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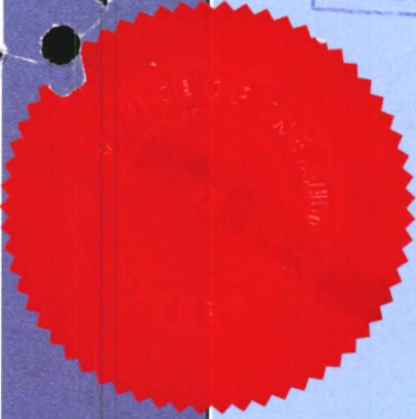
REPUBLIC OF KENYA



REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

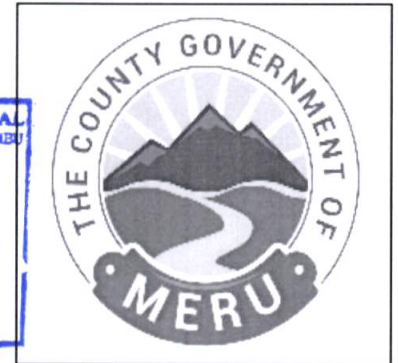
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COUNTY ASSEMBLY OF MERU

**FOR THE YEAR ENDED
30 JUNE, 2025**



Issued on 30th June 2025



COUNTY ASSEMBLY OF MERU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

Transitional International Public Sector Accounting Standards Financial Statement

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOBS</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

B. Definition of Key Terms

Fiduciary Management	The key management personnel who had financial responsibility
Standing Orders	Means the written rules of the Assembly
Select Committee	Permanent committees with specific responsibilities
Sectoral Committee	Created for specific purposes, such as an investigation

County Assembly of Meru

Annual Report and Financial Statements for the year ended June 30, 2025.

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per article 177 of the Constitution of Kenya 2010. It is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 elected members and 24 nominated Members of County Assembly (MCAs) who represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies, and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Ayub Bundi Solomon
2.	Clerk of the County Assembly	Mr Jacob Kirari
	Head of Departments	
3.	Deputy Clerk	Mr. Benson Kinyua
4.	Director Finance and Accounts	Mr Lawrence Gitari
5.	Director Hansard & Communication	Mr Kevin Mwenda
6.	Director Human Resource	Mr Elias Marete
7.	Principal Internal Auditor	Ms Pamela Kiriungi
8.	Chief Sergeant at Arms	Mr Edward Karundu

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2025 and who had direct fiduciary responsibility were:

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

a) Fiduciary Oversight Arrangements

The County Assembly of Meru has;

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

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

b) County Assembly Headquarters

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

c) County Assembly Contacts

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

d) County Executive/Assembly Bankers

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

2. Other Commercial Banks
Equity Bank Ltd
Meru Branch

Family Bank
Meru Branch

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e) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

f) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

g) County Attorney/County Assembly Legal Advisor.

(List details of other County Attorneys/Legal advisor if any.)

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3. Governance Statement

a. Background and roles


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

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

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




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

b. Profiles

IMAGE AND NAME	KEY ACADEMIC QUALIFICATION/ WORK EXPERIENCE	D.O.B	DESIGNATION
 Hon. Ayub Bundi Solomon	Bachelor of Education	1969	Speaker

County Assembly of Meru

Annual Report and Financial Statements for the year ended June 30, 2025.

 <p>Hon. Patrick Mutuma</p>	<p>Diploma in Education</p>	<p>21.10.1988</p>	<p>Majority Leader</p>
 <p>Hon. Mwenda Joseph Ithili</p>	<p>Bachelor of Arts in Economics</p>	<p>22.08.1990</p>	<p>Minority Leader</p>
	<p>Mr. Jacob Kirari Academic Profile Bachelor of Business Admin MBA, LLB</p>	<p>1968</p>	<p>Clerk</p>

c. Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Implementation Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) House Business Committee
- f) Selection Committee
- g) Committee on Appointments
- h) Assembly Procedure and Rules Committee

County Assembly of Meru
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- i) Delegated Legislation Committee
- j) Liaison Committee
- k) Speaker’s Panel
- l) Sectoral Committee on Agriculture, Livestock and Fisheries
- m) Sectoral committee on Youth Gender and Community Services
- n) Sectoral Committee on Water, Environment and Natural Resources
- o) Sectoral Committee on County Health Services
- p) Sectoral Committee on Labour, Public Service and Social Welfare
- q) Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development
- r) Sectoral Committee on Land, Economic and Physical Planning
- s) Sectoral Committee on Education, Technology and Vocational Training
- t) Sectoral Committee on Transport, Energy and Public Works
- u) Sectoral Committee on Justice, Legal Affairs and Cohesion
- v) Sectoral Committee on County Finance and ICT

d. Select Committees

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

i. Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 2 meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

Select Committee on Powers and Privileges			
No.	Name	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	N/A
2.	Hon. Zipporah Kinya	Vice Chairperson	Nominated
3	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
4.	Hon. James Mugambi Mung’athia	Member	Karama
5.	Hon. Janerose Nguta Mati	Member	Nominated
6.	Hon. Josphat Baariu M’mwaithia	Member	Athiru Gaiti
7.	Hon. Julius Miriti	Member	Mikinduri
8.	Hon. Mwenda Joseph Ithili	Member	Akithi

County Assembly of Meru

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9.	Hon. Patrick Mutuma	Member	Kisima
10.	Hon. Salome Kirito Mutua	Member	Nominated
11.	Hon. Titus Murithi Mutira	Member	Igembe East

ii. Public Accounts/Investment Committee

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

Select Committee on Public Accounts and Investments			
No.	Name	Designation	Ward
1.	Hon. John Kithinji Ethaiba	Chairperson	Nkomo
2.	Hon. Timothy Mutwiri Joshua	Vice Chairperson	Kiegoi/Antubochiu
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
6.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
7.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
8.	Hon. Haron Guantai Thuraira	Member	Abogeta East
9.	Hon. Ireen Makena	Member	Nominated
10.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
11.	Hon. Joseph Njuki Mugambi	Member	Mwang'athia
12.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
13.	Hon. Julius Miriti	Member	Mikinduri
14.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
15.	Hon. Patrick Mutuma	Member	Kisima
16.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
17.	Hon. Ruth Kananu Limungi	Member	Nominated
18.	Hon. Silas Mithika M'mucheke	Member	Akachiu
19.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
20.	Hon. Sophia Kajuju Meeme	Member	Nominated
21.	Hon. Zipporah Kinya	Member	Nominated

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22.	Hon. Josphat Kinyua Muna	Member	Nyaki East
23.	Hon. Gitobu Fridah Naito	Member	Nominated

iii. Budget and Appropriations Committee

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

Select Committee on Budget and Appropriations			
No.	Name	Designation	Ward
1.	Hon. Martin Koome Itonga	Chairperson	Nkuene
2.	Hon. Morris Ntarangwi Itumitu	Vice Chairperson	Akirang'onde
3.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
4.	Hon. Dorosen Kagwiria	Member	Nominated
5.	Hon. Edith Makena Mugaine	Member	Nominated
6.	Hon. Evans Mawira Kaaria	Member	Mitunguu
7.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
8.	Hon. James Mugambi Mung'athia	Member	Karama
9.	Hon. Jeniffer Makena Murogocho	Member	Kiirua/Naari
10.	Hon. Jim Muchui Dionisio	Member	Athwana
11.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
12.	Hon. Josphat Mugambi	Member	Kanuni
13.	Hon. Martin Kimathi Muriungi	Member	Timau
14.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
15.	Hon. Mwenda Joseph Ithili	Member	Akithi
16.	Hon. Nelly Mukami	Member	Nominated
17.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
18.	Hon. Patrick Kathurima Nturu	Member	Ntima West
19.	Hon. Salome Kirito Mutua	Member	Nominated
20.	Hon. Sarah Gakii Kaberia	Member	Nominated
21.	Hon. Secondina Kanini Bundi	Member	Nominated
22.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa

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23	Hon. Titus Murithi Mutiria	Member	Igembe East
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iv. House Business Committee

