

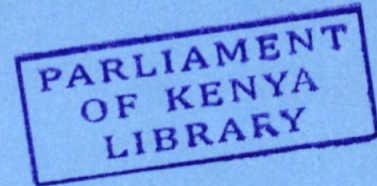
REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF MERU**

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

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## COUNTY GOVERNMENT OF MERU

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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



**County Government of Meru**  
**County Executive - Meru County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

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

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

Fiduciary Management	The key management personnel who had financial responsibility
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## 2. Key Entity Information And Management

### a) Background information

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

The County Executive is comprised of the following departments:

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

### b) Key Management team

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

No.	Designation	Name
1.	Governor	H.E Bishop Kawira Mwangaza
2.	Deputy Governor	H.E Reverend Mutuma M'Ethingia

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3.	CECM: Finance & Economic Planning & ICT	Ibrahim Mutwiri
4.	CECM: Education, Technology, Gender, Culture & Social Development	DR. Yusuf Kithure
5.	CECM: Roads, Energy & Public Works	Joseph Thurania Ithana
6.	CECM: Trade, Tourism & Cooperatives	Harriet Makena
7.	CECM: Legal Affairs, Public Service Management & Administration,	Dickson Munene Nkanata
8.	CECM: Land, Physical Planning, Urban Development & Public Works	Monica Kaithiori Kathonu
9.	CECM: Agriculture, Livestock & Fisheries	Faith Mwendu
10.	CECM: Health	Dr George Mungania
11.	CECM: Water, Irrigation, Environment & Climate Change	Jackson Muthamia
12.	CECM: Youth affairs, social Development & Sports	Benjamin Nkinyanga

**c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Ibrahim Mutwiri
2.	Chief Officer Finance, Economic Planning & ICT	Charles Mwenda
3.	Chief Officer Agriculture, Livestock & Fishery	James Mutia
4.	Chief of Staff	Harison Gatobu Nchamba Mbithii
5.	Ag. Chief Officer Water, & Irrigation, Environment & Climate Change	Joyce Kagwiria Kaari
6.	Chief Officer Education	Joyce Kagwiria Kaari
7.	Ag. Chief Officer Gender & Social Development, Youth and Sports	Martin Mutwiri Gitije
8.	Chief Officer Health Services	Dr. Joseph Mukundi Wahome

No.	Designation	Name
9.	Chief Officer Lands, Public Works & Physical Planning	Victor Mugambi Akwalu
10.	Chief Officer Public Service Administration & Legal Affairs	Martin Mutwiri Gitije
11.	Chief Officer Roads & Transport	George Kimathi
12.	Ag. Chief Officer Co-operatives, Trade, Tourism, Investment & Industrialization	George Kimathi
13.	Chief Executive Officer County Public Service Board	Virgina Miriti

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the period ended 30<sup>th</sup> June 2024 were:

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

**e) County Executive Headquarters**

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

**f) County Executive Contacts**

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

**g) County Executive Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

2. Other Commercial Banks

Kenya Commercial Bank

Meru Branch

Cooperative Bank of Kenya

Meru Branch

Housing Finance Corporation

Meru Branch

Family Bank

Meru Branch

Equity Bank

Meru Branch

Credit Bank

Meru Branch

**h) Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200





**NAIROBI, KENYA**

**3. Governance Statement**







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

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

**a) The County Executive**

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

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

11.	Benjamin Kinyanga Mungania		CECM-Youth, Social Development and Sports
12.	Dickson Munene Nkanata		CECM: Legal Affairs, Public Service Management & Administration,
13.	Dr. Faith Mwendu Mutegi		CECM-Agriculture, Livestock Fisheries and Veterinary services

**b) Dealing with Stake holders**

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

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

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

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

The county engages with both County assembly and senate through various sectorial committees. This includes the county assembly sectoral committees at the time of preparation of sector working groups, The County budget and appropriation committee which scrutinizes and

approves budget estimates and latter table it finding to the whole hous, approves Annual Development Plan and Fiscal Strategy paper.

The County further submits list nominated of County executive committee members, chief officers, county secretary and members of various board for vetting and approval for appointment. In addition, the county appears before the county public accounts committee to present reports of auditor General on its financial statements.

The bills that have been passed by the county assembly include: The Meru County Finance Bill, The Meru County Supplementary Appropriation Bill, The Meru County Climate Change Bill, The Meru County Public Participation Acts among others. The county assembly of meru further approved nutrition program and one cow one family program aimed at improving lives of low income households.

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

**e) Risk management**

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

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

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

**g) Compliance**

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

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

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

It is my pleasure to present the County Government of Meru financial statements for the Year ended 30<sup>th</sup> June 2024. The financial statements present the financial performance of the County Government over the past year.

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

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

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

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

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

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

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

During the year under review, the County had projected revenues of Kshs **10,813,575,576** consisting of Kshs **10,661,012,482** as transfer from County Revenue fund, Kshs **120,778,208** as other receipts collectable from Appropriation in aid and Kshs. **31,784,886** as Roll over from the previous year.

Out of the projected revenue, the county was able to realise Kshs **9,244,990,884** in actual at the end of period.

### **Payments**

Our total expenditure for the period under review amounted to Kshs **9,085,410,908** comprising of Kshs **1,919,346,159** development and Kshs **7,001,633,459.36** Recurrent expenditure. Much of the recurrent budget was spent on compensation for employees. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

### **Cash flows**

In the FY 2023/2024, we have had several liquidity disruptions. This was as a result of irregular exchequer disbursement by the National Treasury.

### **Accounts receivables**

Imprests management is a critical area of focus in Meru County. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still, room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2024/2025, we will place more emphasis on complying with the PFM regulations with regards to imprests.

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

The county government of Meru has made strides in delivery of essential services to its residence since introduction of the devolved system of Governance. Major progress has been made in setting up major infrastructural development which are expected to be the cornerstone of economic empowerment of the residents of Meru. On matters pertaining health, the county has been able to complete the construction of the 250 capacity Meru Ward block along with equipping it and is looking forward to operationalise it in the new financial year. Further the county has continued to build dispensaries, along with upgrading of all level 3 and 4 hospitals. The county has further been able to construct several markets, graded over 1,000kms of road, constructed various ECDE classrooms and drilled over 33 boreholes.

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

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

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

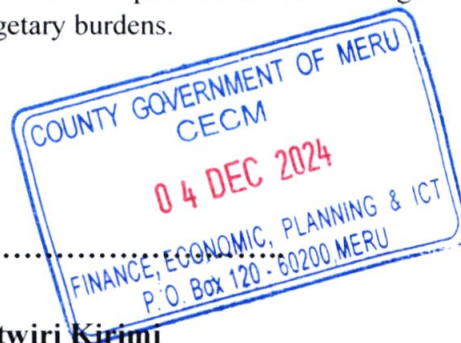
The county through the directorate of Efficiency monitoring has ensured that all projects undertaken of good workmanship. This will ensure the county gets value for money for various projects undertaken.

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

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

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

The County Government has steered towards collaborating with institutions, development partners and stakeholders in implementing its mandates and successfully empower low-income households. Through the collaborations, the County has amplified its development impact by pooling technical, monetary and capacity building investments, establishing partnerships for investment and collective access to impactful innovations in the sector. Importance of synergies. The implementation of high investment collaboratively between Departments will lessen budgetary burdens.



**Name: CPA Ibrahim Mutwiri Kirimi**

**CECM Finance and Economic Planning**

**County Government of Meru**

## **5. Statement of Performance against County Predetermined Objectives**

### **Strategic development objectives**

The County's 2023-2027 CIDP has identified 13 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs, Meru Vision 2040, The Constitution of Kenya 2010 and the MTP III.

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

The key development objectives of the Meru County's CIDP 2023-2027 were to:

**Strategic Priority I:** To improve devolved Governance

**Strategic Priority II:** To improve household access to adequate clean water and sanitation

**Strategic Priority III:** To improve food security and promotion of commercial agriculture

**Strategic Priority IV:** Tourism development

**Strategic Priority V:** To improve ECDE and Village Polytechnics infrastructure

**Strategic Priority VI:** To improve efficiency and effectiveness of infrastructure

**Strategic Priority VII:** To provide quality, affordable and accessible Healthcare

**Strategic Priority VIII:** Improved human Standards of living (decent housing)

**Strategic Priority IX:** Town Improvement and beautification

**Strategic Priority X:** To Promoting Entrepreneurship and Investments

**Strategic Priority Xi:** Promotion of Youth, Women and Persons with Disabilities

**Strategic Priority Xii:** To uphold Kimeru culture, traditions, songs and dances

**Strategic Priority Xiii:** To improve environmental conservation.

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S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Over performance)
1.	To improve Devolved Governance	Strengthened public service delivery and bringing government services close to the people	Construction of two sub-county Administrators offices in Igoji and Kiengu Sub County. Operationalization of new Sub-County Administration and deployment of Sub-County Administrators. Capacity building for Sub-County, Town and Ward Administrators.	Lack of sufficient budgetary allocation led to inability to complete all necessary tasks
2.	To improve household access to adequate clean water and sanitation	- Improved access to safe, clean and adequate water - Increased access to safe & clean water storage	boreholes sunk and 17 boreholes were rehabilitated, 13544 HH were connected to clean water, 974 meters were installed,	There was budget constrains thus under performance
3.	To improve food security and promote commercial agriculture	- Dairy goats procured and distributed - Farmer Producer Organization (FPO) supported with inclusion grants -Macadamia seedlings procured and distributed - Avocado seedlings procured and distributed - Farming skills improved	<b>Directorate of Agriculture</b> 284,350 farmers registered throughout in the 45 wards in the county. 75 Agricultural staff trained on Continuous farmer registration. Supervised 113 students under the industrial attachment. Issued 1,776 dairy goats worth Kshs. 27,716,035 to farmers countywide. Issued cheques to 171 farmer groups for improved indigenous chicken, sorghum and green gram value chains Distributed 7522 bags of government subsidized fertilizer countywide. <b>Directorate of Livestock and Veterinary Services</b> A total of 210,719 cattle vaccinated against Lumpy Skin Disease (LSD) and 19,216 against Foot and Mouth Disease (FMD). 43,850 heads of cattle vaccinated against Anthrax in the County.	Inefficient Procurement functions in the county owing to the lead time and bureaucracies involved in procurement were the main causes of low absorption rates

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			<p><b>Directorate of Fisheries</b>  250 bags of fish feed procured.  34 Aquaculture field School groups formed, vetted and qualified for funding.  420 fish farmers recruited and awaiting dam liner procurement by ABDP for 30 implementing wards.</p>	
4.	To promote Tourism Development	Increased developed tourist sites	Improvement of lake Nkunga	Lack of funds
		Increased domestic and international tourist arrivals / Increased marketing of tourist sites	print and electronic media advertisement initiatives done	Underperformed due to lack of funds
5.	To improve ECDE and Polytechnics infrastructure	Improved access to ECDE and VTCs	<p><b>Early Childhood Development</b>  Disbursement of capitation to 777 ECDE centres for school meals and Nutrition program at a cost of 31million;  Disbursed of kshs. 10 million for construction of 4 model ECDE centers  Construction and completion of ongoing projects at cost of kshs. 50.2 million  Replaced 120 ECDE teachers who had exited service due to natural attrition improving teacher child ratio  Capacity building of 21 officers at a cost of 1.5M  Disbursement of retention enhancement Fund at a cost 136M benefiting 51,557 students  Disbursement of scholarship fund at a cost of 20 million benefiting 974 students</p> <p><b>Technical and Vocational Education and Training</b>  Disbursement of conditional grants/capitation of ksh<b>28.68 million</b> to 30 vocational training centers <b>benefiting</b> 1912 trainees</p>	There was commendable expenditure of the budget therefore good absorption rates, though the department needs to improve on its expenditure

			<p>Procurement of 30 motor vehicle engines and 5 gear boxes at a cost of 7.99 million benefiting 22 VTC</p> <p>Capacity building of 9 officers and 30 VTC principals at a cost of 1.5 million</p> <p>Disbursement of conditional grant to construct 2 workshops and 1 ablution block benefiting 1 VTC</p> <p>Construction and completion of ongoing VTC projects at a cost of 17.5 million;</p> <p>Replaced 27 instructors who had left service through natural attrition improving instructor trainee ratio;</p> <p>Monitoring of 30 VTCs for quality and standards</p> <p>Conducted ball games and skills competition to nurture trainees' talents in 30 VTCs</p> <p><b>Library</b></p> <p>187 youth/ disadvantaged groups and 7 EDCE were equipped and empowered with Basic ICT Skills in Meru County library</p> <p>The four libraries received a donation of 1,200 books from Kenya national library service worthy 2.8million for the four libraries</p> <p>50 Youth in Timau library trained on smart farming the objective was to encourage them to love farming and start kitchen gardens at their homes.</p> <p>Meru county library received a donation of a digital container with five computers costing 4.3 million.</p> <p>50 youth in Timau library were engaged in the library agricultural 4 k club</p> <p>Gatimbi library carried out digital outreach activities within the library and in</p>	
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			schools meant to introduce Library services to users and encourage a reading culture.	
6.	To improve efficiency and effectiveness of infrastructure	-Reduced travel time -Increased working hours -Quality infrastructure in the county	-Reduction of travel time from 10km/hr to 35km/hr due to a 1.36% increase in road coverage. -Erection of 196 high mast floodlights and 90 markets lit countywide	The land terrain poses great challenges on the kind of roads to develop
7.	To provide quality, affordable and accessible Healthcare	Increased use and access to quality health services	26100 indigents covered for UHC	Inadequate financing
			142,392 Households reached with health prevention education	Inadequate financing
			14% reduction of vector borne disease incidents	Inadequate financing
		Reduction food and water borne diseases	18% reduction in food and water borne diseases	Inadequate financing
		Reduced incidences of communicable diseases	20.9% proportion of URTI Incidences against all other conditions (%)	Inadequate financing
			72% of food premises meeting minimum public Health Requirements	Inadequate financing
			528 food samples tested for aflatoxin	Inadequate financing
			35% population with access to safe water	Inadequate financing
		Reduced incidences of non-communicable	28,201 newly diagnosed diabetic cases	Inadequate financing
			78,017 newly diagnosed Hypertension cases	Inadequate financing
			28,201 diabetes cases on specialized care	Inadequate financing
		Improved micronutrient status for children, adolescent women of reproductive health and older persons	25% health facilities have functional anthropometric equipment in OPD 17% of health facilities offer IMAM services in ASAL sub-counties 43.7% of children 1-5 years are dewormed at least once per year 25.3% of pregnant women received IFAS for at least 90 days	Inadequate financing
		Increased availability of functional units	11 facilities with functional eye health Unit	Inadequate financing
		Increased access to basic Health and related services	Number of health care facilities increased by 15%	Inadequate financing
Increased health care outcomes	No of health workers increased by 4.2%	Inadequate financing		
Enhanced access to Essential Medicine and medical supplies	5% of time out of stock for Essential Medicines and Medical Supplies (EMMS)	Inadequate financing		
Improved response to	40 Operational Ambulances	Inadequate financing		

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		medical emergencies and disasters		
8.	Improved human Standards of living (decent housing)	Quality County housing to live and work in.	No Housing unit has been built by the county government in the latest CIDP despite being in the 2023-2027 CIDP	Target not achieved as a housing programme has not been funded by The County Government
9.	Town Improvement and beautification	Improved urban infrastructure	30 % Growth and infrastructure and investments in urban areas	Target achieved. Growth of Urban infrastructure in informal settlement has highly benefited from KISIP donor funding.
10.	To Promoting Entrepreneurship and Investments	To financially empower MSMEs	No progress made	Lack of funds
		To empower MSMES through provision of equipments	52 groups support with vivanda mashinani equipments	Inadequate funds
		Promotion of Fair trade practices within the County.	7,214 weights and measures equipment calibrated and verified for traders, tea factories, fuel dispensing pumps and coffee Cooperatives	Inadequate funds
		Empowered Entrepreneurs	2,000 entrepreneurs trained	Inadequate funds
		Improved conducive, efficient, business environment	1 dust free Markets fully upgraded with Modern market stalls, ablution block, crèche, cold storage system, and waste management unit	Underperformed due to inadequate funds
11.	Promotion of Youth, Women and Persons with Disabilities	Increased gender awareness, empowerment and gender inclusivity	9 PWD groups mapped, 225 of women empowered, 3000 youth engaged in self-employment	Luck of budget contributed to under performance of the most activities that were planned.
12.	To uphold Kimeru culture, traditions, songs and dances	Promotion of Ameru culture	-Documentary on cultural heritage sites done -Construction of Njuri Ncheke cultural centre at Nchiru phase one done in collaboration with National Museums of Kenya. -Participation in Kenya Music and Cultural Festival (KMCF) at the national level -Participation in Kenya Inter Counties Sports and Cultural Association (KICOSCA) festivals	-There were constraints brought about by inadequate budget allocation
13.	To improve environmental conservation.	Availability of natural resources	67,500 of tree seedling planted and nurtured and 15,264 tree seedlings were issued to institutions, 7 riparian areas conserved and protected, 45 community sensitization forums held	The target forums held and riparian conserved was met through Floca program and others were not met due to financial constrains

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**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023-2024**

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 the county provide the progress on attaining the stated objectives:

**1. Office of the Governor**

Objective	Outcome	Indicator	Performance
To deliver improved, more efficient and effective services to the residents	Enhanced coordination of key priority projects and programmes	% level of citizen satisfaction with service delivery	In FY 2023/24 we achieved 99% through community engagement and performance monitoring. Tools used included survey & interview. Also we developed 3 reports and 24 Governor's forums were conducted
		% completion of key priority projects	In FY 2023/24 we all the key priority projects initiated and there was 100% tracking on departmental commitments leading to 100% in line ministry submitting implementation reports
		% field visit on key priority projects	During 2023/24, the directorate achieved 100% field visits, produced 4 reports and solicited views from public for decision making
		No. of Line Ministries Supported on action plans and RRI's	In FY 2023/24, we supported all the 10 County departments on action plans and RRI's. However, RRI's were not initiated due to deployment of new officers to the Office
		% of staff trained	During the period of implementation, all the directorate staff were trained at ESAMI which improved efficiency and effectiveness.
To ensure delivery of government key pledges	Effectiveness, efficiency and transparency in projects implementation	% of work done	During 2023/24, we achieved 100% inspections and acceptance of projects and a report was developed.
		% Of projects monitored and verified	During 2023/24, we achieved 100% project monitoring and verification and 100% inspection of health facilities
		No. of project implementation status reports	The directorate developed one project status report covering all its activities.
		% Of staff trained	80% of the directorate staff were trained in FY 2023/24 increasing efficiency and effectiveness in service delivery
		% Of staff under performance contract appraised	In 2023/24 we achieved 1% since Only top management are on performance contract and appraisal are ongoing
To have a safe and resilient Meru county	Reduced Vulnerability	% of early warnings/ action messages disseminated	90% achievement leading to timely information on disaster risk prone to locations identified
		% Response to emergencies related to natural disasters/ families and individual cautioned with relief food.	In FY 2023/24 the directorate achieved 60% response rate to all emergencies the variance being contributed by insufficient budget
		% of citizens seeking/ accessing government services	During FY 2023/24, 100% of the residents of Meru County were well served by staff member in the directorate.

