.1000365706 Meru County Road Maintenance Fund	16,581,558.10	208,831,023.70
Central Bank of Kenya- Ac no.1000367695 NARIGP	75,498,032.00	78,647,283.00
Central Bank of Kenya- Ac no.1000367725 ASDSP	7,025,070.00	-
Central Bank of Kenya- Ac no.1000368942 Village Polytechnic Projects	10,834.00	3,331,685.00
Central Bank of Kenya- Ac no.1000375728 Kenya Urban Development Grant	83,604,405.00	107,540,449.20
Central Bank of Kenya- Ac no.1000375736 Urban Institution Program	8,800,000.00	-
Central Bank of Kenya- Ac no.1000436077 Meru County Devolution Support Program (KDSP)	36,494,839.00	
Kenya Commercial bank, Ac no.1140746480 Meru County Standing Imprest	-	886,397.30
Co-operative bank, Ac no. 01141418507201 Revenue Control Account	5,497,160.03	1,300.00
Co-operative bank, Ac no. 01120206430600 - Kaguru ATC	7,338,951.95	3,278,305.15
Kenya Commercial bank, Ac no.1151596299 - AMS Mitunguu	2,205,415.10	2,032,564.10
Kenya Commercial bank, Ac no.1178592723 Ameru Diaspora Investment Conference	-	150,278.10
Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account	4,802,304.86	10,430,275.96
Kenya Commercial bank, Ac no.1266598448 Meru ABDP Programme Account	1,547,300.00	
Co-operative bank, Ac no. 01141665693600 Meru Hospital Revenue Account	6,674,103.00	-

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Kenya Commercial bank Ac no. 1155672720 Meru County Hospital Account	5,190,325.70	42,072,446.85
Kenya Commercial bank, Ac no.1180300572 Meru Bursary	3,828.00	3,982,918.00
Backlays Bank Ac no. 2033560640 Meru County Transport Dept Operation	-	4,904,852.15
Kenya Commercial bank Ac no.1205726659 Meru County ECDE project	185,122.00	32,362,502.00
Co-operative bank, Ac no 01141418844302 Meru County Departmental Account - (Agriculture Revolving Fund)	9,709,848.00	12,464,599.00
Co-operative bank, Ac no 01141997528400 Meru County Fuel Account	49,280.00	
Co-operative bank, Ac no 01141665645500 Meru Municipality Urban Development Grant Account	26,578,293.95	
Co-operative bank, Ac no 01141665645600 Meru County Urban Institutional Grant Account	8,552,476.91	
Kenya Commercial bank Ac No. 1180724828 Meru County Health projects-	-	55,857,163.05
Kenya Commercial bank Ac no. 1140746316 Revenue Main Account	483,074.89	8,195,875.24
Housing Finance Corporation Ac no.9783652536 (MCEEP)	3,437.93	-
Housing Finance Corporation Ac no.2042683204 Meru County (NARIGP)	61,956,049.40	2,098,735.00
Housing Finance Corporation Ac no.2042683203 County Government of Meru (ASDP 11)	21,253,586.00	6,330,917.30
Housing Finance Corporation Ac no.2042683205 Meru County Monitoring & Evaluation Account	1,845,104.40	-
KCB Ac no.MM20114D2DNC Meru County ECDE project Fixed Deposit A/C	72,000,000.00	
KCB Ac no.MM201145SLVW Meru County Bursary Fixed Deposit A/C	136,000,000.00	
Total	1,943,730,212	1,868,112,279

11B. CASH IN HAND

	2019/2020	2018/2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	415,311	2,005,601
Total	415,311	2,005,601

12. ACCOUNTS PAYABLE

	2019/2020	2018/2019
	Kshs	Kshs
Deposits		127,486,163.30
Retention Monies	156,469,759.50	-
Total	156,469,760	127,486,163

13. FUND BALANCE BROUGHT FORWARD

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	2019/2020	2018/2019
	Kshs	Kshs
Bank accounts	1,868,112,279	1,953,261,547
Cash in hand	2,005,601	-
Accounts Payables	127,486,163	- 83,143,667
Total	1,742,631,717	1,870,117,880

14. CHANGES IN ACCOUNTS PAYABLES - DEPOSITS AND RETENTIONS

	2019-2020	2018-2019
Description of the error	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	127,486,163	-
Deposits and Retention held during the year (B)	32,497,371	-
Deposits and Retention paid during the year (C)	130,999,938	-
Net Changes in Accounts Payables D=A+B-C	28,983,596	44,342,496.50

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

OTHER IMPORTANT DISCLOSURES

7.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Additional for the Period	Paid during the year	Balance c/f FY 2019/2020
Description	KShs	KShs	KShs	KShs
Construction of buildings	165,530,343	192,344,694	9,371,326.78	348,503,710.21
Construction of civil works	1,147,005,438	357,184,224	595,062,177.55	909,127,484.14
Supply of goods	216,154,372	200,518,252	104,921,805.26	311,750,818.63
Supply of services	385,488,420	162,707,791	291,527,094.36	256,669,116.90
Total	1,914,178,573	912,754,961	1,000,882,404	1,826,051,130

3. RELATED PARTY DISCLOSURES

Related party transactions

	2019/2020	2018/2019
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	0	0
<u>Transfers to related parties</u>		
Transfer to the County Assembly	867,000,000	941,182,191
Transfers to other County Government Entities	229,840,039	428,479,236
Total Transfers to related parties	1,096,840,039	1,369,661,427
<u>Transfers from related parties</u>		
Transfers from the Exchequer	7,347,737,400	8,007,000,000
Transfers from MDAs	838,564,167	947,439,062
Transfers from SCs and SAGAs- National Government	467,933,688	210,817,337
Total Transfers from related parties	8,654,233,255	9,165,256,399

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

Entity	Date Established	Location	Accounting Officer responsible
Meru Micro Finance Corporation	2015	Massionate	Kenneth Kimathi
Meru Investment & Development Corporation	2015	Former County Hotel Building	Kenneth Rutere
Meru County Revenue Board	2016	Makutano	John Ntoiti
Meru County Alcoholic Drinks Control Board	2015	Kinoru	Paul Mwaki
Meru Executive Staff Housing Scheme	2017	Former County Hotel Building	Joseph Chabari

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

Name of Bank, Account No. & Currency	Amount in bank account currency*	Ex. Rate (if in foreign currency)	2019-2020	2018-2019
			Kshs	Kshs
Central bank of Kenya,-REV. Ac no. 1000170484 Meru County Revenue Fund			1,162,843,857.08	1,084,255,976.40
Co-operative bank, Ac no. 01141418507201 Revenue Control Account			5,497,160.03	1,300.00
Kenya Commercial bank Ac no. 1140746316 Revenue Main Account			483,074.89	8,195,875.25
Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account			4,802,304.86	10,430,275.96
Co-operative bank, Ac no. 01141665693600 Meru Hospital Revenue Account			6,674,103.00	-

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference Number	Issue/Observation	Management Comments	Focal Person	Final Status
1.0	We are yet to receive certificate for the Financial Year 2018-2019			

Guidance Notes:

Use the same reference numbers as contained in the external audit report;

Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign..... 

Date..... 10/11/2020

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Periodic	Equitable share	DANIDA	Level 5 hospitals allocation	Other Transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/Exc hequer
	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	1,398,803,400	-	-	-	1,398,803,400
Exchequer Releases for quarter 2	1,447,038,000	11,953,125	165,999,539	25,540,200	1,650,530,864
Exchequer Releases for quarter 3	2,291,143,500	-	102,815,029	131,860,364	2,525,818,893
Exchequer Releases for quarter 4	2,210,752,500	20,878,125	105,058,266	274,457,519	2,611,146,410
Total	7,347,737,400	32,831,250	373,872,834	431,858,083	8,186,299,567

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/NO	SUPPLIER/CONTRACTOR DETAILS	ORIGINAL AMOUNT	CONTRACT (LPO/LSO No.)	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2019/2020	COMMENTS
		a	b	c	d=a-c	
	SUPPLY OF SERVICES					
1	Accacia Tour And Travel	25,950	1100796		25,950	3562-0
2	Binyenya Thurania And Co Advocate	970,000			970,000	3562-0
3	Alba Hotel	9,800	1100798		9,800	3562-0
4	Sure Connections	32,180	1122388		32,180	3562-0
5	Meru Slopes	47,550	1100790		47,550	3562-0
6	Meru Slopes	34,670	1122387		34,670	3562-0
7	Telcom Kenya Ltd	15,000			15,000	3562-0
8	Telcom Kenya Ltd	12,000			12,000	3562-0
9	Heritage Hotel	75,800			75,800	3562-0
10	Ayub K. Anampiu Co Advocate	50,150			50,150	3562-0
11	Meenye & Kirima Co Advocate	1,292,265			1,292,265	3562-0
12	Cliq Solution Ltd	40,600	1122368		40,600	3562-0
13	Council Of Governors	200,896	1122382		200,896	3562-0
14	Darima Properties	25,050			25,050	3562-0
15	Mediamax Network Limited	116,000	1100789		116,000	3562-0
16	Makutano One Enterprises	17,160			17,160	3562-0
17	Laichena Mugambi & Co Advocate	1,234,646			1,234,646	3562-0
18	Kiauh Entertainment	28,000			28,000	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

19	Kariuki & Kanyika Advocate	691,000			691,000	3562-0
20	Deem Auto Garage	43,670	1129598		43,670	3572-0
21	Meru Highway Motors	30,800	1129990		30,800	3572-0
22	Mwitari Autogarage	29,900	1122911		29,900	3572-0
23	Nevada Palace Hotel	25,520			25,520	3572-0
24	Nevada Palace Hotel	92,800			92,800	3572-0
25	Mwitari Auto Garage	120,522	71		120,522	3572-0
26	Nairobi Pacific Hotel	130,500	1122599		130,500	3572-0
27	Subaru Kenya	216,443			216,443	3572-0
28	Nairobi Pacific Hotel	47,250	157		47,250	3571-0
29	Westwind Hotel Ltd	51,800	135		51,800	3571-0
30	Meru Central Coffee Co-Operative Union	125,000	1129843		125,000	3571-0
	SUBTOTALS	5,832,922			5,832,922	
	SUPPLY OF GOODS					
1	Tusker Mattresses Ltd	24,995	2153923		24,995	3562-0
2	Safaricom Ltd	59,999	2389134		59,999	3562-0
3	Caperina Enterprises	249,715	2142131		249,715	3562-0
4	Caperina Enterprises	10,625	2142132		10,625	3562-0
5	Caperina Enterprises	100,550	2142129		100,550	3562-0
6	Moznet Enterprises	353,000	2389145		353,000	3562-0
7	Pakan Enterprises	1,200			1,200	3562-0
8	Edcom Technologies	955,200	2427003		955,200	3572-0
9	Alpha And Tech And Lab Supplies	625,200	104		625,200	3572-1
10	Saraka Supplies	215,000	134		215,000	3572-0
11	Mateas Company Limited	478,000	45		478,000	3572-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

12	Mateas Company Limited	664,700	50		664,700	3572-0
13	Allaken General Merchants	809,000	P.O 215		809,000	3572-0
14	Mawira Autospares	138,000	167		138,000	3571-0
15	Mawira Autospares Ltd	138,000	168		138,000	3571-0
16	Mawira Auto Spares	120,000	190		120,000	3571-0
17	Mawira Auto Spares	138,000	166		138,000	3571-0
18	Mawira Autospares Ltd	138,000	165		138,000	3571-0
19	Mawira Autospares Ltd	138,000	191		138,000	3571-0
20	Yare Holdingd Ltd	98,000	193		98,000	3571-1
	SUBTOTALS	5,455,184			5,455,184	
	CIVIL WORKS					
1	Lims Construction Ltd	938,789	113		938,789	3572-1
2	Bridgeways Enterprises Ltd	2,774,910	118		2,774,910	3572-1
3	Superpoint Holdings Ltd	198,720	982804		198,720	3572-1
4	Kans Action General Construction Ltd	194,600	1062607		194,600	3572-1
	SUBTOTALS	4,107,019			4,107,019	
	CONSTRUCTION OF BUILDINGS					
1	Chokera Holdings Ltd	1,246,280	74		1,246,280	3571-1
2	Timcar Agencies	265,590			265,590	3571-1
3	Joric Enterprises	1,102,638	92		1,102,638	3571-1
4	Kanners International Ltd	4,520,480	84		4,520,480	3571-1
5	G. Kaindio & Sons Construction Ltd	1,795,500	149		1,795,500	3571-1
6	Kanners International Ltd	81,000	150		81,000	3571-1
7	Nissi Ventures	191,010	151		191,010	3571-1
8	Nissi Ventures	223,575	170		223,575	3571-1
9	Kanners International Ltd	2,198,016	117		2,198,016	3571-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

10	Kanners International Ltd	632,700	75		632,700	3571-1
11	Kanners International Ltd	1,000,000	68		1,000,000	3571-1
12	Eastern Redbull Enterprises	3,700,793			3,700,793	3571-1
13	Aljos And Sons Suppliers	3,714,148	11222653		3,714,148	3571-1
14	M/S Kans Action General Co. Ltd	253,100			253,100	3571-1
15	El Tiger Top Company Ltd	967,023	101085		967,023	3571-1
16	Kaliati Contractors Ltd	9,306,955	152		9,306,955	3571-1
17	Joesigh Enterprises Ltd	987,678	243		987,678	3571-1
18	Supazel Vision Achievers	1,000,000	213		1,000,000	3571-1
	SUBTOTALS	33,186,485			33,186,485	
	GRAND TOTAL	48,581,610			48,581,610	
2018-2019						
S/NO	SUPPLIER/CONTRACTOR DETAILS	ORIGINAL AMOUNT	CONTRACT (LPO/LSO No.)	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2019/2020	COMMENTS
		a	b	c	d=a-c	
	SUPPLY OF SERVICES					
1	Bonten Media Group	350,000	1129825		350,000	3562-0
2	Bonten Media Group	232,000	183		232,000	3562-0
3	Deem Auto Garage	34,560	217		34,560	3562-0
4	Deem Autogarage	34,350	215		34,350	3562-0
5	Demkad Auto Garage	34,350	1130077		34,350	3562-0
6	Demkad Auto Garage	73,902	1130084		73,902	3562-0
7	Demkad Auto Garage	56,462	1129836		56,462	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

for the year ended June 30, 2020

8	Demkad Auto Garage	31,304	1130076	31,304	3562-0
9	Demkad Auto Garage	125,350	1130087	125,350	3562-0
10	Dandem Auto Garage	73,357	1129835	73,357	3562-0
11	Deem Auto Garage	44,850	216	44,850	3562-0
12	Deem Auto Garage	43,800	1130290	43,800	3562-0
13	Deem Auto Garage	42,100	1087558	42,100	3562-0
14	Deem Auto Garage	47,578	1130081	47,578	3562-0
15	Deem Auto Garage	41,800	1130285	41,800	3562-0
16	Deem Auto Garage	42,100	1087557	42,100	3562-0
17	Nevada Palace Hotel	31,900	2154984	31,900	3562-0
18	Nevada Palace Hotel	16,240		16,240	3562-0
19	Nevada Palace Hotel	31,900	1123598	31,900	3562-0
20	Nevada Palace Hotel	348,000	2415842	348,000	3562-0
21	Nevada Palace Hotel	31,900	2154996	31,900	3562-0
22	Nevada Palace Hotel	31,900	2154994	31,900	3562-0
23	Nevada Palace Hotel	6,960		6,960	3562-0
24	Nevada Palace Hotel	17,400		17,400	3562-0
25	Nevada Palace Hotel			8,700	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