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

Committee on House Business			
No.	Name	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	N/A
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Patrick Mutuma	Member	Kisima
4.	Hon. Benson Mwenda Kiriinya	Member	Nominated
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
7.	Hon. Patrick Muthuri	Member	Abothuguchi West
8.	Hon. Haron Guantai Thurania	Member	Abogeta East
9.	Hon. Jim Muchui Dionisio	Member	Igoji East
10.	Hon. Doris Gakii	Member	Nominated
11.	Hon. Karimi Killingo	Member	Nominated
12.	Hon. Lucy Makena Jason	Member	Nominated
13.	Hon. Mwenda Joseph Ithili	Member	Akithi
14.	Hon. Gacheri Muthuri	Member	Nominated
15.	Hon. Patrick Ntururu	Member	Ntima West
16.	Hon. Sophia Kajuju	Member	Nominated
17.	Hon. Janerose Nguta Mati	Member	Nominated

v. Implementation Committee

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

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

The committee held 55 meetings in the year. The committee members during the year were:

Select Committee on Implementation			
No.	Name	Designation	Ward
1.	Hon. Aurelio Murangiri Kiramana	Chairperson	Muthara
2.	Hon. Josphat Baariu M’ mwaithia	Vice Chairperson	Athiru Gaiti
3.	Hon. Benson Mwenda Kiriinya	Member	Nominated
4.	Hon. Caleb Mutethia Kibuko	Member	Municipality
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Damiano Muchui Paul	Member	Igoji East
7.	Hon. Doris Gakii Nkonge	Member	Nominated
8.	Hon. Douglas Mutea	Member	Abothuguchi Central
9.	Hon. Duncan Kangwana Miriti	Member	Maua
10.	Hon. Elijah Peter Kimathi	Member	Thangatha
11.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
12.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
13.	Hon. Grace Kambura Thurania	Member	Nominated
14.	Hon. Henry Thurania	Member	Amwathi
15.	Hon. Janerose Nguta Mati	Member	Nominated
16.	Hon. John Muguna Thurania	Member	Mbeu
17.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta

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18.	Hon. Karimi Kilingo	Member	Nominated
19.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
20.	Hon. Lucy Makena Jason	Member	Nominated
21.	Hon. Nazareth Ruby Tonia	Member	Nominated
22.	Hon. Zipporah Gakii Manyara	Member	Nominated
23.	Hon. Faith Kananu Koome	Member	Nominated

vi. Selection Committee

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

Select Committee on Selection			
No.	Name	Designation	Ward
1.	Hon. Patrick Mutuma	Chairperson	Kisima
2.	Hon. Joseph Mwenda Ithili	Vice Chairperson	Akithi
3.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
4.	Hon. Caleb Mutethia Kibuko	Member	Municipality
5.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
6.	Hon. Damiano Muchui Paul	Member	Igoji East
7.	Hon. Dmk Dennis Kigora	Member	Abogeta West
8.	Hon. Doris Gakii Nkonge	Member	Nominated
9.	Hon. Faith Kananu Koome	Member	Nominated
10.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
11.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
12.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
13.	Hon. Henry Thurania	Member	Amwathi
14.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
15.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
16.	Hon. Jim Muchui Dionisio	Member	Athwana
17.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo

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18.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
19.	Hon. Patrick Kathurima Ntururu	Member	Ntima West
20.	Hon. Salome Kirito Mutua	Member	Nominated
21.	Hon. Sophia Kajuju Meeme	Member	Nominated
22.	Hon. Stephen Gakule Nchebere	Member	Kiguchwa
23.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubochiu

vii. Committee on Appointments

Committee on Appointments s formed and derives its powers from the standing order No. 188. It is charged with considering, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee). The committee held 5 meetings in the year. The committee members during the year were:

Select Committee on Appointments			
No.	Name	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	N/A
2.	Hon. Patrick Mutuma	Vice Chairperson	Kisima
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Douglas Mutea	Member	Abothuguchi Central
5.	Hon. Fridah Naito Gitobu	Member	Nominated
6.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
7.	Hon. Grace Kambura Thurair	Member	Nominated
8.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
9.	Hon. Martin Kimathi Muriungi	Member	Timau
10.	Hon. Mwenda Joseph Ithili	Member	Akithi
11.	Hon. Nicholas Kinyua Josphat	Member	Nyaki East
12.	Hon. Zipporah Kinya	Member	Nominated

viii. Assembly Procedure and Rules Committee

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

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

ix. Delegated Legislation

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

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

The committee held 31 meetings in year. The committee members during the year were:

Sectoral Committee on Delegated Legislation			
No.	Name	Designation	Ward
1	Hon. Agnes Karimi Guantai	Chairperson	Nominated
2.	Hon. Henry Thurania	Vice Chairperson	Amwathi
3.	Hon. Sarah Gakii Kaberia	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
6.	Hon. Dorsen Kagwiria	Member	Nominated
7.	Hon. Douglas Mutea	Member	Abothuguchi Central

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8.	Hon. Elijah Peter Kimathi	Member	Thangatha
9.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
20.	Hon. Grace Kambura Thurania	Member	Nominated
10.	Hon. Ireen Makena	Member	Nominated
11.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
12.	Hon. James Mugambi Mung'athia	Member	Karama
13.	Hon. Jeniffer Makena Murogocho	Member	Kiirua/Naari
14.	Hon. Joseph Njuki Mugambi	Member	Mwang'athia
15.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
16.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
17.	Hon. Josphat Mugambi	Member	Kanuni
18.	Hon. Karimi Kilingo	Member	Nominated
19.	Hon. Martin Koome Itonga	Member	Nkuene
21.	Hon. Mwenda Joseph Ithili	Member	Akithi
22.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
23.	Hon. Titus Murithi Mutiria	Member	Igembe East

x. Liaison Committee

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

Liaison Committee			
No.	Name	Designation	Ward
1	Hon. Ayub Bundi Solomon	Chairperson	N/A
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Patrick Mutuma	Member	Kisima
4.	Hon. Aurelio Murangiri Kiramana	Member	Muthara

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5.	Hon. Agnes Karimi Guantai	Member	Nominated
5.	Hon. Patrick Ntururu	Member	Ntima West
6.	Hon. Julius Miriti	Member	Mikinduri
7.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
8.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
9.	Hon. Haron Guantai Thurairira	Member	Abogeta East
10.	Hon. Damiano Muchui	Member	Igoji East
11.	Hon. Fredrick Mburugu	Member	Antuambui
12.	Hon. John Kithinji Ethaiba	Member	Nkomo
13.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
14.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
15.	Hon. Aurelio Murangiri	Member	Muthara
16.	Hon. Martin Koome Itonga	Member	Nkuene

xi. Speakers Panel

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

The committee held 66 meetings in the year. The committee members during the year were:

Speakers Panel			
No.	Name	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	N/A
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Sophia Kajuju Meeme	Member	Nominated
4.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
5.	Hon. Janerose Nguta Mati	Member	Nominated
6.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
7.	Hon. Doris Gakii Nkonge	Member	Nominated
8.	Hon. Ireen Makena	Member	Nominated
9.	Hon. Dorsen Kagwiria	Member	Nominated
10.	Hon. James Mugambi	Member	Karama

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11.	Hon. Karimi Kilingo	Member	Nominated
12.	Hon. Lucy Makena Jason	Member	Nominated
13.	Hon. Nazareth Ruby Tonia	Member	Nominated
14.	Hon. Patrick Mwirigi	Member	Ntunene
15.	Hon. Salome Kirito	Member	Nominated
16.	Hon. Secondina Kanini	Member	Nominated
17.	Hon. Silas Mithika	Member	Akachiu
18.	Hon. Stephen Gakule	Member	Kiguchwa
19.	Hon. Zipporah Gakii	Member	Nominated

Sectoral Committees

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

xii. Committee on Agriculture, Livestock and Fisheries

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

The committee held 66 meetings in the year. The committee members during the year were:

Sectoral Committee on Agriculture, Livestock and Fisheries			
No.	Name	Designation	Ward
1.	Hon. Patrick Kathurima Ntururu	Chairperson	Ntima West
2.	Hon. Ken Mugambi Naibae Igweta	Vice Chairperson	Kianjai
3.	Hon. Damiano Muchui Paul	Member	Igoji East
4.	Hon. Doris Gakii Nkonge	Member	Nominated
5.	Hon. Dorosen Kagwiria	Member	Nominated
6.	Hon. Evans Mawira Kaaria	Member	Mitunguu
7.	Hon. Fredrick Mburugu Kuchiana	Member	Antuam Bui
8.	Hon. James Mugambi Mung'athia	Member	Karama
9.	Hon. Jim Muchui Dionisio	Member	Athwana
10.	Hon. John Kithinji Ethaiba	Member	Nkomo