Objective	Outcome	Indicator	Performance
		% of citizens participating in decision making	In FY we achieved 100% involvement of residents in decision making through conduction of more than 32 public participation and civic education forums.
		Proportion of citizens that live in harmony in the county	In FY we achieved 40% mainly characterized by increase of crashes especially at the County borders as a result of castle rustling. At total of 32 peace building meetings were also held.
		% of county population cushioned	In FY we achieved 90% cushioning of vulnerable population through distribution of NFIs - 5,000 (blankets, kitchen set, soaps) Food - 300 bales maize flour (2 Kg), 200 bags of rice (25kg), 500 kg green grams
To enhance partnership for gro	Increased development partners involvement	No. of funding proposals for development projects	In FY 2023/24 we developed 4 funding proposals. Through these proposal, one of our partners has funded a capacity building program on public participation while another has donated 30 computers to 6 VTCs in the County
		Amount of revenue raised from development partners year	In FY 2023/24, the directorate laid down the mechanism for revenue raising and most proposals received substantial acknowledgement. Most donor support was in kind and training.
		No. of Meru County Partnership Policy developed	During the implementation period, the directorate initiated development of the policy and the process is on track.
To offer timely and effective awareness creation	Well informed Citizenry	No of published magazines	The process was initiated and was on track for subsequent publishing in the upcoming FY
		No of aired features and Documentaries	At total of 18 features and documentaries were aired that showcased the achievement of the Government while educating the residents of Meru
		No of Trainings and Empowerment program scheduled and attended	One training was conducted for staff leading to enhance efficiency
		No. of functional media Centre	This was not initiated. There is need to have a functional media Centre for coordinated and timely release of information
To ensure both official and public events are effectively planned and managed. To ensure appropriate etiquette and order of precedent is effectively adopted in the official meetings	Well planned and coordinated county events. Well managed events and correct protocol adopted	No. of staff trained	All the 15 Staff were trained on protocol and events management at ESAMI in Arusha. The new skills learnt will help them execute their mandate effectively.
		No. of protocol equipment increased	Only 1 essential equipment was procured
		No. of officials adopted	The directorate got 1 interdepartmental staff for the purpose of training and integration to the protocol department
To coordinate planning, effective operations and linkages	Well-coordinated executive functions and linkage between departments	% of successful governor's functions	100% Enhanced effective governance and operational efficiency was achieved that ensured seamless implementation of development initiatives
		No. of departments collaborating on service delivery	All the 10 County Departments collaborated on service delivery which facilitated a unified approach to addressing the needs of the community.

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

Objective	Outcome	Indicator	Performance
To enhance efficiency and effectiveness in utilization of public resources	-Budgeting guidelines and cycle adhered to -Improved level of transparency and accountability -Improved compliance to procurement regulations -Increased engagement in budgeting and decision making	-No of days extended in submission of budgetary reports to meet deadlines -Development/ Recurrent Budget Ratio -level of compliance with Public Procurement Regulations -No. of wards covered during public participation	- Well-timed preparation of statutory budget documents and reports such as the County Budget Review and Outlook Paper (CBROP), County Fiscal Strategy Paper(CFSP) and annual budget estimates. -Complied with public procurement regulations -carried out public participation across the 46 wards
To enhance evidence-based policy development	-Informed priorities and resources allocation -Increased access to information and community participation -Improved implementation of projects	-No of ADPs -No of Sectoral Plans -No of Ward Strategic Plans -No of County Annual Progress Reports -No. of economic surveys -No of statistical Abstracts	- Completed the preparation of the ADP FY 2024/2025. - Prepared the Annual Progress Report for the previous FY 2022/23. -No budgetary allocation to carry out economic surveys
To realize optimum revenue collection and monitoring	Increased revenue streams	-Revenue streams -% of revenue collected through automated system	<ul style="list-style-type: none"> <li>• Installation of Drainage covers within Meru Municipality which has increased parking slots hence more parking revenue.</li> <li>• Maintaining law and order in Municipality by engaging Meru County Traffic Marshall which has increased compliance in parking fees.</li> <li>• Opening and allocating stages in Makutano and Gitimbine hence increased compliance in monthly parking.</li> <li>• Repairing and maintaining of Markets hence more collection of market fees. Such Markets include; Mikinduri, Kangeta, Mulika, Gakoromone, Mujwa and Kianjai.</li> <li>• Opening and operationalization of Makutano open air market.</li> <li>• Meru County revenue Board procured 200 P.O.S machines to facilitate revenue collection in the entire County.</li> </ul>
To improve access to credit facilities	Increased access to credit facilities	Amount of loans disbursed in millions	Disbursements of loans worth Ksh 50 Million to grow businesses, uplift livelihood and accelerate county growth.
To enhance efficiency in service delivery	Increased connectivity	No of Connected offices	<ul style="list-style-type: none"> <li>• Networking of Low Cost lands offices at the Municipal Yard, Projected Completed.</li> <li>• ICT Office Partitioning, Project Completed.</li> <li>• Fiber Connection to Revenue Board-New Head Quarter-Municipality, Ongoing (LPO Issues).</li> <li>• Server Room Conditioning and Maintenance, Ongoing (LPO Issued).</li> <li>• New Head Quarters LAN Rerouting and Management, Ongoing (LPO Issues).</li> </ul>

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

Objective	Outcome	Indicator	Performance
To improve quality of basic Education in Meru County.	-Increased enrolment of ECDE learners -Improved retention -Improved retention -Improved access to basic education	-% of enrolment of ECDE learners -% of retention of pupils in ECDE -% of retention of pupils in ECDE -Teacher: pupil ratio -Class: pupil ratio -Book: child ratio	<ul style="list-style-type: none"> <li>Disbursement of capitation to 777 ECDE centres for school meals and Nutrition program at a cost of 31million;</li> <li>Disbursed of kshs. 10 million for construction of 4 model ECDE centers</li> <li>Construction and completion of ongoing projects at cost of kshs. 50.2 million</li> <li>Replaced 120 ECDE teachers who had exited service due to natural attrition improving teacher child ratio</li> <li>Capacity building of 21 officers at a cost of 1.5M</li> <li>Monitoring of Curriculum implementation in 777 ECDE centers</li> <li>Disbursement of retention enhancement Fund at a cost 136M benefiting 51,557 students</li> <li>Disbursement of scholarship fund at a cost of 20 million benefiting 974 students</li> </ul>
To improve quality of technical training in Meru County	-Improve access to VTCs -Increased enrolment in VTCs -Improved completion rate	-Instructor: trainee ratio -Tool: trainee ratio -Workshop: trainee ratio -% enrolment in VTCs/yr -% of trainees that have graduated	<ul style="list-style-type: none"> <li>Procurement of 30 motor vehicle engines and 5 gear boxes at a cost of 7,99 million benefiting 22 VTC</li> <li>Capacity building of 9 officers and 30 VTC principals at a cost of 1.5 million</li> <li>Disbursement of conditional grant to construct 2 workshops and 1 ablution block benefiting 1 VTC</li> <li>Construction and completion of ongoing VTC projects at a cost of 17.5 million;</li> <li>Replaced 27 instructors who had left service through natural attrition improving instructor trainee ratio;</li> <li>Monitoring of 30 VTCs for quality and standards</li> <li>Conducted ball games and skills competition to nurture trainees' talents in 30 VTCs</li> </ul>
To promote and preserve Ameru Culture and heritage	-Increased no. of cultural festivals participated in. -Data collected on cultural heritage sites -National days celebrated -Capacity building of cultural practitioners	-No. of cultural centres constructed/ operationalized -No. of cultural festivals participated / held -No. of sites documented -No. of national days celebrated -No. of cultural practitioners trained	<ul style="list-style-type: none"> <li>Documentary on cultural heritage sites done</li> <li>Construction of Njuri Ncheke cultural centre at Nchiru phase one done in collaboration with National Museums of Kenya.</li> <li>Participation in Kenya Music and Cultural Festival (KMCF) at the national level</li> <li>Participation in Kenya Inter Counties Sports and Cultural Association (KICOSCA) festivals</li> </ul>
			<ul style="list-style-type: none"> <li>187 youth/ disadvantaged groups and 7 EDCE were equipped and empowered with Basic ICT Skills in Meru County library</li> <li>The four libraries received a donation of 1,200 books from Kenya national library service worthy 2.8million for the four libraries</li> <li>50 Youth in Timau library trained on smart farming the objective was to encourage them to love farming and start kitchen gardens at their homes.</li> </ul>

Objective	Outcome	Indicator	Performance
			<ul style="list-style-type: none"> <li>Meru county library received a donation of a digital container with five computers costing 4.3 million.</li> <li>50 youth in Timau library were engaged in the library agricultural 4 k club</li> <li>Gatimbi library carried out digital outreach activities within the library and in schools meant to introduce Library services to users and encourage a reading culture.</li> </ul>
To control sales, consumption, production and distribution of alcoholic drinks	<ul style="list-style-type: none"> <li>-Increased number of rehabilitation centres</li> <li>-More number of office space</li> <li>-Increased number of policy documents</li> <li>-Implementation of of amendment policy act</li> <li>-Increased number of training members</li> <li>-Establishment of rehabilitation for workshop attendants</li> <li>-Promote general knowledge on consumption, sales and production of alcoholic drinks</li> </ul>	<ul style="list-style-type: none"> <li>-Number of licensed outlets</li> <li>-Amount of Revenue generated</li> <li>-Number of addicts rehabilitated.</li> <li>-Number of rehab centers constructed</li> <li>-Number of addicts sponsored</li> <li>-No of staff employed</li> <li>-Number of residents equipped with knowledge on alcoholic drinks</li> <li>-Number of inspected and approved outlets</li> </ul>	<ul style="list-style-type: none"> <li>- 2,400 liccensed outlets</li> <li>-59 Million revenue generated</li> <li>-Rehabilitation centre construction ongoing</li> <li>-20 addicts sponsored</li> <li>-14,000 residents equipped with knowledge on alcoholic drinks</li> </ul>

#### 4. Youth Affairs Sports and Gender

Objective	Outcome	Indicator	Performance
1.To increase youth involvement in socioeconomic development	Gainful employment and meaningful entrepreneurial engagements	Number of youth owned SMEs	4
		Number of youth engaged in self-employment	3000
		No. of youth groups trained on entrepreneurship	100
		No. of youths recruited and trained	291
		No. of youths enrolled to TVETs and polytechnic	291
		No. of youth graduating with skills	284
		Percentage of absorption/transition to the job market and gainful employment	98%
2. To increase youth participation in sports	Nurtured talents and increase in income	Number of stadia upgraded	0
		Number of play grounds upgraded	3
		% of the stadium completed	0
		No. of pitches constructed	0
		No. of teams equipped	225
		Number of youths enrolled in talent centres	0

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Objective	Outcome	Indicator	Performance
		Number of championships	2
		No. of referees trained	0
		No. of participants in KYISA	0
		No. of Sports discipline in KIKOSCA	13
		Number of indoor arenas constructed	0
3. To empower marginalized and enforce affirmative action	Increased gender awareness, empowerment and gender inclusivity	Number of PWD mapped	9
		No. of women empowered	2225
		Number of OVC, widows/widowers empowered	0
		% of women and PWDs sensitized on AGPO	20% of women and 10% of PWDs
		No. of women trained and engaging in startups	2000
		No of SGBV cases	300
		No. of men and boys rescued	75
		No. of policies formulated	0
		Number of GBV centers constructed	0
		No. of elderly accessing social care	1666
		No. of teenagers trained on life skills	135
		No. of OVC's accessing basic needs	500
		No of PWDs accessing assistive devices and NHIF cover	300
		No of elderly accessing medical cover	1660
		Number of private and public officers sensitized	300

**5. Roads, Transport and Energy**

Objective	Outcome	Indicator	Performance
Boost trade, communication and economic activities in the region	-improvement and Beautiful markets -Improved drainage -improved county interconnectivity	No.of KM cabro laid -No. of KM maintained -No of culverts and other drainage structures installed	During the period under review the department managed to; open 210 km of roads, grade 210KM of roads and rehabilitated roads in the wards through gravelling. In addition, 544M <sup>2</sup> culverts were constructed, 4 box culverts and 470 gabions installed.
Boost Economic activities	Improved trading hours	-No. Of floodlights installed. -No. Of streets lit -Clean energy provided	To improve access to energy, 195 floodlights were installed under the county and REREC matching grant programme this enhanced security and improve business environment. The department further developed the county energy plan that aims to improve the energy sector.

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

Objective	Outcome	Indicator	Performance
To strengthen the public service delivery and bringing government services closer to the people.	Strengthened devolution towards service delivery to grass-root levels	No. of staff trained and capacity built	Training is a continuous process. Lack of budgetary allocation hampered optimal staff training though most departments carried out internal staff trainings in FY 2023/24.
		No. of staff members covered under medical cover	In FY 2023/24 all staff were placed under comprehensive HR medical covers
Improved and effective legal advisory and services	Prudent execution of legal services.	No. of established legal registry and library	In FY 2023/24, a space was allocated for the registry within the directorate's offices which is to be vacated by the directorate of internal audit.
		% of cases completed, justice offered and levels of citizen satisfaction index in the county legal systems	In FY 2023/24, the pace of conclusion of court matters did not solely rest with the legal affairs office, but it's at the discretion of the court of competent jurisdiction to expedite.
To make all the towns livable and lively and environment friendly	Beautified and developed towns and ample working environment	% of urban population with access to proper sanitation	Sewerage systems working, unclogging of water drainages and mud hole covers put up. Liaising with Department of Environment to ensure cleanliness of towns. Major constraint in FY 2023/24 were: Lack of enough cleaning personnel. Budgetary constraints leading to lack of fuel thus delay in garbage Achieve collection.
		% of urban population with access to efficient transport system	In FY 2023/24 institutional governance and Matatu/bodaboda Sacco were put place. However due to political interference some of these operators become unruly,
To strengthen the public service delivery and devolution	Strengthened devolution and service delivery to grass root l	No. of offices constructed and vehicles/motorcycles purchased	In FY 2023/24 we initiated the construction of two sub- county Administrators offices in Igoji and Kiengu Sub County. Operationalization of new Sub-County Administration and deployment of Sub- County Administrators. Capacity building for Sub-County, Town and Ward Administrators.
		(%) proportion of county citizens participating in county initiatives and projects	During FY 2023/24 we achieved 75% involvement of citizen in County initiatives and projects through enhanced Public Participations
		(%) proportion of citizens satisfied with the county's job performance	In FY 2023/24 there was 60% citizen satisfaction facilitated by induction and training of ward administrators, sub county administrators, and town administrators. Deployment of 2 sub county administrators in

Objective	Outcome	Indicator	Performance
			the newly gazzetted sub counties in Mutuati and Kiengu. This ensured services were brought closer to mwananchi

### 7. Trade, Tourism and Cooperative Development

Objective	Outcome	Indicator	Performance
To increase County Revenue	Increased county Revenue from trade activities	No of industries	1 CAIP
		No. of SCIDCs	0
		No. of Boda boda sheds constructed	4
		No. of shoe shine sheds constructed	0
		No. of market repairs and renovation done	5
		No. of Markets leveled and graveled	3
		No. of Boundary/Perimeter walls constructed	1
		No. of floodlights erected	0
		No. of Market Toilets constructed	3
		No. of fabricated Kiosks constructed	0
		No of dust free Markets fully upgraded with Modern market stalls, ablution block, crèche', cold storage system, and waste management unit	1
		No. of modern kiosks constructed	0
		No. of exhibitions and trade fairs attended	3
		No. of Trade policy developed	0
		No. of Database	0
No. of entrepreneurs trained	2,000		
No. of Jua Kali trainings	0		
No. of weights and measures equipment calibrated and verified for traders, tea factories, fuel dispensing pumps and coffee Cooperatives	Equipment; 7,214 Revenue; Kshs. 2,100,880		
No of groups benefiting with Viwanda Mashinani equipment	52 groups		
<b>Directorate of Tourism</b>			
To increase county revenue from tourism activities	Increased County income from tourism activities	No. of developed tourist sites	0
		No. of promotion activities	0
		No. of events conducted	1
		No. of exhibitions participated	2
		No. of print and electronic media advertisement initiatives	2
		No. of trainees per year	0
No. of sessions for tourism service providers training	0		
<b>Cooperatives</b>			
To increase incomes through improved governance	Increased incomes	No seedlings distributed	12,300
		No of coffee moisture meters	9
		No. of cooperatives Registered	26
		No. of Members/Management Committee trained	500
		No. of new Saccos registered	8
		No. of Boda boda saccos formed	2
		No. of new Dairy Societies formed	6
		No. of Cooperatives formed	Miraa 0 Potatoe 1 Banana 0 Avocado 2
No of Cooperatives Compliant with Cooperatives Act	188		
<b>Investment</b>			
To increase investment in the county	increased investments	% Completion of Meru County Energy Park development phase	80% complete
		% Completion of Meru County Energy Park	80% complete

Objective	Outcome	Indicator	Performance
		development phase	
		% of households accessing the UHC services	26100 (18.1%)
		No. of Households reached with health prevention education	142392
		Proportion of pregnant women attending 4 ANC visits	33.76%
		% of children under 1 year fully immunized	70.1%
		% of children under 1 year who have received Penta 1	79%
		% of children under 1 year who have received Penta 3	76.9%
		Percentage of children between (12-17yrs) vaccinated against Covid-19	0.06%
		Percentage of the people above 18yrs vaccinated against covid 19	1.88%
		Number of specialized cases managed annually	38,527

### 8. Health Services

Objective	Outcome	Indicator	Performance
To reduce disease burden	Increased standards of living, life expectancy and reduced mortality	Number Of indigents covered for UHC	26100
		% of households accessing the UHC services	26100 (18.1%)
		No. of Households reached with health prevention education	142392
		No. of water samples collected for analysis	61
		No. of market actors sensitized on food quality	56
		No. of health facilities inspected annually	132
		% of schools implementing school health policy	4.7%
		No. of school health clubs formed	56
		% reduction of vector borne disease incidents	14%
		% Reduction food and water borne diseases	18%
		No. of sanitation facilities that are disability friendly in the public and the community	1
		% of villages declared open defecation (ODF) free	3%
		Number of villages attained ODF Status (certified)	80
		% of Households that own any latrines (whether improved or unimproved)	99.8%
		Proportion of URTI Incidences against all other conditions (%)	20.9%
		% of food premises meeting minimum public Health Requirements	72%
		No. of food samples tested for aflatoxin	528
		% population with access to safe water	35%
		% of health facilities inspected annually	62% (132)
		Number of community units formed	329
		Total no. of functional Community units out of the expected capacity of 305	329
		No of dialogue days conducted	1062
		No of action days conducted	2356
		No. of health sessions conducted in Radio & TVs stations	144
		No. of barazas meetings held	36
		TB Prevalence per 100,000 people	244
		No of TB incidences	4233
% of clients identified and tested for HIV	76.30%		
% of clients active on ART	76.30%		
% of clients who are virally suppressed	72.7%		

	Identify 95% of mothers requiring PMTCT at the ANC clinic	83%
	% of identified mothers put on HAART	90%
	% of children with EID PCR tests results	85%
	No. of HIV/AIDS advocacy meetings held	12
	No. of people reached during advocacy meetings	1680
	% of GBV cases reported per month	9.2%
	No. of SGBV survivors who access support services	966
	% of GBV survivors offered trauma counselling and psychological support	93.4
	Number of SGBV survivors presenting within 72 hour	70%
	No. of newly diagnosed diabetic cases	28201
	No. of newly diagnosed Hypertension cases	78017
	Number of Diabetes cases on specialized care	28201
	Improve non-polio AFP rates from 1.71% to 3.42%	3.42%
	No. of cataracts cases identified and reported	993
	% of children under-fives stunted	20.6%
	% of health facilities with functional anthropometric equipment in OPD	25%
	% of patient attending OPD who are assessed for BMI	18%
	% of health facilities offering IMAM services in ASAL sub-counties	17%
	% of children 1-5 years who are dewormed at least once per year	47.3%
	% of children under five years receiving vitamin A supplementation	65.7%
	% of pregnant women receiving IFAS for at least 90 days	25.3%
	% of children initiated on Breast feeding within 1 hour	81.5%
	% of children and women of reproductive age with Minimum Acceptable diet	15.8%
	% of children below 6 months who are exclusively breastfed	89.1%
	% of HCW trained on CEmONC	0%
	% of HCW mentored on CEmONC	5%
	% Increase of number of radio/TV media sessions	144
	% Increase in facilities that have health messages running on screens at MCH clinic	5%
	% increase of women of reproductive age (Pregnant) receiving short health messages	10%
	No. of facilities offering youth friendly services	4
	No. of youths (adolescent 10-19 years accessing ANC) accessing sexual and reproductive health services	9,653
	% of children under one year fully immunized	70.2%
	% of deliveries conducted by skilled attendants	67.5%
	% of pregnant women attending 4 ANC visits	33.8%
	% of postnatal mothers attending PNC at 6 weeks	24.8%
	% of children under 1 who have received LLITNs	46.9%
	% of pregnant women who have received LLITNs	44%
	Confirmed malaria per 1000 population	2.11%