43	Kenya School of Government	52,200	253		52,200	3562-0
44	Destiny Connections Media Ltd	232,000	371		232,000	3562-0
45	Destiny Connections Media Ltd	632,000	372		632,000	3562-0
46	Safari Park Hotel	209,000			209,000	3562-0
47	Safari Park Hotel	112,500	1130282		112,500	3562-0
48	Safari Park Hotel	14,000	112844		14,000	3562-0
49	Safari Park Hotel	92,110			92,110	3562-0
50	Safari Park Hotel	270,500			270,500	3562-0
51	Safari Park Hotel	26,580			26,580	3562-0
52	Safari Park Hotel	563,900	1130011		563,900	3562-0
53	Safari Park Hotel	71,650	1122307		71,650	3562-0
54	Safari Park Hotel	635,780	1130025		635,780	3562-0
55	Safari Park Hotel	649,160	1130021		649,160	3562-0
56	Safari Park Hotel	430,300	1130075		430,300	3562-0
57	Safari Park Hotel	19,100	1129736		19,100	3562-0
58	Safari Park Hotel	585,425	1130281		585,425	3562-0
59	Mwitari Auto Garage	205,300	256		205,300	3562-0
60	Alba Hotel				170,750	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		170,750				
61	Alba Hotel	140,000			140,000	3562-0
62	Alba Hotel	105,750			105,750	3562-0
63	Alba Hotel	132,000			132,000	3562-0
64	Alba Hotel	48,000	258		48,000	3562-0
65	Alba Hotel	23,320	1122639		23,320	3562-0
66	Alba Hotel	80,000			80,000	3562-0
67	Alba Hotel	25,260			25,260	3562-0
68	Alba Hotel	247,330	1122640		247,330	3562-0
69	Meru Slopes	155,200			155,200	3562-0
70	Alba Hotel	128,000	1130029		128,000	3562-0
71	Alba Hotel	226,100	1130032		226,100	3562-0
72	Alba Hotel	32,000	1129955		32,000	3562-0
73	Westwind Hotel Ltd	28,000			28,000	3562-0
74	Nairobi Pacific Hotel	76,800			76,800	3562-0
75	Kinjo Girls Secondary School	450,000			450,000	3562-0
76	Theta Boys Secondary School	450,000			450,000	3562-0
77	Kenya School of Government	55,000			55,000	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

78	Beisa Hotel	289,800			289,800	3562-0
79	Nevada Hotel	12,180			12,180	3562-0
80	Nevada Hotel	31,900	2415845		31,900	3562-0
81	Nevada Hotel	31,900	1123782		31,900	3562-0
82	Makutano One Enterprises	31,552	40		31,552	3562-0
83	Mwitari Auto Garage	21,150			21,150	3562-0
84	CMC Motors Group Ltd	50,081	44		50,081	3562-0
85	CMC Motors Group Ltd	34,482	1122893		34,482	3562-0
86	Subaru Kenya	26,425	1122894		26,425	3562-0
87	Mutindwa Enterprises	44,440	1100797		44,440	3562-0
88	Joto Enterprises	20,787			20,787	3562-0
89	Joto Enterprises	28,188			28,188	3562-0
90	Njuri Motors	14,804	35		14,804	3562-0
91	Njuri Motors	33,620	1122892		33,620	3562-0
92	Mutongeria Ltd	1,985,000	1123582		1,985,000	3562-0
93	Gatimene Gardens	300,000	1129953		300,000	3562-0
94	Alba	43,750	1129953		43,750	3562-0
95	Westwind Hotel Ltd		313		160,000	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

						160,000				
96	New Age Media Agencies		268		788,800	788,800			788,800	3562-0
97	The Alba Hotel		323		68,800	68,800			68,800	3562-0
98	Meru Highway Motors				55,000	55,000			55,000	3562-0
99	Walker Automec				27,840	27,840			27,840	3562-0
100	Nairobi Pacific Hotel		321		77,000	77,000			77,000	3562-0
101	Meru Royal Acacia		1130213		197,200	197,200			197,200	3562-0
102	Council of Governors				1,000,000	1,000,000			1,000,000	3562-0
103	Toyota Kenya				72,195	72,195			72,195	3562-0
104	Access Kenya Group				75,000	75,000			75,000	3562-0
105	Kenya School of Government				279,900	279,900			279,900	3562-0
106	Subaru Kenya		1122370		217,181	217,181			217,181	3562-0
107	Mwitari Auto Garage				23,000	23,000			23,000	3562-0
108	Makutano One Enterprises				14,000	14,000			14,000	3562-0
109	Mutindwa Enterprises		1122373		52,525	52,525			52,525	3562-0
110	Beisa Hotel				382,500	382,500			382,500	3562-0
111	Mutindwa Enterprises Ltd		1122807		246,572	246,572			246,572	3562-0
112	Slopes Co. Ltd		25		464,000	464,000			464,000	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

113	Mwitari Auto Garage	27,200	1123776		27,200	3562-0
114	Mwitari Auto Garage	22,500	1123773		22,500	3562-0
115	Mwitari Auto Garage	17,800	1123777		17,800	3562-0
116	Binyenya Thurania And Co Advocate	2,620,000			2,620,000	3562-0
117	Gatimene Gardens	47,030	1123592		47,030	3562-0
118	Gatimene Gardens	207,000	1123594		207,000	3562-0
119	Gatari Ringera & Co Advocate	2,375,000			2,375,000	3562-0
120	Nairobi Pacific Hotel	9,340			9,340	3562-0
121	Mwitari Auto Garage	28,500	1123769		28,500	3562-0
122	Kiautha Arithi And Co Advocate	1,794,800			1,794,800	3562-0
123	Natabel Co. Ltd	1,180,000	1129751		1,180,000	3562-0
124	Sustain International	1,300,000	156		1,300,000	3562-0
125	Nairobi Pacific	73,600	1123579		73,600	3562-0
126	Beisa Hotel	128,000			128,000	3562-0
127	Mwitari Auto Garage	18,600			18,600	3562-0
128	Gatimene Gardens	70,000			70,000	3562-0
129	Rangeland Hotel	128,200	1123785		128,200	3562-0
130	Mwitari Auto Garage				17,550	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		17,550				
131	Mwitari Auto Garage	24,100			24,100	3562-0
132	Nairobi Pacific Hotel	80,000	1122847		80,000	3562-0
133	Nairobi Pacific Hotel	128,250	1123591		128,250	3562-0
134	Mwitari Auto Garage	161,950			161,950	3562-0
135	Gatimene Gardens	230,000			230,000	3562-0
136	Nairobi Pacific Hotel	35,420			35,420	3562-0
137	Nairobi Pacific Hotel	63,140			63,140	3562-0
138	Nevada Hotel	16,240			16,240	3562-0
139	Andy Tech Media Services	1,183,250	1129752		1,183,250	3562-0
140	Joseph Mutuma	48,050	267		48,050	3563-0
141	Fragis Auto Garage	29,900	297		29,900	3563-0
142	Meru Highway Motors	33,500	1130105		33,500	3563-0
143	Mwitari Autogarage	84,600	1130103		84,600	3563-0
144	Walker Automec	18,560	272		18,560	3563-0
145	Mwitari Auto Garage	159,000	342		159,000	3563-0
146	Mwitari Auto Garage	38,400	365		38,400	3563-0
147	Kenya Commercial Bank	793,185			793,185	3563-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

148	Joseph Mutuma	82,500	338		82,500	3563-0
149	Dandem Automec	33,626	1130104		33,626	3563-0
150	CMC Motors Group Ltd	39,757	196		39,757	3563-0
151	CMC Motors Group Ltd	40,208	1123573		40,208	3563-0
152	Kenya School of Government	55,700	1130305		55,700	3563-0
153	Kenya School of Government	140,360	392		140,360	3563-0
154	KSG	100,920	1123910		100,920	3563-0
155	Riverbank Solutions	4,591,605			4,591,605	3563-0
156	Walker Automec	27,050	1130138		27,050	3563-0
157	Meru Highway Motors	55,800	327		55,800	3563-0
158	Mutindwa Enterprises	54,427	386		54,427	3563-0
159	Maua Maz Autogarage	28,150	1130430		28,150	3563-0
160	Joseph Mutuma	36,000	1130432		36,000	3563-0
161	Mwitari Autogarage	57,900	363		57,900	3563-0
162	Mwitari Autogarage	84,600	1130103		84,600	3563-0
163	Kenya School Of GVT	60,320	809		60,320	3564-1
164	Maua Maz Auto G&S	48,150	1130370		48,150	3564-1
165	Intercity Secure Homes		822		394,214	3564-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		394,214				
166	Subaru Kenya	314,132	646		314,132	3564-1
167	Jerusalem Motors	73,000	754		73,000	3564-1
168	Walker Automec	16,240	806		16,240	3564-1
169	Walker Automec	80,620	812		80,620	3564-1
170	Walker Automec	111,580	784		111,580	3564-1
171	Walker Automec	37,932	757		37,932	3564-1
172	Walker Automec	88,160	715		88,160	3564-1
173	Walker Automec	51,968	595		51,968	3564-1
174	Walker Automec	31,900	748		31,900	3564-1
175	Walker Automec	63,400	738		63,400	3564-1
176	Mwitari Auto Garage	23,900	598		23,900	3564-1
177	Mwitari Auto Garage	23,000	599		23,000	3564-1
178	Mwitari Auto Garage	23,600	751		23,600	3564-1
179	Mwitari Auto Garage	20,900	633		20,900	3564-1
180	Mwitari Auto Garage	44,000	737		44,000	3564-1
181	Mwitari Auto Garage	19,900	742		19,900	3564-1
182	Mwitari Auto Garage	40,800	744		40,800	3564-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2010

183	Mwitari Auto Garage	21,800	745		21,800	3564-1
184	Mwitari Auto Garage	42,500	776		42,500	3564-1
185	Nation Media Group Ltd	98,020	706		98,020	3564-1
186	Mutindwa Enterprises Ltd	76,917	747		76,917	3564-1
187	Mutindwa Enterprises Ltd	176,262	648		176,262	3564-1
188	Mutindwa Enterprises Ltd	138,226	763		138,226	3564-1
189	Mutindwa Enterprises Ltd	89,146	761		89,146	3564-1
190	Lawi Kithinji	90,100	753		90,100	3564-1
191	Lawi Kithinji	49,485	593		49,485	3564-1
192	Lawi Kithinji	29,000	601		29,000	3564-1
193	Lawi Kithinji	30,000	647		30,000	3564-1
194	Lawi Kithinji	61,550	606		61,550	3564-1
195	Joseph Mutuma	14,500	808		14,500	3564-1
196	Joseph Mutuma	103,850	642		103,850	3564-1
197	Joseph Mutuma	72,350	814		72,350	3564-1
198	Joseph Mutuma	107,500	781		107,500	3564-1
199	Joseph Mutuma	20,750	596		20,750	3564-1
200	Joseph Mutuma		591		43,500	3564-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		43,500				
201	Joseph Mutuma	11,500	807		11,500	3564-1
202	Fragis Auto Garage	16,700	600		16,700	3564-1
203	Fragis Auto Garage	15,000	604		15,000	3564-1
204	Fragis Auto Garage	18,500	743		18,500	3564-1
205	Fragis Auto Garage	36,300	716		36,300	3564-1
206	Fragis Auto Garage	55,500	588		55,500	3564-1
207	Fragis Auto Garage	14,800	589		14,800	3564-1
208	Fragis Auto Garage	21,600	590		21,600	3564-1
209	Top Smart Company Ltd	235,000	801		235,000	3564-1
210	Mutindwa Enterprises Ltd	52,512	780		52,512	3564-1
211	Joseph Mutuma`	197,950	790		197,950	3564-1
212	Mwitari Auto Garage	81,400	789		81,400	3564-1
213	Joseph Mutuma	103,850	1130369		103,850	3564-1
214	Jerusalem Motors	36,900			36,900	3564-1
215	Renaissance Planning Limited	2,995,700	432		2,995,700	3565-1
216	Deluc Enterprises	3,468,120	141		3,468,120	3565-1
217	Walker Automec	138,701	148		138,701	3565-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

218	Deem Auto Garage	65,000	1123992		65,000	3565-0
219	Bonten Media Group	232,000			232,000	3565-0
220	Weru Tv	522,000	1129989		522,000	3565-0
221	The Star	626,400			626,400	3565-0
222	Sportmans Arms Hotel	30,800	1062737		30,800	3565-0
223	Joseph Mutuma	385,550	153		385,550	3565-0
224	Joseph Mutuma	38,550	151		38,550	3565-0
225	Joseph Mutuma	187,050	146		187,050	3565-0
226	Afri Potters Investments	576,000	318		576,000	3565-0
227	Mwitari Auto Garage	43,730	331		43,730	3565-0
228	Mann Logistics Co. Ltd.	5,979,000	77		5,979,000	3575-1
229	Pajah Building & Construction Co Ltd.	3,197,000	40		3,197,000	3575-1
230	Donnah Enterprises	3,385,000	41		3,385,000	3575-1
231	First County Enterprises Ltd.	1,000,000	23		1,000,000	3575-1
232	Pricykas Kenya Ltd.	500,000	26		500,000	3575-1
233	Jerusalem Motors	427,700	45		427,700	3571-0
234	Agro Manufacturing Co. Ltd.	447,002	43		447,002	3571-0
235	Meru Slopes Hotel		1122860		74,250	3566-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

