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Enhancing Accountability

REPORT

PAPERS LAID	
DATE	12/10/2022
TABLED BY	Senate Majority Leader
COMMITTEE	_____
CLERK AT THE TABLE	Angela Madiaria

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF
MERUFOR THE YEAR ENDED
30 JUNE, 2021



COUNTY GOVERNMENT OF MERU

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2021

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

Vision

“A United, Prosperous Green Model County.”

Mission

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

Core Values

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

☐ *Integrity*

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

☐ *Transparency and Accountability*

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

☐ *Team work*

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

☐ *Inclusiveness*

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

☐ *Innovativeness*

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

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☐ *Hard work*

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

b) Key Management

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

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

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c) Fiduciary Management

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

No.	Designation	Name
1	Deputy Governor & CECM: Finance, economic Planning & ICT	Titus Ntuchiu
2	Chief Officer Finance, Economic Planning& ICT	Joseph Chabari
3	Chief Officer Agriculture	Dionisia Warue M'eruaki
4	Chief Officer Livestock & Fishery	Dr. David Kimenchu Mugambi
5	Chief Officer Water, & Irrigation	Jack Muthamia
6	Chief Officer Education	Kirema Patrick Mioki
7	Chief Officer Gender & Social Development	Lewis Mwirigi
8	Chief Officer Culture	Cyprian Nturibi Kalaine
9	Chief Officer Health Services	Dr. James Kirimi
10	Chief Officer Lands & Public Works	Timothy Kaaria
11	Chief Officer Physical Planning	Martin Gitiye Mutwiri
12	Chief Officer Public Service Administration & Legal Affairs	Kanathi Aaron
13	Chief Officer Roads & Transport	George Kimathi
14	Chief Officer Energy	Joseph Nchani
15	Chief Officer Trade, Investment & Industrialization	Catherine Wanja Kithinji
16	Chief Officer Tourism	Titus Mithika Murungi
17	Chief Officer Co-operatives Development	Denson Mwirigi
18	Chief Officer Sports	Mercy Mwendwa Ndiira
19	Chief Officer Youth Affairs	Flora Kananu Ntongai
20	Chief Officer County Public Service Board	Clare Kagwiria
21	Chief Officer Environment, Wildlife and Natural Resources	Lawrence Kinoti Mwebia

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d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

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

e) County Government of Meru Headquarters

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

f) County Government of Meru Contacts

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

g) County Government of Meru Bankers

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

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h) Independent Auditors

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

i) Principal Legal Adviser

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

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2. FORWARD BY THE CEC

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

It is my pleasure to present the County Government of Meru financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

The County Government will deepen reforms for resource mobilization towards improved local revenue collection by:

- i. Fully rolling-out automation of revenue collection system and sensitizing the public on use of the same.
- ii. Capacity builds staff to enhance accountability and efficiency in operations.
- iii. Enhance revenue enforcement.
- iv. Enhance monitoring of revenue collection in order to seal loopholes and leakages among other interventions.

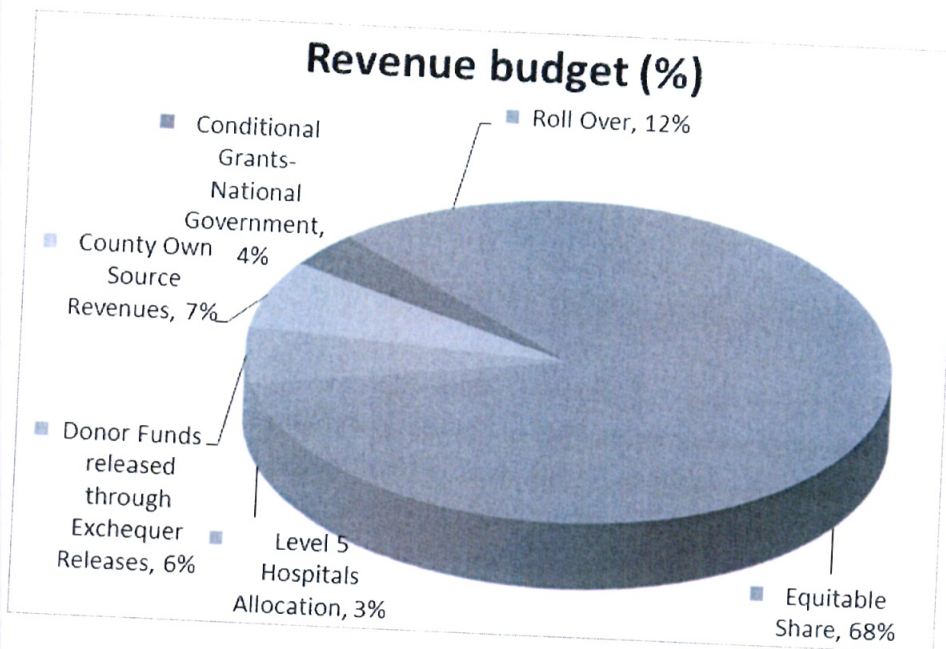
Financial Performance

a) Revenue

In the year ended 30th June 2021, the County had projected revenues of Kshs **10,337,122,802** consisting of Kshs 8,039,100,000 equitable share, Kshs 373,872,832 conditional funding for level V, Kshs 669,873,538 Donor funds released through exchequer, Kshs 820,000,000 from County own sources, Kshs 434,276,432 as Conditional Grants -National Government.

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



Out of the projected revenue, the County was able to realize **Kshs 10,694,908,069** in actual revenues, representing 103% performance. Own source revenue low performance was because of the adverse effects of COVID-19 pandemic, which affected many businesses in the county while the high performance on equitable share was because of county receiving the last disbursement of equitable share of Kshs 691,362,600 in this financial year 2020/2021 that related to financial year 2019/2020. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realization (%)
Equitable Share	8,039,100,000	8,730,462,600	109%
Level 5 Hospitals Allocation	373,872,832	373,872,832	100%
Donor Funds released through Exchequer Releases	669,873,538	547,917,416	82%
County Own Source Revenues	820,000,000	651,978,775	80%
Conditional Grants-National Government	434,276,432	390,676,446	90%
	10,337,122,802	10,694,908,070	103%

Table 1: Revenue performance in FY 2020/2021

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b) Payments

Our total expenditure for the year amounted to Kshs **10,645,306,543** comprising of Kshs **3,530,062,854** development and Kshs **7,115,243,688** recurrent. Much of the recurrent budget was spent on compensation for employees. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

c) Cash flows

In the FY 2020/2021, we have not had many liquidity disruptions. This was as a result of proper planning by the County.

d) Accounts receivables

Imprests management is a critical area of focus in Meru County. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still, room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2021/2022, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

At the closure of the year, we have reported an amount of Kshs **1,096,419,204** as the pending bills. This was as a result of delayed disbursement by the national government, along with delay by the contractors in executing flagship county projects. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Meru County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. The county has developed a compressive assets register, and undertaken tagging exercise for all its assets. The County has developed a draft asset management policy, which we are hoping to finalize by 2022.

Operational performance

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

- Own Source Revenue shortfall was attributed mainly to the outbreak of the Covid-19 pandemic, which led to closure of many business and disrupted economic activities due to implementation of curfew imposed by the National Government and other relief measures under taken by the County to cushion residents against adverse effects of the pandemic.

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- The under spending in the FY 2020/21 was attributed to delay in disbursement of funds by National Government. The under expenditure on operation and maintenance was attributed to depressed operations of the county government during the financial year due to Covid-19 Pandemic.

The issue of absorption remains a top priority of the County Government and the County Treasury will continue to strengthen budget implementation monitoring framework to ensure that all spending units strictly adhere to the cash plans provided

Conclusion

FY 2020/2021 was a good year in general. Good progress was made and the momentum has been created to enable Meru County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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

Sign
CEC
Meru County Government



3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives

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

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

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

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

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

Progress on attainment of Strategic development objectives

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

Department	Objectives	Outcomes	Indicators	Performances
Governor's Office	Facilitate efficient Communication	Well informed public on County Activities	No. of documentary produced and Aired	2

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Finance, Economic planning & ICT	To enhance efficiency and effectiveness in utilization of public resources	Enhanced efficiency and effectiveness in utilization of public resources	% level of compliance with Public Procurement Regulations	98%
			% of pending Bills reduced	10%
	To enhance evidence based policy Development	Evidence based Policies and Plans	No. of ADPs	1
			No. of County Annual progress Report produced	1
			CIDP Review Report Produced	1
	To realize Optimum Revenue Collection and mounting	Increased Revenue	Revenue streams	20
			% of Revenue collected through Automated Revenue streams	100%
Education, Technology, Gender, Culture & Social Services	To improve access, Retention, transition and completion rate	Increased enrolment and completion rate	% of enrolment of ECDE learners	90%
			% of retention of pupils in ECDE	98%
			% of transition of pupils in ECDE	98%
			No. of ECDE classes constructed	34
	To empower Marginalized and enforce affirmative action	Increased gender awareness, empowerment and gender inclusivity	No. of women empowered	1447 Twaweza Women Empowered Socially, Politically and Economically
			No. of PWDs Trained on entrepreneurship	1700
Youth Affairs & Sport	To increase youth involvement in social economic	Gainful employment and engaged	No. of youth groups given financial support	110 youth groups

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	development	meaningful social activities in the community	No. of Youths participating in exhibitions to nurture talents and innovations	1000 youth participants
	To increase youth participation in sports	Nurtured Talents and increase in income	No. of teams equipped	450
			No. of teams supported	2
	To generate all empowered youths, actively involved in building the Nation	Meaningful youth involvement and increased income	No of youths recruited and trained	150
Energy, Transport and Infrastructure	To boost trade, communication and economic activities in the region	Reduced travelling time & operational costs by road users	No. of KM graded	600KM
			No. of KM of Murramed	430KM
			No. of Culverts	1852 meter
			No. of Bridges / drift Constructed	2
			No. of Gabions	50
PSMA&LA	To strengthen the capacity to provide leadership & co-ordination required for successful implementation of development plans	Strengthened capacity and full implementation of County Development Plans	% of proportion of county citizens participating in county initiatives & projects	80%
			% of proportion of citizens satisfied with the County Job Performance	65%
	To provide unassailable Legal services	Efficient and effective delivery of legal services	No. of Court cases concluded	30

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Trade, Tourism & Cooperative Development	To increase County revenue	Increased County revenue from trade activities	No. of modern Kiosk Constructed	45
Health	To reduce disease burden	Reduced mortality and mobility rate	No. of Oxygen plant and Oxygen piping completed	1 Oxygen plant and piping completed at MeTRH
			No. of Renal unit constructed	2 Renal unit 1 at MeTRH and 1 at Nyambene sub-county Hospital
			No. of Covid-19 isolation centres established and operationalized	5 isolation centres -Mboroga -Kangeta -Nyambene -Igoji MYS training centre - MeTRH)
			No. of Covid-19 molecular lab at MeTRH	1
Agriculture, Livestock Development and Fisheries	To equip farmers and staff with necessary technological skills	Improve Farm Production and Productivity	No. of Farmers trained	3000 Farmers trained
			No. of Staff trained	116 Staff trained
	Control diseases and pests and increase reproduction	Sustained household income and protection of livelihoods	No. of doses of local semen for Genetically Improved Livestock breeds	8,000 doses of local semen
			No. of animals vaccinated	200,000 animals vaccinated
	To create wealth and improve food and nutrition	Improved livelihood and quality of life	No. of fish farmers and technical staff trained	1,700

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	security		No. of fingerlings stocked	300,000
			No. of fish ponds rehabilitated	40
Lands, Physical Planning, Urban Development and Public Works	Promote Sustainable Industrial development for effective resource utilization	Improved Standards of living	No. of markets constructed	2
Water	To provide clean, safe drinking water for Meru County residents	Reliable supply and access of clean water to Meru residents	No. of water storage in m ³	3,000,000
			No. of water projects completed	24

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

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

2. Environmental performance

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

3. Employee welfare

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

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

4. Market place practices-

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

5. Community Engagements-

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

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6. Others

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

- i. The County Government of Meru distributed to PWD'S Assistive devices across the 9 sub-counties
- ii. Distributed food rations to the PWD'S and most vulnerable in the community during the emergence of Covid-19 pandemic.
- iii. Supplied to Vulnerable girls sanitary and dignity kits

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2021, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the

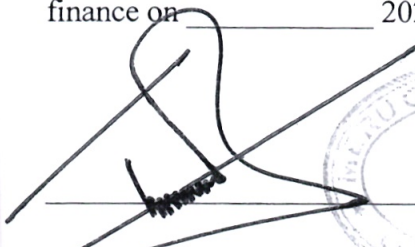
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County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2021.



County Executive Committee Member –



Finance and Economic Planning

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MERU FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Meru set out on pages 1 to 29, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Meru as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and County Government Act, 2012.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The statement of receipts and payments does not reflect any miscellaneous receipts, while supporting documents provided for audit reflect an amount of Kshs.3,871,923 under miscellaneous receipts thus giving rise to an unexplained variance of Kshs.3,871,923.

Further, Note 8 to the financial statements reflects an amount of Kshs.807,944,164 under other grants and capital transfers, which differs with the supporting schedule amount of Kshs.807,854,363 by an unexplained variance of Kshs.89,801.

In addition, Note 11 to the financial statements reflects an other payments amount of Kshs.1,762,073,031 which includes Kshs.1,437,584,826 under other expenses - payables from the previous financial year. This latter amount however differs with the supporting records which show a total amount of Kshs.1,454,584,827 by an unexplained amount of Kshs.17,000,001.

In the circumstances, the accuracy of the financial statements balances for the year ended 30 June, 2021 could not be confirmed.

2. Misstatement and Unsupported Transactions on Acquisition of Assets

As disclosed in Note 10 to the financial statements, the statement of receipts and payments reflects Kshs.619,093,233 in respect to acquisition of assets. This amount includes Kshs.100,272,947 in respect to construction of buildings which further includes Kshs.12,000,000 which was transferred by the County Executive to Meru County Micro-Finance Corporation to boost small and micro traders and which ought to have been classified as transfers to other government entities and therefore overstating the construction of buildings amount. In addition, the amount of Kshs.100,272,947 includes an expenditure of Kshs.8,485,810 whose supporting documents were not provided for audit review.

In the circumstances, the accuracy and completeness of the Kshs.100,272,947 in respect to construction of buildings for the year ended 30 June, 2021 could not be confirmed.

3. Fixed Asset Register and Land Inventory

Annex 6 to the financial statements reflects Kshs.7,730,379,420 in respect to the historical cost of the summary of non-current asset register as at 30 June, 2021. This balance includes assets of Kshs.686,572,764 described as transport equipment, whose breakdown showing the details and specific location of the assets, and ownership documents were not provided for audit verification.

Further, included in the total assets historical cost of Kshs.7,730,379,420 is a balance of Kshs.42,337,783 relating to the historical cost of land as at 30 June, 2021. However, the County Executive did not provide a list of all parcels of land owned by the County, details of the specific location of land, approximate size, value of land and the respective title deeds/ownership documents. Consequently, the existence, valuation, and location of specific land parcels could not be ascertained.

In the circumstances, the accuracy and completeness of the historical cost balance of Kshs.7,730,379,420 in respect to the summary of non-current assets register as at 30 June, 2021 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2021 reflects final budgeted expenditure of Kshs.10,808,337,465 and actual expenditure of Kshs.10,645,306,543 resulting to a net under expenditure of Kshs.163,030,922 or 2% comprising of an under expenditure of Kshs.581,829,000 on five (5) items and an over expenditure of Kshs.418,798,078 on one (1) item as detailed in the table below: -

Expenditure Item	Budget (Kshs.)	Actual (Kshs.)	Over (Kshs.)	Under (Kshs.)	%
Compensation of Employees	4,031,592,581	4,450,390,659	(418,798,078)	-	10%
Use of goods and services	1,603,526,404	1,226,954,795	-	376,571,609	23%
Transfers to Other Government Units	1,642,862,060	1,626,733,541	-	16,128,519	1%
Other grants and transfers	1,030,472,874	960,061,284	-	70,411,590	7%
Acquisition of Assets	657,249,545	619,093,233	-	38,156,312	6%
Other Payments	1,842,634,001	1,762,073,031	-	80,560,970	4%
Total Expenses	10,808,337,465	10,645,306,543	(418,798,078)	581,829,000	

The County Executive under absorbed the approved budget by Kshs.581,829,000 which may be an indicator of lack of proper planning for efficient and effective budgetary execution. Further, the under expenditure of Kshs.581,829,000 denied the residents of Meru County equivalent promised and expected services during the year under review. There is need therefore, for the County Executive to adopt a realistic budget to avoid instances of excess or under budgeting for efficient and effective delivery of goods and services to the residents of Meru County.

In addition, there was no evidence provided for audit review to show that the over-expenditure of Kshs.418,798,078 was approved through supplementary estimates contrary to Regulation 43(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that county government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates.

2. Pending Bills

According to Annex 2 to the financial statements, the County Executive of Meru had pending accounts payable totalling Kshs.1,096,419,204 (2019: Kshs.1,826,051,130) as at 30 June, 2021. Management has not explained why the bills were not settled during the year when they occurred. The County Executive is at risk of incurring significant interest costs and penalties with their continued delay in payment.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

3. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, no report or recommendations from the County Executive Management and oversight bodies were submitted for audit verification. . Further, the issues remained unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for county

government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis of Conclusion

1. Non-Preparation and Non-Submission of Consolidated Annual Financial Statements

The Meru County Treasury did not prepare and submit the consolidated annual financial statements in respect of all the county government entities and the relevant summaries to the Auditor-General and deliver a copy to the National Treasury, Controller of Budget and the Commission on Revenue Allocation. This is contrary to Section 163(1) and (4) of the Public Finance Management Act, 2012 .

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

2. Unremitted National Hospital Insurance Fund (NHIF) and National Social Security Fund (NSSF) Statutory Deductions

Note 5 to the financial statements reflects Kshs.4,450,390,659 in respect to compensation of employees which includes Kshs.2,037,151,404 and Kshs.140,298,937 in respect to basic pay of permanent and temporary employees respectively and Kshs.236,014,615 in respect to pension and other social security contributions. Review of the payroll data provided for audit revealed that Kshs.67,444,200 and Kshs.3,777,200 was deducted from various officers during the year in respect to NHIF and NSSF respectively. However, the County Executive only provided evidence of remittance of Kshs.3,307,598 in respect to NHIF and Kshs.2,459,200 in respect to NSSF thereby resulting to unremitted deductions of Kshs.64,136,602 and Kshs.1,318,000 for NHIF and NSSF respectively. This is contrary to Section 16(1) of the National Hospital Insurance Fund Cap 255 of the Laws of Kenya, which states that a person liable to pay a standard contribution under section 15 shall pay such contribution through monthly deductions from his salary or other remuneration and the employer of such person shall be liable to deduct and to pay the contribution to the Board on behalf of and to the exclusion of that person. Further, Section 20 of the National Social Security Fund Act, 2013 which states that an employer shall make mandatory contributions to the Fund as defined in the Act.