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11.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
12.	Hon. Joseph Njuki Mugambi	Member	Mwang'athia
13.	Hon. Josphat Mugambi	Member	Kanuni
14.	Hon. Karimi Kilingo	Member	Nominated
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Martin Koome Itonga	Member	Nkuene
18.	Hon. Nazareth Ruby Tonia	Member	Nominated
19.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
20.	Hon. Sarah Gakii Kaberia	Member	Nominated
21.	Hon. Titus Murithi Mutiria	Member	Igembe West
22.	Hon. Zipporah Gakii Manyara	Member	Nominated
23.	Hon. Ruth Kananu	Member	Nominated

xiii. Committee on Youth, Gender and Community Services

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

The committee held 35 meetings in the year. The committee members during the year were:

Sectoral Committee on Youth, Gender and Community Services			
No.	Name	Designation	Ward
1.	Hon. Julius Miriti Kaimbo	Chairperson	Kiirua/Naari
2.	Hon. Benson Mwenda Kiriinya	Vice Chairperson	Mikinduri
3.	Hon. Jeniffer Murogocho	Member	Nominated
4.	Hon. Catherine Kamathi	Member	Nominated
5.	Hon. DMK Dennis Kiogora	Member	Abogeta West
6.	Hon. Douglas Mutea	Member	Abothuguchi Central
7.	Hon. Duncan Kangwana Miriti	Member	Maua
8.	Hon. Edith Makena Mugaine	Member	Nominated
9.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
10.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
11.	Hon. Haron Guantai Thurairia	Member	Abogeta East

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12.	Hon. Henry Thurania	Member	Amwathi
13.	Hon. Ireen Makena	Member	Nominated
14.	Hon. Janerose Nguta Mati	Member	Nominated
15.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
16.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
17.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
18.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
19.	Hon. Morris Ntarangwi	Member	Akirang'onde
20.	Hon. Salome Kirito Mutua	Member	Nominated
21.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
22.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubuchiu
23.	Hon. Zipporah Kinya	Member	Nominated

xiv. Committee on Water, Environment and Natural Resources

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

The committee held 36 meetings in the year. The committee members during the year were:

Sectoral Committee on Water, Environment and Natural Resources			
No.	Name	Designation	Ward
1.	Hon. Kairi Mbijiwe Stephen	Chairperson	Kangeta
2.	Hon. Daniel Mukoronia Mikwa	Vice Chairperson	Nominated
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Aurelio Murangiri	Member	Muthara
6.	Hon. Caleb Mutethia Kibuko	Member	Municipality
8.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
9.	Hon. Elijah Peter Kimathi	Member	Thangatha
10.	Hon. Faith Kananu Koome	Member	Nominated
11.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
12.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
13.	Hon. Grace Kambura Thurania	Member	Nominated

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14.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
15.	Hon. John Muguna Thurania	Member	Mbeu
16.	Hon. Joshat Baariu M'mwaithia	Member	Athiru Gaiti
17.	Hon. Mwenda Joseph Ithili	Member	Akithi
18.	Hon. Nelly Mukami	Member	Nominated
19.	Hon. Patrick Mutuma	Member	Kisima
20.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
21.	Hon. Secondina Kanini Bundi	Member	Nominated
22.	Hon. Silas Mithika M'mucheke	Member	Akachiu
22.	Hon. Sophia Kajuju Meeme	Member	Nominated
23.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa

xv. Committee on Trade, Tourism, Cooperatives and Enterprise Development

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

The committee held 41 meetings in the year. The committee members during the year were:

Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development			
No.	Name	Designation	Ward
1.	Hon. Fredrick Mubichi Kirima	Chairperson	Nyaki West
2.	Hon. Duncan Kangwana Miriti	Vice Chairperson	Maua
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Benson Mwenda Kiriinya	Member	Nominated
5.	Hon. Caleb Mutethia Kibuko	Member	Municipality
6.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
7.	Hon. Elijah Peter Kimathi	Member	Thangatha
8.	Hon. Faith Kananu Koome	Member	Nominated
9.	Hon. Grace Kambura Thurania	Member	Nominated
10.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari

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11.	Hon. Joseph Maore Nkunja	Member	Antubetwe Kiongo
12.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
13.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
14.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Morris Ntarangwi Itumitu	Member	Akirang'onde
17.	Hon. Nazareth Ruby Tonia	Member	Nominated
18.	Hon. Patrick Kathurima Nturu	Member	Ntima West
19.	Hon. Sarah Gakii Kaberia	Member	Nominated
20.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
21.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubochiu
22.	Hon. Zipporah Gakii Manyara	Member	Nominated
23.	Hon. Zipporah Kinya	Member	Nominated

xvi. Committee on County Health Services

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

The committee held 35 meetings in the year. The committee members during the year were:

Sectoral Committee On County Health Services			
No.	Name	Designation	Ward
1.	Hon. Damiano Muchui	Chairperson	Igoji East
2.	Hon. Stephen Gakule Nchebere	Vice Chairperson	Kiguchwa
3.	Hon. Ali Mwenda Murungi	Member	Njia
4.	Hon. Aurelio Murangiri	Member	Muthara
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Doris Gakii Nkonge	Member	Nominated
7.	Hon. Edith Makena Mugaine	Member	Nominated
8.	Hon. Evans Mawira Kaaria	Member	Mitunguu
9.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera

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10.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
11.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
12.	Hon. Janerose Nguta Mati	Member	Nominated
13.	Hon. Jim Muchui Dionisio	Member	Athwana
14.	Hon. John Muguna Thurania	Member	Mbeu
15.	Hon. Josphat Kinyua Muuna	Member	Kanuni
16.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
17.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
18.	Hon. Mwenda Joseph Ithili	Member	Akithi
19.	Hon. Patrick Mwirigi Muthuri	Member	Abothuguchi West
20.	Hon. Salome Kirito Mutua	Member	Nominated
21.	Hon. Douglas Mutea	Member	Abothuguchi Central
22.	Hon. Gitobu Fridah Naito	Member	Nominated
23.	Hon. Ruth Kananu	Member	Nominated

xvii. Committee on Labour, Public Service and Social Welfare

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

The committee held 45 meetings in the year. The committee members during the year were:

Sectoral Committee on Labour, Public Service and Social Welfare			
No.	Name	Designation	Ward
1.	Hon. Hon. Fredrick Mburugu Kuchiana	Chairperson	Antuambui
2.	Hon. Catherine Kamathi Jeremiah	Vice Chairperson	Nominated
3.	Hon. Dorosen Kagwiria	Member	Nominated
4.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
5.	Hon. Harun Guantai Thurania	Member	Abogeta East
6.	Hon. Henry Thurania	Member	Amwathi
7.	Hon. Ireen Makena	Member	Nominated
8.	Hon. James Mugambi Mung'athia	Member	Karama
9.	Hon. John Kithinji Ethaiba	Member	Nkomo

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10.	Hon. Joseph Njuki Mugambi	Member	Mwang'athia
11.	Hon. Josphat Mugambi	Member	Kanuni
12.	Hon. Julius Miriti	Member	Mikinduri
13.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
14.	Hon. Lucy Makena Jason	Member	Nominated
15.	Hon. Martin Kimathi Muriungi	Member	Timau
16.	Hon. Nelly Mukami	Member	Nominated
17.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
18.	Hon. Patrick Mutuma	Member	Kisima
19.	Hon. Secondina Kanini Bundi	Member	Nominated
20.	Hon. Silas Mithika M'mucheke	Member	Akachiu
21.	Hon. Sophia Kajuju Meeme	Member	Nominated
22.	Hon. Titus Murithi Mutiria	Member	Igembe East
23.	Hon. Martin Koome Itonga	Member	Nkuene

xviii. Committee on Transport, Energy and Public Works

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

The committee held 36 meetings in the year. The committee members during the year were:

Sectoral Committee on Transport, Energy and Public Works			
No.	Name	Designation	Ward
1.	Hon. Salome Kirito Mutua	Chairperson	Nominated
2.	Hon. Elijah Peter Kimathi	Vice Chairperson	Thang'atha
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
5.	Hon. Damiano Muchui Paul	Member	Igoji East
6.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
7.	Hon. Douglas Mutea	Member	Abothuguchi Central

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8.	Hon. Evans Mawira Kaaria	Member	Mitunguu
9.	Hon. Faith Kinanu Koome	Member	Nominated
10.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
11.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
12.	Hon. Henry Thurania	Member	Amwathi
13.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
14.	Hon. James Mugambi Mung'athia	Member	Karama
15.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
16.	Hon. Karimi Kilingo	Member	Nominated
17.	Hon. Mwenda Joseph Ithili	Member	Akithi
18.	Hon. Nelly Mukami	Member	Nominated
19.	Hon. Patrick Kathurima Nturu	Member	Ntima West
20.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
21.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
22.	Hon. Sarah Gakii Kaberia	Member	Nominated
23.	Hon. Zipporah Gakii Manyara	Member	Nominated

xix. Committee on Justice, Legal Affairs and Cohesion

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

The committee held 52 meetings in the year. The committee members during the year were:

Sectoral Committee on Justice, Legal Affairs and Cohesion			
No.	Name	Designation	Ward
1.	Hon. Gacheri Muthoni Muthuri	Chairperson	Nominated
2.	Hon. Benson Mwenda Kiriinya	Vice Chairperson	Nominated

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3.	Hon. Caleb Kibuko Mutethia	Member	Municipality
4.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
5.	Hon. Dorosen Kagwiria	Member	Nominated
6.	Hon. Duncan Kangwana Miriti	Member	Maua
7.	Hon. Edith Makena Mugaine	Member	Nominated
8.	Hon. Godwin Mutembe Mbiuki	Member	Igoji West
9.	Hon. Grace Kambura Thurania	Member	Nominated
10.	Hon. Haron Guantainthurania	Member	Abogeta East
11.	Hon. John Kithinji Ethaiba	Member	Nkomo
12.	Hon. John Muguna Thurania	Member	Mbeu
13.	Hon. Josphat Baariu M'mwaitia	Member	Athiru Gaiti
14.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
15.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
16.	Hon. Martin Koome Itonga	Member	Nkuene
17.	Hon. Morris Ntarangwi	Member	Akirang'ongu
18.	Hon. Patrick Mutuma	Member	Kisima
19.	Hon. Patrick Mwirigi Murithi	Member	Ntunene
20.	Hon. Secondina Kanini Bundi	Member	Nominated
21.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
22.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubochiu
23.	Hon. Fridah Naito	Member	Nominated

xx. Committee on Education, Technology and Vocational Training

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

The committee held 53 meetings in the year. The committee members during the year were:

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Sectoral Committee on Education, Technology and Vocational Training			
No.	Name	Designation	Ward
1.	Hon. Joseph Maore Nkunja	Chairperson	Antubetwe Kiongo
2.	Hon. Julius Kabira Ambau	Vice Chairperson	Athiru Ruujine
3.	Hon. Ali Mwenda Murungi	Member	Njia
4.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
5.	Hon. Doris Gakii Nkonge	Member	Nominated
6.	Hon. Ireen Makena	Member	Nominated
7.	Hon. Janerose Nguta Mati	Member	Nominated
8.	Hon. Jim Muchui Dionisio	Member	Athwana
9.	Hon. Joseph Njuki Mugambi	Member	Mwang'athia
10.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
11.	Hon. Josphat Mugambi	Member	Kanuni
12.	Hon. Julius Miriti	Member	Mikinduri
13.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
14.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Nazareth Ruby Tonia	Member	Nominated
18.	Hon. Silas Mithika M'mucheke	Member	Akachiu
19.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
20.	Hon. Sophia Kajuju Meeme	Member	Nominated
21.	Hon. Titus Murithi Mutiria	Member	Igembe East
22.	Hon. Zipporah Kinya	Member	Nominated
23.	Hon. Ruth Kananu Limungi	Member	Nominated

xxi. Committee on Land, Economic and Physical Planning

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

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The committee held 130 meetings in the year. The committee members during the year were:

Sectoral Committee on Land, Economic and Physical Planning			
No.	Name	Designation	Ward
1.	Hon. Haron Guantai Thurania	Chairperson	Abogeta East Ward
2.	Hon. Silas Mucheke	Vice Chairperson	Akachiu
3.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Duncan Kangwana Miriti	Member	Maua
7.	Hon. Faith Kananu Koome	Member	Nominated
8.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
9.	Hon. Jim Muchui Dionisio	Member	Athwana
10.	Hon. John Muguna Thurania	Member	Mbeu
11.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
12.	Hon. Julius Miriti	Member	Mikinduri
13.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
14.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Morris Ntarangwi Itumitu	Member	Akirang'onde
17.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
18.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
19.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
20.	Hon. Nelly Mukami	Member	Nominated
21.	Hon. Sophia Kajuju Meeme	Member	Nominated
22.	Hon. Benson Mwenda Kiriinya	Member	Nominated
23.	Hon. Ruth Kananu Limungi	Member	Nominated

xxii. Committee on County Finance and ICT

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

The committee held 43 meetings in the year. The committee members during the year were:

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

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

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

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

e. Communication with all Stakeholders

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

The County Assembly also subjected 3 bills through public participation; the Meru County Appropriation Bill 2024, the Meru County Supplementary Appropriation Bill 2025 and the Meru County Cooperative Societies (amendment) Bill 2025.

f. Risk management

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

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

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

	Risks	Management Action
2	Non-Compliance on formation of the advisory committee	The advisory committee was formed and it is operational.
3.	Un-updated Asset Register and other records of the Assembly Assets.	No action taken.
4	Cash purchases on hospitality.	There is effort from management to curb the issue.

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g. Compliance

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

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4. Foreword by Clerk of the County Assembly

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

(i) Budget performance

Our approved final budget for the County Assembly of Meru was **Ksh.1,144,423,853** composed of **Ksh.1,021,450,502** Recurrent and **Ksh.122,972,485** Development. Our actual expenditure was **Ksh.1,034,156,801** representing a performance of **90.36%** as analysed on the table below as per the programme. The unutilized percentage was due to uncompleted works in the construction of speaker's residential house by the closure of the financial year.

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget Utilization
		2025	2025	2025	
	Ksh	Ksh	Ksh	Ksh.	Ksh.
P1 Legislation and Representation					
Compensation to Employees	286,817,854	-5,663,890	281,153,964	281,153,963	100%
Use of Goods and Services	181,615,568	47,630,697	229,245,965	229,245,148	100%
P2 Legislative Oversight					
Compensation to Employees	98,484,500	11,959,552	86,524,948	86,524,948	100%
Use of Goods and Services	120,277,258	-18,479,000	101,798,258	101,798,258	100%
P3 General Admin, Planning & Support					
Compensation to Employees	143,334,132	-2,192,732	141,141,400	141,141,000	100%
Use of Goods and Services	182,848,984	-1,262,150	181,586,833	181,586,785	100%
Development	132,017,326	-9,044,841	122,972,485	12,706,299	10.33%
	1,145,395,621	-971,768	1,144,423,853	1,034,156,801	90.36%

The underutilization under development was due to delay by contractors to raised certificates, by the closure of the financial year, there were no outstanding certificates.

(ii) Operational Performance

During the year under review, the County Assembly of Meru enacted three laws which are listed below

1.	Meru County Appropriation Act, 2024	The law was enacted to guide the expenditure needs of the County Government of Meru for the Financial Year 2024/2025.
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2.	Meru County Supplementary Appropriation Act, 2025	The law was enacted to meet the supplementary needs of the County Government of Meru for the Financial Year 2024/2025.
3.	The Meru County Cooperative Societies (Amendment) Act, 2025	The law was enacted to guide on public societies within the Meru County

The Meru County Appropriation bill was passed on 13th August 2024 while the Meru County Supplementary Appropriation Bill was passed on 14th May 2025.

The County Assembly of Meru is made up of the following Committees in Summary; detail which can be found in the Standing Orders as last amended by the County Assembly of Meru during the Fifth Session of the Second Assembly on 14th June, 2021.