236	The Star Publications Ltd	74,250	67					
237	Meru Slopes Hotel	131,544		131,544			3566-0	
238	Meru Slopes Hotel	82,500		82,500			3566-0	
239	Meru Slopes Hotel	7,400		7,400			3566-0	
240	Meru Slopes Hotel	67,010		67,010			3566-0	
241	Meru Slopes Hotel	9,000		9,000			3566-0	
242	Meru Slopes Hotel	145,000		145,000			3566-0	
243	Meru Slopes Hotel	39,150		39,150			3566-0	
244	Meru Slopes Hotel	42,000	1122865	42,000			3566-0	
245	Meru Slopes Hotel	49,500	1122873	49,500			3566-0	
246	Meru Slopes Hotel	49,000	1122876	49,000			3566-0	
247	Meru Slopes Hotel	57,700	1122874	57,700			3566-0	
248	Meru Slopes Hotel	28,000	1122872	28,000			3566-0	
249	Meru Slopes Hotel	35,000	1122861	35,000			3566-0	
250	Meru Slopes Hotel	184,500	1122863	184,500			3566-0	
251	Meru Slopes Hotel	10,350	1122864	10,350			3566-0	
252	Samtria Contractors Limited	1,494,884	361	1,494,884			3567-1	
	Raptas Media Limited	354,002	675	354,002			3567-1	

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

253	Nkubu Heritage	1,467,500			1,467,500	3567-0
254	Heritage Hotel	97,500			97,500	3567-0
255	Meru Highway Motors	252,500	371		252,500	3567-0
256	Mwitari Auto garage	91,900	614		91,900	3567-0
257	Elite Times Ventures	275,680	1010865		275,680	3568-1
258	Kenya School of Government	75,400	378		75,400	3569-0
259	Rentokil Initial	16,304			16,304	3569-0
260	Rentokil Initial	16,304			16,304	3569-0
261	Jerusalem Motors	352,892	1102554		352,892	3569-0
262	Kenya School of Government	232,800			232,800	3569-0
263	Deem Auto Garage	37,800	1087619		37,800	3569-0
264	P And H Procurement Consultant Limited	464,000	363		464,000	3569-0
265	Kenya School of Government	111,360	357		111,360	3569-0
266	Rentokil Initial	16,304			16,304	3569-0
267	Institute of Human Resource Management	493,000	384		493,000	3569-0
268	Munga Kibanga & Co. Advocates	962,830	LEGAL		962,830	3569-0
269	Laichena Mugambi & Co. Advocates	625,000	LEGAL		625,000	3569-0
270	Mithega & Kariuki Advocates		LEGAL		348,000	3569-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		348,000				
271	Mutuma & Koskei Advocates	303,800	LEGAL		303,800	3569-0
272	Mbogo & Muriuki Advocates	290,000	LEGAL		290,000	3569-0
273	Mbogo & Muriuki Advocates	290,000	LEGAL		290,000	3569-0
274	Mbogo & Muriuki Advocates	290,000	LEGAL		290,000	3569-0
275	Mwirigu Kaburu & Co. Advocates	267,163	LEGAL		267,163	3569-0
276	Mwirigu Kaburu & Co. Advocates	818,201	LEGAL		818,201	3569-0
277	Lucy Gacheri Njati	830,700			830,700	3569-0
278	Lucy Gacheri Njati	383,400			383,400	3569-0
279	Lucy Gacheri Njati	191,700	538		191,700	3569-0
280	Kenya School of Monetary Studies	200,200	1010887		200,200	3569-0
281	Mantrac Kenya Limited	305,803	868		305,803	3570-1
282	MTF	870,512			870,512	3570-1
283	Mantrac Kenya Limited	570,089	866		570,089	3570-1
284	Grawam Limited	898,360	862		898,360	3570-1
285	Achelis Material Handling Ltd	1,545,838	961		1,545,838	3570-1
286	Mutindwa Enterprises Ltd	49,602	991		49,602	3570-0
287	Mutindwa Enterprises Ltd	77,814	998		77,814	3570-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

288	Mutindwa Enterprises Ltd	52,036	987		52,036	3570-0
289	Mutindwa Enterprises Ltd	118,263	74		118,263	3570-0
290	Mutindwa Enterprises Ltd	37,700	1130246		37,700	3570-0
291	Mutindwa Enterprises Ltd	142,101	1096		142,101	3570-0
292	DE EEM Auto Garage	72,800	1321		72,800	3570-0
293	Spiker Driving School Ltd	497,700	320		497,700	3571-1
294	Spiker Driving School Ltd	498,400	322		498,400	3571-1
295	Kenya School of Govt - Embu	116,400	337		116,400	3571-0
296	Meru Slopes Hotel	37,500	331		37,500	3571-0
297	Mutindwa Enterprises Ltd	53,662	345		53,662	3571-0
298	Mutindwa Enterprises	41,478	346		41,478	3571-0
299	Mutindwa Enterprises Ltd	92,708	352		92,708	3571-0
300	Kenya School of Govt-Mombasa	120,640	303		120,640	3571-0
301	Kenya School of Govt-Mombasa	120,640	343		120,640	3571-0
302	Jerusalem Motors	37,000	305		37,000	3571-0
303	Jerusalem Motors	42,800	261		42,800	3571-0
304	Nkando Muriuki Muthama	60,000	Contract		60,000	3571-0
305	Walker Automec		369		27,840	3571-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		27,840				
306	Maua Focus Driving School	600,000	1102556		600,000	3571-0
307	Kenya School of Government	167,620	261		167,620	3572-0
308	The Meru National Polytechnic	504,000	1130321		504,000	3572-0
309	Meru National Polytechnic	33,000			33,000	3572-0
310	The Alba Hotel	192,240	313		192,240	3572-0
311	Ideal Security Services Ltd	100,317			100,317	3572-0
312	Ideal Security Services Ltd	100,317			100,317	3572-0
313	Mutindwa Enterprises Ltd	61,978	348		61,978	3572-0
314	Mutindwa Toyota	47,354	271		47,354	3572-0
315	Twirika Company Limited	299,997	278		299,997	3572-0
316	Mutindwa Enterprises Ltd	57,095	649		57,095	3564-1
317	P And H Procurement Consultant Limited	556,800.00	436		556,800.00	3569-0
318	Kinyua Mbaabu And Company	1,500,000	LEGAL		1,500,000	3569-0
319	Mbogo & Muriuki Advocates	290,000	LEGAL		290,000	3569-0
	SUBTOTALS	88,128,023			88,128,023	
	SUPPLY OF GOODS					
1	Dandem Automec	150,000	2392021		150,000	3562-0
2	Walindi Investment Ltd		269		952,000	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		952,000				
3	Concierrge East Africa Limited	1,759,760	273		1,759,760	3562-0
4	Deem Auto Garage	190,000	2392019		190,000	3562-0
5	Eldonia General Supplies	190,000	2392022		190,000	3562-0
6	Silver Spread Service Station	500,000	1100774		500,000	3562-0
7	Gakungu Co. Ltd	273,910	2415822		273,910	3562-0
8	Tayaan General Supplies Ltd	192,500	239002		192,500	3562-0
9	Lalji Ramji Filling	200,000	146		200,000	3562-0
10	Yusuf Auto Spares	52,000	2153934		52,000	3562-0
11	Tayaan General Supplies	17,500			17,500	3563-0
12	Baite Youth Senses	74,500	358		74,500	3563-0
13	Techplan Investment	119,400	2417389		119,400	3563-0
14	Expolink Autospare Ltd	170,000	275		170,000	3563-0
15	Jiinue Logistics	175,000	379		175,000	3563-0
16	Agile Business Solutions	4,990,320	311		4,990,320	3563-0
17	Lid Enterprises(K) Ltd	276,750	619		276,750	3564-1
18	Wadmax Enterprises Ltd	1,120,000	2427436		1,120,000	3564-1
19	KALRO Dairy Research Institute	1,299,600	824		1,299,600	3564-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

20	Skyland Contractors Ltd	979,710	833	979,710	3564-1
21	Aristoc Limited	1,141,350	622	1,141,350	3564-1
22	Mketu Ltd	449,900	827	449,900	3564-1
23	Mariha Ventures	930,120	758	930,120	3564-1
24	Riwarki Limited	2,370,010	625	2,370,010	3564-1
25	Selizech Holdings Ltd	1,039,230	603	1,039,230	3564-1
26	Government Printers	388,715	821	388,715	3564-1
27	Top Smart Company Ltd	160,000	801	160,000	3564-1
28	Tayaan General Supplies	400,450	805	400,450	3564-1
29	AMT General Supplies Ltd	170,000	764	170,000	3564-1
30	Dericks Enterprises	168,250	697	168,250	3564-1
31	D.O.M Tuuru	6,825		6,825	3564-1
32	Jiinue Logistics Ltd	175,325	832	175,325	3564-1
33	Tayaan General Suppliers Ltd	309,350	831	309,350	3564-1
34	Xpolink Autospares	7,500	767	7,500	3564-1
35	Jiinue Logistics Ltd	177,500	752	177,500	3564-1
36	Dayspring Ventures Limited	1,618,200	518	1,618,200	3565-1
37	Hirav Enterprises Limited		499	1,983,000	3565-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		1,983,000				
38	Hirav Enterprises Limited	1,965,600	498		1,965,600	3565-1
39	Eliza And Mwonja	2,005,000	157		2,005,000	3565-1
40	Silver Hardware Limited	1,999,989	497		1,999,989	3565-1
41	Silver Hardware Limited	1,880,232	502		1,880,232	3565-1
42	Boldfirm Limited	1,699,783	463		1,699,783	3565-1
43	Gatirai Enterprises Limited	1,551,686	520		1,551,686	3565-1
44	Omnips Company Limited	1,600,000	248		1,600,000	3565-1
45	Kans Action General Construction	3,801,552	292		3,801,552	3565-1
46	Parks Company Limited	2,000,000	354		2,000,000	3565-1
47	Davis And Shirtliff	1,191,662			1,191,662	3565-1
48	Bairware Company Ltd	1,998,120	505		1,998,120	3565-1
49	Andrew Kainga Central Filling Station	700,000	538		700,000	3565-0
50	Silverspread Service Station	700,000	539		700,000	3565-0
51	Silverspread Service Station	320,000			320,000	3565-0
52	Meru County Oils	500,000			500,000	3565-0
53	M/S Lennah Enterprises Ltd	500,000	342		500,000	3565-0
54	Zoomtech Holdings Limited	300,000	220		300,000	3565-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

55	Joseph Mutuma	38,550	150		38,550	3565-0
56	Jamdens Global Limited	146,815	216		146,815	3565-0
57	Fitz Energy	460,156			460,156	3565-0
58	The Bun & Lui Co. Ltd.	199,500	63		199,500	3575-1
59	Mac-Tech Logistics Company	500,000	53		500,000	3575-1
60	Gladkom Supplies & Services Ltd.	963,500	47		963,500	3575-1
61	Pamuomu Co. Ltd.	297,500	85		297,500	3575-1
62	Daeves Logistics Ltd.	2,000,000	29		2,000,000	3575-1
63	Pamland Trading Company	250,000	88		250,000	3575-1
64	Vicowen Enterprises	96,000	81		96,000	3571-0
65	Beaton General Suppliers	135,000	57		135,000	3571-0
66	Vicowen Enterprises	294,000	80		294,000	3571-0
67	Skypod Enterprises	294,000	38		294,000	3571-0
68	Weycomps Solutions	198,015	39		198,015	3571-0
69	Vision Sun Transporters Ltd	650,000	2416792/2416791		650,000	3571-0
70	Vicowen Enterprises	167,500	79		167,500	3571-0
71	Katiline Company Ltd	1,002,240	153		1,002,240	3566-0
72	Blymax Ventures Ltd		162		1,449,350	3566-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		1,449,350				
73	Lalji Ramji	50,000	2415669		50,000	3566-0
74	Silverspread Services	134,238	2415669		134,238	3566-0
75	Tarichia Ltd	492,400	132		492,400	3566-0
76	Bregam Enterprises	709,600	181		709,600	3566-0
77	Nemak Africa Ltd	608,000	663		608,000	3567-0
78	Buya Supplies Limited	140,000	432		140,000	3567-0
79	Meds	8,202,330	633		8,202,330	3567-0
80	JKUAT Enterprises Ltd	561,440			561,440	3567-0
81	Biotec Laboratories	363,400	666		363,400	3567-0
82	Bioquest Co. (K) Ltd	711,000	2427266		711,000	3567-0
83	Penta Medical Ltd	624,500	685		624,500	3567-0
84	Amuga Limited	1,314,980	777		1,314,980	3567-0
85	Cashadi Logistics Limited	1,040,000	187		1,040,000	3568-1
86	Jabari Creative Studios	164,132	2427047		164,132	3568-1
87	Ediface Enterprises Limited	174,000	2427048		174,000	3568-1
88	Jayken Investments	140,000	505		140,000	3569-0
89	Fly Eagle International Ltd	144,500	423		144,500	3569-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