		Proportion of patients with suspected malaria tested	55.62%
		%of confirmed malaria cases treated with first line antimalarial	68.6%
		% of Women of Reproductive age screened for Cervical cancers	1.1
		Contraceptive Prevalence Rate (WRA receiving FP commodities)	24.5%
		Proportion of girls aged 10 -14 years vaccinated against HPV	56.6%
		Proportion of pregnant women attending 4 ANC visits	33.76%
		% of children under 1 year fully immunized	70.1%
		% of children under 1 year who have received Penta 1	79%
		% of children under 1 year who have received Penta 3	76.9%
		Percentage of children between (12-17yrs) vaccinated against Covid-19	0.06%
		Percentage of the people above 18yrs vaccinated against covid 19	1.88%
		Number of specialized cases managed annually	38,527
To provide quality and affordable health care	Reduced Morbidity and Mortality rate	Number of specialized cases managed annually	23%
		% of people accessing specialized services	0
		% of diagnostic services offered	22%
		% of people with access to rehabilitative services	5%
		% of time out of stock for Essential Medicines and Medical Supplies (EMMS)	20
		Number of Operational Ambulances	30
		Average response time (minutes) in health services	0%
		% of budget set aside for Epidemic preparedness and response	0
		No. of functional PHEOC (EOC) established	105
		No. of blood donation drives conducted	8,149
		Units of blood collected	100%
		Conversion rate of blood units collected	100%
		Hemovigilance reporting rate	11
To Improve service delivery in the health sector	Improved access to quality and affordable health services	No. of utility/service motorbikes for primary care networks purchased	0
		Number of standard Dispensaries	176
		Number of standard Health centers	32
		Number of standard Level 4 Hospitals (Sub-County referral Hospital)	3
		Number of standard Level 5 Hospitals	1
		No. of Medical Doctors per 10,000 population	0.56
		No. of Nurses per 10,000 population	6.5
		Proportion of other essential Health Workforce	5.63%
		% of Health management workers trained	4%
No. of health plans and policies developed	9		
No. of Health management system in place	0		

### 9. Agriculture, Livestock Development and Fisheries

Objective	Outcome	Indicator	Performance
Increase crop production and	-Diversified farm production	-Tonnage of certified seeds -Tonnage of certified potato	<b>284,350 farmers registered throughout in the 45 wards in the county.</b>

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Objective	Outcome	Indicator	Performance
productivity	and enhanced wealth creation -Enhanced wealth creation  -Increased household incomes and job creation -Enhanced food and Nutrition security	seed issued -Quantity of Tissue Culture -Banana seedlings issued. -Quantity of cotton seed issued. -Quantity of assorted seeds distributed.	-75 Agricultural staff trained on Continuous farmer registration. -Issued 1,776 dairy goats worth Kshs. 27,716,035 to farmers Athiru Gaiti, Naathu, Antuambui, Kangeta, Karama, Muthara, Thangatha, Athwana, Kianjai, Ruiru Rwarera, Timau, Nyaki East, Kiagu, Mitunguu and Igoji East Wards. -4 Farmer Producer Organization (FPO) supported with inclusion grants amounting to Kshs: 2,000,000 (Timau potato growers coop Society, Meru Goat Farmers Coop Society, Giaki Cereal sorghum Farmers Coop Society, Kangeta Poultry and Grain Farmers Coop. Society. -Issued cheques to 171 farmer groups for improved indigenous chicken, sorghum and green gram value chains amounting to Kshs; 42,742,175 i.e. community Driven Development Committees (CDDCs) under the Emergency Locust Response Project (ELRP) 15 wards under the project benefitted. -Distributed 7522 bags of government subsidized fertilizer in the seven-county managed last mile fertilizer stores in Timau, Kiirua, Muriri, Kangeta, Kiagu, Mitunguu and Igoji. -Issued Ksh: 3,500,000 cheques on Financial Inclusion Matching Grant (FIMG) to Ntunene, Antuambui, Kiegoi/Antubochiu and Nyaki East Wards. -Issued cheques worth Ksh: 1,465,220 for Aggregation Stores improvement to Tigania Macadamia and Tigania West Macadamia Producer Organizations. 14. 3 sets of sorghum threshers and 3 motorbikes distributed to farmer groups in Mwanganthia, Nkomo, Amwathi, Mikinduri and Nyaki East wards. 15. 5 poultry feed millers, 4 defeathering machines and 5 mixers distributed to 5 poultry model villages in Ntima East, Mbeu, Muthara, Athiru Gaiti and Naathu wards. -10 motorized walking tractors, 14 motorized pumps, 12 shallow weeders and 1,920 Kg of sorghum seed distributed to groups in Mwanganthia, Nkomo, Amwathi, Mikinduri and Nyaki East wards. -Cheques totaling to Ksh: 106,046,608 issued for modernization of coffee factories and provision of farm inputs to Kiangua, Mikumbune, Tigania North, Kieguacia, Muguna and Nthimbiri coffee societies
To equip farmers and staff with the necessary technical skills	-Enhanced capacity for farmers	-Number of farmers trained -Number of field days held -Number of staff trained -No. of meetings convened	-Training of Muthara market committee for SIVAP. -Training of Youth Climates Smart Agriculture Technology in all the wards in Imenti South for SIVAP.
Increase Production and productivity of livestock	-To enhance food security and secure livelihood -Improved levels of household incomes -Improved livestock production -Enhanced nutrition and	-Procure and distribute cows -Litres per cow per day -% increase in volume of evening milk sold -No of Kgs of Fodder seeds procured -No of hay barns constructed -No of dairy goat pure breeds imported -% increase in no of	-56 Dairy cows distributed for One-Dairy-Cow-One-Needy-Family program as follows Tigania East 11 cows, Tigania West 8 cows, Buuri 10 cows, Imenti South 10 cows, Imenti Central 8 cows and Imenti North 9 cows. -Through KOPIA project, 1,200 Chicken Farmers in 6 Model Villages were trained on enterprise development (Ntalami - Kianjai, Ng'onyi - Ntima West, Mbaria - Kiirua/Naari, Marega - Mikinduri, Amwathi Ward and Kangeta Ward. -Through KOPIA project 600 Irish Potato Farmers tained

**County Government of MERU**

*County Executive -Meru County Executive*

**Annual Report and Financial Statements for the year ended June 30 2024**

Objective	Outcome	Indicator	Performance
	<ul style="list-style-type: none"> <li>diversified household incomes</li> <li>-Increase in household incomes</li> <li>-Proper records of livestock variety countywide;</li> <li>Effective livestock management</li> <li>-Enhanced livestock productivity</li> <li>-Enhance apiculture</li> </ul>	<ul style="list-style-type: none"> <li>cross-breed chicken (400,000 baseline)</li> <li>-% Number of animals registered</li> <li>-Number of the Beef Unions strengthened</li> <li>-% reduction in cattle mortality rate during drought</li> <li>-Number of apiaries established</li> </ul>	<ul style="list-style-type: none"> <li>on post harvest handling at Murungurune – Aboget West, Katheri – Abothuguchi West Ward and Tiira – Akachiu Ward.</li> <li>-3,000 Day-old KALRO Improved Kienyeji Chicks were distributed to 400 farmers in Amwathi and Marega.</li> </ul>
Control diseases and pests and increased reproduction	<ul style="list-style-type: none"> <li>-Reduced cost of livestock production</li> <li>-Improved livestock productivity</li> <li>-Increased levels of household incomes</li> <li>-Enhanced livestock productivity</li> <li>-Enhanced livestock productivity</li> </ul>	<ul style="list-style-type: none"> <li>-% reduction in livestock diseases incidence</li> <li>-Number of inseminations done per annum</li> <li>-% Increment of hides and skins processed</li> <li>-% reduction in zoonotic diseases incidences among humans</li> <li>-Number of modern abattoirs constructed</li> </ul>	<ul style="list-style-type: none"> <li>-A total of 210,719 cattle vaccinated against Lumpy Skin Disease (LSD) and 19,216 against Foot and Mouth Disease (FMD).</li> <li>-43,850 heads of cattle vaccinated against Anthrax in the County.</li> <li>-A total of 45,511 goats vaccinated against Contagious Caprine Pleuropneumonia (CCPP).</li> <li>-A total of 7,999 dogs were vaccinated against Rabies.</li> <li>-A total of 12,291 sheep vaccinated against Sheep and Goat Pox.</li> <li>-A total of 2,066 artificial inseminations were carried out consisting of 1,774 local, 147 imported non-sexed and 145 imported sexed semen respectively.</li> </ul>
To create wealth and Improve food and nutrition security	<ul style="list-style-type: none"> <li>-Diversified sources of household income</li> <li>-Improved quality of fish produced</li> <li>-Improved quality of fish</li> <li>-Increased sources of food (protein)</li> <li>-Improved household income</li> <li>-Increase in the fishing area</li> <li>-Improved household income</li> </ul>	<ul style="list-style-type: none"> <li>-Increased fish production (Tonnage of fish harvested) per year</li> <li>-Number of fingerlings (in Millions)</li> <li>-Tonnes of Feed (Formulated and ABO)</li> <li>-% uptake of Ecotosha</li> <li>-Increase in the fingerlings produced per farm</li> <li>-% Increase of table-size fish produced (in grams)</li> <li>-Quantity of Dam fish (in tons)</li> <li>boats procured</li> </ul>	<ul style="list-style-type: none"> <li>-250 bags of fish feed procured.</li> <li>-34 Aquaculture field School groups formed, vetted and qualified for funding.</li> <li>-420 fish farmers recruited and awaiting dam liner procurement by ABDP for 30 implementing wards.</li> <li>-Aquaculture Business Develop Programme, ABDP has procured 210 pond liners for Meru County Fish Farmers which were delivered and distributed to fish farmers in 30 ABDP implementing wards.farmers in Imenti North and Imenti South Sub Counties. The distribution of liners and 250bags feeds which were procured by Meru County Government Were Launched by the Governor of Meru County</li> </ul>
To create wealth and Improve food and nutrition security	<ul style="list-style-type: none"> <li>-Wealth creation.</li> <li>-Enhanced revenues</li> </ul>	<ul style="list-style-type: none"> <li>-Revenue collected (Ksh.) Annually</li> <li>-Number of Infrastructure projects initiated</li> </ul>	<ul style="list-style-type: none"> <li>-Completed fencing of Kaguru ATC and Mitunguu AMS farms.</li> <li>-Rehabilitation and stocking of Kaguru ATC fish pond.</li> <li>-132 farmers trained on Fodder production and conservation, and postharvest management.</li> <li>-62 students supervised for industrial attachment.</li> </ul>

**County Government of MERU**  
 County Executive -Meru County Executive  
 Annual Report and Financial Statements for the year ended June 30 2024

Objective	Outcome	Indicator	Performance
			-212 farmers accessed clean planting materials on sweet potatoes, cassava and beans. -Generated Ksh: 8,548,044 as revenue and transferred to County Revenue Fund (CRF) with Kaguru ATC generating 7,797,544 and Mitunguu AMS generating 750,500. -54 number of units achieved under Harvest/Post Harvest Management. -92 number of units achieved under Student Industrial attachment.

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

Objective	Outcome	Indicator	Performance
To Secure private and public Land Tenure in county	Secured land tenure	% Of active adjudication sections registered closed	10% , Target not achieved due to delays from NLC who are key in implementation
To Provide well planned, coordinated urban infrastructure; Sustainable growth and development of our urban	Improved urban infrastructure	% Growth and infrastructure and investments in urban areas	30% Growth and infrastructure and investments in urban areas. Target achieved. Growth of Urban infrastructure in informal settlement has highly benefited from KISIP donor funding.
Provide well planned, coordinated settlements harmonious with their natural environment	Secure accessible and conducive environment for living and working.	% Level of planned and mapped regions.	50% Level of planned and mapped regions. Target achieved through preparation of cadastral plans
To ensure livable safe and standardized built environment	Quality County housing to live and work in.	% Level of compliance to building standards.	Target not achieved as a housing inspectorate has not been formed and No housing unit has been constructed by the county government
To enhance professionalism and skills in the workforce.	Professional and skilled workforce	No. of staff trained	20 Members of staff trained in 2023/2024. Target achieved
Improved food and nutrition security, livelihoods and sustainable development in Kenya through equitable and secure access and management of land as per Vision 2030	Improved security of tenure and equitable access to land and natural resources for enhancement of livelihoods and sustainable socioeconomic development	% Lands data Digitized	40% Lands data has been digitized. With setting up of GIS lab, the target was achieved

**11. Environment, Water and Irrigation Natural resource management and climate change.**

Objective	Outcome	Indicator	Performance
1.To increase access to clean and safe water to international level standards	Improved access to clean, safe and adequate water	No. of households with access to clean and safe water	13,544 HH
2. To provide clean safe and adequate drinking water for Meru County Residents	Universal access to quality water for enriched livelihoods	Number of customer meters installed	974
4. To curb encroachment and halt loss of biodiversity	Well conserved catchment areas	No. of wetlands rehabilitated and protected	7
		No of trees seedling planted and nutured	67500
5. To sustainably manage and conserve environment and natural resources	Availability of natural resources	No. of dumpsites maintained	2
		No of protective gears and equipment's procured	353 issued with 2 pairs of gloves, 52 staff with gumboot, 38 with safety boot and 65 (overalls and gumboots)

**County Government of MERU**

*County Executive -Meru County Executive*

***Annual Report and Financial Statements for the year ended June 30 2024***

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<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
		No of skip loader and bins procured	<b>1</b>
		Number of skip Bins procured	<b>1</b>

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

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

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

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

### **2. Environmental performance**

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

### **3. Employee welfare**

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

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

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

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

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

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

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

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the county Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

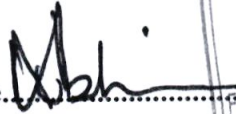
The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for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

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

**Approval of the financial statements**

The County Executive’s financial statements were approved and signed by the County Executive Committee Member for Finance on \_\_\_\_\_ 2024.

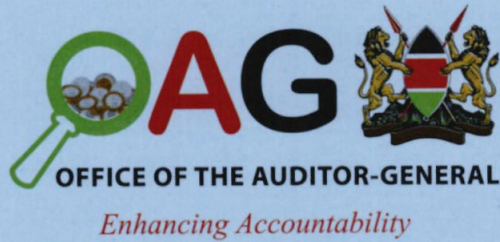
Signature.....



**Name: CPA Ibrahim Mutwiri Kirimi**

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

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

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### PREAMBLE

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

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

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Meru set out on pages 1 to 49, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Meru as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), County Government Act, 2012 and comply with the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Unreconciled Transfers from the County Government

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect transfers to other Government entities totalling Kshs.559,277,125 which includes transfers to Meru County Revenue Board amount of Kshs.333,859,945. However, the statement of financial performance and as disclosed in Note 1 to the financial statements of Meru County Revenue Board reflects transfers from the County Government totalling Kshs.354,685,092 resulting in unreconciled and unexplained variance of Kshs.20,825,147.

In the circumstances, the accuracy and completeness of the transfers to Meru County Revenue Board amount of Kshs.333,859,945 could not be confirmed.

#### 2. Unsupported Assets

Annex 6 to the financial statements reflects total cumulative summary of non-current assets balance of Kshs.11,784,945,465. Included in the balance of Kshs.11,784,945,465 is a balance of Kshs.42,337,783 in respect to land. However, the County Executive did not provide a list of all parcels of land owned by the County, their specific locations, approximate size, value, and respective title deeds. Although the County Executive explained that it had already made efforts to acquire ownership documents, the verification and validation exercise for the assets owned by the devolved unit has not been undertaken. Further, no title deeds in the name of the County Government were provided for audit.

In the circumstances, the accuracy, completeness, existence, valuation and ownership of non-current assets balance of Kshs.11,784,945,465 could not be confirmed.

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

Note 1 under other important disclosures and Annex 2 to the financial statements reflects pending accounts payable totalling Kshs.1,329,144,337. However, Management did not provide the project status for the projects undertaken indicating their status with respect to completion, contract prices and payment details.

In the circumstances, it was not possible to confirm the total number of projects undertaken by the County and their status.

### **4. Failure to Reconcile Kenya Power Debt**

Other important disclosures under Note 1 reflects pending accounts payable totalling Kshs.1,329,144,337 which includes supply of services of Kshs.498,707,991 which further includes an amount of Kshs.20,529,158 owed to Kenya Power and Lighting Company. However, Kenya Power and Lighting Company records show an amount of Kshs.35,775,596.51 resulting in an unreconciled variance of an amount totalling Kshs.15,246,438.51.

In the circumstances, it was not possible to confirm the accuracy and completeness of the accounts payable balance of Kshs.20,529,158 in respect to Kenya Power and Lighting Company.

### **5. Failure to Support Finance Costs**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects finance costs totalling Kshs.41,158,510. The amount relates to domestic borrowing (Non-Government). However, the ledger presented includes a journal entry correcting an IFMIS error amount of Kshs.1,700,000. The journal neither directly relates to the finance costs reported, nor sufficiently explains how the total of Kshs.1,700,000 was derived.

In the circumstances, the accuracy, authenticity and completeness of finance costs amount of Kshs.41,158,510 could not be confirmed.

### **6. Long Outstanding Accounts Payable**

Other important disclosures under Note 14(1) to the financial statements reflect pending accounts payable totalling Kshs.1,329,144,337 that were not settled in the year under review but were carried forward to 2024/2025 financial year. Analysis of the schedule of accounts payable records revealed that the current pending bills amount to Kshs.1,329,144,337, while the outstanding bills for the previous financial year were Kshs.1,044,715,617. This represents an increase of Kshs.284,428,720 or 27% increase in accounts payables from the financial year 2022/2023.

Management did not support the payables by a report from the task force appointed by the County to review the bills. Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year to which they have to be charged.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.1,329,144,337 could not be confirmed.

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

Review of other important disclosures under Note 14(4) to the financial statements revealed leasing of medical equipment amount of Kshs.124,723,404. and Kshs.110,638,298 for the current and comparative year respectively deducted at source. However, no records were available for audit indicating how the amount deducted at source was treated in the books of the County Executive, conditional grant amount, the amount paid to date, the evidence of deductions at source and service provider agreement.

In the circumstances, it was not possible to confirm the value for money, accuracy and completeness of the equipment leased amount of Kshs.124,723,404.

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

## **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis of Kshs.10,813,575,576 and Kshs.9,244,990,884 respectively resulting to an under-funding of Kshs.1,568,584,692 or 15% of the budget. Similarly, the County Executive spent Kshs.9,085,410,908 against actual receipts of Kshs.9,244,990,884 resulting to an under-utilization of Kshs.159,579,976 or 2% of the actual receipts.

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

### **2. Contingent Liability**

Other Important Disclosures under Note 14(5) reflects contingent liabilities totalling Kshs.756,757,420.11. However, Management did not provide a complete schedule of the contingent liabilities reflecting the estimated amounts, taxed amounts, fee notes paid, status of the cases, and unpaid balance concerning the litigations affecting the County.

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

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

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

## **Other Matter**

### **Prior Year Audit Matters**

Review of the progress on follow up on prior year auditor's recommendations reveal that, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance which remained unresolved contrary to Section 149(2)(I) 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.

## **Other Information**

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

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

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Late Disbursement of Exchequer Releases**

Analysis of payment details revealed that the County Executive received an amount of Kshs.850,090,881 after 25 June, 2024 from the Exchequer. This was contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides among others that; The National Treasury shall administer the Consolidated Fund in accordance with Article 206 of the Constitution and facilitate payment into that account all monies raised or received by or on behalf of the National Government, and pay from that National Exchequer Account without undue delay all amounts that are payable for public services. In the circumstances, as a result of the delay, service delivery to the public service was adversely affected.

In the circumstances, Management was in breach of law.