NO.	COMMITTEE	MANDATE
Select Committees		
1	House Business Committee (Standing Order No. 155)	<ul style="list-style-type: none"> (a) prepare and, if necessary, from time to time adjust the Assembly Calendar with the approval of the House; (b) monitor and oversee the implementation of the House Business and programmes; (c) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the House; (d) determine the order in which the reports of Committees shall be debated in the House; (e) may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and (f) consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the House.
2	Selection Committee (Standing Order No. 156)	To nominate members to serve in Committees, save for the membership of the House Business Committee, Committee of Powers and Privileges and Committee on Appointments.

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3	Committee on Appointments (Standing Order No. 188)	To consider, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee).
4	County Public Accounts and Investments Committee (Standing Order No. 189)	<ul style="list-style-type: none"> (a) accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; (b) the reports and accounts of all county public investments; (c) examine the reports, if any, of the Auditor General on the public investments; and (d) examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.
5	County Budget and Appropriations (Standing Order No. 190)	<ul style="list-style-type: none"> (a) investigate, inquire into and report on all matters relating to coordination, control and monitoring of the of the county budget; (b) discuss and review budget estimates, including supplementary estimates and make recommendations to the Assembly; (c) consider, review and examine the County Fiscal Strategy Paper presented to the Assembly; (d) examine Bills relating to the county budget, including Appropriations Bills; and (e) evaluate economic and budgetary policies and programmes with direct budget outlays.
6	Assembly Procedure and Rules Committee (Standing Order No. 191)	<ul style="list-style-type: none"> (a) Consideration and reporting on all matters relating to the Standing Orders; (b) Consideration of all proposals of amendments to the Standing Orders; (c) Making proposals for the amendment of Standing Orders; and (d) Propose rules for the orderly and effective conduct of Committee business.
7	Powers and Privileges Committee	Power to, either of its own motion or as a result of a complaint made by any person, inquire into any alleged breach by any member of the Assembly of the Code of Conduct issued under the provisions of the National Assembly (Powers and Privileges)

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	<i>(Standing Order No. 192)</i>	Act or the County Assemblies Powers and Privileges Act if it will have been enacted, or into any conduct of any member of the Assembly within the precincts of the Assembly (other than the Chamber) which is alleged to have been intended or likely to reflect adversely on the dignity or integrity of the Assembly or the member thereof, or to be contrary to the best interests of the Assembly or the members thereof; and to Report its findings to the Assembly.
8	Implementation Committee <i>(Standing Order No. 193)</i>	<p>(a) Scrutiny of the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine—</p> <ol style="list-style-type: none"> i. whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and ii. whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary. <p>(b) Propose to the Assembly, sanctions against any County Executive Committee (CEC) Member who fails to report to the relevant select Committee on implementation status without justifiable reasons.</p>
9	Delegated Legislation <i>(Standing Order No. 194)</i>	<p>Consideration of all Statutory Instruments and all matters relating to Statutory Instruments.</p> <p>Section 2 of the Statutory Instruments Act defines a Statutory Instrument as, “any rule, order, regulation, direction, form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.”</p>
10	Liaison Committee <i>(Standing Order No. 196)</i>	<p>(a) To guide and co-ordinate the operations, policies and mandates of all Committees;</p> <p>(b) deliberate on and apportion the annual operating budget among the Committees;</p>

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		<ul style="list-style-type: none"> (c) consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly; (d) ensure that Committees submit reports as required by the Standing Orders; (e) determine, whenever necessary, the committee or committees to deliberate on any matter; (f) give such advice relating to the work and mandate of select committees as it may consider necessary; and (g) consideration of reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports.
11	Speaker's Panel <i>(Standing Order No. 16)</i>	To meet and consult regularly on the conduct of business in the Assembly.
Sectoral Committees <i>(Standing Order No. 195 & First Schedule)</i>		<p>General Mandates under S.O No. 195</p> <ul style="list-style-type: none"> (a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments; (b) study the programme and policy objectives of departments and the effectiveness of the implementation; (c) study and review all county legislation referred to it; (d) study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives; (e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly; (f) to vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 188 (<i>Committee on Appointments</i>); and (g) make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.
SECTORAL COMMITTEE		MANDATE
1.	Sectoral Committee on Agriculture,	All matters relating to Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, veterinary services

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

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7.	Sectoral Committee on Land, Economic and Physical Planning	All matters relating to land, economic policies, planning, projects, and programs (as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her); and All matters relating to County planning and development including statistics, land survey and mapping, boundaries and fencing, markets, towns and urban center development.
8.	Sectoral Committee on Education, Technology and Vocational Training	All matters relating to pre-primary education, village/youth polytechnics, home craft centers and childcare facilities; management of County bursary funds, programs and overseeing the provision of relevant infrastructure and learning equipment and facilities in the above institutions within the county; and All matters relating to training with regard to science and technology.
9.	Sectoral Committee on Transport, Energy and Public Works	All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and other transport services; county public works and services including storm water management systems in built-up areas; public buildings, housing, and firefighting services; and All matters related to energy, including street lighting, electricity, gas reticulation, energy regulation, solar energy and wind energy; and the implementation of specific national government policy on energy.
10.	Sectoral Committee on Justice, Legal Affairs and Cohesion	All matters relating to intergovernmental relations and coordination, constitutional affairs, the administration of law and justice, ethics, good governance, integrity and anti-corruption measures and protection of human rights, civic education and ward fora; All matters relating participation of communities in governance at the local level, including measures being taken to develop the administrative capacity to ensure citizen participation; All matters relating to consultation and cooperation between the national and county governments, establishing mechanism for resolution of intergovernmental disputes pursuant to Articles 6 and 189 of the constitution and other relating matters; and All matters relating the coordination of security and disaster management including collaboration of the County and National governments on security and disaster management; alternative dispute resolution and other forms of dispute resolution involving intra-county conflicts and such other relating matters.

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11.	Sectoral Committee on County Finance and ICT	All matters relating to finance in the County, including revenue collection and taxation, and the creation of an enabling environment for the same; and All matters relating to County communication, e-communication, broadcasting development and management, and ICT.
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(iii) Performance of key development projects

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

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

(iv) Comment on value-for-money achievements

Renovation of offices and chamber has improved service delivery and good governance through legislation of Bills and Motions. There is a public gallery where members of the public can sit and listen to the house business

Improved public participation and public ownership by ensuring every matter considered by the Assembly had an element of public participation.

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

(v) Challenges and recommended way forward

Implementation Challenges of Strategic Objectives for the County Assembly

The following are some of the challenges experienced in the implementation of the assembly's strategic objectives

1. Delays in disbursement of financial resources from the national government to county government
2. Inadequate resources to fully train members of the county assembly on their constitutional mandate.
3. Failure by the county executive to fully implement the resolutions passed by the assembly.
4. Poor working relationship between the county executive and the county assembly. A lot of time was spent trying to remove the governor from office by the way of impeachment which resulted into mistrust between assembly and the county executive.
5. Lack of adequate resources for training of the members of staff across all departments in the assembly service.

The future outlook of the county assembly as outlined in the strategic plan is included in the following key focus areas:

1. Research and continuous development, innovation and best practices
2. Adoption of technology and processes automation which is aimed at having a paperless assembly. Ensuring that live proceedings in the chamber are followed in real time from different points within the assembly.
3. Sustainable human resource development practices geared towards promoting professionalism in the assembly service including embracing modern and emerging technologies in HR practices.
4. Embracing performance management in the assembly service to achieve optimum service delivery
5. Resource mobilisation and prudent financial and fiscal management.

Highlight policies put in place to ensure employee welfare in the assembly ranging from:

1. Hiring

Whenever there is vacancy within the Assembly establishment, the County Assembly Service Board is guided by the provisions of Employment Act 2007, County Assembly Services Act 2017, County Governments Act 2012, County Assembly Human Resource Policies and Procedures Manual 2018.

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This ensures that the process of hiring is fair, competitive and above board. Now they do not have the challenge of employee turnover.

2. Gender Ratio

6. On gender ratio, the assembly is guided by the provisions of Article 27 of the Constitution of Kenya 2010, National Policy on Gender and Development which emphasizes the right of women and men to equal treatment, including equal opportunities in political, social, economic, and cultural spheres. This ensures that there is gender equity and equality by ensuring equal access to opportunities within the assembly service.