90	Itech Solution Creative	251,250	372		251,250	3569-0
91	Bavin Group Limited	320,000	367		320,000	3569-0
92	Lamak Enterprises Ltd	1,475,156			1,475,156	3569-0
93	Mutindwa Enterprises Ltd	24,940	990		24,940	3570-0
94	Alba Hotel	84,000	302		84,000	3571-0
95	Sanfrick Investments	172,000	344		172,000	3571-0
96	Meru County Oils Ltd	129,000	296		129,000	3571-0
97	Sanfrick Investments	443,050	350		443,050	3571-0
98	Sharknur Holdings Limited	368,600	324		368,600	3571-0
99	Kionyo AIPCA Chaaria	100,000			100,000	3571-0
100	AMK Technologies	175,000	366		175,000	3571-0
101	Jambostar Properties Limited	9,894,761	390		9,894,761	3571-1
102	Deche Construction Company	5,247,080	388		5,247,080	3571-1
103	M/S Farnashine Group Co. Ltd	1,471,054	333		1,471,054	3572-1
104	Raptas Media Ltd	259,933	346		259,933	3572-1
105	Moohnaits Investment	432,860	216		432,860	3572-1
106	Nextech Support	261,000	328		261,000	3572-1
107	Nedia Limited		323		510,000	3572-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		510,000				
108	Engistruct Africa Limited	1,000,000	340		1,000,000	3572-1
109	Baite Youth Senses Solution Ltd	1,645,700	270		1,645,700	3572-1
110	Daeves Logistics Ltd	568,650	281		568,650	3572-0
111	Maggi Sons Venture Ltd	1,753,700	291		1,753,700	3572-0
112	Intergrated Technologies Enterprises	226,600	235		226,600	3572-0
113	Hemito Enterprises Ltd	911,954	232		911,954	3572-0
114	Dericks Enterprise	1,512,450	231		1,512,450	3572-0
115	Jagi Logistics	590,000	308		590,000	3572-0
116	Panmac Investment	530,200	247		530,200	3572-0
117	Kickdown Trading Co. Ltd	198,800	1010870		198,800	3572-0
118	Twirika Company Limited	448,800	326		448,800	3572-0
119	Dominion Supplies K Limited	152,550	550		152,550	3565-0
120	Ledosha Company Limited	9,350	472		9,350	3563-0
	SUBTOTALS	105,777,383			105,777,383	
	CIVIL WORKS					
1	Dimcoh Agencies Ltd	6,997,000	260		6,997,000	3563-0
2	Mizphah Contractors	12,557,139	452		12,557,139	3565-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

3	PME Ebenezer Kenya Limited	3,991,000	411		3,991,000	3565-1
4	Reglin Enterprises Limited	646,000	420		646,000	3565-1
5	Mafriks Company Limited	1,005,400	419		1,005,400	3565-1
6	Fairheads Construction and Water Company	1,511,200	387		1,511,200	3565-1
7	Kadesh Limited	3,158,432	477		3,158,432	3565-1
8	Lojom General Contractors Limited	1,534,846	94		1,534,846	3565-1
9	Stegmak Construction Company Limited	4,696,907	349		4,696,907	3565-1
10	Timcar Agencies Limited	890,775	404		890,775	3565-1
11	Long Dimension Company Limited	4,616,496	110		4,616,496	3565-1
12	PME Ebenezer Kenya Limited	2,570,000	413		2,570,000	3565-1
13	Paubag Enterprises Limited	8,265,899	127		8,265,899	3565-1
14	Davis And Shirtliff	890,000	343		890,000	3565-1
15	Dayspring Ventures Limited	3,500,026	444		3,500,026	3565-1
16	Davis And Shirtliff	2,739,505	254		2,739,505	3565-1
17	Bravin International Ltd	1,757,494	481		1,757,494	3565-1
18	Nkingo Construction	2,175,914	395		2,175,914	3565-1
19	Stegmak Construction Company Ltd	6,825,420	100		6,825,420	3565-1
20	Franda Company		466		3,890,005	3565-1

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

		3,890,005				
21	Maji Africa	11,654,135			11,654,135	3565-1
22	Nakkal Realtors Ltd	8,755,374	486		8,755,374	3565-1
23	Sally International Ltd	2,096,700	50		2,096,700	3575-1
24	Emy Enterprises	1,980,000	91		1,980,000	3575-1
25	Ermson Company Ltd.	499,500	28		499,500	3575-1
26	Sologracious Company Ltd.	380,000	25		380,000	3575-1
27	Perez Investments Company Ltd.	210,000	24		210,000	3575-1
28	Dynesp And Taly Enterprises Ltd	524,000	1010883		524,000	3569-0
29	Mokings East Africa Limited	399,600	375		399,600	3569-0
30	The Bun and Lui Co. Ltd	2,930,543	1016		2,930,543	3570-1
31	Kikathiki Construction Co. Ltd	892,055	1052		892,055	3570-1
32	Rimi Construction Co. Ltd	3,025,000	1086		3,025,000	3570-1
33	Teekei Company Ltd	3,599,598	1049		3,599,598	3570-1
34	Slick Servant E.A Limited	682,730	1242		682,730	3570-1
35	Broima Co. Ltd	1,636,581	1243		1,636,581	3570-1
36	Rimi Construction Co. Ltd	2,681,600	1087771		2,681,600	3570-1
37	Mutindwa Enterprises Ltd	157,354	973		157,354	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

38	Eduna East Africa Co. Ltd	1,144,868	1267		1,144,868	3570-1
39	Soloh Worldwide Inter-Enterprises Limited	2,532,000	1094		2,532,000	3570-1
40	Kidebi Company Ltd	1,066,000	1087765		1,066,000	3570-1
41	Nissi Ventures Co. Ltd	311,040	1280		311,040	3570-1
42	Rimi Construction Co. Ltd	4,914,750	1020		4,914,750	3570-1
43	Doka Company Ltd	333,202	1305		333,202	3570-1
44	Chaemac Enterprises Ltd	669,641	1216		669,641	3570-1
45	J. K Plaque	12,000			12,000	3570-1
46	Kaguru A.T.C	2,392,000	1129973		2,392,000	3570-1
47	Pajah Building and Construction Company Limited	1,378,921	967		1,378,921	3570-1
48	Motech Logistics Limited	172,800	1099		172,800	3570-1
49	Glakim Investment Ltd	3,276,618			3,276,618	3570-1
50	Wema Supplies and Contractors Ltd	1,224,665	1098		1,224,665	3570-1
51	Twirika Company Ltd	3,021,320	1087794		3,021,320	3570-1
52	Mac-Tech Logistics Company Ltd	3,513,500	1240		3,513,500	3570-1
53	Doka Company Ltd	1,658,650	1244		1,658,650	3570-1
54	Chokera Holdings Ltd	1,920,010	1194		1,920,010	3570-1
55	Rokiben Supplies Ltd		1019		1,872,400	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

		1,872,400				
56	Tamata Supplies Company Ltd	1,790,750	1204		1,790,750	3570-1
57	Supershine Enterprises Ltd	2,699,700	1198		2,699,700	3570-1
58	Jorahken Trading Co. Ltd	1,774,480	1128		1,774,480	3570-1
59	Twirika Company Ltd	3,997,900	1087795		3,997,900	3570-1
60	Kirimara General Agencies	3,775,000	2870		3,775,000	3570-1
61	Mwemu Works Limited	2,839,467	1206		2,839,467	3570-1
62	Duocom Co. Ltd	1,302,239	1036		1,302,239	3570-1
63	Alvicks (K) Ltd	5,293,725	1209		5,293,725	3570-1
64	Benny Building Contractors Ltd	1,784,992	589		1,784,992	3570-1
65	Linetop Kenya Limited	2,254,538	936		2,254,538	3570-1
66	Rojumunti Agencies	2,045,440	1202		2,045,440	3570-1
67	Jimor Creations	3,500,896	1058		3,500,896	3570-1
68	Brit Construction Ltd	399,122	1136		399,122	3570-1
69	Supazel Vision Achievers Ltd	1,594,010	524		1,594,010	3570-1
70	Kanners International Ltd	3,814,430	615		3,814,430	3570-1
71	Pitkoo Company Ltd	1,979,835	1169		1,979,835	3570-1
72	Mugah Investments Ltd	3,710,321	1039		3,710,321	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

73	Baite Youth Senses Solution Ltd	482,000	1256	482,000	3570-1
74	Eleeba International Company Ltd	2,616,000	1047	2,616,000	3570-1
75	Timekeeper Company Ltd	3,698,261	595	3,698,261	3570-1
76	Eliza And Mwonja Enterprises Ltd	2,473,159	1137	2,473,159	3570-1
77	Chatika Company Ltd	2,795,202	1185	2,795,202	3570-1
78	Glakim Investment Ltd	1,872,450	756	1,872,450	3570-1
79	Supazel Vision Achievers Ltd	2,028,323	1241	2,028,323	3570-1
80	Kanners International Ltd	1,759,025	1087787	1,759,025	3570-1
81	Oak Building and Construction Company	2,417,784	805	2,417,784	3570-1
82	Zajuli Company Ltd	542,916	1137	542,916	3570-1
83	Pajah Building and Construction Company Limited	3,729,000	1269	3,729,000	3570-1
84	Tripac Kenya Ltd	1,141,373	1069	1,141,373	3570-1
85	Prime Medpower Company Ltd	1,681,970	2417456	1,681,970	3570-1
86	Motech Logistics Limited	345,600	1211	345,600	3570-1
87	Garson Investment Limited	1,157,196	1228	1,157,196	3570-1
88	Tripple A Sahara	300,000	965	300,000	3570-1
89	Smanas Construction Co. Ltd	2,026,200	1195	2,026,200	3570-1
90	Kirimara General Agencies		1030	4,819,770	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

			4,819,770				
91	Woof Enterprises Ltd		3,449,645	1147		3,449,645	3570-1
92	Baite Youth Senses Solution Ltd		2,884,060	1126		2,884,060	3570-1
93	Kimimara General Agencies		1,378,200	1276		1,378,200	3570-1
94	Timcar Agencies Limited		2,965,960	1087770		2,965,960	3570-1
95	Kaikai Trading Company		4,983,031	1013		4,983,031	3570-1
96	Steline Group Ltd		991,681	1079		991,681	3570-1
97	Kadesh Ltd		2,810,700	1062		2,810,700	3570-1
98	Nissi Ventures Co. Ltd		994,424	1109		994,424	3570-1
99	Foresthose (K) Contractors Ltd		1,741,440	1088		1,741,440	3570-1
100	Kingpoint Enterprises Ltd		559,200	1288		559,200	3570-1
101	Soloh Worldwide Inter-Enterprises Ltd		2,304,044	1187		2,304,044	3570-1
102	Rokiben Supplies Ltd		2,610,950	1031		2,610,950	3570-1
103	R. K Merchants		856,141	1110		856,141	3570-1
104	Garson Investment Limited		628,777	1228		628,777	3570-1
105	Kikis Investment Ltd		3,036,112	1087780		3,036,112	3570-1
106	Franda Company Ltd		2,509,200	1045		2,509,200	3570-1
107	Glakim Investment Ltd		5,210,000	1205		5,210,000	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

108	Greps Construction Supplies and Consultancy Ltd	1,524,200	1232	1,524,200		1,524,200	3570-1
109	Linetop Kenya Limited	950,000	1189	950,000		950,000	3570-1
110	Lamcy Investment	2,117,325	1135	2,117,325		2,117,325	3570-1
111	Mwemukagi International Company Ltd	1,157,828	1237	1,157,828		1,157,828	3570-1
112	Jufah Investment Limited	2,580,500	1028	2,580,500		2,580,500	3570-1
113	Nemsam Kenya Limited	5,564,940	1222	5,564,940		5,564,940	3570-1
114	Jufah Investment Limited	4,372,400	1027	4,372,400		4,372,400	3570-1
115	Glakim Investment Ltd	2,505,038	1267	2,505,038		2,505,038	3570-1
116	New Space Creators Ltd	7,830,757	2150366	7,830,757		7,830,757	3570-1
117	Legox Company Ltd	527,500	656	527,500		527,500	3570-1
118	Eliza And Mwonja Enterprises Ltd	1,849,330	1012	1,849,330		1,849,330	3570-1
119	Kingpoint Enterprises Ltd	905,560	1009	905,560		905,560	3570-1
120	Nqirote Limited	657,687	106776	657,687		657,687	3570-1
121	Tartex Contractors Ltd	3,162,000	731	3,162,000		3,162,000	3570-1
122	Jufah Investment Limited	1,255,500	1028	1,255,500		1,255,500	3570-1
123	Baite Youth Senses Solution Ltd	3,001,208	122	3,001,208		3,001,208	3570-1
124	Shun Investment Limited	1,097,159	1295	1,097,159		1,097,159	3570-1
125	Kingpoint Enterprises Ltd		1010			2,337,000	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

		2,337,000				
126	The Ace Engineering and Building Contractors Ltd	4,598,736	1008		4,598,736	3570-1
127	Alvicks (K) Ltd	2,011,372	1034		2,011,372	3570-1
128	Mizphah Contractors	4,240,922	493		4,240,922	3565-1
129	Sologracious Co. Ltd	1,337,546	1087781		1,337,546	3570-1
130	Alvicks (K) Ltd	3,524,980	1246		3,524,980	3570-1
131	Eliza And Mwonja Enterprises Ltd	3,360,849	1087785		3,360,849	3570-1
132	Mutindwa Enterprises Ltd	108,071	1166		108,071	3570-1
133	Miles Construction Ltd	1,095,558	108770		1,095,558	3570-1
134	Kenpet Agencies Ltd	3,261,318	1025		3,261,318	3570-1
135	County Engineering and Contractors Ltd	1,124,110	1087782		1,124,110	3570-1
136	Motech Logistics Limited	3,381,980	996		3,381,980	3570-1
137	Roman Green Co. Ltd	988,440	1214		988,440	3570-1
138	Lamcy Investment	2,183,853	1210		2,183,853	3570-1
139	Asigi Holdings Company Limited	3,135,800	994		3,135,800	3570-1
140	Mucore Enterprises Ltd	1,154,638	1263		1,154,638	3570-1
141	Baite Youth Senses Solution Ltd	933,500	1256		933,500	3570-1
142	Mucore Enterprises Ltd	2,476,748	1236		2,476,748	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