### **2. Irregular Procurement Process**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflect use of goods and services totalling Kshs.1,647,803,703 which includes procurement of information and computer technology (ICT) related services totalling Kshs.66,625,225. The latter amount includes an expenditure of Kshs.4,890,500 which revealed the following anomalies:

#### **i. County Headquarter Network Restructuring**

An amount of Kshs.2,390,000 in respect to procurement of New County Headquarter Network restructuring was paid by the County Executive. However, the document reviewed indicated that the inspection and acceptance committee comprised of two Members of the staff contrary to Regulation 35(2) of Public Procurement and Asset Disposal Regulations, 2020 which states that when constituting the inspection and acceptance committee the accounting officer shall ensure that the following persons are included—(a) the user department; (b) the technical department; (c) the head of the procurement function; and (d) any other person as may be deemed fit.

#### **ii. Purchase of Fiber Cabling**

Further, Kshs.2,500,500 was paid to another Investments Company for purchase of overhead fiber cabling from ICT Data Centre to a new County Headquarters, municipality offices, revenue board offices and new lands low-cost office block. However, no explanation was provided to justify the overhead point to point fiber connection since these buildings had internet connected to the offices as observed in the prior year's expenditure.

In the circumstances, it was not possible to confirm value for money for the above projects and Management was in breach of law.

### **3. Projects**

The statement of receipts and payments reflects acquisition of projects totalling Kshs.1,272,611,708 which includes an amount of Kshs.36,886,105 in respect to two (2) projects. Physical verification exercise conducted in September, 2024 revealed that the two (2) projects had not been done satisfactorily or have stalled.

In the circumstances, value for money for the above projects could not be confirmed.

### **4. Compensation of Employees**

The statements of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.4,611,166,325 in respect to compensation of employees for the year ended 30 June, 2024. Review of compensation of employees' records revealed the following unsatisfactory matters:

#### **i. Failure to Set Expenditure Limit on Salaries and Wages**

During the year ended 30 June, 2024, County Executive incurred an expenditure on salaries and wages amounting Kshs.4,611,166,325 which translates to 50% of the total receipts of Kshs.9,244,990,884. However, there was no evidence to show that County Executive Member with approval of the County Executive set a limit on the county government expenditure on wages and benefits for its public officers. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the County Government's expenditure on wages and benefits for its public officers, shall not exceed thirty-five (35) percent of the County Government's total revenue.

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

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

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

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

#### **iii. Regional Diversity in Recruitment**

During the year, the County Public Service Board recruited two hundred and thirty one (231) members of staff. However, there was non-compliance with the Section 7(2) of

National Cohesion and Integration Act, 2008 which provides that the staff establishments of public entities to reflect the diversity of the people of Kenya with least 30% of employees are expected to be from other ethnic communities. This indicates lack of diversity in recruitment practices as shown below;

<b>Ethnicity</b>	<b>Job Groups</b>	<b>8</b>	<b>D</b>	<b>E</b>	<b>H</b>	<b>J</b>	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>	<b>Grand Total</b>	<b>Percentage</b>
Embu					1						1	0%
Kamba			2		4		1				7	3%
Kikuyu			3		3				2		8	3%
Luhya			1								1	0%
Luo			1								1	0%
Masai			1								1	0%
Meru		2	145	1	25	18		2	3	2	198	86%
Tharaka		1	7		3	3					14	6%
<b>Grand Total</b>		<b>3</b>	<b>160</b>	<b>1</b>	<b>36</b>	<b>21</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>231</b>	<b>100%</b>

#### **iv. Non-Adherence to One Third Basic Salary Requirement**

Review of the monthly payroll records revealed that one thousand, seven hundred and seven (1,707) employees' salary deductions fell below the one-third (1/3) of the basic salary contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

#### **5. Delayed Implementation of Second Informal Settlements Improvements Project Phase 2**

On 13 January, 2021, the County Government of Meru and the National Government represented by the Ministry of Transport State Department of Housing and Urban Development agreed on the implementation of second informal settlements improvements project. During the year under review, cumulated receipts totalling Kshs.87,546,301 was received by the County and confirmed accurate from the National Government for various projects to be executed as per the work plan provided. However, as at the close of the financial year 2023-2024, Kshs.72,228,688.10 was in the bank account. No satisfactory explanation was provided for failure to execute the projects.

In the circumstances, delayed implementation of the projects negatively affected service delivery to the public.

#### **6. Failure to Implement Previous Year's Audit Recommendations**

During the year under review, the County Government did not provide implementation report from the oversight bodies on the status of implementation of their recommendations. It was therefore, not possible to confirm if the County implemented the previous year's audit recommendations by the Oversight bodies.

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

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

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

### Conclusion

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

### Basis for Conclusion

#### 1. Voided Transactions

The statements of receipts and payments for the year ended reflect total payments of Kshs.9,085,410,908. However, review of Integrated Financial Management Information System (IFMIS) records revealed that one hundred and forty-five (145) transactions with a value of Kshs.415,385,168.75 were processed and voided or canceled during the year ended 30 June, 2024.

These transactions were not supported by requests to void and documentary evidence to confirm that the Controller of Budget was informed of the voiding of the payments to make necessary adjustments.

In the circumstances, controls in place to authorize and void transactions and later approve for payment could not be confirmed.

#### 2. Failure to Tag Fixed and Movable Assets

Public Finance Management Regulations, 2015 paragraph 136 specifically mandates that County Governments to maintain an updated asset register that records all fixed and movable assets. This includes tagging assets and keeping detailed records such as the cost of acquisition, asset location, and condition. Physical inspection of sampled office desks, chairs and desktops revealed that the assets did not have tags on them therefore it was not possible to confirm whether the assets belonged to the County.

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

### **3. Long Outstanding Retentions and Deposits Refund**

Review of the ageing analysis of the deposit register provided for audit indicated that the County has been holding retention monies totalling Kshs.15,367,279.90 for various contractors for over one year. No explanation was provided as to why the retention monies are still held despite the expiry of the defective period.

Failure to pay retention monies may result to litigations.

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

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

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

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

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

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

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

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

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

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

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

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

**Nairobi**

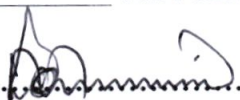
**20 December, 2024**

**County Government of MERU**  
 County Executive -Meru County Executive  
**Annual Report and Financial Statements for the year ended June 30 2024**

**9. Statement of Receipts and Payments for the year ended 30th June 2024**

		2023-2024	2022-2023
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	9,130,920,703	9,792,683,630
Miscellaneous receipts	2	114,070,181	449,905,028
<b>Total receipts</b>		<b>9,244,990,884</b>	<b>10,242,588,658</b>
<b>Payments</b>			
Compensation of employees	3	4,611,166,325	4,982,899,999
Use of goods and services	4	1,647,803,703	1,473,938,327
Transfers to other government entities	5	559,277,125	699,994,936
Other grants and transfers	6	661,924,111	642,255,127
Acquisition of assets	7	1,272,611,708	1,346,604,654
Finance costs, including loan interest	8	41,158,510	21,854,155
Other payments	9	291,469,427	822,687,733
<b>Total payments</b>		<b>9,085,410,908</b>	<b>9,990,234,931</b>
<b>Surplus/deficit*</b>		<b>159,579,976</b>	<b>252,353,727</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2024 and signed by:

.....  


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



.....  


**CPA.Timothy Kaaria**  
**Head of Accounting Unit**  
**ICPAK M/No:3263**



County Government of MERU  
 County Executive -Meru County Executive  
 Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30<sup>th</sup> June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10A	679,551,118	521,507,371
Cash balances	10B	-	-
<b>Total cash and cash equivalents</b>		<b>679,551,118</b>	<b>521,507,371</b>
<b>Total financial assets</b>		<b>679,551,118</b>	<b>521,507,371</b>
<b>Financial liabilities</b>			
Deposits and retentions	11	131,024,218	132,560,448
<b>Net financial assets</b>		<b>548,526,900</b>	<b>388,946,924</b>
<b>Represented by</b>			
Fund balance b/fwd.	12	388,946,924	136,593,198
Surplus/deficit for the year		159,579,976	252,353,727
<b>Net financial position</b>		<b>548,526,900</b>	<b>388,946,924</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2024 and signed by:



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




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



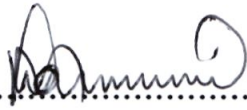
**11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**

		2023-2024	2022-2023
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	9,130,920,703	9,792,683,630
Miscellaneous receipts	2	114,070,181	449,905,028
<b>Total receipts from operating income</b>		<b>9,244,990,884</b>	<b>10,242,588,658</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	4,611,166,325	4,982,899,999
Use of goods and services	4	1,647,803,703	1,473,938,327
Transfers to other government entities	5	559,277,125	699,994,936
Other grants and transfers	6	661,924,111	642,255,127
Finance costs, including loan interest	8	41,158,510	21,854,155
Other payments	9	291,469,427	822,687,733
<b>Total payments for operating expenses</b>		<b>7,812,799,200</b>	<b>8,643,630,277</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,432,191,684</b>	<b>1,598,958,381</b>
<b>Adjusted for:</b>			
Increase/(decrease) in deposits and retentions	13	-1,536,230	-35,494,018
<b>Net cash flow from operating activities</b>		<b>1,430,655,454</b>	<b>1,563,464,363</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	7	-1,272,611,708	-1,346,604,654
<b>Net cash flows from investing activities</b>		<b>-1,272,611,708</b>	<b>-1,346,604,654</b>
<b>Cash flow from Financing activities</b>			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>158,043,746</b>	<b>216,859,709</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>521,507,371</b>	<b>304,647,664</b>
<b>Cash and cash equivalents at end of the year</b>		<b>679,551,118</b>	<b>521,507,371</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2024 and signed by:

**County Government of MERU**  
**County Executive -Meru County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2024**

---



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



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



**MERU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

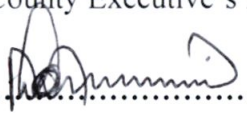
**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	10,563,433,195	97,579,287	10,661,012,482	9,130,920,703	1,530,091,779	86%
Other receipts	110,778,208	10,000,000	120,778,208	114,070,181	6,708,027	94 %
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	31,784,886	31,784,886	31,784,886	-	100%
<b>Total</b>	<b>10,674,211,403</b>	<b>139,364,173</b>	<b>10,813,575,576</b>	<b>9,276,775,770</b>	<b>1,536,799,806</b>	<b>86%</b>
<b>Payments</b>						
Compensation of employees	4,749,413,044	-	4,749,413,044	4,611,166,325	138,246,719	97%
Use of goods and services	2,023,470,143	104,100,851	2,127,570,994	1,647,803,703	479,767,291	77%
Subsidies	-	-	-	-	-	-
Transfers to other government units	598,922,680.28	- 6,016,374	592,906,306.28	559,277,124.60	33,629,182	94%
Other grants and transfers	920,267,201.00	- 165,968,701	754,298,500.00	661,924,111.20	92,374,389	88%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,132,749,666.72	70,521,632	2,203,271,298.72	1,272,611,708	930,659,591	58%

*County Government of MERU*  
*County Executive -Meru County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance costs, including loan interest	41,158,510	-	41,158,510	41,158,510	-	100%
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	208,230,158	136,726,765	344,956,923	291,469,427	53,487,496	84%
<b>Total</b>	<b>10,674,211,403</b>	<b>139,364,173</b>	<b>10,813,575,576</b>	<b>9,085,410,908</b>	<b>1,067,914,374</b>	
<b>Surplus/(Deficit)</b>				<b>159,579,976</b>		

The County Executive’s financial statements were approved on \_\_\_\_\_ 2024 and signed by:

.....  


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



.....  
  
**CPA. Timothy Kaaria**  
**Head of Accounting Unit**  
**ICPAK M/No:3263**



County Government of MERU  
 County Executive -Meru County Executive  
 Annual Report and Financial Statements for the year ended June 30 2024

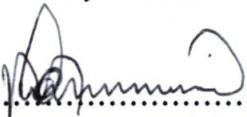
**A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	7,402,391,965	252,106,631	7,658,498,596	7,015,358,368	643,140,228	92%
Other receipts	110,778,208	10,000,000	120,778,208	114,070,181	6,708,027	94%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	0	31,784,886	31,784,886	31,784,886	0	100%
<b>Total</b>	<b>7,513,170,173</b>	<b>293,891,517</b>	<b>7,811,061,690</b>	<b>7,161,213,435</b>	<b>649,848,255</b>	
<b>Payments</b>						
Compensation of employees	4,749,413,044	-	4,749,413,044	4,611,166,325	138,246,719	97%
Use of goods and services	2,023,470,143	104,100,851	2,127,570,994	1,647,803,703	479,767,291	77%
Transfers to other government units	491,395,305	-5,921,562	489,473,743	487,959,853	1,513,890	100%
Other grants and transfers	187,498,500	192,800,000	380,298,500	125,369,871	254,928,629	33%
Acquisition of assets	-	-	-	-	-	

**County Government of MERU**  
**County Executive -Meru County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2024**


Finance costs, including loan interest	41,158,510	-	41,158,510	41,158,510	-	100%
Other payments	20,234,671	102,912,228	123,146,899	78,175,197	44,971,702	63%
<b>Total</b>	<b>7,513,170,173</b>	<b>393,891,517</b>	<b>7,911,061,690</b>	<b>7,001,633,459</b>	<b>909,428,231</b>	
<b>Surplus/(deficit)</b>						

The County Executive’s financial statements were approved on \_\_\_\_\_ 2024 and signed by

.....  


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



.....  
  
**CPA. Timothy Kaaria**  
**Head of Accounting Unit**  
**ICPAK M/No:3263**



*County Government of MERU*  
*County Executive -Meru County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*

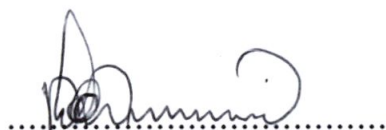
**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	3,161,041,230	-154,527,344	3,002,513,886	1,919,346,549	1,083,167,336	64%
Other receipts	-	-	-	-	-	
<b>Total</b>	<b>3,161,041,230</b>	<b>-154,527,344</b>	<b>3,002,513,886</b>	<b>1,919,346,549</b>	<b>1,083,167,336</b>	<b>64%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to other government units	107,527,375	-97,812	103,432,563	71,317,271	32,115,292	69%
Other grants and transfers	732,768,701	-358,768,701	374,000,000	372,123,340	1,876,660	99%
Acquisition of assets		170,521,632	2,303,271,299	1,272,611,708	1,030,659,591	55%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	187,995,487	33,814,537	221,810,024	213,294,230	8,515,794	96%
<b>Totals</b>	<b>3,161,041,230</b>	<b>-154,527,344</b>	<b>3,002,513,886</b>	<b>1,919,346,549</b>	<b>1,083,167,336</b>	<b>64%</b>
<b>Surplus/(deficit)</b>						

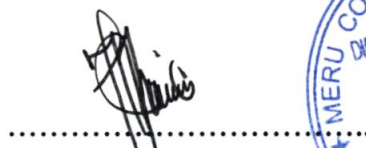
**County Government of MERU**  
**County Executive -Meru County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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The County Executive’s financial statements were approved on \_\_\_\_\_ 2024 and signed by:



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



**CPA.Timothy Kaaria**  
**Head of Accounting Unit**  
**ICPAK M/No:3263**



**MERU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

**C. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

S.NO.	Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>3562</b>	<b>Meru - Office of the Governor</b>					
1	P1.Headquarters	84,914,018	2,157,797	87,071,815	82,189,273	94%
2	P2.Communication	25,480,000	-120,660	25,359,340	23,974,425	95%
3	P3.Monitoring and Evaluation	13,179,000	-169,800	13,009,200	8,857,586	68%
4	P4.Research and Public Participation	9,250,000	-68,000	9,182,000	7,858,400	86%
5	P5.Special programmes(Fire,Rescue and Emergency Services)	25,000,000	-79,020	24,920,980	18,502,750	74%
6	P6.County Executive Adminstration Headquarters	7,100,000	-5,400	7,094,600	4,233,185	60%
7	P7.External Linkages & Partnership	8,111,000	-106,200	8,004,800	6,124,060	77%
	<b>Total Net Expenditure vote R3563</b>	<b>173,034,018</b>	<b>1,608,717</b>	<b>174,642,735</b>	<b>151,739,679</b>	<b>87%</b>
<b>3563</b>	<b>Meru - Finance, Economic Planning and ICT</b>					
1	P1.General Administration	267,857,430	40,029,370	307,886,800	145,680,534	47%
2	SAGA 1:Meru Investment Corporation	21,709,324	0	21,709,324	18,166,394	84%
	2:Meru Microfinance Corporation	76,155,481	0	76,155,481	62,550,986	82%
	3:Meru County Revenue Board	359,932,000	-22,500,000	337,432,000	333,859,945	99%
3	P2. Procurement	8,951,480	-500	8,950,980	8,827,241	99%
4	P3.Internal Audit	8,785,200	489,516	9,274,716	7,774,716	84%
5	P4.Budget and Policy	30,686,777	1,806,319	32,493,096	28,546,183	88%

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S.NO.	Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
6	P5.Accounts	6,591,200	592,990	7,184,190	7,152,038	100%
7	P6.ICT Development	81,370,900	83,300	81,454,200	71,917,278	88%
8	P7.Economic Planning and Cordination Services	8,780,000	-483,350	8,296,650	8,075,122	97%
9	P8.Fleet Management	42,250,000	4,257,171	46,507,171	38,703,225	83%
10	P9.Administration Services	33,837,058	22,533,800	56,370,858	55,718,877	99%
	<b>Total Net Expenditure vote R3563</b>	<b>946,906,850</b>	<b>46,808,616</b>	<b>993,715,466</b>	<b>786,972,539</b>	<b>79%</b>
<b>3564</b>	<b>Meru - Agriculture, Livestock &amp; Fishery</b>					
1	General Adiministration	850,377,419	-191,662,429	658,714,990	638,552,327	97%
2	Livestock	161,644,800	-150,551,400	11,093,400	6,288,815	57%
3	Fisheries	31,411,584	-390,483	31,021,101	6,561,385	21%
4	Veterinary Services	-	-	-	-	0%
5	Agricultural Services	13,792,586	-12,420	13,780,166	13,580,175	99%
6	Animal Disease Management	23,260,000	-251,400	23,008,600	2,775,304	12%
7	Agricultural Traininig Center(KAGURU)	20,000,000	-67,437	19,932,563	19,932,563	100%
	<b>Total Net Expenditure vote R3564</b>	<b>1,100,486,389</b>	<b>(342,935,569)</b>	<b>757,550,820</b>	<b>687,690,569</b>	<b>91%</b>
<b>3565</b>	<b>Meru - Water, &amp; Irrigation</b>					
1	Water & Irrigation	349,654,355	34,964,722	384,619,077	331,810,115	86%
2	Environment & Natural Resources	99,995,572	206,628,357	306,623,929	285,642,883	93%

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S.NO.	Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	<b>Total Net Expenditure vote R3565</b>	<b>449,649,927</b>	<b>241,593,079</b>	<b>691,243,006</b>	<b>617,452,998</b>	<b>89%</b>
<b>3566</b>	<b>Meru - Education, Technology, Gender, Culture &amp; Social Development</b>					
1	Adiminstration Services	12,402,100	-96,630	12,305,470	7,262,800	59%
2	Early Childhood Development Education(ECDE)	263,700,913	4,214,050	267,914,963	228,385,010	85%
3	Technical and Vocation Education	57,399,600	-1,674,771	55,724,829	41,338,200	74%
4	Village Polytechnics	10,726,400	11,846,606	22,573,006	6,146,065	27%
5	Culture & arts	-	-	-	-	0%
	<b>Total Net Expenditure vote R3566</b>	<b>344,229,013</b>	<b>14,289,255</b>	<b>358,518,268</b>	<b>283,132,075</b>	<b>79%</b>
<b>3567</b>	<b>Meru - Health Services</b>					
1	General Adiminstration Support And Planning	21,732,383	-3,250,395	18,481,988	14,395,495	78%
2	Curative Health	724,673,289	14,992,954	739,666,243	531,764,257	72%
3	Preventive and Promotive Health	40,451,103	6,203,347	46,654,450	27,010,827	58%
	<b>Total Net Expenditure vote R3567</b>	<b>786,856,775</b>	<b>17,945,906</b>	<b>804,802,681</b>	<b>573,170,579</b>	<b>71%</b>
<b>3568</b>	<b>Meru - Lands, Physical Planning, Urban Development &amp; Public Works</b>					
1	Lands & Housing	75,050,000	367,170	75,417,170	32,044,858	42%
2	Physical Planning and Urban Development	118,146,296	22,508,097	140,654,393	133,407,467	95%
3	Meru Town Municipality	20,000,000	-68,120	19,931,880	17,695,921	89%