3. Employee Skills

The assembly conducts regular trainings to both members of the county assembly and members of staff from time to time. Head of departments identify the training needs/gaps whereby training programmes are prepared to improve employees' skills within the assembly service. In addition, the employees are facilitated to attend trainings whenever there are changes in government policy especially when new systems are rolled out. For instance, officers were trained on the use of the new payroll system, HRIS, IFMIS, the new procurement system(E-GPS). Further, several assembly officers have been enabled to acquire Senior Management Course certificates and Strategic Leadership Development Programmes from Kenya School of Government which enhances their productivity in the workplace.

The trainings are guided by the framework provided in the County Assembly Human Resource Policies and Procedures Manual 2018.

The board ensures that budget every financial year to facilitate trainings both for the members of the county assembly and staff.

4. Employee Safety at Work

In the County Assembly of Meru, employee safety at the workplace is governed by the provisions of Occupational Safety and Health Act, 2007 (OSHA). This aims to ensure the safety, health, and welfare of workers and all persons present at workplaces. The management ensures that there is a safe working environment, including necessary training, equipment, and supervision. Employees are also encouraged to be reporting hazards, using provided safety equipment, and cooperating with safety measures.



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Name: **Jacob Kirari**

Clerk of the County Assembly

5. Statement of Performance against Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly of Meru is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2024/25.

Program 1	Strategic Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
P1: Legislative and Committee services	Enhanced professional development of MCAs To formulate and approve County Laws To enhance Oversight over County Executive departments	Improved legislation and oversight services Improved Service Delivery	Trainings done Three Bills passed 110 motions passed 3 statements approved 10 public participation exercises conducted	MCAs have been trained on legislation and oversight. Improved quality of bills, motions and statements	There has been a lot of politics in our county with impeachments which derailed the house work
P2: Human Resource Development	To improve Assembly Members and staff skills on Assembly procedures and rules literacy levels	Improved performance of members and staff	Members and Staff satisfaction index Number of reports generated and tabled for consideration	There were 4 staff trainings during the year. There is improved quality of reports The staff understand the procedures and rules of the house	Well performed in terms of staff welfare and training
P3: Citizens Participation and Social Responsibility	To enhance citizen engagement in decision making and strengthen partnerships	Enhanced citizen engagement in legislation and policy making processes	Increased number of Petitions submitted to the County Assembly Increased feedback from the public in the public participation fore	Eight Petitions submitted to the County Assembly from July, 2024– June 2025 Various memoranda received from the public during the public participation processes for the vetting of nominees, consideration of Budget/Budget	the public participated well

6. Environmental and Sustainability Reporting

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

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

a) Sustainability strategy and profile –

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

b) Environmental performance

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

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

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

c) Employee welfare

The County Assembly of Meru has a policy manual which clearly outlines the hiring process of an employee within the county assembly service. All vacant posts must be declared to the County

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				Planning documents and Impeachment Motions	
				Increased attendance to the Assembly Sittings by members of the public and educational institutions.	

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Assembly Service Board by the clerk as set out in the County Government Act 2012. On recruitment, the board is guided by the values and principles of public service as spelt out in Article 232 of the Constitution. CASB do consider the standards, values and principles as set out in Article 10, 27 (4), 56 (c) and 232 (1) of the Constitution in selecting candidates for employment. Occasionally, there is stakeholder's engagement as provided by law particularly in the recruitment of the Clerk and board members of the County Assembly.

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

The distribution across the job groups are as follows:

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

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

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

On matters compliance with Occupational Safety and Health Act 2007(OSHA), the County Assembly is committed to ensuring the safety and welfare of the employees. In fulfilling this responsibility, The County Assembly shall observe health and safety standards beyond the minimum legal requirements including training employees from time to time on health and safety risks and precautionary measures. The County Assembly staff is highly motivated through employee engagement in all matters and through this there are high chances of retaining them. This is evidenced by the fact that very few members of staff have left the assembly service since its inception in 2013.

d) Market place practices-

a) Responsible supply chain and supplier relations

The county Assembly of Meru maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices by;

Paying suppliers promptly after full execution of the contract subject to inspection and acceptance report or project implementation team approval and availability of funds. There is an established project implementation team for every ongoing project that helps in this process.

The use of IFMIS by both the Assembly and the suppliers to track the procure to pay process at every stage including invoicing, validation and payment stages has made the process transparent.

We have an internal procurement and Asset Disposal procedure manual to guide on all our procurement processes, supplier relations and risk management

b) Responsible ethical Practices

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

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

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

e) Community Engagements

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

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7. Management Discussion and Analysis

The County Assembly of Meru has been able to navigate different challenges and made trends in ensuring devolution works for the common good of Meru people and Kenya at large. This has been through doing its core mandate of legislation, representation and oversight as per the constitution.

The assembly subjects all bills to the public participation as is required by law, encourages members to petition and write memoranda when need be. The budget of the county is prepared in consultation with the citizens in all 45 counties in order to capture their views and immediate needs

In recent years last 2 years, the Assembly has been able to process the followings bills

Laws		
No.	Law	Remarks
1	Meru County Supplementary Appropriation Act, 2024	The law was enacted to meet the supplementary needs of the County Government of Meru for the Financial Year 2023/2024.
2	The Meru County Alcoholic Drinks Control Act, 2024	The law was enacted to curb the illicit liquor sold and consumed within Meru County. The Law also regulates the sale, manufacture, licensing and consumption of alcoholic drinks within Meru County.

1.	Meru County Appropriation Act, 2024	The law was enacted to guide the expenditure needs of the County Government of Meru for the Financial Year 2024/2025.
2.	Meru County Supplementary Appropriation Act, 2025	The law was enacted to meet the supplementary needs of the County Government of Meru for the Financial Year 2024/2025.
3.	The Meru County Cooperative Societies (Amendment) Act, 2025	The law was enacted to guide on public societies within the Meru County

The Assembly has been able to renovate its offices and chambers, install modern Hansard system and construct a perimeter fence round the premises. We have also been able to install CCTV cameras in the premises. The Assembly has put up a creche for the comfort of both staff and members who are mothering, a store for keeping both inventories and documents and a committee room within the compound to make the work of committees convenient within the premises.

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

The County Assembly of Meru is putting up an official residence for the speaker that is 50% complete. There is also plan to build Honourable Members' offices which will go a long way in members' welfare as they currently operate from the parking lots with the cars as their offices. The Assembly also plans to install electric fence to improve on Security and build a restaurant to improve on staff welfare. There is a plan to modernize the Hansard system so that it can be up to date for chamber business transactions. The construction of speaker's residence which is on-going will go a long way in saving the payment of rent.

In adherence to laws, the county Assembly of Meru has a gift register which is set up in the manner prescribed in regulation 13 of the Leadership and Integrity Regulations, 2015. Additionally, in compliance with the provisions of section 46 (1) (d) and 46 (2) of the Leadership and Integrity Act, 2012, the County Assembly has established a conflict of interest register which is operational.

In the execution of its mandate of legislation representation and oversight, the Assembly faces both internal and external challenges which include; Delays in disbursement of financial resources from the national government to county government which delay delivery of services to the citizens and payment of salaries to staff affecting morale. There is inadequate resources to fully train members of the county assembly on their job mandates and the current trends in the jobs and the legal system. Failure by the county executive to fully implement the resolutions passed by the assembly.

Poor working relationship between the county executive and the county assembly. A lot of time was spent trying to remove the governor from office by the way of impeachment which resulted into mistrust between assembly and the county executive. This delayed in approval of budgets and relevant officials for different offices which in result delayed delivery of services to the county citizens.

The Assembly is investing in research and continuous development, innovation and best practices. Adoption of technology and processes automation which is aimed at having a paperless assembly by ensuring that live proceedings in the chamber are followed in real time from different points within the assembly. Sustainable human resource development practices geared towards promoting professionalism in the assembly service including embracing modern and emerging technologies in HR practices and embracing performance management in the assembly service to achieve optimum service delivery while mobilising resources for prudent financial and fiscal management.

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

8. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Assembly; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on transition, using appropriate accounting policies. The Clerk is of the opinion that the County Assembly financial statements give a true and fair view of the state of the County Assembly's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

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

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

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

Approval of the financial statements

The County Assembly of Meru financial statements were approved and signed by the Clerk on 22nd August 2025 2025.