143	Rokiben Supplies Ltd	3,678,000	1019		3,678,000	3570-1
144	Target General Merchants	4,075,193	1023		4,075,193	3570-1
145	Kagaki Investment Limited	1,988,300	1061		1,988,300	3570-1
146	Kagaki Investment Limited	4,082,500	1029		4,082,500	3570-1
147	Burqa Construction Ltd	2,357,000	835		2,357,000	3570-1
148	Modesty Holdings Limited	3,715,789	1259		3,715,789	3570-1
149	Engistruct Africa Limited	1,406,800	1040		1,406,800	3570-1
150	Chamon Construction	991,481	1055		991,481	3570-1
151	Techplode Company Ltd	396,214	979		396,214	3570-1
152	Eco Roads Contractors Co. Ltd	150,000	875403		150,000	3570-1
153	Chamon Construction	4,608,954	952		4,608,954	3570-1
154	Ingala Building Co. Ltd	701,506	1102611		701,506	3570-1
155	Nissi Ventures Co. Ltd	2,567,184	877		2,567,184	3570-1
156	Eastern Redbull Enterprises	3,385,000	600		3,385,000	3570-1
157	Petnash Construction Co. Ltd	2,839,600	1190		2,839,600	3570-1
158	Mugah Investments Ltd	2,029,164	753		2,029,164	3570-1
159	Tv'rika Company Ltd	2,816,149	966		2,816,149	3570-1
160	Pet Nash Construction Co. Ltd		1188		838,654	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		838,654				
161	Sologracious Company Ltd	1,804,455	749		1,804,455	3570-1
162	Chamon Construction	2,956,770	1032		2,956,770	3570-1
163	Stegmak Construction Company Limited	3,292,500	312		3,292,500	3570-1
164	Ace Engineering and Building Contractors Ltd	2,344,100	1011		2,344,100	3570-1
165	Sologracious Company Ltd	3,222,537			3,222,537	3570-1
166	Eliza And Mwonja Enterprises Ltd	3,399,082			3,399,082	3570-1
167	Eliza And Mwonja Enterprises Ltd	2,915,611	1262		2,915,611	3570-1
168	Kirimara General Agencies	3,578,900			3,578,900	3570-1
169	Chamon Construction Limited	2,587,410			2,587,410	3570-1
170	Stegmak Construction Company Limited	3,027,600	1062559		3,027,600	3570-1
171	Mizphah Contractors Agency	2,745,200			2,745,200	3570-1
172	Chamon Construction Limited	3,320,500			3,320,500	3570-1
173	Kikis Investment Ltd	3,384,140	1102642		3,384,140	3570-1
174	Eastern Redbull Enterprises	5,186,815	776		5,186,815	3570-1
175	Kaikai Trading Company	1,682,011	809		1,682,011	3570-1
176	Ambotech General Contractors Ltd	570,135	1060		570,135	3570-1
177	Tenfences Limited	1,526,400	1102607		1,526,400	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

178	Raptas Media Ltd	3,610,094	1102608		3,610,094	3570-1
179	Raptas Media Ltd	1,199,440	1102615		1,199,440	3570-1
180	Baite Youth Senses Solution Ltd	479,450	1087789		479,450	3570-1
181	Ghetto Contractors Limited	3,055,195	995		3,055,195	3570-1
182	Bravin International Limited	299,936	1218		299,936	3570-1
183	Chrispi Building and Civil Engineering Contractors Limited	1,796,260	1306		1,796,260	3570-1
184	Dagwija Agencies Company Ltd	1,039,000	1146		1,039,000	3570-1
185	Dagwija Agencies Company Ltd	2,238,000	1186		2,238,000	3570-1
186	Eleeba International Company Ltd	3,310,786	1286		3,310,786	3570-1
187	Ermsom Company Ltd	1,762,579	1203		1,762,579	3570-1
188	Ethamak Builders and Contractors Ltd	1,528,416	1063		1,528,416	3570-1
189	First County Enterprises Ltd	1,999,400	1191		1,999,400	3570-1
190	Forest House (K) Contractors Ltd	516,432	1274		516,432	3570-1
191	Lasec Enterprises Ltd	2,543,648	1248		2,543,648	3570-1
192	Maggi Sons Ventures Limited	1,089,720	1074		1,089,720	3570-1
193	Motech Logistics Limited	3,160,500	1024		3,160,500	3570-1
194	Mwemulagi International Company Limited	425,700	1217		425,700	3570-1
195	Ndamuka Trading Co. Ltd		1038		3,503,120	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2022.

196	Penko Limited	3,503,120	1238		3,451,116	3570-1
197	Sologracious Company Ltd	2,585,380	1102613		2,585,380	3570-1
198	Ndamuka Trading Co. Ltd	1,200,336	1102612		1,200,336	3570-1
199	Stegmag Plus Limited	2,906,440	1130		2,906,440	3570-1
200	Queen & Revin Limited	3,884,242	1102602		3,884,242	3570-1
201	Queen &Revin Limited	992,500	1102601		992,500	3570-1
202	Ambotech General Contractors Ltd	3,319,729	1102617		3,319,729	3570-1
203	The Ace Engineering and Building Contractors Limited	469,350	1134		469,350	3570-1
204	Sologracious Company Ltd	614,259	1121		614,259	3570-1
205	Twirika Company Ltd	3,831,000	1057		3,831,000	3570-1
206	Winnet Technologies Ltd	3,508,142	1059		3,508,142	3570-1
207	Good Earth Industrial Proprietary Ltd	3,918,413	1102606		3,918,413	3570-1
208	Burqa Construction Ltd	1,998,700	1102618		1,998,700	3570-1
209	Mutindwa Enterprises Ltd	1,455,800	1284		1,455,800	3570-1
210	Kingpoint Enterprises	2,033,800	1271		2,033,800	3570-1
211	Manufacturing Experts and Technical Services	1,228,735	1124		1,228,735	3570-1
212	Manufacturing Experts and Technical Services	2,359,363	1133		2,359,363	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

213	Biomax Africa Ltd	970,312	889	970,312	3570-1
214	Biomax Africa Ltd	1,448,686	892	1,448,686	3570-1
215	Manufacturing Experts and Technical Services	2,010,567	1270	2,010,567	3570-1
216	Petmash Construction Co. Ltd	2,907,323	1131	2,907,323	3570-1
217	Petmash Construction Co. Ltd	1,757,674	1004	1,757,674	3570-1
218	El Tiger Top Company	295,824	1041	295,824	3570-1
219	Manufacturing Experts and Technical Services	1,143,792	1304	1,143,792	3570-1
220	Biomax Africa Ltd	1,461,001	885	1,461,001	3570-1
221	Biomax Africa Ltd	975,409	891	975,409	3570-1
222	Ricbert Limited	377,485	1073	377,485	3570-1
223	Kimu Electrol Services	2,398,606	882	2,398,606	3570-1
224	Biomax Africa Ltd	912,704	1143	912,704	3570-1
225	Biomax Africa Ltd	1,823,415	1142	1,823,415	3570-1
226	Biomax Africa Ltd	912,139	1145	912,139	3570-1
227	Biomax Africa Ltd	915,012	1144	915,012	3570-1
228	Maggie Sons Ventures Ltd	731,955	1123	731,955	3570-1
229	Ronnell Enterprises Limited	950,856	904	950,856	
230	Kimu Electro Services Ltd		1298	134,293	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

			134,293						
231	Set Point Enterprises Ltd		287,615	332			287,615		3571-1
232	M/S Gatirai Enterprises Ltd		1,197,750	306			1,197,750		3571-1
233	Eastern Redbull Enterprises Co. Ltd		1,930,470	265			1,930,470		3571-1
234	M/S Kenyve Investment Ltd		684,909	260			684,909		3572-1
235	Blymax Ventures		599,986				599,986		3572-1
236	Autoroute Logistics		438,750	319			438,750		3572-1
237	Manene Construction Ltd		1,895,960				1,895,960		3572-1
238	Rimi Construction Co. Ltd		2,435,475	1090			2,435,475		3570-1
239	Twirika Company Ltd		2,342,036	1257			2,342,036		3570-1
	SUBTOTALS		547,836,242				547,836,242		
	CONSTRUCTION OF BUILDINGS								
1	Rokiben Suppliers Limited		118,547	766			118,547		3564-1
2	Merwed Services Co		373,613	774			373,613		3564-1
3	Merwed Services Co		273,784	813			273,784		3564-1
4	Mustabu Building Construction Ltd		310,900	770			310,900		3564-1
5	Twirika Company Ltd		1,780,185	749			1,780,185		3564-1
6	Jiscs Co. Ltd		285,024	773			285,024		3564-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7	Jises Co. Ltd	276,750	771		276,750	3564-1
8	Civic Link Solution Ltd	917,010			917,010	3564-1
9	Oasis Wells Vision	294,118	788		294,118	3564-1
10	Oasis Wells Vision	241,280	798		241,280	3564-1
11	Kamwikamu Digtech	4,565,750	787		4,565,750	3564-1
12	Oasis Wells Vision	596,054	795		596,054	3564-1
13	Wakinja Enterprises Ltd	620,460	668		620,460	3564-1
14	Select Builders and Contractors Ltd	1,299,058	792		1,299,058	3564-1
15	Select Builders and Contractors Ltd	2,998,890	804		2,998,890	3564-1
16	Goldenscape Greenhouses Ltd	399,000	791		399,000	3564-1
17	Kester Construction Limited	1,335,591	480		1,335,591	3565-1
18	Nakkal Realtors Limited	7,321,000	479		7,321,000	3565-1
19	Asigi Holdings Limited	1,854,172	448		1,854,172	3565-1
20	Dovecom Limited	5,479,698	494		5,479,698	3565-1
21	Tamps Ventures Limited	6,052,075	364		6,052,075	3565-1
22	Ayanna Investments Ltd	1,439,853	392		1,439,853	3565-1
23	Danica Water Systems Limited	3,569,320	413		3,569,320	3565-1
24	Lajaz Contractors Limited		1010597		287,710	3566-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

		287,710				
25	Omnips Construction Company	1,990,000			1,990,000	3566-1
26	Omnips Construction Company	439,177	1122085		439,177	3566-1
27	Ridgetop Investment Services Co.	756,184	1062509		756,184	3566-1
28	Nkubu Youth Polytechnic	80,820	2244742		80,820	3566-0
29	Andorm Limited	524,700	1130403		524,700	3567-1
30	Safe Kenya Engineers	1,929,720	848		1,929,720	3567-1
31	Robkom Contractors Company Ltd.	2,397,000	864		2,397,000	3567-1
32	Select Builders & Contractors Ltd.	2,382,254	662		2,382,254	3567-1
33	Ingala Building & Construction Ltd.	3,088,500			3,088,500	3567-1
34	Jolykamu Company Ltd.	797,010	1087849		797,010	3567-1
35	Raptas East Africa Holding Ltd.	2,375,118			2,375,118	3567-1
36	Stegmag Plus Ltd.	643,641	682		643,641	3567-1
37	Kamwikamu Digitech Suppliers Ltd.	3,352,438			3,352,438	3567-1
38	Daeka Co. Ltd.	2,946,161	680		2,946,161	3567-1
39	Anthopi Mechanical Engineering	1,427,282			1,427,282	3567-1
40	Jufah Investment Ltd.	1,702,253	951		1,702,253	3567-1
41	Kaindio & Sons Construction Ltd.	2,000,000	795		2,000,000	3567-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

42	County Engineering & Contractors Ltd.	2,715,848	796		2,715,848	3567-1
43	Bernard Majau Builders	1,944,415	1087732		1,944,415	3567-1
44	Gefllen Construction Co. Ltd.	5,298,039			5,298,039	3567-1
45	Nemak Africa Ltd.	2,453,510	892		2,453,510	3567-1
46	Local Globe Enterprises Ltd.	3,361,878			3,361,878	3567-1
47	Uruku Electrical Contractors Ltd.	105,782	1087648		105,782	3567-1
48	Robkom Contractors Company Ltd.	2,397,000	864		2,397,000	3567-1
49	Smith MJ Invest Ltd.	613,098			613,098	3567-1
50	Uruku Electrical Contractors Ltd.	94,710	1087647		94,710	3567-1
51	Fredkim Agencies Ltd.	498,132	644		498,132	3567-1
52	Machopaka investments co. ltd	2,066,099	1087602		2,066,099	3567-1
53	Techplode Company Limited	1,370,606	1087735		1,370,606	3567-1
54	Robkom Contractors Company Ltd.	1,344,161	1087851		1,344,161	3567-1
55	Mustabu Building Construction Ltd	517,930	189		517,930	3568-1
56	M/S Karukwa General Contractors	1,527,859	226		1,527,859	3571-1
57	M/S Karukwa General Contractors	1,486,770	226		1,486,770	3571-1
58	M/S Jambostar Properties Ltd	6,269,684	366		6,269,684	3571-1
59	Kickdown Trading Co. Ltd		272		437,633	3571-1

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

		437,633				
60	M/S Geflen Construction Co. Ltd	4,016,336	247		4,016,336	3571-1
61	Eastern Redbull Enterprises Co. Ltd	3,277,847	264		3,277,847	3571-1
62	M/S Jambostar Properties Ltd	1,610,461	316		1,610,461	3571-1
63	Wema Supplies Contractors Ltd	410,226	313		410,226	3571-1
64	Remboya Construction Company Ltd	2,825,670	263		2,825,670	3571-1
65	M/S Wema Suppliers & Contractors Ltd	2,096,587	312		2,096,587	3571-1
66	M/S Anthopi Mechanical Engineering Service Ltd	2,498,912	317		2,498,912	3572-1
67	Merwed Services Co	211,619	775		211,619	3564-1
	SUBTOTALS	122,972,912			122,972,912	
	Grand Total	864,714,559			864,714,559	
2019-2020						
S/NO	SUPPLIER/CONTRACTOR DETAILS	ORIGINAL	CONTRACT (LPO/LSO No.)	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2019/2020	COMMENTS
		AMOUNT				
		a	b	c	d=a-c	
	SUPPLY OF SERVICES					
1	Mwitari Auto Garage	27,840	478		27,840	3562-0
2	Council Of Governors	2,600,000	R/716		2,600,000	3562-0
3	Institute Of Certified Accountant	11,200	GV 685		11,200	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