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

3. Irregular Payment of Allowances to Members of County Assembly (MCAs)

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects Kshs.1,226,954,795 in respect to use of goods and services which includes Kshs.186,525,557 in respect to domestic travel and subsistence. The latter amount further includes Kshs.9,699,800 paid to MCAs as per diem and transport allowances while attending various committee meetings of the County Executive. Review of available records revealed that the MCAs have their budgetary allocation for domestic travel and subsistence under the County Assembly and therefore the amount of Kshs.9,699,800 was irregularly paid under the County Executive. In addition, there is conflict of interest since the County Assembly is supposed to play an oversight role, yet the members of its committees are involved in discussing and report writing for various departments of the County Executive.

In the circumstances, the validity and value for money for the Kshs.9,699,800 expenditure for the year ended 30 June, 2021 could not be confirmed.

4. Unauthorized Opening of Bank Accounts

As disclosed in Note 12A to the financial statements, the statement of assets and liabilities reflects Kshs.1,969,050,306 in respect to bank balances held in thirty-seven (37) bank accounts operated by the County Executive out of which twenty-four (24) were held in various commercial bank accounts. However, the twenty-four (24) bank accounts in commercial banks were opened and operated contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that all county government bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.

In addition, no evidence was provided to show that these bank accounts had been opened with the Authority of the County Treasury contrary to Regulation 82(5) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the authority of the County Treasury shall be conveyed in writing to the responsible Accounting Officer with a copy to the Controller of Budget and the Auditor-General.

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

5. Non-Operational Runogone Water Project

The County Executive entered into a contract agreement with a contractor for construction and rehabilitation of Runogone Water Project at a contract sum of Kshs.7,321,000. However, physical verification of the project revealed that the project is not operational despite the works having been certified complete and fully paid for. Further, it was noted that there were cases of vandalism of the pipes along the roadside, an indication that no mapping was carried out during the piping works. In addition, it was noted the piped water which was to flow by gravity did not flow as required, which was an indication that the

project's feasibility study was poorly done. The department of water should therefore identify a more reliable source of water.

In the circumstances, there is the risk that the project will not achieve its intended benefits and could therefore be a waste of public funds.

6. Procurement of Sports Equipment for the Governor's Cup

The County Executive initiated the procurement process for purchase of sports equipment for the Governor's Cup on the 23 April, 2021 through a request in line with the provisions of Section 60(1) of the Public Procurement and Assets Disposal, 2015. The Local Purchase Order (LPO) No.444 in respect to this procurement, which had a total contract cost of Kshs.2,970,000, was issued to the supplier on the 16 June, 2021.

The sports equipment were delivered and inspected and taken on charge to the respective stores on the 22 June, 2021.

However, the following observations have been made regarding the procurement:

- (i). The nature of the event necessitating the procurement, details of the intended users and work plan for the sports activity were not supported by any documentary evidence. The user department did not provide the specific requirements in respect to this procurement especially regarding sizes of soccer boots.
- (ii). Although the goods were delivered and taken charge to the stores, the County did not facilitate independent audit verification of the items.
- (iii). No evidence was availed to confirm that the items were issued to the intended users.

Further, during the year under review, the supplier was also awarded a contract to supply branded football and goalkeeper uniforms at a contract price of Kshs.2,536,000.

However, the specifications issued by the user department lacked a description of the sizes of different attires a clear indication that the intended users had not been identified. In addition, no evidence was provided to confirm the issuance of the uniforms to the intended users.

In the circumstances, it was not possible to determine whether the County Executive got value for money from the expenditure totaling Kshs.5,506,000.

7. Non-Compliance with the Law on Fiscal Responsibility - – Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.4,450,390,659 on compensation of employees representing 42% of the total receipts of Kshs.10,694,908,070. This is contrary to the provisions of Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which limits for

expenditure on wages and benefits to not more than 35% of the county government's total revenue for the year.

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

8. Compensation of Employees

8.1 Earnings Below the Statutory Minimum

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects compensation of employees of Kshs.4,450,390,659 which includes Kshs.2,037,151,404 for basic salaries of permanent employees. Review of the monthly payroll records revealed that some employees' salary deductions fell below 1/3 of the basic salary, against the provisions of Section 19 (3) of the Employment Act, 17 of 2007 which require that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages. No explanation from Management was provided for the employee earnings below the statutory minimum.

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

8.2 Lack of an Approved Staff Establishment

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

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

8.3 Employees on Probation for More than Six Months

Examination of manual payroll and samples of personal files for contract staff revealed that thirteen (13) officers were on probation for more than six (6) months contrary to Section B.16 (1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that where vacancies exist in the pensionable establishment, candidates recruited to fill such vacancies shall be appointed on probation for a period of six (6) months.

In circumstances, Management was in breach of the law.

8.4 Underpayment of Salary

Review of manual payroll further revealed that two (2) staff members in different job groups had an annual basic salary of Kshs.141,445 each which was below the minimum limit of Kshs.200,790 set by Salaries and Remuneration Commission (SRC) resulting to an underpayment of Kshs.59,345. The underpayment of salary was contrary to the SRC Circular Ref. No. SRC/TS/JE/CG/3/33/6 VOL.III (30) dated 8 July, 2020 which categorized job groups and their basic pay bands to be adopted by the County Government.

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

9. Other Payments

9.1 Construction of Governor's Residence

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects other payments of Kshs.1,762,073,031 which include Kshs.1,437,584,826 in respect to other expenses - payables from previous financial period. This latter amount includes Kshs.54,567,213 paid to a construction company during the year for the construction of Governor's residence being the payment certificates No. 2, 3 4 and 5 of Kshs.13,897,632, Kshs.14,817,326, Kshs.5,636,620 and Kshs.20,215,635 respectively.

A review of the project documents provided for audit indicates the contract period was 24 weeks from 15 October, 2018 to 14 April, 2019. However, a second contract extension was requested by the contractor through a letter reference No. EP/P.600MERU.GO.KE/2021/033 dated 17 July, 2021 and granted by the County Executive on the 16 August, 2021 with the revised completion date set as 28 December, 2021.

However, a physical verification carried out in October, 2021 revealed that the door for the generator room, ceiling and tiling, the electrical works for the Governor offices, external civil works, drainage works and cabro laying had not been done while paintworks was still in progress. With only three (3) months to the revised project completion date, it was uncertain that the desired completion date would have been achieved. In addition, the contractor's revised program of works to cater for the extended timelines up to contract conclusion was not provided for audit review.

In the circumstances, the value for money for the Kshs.54,567,213 expenditure for the year ended 30 June, 2021 could not be confirmed.

9.2 Construction of Deputy Governor's Residence

Further, the amount of Kshs.1,437,584,826 in respect to other expenses - payables from previous financial period includes Kshs.27,798,711 paid to a construction company for

the construction of Deputy Governor's residence being the payment certificates No.2, 3 and 4 of Kshs.9,445,532, Kshs.8,638,079 and Kshs.9,715,100 respectively.

A review of the project documents provided for audit indicated that the contract period was 24 weeks from 15 October, 2018 to 14 April, 2019. However, a second contract extension was granted by the County Executive on the 16 August, 2021 and the revised completion date set as 28 December, 2021. Further, physical verification carried out in October 2021 revealed the boundary wall was still in progress and was approximately 80% done, the DSQ and guard house were incomplete with electrical works, plumbing works and exterior paintwork outstanding while tiling and cabinets for the main house kitchen, external paintworks, external civil works, cabro laying, drainage and parking bays had not been done. With only three (3) months to the revised project completion date, it was uncertain that the desired completion date would have been achieved. In addition, the contractor's revised program of works to cover the extended timelines was also not availed for audit review.

In the circumstances, the value for money for the Kshs.27,798,711 expenditure for the year ended 30 June, 2021 could not be confirmed.

9.3 Stalled Construction of Low-Cost Office Block

The County Government of Meru entered into a contract for construction of low-cost office block at the Meru County Public Works Headquarters with a contractor on the 28 July, 2020 at a contract sum of Kshs.10,424,273. The contract was to run for a period of twenty-four (24) weeks elapsing on the 31 January, 2021. During the year under review, an amount of Kshs.6,133,503, which included Kshs.3,990,992 relating to payables from previous financial period -others (budget) and Kshs.2,142,511 relating to residential buildings (including hostels), was paid to the contractor.

Audit verification on the progress of work revealed that the contractor was not on site and the contract period had already elapsed. Further, it was noted that fixing of glazed metal door, interior flush doors, tiling, paintwork, fixing of steel windows, fixing of portable fire extinguishers, ceiling, sanitary, plumbing and drainage works, and landscaping had not commenced although they had been provided for in the bill of quantities. In addition, it was noted that the contractor used interlocking stones for external walling contrary to "200 mm rough dressed natural stone" walls as specified in the bill of quantities.

Further, an updated program of works as approved by the project manager and minutes of project inspection team were not provided for audit review contrary to contractual obligations. No explanations were provided on the action taken by County Executive against the contractor despite default in executing the contractual obligations.

In the circumstances, the value for money for the expenditure of Kshs.6,133,503 incurred on this project for the year ended 30 June, 2021 could not be confirmed.

10. Irregular Contract Agreement - Kshs.4,247,461

Note 11 to the financial statements reflects Kshs.1,762,073,031 in respect to other payments for the year ended 30 June, 2021 which includes Kshs.1,437,584,826 in respect to other expenses - payables from previous financial period which further includes Kshs.4,247,461 paid by Department of Water to a contractor for installation of pipes.

However, the contract agreement entered between the contractor and County Executive of Meru was entered on the same day the notification of award was issued contrary to Section 135 (3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

11. Lack of Approved Budget and Procurement Plan - Facility Improvement Fund (FIF)

Note 11 to the financial statements reflects other payments of Kshs.1,762,073,031 which includes other expenses-FIF of Kshs.250,418,541 which were incurred without an approved budget by both the County Executive Committee and County Assembly since the only budget that was presented to County Assembly on Ministry of Health expenditure was on recurrent and development expenditures in the 2020/2021 financial year.

Further the FIF did not have a procurement plan contrary to Section 53(2) of the Public Procurement and Assets Disposal Act, 2015 which requires the Accounting Officer to prepare an annual procurement plan within the approved budget prior to commencement of each financial year as part of the annual budget preparation process. It was also noted that the County Health Management Board was not in place to approve budgets for individual health facilities contrary to the guidelines from the Ministry of Health issued in 2014. In addition, individual work plans for each hospital with specific parameters and approved budget for each health facility were not provided for audit review.

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

12. Renewal of Insurance Policy for Provision of Medical Cover and WIBA Policy

The County Executive entered into a contract for renewal of an insurance cover for the provision of medical insurance and WIBA policy cover under Tender No: CGM/ONT/062/2019-2020 on 18 December, 2020 at a total premium cost of Kshs.279,984,357. The renewal was to cover a period of one (1) year commencing on 23 December, 2020 and ending on 22 December, 2021.

The tender evaluation committee deliberated on the proposal and recommended for the renewal of medical insurance and WIBA policy contract from Kshs.249,876,345 in the financial year 2019/2020 to Kshs.279,984,357 in the financial year 2020/2021. The

Report of the Auditor-General on County Executive of Meru for the year ended 30 June, 2021

committee further noted that the variation of the tender by Kshs.30,108,012, which is a 12% increase from the previous contract cost, was within the Public Procurement and Asset Disposal Act, 2015. However, no evidence was provided by Management to show that a market survey was carried out to show that the offer provided by the insurance company was at the prevailing market prices contrary to Regulation 90(1)(d)(ii) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an accounting officer shall not enter into a contract under Section 104 of the Act unless it is satisfied that the offer is at the prevailing real market price.

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

13. Failure to Prepare and Publish Contract Awards

During the audit, it was noted that Management did not prepare, publish and publicize all contract awards as required contrary to Section 138(1) and (2) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that the accounting officer of a procuring entity shall publish and publicize all contract awards on their notice boards at conspicuous places, and website if available within a period as prescribed and that an accounting officer of a procuring entity shall report all contract awards to the Authority as prescribed.

Further, monthly progress reports on implementation of procurement contracts were not provided for audit review. As a result, there was no confirmation that Management monitored implementation of contracts regularly as required contrary to Section 152 of the Public Procurement and Asset Disposal Act, 2015 which stipulates that the head of the procurement function shall prepare monthly progress reports of all procurement contracts of the procuring entity and submit them to the Accounting Officer.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

Lack of Risk Management Policy for Internal Audit

During the audit, it was noted that the County Executive did not have a Risk Management Policy contrary to Regulation 153(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that internal auditors shall have a duty to give reasonable assurance through the Audit Committee on the state of risk management, control and governance within the organization.

In the circumstances, it was not possible to confirm how operational and other risks faced by the County Executive were identified, monitored and controlled during the year under review.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's reporting process, reviewing the effectiveness of how the County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective

processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 May, 2022

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2021

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2020/2021	2019/2020
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	9,104,335,432	8,186,299,567
Proceeds from Domestic and Foreign Grants	2	637,815,738	-
Transfers from Other Government Entities	3	300,778,124	467,933,688
County Own Generated Receipts	4	651,978,775	583,884,131
TOTAL RECEIPTS		10,694,908,070	9,238,117,386
PAYMENTS			
Compensation of Employees	5	4,450,390,659	4,465,745,306
Use of goods and services	6	1,226,954,795	932,014,666
Transfers to Other Government Units	7	1,626,733,541	1,164,928,034
Other grants and transfers	8	960,061,283	763,902,284
Social Security Benefits	9	0	2,507,248
Acquisition of Assets	10	619,093,233	387,423,795
Other Payments	11	1,762,073,031	1,476,552,008
TOTAL PAYMENTS		10,645,306,543	9,193,073,339
SURPLUS/DEFICIT		49,601,527	45,044,046

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2021 and signed by:

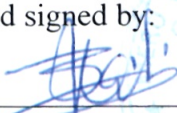

Chief Officer - Finance
Name: CPA Joseph Kabii Chabari
ICPAK Member Number: 14516


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

MERU COUNTY GOVERNMENT - EXECUTIVE**Reports and Financial Statements****For the year ended June 30, 2021****7.2. STATEMENT OF ASSETS AND LIABILITIES**

		2020/2021	2019/2020
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	12A	1,969,050,306	1,943,730,212
Cash Balances	12B	1,142,252	415,311
Total Cash and cash equivalents		1,970,192,558	1,944,145,523
TOTAL FINANCIAL ASSETS		1,970,192,558	1,944,145,523
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	13	132,915,268	156,469,760
NET FINANCIAL ASSETS		1,837,277,290	1,787,675,763
REPRESENTED BY			
Fund balance b/fwd	14	1,787,675,763	1,742,631,717
Prior year adjustments		0	-
Surplus/Deficit for the year		49,601,527	45,044,046
NET FINANCIAL POSITION		1,837,277,290	1,787,675,763

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2021 and signed by:


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


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

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2021

7.3. STATEMENT OF CASH FLOWS

		2020/2021	2019/2020
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	9,104,335,432	8,186,299,567
Proceeds from Domestic and Foreign Grants	2	637,815,738	-
Transfers from Other Government Entities	3	300,778,124	467,933,688
County Own Generated Receipts	4	651,978,775	583,884,131
Payments for operating expenses			
Compensation of Employees	5	4,450,390,659	4,465,745,306
Use of goods and services	6	1,226,954,795	932,014,666
Transfers to Other Government Units	7	1,626,733,541	1,164,928,034
Other grants and transfers	8	960,061,283	763,902,284
Social Security Benefits	9		2,507,248
Other Payments	11	1,762,073,031	1,476,552,008
Adjusted for:			
Increase/ (Decrease) in Accounts Payable: (deposits and retention)	15	-23,554,493	28,983,596
Net cash flows from operating activities		645,140,268	461,451,438
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	-619,093,233	-387,423,795
Net cash flows from investing activities		-619,093,233	-387,423,795
NET INCREASE IN CASH AND CASH EQUIVALENT		26,047,035	74,027,643
Cash and cash equivalent at BEGINNING of the year		1,944,145,523	1,870,117,880
Cash and cash equivalent at END of the year		1,970,192,558	1,944,145,523

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2021 and signed by:

Chief Officer - Finance

Name: CPA Joseph Kabii Chabari

ICPAK Member Number: 14516

Head of Accounting Services

Name: CPA Douglas Kobia Domiziano

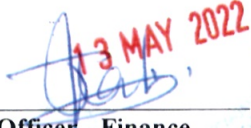
ICPAK Member Number: 10401

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,001,966,371	47,777,231	9,049,743,602	9,104,335,432	-54,591,829	101%
Proceeds from Domestic and Foreign Grants	637,815,738	-	637,815,738	637,815,738	-	100%
Transfers from Other Government Entities	300,778,124	-	300,778,124	300,778,124	-	100%
County Own Generated Receipts	820,000,000	-	820,000,000	651,978,775	168,021,225	80%
TOTAL RECEIPTS	10,760,560,234	47,777,231	10,808,337,465	10,694,908,070	113,429,396	99%
PAYMENTS						
Compensation of Employees	4,031,592,581	-	4,031,592,581	4,450,390,659	-418,798,078	110%
Use of goods and Services	1,454,668,408	148,857,996	1,603,526,404	1,226,954,795	376,571,609	77%
Transfers to Other Government Units	1,658,987,060	-16,125,000	1,642,862,060	1,626,733,541	16,128,519	99%
Other Grants and Transfers	1,041,932,874	-11,460,000	1,030,472,874	960,061,284	70,411,590	93%
Acquisition of Assets	730,679,310	-73,429,765	657,249,545	619,093,233	38,156,312	94%
Other payments	1,842,700,001	-66,000	1,842,634,001	1,762,073,031	80,560,970	96%
TOTAL PAYMENTS	10,760,560,234	47,777,231	10,808,337,465	10,645,306,543	163,030,922	98%
SURPLUS/ (DEFICIT)	-	-	-	49,601,527		

The entity financial statements were approved on _____ 2021 and signed by:


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


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



MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2021

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,465,161,329	135,980,096	5,601,141,425	5,655,733,255	-54,591,829	101%
Proceeds from Domestic and Foreign Grants	637,815,738	-	637,815,738	637,815,738	-	100%
Transfers from Other Government Entities	59,286,524	-	59,286,524	59,286,524	-	100%
County Own Generated Receipts	820,000,000	-	820,000,000	651,978,775	168,021,225	80%
TOTAL RECEIPTS	6,982,263,592	135,980,096	7,118,243,688	7,004,814,292	113,429,396	98%
PAYMENTS						
Compensation of Employees	4,031,592,581	-	4,031,592,581	4,450,390,659	-418,798,078	110%
Use of goods and Services	1,216,068,408	155,357,996	1,371,426,404	1,034,012,081	337,414,323	75%
Transfers to Other Government Units	350,000,000	-4,000,000	346,000,000	341,708,798	4,291,202	99%
Other Grants and Transfers	826,246,704	-11,460,000	814,786,704	806,944,164	7,842,540	99%
Acquisition of Assets	90,655,898	-3,851,900	86,803,998	81,912,590	4,891,408	94%
Other payments	467,700,001	-66,000	467,634,001	400,275,396	67,358,605	86%
TOTAL PAYMENTS	6,982,263,592	135,980,096	7,118,243,688	7,115,243,688	3,000,000	100%
SURPLUS/ (DEFICIT)	-	-	-	- 110,429,396		

The entity financial statements were approved on _____ 2021 and signed by:


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


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



MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2021

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,536,805,042	-88,202,865	3,448,602,177	3,448,602,177	-	100%
Transfers from Other Government Entities	241,491,600	-	241,491,600	241,491,600	-	100%
TOTAL RECEIPTS	3,778,296,642	-88,202,865	3,690,093,777	3,690,093,777	-	100%
PAYMENTS						
Use of goods and Services	238,600,000	-6,500,000	232,100,000	192,942,714	39,157,286	83%
Transfers to Other Government Units	1,308,987,060	-12,125,000	1,296,862,060	1,285,024,743	11,837,317	99%
Other Grants and Transfers	215,686,170	-	215,686,170	153,117,119	62,569,051	71%
Acquisition of Assets	640,023,412	-69,577,865	570,445,547	537,180,643	33,264,904	94%
Other payments	1,375,000,000	-	1,375,000,000	1,361,797,635	13,202,365	99%
TOTAL PAYMENTS	3,778,296,642	-88,202,865	3,690,093,777	3,530,062,854	160,030,923	96%
SURPLUS/ (DEFICIT)	-	-	-	160,030,923		

The entity financial statements were approved on _____ 2021 and signed by:

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

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

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020-21		2020-21	2020-21	
	KShs	KShs	KShs	KShs	KShs
Administration, Planning and Support Services	643,963,972	-9,700,000	634,263,972	633,781,523	482,450
Administration, Planning and Support Services	643,963,972	-9,700,000	634,263,972	633,781,523	482,450
Human Resource Management	0	0	0	0	0
Agriculture development	19,381,111	318,650	19,699,761	17,927,405	1,772,356
Agriculture development	19,381,111	318,650	19,699,761	17,927,405	1,772,356
Aquaculture Development	8,915,000	-1,050,550	7,864,450	5,925,050	1,939,400
Aquaculture Development	8,915,000	-1,050,550	7,864,450	5,925,050	1,939,400
Livestock Management	9,249,389	1,967,750	11,217,139	9,945,466	1,271,673
Livestock Management	9,249,389	1,967,750	11,217,139	9,945,466	1,271,673
Animal disease management	15,555,000	5,000	15,560,000	14,917,475	642,525
Animal disease management	15,555,000	5,000	15,560,000	14,917,475	642,525
County Owned Enterprise (ATC)	12,647,461	-861,022	11,786,439	10,186,439	1,600,000
County Owned Enterprise (ATC)	12,647,461	-861,022	11,786,439	10,186,439	1,600,000
County Owned Enterprises(AMS)	1,134,625	0	1,134,625	56,820	1,077,805
County Owned Enterprises(AMS)	1,134,625	0	1,134,625	56,820	1,077,805
Administration, planning and support	256,034,856	-2,355,202	253,679,654	253,477,196	202,458
Administration, planning and support	256,034,856	-2,355,202	253,679,654	253,477,196	202,458
Spatial, planning, survey and mapping	469,434,281	-12,259,279	457,175,002	452,056,167	5,118,835
Spatial, planning, survey and mapping	469,434,281	-12,259,279	457,175,002	452,056,167	5,118,835

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2021

Administration	73,644,479	837,568	74,482,047	73,976,468	505,579
Administration, Planning and Support Services	73,644,479	837,568	74,482,047	73,976,468	505,579
Road Transport	1,181,082,360	3,500,000	1,184,582,360	1,167,299,357	17,283,003
Road Transport	1,181,082,360	3,500,000	1,184,582,360	1,167,299,357	17,283,003
Rural Electrification	38,311,122	1,438,340	39,749,462	37,140,664	2,608,798
Rural Electrification	38,311,122	1,438,340	39,749,462	37,140,664	2,608,798
General administration planning and support services	63,175,915	849,670	64,025,585	62,140,803	1,884,782
General administration planning and support services	63,175,915	849,670	64,025,585	62,140,803	1,884,782
Industrial development and investments	0	0	0	0	0
Industrial development and investments	0	0	0	0	0
Tourism development and promotion	20,000,000	5,387,500	25,387,500	23,391,131	1,996,370
Tourism development and promotion	20,000,000	5,387,500	25,387,500	23,391,131	1,996,370
Cooperative development	18,000,000	-116,000	17,884,000	16,054,280	1,829,720
Cooperative development	18,000,000	-116,000	17,884,000	16,054,280	1,829,720
Trade development and promotion	125,877,392	-6,207,010	119,670,382	117,385,926	2,284,456
Trade development and promotion	125,877,392	-6,207,010	119,670,382	117,385,926	2,284,456
Administration, Planning and Support Services	2,560,007,670	895,716	2,560,903,386	2,560,659,188	244,198
Administration, Planning and Support Services	2,560,007,670	895,716	2,560,903,386	2,560,659,188	244,198
Curative Health Care	815,052,443	-1,500,000	813,552,443	743,007,284	70,545,159
Curative Health Care	815,052,443	-1,500,000	813,552,443	743,007,284	70,545,159
Preventive and Promotive Health Care	137,181,996	-15,200,000	121,981,996	119,865,149	2,116,847
Preventive and Promotive Health Care	137,181,996	-15,200,000	121,981,996	119,865,149	2,116,847
Administration, Planning and Support Services	723,413,225	27,702,598	751,115,823	750,150,748	965,075
Administration, Planning and Support Services	723,413,225	27,702,598	751,115,823	750,150,748	965,075
Basic Education	185,674,624	-28,500,000	157,174,624	154,204,668	2,969,956
Basic Education	185,674,624	-28,500,000	157,174,624	154,204,668	2,969,956

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2021

Technical and Vocation Education and Training	74,086,170	-1,240,940	72,845,230	68,766,336	4,078,894
Technical and Vocation Education and Training	74,086,170	-1,240,940	72,845,230	68,766,336	4,078,894
Administration, Management, Planning and Support of County affairs	175,545,736	15,027,000	190,572,736	188,652,394	1,920,342
Administration, Management, Planning and Support of County affairs	175,545,736	15,027,000	190,572,736	188,652,394	1,920,342
Coordination and Supervisory Services	8,909,557	800,000	9,709,557	8,916,443	793,114
Performance Management and Appraisal	2,435,250	0	2,435,250	2,181,228	254,022
Partnership Development and External Linkages	6,474,307	800,000	7,274,307	6,735,215	539,092
Governors' press	19,451,136	5,273,039	24,724,175	23,035,100	1,689,075
Governors' press	19,451,136	5,273,039	24,724,175	23,035,100	1,689,075
Human Resource Management	134,507,167	0	134,507,167	131,022,847	3,484,320
Human Resource Management	134,507,167	0	134,507,167	131,022,847	3,484,320
Administration, Planning and Support Services	894,768,024	57,206,940	951,974,964	949,667,369	2,307,595
Administration, Planning and Support Services	894,768,024	57,206,940	951,974,964	949,667,369	2,307,595
Public Finance and Budget Management	53,584,304	7,594,610	61,178,914	58,920,754	2,258,160
Public Finance	24,100,000	5,394,610	29,494,610	27,649,784	1,844,826
Budget Office and Co-ordination	29,484,304	2,200,000	31,684,304	31,270,970	413,334
Financial Accounting and Supply	51,326,127	5,799,188	57,125,315	55,368,851	1,756,465
Financial Accounting and Reporting for County	51,326,127	5,799,188	57,125,315	55,368,851	1,756,465
1 Administration, Planning and Support Services	98,053,525	814,391	98,867,916	97,001,099	1,866,817
Administration, Planning and Support Services	98,053,525	814,391	98,867,916	97,001,099	1,866,817
2 Information Communication Services	55,675,408	520,316	56,195,724	54,917,907	1,277,817
Information Communication Services	55,675,408	520,316	56,195,724	54,917,907	1,277,817
4 Human Resource Management	810,160,338	-15,643	810,144,695	803,692,884	6,451,811
Human Resource Management	810,160,338	-15,643	810,144,695	803,692,884	6,451,811
5 Human Resource Management and Development	43,036,736	2	43,036,738	41,001,557	2,035,181

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2021

Human Resource Management and Development	43,036,736	2	43,036,738	41,001,557	2,035,181
6 Town Management and Administration	4,960,000	-1,460,000	3,500,000	2,527,374	972,626
Town Management and Administration	4,960,000	-1,460,000	3,500,000	2,527,374	972,626
Coordination Of County Government Functions	62,443,520	5,816,081	68,259,601	67,156,405	1,103,196
County Field Administration Services	11,685,270	2,515,000	14,200,270	14,060,670	139,600
County Enforcement Services	50,758,250	3,301,081	54,059,331	53,095,735	963,596
Sports	86,959,110	2,966,447	89,925,557	87,235,280	2,690,277
Sports	86,959,110	2,966,447	89,925,557	87,235,280	2,690,277
Gender Mainstreaming and Youth Empowerment	53,895,000	200,000	54,095,000	52,875,950	1,219,050
Gender Mainstreaming and Youth Empowerment	53,895,000	200,000	54,095,000	52,875,950	1,219,050
Arts and Culture	20,871,131	63,507	20,934,638	19,482,931	1,451,707
Arts and Culture	20,871,131	63,507	20,934,638	19,482,931	1,451,707
General administration ,planning & support services	153,993,557	-5,750,000	148,243,557	146,170,809	2,072,748
General administration ,planning & support services	153,993,557	-5,750,000	148,243,557	146,170,809	2,072,748
Administration risk assessment and field services	176,708,372	-4,939,980	171,768,392	169,652,325	2,116,067
Administration risk assessment and field services	176,708,372	-4,939,980	171,768,392	169,652,325	2,116,067
Water resources management	366,672,094	-7,700,000	358,972,094	357,705,524	1,266,570
Water resources management	366,672,094	-7,700,000	358,972,094	357,705,524	1,266,570
Environmental management and protection	37,216,301	1,648,544	38,864,845	37,987,198	877,647
Environmental management and protection	37,216,301	1,648,544	38,864,845	37,987,198	877,647
Grand Total	10,760,560,234	47,777,231	10,808,337,465	10,645,306,543	163,030,922

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

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Tax receipts

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

ii) Transfers from the Exchequer

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

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iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

A fixed asset register is maintained by County Government of Meru and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Third Party Payments

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

5. 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.

a) Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs **132,915,268** compared to Kshs **156,469,760** in prior period as indicated on note 12.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the County Government of Meru practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector

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

8. Non-current assets

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

9. Pending bills

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

10. Contingent Liabilities

A contingent liability is:

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

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

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. During the financial year the County Government of Meru did have contingent liabilities amounting to Kshs 446,903,973.00 *See Annex 8.*

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of

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loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

11. Contingent Assets

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Meru budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 2nd July 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Government of Meru actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

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

16. Related party transactions

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

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7.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES		
Description	2020/2021	2019/2020
	KShs	KShs
Total Equitable Share for quarter 1	691,362,600	1,398,803,400
Total Equitable Share for quarter 2	2,652,903,000	1,650,530,864
Total Equitable Share for quarter 3	2,181,756,502	2,525,818,893
Total Equitable Share for quarter 4	3,578,313,330	2,611,146,410
Total	9,104,335,432	8,186,299,567

1A: Equitable Share

Description	2020/2021	2019/2020
	KShs	KShs
Total Equitable Share for quarter 1	691,362,600	1,398,803,400
Total Equitable Share for quarter 2	2,652,903,000	1,447,038,000
Total Equitable Share for quarter 3	2,009,775,000	2,291,143,500
Total Equitable Share for quarter 4	3,376,422,000	2,210,752,500
Total	8,730,462,600	7,347,737,400

1B: Level 5 Hospitals Allocation

Description	2020/2021	2019/2020
	KShs	KShs
Transfers for level 5 hospitals	373,872,832	373,872,834
Total	373,872,832	373,872,834

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

Description	2020/2021	2019/2020
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	-	32,831,250
World Bank – THUSCP	-	19,737,878
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	184,436,399
Kenya Devolution Support Programme	-	30,000,000
Youth Polytechnic support grant	-	56,568,298
Abolishment of user fees in health centres and dispensaries	-	31,648,428
Kenya Urban Support Programme	-	92,404,406
Agriculture Sector Development Support Project (ASDSP)	-	17,062,674
Kenya Climate Smart Agriculture Project (KCSAP)	-	-

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Total	-	464,689,333
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2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020/2021	2019/2020
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	22,860,000	-
World Bank – THUSCP	33,543,650	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	229,286,745	-
Kenya Devolution Support Programme	186,844,646	-
Youth Polytechnic support grant	58,249,894	-
Abolishment of user fees in health centres and dispensaries	31,648,428	-
Kenya Urban Support Programme	64,331,378	-
Agriculture Sector Development Support Project (ASDSP)	11,050,997	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Sub-Total	637,815,738	-
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
Others	-	-
Sub total	-	-
Grand Total	637,815,738	-

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

Name of Donor	Date received	Amount in	2020/2021	2019/2020
		foreign currency	Kshs	Kshs
Grants Received from other levels of government				
Conditional Allocation from Road Maintenance Fuel Levy Fund		-	241,491,600	228,195,188
Covid-19 Grant		-	-	229,821,000
Ministry of Agriculture (ABDP)			12,861,594	3,382,250
Ministry of Energy (KEEP)		-	10,441,930	6,535,250
Meru County Emergency Locust		-	35,983,000	-
TOTAL		-	300,778,124	467,933,688

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4. COUNTY OWN GENERATED RECEIPTS

	2020/2021	2019/2020
	Kshs	Kshs
RECEIPTS		
Property Income	-	1,767,555
Fines, Penalties and Forfeitures	693,362	1,063,212
Business Permits	125,075,905	95,366,737
Cess	67,422,590	68,500,610
Poll Rates	36,099,667	26,766,817
Plot Rents	12,658,615	4,991,187
Local Levies	35,883,238	25,763,308
Administrative Services Fees	-	
Various Fees		
Other Miscellaneous Receipts	3,871,923	9,255,426
Market/Trade Centre Fee	43,804,490	38,486,637
Vehicle Parking Fees	61,497,394	73,017,100
Housing	9,700,395	9,239,956
AMS Mitunguu	14,982,205	7,918,533
Kaguru ATC	23,745,654	13,414,431
Public Health Services	-	-
Public Health Facilities Operations (FIF)	179,918,740	178,160,756
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	4,036,290	5,404,032
Sewerage Administration	804,505	1,292,808
Other Health & Sanitation Revenues	2,045,480	4,050,661
Technical Services Fees	29,738,321	19,424,367
TOTAL	651,978,775	583,884,131

5. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	Kshs	Kshs
Basic salaries of permanent employees	2,037,151,404	2,254,975,815
Basic wages of temporary employees	140,298,937	130,233,462
Personal allowances paid as part of salary	2,036,925,703	1,870,137,091

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Personal allowances provided in kind		4,155,240
Pension and other social security contributions	236,014,615	206,243,698
Total	4,450,390,659	4,465,745,306

6. USE OF GOODS AND SERVICES

	2020/2021	2019/2020
	Kshs	Kshs
Utilities, supplies and services	51,472,077	43,430,113
Communication, supplies and services	20,290,368	15,713,348
Domestic travel and subsistence	186,525,557	95,450,573
Foreign travel and subsistence	0	2,095,516
Printing, advertising and information supplies & services	15,982,344	13,832,231
Rentals of produced assets	26,976,660	18,133,400
Training expenses	19,319,662	20,025,336
Hospitality supplies and services	142,573,657	95,175,740
Insurance costs	292,932,012	260,669,102
Specialised materials and services	27,236,846	13,683,050
Office and general supplies and services	12,817,363	7,554,756
Other operating expenses	297,768,130	179,441,059
Routine maintenance – vehicles and other transport equipment	17,804,881	12,646,857
Fuel Oil and Lubricants	50,032,164	44,245,470
Routine maintenance – other assets	65,223,074	109,918,115
Total	1,226,954,795	932,014,666

7. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2020/2021	2019/2020
	Kshs	Kshs
Transfers to County Government entities		
Transfers to Meru County Assembly	947,936,408	867,000,000
Meru County Investment and Development Corporation	110,964,539	53,608,454
Meru County Microfinance Corporation	110,024,735	80,352,212
Transfer to Health Facilities (DANIDA)	67,014,394	22,248,125
Meru County Revenue Board	272,673,941	45,500,000
Meru Executive Staff Housing Fund	-	-
Transfer to Youth Polytechnics	58,119,524	89,219,243
Meru Youth Service	60,000,000	-
Meru County Alcohol Drinks Control Board	-	7,000,000

MERU COUNTY GOVERNMENT - EXECUTIVE
Reports and Financial Statements
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TOTAL	1,626,733,541	1,164,928,034
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8. OTHER GRANTS AND TRANSFERS

Description	2020/2021	2019/2020
	Kshs	Kshs
Scholarships and other educational benefits	132,918,166	46,438,037
Emergency relief and refugee assistance	-	1,614,000
Other grants and current transfers	20,198,953	67,607,605
Other grants and capital transfers	807,854,364	648,242,642
TOTAL	960,971,483	763,902,284

9. SOCIAL SECURITY BENEFITS

	2020/2021	2019/2020
	Kshs	Kshs
Government pension and retirement benefits	-	2,507,248
Total	-	2,507,248