.....

Jacob Kirari

Clerk of County Assembly

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MERU FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Assembly of Meru set out on pages 1 to 27, which comprise of the statement of

financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Assembly of Meru as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), the Public Finance Management Act, 2012 and comply with the County Governments Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Unsupported Insurance Cover for Meru County Assembly Building

As previously reported, the statement of financial performance reflects use of goods and services amount of Kshs.479,456,512 which includes insurance costs amount of Kshs.43,756,161 as disclosed in Note 8 to the financial statements. This further includes an amount of Kshs.673,004 paid to an insurance company as insurance premium towards insurance of the building housing the Meru County Assembly offices and the plenary. However, a valuation report and the block number for the building were not provided. Therefore, it is not clear how the sum assured of Kshs.350,000,000 and the premium paid were arrived at.

In the circumstances, the accuracy and completeness of the insurance costs of Kshs.673,004 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,144,423,853 and Kshs.1,034,156,883 respectively resulting in under funding of Kshs.110,266,970 or 10% of the final receipt

budget. Similarly, the Assembly spent Kshs.1,033,353,596 against actual receipts of Kshs.1,034,156,883 leading to under-utilization of Kshs.823,287.

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

My opinion is not modified in respect of the this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Unresolved Prior Year Matters

In the audit report of the previous year an issue on unsupported legal services was raised under basis for qualification, non-compliance with two-thirds gender rule and late remittance of PAYE deductions were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. Further, Lack of effective audit committee was raised under Effectiveness of Internal Controls, Risk Management and Governance However, Management has not provided an explanation of how the issues were addressed. Most of the issues have been reiterated as substantial paragraphs since they are recurring.

Other Information

The Management is responsible for the Other Information set out on page ii to I which comprise of County Assembly Information and Overall Performance, Statement of Performance Against Assembly's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Assembly's Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Law on Staff Ethnic Composition

As previously reported, review of human resources data provided revealed that during the year under review, one hundred and forty-eight (148) or 96% out of the one hundred and fifty-four (154) of the County Assembly staff belonged to the dominant ethnic community in the County. This is contrary to 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 people of Kenya in employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community. In addition, all the cadres were taken up by the dominant ethnic group.

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

2. Non-Compliance with the One-Third of Basic Salary Rule

As previously reported, review of the payroll for the financial year under review revealed that the County Assembly had twenty-six (26) employees whose net pay was below a 1/3 of their basic pay. This was contrary to Section E.13(1)(2) of the County Public Service Human Resource Manual dated May, 2013 which provides that to ensure that officers do not over-commit their salaries, no salary deduction will be affected beyond two-thirds (2/3) of an Officer's basic salary and Officers should be cautious when taking credit facilities as this will lead to a reduction on the officer's earning. Heads of Human Resource Units will be held responsible for any over deductions arising from such credit facilities.

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

3. Non – Compliance with the Public Procurement Capacity Building Levy Order, 2023

Review of records reveals that the County Assembly entered into contracts but no documentary evidence has been provided to confirm that the County Assembly complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity , at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, Public Procurement Regulatory Authority (PPRA) circular

No. 01/2024 dated 30 August, 2024 which requires procurement entities to remit the levy to the Authority through the e-Citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

1. Unapproved Staff Establishment and Incomplete Staffing Levels

As previously reported, review of payroll records revealed that the staff establishment provided for review was not approved. Furthermore, several positions indicated on the establishment have no staffing levels specified (left blank).

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

2. Lack of Annual Report of Operations of the Board

Review of the County Assembly Services Board revealed that the County Assembly did not provide annual report of operations of the Board for audit. There was no proof that the report was tabled in the County Assembly for eventual adoption. This contravenes, Section 36(1) of the County Assembly Services Act, 2017 which provides that within three months after the end of each calendar year, the Board shall prepare and lay before the County Assembly, a report of its operations during that year.

In the circumstances, it would be difficult to confirm that the County Assembly Services Board had discharged its mandate.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

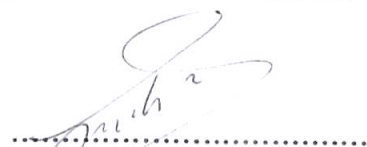
01 December, 2025

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024/25
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	1,034,156,883
Total		1,034,156,883
Expenses		
Employee costs	7	508,820,311
Use of goods and services	8	479,456,512
Transfers to other Government Entities	9	30,000,000
Total expenses		1,018,276,823
Surplus/Deficit for the year		15,880,060
Net Surplus/Deficit		15,880,060

The Financial Statements set out on page 1 was signed by:



Jacob Kirari
Clerk of The County Assembly



Lawrence Gitari
Director Accounting
Services
ICPAK M/No. 9200

(Paragraph 79 of IPSAS 33 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made, and therefore, there are no comparatives in the first year of transition.

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

1. Statement of Financial Position as at 30 June 2025

	Notes	2024/25	Opening Statement 1 st July 2025
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	10	823,287	-
Total Assets (A)		823,287	
Non- Current Assets			
Property plant and equipment	11	15,679,978	295,889,901
Intangible Assets	12	200,000	700,000
Total Assets (B)		15,879,978	296,889,901
Total Assets (A+B)		16,703,265	296,889,901
Liabilities			
Current Liabilities			
Refundable Deposits and Prepayments	13	823,205	-
Total Liabilities (B)		823,205	-
Net Assets(A-B)		15,880,060	296,889,901
Represented By:			
Reserves		82	-
Accumulated Surplus		15,879,978	296,889,901
Capital Fund		-	-
Net Assets		15,880,060	296,889,901

The financial statements set out on page 2 was signed by:

.....
Name; Jacob Kirari
Clerk of The County
Assembly

.....
Name; Lawrence Gitari
Director Accounting Services
ICPAK M/No. 9200

County Assembly of Meru
 Annual Report and Financial Statements for the year ended June 30, 2025.

2. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 th June 2024 (cash basis)	-			
Adjustments:				
Recognition of assets	-			
Recognition of liabilities	-			
As at July 1, 2024		-		
Return to CRF	-			-
Surplus/ deficit for the year	82			82
Other changes (specify)		-	-	-
As at June 30, 2025	82	-	-	82

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

13. Statement of Cash Flows for the year ended 30 June 2025

		2024/25
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	6	1,034,156,883
Total receipts		1,034,156,883
Payments		
Employee costs	7	508,820,311
Use of goods and services	8	479,456,512
Transfers to other Government Entities	9	30,000,000
Total payments		1,018,276,823
Net cash flows from/(used in) operating activities		15,880,060
Cash flows from investing activities		
Purchase of PPE	11	-14,856,773
Purchase Intangible assets	12	-200,000
Net cash flows from/(used in) investing activities		823,287
Cash flows from financing activities		
Returns to CRF		-
Net cash flows from financing Activities		823,287
Net increase/(decrease) in cash & Cash equivalents		823,287
Cash and cash equivalents at 1 July		-
Cash and cash equivalents at 30 June	10	823,287

(PSASB has prescribed the use of the direct method for cash flow preparation)

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,145,395,621	(971,768)	1,144,423,853	1,034,156,883	110,266,970	90.36%
Total Receipts	1,145,395,621	(971,768)	1,144,423,853	1,034,156,883	110,266,970	90.36%
Payments						xx
Compensation of employees	528,636,485	(19,816,173)	508,820,312	508,820,311	1	100%
Use of goods and services	443,341,810	36,115,567	479,457,377	479,456,512	865	100%
Transfers to other government units	30,000,000	0	30,000,000	30,000,000	0	100%
Acquisition of assets	143,417,326	(17,271,162)	126,146,164	15,056,773	111,089,391	11.94%
Total	1,145,395,621	(971,768)	1,144,423,853	1,033,333,596	111,090,257	90.3%
Surplus	-	-	-	823,287	-823,287	

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	A
1	System variance in amounts payable and the actual amount owed to the supplier	82
2	Retention amounts in the County Assembly Deposit account	823,205
	Closing Cash and Cash Equivalent as per the statement of Cash flows	823,287

The underutilization in acquisition of assets was due to failure by contractors to raise certificates for processing

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

1. Notes to the Financial Statements

1. General Information

County Assembly of Meru is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are legislation, oversight, and representation.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and the County Assembly of Meru has taken advantage of the transitional provisions under IPSAS 33 and therefore 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33; the assets, impairment and depreciation values
These financial statements were authorised for issue by the accounting officer on 22nd August 2025

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended June 30, 2025.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *County Assembly of Meru* pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *County Assembly of Meru* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *County Assembly of Meru* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *County Assembly of Meru* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

County Assembly of Meru
Annual Report and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

County Assembly of Meru

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ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) *Early adoption of standards*

The Assembly did not early – adopt any new or amended standards in the financial year

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Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 13th August 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Assembly upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Assembly recorded additional appropriations of / on the 2024/25 budget following the governing body's approval. The Assembly's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

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Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

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

m) Contingent assets

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

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The County Assembly of Meru provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

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s) Related parties

The County Assembly of Meru regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.*

t) Service concession arrangements.