4	Walker Automec Garage	121,100	504		121,100	3562-0
5	Demkad Auto Garage	190,000	380		190,000	3562-0
6	Bk Auto Logistics Ltd	36,480	492		36,480	3562-0
7	Meru High Way Motors	32,480	499		32,480	3562-0
8	Meru High Way Motors	38,280	500		38,280	3562-0
9	Gatari Ringera & Co Advocates	2,375,000	GV 628		2,375,000	3562-0
10	Kimn Auto Garage	39,800	514		39,800	3562-0
11	Meru Highway Motors	119,700	517		119,700	3562-0
12	Meru Highway Motors	34,800	519		34,800	3562-0
13	Mutindwa Enterprises Ltd	51,651	521		51,651	3562-0
14	Walker Automec Garage	67,280	409		67,280	3562-0
15	Kimn Auto Garage	98,600	454		98,600	3562-0
16	Meru Highway Motors	142,800	516		142,800	3562-0
17	Meru Highway Motors	32,480	518		32,480	3562-0
18	Meru Highway Motors	75,920	506		75,920	3562-0
19	Walker Automec Garage	40,500	451		40,500	3562-0
20	Mwitari Auto Garage	27,840	497		27,840	3562-0
21	Mutindwa Enterprises Ltd	18,547	477		18,547	3562-0
22	Mutindwa Enterprises Ltd	71,711	479		71,711	3562-0
23	Deem Auto Garage	38,640	498		38,640	3562-0
24	Deem Auto Garage	58,000	505		58,000	3562-0
25	Deem Auto Garage	51,000	503		51,000	3562-0
26	Deem Auto Garage	69,240	484		69,240	3562-0
27	Deem Auto Garage	27,000	490		27,000	3562-0
28	Deem Auto Garage	19,380	512		19,380	3562-0
29	Deem Auto Garage	42,000	493		42,000	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

30	Deem Auto Garage	42,000	487		42,000	3562-0
31	Deem Auto Garage	39,000	489		39,000	3562-0
32	Deem Auto Garage	39,000	488		39,000	3562-0
33	Deem Auto Garage	67,450	491		67,450	3562-0
34	BK Auto Logistics Ltd	186,960	501		186,960	3562-0
35	Deem Auto Garage	65,000	444		65,000	3562-0
36	BK Auto Logistics Ltd	89,900	483		89,900	3562-0
37	BK Auto Logistics Ltd	114,600	523		114,600	3562-0
38	Deem Auto Garage Ltd	77,500	528		77,500	3562-0
39	BK Auto Logistics Ltd	122,000	507		122,000	3562-0
40	Deem Auto Garage	26,800	525		26,800	3562-0
41	BK Auto Logistics Ltd	102,000	529		102,000	3562-0
42	BK Auto Logistics Ltd	194,500	508		194,500	3562-0
43	Jerusalem Motors	27,500	526		27,500	3562-0
44	Deem Auto Garage	213,600	472		213,600	3562-0
45	Mutindwa Enterprises Ltd	51,651	486		51,651	3562-0
46	Bk Auto Logistics Ltd	191,520	502		191,520	3562-0
47	Mutindwa Enterprises Ltd	138,340	402		138,340	3562-0
48	Mutindwa Enterprises Ltd	42,232	520		42,232	3562-0
49	Demkad Auto Garage	11,900			11,900	3562-0
50	Meru Highway Motors	34,480	442		34,480	3563-0
51	Nairobi Pacific	348,000	-		348,000	3563-0
52	Bk Auto Logistics	30,000	444		30,000	3563-0
53	Bk Auto Logistics	125,550	441		125,550	3563-0
54	Meru Highway Motors	72,480	439		72,480	3563-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

55	Meru Highway Motors	42,920	447		42,920	3563-0
56	Meru Highway Motors	65,800	431		65,800	3563-0
57	BK Auto Logistics	164,550	443		164,550	3563-0
58	BK Auto Logistics	53,750	446		53,750	3563-0
59	Safaricom Limited	1,090,453	-		1,090,453	3563-0
60	Meru Highway Motors	40,620	435		40,620	3563-0
61	Kenya Power	22,430	-		22,430	3563-0
62	Kenya Power	4,000,000	-		4,000,000	3563-0
63	Kenya Power	4,000,000	-		4,000,000	3563-0
64	Nairobi Pacific	208,000	1130205		208,000	3563-0
65	Bk Auto Logistics	45,000	445		45,000	3563-0
66	ICPAK	11,200	-		11,200	3563-0
67	ICPAK	11,200	-		11,200	3563-0
68	ICPAK	11,200	-		11,200	3563-0
69	Kenye Investment Limited	800,000	466		800,000	3563-0
70	Avanti Computers And B/S Systems Ltd	5,048,800	451		5,048,800	3563-0
71	Plink Solutions	2,129,000	449		2,129,000	3563-0
72	MFI	1,099,000			1,099,000	3563-0
73	APA Insurance	17,000,000	730		17,000,000	3563-0
74	Water Resources Management Authority	29,600			29,600	3564-0
75	Mutindwa Enterprises	335,173	892		335,173	3564-0
76	Kimn Auto Garage	109,500	891		109,500	3564-0
77	Bk Auto Logistics	101,232	898		101,232	3564-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

78	Kenya School Of Government	116,400	893		116,400	3564-0
79	Mwitari Auto Garage	27,840	864		27,840	3564-0
80	Walker Automec	36,360	889		36,360	3564-0
81	Walker Automec	101,000	875		101,000	3564-0
82	Mwitari Auto Garage	265,600	913		265,600	3564-0
83	Intercity Secure Homes	525,619	882		525,619	3564-0
84	Meru Highway Motors	45,600	846		45,600	3564-0
85	Walker Automec	57,800	896		57,800	3564-0
86	Mwitari Auto Garage	99,500	869		99,500	3564-0
87	Mwitari Auto Garage	27,840	872		27,840	3564-0
88	Meru Highway Motors	148,000	849		148,000	3564-0
89	Lawi Kithinji Motors	54,900	851		54,900	3564-0
90	Mwitari Auto Garage	108,950	868		108,950	3564-0
91	Mwitari Auto Garage	20,880	865		20,880	3564-0
92	Nkubu Polytechnic	438,464			438,464	3564-1
93	Nkubu Polytechnic	1,814,020	902		1,814,020	3564-1
94	Deem Auto Garage Ltd	225,800	561		225,800	3565-0
95	Deem Auto Garage Ltd	127,500	557		127,500	3565-0
96	Deem Auto Garage Ltd	78,000	559		78,000	3565-0
97	Kimn Auto Garage 1461 Meru	106,000	562		106,000	3565-0
98	Tayaan General Suppliers Limited	136,300	191		136,300	3566-0
99	Deem Auto Garage	105,800	196		105,800	3566-0
100	Kenya School Of Government	116,400	155		116,400	3566-0
101	Mwitari Auto Garage	72,500	189		72,500	3566-0
102	Deem Auto Garage	39,000	190		39,000	3566-0
103	Cmc Motors Group Ltd	32,739	207		32,739	3566-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

104	Karichu Vocational Training Centre	66,300		66,300	3566-0
105	Kianjai Vocational Training Centre	717,600		717,600	3566-0
106	St. Augustine Miugune Vtc	39,000		39,000	3566-0
107	Uruku Vtc	3,900		3,900	3566-0
108	Kagwampungu Vtc	62,400		62,400	3566-0
109	Thitha Vtc	101,400		101,400	3566-0
110	Kithiiri Vtc	152,100		152,100	3566-0
111	Mituntu Vtc	132,600		132,600	3566-0
112	Mwerondu Vtc	7,800		7,800	3566-0
113	Athwana Vtc	195,000		195,000	3566-0
114	Mwiteria Vtc	54,600		54,600	3566-0
115	Kiirua Vtc	237,900		237,900	3566-0
116	Muthara Vtc	585,000		585,000	3566-0
117	Kiamakoro Vtc	101,400		101,400	3566-0
118	Karurune Vtc	175,500		175,500	3566-0
119	Kanyakine Vtc	304,200		304,200	3566-0
120	Kiroone Vtc	128,700		128,700	3566-0
121	Githongo Vtc	725,400		725,400	3566-0
122	Gitie Vtc	171,600		171,600	3566-0
123	Kithoka Vtc	413,400		413,400	3566-0
124	Gitugu Vtc	136,500		136,500	3566-0
125	Institute Of Human Resource Management	4,000		4,000	3566-0
126	Nkubu Vtc	663,000		663,000	3566-0
127	Ithamare Vtc	171,600		171,600	3566-0
128	Maua Vtc	768,300		768,300	3566-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

129	Ithima Vtc	409,500			409,500	3566-0
130	Githongo Youth Polytechnic	263,800			263,800	3566-0
131	Nkubu Youth Polytechnic	125,200			125,200	3566-0
132	Meru County Microfinance Corporation	5,000,000			5,000,000	3566-0
133	Kimn Auto Garage	12,000	212		12,000	3566-0
134	Meru County Microfinance Corporation	10,000,000			10,000,000	3566-1
135	Bk Auto Logistics Ltd.	76,380	996		76,380	3567-0
136	Tayaan General Suppliers	118,320	994		118,320	3567-0
137	Dee Em Auto Garage Ltd.	48,320	971		48,320	3567-0
138	Dee Em Auto Garage Ltd.	31,320	978		31,320	3567-0
139	Meru Highway Motors	75,500	988		75,500	3567-0
140	Dee Em Auto Garage Ltd.	190,184	987		190,184	3567-0
141	Meru Highway Motors	267,960	995		267,960	3567-0
142	Walker Automec	77,200	984		77,200	3567-0
143	Walker Automec	61,480	983		61,480	3567-0
144	Tayaan General Suppliers	124,700	963		124,700	3567-0
145	Bk Auto Logistics Ltd.	158,456	960		158,456	3567-0
146	Yusuf Autospres	147,500	949		147,500	3567-0
147	Nairobi Pacific Hotel Ltd	528,000	953		528,000	3567-0
148	Meru Slopes Hotel Ltd	204,000	1004		204,000	3567-0
149	Meru Highway Motors	168,800	160		168,800	3568-0
150	Walker Automec	137,000	229		137,000	3568-0
151	Walker Automec	38,000	216		38,000	3568-0
152	Walker Automec	82,360	239		82,360	3568-0
153	Kimn Auto Garage	770,000	271		770,000	3568-0
154	Meru Highway Motors	48,300	258		48,300	3568-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

155	Jerusalem Motors	20,800	219		20,800	3568-0
156	Mwitari Auto Garage	19,600	261		19,600	3568-0
157	Meru Highway Motors	23,480	256		23,480	3568-0
158	Deem Auto Garage	42,000	246		42,000	3568-0
159	Deem Auto Garage	47,900	226		47,900	3568-0
160	Deem Auto Garage	118,000	244		118,000	3568-0
161	Deem Auto Garage	39,440	255		39,440	3568-0
162	Jerusalem Motors	27,200	269		27,200	3568-0
163	Jerusalem Motors	107,000	267		107,000	3568-0
164	Walker Automec	24,000	251		24,000	3568-0
165	Niaara & Associates	9,000,000	140		9,000,000	3568-1
166	Spatial Milestone (K) Ltd	9,000,000	144		9,000,000	3568-1
167	Geoland Surveys	9,438,000	135		9,438,000	3568-1
168	Gekaron Consulting Ltd	1,500,000	237		1,500,000	3568-1
169	Geostate Survey	1,399,999	257		1,399,999	3568-1
170	Jacob Mati	240,000	594		240,000	3569-0
171	Mwirigi Kaburu&Co Advocat:s	246,200	LEGAL		246,200	3569-0
172	Mwirigi Kaburu&Co Advocates	248,000	LEGAL		248,000	3569-0
173	The Council Of Governors	1,936,280			1,936,280	3569-0
174	Kiruki &Kayika Advocates	808,903	LEGAL		808,903	3569-0
175	Laichena Mugambi & Co Advocates	113,448	LEGAL		113,448	3569-0
176	Bk Auto Logistics Limited	58,000	560		58,000	3569-0
177	Jerusalem Motors	38,900	288A		38,900	3569-0
178	Rentokil Initial	16,304			16,304	3569-0
179	Mithega & Kariuki Advocates	58,000	LEGAL		58,000	3569-0
180	Francis Muriuki Mugambi	234,000	593		234,000	3569-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

181	William Arunga	108,000	595		108,000	3569-0
182	Rentokil Initial	16,304			16,304	3569-0
183	Rentokil Initial	16,304			16,304	3569-0
184	Mithega & Kariuki Advocates	250,000	LEGAL		250,000	3569-0
185	Mutuma & Koskei Advocates	456,600	LEGAL		456,600	3569-0
186	Laichena Mugambi & Co Advocates	651,000	LEGAL		651,000	3569-0
187	Kaaga Synod	1,753,000			1,753,000	3569-0
188	Kaaga Synod	861,704			861,704	3569-0
189	Kenya School Of Government	76,400			76,400	3569-0
190	Agriculturalfinance Corporation	16,230,976			16,230,976	3569-0
191	Kenya School Of Government	120,640	540		120,640	3569-0
192	Institute Of Human Resource Management	493,000	384		493,000	3569-0
193	Margaret Gacheri Gikundi	56,500	597		56,500	3569-0
194	Bernard Mugambi Kanyamu	288,000	596		288,000	3569-0
195	Godfrey Kajuki	74,600			74,600	3569-0
196	Kirimi Ituaruchiu	192,000			192,000	3569-0
197	Jeremiah Gitonga	168,000			168,000	3569-0
198	Nation Media Group Pc	63,156	1436		63,156	3570-0
199	De Em Auto Garage Ltd	25,520	1318		25,520	3570-0
200	Nairobi Pacific Hotel	103,000	1087786		103,000	3570-0
201	Koome Vocational Training Centre	1,100,000	382		1,100,000	3571-0
202	Jkuat Enterprises Limited	1,856,000	372		1,856,000	3571-0
203	Ledosha Company	1,850,000	377		1,850,000	3571-0
204	Meru Water And Sewerage Services	308,800			308,800	3571-0
205	Leo Kenya Merchants Limited	1,700,000	378		1,700,000	3571-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