10. ACQUISITION OF ASSETS

	2020/2021	2019/2020
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Construction of Buildings	100,272,947	30,000,000
Refurbishment of Buildings	-	1,795,950
Construction of Roads	-	-
Construction and Civil Works	284,243,131	201,502,330
Overhaul and Refurbishment of Construction and Civil Works	149,773,765	72,578,650
Purchase of Vehicles and Other Transport Equipment	40,478,000	-
Purchase of Household Furniture and Institutional Equipment	58,000	50,000
Purchase of Office Furniture and General Equipment	13,012,340	11,602,550
Purchase of ICT Equipment	9,311,116	2,531,600
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-

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Purchase of Certified Seeds, Breeding Stock and Live Animals	13,444,900	11,372,340
Research, Studies, Project Preparation, Design & Supervision	8,499,035	1,462,200
Rehabilitation of Civil Works	-	3,834,553
Acquisition of Strategic Stocks and commodities	-	50,693,622
Acquisition of Land	-	-
Total Acquisition of Non-Financial Assets	619,093,233	387,423,795
Total Acquisition of Assets	619,093,233	387,423,795

11. OTHER PAYMENTS

	2020/2021	2019/2020
	Kshs	Kshs
Budget Reserves	14,851,900	9,674,500
Other expenses- Kaguru ATC	27,730,191	9,353,784
Other expenses- AMS Mitunguu	7,887,878	7,745,682
Other expenses- FIF	250,418,541	304,467,713
Other expenses	23,599,694	144,427,925
Other expenses -Payables from previous financial period	1,437,584,826	1,000,882,404
Total	1,762,073,031	1,476,552,008

12. CASH AND BANK BALANCES

12A. BANK BALANCES

	2020/2021	2019/2020
Name of Bank, Account No. & Currency	Kshs	Kshs
Credit bank, -CGM-Roads, Transport & Staff Operations. Ac no. 0171018000020	-	7,164,985
Central bank of Kenya,-REV. Ac no. 1000170484 Meru County Revenue Fund	1,430,589,994	1,162,843,857
Central bank of Kenya,-REC. Ac no. 1000170368 Recurrent	-	-
Central bank of Kenya,-DEV. Ac no. 1000170352 Development	-	-
Central Bank of Kenya-Ac no.1000228342 Deposit	132,915,268	156,469,760
Central Bank of Kenya- Ac no.1000346817 Meru County Special Purpose	22,573,941	17,361,209
Central Bank of Kenya- Ac no.1000365706 Meru County Road Maintenance Fund	3,740,364	16,581,558
Central Bank of Kenya- Ac no.1000367695 NARIGP	-	75,498,032
Central Bank of Kenya- Ac no.1000367725 ASDSP	25,576,067	7,025,070
Central Bank of Kenya- Ac no.1000368942 Village Polytechnic Projects	141,204	10,834
Central Bank of Kenya- Ac no.1000375728 Kenya Urban Development Grant	64,331,377	83,604,405

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Central Bank of Kenya- Ac no.1000375736 Urban Institution Program	-	8,800,000
Central Bank of Kenya- Ac no.1000436077 Meru County Devolution Support Program (KDSP)	73,892,037	36,494,840
Central Bank of Kenya- Ac no.1000454668 Meru County Covid-19 Special Purpose Account	4,311,414	-
Kenya Commercial bank, Ac no.1140746480 Meru County Standing Imprest	-	-
Co-operative bank, Ac no. 01141418507201 Revenue Control Account	8,689,506	5,497,160
Co-operative bank, Ac no. 01120206430600 - Kaguru ATC	954,246	7,338,952
Kenya Commercial bank, Ac no.1151596299 - AMS Mituungu	9,299,742	2,205,415
Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account	4,447,131	4,802,305
Kenya Commercial bank, Ac no.1266598448 Meru ABDP Programme Account	25,335	1,547,300
Co-operative bank, Ac no. 01141665693600 Meru Hospital Revenue Account	776,893	6,674,103
Kenya Commercial bank Ac no. 1155672720 Meru County Hospital Account	271,592	5,190,326
Kenya Commercial bank, Ac no.1180300572 Meru Bursary	-	3,828
Family Bank Ac no.063000055885 Meru County Bursary Account	510,150	
Kenya Commercial bank Ac no.1205726659 Meru County ECDE project	132,392	185,122
Co-operative bank, Ac no 01141418844302 Meru County Departmental Account - (Agriculture Revolving Fund)	17,004,963	9,709,848
Co-operative bank, Ac no 01141997528400 Meru County Fuel Account	-	49,280
Co-operative bank, Ac no 01141665645500 Meru Municipality Urban Development Grant Account	89,007,285	26,578,294
Co-operative bank, Ac no 01141665645600 Meru County Urban Institutional Grant Account	131,113	8,552,477
Kenya Commercial bank Ac no. 1140746316 Revenue Main Account	247,672	483,075
Kenya Commercial bank Ac no.1285223047 Meru County Emergency Locust – ELRP Account	35,983,000	-
Housing Finance Corporation Ac no.9783652536 (MCEEP)	1,264,243	3,438
Housing Finance Corporation Ac no.2042683204 Meru County (NARIGP)	39,404,051	61,956,049
Housing Finance Corporation Ac no.2042683203 County Government of Meru (ASDP 11)	2,829,326	21,253,586
Housing Finance Corporation Ac no.2042683205 Meru County Monitoring & Evaluation Account	-	1,845,104
KCB Ac no.MM20114D2DNC Meru County ECDE project Fixed Deposit A/C		72,000,000
KCB Ac no.MM201145SLVW Meru County Bursary Fixed Deposit A/C		136,000,000
Total	1,969,050,306	1,943,730,212

12B. CASH IN HAND

	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,142,252	415,311
Total	1,142,252	415,311

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13. ACCOUNTS PAYABLE

	2020/2021	2019/2020
	Kshs	Kshs
Deposits		
Retention Monies	132,915,268	156,469,760
Total	132,915,268	156,469,760

14. FUND BALANCE BROUGHT FORWARD

	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts	1,943,730,212	1,868,112,279
Cash in hand	415,311	2,005,601
Accounts Payables	-156,469,760	-127,486,163
Total	1,787,675,763	1,742,631,717

15. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

	2020-2021	2019-2020
Description	Kshs	Kshs
Payables as at 1st July (a)	156,469,760	127,486,163
Payables as at 30 th Jun (b)	132,915,268	156,469,760
Increase/ (Decrease) in payables c= b-a	-23,554,493	28,983,597

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7.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2019/2020	Additional for the Period	Paid during the year	Balance c/f FY 2020/2021
Description	KShs	KShs	KShs	KShs
Construction of buildings	348,503,710	138,016,444	311,214,326	175,305,828
Construction of civil works	909,127,484	360,037,896	640,363,771	628,801,608
Supply of goods	311,750,819	123,461,352	295,405,681	139,806,490
Supply of services	256,669,117	101,647,580	205,811,419	152,505,278
Total	1,826,051,130	723,163,272	1,452,795,198	1,096,419,204

2. RELATED PARTY DISCLOSURES

Related party transactions

	2020/2021	2019/2020
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	0	0
<u>Transfers to related parties</u>		
Transfer to the County Assembly	947,936,408	867,000,000
Transfers to other County Government Entities	611,782,739.00	268,679,909
Total Transfers to related parties	1,559,719,147	1,135,679,909
<u>Transfers from related parties</u>		
Transfers from the Exchequer	8,730,462,600	7,347,737,400
Transfers from MDAs	1,011,688,570	838,564,167
Transfers from SCs and SAGAs- National Government	300,778,124	467,933,688
Total Transfers from related parties	10,042,929,294	8,654,235,255

MERU COUNTY GOVERNMENT - EXECUTIVE**Reports and Financial Statements****For the year ended June 30, 2021****3. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

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

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

**4. DISCLOSURE OF BALANCES IN REVENUE
COLLECTION ACCOUNTS**

Name of Bank, Account No. & Currency	Amount in bank account currency*	Ex. Rate (if in foreign currency)	2020-2021	2019-2020
			Kshs	Kshs
Central bank of Kenya,-REV. Ac no. 1000170484 Meru County Revenue Fund			1,430,589,994	1,162,843,857
Co-operative bank, Ac no. 01141418507201 Revenue Control Account			8,689,506	5,497,160
Kenya Commercial bank Ac no. 1140746316 Revenue Main Account			247,672	483,075
Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account			4,447,131.46	4,802,305
Co-operative bank, Ac no. 01141665693600 Meru Hospital Revenue Account			776,893	6,674,103

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2021

5. DISCLOSURE ON COVID-19

The County Government of Meru received Covid-19 expenditure of Kshs. 229,821,000 at the closure of 2019/2020 Financial Year, broken down as follows;

- Kshs. 152,886,000 for operating expenditure to fight Covid-19
- Kshs. 76,935,000 for payment of Health workers allowances on the frontline fighting Covid-19

This Money remained in CRF Bank Account because no budget had been done and approved on how to spend the money in 2019/2020 Financial Year.

The Kshs. 152,866,000 was transferred to CBK Covid-19 Special Purpose Account number **1000346817** for expenditure and Kshs. 76,835,000 was paid to health workers through the payroll.

By end of financial 2020/2021 Kshs. 165,087,858 had been utilized on Covid-19 related expenditures as indicated on Note 6.

MERU COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2021

7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference 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)
1.1	Inaccuracies in Exchequer Releases	The variance of Ksh 839,562,167 related to the amount received in the CRF but meant for the county assembly	Resolved	December 2021
1.2	Inaccuracies in proceeds from Domestic and Foreign Grants	The variance of Ksh 839,562,167 related to the amount for the county assembly	Resolved	December 2021
2.0	Own Generated Revenue – Plot Rent	All the registers are available	Resolved	January 2021
3.0	Delay in Banking of Revenue	The county assembly has passed an act creating kaguru as an individual fund	Not resolved	June 20202
4.0	Unsupported Revenue Collection from Issuance of Business Permits	All permits are supported	Resolved	December 2021
5.0	Unsupported Scholarships and Educational Benefits	Issue of similar admission numbers is as a result of schools using generic numbers. A follow up has been done to confirm that the bursaries were allocated to the right beneficiaries	Resolved	January 2022
6.0	Unsupported Acquisition of Strategic Stocks and Commodities	The audit was undertaken during the period that learning had been stopped due to Covid 19. Hence it was not possible to access records held at schools	Resolved	January 2022
7.0	Inaccuracies in the Summary of Fixed Assets Register	The inaccuracies has since been reconciled	resolved	November 2021
8.0	Other Payments – Payables from Previous Financial Period	The seven factories will be audited as separate entities by the office of auditor General	Unresolved	June 2022
Other Matter				

MERU COUNTY GOVERNMENT - EXECUTIVE

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Budget Control and Performance	The county will ensure that it prepares realistic budgets in future	Unresolved	June 2022
2.0	Late Exchequer Releases	The County urges the national government to ensure timely disbursement of exchequer	Unresolved	June 2022
3.0	Project Implementation Status	The county will ensure timely implementation of the projects	Unresolved	June 2022
4.0	Pending Bills	The county pending bills committee is working on the issue of pending bills	Unresolved	June 2022
REPORT OF LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
1.0	Domestic Travel and Subsistence	The county is adhering to treasury circular 20/2015	Resolved	August 2021
2.0	Construction of the Governor's Residence	The construction of governors residence has since been completed	Resolved	May 2022
3.0	Construction of Deputy Governor's Residence	The construction of governors residence has since been completed	Resolved	May 2022
4.0	Construction of Boundary Wall at Githongo Stadium	The county has completed the boundary wall	Resolved	May 2022
5.0	Mwariama Cultural Centre	The cultural centre has been handed over and is operational	Resolved	December 2021
6.0	Irregular Recruitment of Legal Officer	The officer has since been competitively recruited for a different post	Resolved	December 2021
8.0	Officers Working Beyond the Age of 60	The county will in future ensure it does not engage officers above 60 in contracts	Not Resolved	December 2022
9.0	Earnings Below the Statutory Minimum	The county has sensitized its staff on the one third requirement	Not resolved	December 2022
10.0	Non-Compliance with law on Ethnic Composition	The county has put mechanisms to ensure compliance with this legal requirement	Not resolved	December 2022
11.0	Failure to Publicize and Publish Contracts	The county has published all the contracts	Resolved	December 2021
12.0	Format of Revenue	The county has adhered to the	Resolved	December 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Estimates – County Own Generated Receipts	prescribed budget format for local revenue		
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1.0	Facilitation of the County Assembly Benchmarking Tour	The county will ensure in future that MCAs are facilitated by the county assembly when working crosscutting issue	unresolved	June 2022
2.0	Maintenance of Grounded Vehicles	The county cannot dispose vehicles from the defunct local authorities before process hand over is completed	Unresolved	December 2022
3.0	Use of Manual Payroll	Use of manual payroll is occasioned by delay in issuance of personnel numbers	Unresolved	December 2022

Guidance Notes:

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

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

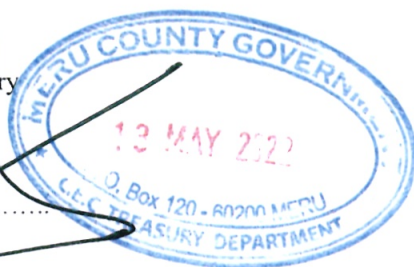
Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

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

CEC, County Treasury

Sign.....

Date.....



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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	691,362,600	2,652,903,000	2,009,775,000	3,376,422,000	8,730,462,600
Level 5 Hospitals	-	-	171,981,502	201,891,330	373,872,832
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	22,860,000	22,860,000
World Bank – THUSCP	-	-	16,903,111	16,640,539	33,543,650
National Agricultural & Rural Inclusive Growth Project (NARIGP)		79,638,248		149,648,497	229,286,745
Kenya Devolution Support Programme			45,000,000	141,844,646	186,844,646
Youth Polytechnic support grant			29,124,947	29,124,947	58,249,894
Abolishment of user fees in health centres and dispensaries		-		31,648,428	31,648,428
Kenya Urban Support Programme				64,331,378	64,331,378
Agriculture Sector Development Support Project (ASDSP)			10,864,150	186,847	11,050,997
Kenya Climate Smart Agriculture Project (KCSAP)					-
Water and Sanitation Development Project					-
Total	691,362,600	2,732,541,248	2,283,648,710	4,034,598,612	9,742,151,170

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

NAME	BRIEF TRANSACTION DESCRIPTION	DATE CONTRACTED	ORIGINAL AMOUNT	ADDITIONAL DURING THE YEAR	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2020/2021	DEPARTMENT
			Kshs	Kshs	Kshs	Kshs	
Gradwin Enterprises	Construction services or renovation of Ng'onyi chicken and fish market	5/13/2021	3,299,670		1,200,000	2,099,670	3564
Construction of Workshop at Mwiteria Yoiuth Polytechnic			1,990,000			1,990,000	3566
Construction of Ecde Classroom at Mweromutua Primary School In Naathu Ward			1,256,184			1,256,184	3566
Construction of Ecde Classroom at Kilera Primary School In Ntunene Ward			1,000,020			1,000,020	3566
Construction of Ecde Classroom at Nkando Primary School In Kiirua/Naari Ward			995,295			995,295	3566
Construction of Ecde Classroom at Nkando Primary School In Kiirua/Naari Ward			497,648			497,648	3566
Construction of Workshop at Kithoka Youth Poly Technic			689,616			689,616	3566
Construction of Workshop at Kianjai Poltechnic			2,053,006			2,053,006	3566
Construction of Workshop at			2,053,006			2,053,006	3566

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Mituntu Poltechnic							
Construction of Dormitory Block at Karurune Polytechnic Ntima West Ward			3,500,000			3,500,000	3566
Construction of Workshop Block at Ithima Youth Polytechnic In Akirangonde Ward			1,899,674			1,899,674	3566
Construction of Workshop at Mweronde Poltechnic			2,053,006			2,053,006	3566
Construction of Dormitory at Kithiri Polytechnic In Nkomo Ward			3,700,000			3,700,000	3566
Procurement of New Vocational Traing Equipments			8,351,000			8,351,000	3566
Construction of VTC Workshop at Muthara			2,305,678			2,305,678	3566
Construction of VTC Workshop at Kanyakine			2,305,678			2,305,678	3566
ECDE Classroom			750,000			750,000	3566
ECDE Classroom			750,000			750,000	3566
2nd Phase			700,000			700,000	3566
Kabachi ECDE Centre			600,000			600,000	3566
ECDE Classroom			650,000			650,000	3566
ECDE Classroom			650,000			650,000	3566
ECDE Classroom			750,000			750,000	3566
ECDE Classroom			750,000			750,000	3566
ECDE Classroom			750,000			750,000	3566
ECDE Classroom			750,000			750,000	3566
ECDE Classroom			750,000			750,000	3566
Completion of ECDE Classroom			250,000			250,000	3566

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Completion of ECDE Classroom			250,000			250,000	3566
Completion of ECDE Classroom			250,000			250,000	3566
Completion of ECDE Classroom			250,000			250,000	3566
Furniture For Mitunguu ECDE Classes			250,000			250,000	3566
Completion of Kirune Youth Polytechnic			1,000,000			1,000,000	3566
Completion of TVET Workshop			750,000			750,000	3566
ECDE Classroom Desks			750,000			750,000	3566
Completion of Community Social Hall			800,000			800,000	3566
ECDE Classrooms			700,000			700,000	3566
ECDE Classrooms			700,000			700,000	3566
ECDE Classrooms			750,000			750,000	3566
ECDE Classrooms			750,000			750,000	3566
ECDE Classrooms			750,000			750,000	3566
ECDE Classroom Desks			50,000			50,000	3566
ECDE Classroom Desks			50,000			50,000	3566
ECDE Classrooms			750,000			750,000	3566
ECDE Classrooms			750,000			750,000	3566
ECDE Classrooms			750,000			750,000	3566
Completion of Kanthali Polytechnic			600,000			600,000	3566
ECDE Classroom Desks			75,000			75,000	3566
ECDE Classroom Desks			75,000			75,000	3566
ECDE Classroom Desks			75,000			75,000	3566
ECDE Classroom Desks			75,000			75,000	3566
ECDE Classrooms			750,000			750,000	3566