The *County Assembly of Meru* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *County Assembly* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the County Assembly also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

There were no provisions raised

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Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers Current FY
	Kshs	Kshs	Kshs
Recurrent	1,021,450,502	-	1,021,450,502
Development	12,706,381	-	12,706,381
Total	1,034,156,883	-	1,034,156,883

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Notes to the Financial Statements (Continued)

7. Employee Costs

Description	2024/25
	Kshs
Basic salaries of permanent employees	232,730,952
Basic wages of temporary employees	53,293,877
Personal allowances – part of salary	165,184,627
Personal allowances – Reimbursements	3,424,800
Pension and other social security contributions	44,791,604
Employer contributions to compulsory national social security schemes	3,237,102
Employer contribution to compulsory housing scheme	6,157,349
Total Employee costs	508,820,311

8. Use of Goods and Services

Description	2024/25
	Kshs
Utilities, supplies and services	1,399,880
Communication, supplies and services	980,000
Domestic travel and subsistence	258,029,670
Foreign travel and subsistence	57,022,371
Printing, advertising, and information supplies & services	10,056,425
Hospitality supplies and services	27,300,000
Insurance costs	43,756,161
Specialized materials and services	350,000
Other operating expenses <i>including bank Charges</i>	66,643,140
Office and general supplies and services	8,119,581
Fuel Oil and Lubricants	2,499,284
Routine maintenance – vehicles and other transport equipment	3,000,000
Routine maintenance – other assets	300,000
Total	479,456,512

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9. Transfers to Other Government Entities

Description	2024/25
	Kshs
Transfers to car loan and mortgage schemes	30,000,000
Total	30,000,000

10. Cash and Cash Equivalents

Description	2024/25	Opening Statement 1 st July 2025
	Kshs	Kshs
Recurrent Account	-	-
Development Account	82	-
Deposits Account	823,205	-
Total	823,287	-

10 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024/25	Opening Statement 1 st July 2025
		Kshs	Kshs
Recurrent Accounts			
CBK00001	1000194677	-	-
Development Accounts			
CBK00002	1000194685	82	-
Deposits Accounts			
CBK00003	10000763515	823,205	-
Other operating commercial accounts			
Salary Account- Family bank	063000068299	-	-
Equity bank- operations	0140282479647	-	-
Total		823,287	-

County Assembly of Meru

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Notes to the Financial Statements (Continued)

11. Property, Plant and Equipment

	Land	Buildings	Motor vehicle s	Resea rch, Desig n and Super vision	Furnit ure and fittings	Compu ters & ICT Equip ment	Machi nery and equipm ent	Work in progre ss	Total
Depreciation Rate		2-10%	10- 16.67 %		12.5%	33.3%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Ksh.	Kshs	Kshs
Opening Bal as 1 st July 2024	12,495, 000	165,467,196	26,008, 309	4,508, 662	36,131, 860	21,423, 100	12,013, 100	7,982,6 74	286,729, 901
Additions	-	2,927,463	2,287,1 79	-	186,50 0	500,00 0	1,821,0 00	7,957,8 36	15,679,9 78
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	9,160,0 00	-	-	-	-	-	9,160,00 0
As At /Jun 2025	12,495, 000	168,394,659	37,455, 488	4,508, 662	36,318, 360	21,923, 100	13,834, 100	15,940, 510	311,569, 879
Depreciation And Impairment									
Depreciation for the year	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At Jun 2025	-	-	-	-	-	-	-	-	-
Net Book Values									
Opening Bal as at 1 st July 2025	12,495, 000	168,394,659	37,455, 488	4,508, 662	36,318, 360	21,923, 100	13,834, 100	15,940, 510	311,569, 879
As At xx, 20xx	xxx	xxx	xxx	xxx	xxx	xxx		xxx	xxx

The work in progress is the construction of speaker's official residence which has been ongoing since 2022

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Notes to the Financial Statements (Continued)

12. Intangible Assets

Description	2024/25
	Kshs
Cost/Opening balance at the beginning of the year	700,000
Additions	200,000
Disposal	-
At end of the year	900,000
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	900,000

13. Refundable Deposits and Prepayments

Description	Insert Current FY		Opening Statement 1 st July 20XX	
	Kshs		Kshs	
Other deposits	823,205		-	
Total deposits	823,205		-	
Ageing analysis: (Refundable deposits)		% of the Total	Opening Balance	% of the Total
Under one year	823,205	100%	-	%
Total	823,205		-	

14. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the County assembly Meru include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the County Assembly of Meru holding 100% of the Assembly's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	2024/25
	Kshs
Transactions with related parties	
a) Key management compensation	
Compensation to key management	278,205,693
Total	278,205,693

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15. Capital Commitments

Capital Commitments	2024/25
	Kshs
Authorised and contracted for	110,266,104
Total	110,266,104

Notes to the Financial Statements (Continued)

16. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

17. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

18. Currency

The financial statements are presented in Kenya Shillings (Kshs).

Assembly of Meru
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Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported expenditure on insurance costs and legal services	The insurance sum depended on renovation amount. There was budget provision for the legal services	Resolved	
2	Payments of Salaries Outside the Integrated Payroll and Personnel Database System	The two members who were paid outside IPPD was due to delay in processing their Personal numbers to our payroll	Resolved	
3	Non-Compliance with the National Cohesion and Integration Act, 2008	Its true that most of the employees are from the dominant community but will be corrected with future employments	Not resolved	
4	Non-Compliance with the One-Third of Basic Salary Rule	Introduction of new taxes affected earnings but has since been corrected	Resolved	
5	Late Remittance of Pay as You Earn (PAYE) Salary Deductions	The delay was due to late exchequer release by the national Treasury for May and July 2023	Resolved	
6	Lack of Effective Audit Committee	The resources available aren't enough but the management is working on the way forward	Resolved	
7	Lack of an Approved staff establishment	We depend on the CRA circular on number of staff.	resolved	

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Accounting Officer

Date

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Appendix II: Projects implemented by the County Assembly of Meru

Project title	Donor	Period/ duration	Separate donor reporting required as per the donor agreement	Consolidated in these financial statements (Yes/No)
Modernisation of chamber and offices	GOK	2015-2017	No	Yes
Hansard system	GOK	2015-2017	No	Yes
Building of committee room	GOK	2024-2025	No	yes

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Construction of Speaker's official Residence	34,739,340	15,940,510	50%	34,739,340	34,739,340	GOK
Purchase and Installation of Hansard System	89,134,159	-	15%	89,134,159.00	89,134,159	GOK
Equipping of the Committee Room	2,000,000	-	20%	2,000,000.00	2,000,000	GOK

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Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Historical Cost c/f (Kshs) Current Year
Land	12,495,000		12,495,000
Buildings and structures	165,467,196	2,927,464	168,394,660
Transport equipment	26,008,309	11,447,179	37,455,488
Office equipment, furniture and fittings	36,131,860	186,500	36,318,360
ICT Equipment	21,423,100	500,000	23,744,100
Machinery and Equipment	12,013,100	1,821,000	13,834,100
Intangible assets	700,000	200,000	900,000
Research design and Supervision	4,508,662		4,508,662
Work in Progress	7,982,674	7,957,835	15,940,509
Total	286,729,901	25,039,978	311,769,879

The variance of KSh.9,160,000 In additions during the year and expenditure on acquisition of assets during the year is recognition of motor vehicle after delivery which had been paid partly in the previous financial years to the same amount.