206	Champagne Park Limited	1,700,000	379		1,700,000	3571-1
207	Ideal Security	98,587			98,587	3572-0
208	Mwitari Auto Garage	55,000	380		55,000	3572-0
209	Geoland Surveys Ltd	2,036,000	395		2,036,000	3572-0
210	Githongo Vocational Training Centre	198,000	CYS 151		198,000	3572-0
211	Kithoka Vocational Training Centre	225,750	CYS 152		225,750	3572-0
212	Kanyakine Vocational Training	157,500	CYS 154		157,500	3572-0
213	Maua Vocational Training Centre	185,600	CYS 150		185,600	3572-0
214	Kianjai Youth Polytechnic Centre	102,300	CYS 153		102,300	3572-0
215	Nkubu Youth Polytechnic Centre	285,000	CYS 149		285,000	3572-0
216	Nkubu Heritage Hotel	28,500	CYS 123		28,500	3572-0
217	Tayaan General Supplies Ltd	99,760	369		99,760	3572-0
218	Ideal Security	200,633	374		200,633	3572-0
219	Ideal Security	401,264	372		401,264	3572-0
220	Ideal Security	100,137	389		100,137	3572-0
221	Ideal Security Services Ltd	200,632	361		200,632	3572-0
222	Meru Highway Motors	27,000	366		27,000	3572-0
223	Walker Automec	24,360	391		24,360	3572-0
224	Imenti South Road Race	200,000			200,000	3572-0
225	Ideal Security Services	70,157	367		70,157	3572-0
226	Post Modern Farms Ltd	4,900,072	394		4,900,072	3572-0
227	Toyota Kenya Ltd	231,074	387		231,074	3572-0
228	Meru Highway Motors	27,000	356		27,000	3572-0
229	Meru Slopes Hotel Limited	360,000	364		360,000	3572-0
230	Nkubu Heritage Hotel	210,000	375		210,000	3572-0
231	Earnest Karangania Mathew	2,158,400	381		2,158,400	3572-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

232	Walker Automec	24,360	391		24,360	3572-0
233	Mwitari Auto Garage	55,000	380		55,000	3572-0
234	Mwitari Auto Garage	29,900	165		29,900	3572-0
235	Kimn Auto Garage	39,000	42		39,000	3573-0
236	Walker Automec	72,880	46		72,880	3573-0
237	Meru Highway Motors	110,200	136		110,200	3575-0
238	Dee Em Auto Garage Ltd.	436,475	146		436,475	3575-0
239	Dee Em Auto Garage Ltd.	475,000	120		475,000	3575-0
240	Jerusalem Motors	272,900	96		272,900	3575-0
241	Joseph Mutuma Garage	140,000	126		140,000	3575-0
242	Meru Highway Motors	46,400	135		46,400	3575-0
243	Baimathaki Co. Ltd.	260,120	137		260,120	3575-0
244	Dee Em Auto Garage Ltd.	48,000	148		48,000	3575-0
245	Meru Highway Motors	38,860	151		38,860	3575-0
246	Meru Highway Motors	17,400	141		17,400	3575-0
247	Meru Highway Motors	17,400	154		17,400	3575-0
248	Dee Em Auto Garage Ltd.	135,800	153		135,800	3575-0
249	Dee Em Auto Garage Ltd.	63,700	147		63,700	3575-0
250	Dee Em Auto Garage Ltd.	48,000	149		48,000	3575-0
251	Meru Highway Motors	122,300	152		122,300	3575-0
252	Dee Em Auto Garage Ltd.	128,000	150		128,000	3575-0
253	Meru Highway Motors	74,240	133		74,240	3575-0
254	Dee Em Auto Garage Ltd.	107,900	116		107,900	3575-0
255	Joseph Mutuma Garage	136,500	145		136,500	3575-0
256	Joseph Mutuma Garage	130,000	144		130,000	3575-0
257	National Environment Management	234,000	N/A		234,000	3575-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	Authority					
258	National Environment Management Authority	48,000	N/A		48,000	3575-0
259	Meru Highway Motors	70,696	155		70,696	3575-0
260	Walker Automec	51,700	165		51,700	3575-0
261	Walker Automec	180,100	143		180,100	3575-0
262	De Em Auto Garage Limited	155,580	167		155,580	3575-0
263	Meru Highway Motors	32,480	162		32,480	3575-0
264	Walker Automec	37,319	163		37,319	3575-0
265	Delenny Construction Ltd.	497,300	131		497,300	3575-1
266	Billjoy Holdings Ltd.	1,490,000	106		1,490,000	3575-1
267	David Ntarangwi	3,109,255			3,109,255	3569-0
268	Mwitari Auto Garage	29,800	1122199		29,800	3566-0
269	Meru Slopes Hotel	50,190	1122871		50,190	3566-0
270	Meru Slopes Hotel	136,650	1122862		136,650	3566-0
271	Meru Slopes Hotel	1,750			1,750	3566-0
	SUBTOTALS	162,707,791			162,707,791	
	SUPPLY OF GOODS					
1	Goodfriend Enterprises	17,000,000	426		17,000,000	3563-0
2	Itech Solutions Creative	126,650	509		126,650	3562-0
3	Afriline Business Solution	1,852,160	495		1,852,160	3562-0
4	Ray Forbes Ltd	1,999,998	466		1,999,998	3562-0
5	Taayan General Supplies	109,040	494		109,040	3562-0
6	Taayan General Supplies	191,400	480		191,400	3562-0
7	Billjoy Holdings Ltd	671,500	513		671,500	3562-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

8	Taayan General Supplies	126,150	522	126,150	126,150	3562-0
9	Dominion Supplies	104,625	463	104,625	104,625	3562-0
10	Dominion Supplies	127,575	464	127,575	127,575	3562-0
11	Meru Slopes Hotel	374,000	496	374,000	374,000	3562-0
12	Dominion Supplies	127,575	462	127,575	127,575	3562-0
13	Toyota Kenya Limited	3,555,621	470	3,555,621	3,555,621	3563-0
14	Toyota Kenya Limited	14,222,483	453	14,222,483	14,222,483	3563-0
15	Dominion Supplies	102,060	438	102,060	102,060	3563-0
16	Zone One Technology	458,100	413	458,100	458,100	3563-0
17	Squantam Enterprises Ltd	417,242	166	417,242	417,242	3563-0
18	Ispal Ventures Lmt	438,200	469	438,200	438,200	3563-0
19	Kenvyve Investment Limited	500,000	467	500,000	500,000	3563-0
20	Davesil Limited	144,000	2417457	144,000	144,000	3563-0
21	Beamlight Cleaning Solutions	1,124,970	468	1,124,970	1,124,970	3563-0
22	Moskom Enterprises	135,000	412	135,000	135,000	3563-0
23	Dominion Supplies	83,700	452	83,700	83,700	3563-0
24	Gulf Holdings Ltd	100,000	434	100,000	100,000	3563-0
25	Joric Enterprises Limited	348,800	471	348,800	348,800	3563-0
26	Ledosha Company Limited	4,650	472	4,650	4,650	3563-0
27	Bilmoh Enterprises Ltd	850,000	450	850,000	850,000	3563-0
28	Total Kenya	10,264,176	Contract	10,264,176	10,264,176	3563-0
29	Equiterchen Merchants Limited	1,300,000	876	1,300,000	1,300,000	3564-0
30	Selizech Holdings Ltd	197,593	873	197,593	197,593	3564-0
31	Selizech Holdings Ltd	80,000	870	80,000	80,000	3564-0
32	Ki-Mm Holdings Company Limited	299,585	852	299,585	299,585	3564-0
33	Mattex Computer Consultancy	99,990	906	99,990	99,990	3564-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

34	Meru Bingwa Enterprises Ltd	120,000	907		120,000	3564-0
35	Jufa General Merchant Ltd	156,000	908		156,000	3564-0
36	Twirika Company Ltd	143,600	914		143,600	3564-0
37	Jufa General Merchant Ltd	66,000	911		66,000	3564-0
38	Silverspread Services Station Ltd	441,612	861		441,612	3564-0
39	Dominion Supplies (K) Limited	96,660	916		96,660	3564-0
40	Bk Auto Logistics	31,920	897		31,920	3564-0
41	Kreff Enterprises	239,800	890		239,800	3564-0
42	Tayaan General Suppliers	92,800	879		92,800	3564-0
43	Tayaan General Suppliers	116,000	858		116,000	3564-0
44	Wilcas Suppliers Limited	199,996	881		199,996	3564-0
45	Pendu Engineering Services Ltd	1,960,000	841		1,960,000	3564-1
46	Kagrc	3,680,000	857		3,680,000	3564-1
47	Ghetto Contractors Ltd	1,500,000	912		1,500,000	3564-1
48	Jokimu Scales Services	990,000	909		990,000	3564-1
49	Ki-Mm Holding Company Ltd	1,795,200	853		1,795,200	3564-1
50	Wilcas Suppliers	520,000	899		520,000	3564-1
51	Merwed Services Company Ltd	1,051,400	840		1,051,400	3564-1
52	Netkams Limited	1,376,950	856		1,376,950	3564-1
53	Pusam Tech Limited	511,600	904		511,600	3564-1
54	Fourmiles Company Ltd	327,500	901		327,500	3564-1
55	Meru Bingwa Enterprises Ltd	237,080	855		237,080	3564-1
56	Print Matt Limited	101,500	900		101,500	3564-1
57	Pamushik Company Limited	269,460	556		269,460	3565-0
58	Dominion Supplies K Limited	127,575	551		127,575	3565-0
59	Ledosha Company Limited	630,800	197		630,800	3566-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

60	Meru Dairy Cooperative Union	9,256,401	208		9,256,401	3566-0
61	Meru Dairy Cooperative Union	21,372,402			21,372,402	3566-0
62	Kingpoint Enterprises	1,389,300	211		1,389,300	3566-0
63	Ortopedia Salesio Kenya	957,000	210		957,000	3566-0
64	Deem Auto Garage	616,000	202		616,000	3566-0
65	Kemsa	793,370	964		793,370	3567-0
66	Cashadi Logistics	378,980	926		378,980	3567-0
67	Sologracious Company Ltd.	2,712,500	958		2,712,500	3567-0
68	Wilcas Suppliers Ltd.	999,980	957		999,980	3567-0
69	Ishipoa Enterprises Ltd.	1,680,460	969		1,680,460	3567-0
70	Cloriti Pharmaceuticals (E.A) Ltd	973,690	1000		973,690	3567-0
71	Cloriti Pharmaceuticals (E.A) Ltd	1,988,139	999		1,988,139	3567-0
72	Cashadi Logistics	1,959,755	938		1,959,755	3567-0
73	Cashadi Logistics	2,149,225	931		2,149,225	3567-0
74	Gulf Energy Holdings Ltd.	994,450	1003		994,450	3567-0
75	Yusuf Autospares	137,500	989		137,500	3567-0
76	Mission For Essential Drugs & Supplies	4,888,869	1001		4,888,869	3567-0
77	The Ace Engineering & Building Contractors Ltd	1,544,116	977		1,544,116	3567-0
78	Sarad Evj Limited	261,258	980		261,258	3567-0
79	Sarad Evj Limited	1,506,320	981		1,506,320	3567-0
80	Tayaan General Suppliers	157,180	245		157,180	3568-0
81	Jamark Company Limited	1,274,470	234		1,274,470	3568-0
82	Tayaan General Suppliers	99,760	252		99,760	3568-0
83	Cashadi Logistics Limited	38,000	192		38,000	3568-0
84	Tayaan General Suppliers	99,760	260		99,760	3568-0

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

85	Walker Automec	210,000	270		210,000	3568-0
86	Shanga Engineering Works Ltd	1,500,000	259		1,500,000	3568-0
87	Lugz Ayanna World Limited	1,500,000	578		1,500,000	3569-0
88	Farick Computers	6,124,000	583		6,124,000	3569-0
89	Pauliwa General Supplies	58,000	584		58,000	3569-0
90	Luidop Enterprises Limited	332,250	564		332,250	3569-0
91	Baimathaki Company Ltd	130,500	592		130,500	3569-0
92	Goodfriend Enterprises	26,000,000	573		26,000,000	3569-0
93	Ndamuka Trading Company	255,250	1435		255,250	3570-0
94	Mukefa Investment Limited	252,800	1446		252,800	3570-0
95	Tayaan General Suppliers	1,444,640	1437		1,444,640	3570-0
96	Ispal Ventures Limited	487,800	1353		487,800	3570-0
97	Javic Engineering Company Ltd	65,082	1346		65,082	3570-0
98	Javic Engineering Company Ltd	132,070	1345		132,070	3570-0
99	Tayaan General Suppliers	124,700	1457		124,700	3570-0
100	Tayaan General Suppliers Ltd	699,900	1465		699,900	3570-0
101	Tayaan General Suppliers	124,700	1325		124,700	3570-0
102	Tayaan General Suppliers	124,700	1326		124,700	3570-0
103	Petnash Construction Co. Ltd	1,882,100	1249		1,882,100	3570-0
104	Skynet Holdings E.A Limited	1,421,880	712		1,421,880	3570-0
105	Lasec Enterprises Ltd	634,400	1171		634,400	3570-0
106	Starmech Auto Solutions	8,455,000	1449		8,455,000	3570-1
107	Gulf Energy Holdings Limited	32,605	394		32,605	3571-0
108	Lawis Design Limited	304,893	393		304,893	3571-0
109	Dominion Supplies (K) Ltd	113,400	397		113,400	3571-0
110	Meru County Oils Ltd	50,016	368		50,016	3571-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

111	Wambtech Business Supplies	398,816	392		398,816	3571-0
112	Ledosha Company	270,800	395		270,800	3571-0
113	Pusam Tech Limited	518,600	396		518,600	3571-0
114	Gekaron Consulting Limited	797,000	381		797,000	3571-1
115	Mummy General Store	1,798,500	392		1,798,500	3572-0
116	Lugz Ayanna Worl Ltd	1,006,000	390		1,006,000	3572-0
117	Mutena Limited	1,692,800	378		1,692,800	3572-0
118	Mulga Limited	266,400	385		266,400	3572-0
119	Post Modern Farms Ltd	1,800,000	393		1,800,000	3572-0
120	Kianji Enterprises Limited	1,000,000	365		1,000,000	3572-0
121	Remboya Construction Co. Ltd	412,500	P.O 286		412,500	3572-0
122	Dominion Supplies Limited	104,625	41		104,625	3573-0
123	Vijoyg Investment	334,000	43		334,000	3573-0
124	Mattex Computer Consultancy	497,500	48		497,500	3573-0
125	Everdiva Enterprises Limited	599,925	47		599,925	3573-0
126	Dominion Supplies (K) Ltd.	102,060	138		102,060	3575-0
127	Dominion Supplies (K) Ltd	112,200	166		112,200	3575-0
128	Dominion Supplies (K) Ltd	102,060	164		102,060	3575-0
129	Dominion Supplies (K) Ltd	113,400	169		113,400	3575-0
130	Dominion Supplies (K) Ltd	83,700	159		83,700	3575-0
131	Pricykas Kenya Ltd.	297,500	132		297,500	3575-1
132	Jkuat Enterprises Ltd.	3,200,000	139		3,200,000	3575-1
	SUBTOTALS	200,518,252			200,518,252	
	CIVIL WORKS					
1	Maji Africa	21,403,250	548		21,403,250	3565-1
2	Twirika Company Limited	2,791,440	555		2,791,440	3565-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