MERU COUNTY GOVERNMENT - EXECUTIVE

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Completion of ECDE Classroom			100,000			100,000	3566
Completion of ECDE Classroom			100,000			100,000	3566
Completion of ECDE Classroom			100,000			100,000	3566
Completion of ECDE Classroom			250,000			250,000	3566
ECDE Classrooms			750,000			750,000	3566
Completion of ECDE Classroom			300,000			300,000	3566
Completion of Hall			3,000,000			3,000,000	3566
Construction of ECDE Classroom			750,000			750,000	3566
Completion of Workshop			500,000			500,000	3566
Construction of Classrooms And Toilets			2,000,000			2,000,000	3566
Completion of Office Blocks			1,000,000			1,000,000	3566
Office Block			1,000,000			1,000,000	3566
Fencing			100,000			100,000	3566
Construction of Ecde Classroom			1,200,000			1,200,000	3566
Kinoru Maternity Construction		4/6/2021	2,226,061			2,226,061	3567
Construction of Muoreti Dispensary Toilet Block		24/6/2021	496,130			496,130	3567
Construction of Gacuuru Dispensary		18/6/2021	2,993,415			2,993,415	3567
Completion of Antubochiu Maternity		24/6/2021	3,467,811			3,467,811	3567
Completion of Kawiru Dispensary		29/6/2021	1,245,090			1,245,090	3567
Construction of Kathelwa Maternity Ward Phase 3		4/6/2021	949,920			949,920	3567
Construction of Kangeta Kmtc		10/6/2021	5,455,499			5,455,499	3567
Construction of Muruguma Dispensary		24/5/2021	1,989,596			1,989,596	3567

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Renovations of Nthambiro Health Centre		24/5/2021	2,545,044			2,545,044	3567
Refurbishment of Cancer Centre Meru Level 5		24/5/2021	10,500,000			10,500,000	3567
Completion of Kimachia Maternity		24/5/2021	2,999,053			2,999,053	3567
Laboratory Extension at Kathithine Dispensary		24/5/2021	2,299,596			2,299,596	3567
Mutuati Hospital Theatre Completion		24/5/2021	949,907			949,907	3567
Construction of Timau Mortuary		24/5/2021	4,959,082			4,959,082	3567
Completion of Ithimbari Maternity Block		24/5/2021	4,998,720			4,998,720	3567
Fencing And Drainage Works at Muruta Dispensary		29/6/2021	2,403,461			2,403,461	3567
Electrical Works at Menwe Dispensary		29/6/2021	190,834			190,834	3567
Fencing at Karama Health Centre		1/7/2021	1,700,501			1,700,501	3567
Gate Construction at Muungu Dispensary		24/6/2021	578,536			578,536	3567
Fencing Works at Mweromalia Dispensary		26/5/2021	2,437,140			2,437,140	3567
Gate Construction at Mutelai Dispensary		29/6/2021	344,050			344,050	3567
Construction on Boundary Wall and Gate at Kanyakine mortuary		24/5/2021	3,297,532			3,297,532	3567
Installation of Solar Water Heating System at METRH		23/6/2021	8,997,150			8,997,150	3567
Installation of Air Conditioner And Mechanical Ventillation at METRH		23/6/2021	6,545,800			6,545,800	3567
Gestaam Ltd		28-Jul-20	10,424,273	1,494,903	7,628,406	4,290,770	3568
Gradwin Enterprises Ltd	Proposed construction	5/28/2021	3,999,951			3,999,951	3568

MERU COUNTY GOVERNMENT - EXECUTIVE

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	of Thinyaine M.C.H						
Ingala Building And Construction Co. Ltd	Proposed construction of Kanyuru road	6/30/2021	9,980,000			9,980,000	3568
Segeva Ventures Limited	Routine maintenance of various roads in Antubetwe - Kiongo market, Kianjai market, Kiutine market	7/7/2021	3,956,880			3,956,880	3568
Parimi Properties Ltd	Procurement of grading & gravelling works in Buuri – sub county Kiirua ward	7/7/2021	1,318,960			1,318,960	3568
Parimi Properties Ltd	Procurement of Kithirune e paving works & waste management	7/7/2021	1,318,960			1,318,960	3568
Marfriks Company Ltd	Proposed construction of social hall at Karithiria Youth Centre	30/06/2020	998,291			998,291	3568
Construction of Boundary Wall at Githogo Stadium (Soliet)			5,008,560	-	-	5,008,560	3572

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(Kans General)Construction of Boundary Wall at Timau Stadium			1,540,538	-	-	1,540,538	3572
Nkubu Vocational Center (Extra Works at MYS Training Center)			373,508	-	-	373,508	3572
Construction of buildings Total			182,639,331	1,494,903	8,828,406	175,305,828	
Rokiben Suppliers Limited		5/8/1919	118,547			118,547	3564
Flexzone Investments Limited	Construction of artificial insemination crushes in Naathu ward	6/30/2020	184,994			184,994	3564
Merwed Services Co. Ltd		5/13/2019	211,619			211,619	3564
Muringa Karimi Investment Limited	Renovation of Machaku cattle dip	5/9/2019	213,900			213,900	3564
Merwed Services Co. Ltd	Renovation of Mpurine cattle dip	5/13/2019	232,400			232,400	3564
Jiscs Co.Ltd		5/13/2019	276,750			276,750	3564
Jiscs Co.Ltd		5/13/2019	285,024			285,024	3564
Merwed Services Co. Ltd		5/13/2019	373,613			373,613	3564
Genesis Patm (E A) Ltd		5/3/2018	384,922			384,922	3564
Parimi Properties Limited	Proposed completion of Kangeta livestock market	5/26/2021	997,020			997,020	3564
Manene Construction Ltd	Construction of Chaaria mango juice production	12/24/2018	1,057,510			1,057,510	3564

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	unit phase ii						
Random Ventures Ltd	Procurement of civil works at Kaguru fish pond, Imenti North fish farm and Kithima fish farm	5/5/2021	2,246,490			2,246,490	3564
Construction of Kinoru Water Supply Imenti North Sub County		4-May-21	2,429,740			2,429,740	3565
Construction of Nturukume Water Supply		18-Dec-18	20,636,525		16,168,704	4,467,821	3565
Construction of 1 Tank 50m3 And Intake For Njia Ward		31-05-18	3,567,677		1,391,763	2,175,914	3565
Construction of 10m Long Cattle Trough In Ntunene Ward			497,177			497,177	3565
Construction of Tumutumu Water Project		30-Apr-18	22,891,773		18,519,500	4,372,273	3565
Extension For Drilling and Equipping of Solar Powered Boreholes			68,000,000		64,000,000	4,000,000	3565
Installation Works of Borehole at Lubunu Primary			890,000		-	890,000	3565
Borehole Equipment at Ncunguru			2,739,505		-	2,739,505	3565
Construction of Ngeene Water Intake Water Tank For Mathawe Water Project In Kiegori			1,179,000	611,000	-	1,790,000	3565
Construction and Procurement of Two Masonry Water Tanks Riaki			1,496,340		-	1,496,340	3565
Merwed Services Co		5/23/2019	273,784			273,784	3565
Tarichia Limited		6-May-21	1,179,000			1,179,000	3565
Techplode Company Limited		23-Apr-21	1,496,340			1,496,340	3565

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Office Partitioning			80,820			80,820	3566
Dynesp And Tally Enterprise Ltd			524,000			524,000	3569
Eltiger Top Co.		5/13/2019	300,000	-	-	300,000	3570
Biomax Africa Ltd		6/23/2018	975,408	-	-	975,408	3570
Maggi Sons Ventures Limited		5/13/2019	853,000	-	-	853,000	3570
Skynet Holdings E.A Limited		2/8/2018	1,421,880	-	-	1,421,880	3570
Isuzu East Africa Limited		6/6/2020	8,455,000	-	-	8,455,000	3570
Top Point Network Limited		5/6/2021	29,500,000	-	-	29,500,000	3570
Top Point Network Limited		5/6/2021	9,000,000	-	-	9,000,000	3570
Meco-Designs and Construction Limited		5/10/2021	1,700,000	-	-	1,700,000	3570
Rural Electrification Authority		6/21/2021	2,000,000	-	-	2,000,000	3570
Sologracious Company Ltd		20-May-19	3,484,939		262,402	3,222,537	3570
Sologracious Co. Ltd		27-May-19	1,339,060		1,514	1,337,546	3570
Pajah Building And Construction Company Limited		22-Feb-19	1,439,991		61,070	1,378,921	3570
Glakim Investment Ltd		9-Mar-19	3,276,618		770,885	2,505,733	3570
Sologracious Company Ltd		24-May-18	1,804,756		301	1,804,455	3570
Eduna East Africa Co. Ltd		7-Jun-19	1,591,491		446,623	1,144,868	3570
J. K Plaque		18-Feb-15	12,000		-	12,000	3570
Kaguru A.T.C		5-Mar-18	2,392,000		-	2,392,000	3570
Tamata Supplies Comapany Ltd		14-May-19	5,226,400		3,435,650	1,790,750	3570
MTF		30-Nov-13	870,512		-	870,512	3570
Benny Building ContractorsLtd		18-May-14	5,926,213		4,141,221	1,784,992	3570
Linetop Kenya Limited		30-Aug-18	2,260,800		6,262	2,254,538	3570
Rojumunti Agencies		27-Apr-19	2,045,440		804,346	1,241,094	3570

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Brit Construction Ltd		13-May-19	399,200		78	399,122	3570
Supazel Vision Achievers Ltd		29-Jun-16	1,600,000		5,990	1,594,010	3570
Baite Youth Senses Solution Ltd		10-May-19	933,500		451,500	482,000	3570
Chatika Company Ltd		10-May-19	2,799,925		4,723	2,795,202	3570
Glakim Investment Ltd		30-May-18	10,743,470		8,871,020	1,872,450	3570
Pajah Building And Construction Company Limited		24-May-19	3,729,000		-	3,729,000	3570
Prime Medpower Company Ltd		15-Aug-18	1,681,970		-	1,681,970	3570
Tripple A Sahara		7-Feb-19	300,000		-	300,000	3570
Smanas Construction Co. Ltd		10-May-19	2,683,500		657,300	2,026,200	3570
Woof Enterprises Ltd		10-May-19	3,521,300		71,655	3,449,645	3570
Foresthouse (K) Contractors Ltd		13-May-19	1,747,200		5,760	1,741,440	3570
Kingpoint Enterprises Ltd		27-Jun-19	565,800		6,600	559,200	3570
R. K Merchants		13-May-19	856,515		374	856,141	3570
Rimi Construction Co. Ltd		13-May-19	2,437,000		1,525	2,435,475	3570
Greps Construction Supplies And Consultancy Ltd		6-May-19	1,525,000		800	1,524,200	3570
Lamcy Investment		13-May-19	2,117,500		176	2,117,325	3570
Jufah Investment Limited		10-May-19	5,082,000		709,600	4,372,400	3570
Legox Company Ltd		19-Apr-17	527,500		-	527,500	3570
Kingpoint Enterprises Ltd		10-May-19	905,560		-	905,560	3570
Kingpoint Enterprises Ltd		10-May-19	2,337,000		-	2,337,000	3570
The Ace Engineering and Building Contracors Ltd		7-May-19	4,598,736		2,389,600	2,209,136	3570
Eliza and Mwonja Enterprises Ltd		3-May-19	3,399,082		38,232	3,360,849	3570
Kenpet Agencies Ltd		9-May-19	3,261,553		235	3,261,318	3570
Lamcy Investment		14-May-19	2,185,000		1,148	2,183,853	3570

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Reports and Financial Statements

For the year ended June 30, 2021

Target General Merchants		10-May-19	4,075,300		107	4,075,193	3570
Kagaki Investment Limited		13-May-19	1,996,898		8,598	1,988,300	3570
Kagaki Investment Limited		10-May-19	4,123,000		40,500	4,082,500	3570
Techplode Company Ltd		3/12/2019	396,360		146	396,214	3570
Burqa Construction Ltd		18-May-17	1,998,700		-	1,998,700	3570
Chamon Construction		28-May-19	4,608,954		-	4,608,954	3570
Chamon Construction Limited			2,963,300		375,890	2,587,410	3570
Grawin Investments Ltd		3-Jul-17	900,000		120,000	780,000	3570
Beasam General Suplies Limited		13-Jun-19	1,322,000		608	1,321,392	3570
Pakimaka General Agencies		11-Jun-20	2,371,462		762,974	1,608,488	3570
Kingpoint Enterprises Ltd		11-Jun-20	2,760,000		9,150	2,750,850	3570
Kingpoint Enterprises Ltd		8-Jul-20	2,444,200		6,100	2,438,100	3570
G. Kaudio And Sons Construction Ltd		28-Jun-19	3,724,000		2,058,804	1,665,196	3570
Dinero General Suppliers Ltd		14-May-19	1,289,000		35	1,288,965	3570
Raptas Media Ltd		30-Jun-19	3,610,964		870	3,610,094	3570
Raptas Media Ltd		13-May-19	1,199,440		440	1,199,000	3570
Nedia Limited		14-May-19	2,033,044		1,298	2,031,746	3570
Nedia Limited		13-May-19	1,477,000		162	1,476,838	3570
Stegmag Plus Limited		27-Jun-19	2,906,440		2,776	2,903,664	3570
Pajah Building And Construction Company Limited		27-May-19	3,729,000		-	3,729,000	3570
Ten Fences Limited		10-Jun-20	1,526,400		996	1,525,404	3570
Maggi Sons Ventures Limited		10-May-19	1,089,720		-	1,089,720	3570
Mwemukagi International Company Limited		29-Jun-19	425,700		13,400	412,300	3570
Winnet Technologies Ltd		10-May-19	3,508,142		152	3,507,990	3570

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Stegmak Construction Company Limited	6-Oct-14	3,027,600	-	3,027,600	3570
Ghetto Contractors Limited	13-May-19	3,108,500	500	3,108,000	3570
Lasec Enterprises Ltd	13-May-19	2,543,648	-	2,543,648	3570
Broima Co. Ltd		2,691,599	1,325,018	1,366,581	3570
Rokiben Supplies Ltd	10-May-19	2,610,450	1,596,700	1,013,750	3570
Manene Construction Limited	28-May-20	3,893,560	-	3,893,560	3570
Rimi Company Ltd	17-Feb-20	1,795,832	623	1,795,209	3570
Transmakon Limited	27-Feb-20	3,139,147	1,547	3,137,600	3570
Kianji Enterprises Ltd	2/17/2020	3,185,693	2,397,658	788,035	3570
Lamcy Investment Ltd	25-Feb-20	3,814,545	90	3,814,455	3570
Javic Engineering Company Ltd	20-May-20	1,798,759	18,279	1,780,480	3570
Mketu Company Ltd	30-Apr-20	1,194,870	748	1,194,122	3570
Rimi Construction Co. Ltd	19-Feb-20	3,108,498	405	3,108,093	3570
Baite Youth Senses Solutions Limited	2-Apr-20	2,250,783	800	2,249,983	3570
Kaikai Trading Company Ltd	31-Mar-20	1,092,959	1,710	1,091,249	3570
Roman Green Co. Ltd	20-Feb-20	3,719,840	1,748,300	1,971,540	3570
Rimi Construction Limited	31-Mar-20	1,541,330	50,416	1,490,915	3570
Nkistel Poultry Farm And Empowerment Limited	11-Jun-20	1,899,535	2,410	1,897,125	3570
Glakim Investment Limited	29-Apr-20	2,146,500	87,610	2,058,890	3570
Ten Fences Africa Limited	25-Feb-20	3,200,198	-	3,200,198	3570
Ndamuka Trading Co. Ltd	14-Sep-20	1,200,336	2,462	1,197,874	3570
Gekaron Consulting Limited	30-Jun-21	998,797	-	998,797	3570
Lekijoka Enterprises Limited	30-Jun-21	399,000	-	399,000	3570
Gekaron Consulting Limited	30-Jun-21	1,198,920	799,920	399,000	3570

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Supatrack Adventures Limited		30-Jun-21	3,830,593		3,431,593	399,000	3570
Karinju Investment Limited		30-Jun-21	2,709,959		-	2,709,959	3570
Kaindio And Sons Construction Limited		30-Jun-21	2,998,000		-	2,998,000	3570
Sameway Solutions Limited		30-Jun-21	120,000		-	120,000	3570
Garson Investment Company Ltd		30-Jun-21	2,290,304		-	2,290,304	3570
Mucore Enterprises Ltd		30-Jun-21	644,280		-	644,280	3570
Karrtel Construction And Supplies Company		30-Jun-21	2,200,090		-	2,200,090	3570
Benris Investment Ltd		30-Jun-21	4,300,000		-	4,300,000	3570
Gekaron Consulting Limited		30-Jun-21	1,598,282		-	1,598,282	3570
Sonsix Company Limited		30-Jun-21	4,100,000		-	4,100,000	3570
Gsquare Ventures Limited		30-Jun-21	3,376,408		-	3,376,408	3570
Eastern Redbull Enterprice Limited		30-Jun-21	2,849,000		-	2,849,000	3570
Lekijoka Enterprises Limited		30-Jun-21	1,699,300		-	1,699,300	3570
Gsquare Ventures Limited		30-Jun-21	1,448,815		-	1,448,815	3570
Supatrack Adventures Limited		30-Jun-21	3,057,549		-	3,057,549	3570
Sologracious Company Limited		30-Jun-21	3,997,913		-	3,997,913	3570
Mukefa Investment Limited		30-Jun-21	4,119,120		-	4,119,120	3570
Chamon Construction Limited		30-Jun-21	3,394,104		-	3,394,104	3570
Twirika Company Limited		30-Jun-21	4,450,000		-	4,450,000	3570
Chamon Construction Limited		30-Jun-21	4,250,000		-	4,250,000	3570
Twirika Company Limited		30-Jun-21	4,620,140		-	4,620,140	3570
Chamon Construction Limited		30-Jun-21	4,828,000		-	4,828,000	3570
Sologracious Company Limited		30-Jun-21	3,347,234		-	3,347,234	3570
Kheb Building And Construction Company Limited		30-Jun-21	1,050,000		-	1,050,000	3570