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S.NO.	Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
4	Maua Municipality	9,000,000	178,425	9,178,425	6,426,607	70%
5	Timau Municipality	7,000,000	-	7,000,000	3,872,100	55%
6	Public Works	14,530,000	-58,800	14,471,200	12,959,090	90%
	<b>Total Net Expenditure vote R3568</b>	<b>243,726,296</b>	<b>22,926,772</b>	<b>266,653,068</b>	<b>206,406,043</b>	<b>77%</b>
<b>3569</b>	<b>Meru - Public Service Administration &amp; Legal Affairs</b>					
1	General Administration	17,860,531	4,449,148	22,309,679	18,187,207	82%
2	Coordination of County Government Functions Sub County	26,613,124	-262,190	26,350,934	20,237,168	77%
3	County office Accomodationand Enforcement Services	46,671,068	-4,292,866	42,378,202	24,042,939	57%
4	Human Resource	5,015,623,730	-32,030,637	4,983,593,093	4,611,166,325	93%
5	Legal Representation, Advisory Services and Legislative Process	77,200,001	16,232,596	93,432,597	72,972,544	78%
6	Town Management & Administration	1,100,000	-	1,100,000	89,980	8%
	<b>Total Net Expenditure vote R3569</b>	<b>5,185,068,454</b>	<b>(15,903,949)</b>	<b>5,169,164,505</b>	<b>4,746,696,162</b>	<b>1%</b>
<b>3570</b>	<b>Meru - Roads, Transport &amp; Energy</b>					
1	General Administration-Roads	699,239,433	115,471	699,354,904	581,710,716	83%
2	Energy	35,465,558	-646,437	34,819,121	30,320,950	87%
	<b>Total Net Expenditure vote R3570</b>	<b>734,704,991</b>	<b>(530,966)</b>	<b>734,174,025</b>	<b>612,031,666</b>	<b>83%</b>
<b>3571</b>	<b>Meru - Trade, Investment, Industrialization, Tourism &amp; Co-op Development</b>					

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S.NO.	Programme/Sub-Programme	Original budget 2023/2024	Adjusted budget 2023/2024	Final Budget 2023/2024	Actual on comparable basis 2023/2024	% Budget utilization 2023/2024
1	Co-operatives Development	30,823,540	-462,352	30,361,188	19,157,371	63%
2	Tourism	17,600,000	-1,903,380	15,696,620	8,070,519	51%
3	Trade	397,601,150	149,092,116	546,693,266	182,915,614	33%
	<b>Total Net Expenditure vote R3571</b>	<b>446,024,690</b>	<b>146,726,384</b>	<b>592,751,074</b>	<b>210,143,504</b>	<b>35%</b>
<b>3572</b>	<b>Meru - Youth Affairs &amp; Sports</b>					
1	Youth Affairs Programme	18,380,000	-118,542	18,261,458	13,534,049	74%
2	Sports Development	78,640,000	1,367,143	80,007,143	72,180,992	90%
3	Meru Youth Service	45,000,000	-	45,000,000	44,884,708	100%
4	Gender Mainstreaming	97,000,000	-274,890	96,725,110	57,985,606	60%
	<b>Total Net Expenditure vote R3572</b>	<b>239,020,000</b>	<b>973,711</b>	<b>239,993,711</b>	<b>188,585,355</b>	<b>79%</b>
<b>3573</b>	<b>Meru - County Public Service Board</b>					
1	Human Resource Management	24,504,000	5,862,217	30,366,217	21,389,739	70%
	<b>Total Net Expenditure vote R3573</b>	<b>24,504,000</b>	<b>5,862,217</b>	<b>30,366,217</b>	<b>21,389,739</b>	<b>70%</b>
	<b>Total Net Expenditure vote R3560</b>	<b>10,674,211,403</b>	<b>139,364,173</b>	<b>10,813,575,576</b>	<b>9,085,410,908</b>	<b>84%</b>

### **13. Significant Accounting Policies**

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

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

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

#### **b) Reporting entity**

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

#### **c) Recognition of receipts and payments**

##### **i) Recognition of receipts**

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

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

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

##### **iii) Proceeds from sale of assets**

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

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to KShs 131,024,218 compared to KShs 132,560,448 in prior period as indicated on note 11. *(There were no other restrictions on cash during the year)*



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

### **h) Imprests and Advances**

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

### **i) Third Party Deposits and Retention**

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

### **j) Non-current assets**

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

### **k) Pending bills**

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

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

### **l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 14 and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

### **m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly Meru on 30<sup>th</sup> April 2022 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. There was 1 supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

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

**r) Related Party Transactions**

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

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

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

#### 14. Notes to the Financial Statements

##### 1. Transfer from the CRF

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,478,925,305	1,489,475,276
Total exchequer releases for quarter 2	1,464,326,369	2,048,892,224
Total exchequer releases for quarter 3	2,199,058,396	1,580,459,217
Total exchequer releases for quarter 4	3,988,610,633	4,673,856,913
<b>Total</b>	<b>9,130,920,703</b>	<b>9,792,683,630</b>

##### 2. Miscellaneous Receipts

	2023-2024	2022-2023
Description	Kshs	Kshs
Ministry of Agriculture (ABDP)	28,087,704	22,548,425
Ministry of Energy (KEEP)	2,690,504	1,968,000
Public Health Facility Operations	83,291,973	425,388,603
<b>Total</b>	<b>114,070,181</b>	<b>449,905,028</b>

##### 3. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	2,197,386,378	2,033,669,746
Basic wages of temporary employees	12,215,787	12,903,093
Personal allowances paid as part of salary	2,020,811,772	2,769,302,006
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	380,752,388	167,025,154
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>4,611,166,325</b>	<b>4,982,899,999</b>

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

**4. Use of Goods and Services**

	2023-2024	2022-2023
Description	Kshs	Kshs
Utilities, supplies and services	86,022,205	69,777,265
Communication, supplies and services	9,089,290	11,863,890
Domestic travel and subsistence	196,649,607	196,200,381
Foreign travel and subsistence	13,157,607	3,390,694
Printing, advertising and information supplies & services	28,192,556	27,789,384
Rent and Rates	5,881,904	3,155,350
Training expenses	54,095,885	43,134,646
Hospitality supplies and services	186,556,190	171,370,914
Insurance costs	333,390,981	314,833,024
Specialized materials and services	286,200,920	89,362,144
Office and general supplies and services	30,167,797	24,127,010
Fuel, oil and lubricants	65,773,620	42,850,000
Other operating expenses (including bank charges)	260,888,860	224,878,549
Routine maintenance – vehicles and other transport equipment	39,859,795	32,346,969
Routine maintenance – other assets	51,876,486	218,858,109
<b>Total</b>	<b>1,647,803,703</b>	<b>1,473,938,327</b>

**5. Transfer to other Government entities**

	2023-2024	2022-2023
Description	Kshs	Kshs
<b>Transfers to county government entities</b>		
Meru County Investment and Development Corporation	18,166,394	50,000,000
Meru County Microfinance Corporation	62,550,986	80,155,480
Transfer to Health Facilities (DANIDA)	29,882,529	35,004,375
Transfer to Executive staff housing fund	10,000,000	30,000,000
Meru County Revenue Board	333,859,945	338,524,302
Transfer to Youth Polytechnics	40,000,000	58,827,375
Kaguru ATC	19,932,563	33,229,347
Meru Youth Service	44,884,707	74,254,056
<b>Total</b>	<b>559,277,125</b>	<b>699,994,936</b>

(Transfers to Health Facilities - Danida includes: Ksh. 14,668,500 donor funding received as exchequer in County Revenue Fund Account and Ksh. 15, 214,029 as Co-funding from Meru County Executive)

(Transfers to Health Facilities - Danida includes: Ksh. 14,668,500 donor funding received as exchequer in County Revenue Fund Account and Ksh. 15,430,000 as Co-funding from Meru County Executive and Ksh. 78,438 as balance brought forward from previous financial year and treated as income in current Financial year. The difference is explained in note (10) on Cash & Cash Equivalent.

## 6. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	156,046,000	144,270,660
Emergency relief and refugee assistance	8,385,000	5,301,000
Subsidies to small businesses, cooperatives, and self employed		12,467,450
Other grants and current transfers	125,369,871	164,737,182
Other grants and capital transfers	372,123,240	315,478,835
<b>Total</b>	<b>661,924,111</b>	<b>642,255,127</b>

## 7. Acquisition of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	33,889,741	59,494,322
Refurbishment of buildings	9,993,616	28,254,262
Construction of roads	-	-
Construction and civil works	586,582,125	596,319,682
Overhaul and refurbishment of construction & civil works	491,043,432	530,604,438
Purchase of vehicles and other transport equipment	18,000,000	6,840,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	39,012,532

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Purchase of office furniture and general equipment	27,703,603	37,460,366
Purchase of specialized plant, equipment and machinery	101,156,091	43,636,488
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	1,495,500	2,995,564
Research, studies, project preparation, design & supervision	2,747,600	1,987,000
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,272,611,708</b>	<b>1,346,604,654</b>
<b><u>Financial assets</u></b>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	-	-
<b>Total acquisition of assets</b>	<b>1,272,611,708</b>	<b>1,346,604,654</b>

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

	2023-2024	2022-2023
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	41,158,510	21,854,155
Interest on borrowings from other government units	-	-
<b>Total</b>	<b>41,158,510</b>	<b>21,854,155</b>

**9. Other Payments**

	2023-2024	2022-2023
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	17,755,462	10,711,600
Other expenses- FIF	83,767,287	403,334,531
Other expenses	30,370,350	16,481,045

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Other expenses -Payables from previous financial period	159,576,328	392,160,557
<b>Total</b>	<b>291,469,427</b>	<b>822,687,733</b>

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

**10. Cash and Bank Balances**

**10A. Bank Balances**

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
Central bank of Kenya,-REC. Ac no. 1000170368 Recurrent			-	-
Central bank of Kenya,-DEV. Ac no. 1000170352 Development			-	-
Central Bank of Kenya-Ac no.1000228342 Deposit			131,024,217	132,560,448
Central Bank of Kenya- Ac no.1000346817 Meru County Special Purpose			0.40	0.40
Central Bank of Kenya- Ac no.1000365706 Meru County Road Maintenance Fund			40,985	40,985
Central Bank of Kenya- Ac no.1000367695 NARIGP			-	-
Central Bank of Kenya- Ac no.1000367725 ASDSP			-	-
Central Bank of Kenya- Ac no.1000368942 Village Polytechnic Projects			10,834	10,834
Central Bank of Kenya- Ac no.1000375728 Kenya Urban Development Grant			-	-
Central Bank of Kenya- Ac no.1000375736			-	-

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Urban Institution Program				-
Central Bank of Kenya- Ac no.1000436077 Meru County Devolution Support Program (KDSP)			3,838,925	3,838,925
Central Bank of Kenya- Ac no.1000556226 Meru County Primary Health Care			294,409	78,438
Central Bank of Kenya- Ac no.1000553057 Meru County climate change fund			191,157,049	-
Central Bank of Kenya- Ac no.1000514493 Meru County Emergency Locust Response Project			-	-
Central Bank of Kenya- Ac no.1000454668 Meru County Covid-19 Special Purpose Account			2,457	2,457
Central Bank of Kenya- Ac no.1000722959 Meru County Aggregation and Industrial Park			3,093,151	
Central Bank of Kenya- Ac no.1000737271 Meru County Equalization Fund Account			-	
Central Bank of Kenya- Ac no.1000709251 Meru County National Agriculture Value Chain Development (NAVCDP)			-	
Kenya Commercial bank, Ac no.1140746480 Meru County Standing Imprest			185,156	-

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Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account			-	67,409
Kenya Commercial bank, Ac no.1266598448 Meru ABDP Programme Account			437,844	24,702
Co-operative bank, Ac no. 01141665693600 Meru Hospital Revenue Account			-	218,380
Kenya Commercial bank Ac no. 1296080870 Meru County Teaching & Referral Hospital Account			-	1,002,484
Kenya Commercial bank Ac no. 1155672720 Meru County Hospital Account			-	213,027
Family Bank Ac no.063000055885 Meru County Bursary Account			1,571,564	794,839
Family Bank Ac no.063000070468 Meru County Climate Change Fund Account			2,990,628	16,130,994
Kenya Commercial bank Ac no.1205726659 Meru County ECDE project			109,325	121,986
Equity Bank of Kenya Ac no.1040284206622 County Government of Meru (NAVCDP)			155,215,742	67,192,729
Equity Bank of Kenya Ac no.1040284381048 Meru County Aggregation And Industrial Parks Account (CAIPS)			4,447,032	
Co-operative bank, Ac				

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no 01141665645500 Meru Municipality Urban Development Grant Account			-	3,166,180
Co-operative bank, Ac no 01141665645600 Meru County Urban Institutional Grant Account			-	363
Co-operative bank, Ac no 01100259844001 Meru County School Meals & nutrition Program			1,783,680	-
Kenya Commercial bank Ac no.1285223047 Meru County Emergency Locust –ELRP Account			70,688,806	51,783,679
Housing Finance Corporation Ac no.9783652536 (MCEEP)			1,452,953	1,458,956
Housing Finance Corporation Ac no.2042683204 Meru County (NARIGP)			10,600,966	158,384,585
Housing Finance Corporation Ac no.2042683203 County Government of Meru (ASDP 11)			-	15,088,444
Family Bank Ac 063000064253 Kenya Informal Settlement Improvement Project (KISIIP 2)			72,228,688	20,000,005
Family Bank Ac 063000073337 Meru County Kenya Informal Settlement Improvement Program SPA			5,298,385	
Credit Bank Ac no. Meru(CGM) roads transport staff			36,525	6,332,159

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operations account				
Kenya Commercial Bank A/c 1314436562 Giaki SCH Revenue Account			102,019	258,701
Kenya Commercial Bank A/c 1255946393 Giaki SCH NHIF Revenue Account			286,712	
Kenya Commercial Bank A/c 1145692117 Giaki SCH NHIF user Account			99,329	
Kenya Commercial Bank A/c 1314492837 Timau SCH Revenue Account			738,085	455,898
Kenya Commercial Bank A/c 1316662616 Timau SCH Expendiure Account			100,737	
Kenya Commercial Bank A/c 1252227019 Timau Sub District Hosp. NHIF Expenditure Account			11,428	
Kenya Commercial Bank A/c 1252226128 Timau SCH NHIF Receiving Account			444,844	
Kenya Commercial Bank A/c 1314467832			97,805	127,740

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Kibirichia SCH Revenue Account				
Kenya Commercial Bank A/c 1314415972 Kibirichia SCH Expenditure Account			242	
Kenya Commercial Bank A/c 1145623344 Kibirichia SCH NHIF Revenue Account			337,522	
Kenya Commercial Bank A/c 1145623345 Kibirichia SCH NHIF Expenditure Account			584	
Kenya Commercial Bank A/c 1314415727 Miathene SCH Revenue Account			-	2,057,901
Kenya Commercial Bank A/c 1314568345 Githongo SCH Revenue Account			185,657	541,251
Kenya Commercial Bank A/c 1316618927 Githongo SCH Expenditure Account			546,198	
Kenya Commercial Bank A/c 1145471730 Githongo SCH			210,002	

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FREE MATERNITY CARE				
Kenya Commercial Bank A/c 1103322966 Githongo SCH NHIF Revenue Account			2,883,773	
Kenya Commercial Bank A/c 1314416014 Naari SCH Revenue Account			105,679	155,462
Kenya Commercial Bank A/c 1314483145 Naari SCH Expenditure Account			814	
National Bank A/c 01001092505400 Naari SCH NHIF Revenue Account			5,660	
Kenya Commercial Bank A/c 1314404148 Kanyakine Sub district hospital FIF Account			-	5,592,366
Kenya Commercial Bank A/c 1314352512 Mikumbune Sub district hospital FIF Account			797,148	577,800
Kenya Commercial Bank A/c 1314815555 Mikumbune Sub district hospital FIF			111,868	

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Expenditure Account				
Kenya Commercial Bank A/c 1145910661 Mikumbune Sub district hospital NHIF Receiving Account			1,923,805	
Kenya Commercial Bank A/c 1314408178 Mutuati Sub district hospital Revenue Account			1,825,176	2,228,890
Consolidated Bank A/c 10091203000247 Mutuati Sub district hospital Expenditure Account			51,691	
Consolidated Bank A/c 10091203000212 Mutuati Sub district hospital Expenditure Account			1,065,282	
Kenya Commercial Bank A/c 1314349023 Kangeta SCH Revenue Account			195,762	320,303
Kenya Commercial Bank A/c 1314610317 Kangeta SCH Expenditure Account			4,369	

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Kenya Commercial Bank A/c 1206860723 Kangeta SCH Maternity Funds Account			630,794	
Kenya Commercial Bank A/c 1287753280 Kangeta SCH Expenditure Account			-	
Kenya Commercial Bank A/c 1314397494 Nyambene Sub County Account			-	8,638,786
Co-operative Bank A/c 1141997909400 Meru County Teaching & Referral Hospital			-	17,173,757
Kenya Commercial Bank A/c 1314441655 Mikinduri SCH Revenue Account			153,467	756,310
Kenya Commercial Bank A/c 1288601980 Mikinduri SCH Expenditure Account			797,463	
Kenya Commercial Bank A/c 1145207987 Mikinduri Sdh free maternity hcs Account			41	

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Kenya Commercial Bank A/c 1314420836 Mbeu SCH Revenue Account			46,267	352,160
Kenya Commercial Bank A/c 1314419617 Mbeu SCH Expenditure Account			202,351	
Kenya Commercial Bank A/c 1181324823 Mbeu SCH NHIF Revenue Account			422,498	
Kenya Commercial Bank A/c 1314485784 Muthara SCH Revenue Account			1,456,419	1,971,692
Kenya Commercial Bank A/c 1316496740 Muthara SCH Expenditure account			500,631	
National Bank A/c 01001088287000 Muthara SCH NHIF Revenue account			2,556,328	
National Bank A/c 01020225752000M uthara SCH NHIF Expenditure account			152,567	
Kenya Commercial Bank A/c			514,488	114,496

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1314491393 Buuri West Sub county Account				
Kenya Commercial Bank A/c 1314438506 Buuri East Sub county Public			322,948	125,496
Kenya Commercial Bank A/c 1314485512 Buuri East Sub county Public			657	
Kenya Commercial Bank A/c 1314353942 Igembe Central Sub county Public			169,920	138,900
Kenya Commercial Bank A/c 1314419412 Igembe Central Sub county Public			2,320	
Kenya Commercial Bank A/c 1314410342 Igembe North Sub county Account			142,843	84,805
Kenya Commercial Bank A/c 1314421050 Igembe North Sub county Account			25,914	
Kenya Commercial Bank A/c 1314458949 Igembe South Sub county Account			286,394	197,497
Kenya Commercial Bank A/c			2,936	

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1314459376 Igembe South Sub county Expenditure Account				
Kenya Commercial Bank A/c 1314492586 Imenti North Sub county Account			840,360	367,937
Kenya Commercial Bank A/c 1314492209 Imenti North Sub county Expenditure Account			101,297	
Kenya Commercial Bank A/c 1314567934 Imenti Central Sub county Account			159,359	127,820
Kenya Commercial Bank A/c 1314568248 Imenti Central Sub county expenditureAccoun t			90,737	
Kenya Commercial Bank A/c 1314438190 Imenti South Sub county Public Revenue Account			739,613	444,246
Kenya Commercial Bank A/c 1314492039 Imenti South Sub county Public Expenditure Account			8,339	
Kenya Commercial Bank A/c			48,515	43,599