3	Mukefa Investment Limited	1,499,995	558		1,499,995	3565-1
4	Pusam Tech Limited Po Box 23 Mikinduri	1,976,001	560		1,976,001	3565-1
5	Wilcas Suppliers Limited Po Box 101 Meru	999,800	554		999,800	3565-1
6	Lugz Ayanna World Ltd	10,000,000	1007		10,000,000	3567-0
7	Ayannex Company Limited	15,000,000	1006		15,000,000	3567-1
8	Mugmug Limited	1,500,000	199		1,500,000	3568-1
9	Kenveye Investment Ltd	1,500,000	198		1,500,000	3568-1
10	Lightserve Computers Ltd	1,500,000	197		1,500,000	3568-1
11	Vision San Transport Services Ltd	2,957,672	230		2,957,672	3568-1
12	Nkistel Poultryfarm And Empowerment Ltd	3,337,100	1395		3,337,100	3570-1
13	Inagla Building And Construction Ltd	2,623,531	1368		2,623,531	3570-1
14	Manene Construction Limited	2,743,107	1443		2,743,107	3570-1
15	Soloh Worldwide Inter-Enterprises Limited	2,801,240	1415		2,801,240	3570-1
16	Smanas Construction Co. Ltd	1,870,342	1363		1,870,342	3570-1
17	Kirimara General Agencies	3,674,541	1404		3,674,541	3570-1
18	Keywest Builders Ltd	2,480,428	1394		2,480,428	3570-1
19	Chamon Construction Limited	2,010,849	1456		2,010,849	3570-1
20	Ambotech General Contractors Co. Ltd	630,000	1405		630,000	3570-1
21	Nedia Company Ltd	599,065	1430		599,065	3570-1
22	Maula Consultant Limited	2,294,000	1399		2,294,000	3570-1
23	Nora Nairi Investments	3,643,467	1375		3,643,467	3570-1
24	Eastern Redbull Enterprises Ltd	2,441,613	1412		2,441,613	3570-1
25	Kianji Enterprises Ltd	3,842,100	1370		3,842,100	3570-1
26	Eliza And Mwonja Enterprises Ltd	2,516,180	1452		2,516,180	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

27	Eliza And Mwonja Enterprises Ltd	2,646,087	1428		2,646,087	3570-1
28	Eliza And Mwonja Enterprises Ltd	2,402,044	1447		2,402,044	3570-1
29	Eduna East Africa Limited	2,442,264	1313		2,442,264	3570-1
30	Rimi Company Ltd	1,795,209	1411		1,795,209	3570-1
31	Rokiben Supplies Limited	1,412,313	1398		1,412,313	3570-1
32	Transmakon Limited	3,137,600	1418		3,137,600	3570-1
33	Kianji Enterprises Ltd	3,185,693	1376		3,185,693	3570-1
34	Eliza And Mwonja Enterprises Ltd	1,076,500	1402		1,076,500	3570-1
35	Soloh Worldwide Inter-Enterprises Limited	1,605,490	1408		1,605,490	3570-1
36	Mechanical And Transport Fund	79,437,875	1432		79,437,875	3570-1
37	Soloh Worldwide Inter-Enterprises Limited	598,350	1407		598,350	3570-1
38	Lamcy Investment Ltd	3,814,455	1383		3,814,455	3570-1
39	Javic Engineering Company Ltd	1,780,480	1433		1,780,480	3570-1
40	Stegmag Plus Limited	2,096,900	1454		2,096,900	3570-1
41	Roman Green Co. Ltd	496,000	1451		496,000	3570-1
42	Roman Green Co. Ltd	3,637,627	1382		3,637,627	3570-1
43	Roman Green Co. Ltd	3,703,060	1385		3,703,060	3570-1
44	Nedia Company Ltd	3,368,959	1401		3,368,959	3570-1
45	Eliza And Mwonja Enterprises Ltd	1,899,420	1459		1,899,420	3570-1
46	Franda Company Ltd	1,481,700	1372		1,481,700	3570-1
47	Febiz Investments Ltd	1,650,000	1354		1,650,000	3570-1
48	Baite Youth Senses Solutions Limited	3,364,952	1384		3,364,952	3570-1
49	Ten Fences Africa Ltd	2,337,650	1450		2,337,650	3570-1
50	Mketu Company Ltd	1,194,122	1416		1,194,122	3570-1
51	Chaemac Enterprises Ltd	986,910	1366		986,910	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

52	Roman Green Co. Ltd	3,121,405	1386	3,121,405	1386	3,121,405	3570-1
53	Redkoms General Spares K Limited	509,430	1444	509,430	1444	509,430	3570-1
54	Antugi Investment Ltd	2,832,977	1369	2,832,977	1369	2,832,977	3570-1
55	Remboya Construction Co. Ltd	2,474,113	1377	2,474,113	1377	2,474,113	3570-1
56	Roman Green Co. Ltd	2,015,298	1379	2,015,298	1379	2,015,298	3570-1
57	Mukefa Investment Ltd	2,000,114	1445	2,000,114	1445	2,000,114	3570-1
58	Pakimaka General Contractors	2,416,180	1414	2,416,180	1414	2,416,180	3570-1
59	Rimi Construction Co. Ltd	3,108,093	1367	3,108,093	1367	3,108,093	3570-1
60	Franda Company Ltd	366,363	1374	366,363	1374	366,363	3570-1
61	Mechanical And Transport Fund	26,000,000	1438	26,000,000	1438	26,000,000	3570-1
62	Mechanical And Transport Fund	40,000,000	1431	40,000,000	1431	40,000,000	3570-1
63	Baite Youth Senses Solutions Limited	2,249,983	1387	2,249,983	1387	2,249,983	3570-1
64	Kaikai Trading Company Ltd	1,091,249	1381	1,091,249	1381	1,091,249	3570-1
65	Glakim Investment Limited	1,974,004	1359	1,974,004	1359	1,974,004	3570-1
66	Good Earth Industrials Propriety Ltd	1,523,475	1429	1,523,475	1429	1,523,475	3570-1
67	Roman Green Co. Ltd	1,971,540	1410	1,971,540	1410	1,971,540	3570-1
68	Rimi Construction Limited	1,490,915	1362	1,490,915	1362	1,490,915	3570-1
69	Ingala Building Limited	3,325,126	1373	3,325,126	1373	3,325,126	3570-1
70	Ingala Building Limited	885,890	1102611	885,890	1102611	885,890	3570-1
71	Eliza And Mwonja Enterprises Ltd	2,514,922		2,514,922		2,514,922	3570-1
72	Kagmap Contractors Limited	874,470	1361	874,470	1361	874,470	3570-1
73	Delenny Construction Limited	3,719,840	1410	3,719,840	1410	3,719,840	3570-1
74	Greps Construction General Suppliers And Consultancy	1,499,707	1419	1,499,707	1419	1,499,707	3570-1
75	Mketu Limited	2,045,791	1466	2,045,791	1466	2,045,791	3570-1
76	Daeka Company Limited	1,986,078	1460	1,986,078	1460	1,986,078	3570-1

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

77	Nkistel Poultry Farm And Empowerment Limited	1,899,535	1455		1,899,535	3570-1
78	Gsquare Ventures Limited	500,000	1453		500,000	3570-1
79	Gsquare Ventures Limited	1,497,125	1425		1,497,125	3570-1
80	Glakim Investment Limited	2,146,500	1413		2,146,500	3570-1
81	Ten Fences Africa Limited	3,200,198	1461		3,200,198	3570-1
82	Lasec Enterprises Ltd	696,000	341		696,000	3571-1
83	M/S Netkams Ltd Co	796,485	293		796,485	3572-1
84	M/S Netkams Ltd Co	2,577,166			2,577,166	3572-1
85	Kaha Construction Company	1,686,873	384		1,686,873	3572-1
	SUBTOTALS	357,184,223			357,184,223	
	CONSTRUCTION OF BUILDINGS					
1	Tenfences Africa Ltd	999,810	903		999,810	3564-0
2	Civic Link Solution Ltd	2,996,409	888		2,996,409	3564-1
3	Tally Liznaf Enterprises	498,731	905		498,731	3564-1
4	Flexzone Investment Limited	184,994	918		184,994	3564-1
5	Gestam Limited	4,900,000	866		4,900,000	3564-1
6	Select Builders And Contractors Limited	2,998,890	804		2,998,890	3564-1
7	Eliza And Mwonja Enterprises Co Ltd	510,666			510,666	3566-1
8	Eliza And Mwonja Enterprises Co Ltd	510,666	11222075		510,666	3566-1
9	Eliza And Mwonja Enterprises Co Ltd	510,666	11222074		510,666	3566-1
10	Omnips Company Limited	689,616	1122086		689,616	3566-1
11	Perez Investments Ltd	497,648	1010566		497,648	3566-1
12	Perez Investments Ltd	997,171	1010616		997,171	3566-1
13	Meru County Ecde Project Account	22,900,000			22,900,000	3566-1
14	Triospan Ltd	19,621,140	1012		19,621,140	3567-0

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

15	Triospan Ltd	15,000,000	1011		15,000,000	3567-0
16	Triospan Ltd	7,500,000	1005		7,500,000	3567-0
17	Kickdown Trading Company	2,098,014	2427321		2,098,014	3567-0
18	Wakinja Enterprises Ltd	2,451,020	2427322		2,451,020	3567-0
19	Nemsan Kenya Ltd	317,828	374		317,828	3567-0
20	Debra Limited	35,469,240	924		35,469,240	3567-1
21	Lincon Construction Co. Limited	7,393,000	419		7,393,000	3567-1
22	Pushtech Company Ltd	3,130,949	1130337		3,130,949	3568-1
23	Amek Enterprises Limited	2,999,609	253		2,999,609	3568-1
24	Marfriks Company Ltd	998,291	263		998,291	3568-1
25	Gestaam Limited	10,424,273	264		10,424,273	3568-1
26	Ayannex Company Ltd	15,596,121	240		15,596,121	3568-1
27	M/S Jambostar Properties Ltd	2,996,280	390		2,996,280	3571-1
28	M/S Deche Construction Co. Ltd	2,652,920	388		2,652,920	3571-1
29	M/S Domain One Ltd	310,880	351		310,880	3571-1
30	Kaikai Trading Co. Ltd	299,840	359		299,840	3571-1
31	Jambostar Properties Limited	9,894,761	390		9,894,761	3571-1
32	Deche Construction Company	5,247,080	388		5,247,080	3571-1
33	Farmgate Limited	1,225,120	135 A		1,225,120	3571-1
34	Nkubu Vocational Training Centre	373,508	Contract		373,508	3572-0
35	Nissi Ventures	954,402	279		954,402	3572-1
36	Grawin Investment Ltd	6,195,153	1122591		6,195,153	3572-1
	SUBTOTALS	192,344,694			192,344,694	
	GRAND TOTAL	912,754,961			912,754,961	
	TOTALS	1,826,051,130			1,826,051,130	

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	Kshs	Kshs	Kshs	Kshs		
Senior Management		a	b	c	d=a-c	
1.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Middle Management						
Sub-Total			-	-		
Unionisable Employees						
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Others (specify)						



MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

10.	-	-	-	-	-	-
11.	-	-	-	-	-	-
12.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
Sub-Total							
Amounts due to County Govt Entities							
Sub-Total							
Amounts due to Third Parties							
Sub-Total							
Others (specify)							
Sub-Total							
Grand Total							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
	2018/2019			2019/2020
Land	42,337,783	-	-	42,337,783
Buildings and structures	5,225,939,390	309,711,483	-	5,535,650,872
Transport equipment	646,094,764	-	-	646,094,764
Office equipment, furniture and fittings	276,249,746	11,652,550	-	287,902,296
ICT Equipment, Software and Other ICT Assets	63,792,792	2,531,600	-	66,324,392
Other Machinery and Equipment	153,212,556	-	-	153,212,556
Heritage and cultural assets	-	-	-	-
Intangible assets	316,235,361	63,528,162	-	379,763,523
Total	6,723,862,391	387,423,795	-	7,111,286,186

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)

Disclosure

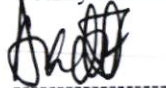
The cumulative amount of Assets of Kshs. **7,111,286,186** is a build-up of note 9 (Acquisition of Assets) from Financial Year 2013/2014 up to date. However our Fixed Asset register reflects Kshs. **5,738,391,805.70**. The variance is as a result of non-capturing of Community Projects in the Fixed Asset register which the County does not have ownership nor does the County derive any economic benefit.

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Meru County Assembly	-	-	210,000,000	657,000,000	867,000,000	-	867,000,000	
2	Meru County Alcohol Drinks Control Board	-	7,000,000	-	-	7,000,000	-	7,000,000	
3	Meru County Investment and Development Corporation	25,304,227	-	25,304,227	3,000,000	53,608,454	-	53,608,454	
4	Meru County Revenue Board	20,500,000	-	-	25,000,000	45,500,000	-	45,500,000	
5	Meru County Micro Finance Corporation	29,376,106	5,000,000	7,000,000	38,976,106	80,352,212	-	80,352,212	
6	Transfer to Youth Polytechnics	-	89,219,243	-	-	89,219,243	-	89,219,243	
	Total	75,180,333	101,219,243	242,304,227	723,976,106	1,142,679,909	-	1,142,679,909	

Director of Finance
County Executive




Director of Finance
County Assembly fund project



(NB: This appendix must be agreed and signed by the issuing and receiving party)