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Billray Investments Limited	30-Jun-21	2,706,000	-	2,706,000	3570
Flim Building Service Limited	30-Jun-21	499,977	-	499,977	3570
Kagmap Contractors Limited	30-Jun-21	399,852	-	399,852	3570
Lekijoka Enterprices Limited	30-Jun-21	1,094,800	-	1,094,800	3570
Pakimaka General Agencies Limited	30-Jun-21	3,696,033	-	3,696,033	3570
Kaikai Trading Company Limited	30-Jun-21	3,294,104	-	3,294,104	3570
Marlyd Ecopreneurs Limited	30-Jun-21	3,744,123	-	3,744,123	3570
Kikis Investment Limited	30-Jun-21	3,223,768	-	3,223,768	3570
Kikis Investment Limited	30-Jun-21	4,220,450	-	4,220,450	3570
Sadop Construction Company	30-Jun-21	2,000,000	-	2,000,000	3570
Benris Investment Ltd	30-Jun-21	3,319,394	-	3,319,394	3570
Kamaroo Enterprices Company Limited	30-Jun-21	3,820,000	-	3,820,000	3570
Pakimaka General Agencies Limited	30-Jun-21	3,102,438	-	3,102,438	3570
Sologracious Company Limited	30-Jun-21	4,623,120	-	4,623,120	3570
Ndamuka Trading Co Limited	30-Jun-21	3,817,300	-	3,817,300	3570
Katiline Company Limited	30-Jun-21	4,600,000	-	4,600,000	3570
Rockeng Investment Limited	30-Jun-21	3,800,000	-	3,800,000	3570
Ndamuka Trading Co Limited	30-Jun-21	3,523,766	-	3,523,766	3570
Omex Ea Controls Ltd	30-Jun-21	3,740,000	-	3,740,000	3570
Marlyd Ecopreneurs Limited	30-Jun-21	1,047,000	-	1,047,000	3570
Chaemac Enterprices Limited	30-Jun-21	2,531,725	-	2,531,725	3570
Roman Green Co Limited	30-Jun-21	2,900,000	-	2,900,000	3570
Tripeways Construction Co Ltd	30-Jun-21	3,265,530	-	3,265,530	3570
Garson Investment Company Ltd	30-Jun-21	2,494,580	-	2,494,580	3570

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Kans Action General Construction Ltd	30-Jun-21	1,789,577	-	1,789,577	3570
Tanif Investment Ltd	30-Jun-21	2,998,240	-	2,998,240	3570
Billray Investments Limited	30-Jun-21	1,474,085	-	1,474,085	3570
Twirika Company Limited	30-Jun-21	2,841,452	-	2,841,452	3570
Remboya Construction Company Limited	30-Jun-21	4,988,835	-	4,988,835	3570
Eleebea International Company Limited	30-Jun-21	3,196,565	-	3,196,565	3570
Ambotech General Contractors Ltd	30-Jun-21	2,438,683	-	2,438,683	3570
Ambotech General Contractors Ltd	30-Jun-21	2,148,699	-	2,148,699	3570
Billjoy Holdings Limited	30-Jun-21	2,748,820	-	2,748,820	3570
Roman Green Co Limited	30-Jun-21	3,000,400	-	3,000,400	3570
Skyline Express Services Limited	30-Jun-21	3,700,000	-	3,700,000	3570
Aktech Solutions Limited	30-Jun-21	3,688,723	-	3,688,723	3570
Kirimara General Agencies Ltd	30-Jun-21	1,900,000	-	1,900,000	3570
Kaikai Trading Company Limited	30-Jun-21	860,000	-	860,000	3570
Supatrack Adventures Limited	30-Jun-21	3,057,549	-	3,057,549	3570
Mukefa Investments Ltd	18-May-21	2,630,875	4,385	2,626,490	3570
Romnet Limited	26-Feb-21	3,497,550	70,590	3,426,960	3570
Skyline Express Services Ltd	16-Apr-21	3,700,000	15,536	3,684,464	3570
Petalway Ventures	15-Mar-21	2,100,000	20,000	2,080,000	3570
Skyline Express Services Ltd	12-Apr-21	1,015,000	241	1,014,759	3570
Steline Group Ltd	22-Mar-21	3,350,000	3,015,780	334,220	3570
Steline Group Ltd	23-Mar-21	3,250,000	23,092	3,226,909	3570

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Termiterion TCS Ltd		6-Apr-21	1,726,750		6,345	1,720,405	3570
Ermson Company Ltd		8-Mar-21	3,449,418		13,968	3,435,450	3570
Skyline Express Services Ltd		30-Apr-21	2,894,314		1,950	2,892,364	3570
Ermson Company Ltd		21-Feb-21	2,450,500		3,750	2,446,750	3570
Kheb Building And Construction Co. Ltd		25-Mar-21	1,800,000		1,499	1,798,501	3570
Sologracious Company Ltd		8-Mar-21	3,880,934		9,295	3,871,639	3570
Termiterion Tcs Ltd		2-Mar-21	3,962,190		3,508	3,958,682	3570
Linbeck Agencies		8-Mar-21	3,303,954		7,170	3,296,784	3570
Termiterion Tcs Ltd		6-Apr-21	3,018,530		12,700	3,005,830	3570
Kirimara General Agencies Ltd		30-Apr-21	3,404,857		2,377	3,402,480	3570
Rukuka Investment Limited		30-Jun-21	2,999,474		100	2,999,374	3570
Kirimara General Agencies Ltd		30-Jun-21	3,498,200		260	3,497,940	3570
Mizpah Contractor Agency Limited		30-Jun-21	998,511		150	998,361	3570
Ambotech General Contractors Ltd		30-Jun-21	2,438,683		1,145	2,437,538	3570
Kamaroo Enterprices Company Limited		30-Jun-21	3,498,800		340	3,498,460	3570
Katiline Company Limited		30-Jun-21	3,495,100		100	3,495,000	3570
Mizpah Contractor Agency Limited		30-Jun-21	1,500,000		1,500	1,498,500	3570
Mukefa Investment Limited		30-Jun-21	3,998,472		172	3,998,300	3570
Supatrack Adventures Limited		30-Jun-21	3,253,715		8,810	3,244,905	3570
Kaikai Trading Company Limited		30-Jun-21	4,497,000		1,500	4,495,500	3570
Gatirai Enterprices Limited		30-Jun-21	3,839,796		4,364	3,835,432	3570
Omex Ea Controls Ltd		30-Jun-21	3,496,611		1,600	3,495,011	3570
Ambotech General Contractors		30-Jun-21	2,148,699		698	2,148,001	3570

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Ltd							
Mizpah Contractor Agency Limited	30-Jun-21	3,949,472	3,647	3,945,825	3570		
Karunchu Koldings Limited	30-Jun-21	3,994,563	528	3,994,035	3570		
Gestaam Limited	30-Jun-21	3,996,800	499,000	3,497,800	3570		
Dagwija Agencies Company Ltd	5-Jun-20	2,238,000	-	2,238,000	3570		
Duocom Company Ltd	13-May-19	1,217,656	-	1,217,656	3570		
Ethamak Builders And Contractors Ltd	17-May-20	1,528,416	-	1,528,416	3570		
Forest House (K) Contractors Ltd	14-Jun-20	516,432	-	516,432	3570		
Glakim Investment Ltd	13-May-19	5,216,100	-	5,216,100	3570		
Jakevigeko Contractors Limited	13-May-19	2,033,620	-	2,033,620	3570		
Motech Logistics Limited	9-May-19	3,160,500	-	3,160,500	3570		
Mugah Investments Ltd	13-May-19	3,710,321	-	3,710,321	3570		
Penko Limited	13-May-19	3,451,116	-	3,451,116	3570		
Ndamuka Trading Co.Ltd	24-May-19	1,200,336	-	1,200,336	3570		
Queen &Revin Limited	14-May-19	992,500	-	992,500	3570		
The Ace Engineering And Building Contractors Limited	12-Jun-20	469,350	-	469,350	3570		
Good Earth Industrial Proprietary Ltd	13-May-19	3,918,413	-	3,918,413	3570		
Kagmap Contractors Limited		874,470	-	874,470	3570		
Delenny Construction Limited		3,719,840	-	3,719,840	3570		
Greps Construction General Suppliers And Consultancy		1,499,707	-	1,499,707	3570		
Mketu Limited		2,045,791	-	2,045,791	3570		
Daeka Company Limited		1,986,078	-	1,986,078	3570		
Gsquare Ventures Limited		500,000	-	500,000	3570		

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Chokera Holdings Ltd	6/27/2016	1,246,280	-	-	1,246,280	3571
Timcar Agencies		265,590	-	-	265,590	3571
Joric Enterprises	21/10/2016	1,102,638	-	-	1,102,638	3571
Eastern Redbull Enterprises		3,700,793	-	-	3,700,793	3571
Aljos And Sons Suppliers	15/6/2015	3,714,148	-	-	3,714,148	3571
M/S Kans Action General Co.Ltd		253,100	-	-	253,100	3571
Supazel Vision Achievers	4/5/2018	1,000,000	-	-	1,000,000	3571
Set Point Enterprises Ltd	14/05/2019	287,615	-	-	287,615	3571
Wema Supplies Contractors Ltd	8/5/2019	410,226	-	-	410,226	3571
Remboya Construction Company Ltd	20/12/2018	2,825,670	-	-	2,825,670	3571
Kaikai Trading Co.Ltd		299,840	-	-	299,840	3571
M/S Tenfences Africa Ltd		332,961	-	-	332,961	3571
M/S Farnashine Group Ltd	5/14/2019	2,088,020	-	-	2,088,020	3571
M/S Emwati General Suppler Ltd		2,068,193	-	-	2,068,193	3571
M/S Emwati General Suppler Ltd		2,876,375	-	-	2,876,375	3571
M/S Almrium Supplies		381,040	-	-	381,040	3571
M/S Lithan Company Ltd	23/4/321	1,718,262	-	-	1,718,262	3571
G.Kaindio & Sons Construction Ltd	20/4/2017	1,795,500	-	-	1,795,500	3571
Kaliati Contractors Ltd	21/4/2017	9,306,955	-	-	9,306,955	3571
Ingala Building And Construction Limited	3.05.21	264,089	-	-	264,089	3571
Ishipoa Enterprise Limited	7.05.21	264,089	-	-	264,089	3571
Sologracious Company Limited	7.07.21	250,000	-	-	250,000	3571
Aketch Solutions Limited	18.06.21	697,434	-	-	697,434	3571
Mungania Unique Builders	14.07.21	1,999,995	-	-	1,999,995	3571

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Limited							
Frakan Global Limited		14.07.21	349,735	-	-	349,735	3571
Baite Youth Senses		7.07.21	975,459	-	-	975,459	3571
Merwed Services Limited		14.07.21	2,311,334	-	-	2,311,334	3571
Lithan Construction Limited		03.05.21	1,723,070	-	-	1,723,070	3571
Merwed Services Limited		7.07.21	1,287,971	-	-	1,287,971	3571
Deche Construction Limited			5,200,000	4,900,000	9,097,441	1,002,559	3571
Sonsix Company Ltd			8,490,940	-	5,211,782	3,279,158	3571
Kans Action (Levelling And Grading of Reenya Primary School Grounds			195,657	-	-	195,657	3572
Construction of Kinoru Stadium(Mbame Construction)			1,750,000	-	-	1,750,000	3572
(Kenyeve Investment Limited)Levelling of Rwarene Primary School Grounds		4/22/2021	790,000	-	-	790,000	3572
Construction of civil works Total			779,432,282	5,511,000	156,141,673	628,801,608	
Sustain International		2018-2019	1,300,000			1,300,000	3562
Walindi Investment Ltd		2018-2019	952,000			952,000	3562
Deem Auto Garage		2018-2019	190,000			190,000	3562
Eldonia General Supplies		2018-2019	190,000			190,000	3562
Silver Spread Service Station		2018-2019	500,000			500,000	3562
Gakungu Co. Ltd		2018-2019	273,910			273,910	3562
Tayaan General Supplies Ltd		2018-2019	192,500			192,500	3562
Lalji Ramji Filling		2018-2019	200,000			200,000	3562
Yusuf Auto Spares		2018-2019	52,000			52,000	3562
Mzynga Technologies		11/20/2021	600,000			600,000	3563

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Blymax Ventures		5/17/2021	1,337,100			1,337,100	3563
Riverbank Solution			4,591,605			4,591,605	3563
Lugz Ayanna World Limited			4,998,441			4,998,441	3563
Avanti Computers And B/S Systems Limited		11/6/2020	5,048,800			5,048,800	3563
Total Kenya			6,690,376			6,690,376	3563
Dimcoh Agencies Ltd		28/12/2018	6,997,000			6,997,000	3563
Zablim Limited		25/06/2021	7,470,000			7,470,000	3563
MEWASS			2,598,442			2,598,442	3563
Markjohns Limited		3-May-21	701,900			701,900	3565
Bilray Investment Limited		17-Jun-21	1,700,000			1,700,000	3565
Flim Building Services		25-May-21	202,709			202,709	3565
Procurement of Assorted UPVC 12.5 Gi Pipes And Fittings For Njia Ward			701,900			701,900	3565
Supply And Delivery of UPVC Pipes And Water Pump For Nyaki East Ward			1,700,000			1,700,000	3565
Supply And Delivery of UPVC Pipes For Karuma Water Project			532,335			532,335	3565
Supply And Delivery of UPVC Pipes For Karuma Water Project			202,709			202,709	3565
Supply And Delivery of UPVC Pipes and Tanks			1,000,000			1,000,000	3565
Supply And Delivery of UPVC Pipes			1,963,656			1,963,656	3565
Supply And Delivery of UPVC Pipes and Tanks For Kiegoi/Antubochiu and Thangatha Wards		16-Mar-21	2,807,425			2,807,425	3565
Supply and Delivery Of Drilling			989,800			989,800	3565

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Materials							
Supply of Pipes For Gikui Mweru Water Project			8,000,000			8,000,000	3565
Procurement of Plain Steel Casing			1,976,001			1,976,001	3565
Supply and delivery of office stationery		18-Jun-21	778,000	-	-	778,000	3565
Supply of tyres			586,000			586,000	3565
Advertising For VTC Equipments			88,160			88,160	3566
Procurement of Akirangondu Ward Items			115,110			115,110	3566
Procurement of Mitunguu Ward Items			1,943,700			1,943,700	3566
Procurement of Kiirua/Naari Ward Items			293,950			293,950	3566
Procurement of Nyaki West Ward Items			2,154,550			2,154,550	3566
Procurement of Ruiri Rwarera Ward Items			499,800			499,800	3566
Procurement of Kiguchwa Ward Items			1,474,000			1,474,000	3566
Procurement Kisima Ward Items			1,244,200			1,244,200	3566
Procurement of Kibirichia Ward Items			915,700			915,700	3566
Procurement of Kibirichia Ward Items			955,505			955,505	3566
Procurement of Computers And Accessories			15,000			15,000	3566
Procurement of Computers And Accessories			567,198			567,198	3566
Repair of KBU 977T			83,767			83,767	3566
Desks			250,000			250,000	3566

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Furniture and Toilets			200,000			200,000	3566
Furniture at Athimba, Antuambui			400,000			400,000	3566
Supply of Foodstuffs For Imenti Central Subcounty Facilities		13/4/2021	1,086,777			1,086,777	3567
Supply of Foodstuffs For Tigania East Subcounty Facilities		28/4/2021	2,999,460		996,161	2,003,299	3567
Supply of Foodstuffs For Tigania West Subcounty Facilities		30/4/2021	2,999,460		1,891,450	1,108,010	3567
Supply of Foodstuffs For Igembe South Subcounty Facilities		13/4/2021	2,980,950			2,980,950	3567
Supply of Foodstuffs For Igembe North And Igembe Central Subcounty Facilities		28/4/2021	2,483,950			2,483,950	3567
Supply of Quantity Surveior Software.		24/6/2021	260,000			260,000	3567
Supply of Foodstuffs For Imenti North Subcounty Facilities		30/6/2021	2,999,260			2,999,260	3567
Supply of Foodstuffs For Buuri Subcounty Facilities		30/4/2021	2,970,127			2,970,127	3567
Pusam Tech Limited	Procurement of office stationery	6/22/2021	201,500			201,500	3568
Pusam Tech Limited	Procurement of office cleaning materials	6/23/2021	91,260			91,260	3568
Karce Ventures	Procurement of office requirements	6/10/2021	385,100			385,100	3568
Hamethyst Limited	Procurement of floodlights for installation of Maua market floodlights	6/29/2021	489,752			489,752	3568

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Mugama Traders Limited	Procurement of office equipments	6/25/2021	326,750			326,750	3568
Mugama Traders Limited	Procurement of office printers	6/24/2021	102,600			102,600	3568
Tayaan General Suppliers Ltd			699,900		-	699,900	3570
Pet Nash Construction Co. LTD		4/6/2021	1,997,500	-	-	1,997,500	3570
Lugz Ayanna World Limited		1/26/2021	460,000	-	-	460,000	3570
Gulf Energy Holdings Limited		11/6/2020	32,605	-	-	32,605	3571
Dominion Supplies (K) Ltd		23/6/2020	113,400	-	-	113,400	3571
Meru County Oils Ltd		29/11/2019	50,016	-	-	50,016	3571
Meru County Oils Ltd		12/24/2018	129,000	-	-	129,000	3571
Wambtec Business Supplies		5/14/2020	398,816	-	-	398,816	3571
Dominion Supplies (K) Ltd		7/8/2020	113,400	-	-	113,400	3571
View Feneb Enterpres		12/20/2018	167,500	-	-	167,500	3571
Lawis Design Limited		22/6/2020	304,893	-	-	304,893	3571
Lidsam Investment Limited		12.05.21	299,900	-	-	299,900	3571
Ezoh Muragu General Suppliers Limited		14.06.21	821,000	-	-	821,000	3571
Bloomthat Company Limited		01.06.21	608,404	-	-	608,404	3571
Lekijoka Enterprises Limited		21.06.21	300,000	-	-	300,000	3571
Lekijoka Enterprises Limited		28.06.21	1,699,500	-	-	1,699,500	3571
Misingao Limited		28.06.21	190,030	-	-	190,030	3571
Meru Central Coffee Co-Operative Union		13/6/2018	125,000	-	-	125,000	3571
Supply of Lawn Mower And Rakes (Alpha And Tech And Lab)		19/4/2017	625,200	-	-	625,200	3572

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Supply of Office Furniture (Mateas Company)	24/06/2016	664,700	-	-	664,700	3572
Purchase of Sports Equipments For Inter County Games(Moohnaits)	30/06/2018	432,860	-	-	432,860	3572
Supply of Office Furniture (Mateus Company)	14/04/2019	328,000	-	-	328,000	3572
Supply of Beef To MYS At Igoji MYS Training Center (Remboya)	14/5/2021	412,500	-	-	412,500	3572
Supply of Tyres (Fly Eagle International)		134,000	-	-	134,000	3572
Supply of Office Equipment And Computer (Mateus Company)		478,000	-	-	478,000	3572
(Urban Medical Furniture Limited)Procurement of Sport Items For Kiegoi Ward	3/12/2021	207,000	-	-	207,000	3572
(Fred's Art) Sport Items For Kiguchwa Ward	4/29/2021	147,900	-	-	147,900	3572
(Karunchu Holdings Limited)Sport Items For Abogeta East Ward	7/7/2021	495,000	-	-	495,000	3572
(Drezinah Limited)Sport Items For Kisima Ward	7/2/2021	673,500	-	-	673,500	3572
(Bilray Investments Limited)Sport Items For Antuambui Ward	7/5/2021	198,600	-	-	198,600	3572
(Kadesh Limited)Sport Items For Mbeu Ward	7/2/2021	298,000	-	-	298,000	3572
(Pathfinder Media Services)Procurement of Motorbikes For Akachiu Ward	2/17/2021	1,352,000	-	-	1,352,000	3572
(Spiker Driving School)Procurement of Training Services For Antuambui Ward	5/6/2021	498,950	-	-	498,950	3572