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1314493167 Tigania East Sub county Public Account				
Kenya Commercial Bank A/c 1314491733 Tigania East Sub county Public Expenditure Account			79,579	
Kenya Commercial Bank A/c 1314441825 Tigania West SCPHO Revenue account			96,764	69,100
Kenya Commercial Bank A/c 1314442325 Tigania West SCPHO Expenditure account			183,301	
Kenya Commercial Bank A/c 1314466836 Tigania Central Sub county Revenue Account			174,499	71,450
<b>Total</b>			<b>679,551,118</b>	<b>521,507,371</b>

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

**10 B Cash in Hand**

	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
<b>Total</b>	-	-

Cash in hand should also be analyzed as follows:

	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

**11. Deposits and Retention**

	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	131,024,217		132,560,448	
<b>Total</b>	<b>131,024,217</b>		<b>132,560,448</b>	
<b>Ageing analysis for</b>	<b>2023-2024</b>		<b>2022-2023</b>	
<b>Ageing analysis: (deposits and retentions)</b>	<b>2023-2024</b>	<b>% of the Total</b>	<b>2022-2023</b>	<b>% of the Total</b>
Under one year	46,694,993	36%	20,788,405	16%
1-2 years	22,288,068	17%	23,738,081	18%
2-3 years	15,626,339	12%	24,771,635	19%
Over 3 years	46,414,817	35%	63,262,328	48%
<b>Total (tie to above total)</b>	<b>131,024,217</b>	<b>100%</b>	<b>132,560,448</b>	<b>100%</b>

Notes to the Financial Statements (Continued)

12. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	521,507,371	304,308,632
Cash in Hand	-	339,032
Outstanding Imprests and Advances	-	-
Third party deposits and retention	-132,560,448	-168,054,466
<b>Total</b>	<b>388,946,924</b>	<b>136,593,198</b>

13. Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	132,560,448	168,054,466
Deposits and Retention as at 30 <sup>th</sup> June (B)	131,024,217	132,560,448
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>-1,536,231</b>	<b>-35,494,018</b>

## 14. Other Important Disclosures

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

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	232,595,950	95,121,688	14,451,814	313,265,824
Construction of Civil Works	351,094,373	-	133,955,175	217,139,198
Supply of Goods	220,263,304	85,104,377	5,336,357	300,031,324
Supply of Services	240,761,990	263,778,983	5,832,982	498,707,991
<b>Total</b>	<b>1,044,715,617</b>	<b>444,005,048</b>	<b>159,576,328</b>	<b>1,329,144,337</b>

### 2. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

#### Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	559,277,125	699,994,936
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers		

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Expenses paid on Behalf Of County Water Service Providers		
<b>Total Transfers To Related Parties</b>	<b>559,277,125</b>	<b>699,994,936</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	9,130,920,703	9,792,683,630
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
<b>Total Transfers From Related Parties</b>	<b>9,130,920,703</b>	<b>9,792,683,630</b>

### 3. Establishment of other County Government Entities

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

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

### 4. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 124,723,404.03 and Kshs 110,638,298 for the comparative Financial year.

**5. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Case Against the Entity	756,757,420	601,196,420
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
<b>Total</b>	<b>756,757,420</b>	<b>601,196,420</b>

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**6. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	Unsupported Rent and Rates	Payment for ward offices & Nairobi liaison office are supported with lease agreements	Resolved	December 2023
	Transfer to Other Government entities	The County has undertaken reconciliation of the funds transferred to other entities	Resolved	December 2023
	Unsupported Bank Balances	Bank reconciliations were prepared to support the reconciling issues	Resolved	December 2023
	Unsupported Non- Current Assets	The County has since updated its assets register	Resolved	June 2024
	Unsupported legal notes and expenses for petition E047 of 2021	The Legal Expenditure is supported with court proceeding	Resolved	March 2024
	Construction of New Ablution Block and Club house	The construction works have been completed	Resolved	June 2024
	Finance Costs	The costs relates to interest fees on overdraft facilities	Not Resolved	December 2024
	Unsupported ineligible Long Outstanding Pending Bill	Both eligible and ineligible pending bills are well supported	Resolved	March 2024

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	Irregular Payments of Allowances to Doctors	The county correctly paid extraneous allowance to medical doctors	Resolved	June 2024
	Irregular payment to Council of Governors and County Public Service Board National Consultative Forum	All the 47 county Governments contribute to the council of governors as a result of failure by the national government to appropriate funds to the body	Not Resolved	December 2024
	Failure to provide project Status	The County prepared project implementation status for all the projects implemented during the period under review	Resolved	June 2024
<b>Emphasis of matters</b>				
	Budgetary control and performance	The County did not meet its budget. this was as result of shortfall in own source collection along with failure to receive all the conditional funding included in the county budget estimate	Not Resolved	December 2024
	Contingent liability	The Court cases were disclosed as in annex 6 of the financial statement (Contingent liability register) as required by the public sector standard bard reporting template. this is contained in page 87 of the financial statement	Resolved	June2023
	Leasing of Medical Equipment Amount	The leasing of medical equipment was negotiated by the national	Resolved	August 2023

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		government on behalf of all the 47 counties. The national treasury deducts at source monies for leasing of medical equipment. Evidence of deduction is contained in CARA for all the years that the treasury has deducted the monies		
<b>Other Matters</b>				
	Unresolved prior year Audit Matter	some of prior year audit cross cutting matters remained unresolved at closure of the period under review. the County is putting measures to ensure all issues are addressed	Not Resolved	June 2025
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
	Excessive wage bill	The County has froze recruitment of non-essential staff to address this matter	Not Resolved	June 2027
	Earning below Statutory Minimum	This is occasioned by multiple factors including cases where staff have their salaries attached by Court, instances of staff on interdiction, effect of unfreezing PAYE relief offered during covid 19 pandemic, introduction of Housing levy, increment of NSSF contribution among others.	Not Resolved	June 2026

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	Lack of Staff establishment	The County is in the process of preparing an approved staff establishment	Not Resolved	June 2025
<b>REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>				
	Use of manual Payroll	The County No longer maintains a manual payroll	Resolved	March 2024
	Irregularities New Arboretum Block, New municipality Park	The County has Ensured the project is completed and with the correct workmanship	Resolved	May 2024
	Non-Functional Internal Audit	The County has operationalised its Audit Committee	Resolved	June 2024
	Failure to Develop County plans	The county has allocated budget in the current F/Y to address this issue	Not Resolved	June 2025

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

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County Executive Committee Member – Finance and Economic Planning

Date



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**15. Annexes**

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

Period 2023/2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,478,925,305	1,464,326,369	2,124,402,589	3,398,406,333	8,466,060,596
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				14,668,500	14,668,500
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)				4,261,826	4,261,826
Kenya Devolution Support Programme					
World Bank-NAVCDP-State Department of Crop Development				198,912,147	198,912,147
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)				1,605,100	1,605,100
World Bank-Emergency Locust Response Project (ELRP) State Department of Crop Development				119,986,827	119,986,827
World Bank- Finance of locally led climate action				188,269,900	188,269,900

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<b>Period 2023/2024</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Water and Sanitation Development Project					
County Aggregation and Industrial Park (CAIPS)			74,655,807	62,500,000	137,155,807
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development					
<b>Total</b>	<b>1,478,925,305</b>	<b>1,464,326,369</b>	<b>2,199,058,396</b>	<b>3,988,610,633</b>	<b>9,130,920,703</b>

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

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>								
M/S ALMRIUM SUPPLIES	2016/2017	FRESH PRODUCE MARKET IN LAARE MARKET	381,040	381,040			381,040	
SUPAZEL VISION ACHIEVERS	2017/2018	CONSTRUCTION OF MARKET SHED KIENI KIA NDEGE	995,280	995,280			995,280	3571
PRICYKAS KENYA LIMITED	2019/2020	CONSTRUCTION OF MBUJU DISPENSARY	277,530	277,530			277,530	3567
KAIKAI TRADING CO.LTD	2019/2020	BODA BODA SHED AT GACHANKA	299,840	299,840			299,840	3571
KIRIMARA GENERAL AGENCIES LIMITED	2020/2021	PROPOSED COMPLETION OF ANTUBOCHIU MATERNITY KIEGOI	3,467,811	3,467,811			3,467,811	3567
GEFLLEN CONSTRUCTION LIMITED	2020/2021	CONSTRUCTION OF TIMAU SUBCOUNTY HOSP THEATRE	1,384,998	1,384,998			1,384,998	3567
AMEK ENTERPRISES LTD	2020/2021	CONSTRUCTION OF NTHUNGU DISPENSARY	142,274	142,274			142,274	3567
GRADWIN ENTERPRISES LIMITED	2020/2021	CONSTRUCTION OF THINYAINE MOTHER AND CHILD HEALTH CLINIC	1,804,784	1,804,784			1,804,784	3568
M/S ALSODOC CONSULTANCY LTD	2021/2022	BEING PAYMENT FOR PROPOSED RENOVATION	598,938	598,938			598,938	3564

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M/S STARHOTECH SUPPLIERS LIMITED	2021/2022	RENOVATION OF NTHAMBIRO HEALTH CENTRE	2,059,967	2,059,967	2,059,967	3567
AKTECH SOLUTIONS LIMITED	2021/2022	CONSTRUCTION OF KMITC KANGETA CAMPUS PHASE 2	9,788,674	9,788,674	9,788,674	3567
NEDIA LIMITED	2021/2022	CONSTRUCTION OF THEATRE BLOCK AT MIKINDURI HOSPITAL	8,484,859	8,484,859	8,484,859	3567
ATCOST STRUCTURES COMPANY LIMITED	2021/2022	CONSTRUCTION OF ABLUTION BLOCK AT KMITC MIAATHENE CAMPUS	8,893,027	8,893,027	8,893,027	3567
KANS ACTION GENERAL CONSTRUCTION LTD.	2021/2022	PROPOSED COMPLETION OF IGARII DISPENSARY MATERNITY	2,506,075	2,506,075	2,506,075	3567
ELITE CROWN LIMITED	2021/2022	PROPOSED LANDS & G.I.S LAB OFFICE REFURBISHMENT WORKS	473,005	473,005	473,005	3568
CHARME SUPPLIERS & CONTRACTORS LIMITED	2021/2022	ADDITIONAL WORKS FOR THE PROPOSED CONSTRUCTION OF PUBLIC TOILET WITH SEPTIC IN MAUA TOWN	474,858	474,858	474,858	3568
NATIONAL MUSEUMS OF KENYA.	2021/2022	PAYMENT FOR CONSTRUCTION OF NCHIRU CULTURAL CENTRE/SHRINE TO NATIONAL MUSEUMS OF KENYA	10,000,000	10,000,000	10,000,000	3572
JOLEEN TRADERS LIMITED	2022/2023	PROCUREMENT OF RENOVATION WORKS AT NJURI NCHEKE SHRINES	10,000,000	10,000,000	10,000,000	3566
AMFOK ENTERPRISES LTD.	2022/2023	PROPOSED RENOVATION OF MBETI DISPENSARY AT MITUNGUU WARD	533,823	533,823	533,823	3567
CHARME SUPPLIES AND CONTRACTORS LIMITED	2022/2023	PROCUREMENT FOR THE PROPOSED COMPLETION OF ATHIRU DISPENSARY	1,499,278	1,499,278	1,499,278	3567
MZIBALINE LIMITED	2022/2023	PROCUREMENT FOR THE PROPOSED CONSTRUCTION OF MATERNITY BLOCK AT MACHUNGULU DISPENSARY	2,959,223	2,959,223	2,959,223	3567

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3567	INFINITE CONSTRUCTION AND ENGINEERING LIMITED	2022/2023	PROPOSED CONSTRUCTION WORKS FOR DENTAL UNIT CENTRE AT MERU LEVEL 5 HOSPITAL	4,998,378	4,998,378	3,521,840	1,476,538	3567
3567	TIMEACK KENYA LIMITED	2022/2023	PROPOSED COMPLETION OF NKUGWE DISPENSARY	999,869	999,869		999,869	3567
3567	DOMCHAS HOLDINGS LIMITED	2022/2023	PROPOSED CONSTRUCTION OF KIBUCHWA DISPENSARY	999,283	999,283		999,283	3567
3567	NEWSPACE CREATORS LIMITED	2022/2023	PROPOSED COMPLETION OF MWANIKIA DISPENSARY BLOCK	1,255,166	1,255,166		1,255,166	3567
3567	ENDAMI TRADING WORLD	2022/2023	PROPOSED COMPLETION OF KIGUCHWA DISPENSARY	999,297	999,297		999,297	3567
3567	SAHEL ENGINEERING	2022/2023	CONSTRUCTION OF MALE WARD AT NYAMBENE HOSPITAL	5,760,722	5,760,722		5,760,722	3567
3567	AMEK ENTERPRISES LTD	2022/2023	PROPOSED CONSTRUCTION OF AN OUTPATIENT BLOCK AT MIKINDURI SUB-COUNTY HOSPITAL PHASE 1	9,977,216	9,977,216		9,977,216	3567
3571	DRAMLER COMPANY LIMITED	2022/2023	MODERN TOILETS AT GIKUMENE	3,707,395	3,707,395		3,707,395	3571
3571	JOLINA HOLDINGS LIMITED	2022/2023	RENOVATION OF NCHIRU MARKET	749,209	749,209		749,209	3571
3571	KARUNGHU HOLDINGS LIMITED	2022/2023	CONSTRUCTION OF MODERN MARKETS AT GITIMBINE MARKET	240,434	240,434		240,434	3571
3571	MINOMAX VENTURES LIMITED	2022/2023	RENOVATION OF MUTUATI MARKET	596,084	596,084		596,084	3571
3571	MINOMAX VENTURES LIMITED	2022/2023	RENOVATION INONO MARKET	714,932	714,932		714,932	3571
3571	MUKEI HOLDINGS LIMITED	2022/2023	RENOVATION OF MUTUNE MARKET	147,048	147,048	147,007	41	3571
3571	NEDIA LIMITED	2022/2023	MODERN TOILETS AT KINORO MARKET	413,514	413,514		413,514	3571

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3571	2,064,500		2,064,500		2,064,500	2022/2023	MODERN TOILETS AT NCHIRU MARKET		
3571	15,779	945,701	961,480		961,480	2022/2023	RENOVATION OF KANGETA MARKET		
3571	32	765,011	765,043		765,043	2022/2023	RENOVATION OF KIANJAI MARKET		
3571	1,279,643		1,279,643		1,279,643	2022/2023	ROOFING SHED AT KINORO MARKET		
3571	3,706,516		3,706,516		3,706,516	2022/2023	MODERN TOILETS AT TIMAU MARKET		
3571	8,607,994		8,607,994		8,607,994	2022/2023	ROOFING SHED AT TIMAU MARKET		
3572	38,301	4,858,686	4,896,986		4,896,986	2022/2023	PROCUREMENT OF PHASE II MAUA STADIUM RENOVATION WORKS		
3572	4,998,251		4,998,251		4,998,251	2022/2023	CONSTRUCTION WORKS OF A VOLLEYBALL AND BASKETBALL PITCHES AT KINORU STADIUM		
3564	1,496,641	-	1,496,641	-	-	2023/2024	construction of toilet and shed in Thangatha		
3567	2,241,910	-	2,241,910			2023/2024	Extension of parking & renovation of maternity theatre at MeTRH		
3567	3,048,848	-	3,048,848			2023/2024	Completion of CHMT Public Health Emergency Operation Centre		
3567	3,994,734	-	3,994,734			2023/2024	Completion of male ward at Kibirichia Health Centre		
3567	4,897,797	-	4,897,797			2023/2024	Cabling works at Kanyakine Hospital		
3567	1,153,975	-	1,153,975			2023/2024	Renovation works at Mjini Disp.		
3567	1,934,207	-	1,934,207			2023/2024	Completion of Githongo Hospital maternity		
3567	1,497,967	-	1,497,967			2023/2024	Construction of chainlink at Gaeruru Disp.		

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3567	Dowians Enterprises Ltd.	2023/2024	Construction of lab at Akaga Disp.	1,496,419	847,919	648,500	3567
3567	Basecom Construction Co. Ltd.	2023/2024	Construction of lab at Mulika Disp.	1,500,134	815,134	685,000	3567
3567	Sivalley Limited	2023/2024	Renovation works of outpatient ward at Timau Hospital	8,362,217	7,457,531	904,687	3567
3568	Renodix Company Limited	2023/2024	Proposed Municipal Yard Murraming Phase One	597,877	597,877	597,877	3568
3568	Elite Crown Limited	2023/2024	Proposed Lands & G.I.S Lab Office Refurbishment Works	473,005	473,005	473,005	3568
3569	M/S Jerry	2023/2024	Payment for Construction Of Kienyu Sub-County Admins Office	2,498,303	2,498,303	2,498,303	3569
3569	M/S Prisview Holdings	2023/2024	Payment for Construction Of Igoji Sub-County Admins Office	2,498,995	2,498,995	2,498,995	3569
3571	Brownsoil Kenya Limited , Ruai	2023/2024	construction of county aggregation and industrial parks in meru county	155,344,196	-	155,344,196	3571
3571	Domchas Holdings Limited , Nairobi	2023/2024	proposed construction of bodaboda shed,gates,looproads levelling and gravelling atAthiru Gaiti markets	1,995,266	1,995,266	1,995,266	3571
3571	Jodoka Limited , Nkubu	2023/2024	request for procurement of pit latrine at kagwamungu market nkuene ward	499,275	499,275	499,275	3571
3571	Modestway Group Holdings Limited , Kenya	2023/2024	request for procurement process for the proposed construction of bodaboda shed in mauu town	999,501	999,501	999,501	3571
3571	Domchas Holdings Limited , Nairobi	2023/2024	procurement process for the proposed construction for the kitirua bodaboda shed	498,857	498,857	498,857	3571
3571	Freistian Limited , Meru	2023/2024	procurement process for the proposed construction for the athiru gaiti bodaboda shed at mauu municipality	995,927	995,927	995,927	3571
3571	Gaten Ecoprenuers Limited , Meru	2023/2024	request for procurement process for the proposed completion works for mirriri markets	3,245,186	3,245,186	3,245,186	3571

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Marutek Holdings Limited , Maua	2023/2024	request for procurement process for the proposed construction for athwana bodaboda shed			498,857		498,857	3571
Modestway Group Holdings Limited , Kenya	2023/2024	procurement procee for the proposed construction for mariri bodaboda shed			994,559		994,559	3571
Pakimaka General Agencies Limited , Meru	2023/2024	procurement process for renovation of kiorimba market for Mbeu ward			999,599		999,599	3571
Ayannex Company Limited	2023/2024	Payment for procurement of Maua studio proofing works.			2,996,158		2,996,158	3572
<b>TOTAL</b>							<b>313,265,824</b>	
<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comm ents</b>
	<b>contracted</b>							
				<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a+b-c</b>	
<b>Construction Of Civil Works</b>								
BENNY BUILDING CONTRACTORSLTD	2014/2015	DRAINAGE WORKS IN KK MWETHE	1,784,992	1,784,992			1,784,992	3570
SUPAZEL VISION ACHIEVERS LTD	2015/2016	DRIANAGE WORKS IN IGOJI EAST	1,594,010	1,594,010			1,594,010	3570
KANS ACTION GENERAL	2015/2016	LEVELLING AND GRADING OF REENYA PRIMARY SCHOOL	195,657	195,657		-	195,657	3572
M/S ANTHOOPI MECHANICAL ENGINEERING	2016/2017	MECHANICAL WORKS AT KINORU STADIUM	2,498,912	2,498,912			2,498,912	3572
LEGOX COMPANY LTD	2016/2017	GRAVELLING WORKS AT MAIN ROAD-LEVY PRY SCHOOL KIANJAI	527,500	527,500			527,500	3570

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BRAVIN INTERNATIONAL LIMITED	2018/2019	CONSTRUCTION OF KARWERA & TUTUA	1,757,494	1,757,494	1,757,494	1,757,494	3565
TECHPLODE COMPANY LTD	2018/2019	ROAD ACCESS AND SPOT IMPROVEMENT SERVICES	396,214	396,214	396,214	396,214	3570
BIOMAX AFRICA LTD	2018/2019	INSTALLATION OF FLOODLIGHTS AT KINJO & THINGITHU MARKETS	975,408	975,408	975,408	975,408	3570
MATRIM HARDWARE AND ENGINEERING LTD	2018/2019	INSTALLATION OF FLOODLIGHTS AT VARIOUS MARKETS	260,150	260,150	260,150	260,150	3570
SET POINT ENTERPRISES LTD	2018/2019	INSTALLATION OF FLOODLIGHT LIGHTS - NKUBU MARIGITI	287,615	287,615	287,615	287,615	
MIZPHAH CONTRACTOR	2018/2019	CONSTRUCTION WORKS FOR GIKUI MWERU WATER PROJECT	3,805,557	3,805,557	3,805,557	3,805,557	3565
TANIF INVESTMENT LIMITED	2019/2020	GRADING AND GRAVELLING WORKS IN NTUNENE WARD	2,997,600	2,997,600	2,997,600	2,997,600	3570
ALSEDOX CONSULTANCY LTD	2020/2021	RENOVATION WORKS AT MUKAMI DAIRY	598,937	598,937	598,937	598,937	3564
RANDOM VENTURES LTD	2020/2021	PROCUREMENT OF CIVIL WORKS AT KAGURU FISH POND, JIMBANI NORTH FISH FARM AND KITHIMA FISH FARM	2,246,490	2,246,490	2,246,490	2,246,490	3564
JUFAH INVESTMENTS LIMITED	2020/2021	ROUTINE MAINTENANCE OF VARIOUS ROADS IN ANTUBETWE, KIONGO, KIUTINE AND KIANJAI MKTS	3,948,950	3,948,950	3,948,950	3,891,034	3568
NKUBU VOCATIONAL CENTRE	2020/2021	RELOCATION OF NYS DORMITORY AND FENCING AT THE MUNICIPAL COURT SITE PROPOSED	323,930	323,930	323,930	323,930	3568
BEKALI SERVICES	2021/2022	RENOVATION WORKS FOR WATER PANS AT MBATARU - TIGANIA EAST, RURAAYA - IGEMBE CENTRAL	2,998,775	2,998,775	2,998,775	2,998,775	3564

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WEST MILL CONCRETE AND CONSTRUCTION COMPANY LTD	2021/2022	CONSTRUCTION OF NTHARENE BANANA MARKET AND ADJACENT ROADS WORKS	6,725,117	6,725,117	6,725,117	6,725,117	3564
TINAMURI GENERAL SUPPLIES	2021/2022	PROCUREMENT OF UPVC PIPES FOR NYAKI WEST	1,907,530	1,907,530	1,907,530	1,907,530	3565
SUPATRACK ADVENTURES	2021/2022	SUPPLY OF UPVC PIPES FOR MWANGATHIA WARD	1,498,150	1,498,150	1,498,150	1,498,150	3565
NKOMO COMPANY LIMITED	2021/2022	CONSTRUCTION OF LUTHIRI INTAKE	4,484,327	4,484,327	4,484,327	4,484,327	3565
PERALI COMPANY LIMITED	2021/2022	CONSTRUCTION OF GATE AT SUBUIGA DISPENSARY	2,740,935	2,740,935	2,740,935	2,740,935	3567
BEFANET LIMITED	2021/2022	PROPOSED RENOVATION OF CHAARIA DISPENSARY	1,153,794	1,153,794	1,153,794	1,153,794	3567
WOOF ENTERPRISES LIMITED	2021/2022	PROPOSED CONSTRUCTION OF TOILET AND BIODIGESTER AT TIMAU STADIUM	1,861,456	1,861,456	1,861,456	1,861,456	3568
ATCOST STRUCTURES COMPANY LIMITED	2021/2022	PROPOSED CONSTRUCTION OF 48M3 HIGH LEVEL TANK AT GOVERNORS RESIDENCE	4,992,895	4,992,895	4,992,895	4,992,895	3568
DENKEN BUILDING & CONSTRUCTION LIMITED	2021/2022	PROPOSED FIXED BOUNDARY SURVEY AND PLOT BEACONING WITHIN LAARE TOWNSHIP	3,699,112	3,699,112	3,699,112	3,699,112	3568
LUGZ AYANNA WORLD LIMITED	2021/2022	PROPOSED DEPUTY GOVERNOR EXTERNAL WORKS	1,717,190	1,717,190	1,717,190	1,717,190	3568
BONUS VENTURES (K) LIMITED	2021/2022	PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN KAMACHEGE MARKET	499,380	499,380	499,380	499,380	3568
GEO-SMART ENGINEERING & REAL ESTATE CONTRACTORS LTD	2021/2022	PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN MARITATI MARKET	386,000	386,000	386,000	386,000	3568

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CARO-HUB CONSULTING LIMITED	2021/2022	PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN KIRARIA MARKET	424,850	424,850	424,850	424,850	3568
TROPIQ CONSTRUCTION LIMITED	2021/2022	PROPOSED FIXED BOUNDARY SURVEY & PLOT BEACONING WITHIN MAUA TOWNSHIP.	1,377,291	1,377,291	1,377,291	1,377,291	3568
LUGZ AYANNA WORLD LIMITED	2021/2022	PROPOSED LOW - COST OFFICE BLOCK LANDSCAPING AND PARKING	1,800,000	1,800,000	1,800,000	1,800,000	3568
OMEX EA CONTROLS LTD	2021/2022	ROAD OPENING, GRADING AND GRAVELLING WORKS OF VARIOUS ROADS WITHIN BUURI SUB- COUNTY	3,739,500	3,739,500	3,739,500	3,739,500	3570
AKTECH SOLUTION LIMITED	2021/2022	ROUTINE INSTALLATION OF FLOODLIGHTS EGOJI MARKETS	2,199,201	2,199,201	2,199,201	2,199,201	3570
GADDOT INVESTMENT LIMITED	2021/2022	ROUTINE INSTALLATION OF FLOODLIGHTS AT KIBIRICHIA	2,541,653	2,541,653	2,541,653	2,541,653	3570
GRAWIN INVESTMENT	2021/2022	GRADING AND GRAVELLING WORKS IN ATHWANA WARD	900,000	900,000	900,000	900,000	3570
MEDABS ENTERPRISES LIMITED	2021/2022	ROAD OPENING, GRADING, GRAVELLING AND	4,972,173	4,972,173	4,972,173	4,972,173	3570
PUSAM TECH LTD	2021/2022	PROPOSED ALTERATIONS AND INSTALLATIONS OF STEEL GRILL AT MARITATI PERIMETER WALL	2,257,400	2,257,400	2,257,400	2,257,400	3571
KENYA SCHOOL OF ADVENTURE AND LEADERSHIP	2021/2022	PROPOSED DESIGNS, ENGINEER, CONSTRUCTION, TRAINING OPERATION AND TRANSFER OF NEW ZIP-LINE ADVENTURE AT NKUNGA SACRED LAKE.	4,749,999	4,749,999	4,749,999	4,749,999	3571

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ABBEY CONSTRUCTION COMPANY LIMITED	2022/2023	CONSTRUCTION OF NGATHU SMALL DAM	49,712,607	49,712,607		35,000,000	14,712,607	3565
PLATCOM CONSTRUCTION LIMITED	2022/2023	GRADING AND GRAVELLING OF MAITEI-MURUGUMA IN KIIRUA NAARI WARD	2,819,502	2,819,502			2,819,502	3570
LIMS COMPANY LIMITED	2022/2023	ROAD PROTECTION WORKS IN KANGETA WARD	1,984,134	1,984,134			1,984,134	3570
BREAL COMPANY LIMITED	2022/2023	DRIFT WORKS IN KARAMA WARD	1,433,789	1,433,789			1,433,789	3570
STERJO LIMITED	2022/2023	GRADING AND GRAVELLING WORKS OF KWA NGEERA-TRANSFORMER -ABUNTU QUARRY WORKS IN NKOMO WARD	1,497,124	1,497,124			1,497,124	3570
GUMMI BALLO CONTRACTORS LIMITED	2022/2023	GRADING &GRAVELLING OF KWA MUNGANIA NKANDO ROAD IN KIIRUA NAARI WARD DRAINAGE WORKS OF ANTUAMBUI-KIGURU, IKUU IRIMBA -NTHONONE ROAD	4,977,658	4,977,658			4,977,658	3570
DAROL CONTRACTORS KENYA LIMITED	2022/2023	CONSTRUCTION OF NKUNGURU KIANTHANGE BRIDGE IN IGOJI EAST WARD	4,997,574	4,997,574			4,997,574	3570
NICLAW BUILDING AND CONSTRUCTION LIMITED	2022/2023	ROAD OPENING, GRADING GRAVELLING AND DRAINAGE WORKS OF, KATHERA-KATHERA TEA BUYING CENTRE IN KIEGOJ WARD	4,939,450	4,939,450			4,939,450	3570
JUSTIN GENERAL CONTRACTORS COMPANY LIMITED	2022/2023	KIRINDARA PRIMARY-KWA KALIBA NTOBUJINE IN NTNUNENE WARD	495,480	495,480			495,480	3570
GOOD EARTH INDUSTRIAL CO LIMITED	2022/2023	CULVERTS AND DRAINAGE WORKS IN KAONGO GATUNE ROAD IN MWANGATHIA WARD	1,994,220	1,994,220			1,994,220	3570

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MAYFORD INVESTMENTS LTD	2022/2023	GRADING, GRAVELLING AND DRAINAGE WORKS OF KATHAENE-IRIDI AND BAIMULA-KARIUNGU ROAD IN ANTUAMBUI WARD.	3,989,200	3,989,200			3,989,200	3570
PROCOM KENYA LIMITED	2022/2023	GRADING AND GRAVELLING OF MENANY BYPASS ANGELIC ROAD IN MUNICIPALITY	2,998,000	2,998,000			2,998,000	3570
KINNE HEADWAY LIMITED	2022/2023	EMERGENCY DRAINAGE AND GRAVELLING OF KINORU STADIUM MILIMANI MATERNITY HOSPITAL ROAD IN MUNICIPALITY WARD	1,305,696	1,305,696			1,305,696	3570
UNFIED STRUCTURES	2022/2023	ROAD OPENING; GRADING GRAVELLING AND DRAINAGE WORKS OF ANTUAMBUI KIGURU IKUU IRIMBA N THERONE ROAD IN KANUNI WARD	2,899,100	2,899,100			2,899,100	3570
SUN ENERGY POWER & ELECTRICAL SYSTEMS	2022/2023	INSTALLATION OF FLOODLIGHTS IN KIIRUA NAARI TIMAU WARD	3,096,976	3,096,976			3,096,976	3570
NGAKIDAH INVESTMENT LTD	2022/2023	GRADING AND GRAVELLING OF KIIIGENE CABRO TO GATIA JUNCTION	3,000,000	3,000,000		2,776,700	223,300	3570
PRIMEPATH DEVELOPMENT LIMITED	2022/2023	GRADING AND GRAVELLING WORKS IN KANUNI WARD	2,899,460	2,899,460			2,899,460	3570
PRIMEPATH DEVELOPMENT LIMITED	2022/2023	KITHANIRO BRIDGE IN KANUNI WARD	8,943,395	8,943,395			8,943,395	3570
KIANJI ENTERPRISES LIMITED	2022/2023	ROAD OPENING GRADING GRAVELLING AND DRAINAGE WORKS OF KWA KATHEE KIBIRU DISPENSARY ROAD IN ATHWANA	4,975,922	4,975,922			4,975,922	3570
ASYCON AGENCIES LIMITED	2022/2023	GRADING GRAVELLING AND DRAINAGE WORKS OF KARARIA KIBACHA ROAD IN NYAKI WEST	4,959,289	4,959,289			4,959,289	3570

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		WARD								
PATWIN INTERNATIONAL LIMITED	2022/2023	ROAD OPENING, GRADING, GRAVELLING AND DRAINAGE WORKS OF MENWE PRY-GACECE AND MWENJE KITHIINO ROADS	2,990,000	2,990,000	2,990,000	2,990,000			2,990,000	3570
ORGANIC ENVIROMENTAL LIMITED	2022/2023	GRAVELLING OF ACCESS ROAD, LANDSCAPING & GAZEBOS AT ABORETUM CONSTRUCTION OF	7,210,015	7,210,015	7,210,015				7,210,015	3571
UNIFIED STRUCTURES LIMITED	2022/2023	ABLUTION BLOCK & OTHER WORKS AT LAKE NKUNGA	6,933,065	6,933,065	6,933,065				6,933,065	3571
BONUS VENTURES (K) LIMITED	2022/2023	PERIMETER WALL AT MURINGENE MARKET	4,724,563	4,724,563	4,724,563				4,724,563	3571
KARINJU INVESTMENTS LIMITED	2022/2023	PERIMETER WALL FENCING AT ANTUBOCHIU MARKET	4,587,800	4,587,800	4,587,800				4,587,800	3571
ORGANIC ENVIROMENTAL LIMITED	2022/2023	NATURE TRAIL AND LAKE NKUNGA LANDSCAPING WORKS	8,736,192	8,736,192	8,736,192				8,736,192	3571
OGNET GLOBAL TRADING LIMITED	2022/2023	CONSTRUCTION OF CHAINLINK, FENCING, LEVELLING AND GRAVELLING KIANJAI MARKET	797,151	797,151	797,151				797,151	3571
TEN FENCES AFRICA	2022/2023	BOUNDARY WALL AND MARKET ROOF AT KATHERI MARKET	607,060	607,060	607,060				607,060	3571
Mukefa Investment Limited	2023/2024	Construction Of Steel Tank Tower, Steel Tank Pipeline And Fetching Bay For Mkululu Borehole Phase Ii	-	-	-	4,990,000			4,990,000	3565
Kimaget Logistics Ltd.	2023/2024	Completion of kitchen & associated drainage works at MeTRH							1,480,241	3567
Bonus Ventures Ltd.	2023/2024	Construction of modern gate & entry at MeTRH					2,246,547		2,647,940	3567
Trend Sonic General Contractors Limited , Meru	2023/2024	request for procurement process for the proposed gravelling of gakoromone							4,892,875	3571

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Eagle (1) Concrete And Machineries Limited	2023/2024	and Kiorone markets										9,968,000	9,968,000	3571
Mirgarr Company Limited , Isiolo	2023/2024	paving of katheri open air market in Abothunguchi west ward										497,310	497,310	3571
<b>TOTAL</b>		procurement process for the proposed levelling and murraming at kiamuri mrkt kiagu										<b>217,139,198</b>		
<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comm ents</b>						
				<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a+b-c</b>							
<b>Supply of Goods</b>														
MATEAS COMPANY LTD	2015/2016	SUPPLY OF COMPUTER AND OFFICE EQUIPMENTS	664,700	664,700			664,700						664,700	3572
SILVERSPREAD SERVICES STATION	2015/2016	FUEL	500,000	500,000			500,000						500,000	3562
ALPHA TECH & LAB	2016/2017	SUPPLY OF LAWN MOWER AND RAKES	625,200	625,200			625,200						625,200	3572
ELDONA GENERAL SUPPLIERS	2017/2018	SUPPLY OF TYRES	190,000	190,000			190,000						190,000	3562
REMOBOYA CONSTRUCTION	2018/2019	PAYMENT OF SUPPLY OF MEAT	412,500	412,500			412,500						412,500	3572
DAVESIL LIMITED	2018/2019	PAYMENT OF SUPPLY OF TYRES	144,000	144,000			144,000						144,000	3563

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TOP SMART CO. LTD	2018/2019	PROCUREMENT OF TYRES AND TUBES	160,000	160,000	160,000	160,000	3564
VICOWEN ENTERPRISES	2018/2019	SUPPLY OF TYRES	96,000	96,000	96,000	96,000	3565
VICOWEN ENTERPRISES	2018/2019	SUPPLY OF TYRES	294,000	294,000	294,000	294,000	3565
VICOWEN ENTERPRISES	2018/2019	SUPPLY OF TYRES	167,500	167,500	167,500	167,500	3565
MERU COUNTY OILS LTD	2018/2019	FUEL	129,000	129,000	129,000	129,000	3571
DOMINION SUPPLIES	2019/2020	SUPPLY OF TYRES	127,575	127,575	127,575	127,575	3562
PRINT MATT LIMITED	2019/2020	PROCUREMENT OF CANON BATTERIES	90,000	90,000	90,000	90,000	3562
BAITE YOUTH SENCES LIMITED	2019/2020	PAYMENT OF SUPPLY OF TYRES KBZ 425D	74,500	74,500	74,500	74,500	3563
SILVERSPREAD SERVICES STATION LTD	2019/2020	FUEL	441,612	441,612	441,612	441,612	3564
MERU COUNTY OILS LTD	2019/2020	FUEL	50,016	50,016	50,016	50,016	3571
RIVERLAND GULF ENERGY SERVICE STATION	2019/2020	FUEL	31,605	31,605	31,605	31,605	3571
NYIPOLA PROFESSIONAL	2020/2021	PAYMENT FOR SUPPLY OF MOTORBIKES AND HEAVY DUTY REFLECTIVE JACKETS FOR ATHIRU RUUJINE WARD	1,503,100	1,503,100	1,503,100	1,503,100	3572
SHEKS ENTERPRISES	2020/2021	PROCUREMENT OF ALUMINIUM CANS FOR KIJIRUA/NAARI WARD	292,000	292,000	292,000	292,000	3564
DOMINION SUPPLIES	2020/2021	SUPPLY OF TYRES	96,000	96,000	96,000	96,000	3565
SHADICA ENTERPRISES LIMITED	2020/2021	PROCUREMENT OF UNIFORMS FOR ENFORCEMENT OFFICERS	716,040	716,040	716,040	716,040	3569

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SPRINGERTECH CONSTRUCTION	2020/2021	PAYMENT OF CARWASH MACHINE AND IRON SHEETS AT NTIMA EAST	999,031	999,031	999,031	3572
TAYAAN GENERAL SUPPLIES	2021/2022	SUPPLY OF TYRES SIZE 225/17R17-4PCS	120,640	120,640	120,640	3563
TAYAAN GENERAL SUPPLIES	2021/2022	SUPPLY OF TYRES SIZE 205/70R15-4PCS	83,520	83,520	83,520	3563
TAYAAN GENERAL SUPPLIES	2021/2022	SUPPLY OF TYRES SIZE 245/70R16 4PCS	99,760	99,760	99,760	3563
TAYAAN GENERAL SUPPLIES	2021/2022	SUPPLY OF TYRES SIZE 235/70R16 4PCS, SIZE 70616 - 4PCS, 225/60R17 - 4PCS	320,160	320,160	320,160	3563
TAYAAN GENERAL SUPPLIES	2021/2022	PROCUREMENT OF TYRES	99,760	99,760	99,760	3563
LEHRWA AGENCIES LTD	2021/2022	SUPPLY IF TYRES 4PCS 205/70R16, 2PCS 2.75/19 ETC	709,720	709,720	709,720	3563
CASHADI LOGISTICS	2021/2022	PROCUREMENT OF FOODSTUFFS	548,167	548,167	548,167	3567
PUSAM TECH LIMITED	2021/2022	FOODSTUFFS FOR 3RD QUARTER TIGANIA WEST	400,000	400,000	400,000	3567
LAWIS DESIGN LTD	2021/2022	BEING PAYMENT FOR SUPPLY OF OFFICE STATIONERY	418,000	418,000	418,000	3568
RAINGONI ENTERPRISES LTD	2021/2022	PROCUREMENT OF CONFERENCE FACILITY	300,000	300,000	300,000	3562
HAFARO ENTERPRISES LIMITED	2021/2022	PROCUREMENT OF SANITARY MATERIALS	697,299	697,299	697,299	3562
DAEVIS LOGISTICS	2021/2022	PURCHASE OF TYRES SIZE 265/70R16	276,000	276,000	276,000	3563
MORLIHAR GENERAL SUPPLIES LIMITED	2021/2022	PROCUREMENT OF DIGITIZING AND SYNCHRONIZING SERVICES OF NINE MILK WEIGHING SCALES FOR ABOTHOGUCHI WEST WARD	1,597,670	1,597,670	1,597,670	3564
IREKIE ENTERPRISES LIMITED	2021/2022	PURCHASE OF COMPUTER ACCESSORIES	538,500	538,500	538,500	3566