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(Kimuh Engineering Limited)Procurement of Musical Instruments For Special Ward		7/16/2021	1,491,500	-	-	1,491,500	3572
(Blymax Ventures Limited)Procurement of Musical Instruments And Motorbikes For Maua Ward		6/11/2021	2,294,300	-	-	2,294,300	3572
(Morlidhar General Supplies Limited)Procurement of Public Address System And Reflector Jackets For Abothuguchi West Ward.		7/7/2021	1,197,600	-	-	1,197,600	3572
(Lekijoka Enterprises)Ward Fund Items For Nyaki West Ward		6/25/2021	1,500,000	-	-	1,500,000	3572
(Springtech Limited)Procurement of Carwash Machines And Iron Sheets For Ntima East Ward		6/25/2021	999,031	-	-	999,031	3572
(Kimuh Engineering Limited)Procurement of Public Address System,Tents And Chairs For Municipality Ward		6/9/2021	999,500	-	-	999,500	3572
(Missingao Limited)General Office Supplies			298,589	-	-	298,589	3572
(Gemanta Company Limited)Sport Items For Governor's Cup		7/2/2021	2,536,000	-	-	2,536,000	3572
(Kenya School of Government)Training Services		4/16/2021	55,700	-	-	55,700	3572
(Kenya School of Government)Training Services		4/17/2021	55,700	-	-	55,700	3572
(Kenya School of Government)Training Services		4/21/2021	55,700	-	-	55,700	3572
(Dormukal Investments		6/30/2021	159,000	-	-	159,000	3572

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Limited)Procurement of Office Laptop							
(Afriline Business Solutions Limited)Office Printing Items		5/14/2021	263,500	-	-	263,500	3572
Procurement of PPE's In Various Towns		5/3/2021	1,898,600	-	-	1,898,600	3575
Procurement of PPE's In Various Towns		5/20/2021	1,031,190	-	-	1,031,190	3575
Procurement of Seedlings From River Kithino To Consolata Hospital		5/27/2021	2,051,734	-	-	2,051,734	3575
Vicowen Enterprises Purchase of Tyres For 12CG05A			96,000	-	-	96,000	3575
Selizech Holdings Ltd	Procurement of conference hall materials at Kaguru ATC	12/10/2021	80,000			80,000	3564
Tayaan General Supplies	Procurement of tyres for motor vehicle GKA129R	6/16/2021	83,520			83,520	3564
Marlyd Ecopreneurs	Procurement of conference hall materials at Kaguru ATC bags of cement	3/12/2021	93,000			93,000	3564
Amt General Supplies Ltd		5/6/2019	170,000			170,000	3564
Tayaan General Supplies	Procurement of tyres and tubes for farm tractor GKA792U	6/14/2021	273,180			273,180	3564
Sheks Enterprises	Procurement	5/12/2021	292,000			292,000	3564

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	of aluminium cans for Kiirua Naari ward						
Paki Contractors	Supply and delivery of blue harvest sieve net fully mounted fishing nets	12/19/2018	420,000			420,000	3564
Mketu Limited		6/24/2019	449,900			449,900	3564
Karce Ventures		5/19/2021	455,300			455,300	3564
Josmahtech Limited	Procurement of office items	6/3/2021	770,000			770,000	3564
Consumer Line Products	Procurement of breeding chemicals, equipment and fingerlings	7/9/2021	987,360			987,360	3564
Consumer Line Products	Procurement of fish feeds	7/9/2021	1,103,316			1,103,316	3564
Aristoc Limited		12/20/2018	1,141,350			1,141,350	3564
Equiter Chen Merchants Limited	Procurement of conference hall materials at Kaguru ATC for hall partitioning	2/19/2020	1,300,000			1,300,000	3564
Karunchu Holdings Limited	Procurement of assorted fruit seedlings for Abogeta East ward	6/18/2021	1,498,000			1,498,000	3564

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Kepatri Enterprises Limited	Procurement of doors and gutters for Kaguru ATC conference hall	6/24/2021	1,534,263			1,534,263	3564
Selizech Holdings Ltd	Procurement of conference hall materials at Kaguru ATC	12/10/2021	197,593.25				3564
			142,694,101	-	2,887,611	139,806,490	
Supply of goods Total						350,000	3562
Bonten Media Group		2018-2019	350,000			232,000	3562
Bonten Media Group		2018-2019	232,000			31,900	3562
Bonten Media Group		2018-2019	31,900			16,240	3562
Nevada Palace Hotel		2018-2019	16,240			31,900	3562
Nevada Palace Hotel		2018-2019	31,900			348,000	3562
Nevada Palace Hotel		2018-2019	348,000			31,900	3562
Nevada Palace Hotel		2018-2019	31,900			31,900	3562
Nevada Palace Hotel		2018-2019	31,900			6,960	3562
Nevada Palace Hotel		2018-2019	6,960			17,400	3562
Nevada Palace Hotel		2018-2019	17,400			8,700	3562
Nevada Palace Hotel		2018-2019	8,700			8,120	3562
Nevada Palace Hotel		2018-2019	8,120			23,200	3562
Nevada Palace Hotel		2018-2019	23,200			100,804	3562
Nevada Palace Hotel		2018-2019	100,804			20,880	3562
Nevada Palace Hotel		2018-2019	20,880			52,200	3562
Nevada Palace Hotel		2018-2019	52,200				
Kenya School of Government							

MERU COUNTY GOVERNMENT - EXECUTIVE**Reports and Financial Statements****For the year ended June 30, 2021**

Kenya School of Government		2018-2019	52,200			52,200	3562
Kenya School of Government		2018-2019	52,200			52,200	3562
Destiny Connections Media Ltd		2018-2019	232,000			232,000	3562
Destiny Connections Media Ltd		2018-2019	632,000			632,000	3562
Alba Hotel		2018-2019	140,000			140,000	3562
Alba Hotel		2018-2019	105,750			105,750	3562
Alba Hotel		2018-2019	132,000			132,000	3562
Alba Hotel		2018-2019	48,000			48,000	3562
Alba Hotel		2018-2019	23,320			23,320	3562
Alba Hotel		2018-2019	80,000			80,000	3562
Alba Hotel		2018-2019	25,260			25,260	3562
Alba Hotel		2018-2019	247,330			247,330	3562
Alba Hotel		2018-2019	128,000			128,000	3562
Alba Hotel		2018-2019	226,100			226,100	3562
Alba Hotel		2018-2019	32,000			32,000	3562
Westwind Hotel Ltd		2018-2019	28,000			28,000	3562
Kenya School of Government		2018-2019	55,000			55,000	3562
Beisa Hotel		2018-2019	289,800			289,800	3562
Nevada Hotel		2018-2019	12,180			12,180	3562
Nevada Hotel		2018-2019	31,900			31,900	3562
Nevada Hotel		2018-2019	31,900			31,900	3562
Joto Enterprises		2018-2019	20,787			20,787	3562
Joto Enterprises		2018-2019	28,188			28,188	3562
Gatimene Gardens		2018-2019	300,000			300,000	3562
Alba		2018-2019	43,750			43,750	3562

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New Age Media Agencies		2018-2019	788,800			788,800	3562
The Alba Hotel		2018-2019	68,800			68,800	3562
Meru Royal Acacia		2018-2019	197,200			197,200	3562
Council of Governors		2018-2019	1,000,000			1,000,000	3562
Access Kenya Group		2018-2019	75,000			75,000	3562
Kenya School of Law		2018-2019	279,900			279,900	3562
Beisa Hotel		2018-2019	382,500			382,500	3562
Slopes Co. Ltd		2018-2019	464,000			464,000	3562
Gatimene Gardens		2018-2019	47,030			47,030	3562
Gatimene Gardens		2018-2019	207,000			207,000	3562
Mumy General Stores		2/10/2021	1,775,500			1,775,500	3562
Fareed Company Ltd		6/30/2021	1,087,920			1,087,920	3562
Gatimene Gardens		2018-2019	70,000			70,000	3562
Rangeland Hotel		2018-2019	128,200			128,200	3562
Gatimene Gardens		2018-2019	230,000			230,000	3562
Nevada Hotel		2018-2019	16,240			16,240	3562
Andy Tech Media Services		2018-2019	1,183,250			1,183,250	3562
Mwitari Auto Garage		2019-2020	27,840			27,840	3562
Council Of Governors		2019-2020	2,600,000			2,600,000	3562
Dominion Supplies		2019-2020	104,625			104,625	3562
Dominion Supplies		2019-2020	127,575			127,575	3562
Meru Slopes Hotel		2019-2020	374,000			374,000	3562
Dominion Supplies		2019-2020	127,575			127,575	3562
Snpcrowd General Suppliers		6/25/2021	565,000			565,000	3562
Bk Auto Logistics		2/15/2021	11,000			11,000	3563

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Joseph Mutuma		6/26/2021	12,000			12,000	3563
Mwitari Auto Garge		12/21/2021	13,920			13,920	3563
Baite Youths Senses Solution Limited		13/05/2019	14,900			14,900	3563
Bk Auto Logistics		12/23/2021	18,000			18,000	3563
Mwitari Auto Garge		5/17/2021	20,000			20,000	3563
Bk Auto Logistics		6/26/2021	20,000			20,000	3563
Mwitari Auto Garge		6/3/2021	21,800			21,800	3563
Mwitari Auto Garge		5/27/2021	25,000			25,000	3563
Bk Auto Logistics		1/8/2021	25,000			25,000	3563
Deem Auto Garage		12/14/2020	25,500			25,500	3563
Bk Auto Logistics		6/26/2021	25,550			25,550	3563
Mwitari Auto Garge		6/18/2021	26,000			26,000	3563
Mwitari Auto Garge		3/10/2021	27,840			27,840	3563
Meru Highway Motors		1/27/2021	32,480			32,480	3563
Bk Auto Logistics		12/14/2021	33,550			33,550	3563
Bk Auto Logistics		12/15/2021	33,550			33,550	3563
Mwitari Auto Garge		4/14/2021	40,000			40,000	3563
Mwitari Auto Garge		6/3/2021	40,500			40,500	3563
Mutindwa Enterprises Limited		3/26/2021	41,957			41,957	3563
Bk Auto Logistics		12/14/2021	42,550			42,550	3563
Mwitari Auto Garge		6/3/2021	43,840			43,840	3563
Walker Automec		3/2/2021	48,000			48,000	3563
Walker Automec		6/18/2021	48,400			48,400	3563
Mwitari Auto Garge		5/31/2021	49,600			49,600	3563
Mwitari Auto Garge		4/10/2021	49,650			49,650	3563

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Mwitari Auto Garge		4/10/2021	49,650			49,650	3563
KSG		27/9/2018	55,700			55,700	3563
Meru Highway Motors		12/14/2020	61,000			61,000	3563
Bk Auto Logistics		4/22/2021	61,300			61,300	3563
Mwitari Auto Garge		4/23/2021	61,470			61,470	3563
Mutindwa Enterprises Limited		2/20/2021	62,141			62,141	3563
Mwitari Auto Garge		5/6/2021	63,720			63,720	3563
Mwitari Auto Garge		1/12/2021	65,000			65,000	3563
Bk Auto Logistics		4/27/2021	65,550			65,550	3563
Bk Auto Logistics		5/27/2021	71,900			71,900	3563
Meru Highway Motors		5/13/2021	72,800			72,800	3563
Bk Auto Logistics		4/10/2021	76,050			76,050	3563
Dominion Supplies (K) Ltd		15/06/2020	83,700			83,700	3563
Mwitari Auto Garge		4/23/2021	84,520			84,520	3563
Deem Auto Garage		2/4/2021	85,340			85,340	3563
Mwitari Auto Garge		4/27/2021	85,840			85,840	3563
Bk Auto Logistics		4/22/2021	86,000			86,000	3563
Meru Highway Motors		5/3/2021	88,160			88,160	3563
Dominion Supplies Ltd		2/18/2021	92,340			92,340	3563
Dominion Supplies Ltd		2/17/2021	92,340			92,340	3563
Bk Auto Logistics		12/14/2020	93,550			93,550	3563
Meru Highway Motors		4/10/2021	98,000			98,000	3563
Tayaan General Supplies		5/12/2021	99,760			99,760	3563
Gulf Energy Holdings		16/03/2020	100,000			100,000	3563
KSG		9/6/2018	100,920			100,920	3563

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Dominion Supplies (K) Ltd		7/5/2020	102,060			102,060	3563
Meru Highway Motors		6/17/2021	103,280			103,280	3563
Bk Auto Logistics		12/19/2020	110,000			110,000	3563
Dominion Supplies Ltd		1/21/2021	113,400			113,400	3563
Dominion Supplies Ltd		1/12/2021	113,400			113,400	3563
Mutindwa Enterprises Limited		1/15/2021	117,304			117,304	3563
Dominion Supplies Ltd		6/23/2021	122,040			122,040	3563
Mwitari Auto Garge		6/26/2021	127,000			127,000	3563
Joseph Mutuma		2/17/2021	130,000			130,000	3563
Meru Highway Motors		4/10/2021	132,240			132,240	3563
Mwitari Auto Garge		2/17/2021	135,840			135,840	3563
Dominion Supplies Ltd		6/29/2021	136,000			136,000	3563
Dominion Supplies Ltd		1/12/2021	136,350			136,350	3563
Mwitari Auto Garge		6/21/2021	138,580			138,580	3563
Ksg		17/05/2019	140,360			140,360	3563
Davesil Limited		31/10/2018	144,000			144,000	3563
Meru Highway Motors		6/21/2021	145,400			145,400	3563
Meru Highway Motors		6/16/2021	152,680			152,680	3563
Walker Automec		4/10/2020	162,080			162,080	3563
Joseph Mutuma		6/15/2021	163,000			163,000	3563
Meru Highway Motors		2/2/2021	163,320			163,320	3563
Joseph Mutuma		6/15/2021	165,000			165,000	3563
Jiinue Logistics			175,000			175,000	3563
Bk Auto Logistics		6/30/2021	176,000			176,000	3563
Meru Highway Motors		12/18/2021	179,800			179,800	3563

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Bk Auto Logistics		12/19/2020	180,000			180,000	3563
Joseph Mutuma		6/15/2021	185,500			185,500	3563
Walker Automec		2/25/2021	194,560			194,560	3563
Bk Auto Logistics		6/15/2021	197,350			197,350	3563
Meru Highway Motors		12/18/2020	214,000			214,000	3563
Meru Highway Motors		4/10/2021	216,315			216,315	3563
Meru Highway Motors		6/21/2021	216,620			216,620	3563
Meru Highway Motors		2/14/2021	217,940			217,940	3563
Bk Auto Logistics		5/12/2021	221,100			221,100	3563
Deem Auto Garage		2/4/2021	229,680			229,680	3563
Joseph Mutuma		1/18/2021	230,000			230,000	3563
Meru Highway Motors		6/16/2021	233,280			233,280	3563
Joseph Mutuma		2/16/2021	237,500			237,500	3563
Joseph Mutuma		3/31/2021	237,500			237,500	3563
Bk Auto Logistics		12/19/2021	242,900			242,900	3563
Deem Auto Garage		6/17/2021	266,800			266,800	3563
Deem Auto Garage		5/28/2021	267,000			267,000	3563
Bk Auto Logistics		4/10/2021	267,000			267,000	3563
Meru Highway Motors		3/26/2021	272,320			272,320	3563
Deem Auto Garage		1/28/2021	283,918			283,918	3563
Meru Highway Motors		2/17/2021	284,760			284,760	3563
Dominion Supplies Ltd		6/21/2021	291,960			291,960	3563
Mwitari Auto Garge		4/27/2021	297,920			297,920	3563
Meru Highway Motors		6/17/2021	299,440			299,440	3563
Walker Automec		6/17/2021	300,000			300,000	3563

MERU COUNTY GOVERNMENT - EXECUTIVE**Reports and Financial Statements****For the year ended June 30, 2021**

Deem Auto Garage		5/13/2021	302,800			302,800	3563
Dominion Supplies Ltd		3/1/2021	315,360			315,360	3563
Meru Highway Motors		6/15/2021	319,860			319,860	3563
Deem Auto Garage		12/14/2020	325,800			325,800	3563
Automobiles Association Of Kenya		8/20/2019	328,000			328,000	3563
Walker Automec		1/12/2021	338,000			338,000	3563
Dominion Supplies Ltd		2/17/2021	340,200			340,200	3563
Walker Automec		7/9/2021	352,600			352,600	3563
Meru Highway Motors		6/16/2021	363,033			363,033	3563
Bk Auto Logistics		5/19/2021	393,000			393,000	3563
Subaru Kenya		6/26/2021	393,863			393,863	3563
Subaru Kenya		5/7/2019	408,229			408,229	3563
Meru Highway Motors		6/21/2021	424,835			424,835	3563
Squantam Enterprises Ltd		10/5/2018	440,000			440,000	3563
Subaru Kenya		5/8/2019	447,579			447,579	3563
Mwitari Auto Garge		1/21/2021	476,320			476,320	3563
Paukim Investments		5/14/2021	596,000			596,000	3563
Deem Auto Garage		6/15/2021	643,900			643,900	3563
Kimnauto		7/8/2021	770,000			770,000	3563
Kenya Commercial Bank			793,185			793,185	3563
Subaru Kenya		5/9/2019	859,521			859,521	3563
Meru Highway Motors		2/2/2021	862,328			862,328	3563
MFI Document Solutions Limited			1,084,600			1,084,600	3563
Paukim Investments		27/04/2021	1,482,600			1,482,600	3563

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Movetech Solutions Limited		20/04/2121	2,390,000			2,390,000	3563
Mwitari Auto Garage	Repair and service for motorcycle GKB068S	6/8/2018	6,200			6,200	3564
Dom Tuuru Water Supply			6,825			6,825	3564
Mwitari Auto Garage		6/8/2018	14,200			14,200	3564
Mwitari Auto Garage	Repair and service for motorcycle GKA373K Yamaha	6/4/2018	15,700			15,700	3564
Fragis Auto Garage		12/18/2018	16,700			16,700	3564
Mwitari Auto Garage	Repair and service for motorcycle GKA166S	6/4/2018	20,600			20,600	3564
Mwitari Auto Garage		6/22/2018	21,000			21,000	3564
Mwitari Auto Garage	Repair and service for motor vehicle GKA367K	3/29/2019	21,800			21,800	3564
Mwitari Auto Garage		12/18/2018	23,000			23,000	3564
Mwitari Auto Garage		12/18/2018	23,900			23,900	3564
Joseph Mutuma		2/14/2017	32,550			32,550	3564
Lawi Kithinji Motors		6/29/2015	32,700			32,700	3564
Joseph Mutuma		6/14/2018	33,700			33,700	3564
Jerusalem Motors	Repair and service for motor vehicle KAT 570X	11/9/2018	36,900			36,900	3564

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Lawi Kithinji Motors		6/27/2018	42,200			42,200	3564
Mwitari Auto Garage		2/21/2019	44,000			44,000	3564
Mutindwa Enterprises Limited		5/13/2019	52,512			52,512	3564
Mutindwa Enterprises	Repair and service for motor vehicle KCA 988F	5/13/2019	52,512			52,512	3564
Mutindwa Enterprises	Repair and service for motor vehicle KCD521G	2/14/2017	55,767			55,767	3564
Imetha Water And Sanitation			56,820			56,820	3564
Kenya School of Governmrnt		5/22/2019	60,320			60,320	3564
Walker Automec		6/8/2018	65,841			65,841	3564
Joseph Mutuma		3/23/2016	68,050			68,050	3564
Joseph Mutuma		5/28/2019	72,350			72,350	3564
Meru Highway Motors	Repair and service for motor vehicle GKB394D	5/4/2021	74,820			74,820	3564
Joseph Mutuma		1/4/2017	81,670			81,670	3564
Mutindwa Enterprises Limited		4/29/2019	89,146			89,146	3564
Mwitari Auto Garage		2/13/2020	99,500			99,500	3564
Mugama Traders Ltd		3/30/2021	99,600			99,600	3564
Mwitari Auto Garage		2/13/2020	108,950			108,950	3564
Mwitari Auto Garage	Repair and service for motor vehicle GKW458	6/30/2018	112,800			112,800	3564
Kenya School of Government		5/2/2017	116,400			116,400	3564

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Kenya School of Government	Facilitation to attend senior management course	4/3/2020	116,400			116,400	3564
Meru Bingwa Enterprises Ltd		6/23/2020	120,000			120,000	3564
Joseph Mutuma	Repair and service for motorcycle GKA697C	5/22/2018	134,750			134,750	3564
Mutindwa Enterprises Limited		5/3/2019	138,226			138,226	3564
Twirika Company Limited		6/25/2020	143,000			143,000	3564
Top Smart Company Ltd		5/14/2019	160,000			160,000	3564
Jiinue Logistics			175,325			175,325	3564
Mutindwa Enterprises Limited		9/10/2018	176,262			176,262	3564
Meru Highway Motors		12/13/2016	184,000			184,000	3564
Benmwah Agencies			196,400			196,400	3564
Agri Seedco Limited		4/25/2018	1,449,590			1,449,590	3564
Joseph Mutuma	Repair and service for motor vehicle GKA586K	5/14/2019	197,950			197,950	3564
Pusam Tech Ltd		3/18/2021	199,250			199,250	3564
Joseph Mutuma		3/29/2016	202,200			202,200	3564
Joseph Mutuma		3/30/2016	223,000			223,000	3564
Heiltz Tech Partners Ltd		3/9/2021	296,000			296,000	3564
Dakawe Enterprises Ltd		3/10/2021	296,400			296,400	3564
Government Printers		6/20/2019	388,715			388,715	3564
Safe Environment Consultancy Limited	Esia services for construction	5/28/2021	398,000			398,000	3564

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	Ng'onyi chicken and fish market						
Silverspread Services Station Ltd		1/6/2020	441,612			441,612	3564
Nkubu Youth Polytechnic	Procurement of labor services for Kaguru ATC	4/22/2021	468,500			468,500	3564
Alsedox Consultancy Ltd	Renovation works at Mukami dairy	7/7/2021	598,937			598,937	3564
Karlo Dairy Research Institute		6/17/2021	600,000			600,000	3564
AMS Mitunguu Station			604,817			604,817	3564
Wadmax Enterprises Ltd		6/11/2019	1,120,000			1,120,000	3564
Kenya Dairy Research Institute		6/20/2019	1,299,600			1,299,600	3564
Kiegoi Tea Factory Ltd			1,464,461			1,464,461	3564
Kisima Farm		3/22/2016	1,605,000			1,605,000	3564
Subscription Fees			4,000			4,000	3566
Skills Development For Street Youth			263,800			263,800	3566
Skills Development For Street Youth			125,200			125,200	3566
Fuel			50,000			50,000	3566
Training For Senior Management Course For Irene Kagwiria			116,400			116,400	3566
Meru County School Milk			21,372,297			21,372,297	3566
Subsidized Exam Fees For 2021 Second Years Trainees			165,310			165,310	3566
Subsidized Exam Fees For 2021 Second Years Trainees			37,940			37,940	3566
Subsidized Exam Fees For 2021			284,550			284,550	3566

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Second Years Trainees							
Subsidized Exam Fees For 2021 Second Years Trainees			70,460			70,460	3566
Subsidized Exam Fees For 2021 Second Years Trainees			119,240			119,240	3566
Subsidized Exam Fees For 2021 Second Years Trainees			287,260			287,260	3566
Subsidized Exam Fees For 2021 Second Years Trainees			533,870			533,870	3566
Subsidized Exam Fees For 2021 Second Years Trainees			70,460			70,460	3566
Subsidized Exam Fees For 2021 Second Years Trainees			2,710			2,710	3566
Subsidized Exam Fees For 2021 Second Years Trainees			119,240			119,240	3566
Subsidized Exam Fees For 2021 Second Years Trainees			5,420			5,420	3566
Subsidized Exam Fees For 2021 Second Years Trainees			105,690			105,690	3566
Subsidized Exam Fees For 2021 Second Years Trainees			108,400			108,400	3566
Subsidized Exam Fees For 2021 Second Years Trainees			211,380			211,380	3566
Subsidized Exam Fees For 2021 Second Years Trainees			219,510			219,510	3566
Subsidized Exam Fees For 2021 Second Years Trainees			92,140			92,140	3566
Subsidized Exam Fees For 2021 Second Years Trainees			89,430			89,430	3566
Subsidized Exam Fees For 2021 Second Years Trainees			504,060			504,060	3566
Subsidized Exam Fees For 2021 Second Years Trainees			121,590			121,590	3566
Subsidized Exam Fees For 2021 Second Years Trainees			37,940			37,940	3566

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Subsidized Exam Fees For 2021 Second Years Trainees			43,360			43,360	3566
Subsidized Exam Fees For 2021 Second Years Trainees			485,430			485,430	3566
Subsidized Exam Fees For 2021 Second Years Trainees			94,850			94,850	3566
Subsidized Exam Fees For 2021 Second Years Trainees			498,640			498,640	3566
Subsidized Exam Fees For 2021 Second Years Trainees			406,500			406,500	3566
Subsidized Exam Fees For 2021 Second Years Trainees			46,410			46,410	3566
Subsidized Exam Fees For 2020 Second Years Trainees			66,300			66,300	3566
Subsidized Vocational Training Centre Support Grant Second Tranche			130,370			130,370	3566
Induction Course			315,520			315,520	3566
Meru Highway Motors		10-Dec-19	23,480	-	-	23,480	3568
Deem Autogarage		11-Nov-19	41,999	-	-	41,999	3568
Walker Automec		12-Aug-19	83,780	-	-	83,780	3568
Tayaan General Supplies		8-Dec-19	101,480			101,480	3568
Geostate Surveys	Payment for provision of consultancy services for preparation of Ntoombo, Bulu and Mati au Nduui markets	23-Jun-20	1,399,999			1,399,999	3568
Geoland Surveys	Consultancy	16-Dec-19	2,000,000			2,000,000	3568

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	services for Karachi, Ngundune, Muriri, Muthara, Karama and their environs						
Spatial Milestone (K) Ltd	Consultancy services for Githongo township and its environs	16-Dec-19	2,000,000			2,000,000	3568
Ntaara & Associates	Consultancy services for Nchiru-Kianjai township and its environs	16-Dec-19	2,000,000			2,000,000	3568
Nation Media Group Limited	Advertisement of all the activities of the government-strategic urban development plan	24-May-17	1,120,000			1,120,000	3568
Elite Times Ventures	Air travel ticket for CEC	15-Nov-20	215,680			215,680	3568
Renaissance Planning Ltd	Consultancy services for preparation of Mikinduri, local physical and land use	7/1/2021	9,998,040			9,998,040	3568

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	development plan						
Kenya School of Monetary Studies		6/9/2018	304,600			304,600	3569
Kenya School of Monetary Studies		11/1/2019	200,200			200,200	3569
Rentokil Initial Kenya Limited		30/06/2021	94,197			94,197	3569
Fred Ewoi			24,000			24,000	3569
John Kanari			24,000			24,000	3569
Lamak Enterprises Ltd			1,475,156			1,475,156	3569
Shadica Enterprises		30-Jun-21	1,775,500			1,775,500	3569
Prina Agencies		30-Jun-21	716,040			716,040	3569
Samham Innovation Limited		13-Apr-21	521,850			521,850	3569
Giwan Company Limited		30-Jun-21	480,000			480,000	3569
Pelt Security Services Limited		8-Jun-21	8,784,000			8,784,000	3569
Achelis Material Handling Ltd		17-Nov-18	377,914		-	377,914	3570
Nairobi Pacific Hotel		1-Jul-19	103,000		-	103,000	3570
Nation Media		5/19/2020	63,156	-	-	63,156	3570
Meru County Oils Ltd		12/24/2018	129,000	-	-	129,000	3571
Kionyo Aipca Charia			100,000	-	-	100,000	3571
Nkando Muriuki Muthama			60,000	-	-	60,000	3571
Meru Water Sewerage Services			308,800	-	-	308,800	3571
Meru Water Sewerage Services			205,000	-	-	205,000	3571
Bridgeways Enterprises Ltd		10/21/2016	1,114,934	-	-	1,114,934	3571
Nkubu Heritage Hotel		12/24/2018	40,000	-	-	40,000	3571
Mutindwa Enterprise Ltd			80,572	-	-	80,572	3571
Mutindwa Enterprise Ltd			49,054	-	-	49,054	3571

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Mutindwa Enterprises		5/16/2019	41,478	-	-	41,478	3571
Jerusalem Motors		12/20/2018	42,800	-	-	42,800	3571
Nkubu Heritage Hotel			22,000	-	-	22,000	3571
(Spiker Driving School)Procurement of Training Services For Amwathi Ward		5/6/2021	502,500	-	-	502,500	3572
(Spiker Driving School)Procurement of Training Services For Ntunene Ward		5/7/2021	998,750	-	-	998,750	3572
Consultancy Services (Charles And Sally Production) (Culture)			379,631	-	-	379,631	3572
Catering Services (Nairobi Pacific)			130,500	-	-	130,500	3572
Maintanance Of KCA 803F (Subaru Kenya)		5/5/2017	216,443	-	-	216,443	3572
Conference Facility (Nevada Palace Hotel)		15/05/2017	92,800	-	-	92,800	3572
Conference Facility (Nevada Palace Hotel)		15/05/2017	25,520	-	-	25,520	3572
Service For Motor Vehicle 12CG038A(Mutindwa Enterprises)		24/06/2019	61,978	-	-	61,978	3572
Accomodation During Mountain Run(Nkubu Heritage)			25,800	-	-	25,800	3572
Kenya Tug of War Association			10,000	-	-	10,000	3572
Kibirichia Ward Tournament			460,000	-	-	460,000	3572
Athiru Rujine Ward Tournament			300,000	-	-	300,000	3572
Athiru Gaiti Ward Tournament			500,000	-	-	500,000	3572
Muninipality Ward			500,000	-	-	500,000	3572
Thangatha Ward			300,000	-	-	300,000	3572
Mwanganthia Ward			600,000	-	-	600,000	3572

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Kibirichia Ward			490,000	-	-	490,000	3572
Akirangonde Ward			500,000	-	-	500,000	3572
Nkuene Ward			550,000	-	-	550,000	3572
Antuambui Ward			300,000	-	-	300,000	3572
Kiagu Ward			500,000	-	-	500,000	3572
Kiirua/Naari Ward			500,000	-	-	500,000	3572
Kibirichia Ward Tournament			250,000	-	-	250,000	3572
Mutuati			250,000	-	-	250,000	3572
Nkubu Vocational Center			285,000	-	-	285,000	3572
Kithoka Vocational Center			225,750	-	-	225,750	3572
Githongo Vocational Center			198,000	-	-	198,000	3572
Maua Vocational Center			185,600	-	-	185,600	3572
Kanyakine Vocational Center			157,500	-	-	157,500	3572
Kianjai Youth Poly			102,300	-	-	102,300	3572
Igembe East Ward			3,000,000	-	-	3,000,000	3572
Maua Ward			1,000,000	-	-	1,000,000	3572
Nkuene Ward			1,000,000	-	-	1,000,000	3572
Imenti South			270,500	-	-	270,500	3572
Imenti Central			270,500	-	-	270,500	3572
Imenti North			270,500	-	-	270,500	3572
Buuri			270,500	-	-	270,500	3572
Tigania East			270,500	-	-	270,500	3572
Tigania West			270,500	-	-	270,500	3572
Igembe South			270,500	-	-	270,500	3572
Igembe North			270,500	-	-	270,500	3572

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Igembe Central			270,500	-	-	270,500	3572
Igembe South			270,500	-	-	270,500	3572
Kenya School of Government Mombasa		10/6/2021	241,280		-	241,280	3573
Mewass Exhauster Services			6,899,302	-	-	6,899,302	3575
Agro Manufacturing Co Ltd. Service & Repair of KCA 271F			447,002	-	-	447,002	3575
NEMA Licence Fee Application			234,000	-	-	234,000	3575
Nema Dumpsite Licence Fee			48,000	-	-	48,000	3575
Perez Supply of Tree Seedlings			295,000	-	-	295,000	3575
Kefri Supply of Tree Seedlings			1,000,000	-	-	1,000,000	3575
Pasakis General Supplies Supply of PPE's			2,000,000	-	-	2,000,000	3575
Dominion Supplies Purchase of Tyres For KBY 885C			113,400	-	-	113,400	3575
Dominion Supplies Purchase of Tyres For 12CG064A			102,060	-	-	102,060	3575
Dominion Supplies Purchase of Tyres For GKA A 497C			112,200	-	-	112,200	3575
Vicowen Enterprises Purchase of Tyres For 12CG006A			294,000	-	-	294,000	3575
Meru Highway Inspection of GKA 166X			70,696	-	-	70,696	3575
Walker Automec Service of GKA 196T			51,700	-	-	51,700	3575
Walker Automec Maintainance of KBY 885C			180,100	-	-	180,100	3575
Deem Auto Garage Service of 12CG043A			155,580	-	-	155,580	3575
Jerusalem Motors Ltd Repair of KAT 502X			294,000	-	-	294,000	3575
Jersusalem Motors Repair of			272,900	-	-	272,900	3575

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Various Vehicles							
Supply of services Total			152,505,278	-	-	152,505,278	
Grand Total			1,257,270,992	7,005,903	167,857,691	1,096,419,204	

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2021	Comments
			Kshs	Kshs			
			a	b	c=a-b		
Senior Management							
1.	-	-	-	-	-		
2.	-	-	-	-	-		
Sub-Total			-	-			
Middle Management							
3.							
4.							
Sub-Total	-	-	-	-	-		
Unionisable Employees	-	-	-	-	-		
5.	-	-	-	-	-		
6.	-	-	-	-	-		
Sub-Total							
Others (specify)	-	-	-	-	-		
7.	-	-	-		-		

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				-			
8.	-	-	-	-	-		
Sub-Total	-	-	-	-	-		
Grand Total	-	-			-		

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>				
<i>Name of Officer or Institution</i>				
<i>Name of Officer or Institution</i>				
<i>Name of Officer or Institution</i>				
Total				

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>				
<i>Name of Officer</i>				
<i>Name of Officer</i>				
<i>Name of Officer</i>				
Total				

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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
	2019/2020			2020/2021
Land	42,337,783	-	-	42,337,783
Buildings and structures	5,535,650,872	534,289,843	-	6,069,940,715
Transport equipment	646,094,764	40,478,000	-	686,572,764
Office equipment, furniture and fittings	287,902,296	13,070,340	-	300,972,636
ICT Equipment, Software and Other ICT Assets	66,324,392	9,311,116	-	75,635,508
Other Machinery and Equipment	153,212,556	-	-	153,212,556
Heritage and cultural assets	-	-	-	-
Intangible assets	379,763,523	21,943,935	-	401,707,458
Total	7,111,286,186	619,093,234	-	7,730,379,420

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 9 on acquisition of assets during the year.)

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For the year ended June 30, 2021

ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Meru County Assembly	75,000,000	333,000,000	150,000,000	389,936,408	947,936,408			
2	Meru County Alcohol Drinks Control Board	-	-	-	-	-			
3	Meru County Investment and Development Corporation	25,000,000	15,000,000	15,000,000	55,964,539	110,964,539			
4	Meru County Revenue Board	10,000,000	106,589,755	100,690,049	55,394,137	272,673,941			
5	Meru County Micro Finance Corporation	45,000,000	-	25,000,000	40,024,735	110,024,735			
6	Transfer to Youth Polytechnics	-	-	-	58,119,524	58,119,524			
7	Meru Youth Service	-	40,000,000	-	20,000,000	60,000,000			
	Total	155,000,000	478,175,835	277,327,713	632,026,044	1,559,719,147			

Director of Finance
County Executive

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

Director of Finance
County Assembly/fund/project

MERU COUNTY GOVERNMENT - EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 8 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Destruction of Construction of a Hotel on land parcel known as Meru Municipality block 1/230 and 1/231 by County Government of Meru Claim	Isaiah Mugambi Muketha	Kshs	109,585,488	2023	The County Government of Meru has appealed against the ruling
2	Termination of lease agreement for Leopard Rock Hotel at Meru National Park	Leopard Rock Mico ltd	Kshs	337,318,485	2023	The County Government of Meru has filed an appeal setting aside of arbitral award