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DAKIRTH COMPANY LIMITED	2021/2022	PROCUREMENT OF MOTOR BIKES FOR NYAKI EAST WARD	870,000	870,000	870,000	870,000	3566
KADESH LIMITED	2021/2022	PROCUREMENT OF TENTS AND PLASTIC CHAIRS FOR KISIMA WARD	916,000	916,000	916,000	916,000	3566
KADESH LIMITED	2021/2022	PROCUREMENT OF BODA BODA AND 100 SEATER TENTS FOR TIMAU WARD	2,713,600	2,713,600	2,713,600	2,713,600	3566
KIMZMART INVESTMENT LIMITED	2021/2022	PROCUREMENT OF ITEMS FOR KIAGU WARD	992,460	992,460	992,460	992,460	3566
PELT SECURITY LIMITED	2021/2022	PROCUREMENT OF ITEMS FOR ANTUAMBUI WARD	393,990	393,990	393,990	393,990	3566
LALJI RAMJI FILLING STATION	2021/2022	PROCUREMENT OF ITEMS FOR ABOTHUGUCHI	2,984,000	2,984,000	2,984,000	2,984,000	3566
FUTURELINK RESOURCE LIMITED	2021/2022	SUPPLY OF KENPOLY PLASTIC CHAIRS	579,420	579,420	579,420	579,420	3566
QUEUEZONE TECHNOLOGIES	2021/2022	SUPPLY, INSTALLATION & COMMISSIONING OF CCTV SURVEILLANCE SYSTEM AT GOVERNORS OFFICE BLOCK	1,497,334	1,497,334	1,497,334	1,497,334	3568
BFC HAVEN LIMITED	2021/2022	SUPPLY OF OFFICERS UNIFORM AND ATTRES	709,000	709,000	709,000	709,000	3570
HAFARO ENTERPRISE LTD.	2021/2022	PAYMENT FOR SUPPLY OF PLASTIC CHAIRS AT ABOTHUGUCHI WEST WARD	1,049,600	1,049,600	1,049,600	1,049,600	3572
TAJAAWA AGENCIES LTD.	2021/2022	PAYMENT FOR SUPPLY OF STAFF CHOIR UNIFORMS.	295,200	295,200	295,200	295,200	3572
KENSHANT COMPANY LTD	2021/2022	PROCUREMENT OF SPORTS EQUIPMENT FOR KANUNI WARD	269,100	269,100	269,100	269,100	3572
LECAMON LIMITED	2021/2022	PROCUREMENT OF SPORTS EQUIPMENT FOR TIMAU WARD	952,400	952,400	952,400	952,400	3572
RUSKIN LIMITED	2021/2022	PROCUREMENT OF GOVERNORS CUP SPORTS EQUIPMENT	2,860,100	2,860,100	2,860,100	2,860,100	3572

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RAPTAS MEDIA LTD	2021/2022	PROCUREMENT OF SPORTS EQUIPMENT FOR KIBIRICHIA WARD	500,250	500,250	500,250	3572
PRESTIGM COMPANY LTD	2021/2022	PROCUREMENT OF SPORTS EQUIPMENT FOR NYAKI EAST WARD	369,200	369,200	369,200	3572
BENAJA SUPPLIERS	2021/2022	PROCUREMENT OF SPORTS EQUIPMENT FOR AKIRANGONDU WARD	647,400	647,400	647,400	3572
AMAZON FIRE SERVICES	2022/2023	PROCUREMENT OF SUPPLY AND SERVICING OF FIRE EXTINGUISHERS	2,789,948	2,789,948	2,789,948	3562
DORYKAN INTERNATIONAL LIMITED	2022/2023	PROCUREMENT OF SUPPLY OF FIRE EXTINGUISHERS	1,897,875	1,897,875	1,897,875	3562
ADRIDASH GENERAL ENTERPRISES	2022/2023	PROCUREMENT OF OFFICE LAPTOPS	469,800	469,800	469,800	3564
NEW ENGLAND DEVELOPERS LTD	2022/2023	PROCUREMENT OF MODERN BEE HIVES FOR ABOGETA WEST WARD	494,000	494,000	494,000	3564
GIAKI GREENSPA	2022/2023	PROCUREMENT OF GRAFTED AVOCADO SEEDLINGS FOR AKACHIU WARD	496,875	496,875	496,875	3564
MERU CENTRAL DAIRY COOPERATIVE UNION LTD	2022/2023	PROCUREMENT OF IMPORTED BULL SEMEN AND ARTIFICIAL INSEMINATION KIT	16,949,750	16,949,750	16,949,750	3564
KUWETU LIMITED	2022/2023	PROCUREMENT OF ONE MONTH OLD CHICKS FOR MUTHARA WARD	1,595,100	1,595,100	1,595,100	3564
RUANK LIMITED	2022/2023	PROCUREMENT OF ONE MONTH OLD CHICKS FOR NYAKI WEST WARD	272,803	272,803	272,803	3564
SIMLAW SEEDS	2022/2023	PROCUREMENT OF MAIZE SEED	10,999,800	10,999,800	10,999,800	3564
OASIS WELLS VISION CO.LTD	2022/2023	PROCUREMENT OF GRAFTED AVOCADO SEEDLINGS FOR AKITHI WARD	740,546	740,546	740,546	3564
JAKARIA TRANSPORTERS LTD	2022/2023	PROCUREMENT OF TOGENBURG GOATS FOR NYAKI WEST WARD	683,810	683,810	683,810	3564
FOURMILES CO. LTD	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN BUURI SUB COUNTY	1,999,820	1,999,820	1,999,820	3564

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PETNASH LTD P.O	2022/2023	AND PREFABRICATED COW SHEDS	1,998,780	1,998,780	1,998,780	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IGEMBE SOUTHSUB COUNTY AND PREFABRICATED COW SHEDS				
REJALLA AGENCIES	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IGEMBE SOUTHSUB COUNTY AND PREFABRICATED COW SHEDS	1,798,290	1,798,290	1,798,290	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IGEMBE NORTH SUB COUNTY AND PREFABRICATED COW SHEDS				
EPIC CYCLES MERCHANTS	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN TIGANIA EAST SUB COUNTY AND PREFABRICATED COW SHEDS	1,797,120	1,797,120	1,797,120	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN TIGANIA WEST SUB COUNTY AND PREFABRICATED COW SHEDS				
ILLUSTRATORS GENERAL SUPPLIES ENTERPRISES LTD	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI NORTH SUB COUNTY AND PREFABRICATED COW SHEDS	1,996,970	1,996,970	1,996,970	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI CENTRAL SUB COUNTY AND PREFABRICATED COW SHEDS				
KICKDOWN TRADING COMPANY LTD	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI SOUTH SUB COUNTY AND PREFABRICATED COW SHEDS	1,797,300	1,797,300	1,797,300	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI NORTH SUB COUNTY AND PREFABRICATED COW SHEDS				
BRIMAR HOLDINGS LTD	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI CENTRAL SUB COUNTY AND PREFABRICATED COW SHEDS	1,797,480	1,797,480	1,797,480	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI SOUTH SUB COUNTY AND PREFABRICATED COW SHEDS				
COAL CARBON LOGISTICS LTD	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI SOUTH SUB COUNTY AND PREFABRICATED COW SHEDS	1,997,210	1,997,210	1,997,210	3564
		SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI SOUTH SUB COUNTY AND PREFABRICATED COW SHEDS				
JONELIAS INVESTMENTS LTD	2022/2023	SUPPLY OF DAIRY COWS TO POOR HOUSEHOLDS IN IMENTI SOUTH SUB COUNTY AND PREFABRICATED COW SHEDS	1,999,840	1,999,840	1,999,840	3564



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DREZINAH LIMITED	2022/2023	PROCUREMENT OF SPORT EQUIPMENTS	713,750	713,750		565,250	148,500	3572
PROXITY K LIMITED	2022/2023	PURCHASE OF FOOTBALL UNIFORM	399,200	399,200			399,200	3572
PROXITY K LIMITED	2022/2023	PURCHASE OF KITCHEN WARE ITEMS	598,560	598,560			598,560	3572
ELEBA INTERNATIONAL COMPANY LIMITED	2022/2023	PURCHASE OF SPORTS ITEMS FOR THANGATHA	525,490	525,490			525,490	3572
ELEBA INTERNATIONAL COMPANY LIMITED	2022/2023	PURCHASE OF THANGATHA WARD ITEMS	1,980,566	1,980,566			1,980,566	3572
MAUA GLASSMART	2022/2023	PURCHASE OF THANGATHA WARD ITEMS	2,021,800	2,021,800			2,021,800	3572
TSAVO WEST DEVELOPERS LIMITED	2022/2023	PURCHASE OF SCHOOL UNIFORM MATERIALS	1,198,710	1,198,710			1,198,710	3572
NDEREMWE ENTERPRISES LIMITED	2022/2023	PURCHASE OF STATIONERY	350,670	350,670			350,670	3572
GATEN ECOPRENUERS LIMITED	2022/2023	(PROCUREMENT OF SPORT UNIFORMS (TRACK SUITS))	300,000	300,000			300,000	3572
Prwimso Supplies Ltd	2023/2024	Supply of laptops and printer	-	-	498,350	-	498,350	3564
Prwimso Supplies Ltd	2023/2024	Supply of computer accessories	-	-	199,080	-	199,080	3564
Partylux Supplies	2023/2024	supply of meat inspectors attire	-	-	398,700	-	398,700	3564
Ristenis Enterprises	2023/2024	Supply of computer accessories	-	-	399,925	-	399,925	3564
Ristenis Enterprises	2023/2024	supply of assorted furniture	-	-	419,850	-	419,850	3564
Ndamuka Trading CO. Ltd	2023/2024	supply of cleaning materials	-	-	297,650	-	297,650	3564
Ristenis Enterprises	2023/2024	procurement of computer accessories	-	-	338,720	-	338,720	3564
Bravedeed Enterprises Limited	2023/2024	supply of chicks from Ntima East Ward	-	-	498,150	-	498,150	3564

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3564	Geokesh Enterprises	2023/2024	supply of goats from Ntima East Ward	-	499,670	-	499,670	-	499,670
3564	Artics Supplies	2023/2024	supply of goats from Akachiu Ward	-	493,000	-	493,000	-	493,000
3564	Kenya Animal Genetic Resource Centre	2023/2024	supply of bull semen	-	3,000,000	-	3,000,000	-	3,000,000
3564	Kelmu M Limited	2023/2024	supply of milk cans for Nkuene Ward	-	494,000	-	494,000	-	494,000
3565	BUCHEBE LIMITED	2023/2024	PROCUREMENT OF SANITARY GOODS AND PPE'S	-	848,330	-	848,330	-	848,330
3565	Tandie Enterprises Limited	2023/2024	Equipping Of Solar Powered Boreholes Lot 3	-	62,106,949	-	62,106,949	-	62,106,949
3565	Coat Viyella	2023/2024	Equipping Of Solar Powered Boreholes Lot 1	-	68,567,578	-	68,567,578	-	68,567,578
3566	BITIP Solutions Limited	2023/2024	Payment for purchase of office supplies.	-	258,600	-	258,600	-	258,600
3566	Food and rations School meals	2023/2024	School meals and nutrition for ECDE learners	-	22,124,000	-	22,124,000	-	22,124,000
3567	Ngongoka Services Ltd	2023/2024	Supply of publicity equipment	-	1,499,909	-	1,499,909	-	1,499,909
3567	Fregacy Investment Ltd.	2023/2024	Supply of laptop	-	234,800	-	234,800	-	234,800
3567	MEDS	2023/2024	Supply of drugs	61,007,020	61,007,020	61,007,020	61,007,020	61,007,020	61,007,020
3567	KEMSA	2023/2024	Supply of drugs & Pharmaceuticals	65,766,844	65,766,844	65,766,844	65,766,844	65,766,844	65,766,844
3567	Bitip Solutions Ltd.	2023/2024	Equipping of ward block at MeTRH	-	1,065,000	-	1,065,000	-	1,065,000
3567	Jomex International Ltd.	2023/2024	Supply,delivery,installation,testing,training & commissioning of resuscitation equipment	-	2,541,328	-	2,541,328	-	2,541,328
3568	KIRIMTECH	2023/2024	SUPPLY OF COMPUTERS AND CUMPUTER ACCESSORIES	-	1,190,000	-	1,190,000	-	1,190,000

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AMINATA LIMITED	2023/2024	PROCUREMENT OF SUPPLY OF UNIFORMS AND SANITARY MATERIALS	249,640	249,640		249,640	249,640	3568
SILVERSPREAD SERVICE STATION	2023/2024	PROCUREMENT OF FUEL	500,000	500,000		500,000	500,000	3569
IMPERELI ENTERPRISES	2023/2024	PROCUREMENT OF OFFICE STATIONERY	510,000	510,000		510,000	510,000	3569
NGONGOAKA SERVICES LTD	2023/2024	PROCUREMENT OF TYRES FOR VEHICLE NO. 12CG070A	159,800	159,800		159,800	159,800	3569
MATAJI COMPANY LTD	2023/2024	PROCUREMENT OF CLEANING MATERIALS	198,250	198,250		198,250	198,250	3569
PUSAM TECH LIMITED	2023/2024	PROCUREMENT OF STAFF UNIFORM	967,500	967,500		967,500	967,500	3569
BINAM ENTERPRISES LIMITED	2023/2024	PROCUREMENT OF LAPTOP	298,000	298,000		298,000	298,000	3569
FRESH HUB E.A LIMITED	2023/2024	SUPPLY OF HARD DISK	174,750	174,750	-	174,750	174,750	3570
ASTRALINK SOLUTIONS	2023/2024	SUPPLY OF OFFICE STATIONARY	364,200	364,200		364,200	364,200	3570
GEOFORD COMPANY LTD	2023/2024	SUPPLY OF ASSORTED CLEANING MATERIALS	219,000	219,000	-	219,000	219,000	3570
Match Electricals Ltd	2023/2024	Installation of 10m Solar floodlights.	699,712	699,712		699,712	699,712	3570
Domchas Holdings Limited , NAIROBI	2023/2024	procurement of sanitary materials	74,000	74,000		74,000	74,000	3571
Emmacom Tech Limited , limited	2023/2024	procurement of tyres for vehicle no.kby 881c	219,900	219,900		219,900	219,900	3571
Keke Smart And Fair Supplies Limited , isiolo ke	2023/2024	procurement of general officesupplies	225,800	225,800		225,800	225,800	3571
LITASHA ENTERPRISES LIMITED , MERU	2023/2024	procurement of general office supplies	99,900	99,900		99,900	99,900	3571
MULVINS INVESTMENTS LIMITED , maua.	2023/2024		599,700	599,700		599,700	599,700	3571
Rosal Vision And Favour Limited , meru	2023/2024	procurement supplies and accessories for computers and	49,950	49,950		49,950	49,950	3571





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DANDEM AUTOMECC	2018/2019	SERVICE AND REPAIR FOR KCA 925F	33,626	33,626	33,626	33,626	3563
FRAGIS AUTO GRAGE	2018/2019	SERVICE AND REPAIR FOR KBY 720C	29,900	29,900	29,900	29,900	3563
JOSEPH MUTUMA	2018/2019	SERVICE AND REPAIR FOR KBZ 465D	36,000	36,000	36,000	36,000	3563
MAUA MAZ. AUTO	2018/2019	SERVICE AND REPAIR FOR KBZ 361D	28,150	28,150	28,150	28,150	3563
MERU HIGHWAY MOTORS	2018/2019	SERVICE AND REPAIR FOR KCA 974F	33,500	33,500	33,500	33,500	3563
WALKER AUTOMECC	2018/2019	PAYMENT FOR SERVICE REPAIRS FOR NO 12CG020A	27,050	27,050	27,050	27,050	3563
JOSEPH MUTUMA	2018/2019	SERVICE AND REPAIRS FOR 12CG019A	48,050	48,050	48,050	48,050	3563
FRAGIS AUTO GARAGE	2018/2019	REPAIR AND SERVICING OF MOTOR CYCLE GK A972U	16,700	16,700	16,700	16,700	3564
WALKER AUTOMECC	2018/2019	MANTAINANCE OF MOTOR VEHICLE NO. GKB 394D	116,580	116,580	116,580	116,580	3564
JERUSALEM MOTORS	2018/2019	SERVICE & REPIR OF KAT 502X	427,700	427,700	427,700	427,700	3565
AGRO MANUFACTURING LIMITED	2018/2019	VEHICLE SERVICE & REPAIR	447,002	447,002	447,002	447,002	3565
NKANDO MURIUKI MUTHAMA	2018/2019	RENT	60,000	60,000	60,000	60,000	3571
MWITARI AUTO GARAGE	2019/2020	SERVICING OF NISSANS/CAB GK A820S	99,500	99,500	99,500	99,500	3564
KENYA SCHOOL OF GOVERNMENT	2019/2020	TRAINING FEES	52,200	52,200	52,200	52,200	3562
KENYA SCHOOL OF GOVERNMENT	2019/2020	TRAINING FEES	52,200	52,200	52,200	52,200	3562
KENYA SCHOOL OF GOVERNMENT	2019/2020	TRAINING FEES	52,200	52,200	52,200	52,200	3562
KENYA SCHOOL OF GOVERNMENT	2019/2020	TRAINING FEES	64,960	64,960	64,960	64,960	3562

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MERU SLOPES HOTEL	2019/2020	CONFERENCE FACILITY FEES	374,000	374,000	374,000	374,000	3562
KENYA SCHOOL OF GOVERNMENT	2019/2020	SCHOOL FEES	152,000	152,000	152,000	152,000	3562
KENYA SCHOOL OF GOVERNMENT	2019/2020	SCHOOL FEES	152,000	152,000	152,000	152,000	3562
THE STANDARD GROUP LTD	2019/2020	ADVERTISEMENT AND AWARENESS	77,720	77,720	77,720	77,720	3562
KENYA SCHOOL OGF GOVERNMENT	2019/2020	SCHOOL FEES	152,000	152,000	152,000	152,000	3562
MWITARI AUTO GARAGE	2019/2020	REPAIR AND SERVICING OF GK 829S	44,000	44,000	44,000	44,000	3564
KENYA SCHOOL OF GOVERNMENT	2019/2020	PROFICIENCY COURSE FOR CLERICALS	60,320	60,320	60,320	60,320	3564
JERUSALEM MOTORS	2019/2020	REPAIR OF VARIOUS VEHICLES	272,900	272,900	272,900	272,900	3565
MERU WATER SEWERAGE SERVICES	2019/2020	WATER	308,800	308,800	308,800	308,800	3571
JERUSALEM MOTORS	2020/2021	PAYMENT FOR REPAIRS AND SERVICE FOR KCA 953F,	27,200	27,200	27,200	27,200	3563
JERUSALEM MOTORS	2020/2021	PAYMENT FOR REPAIRS AND SERVICE KWE 339	107,000	107,000	107,000	107,000	3563
MERU HIGHWAY MOTORS	2020/2021	PAYMENT FOR SERVICE FOR 12CG007A	136,000	136,000	136,000	136,000	3563
MERU HIGHWAY MOTORS	2020/2021	PAYMENT FOR SERVICE REPAIRS FOR NO KBY 669C	90,680	90,680	90,680	90,680	3563
MERU HIGHWAY MOTORS	2020/2021	PAYMENT FOR SERVICE REPAIRS FOR NO 12CG047A	53,360	53,360	53,360	53,360	3563
MWITARI AUTO GARAGE	2020/2021	SERVICING OF NISSAN/CAB GK B394D	108,950	108,950	108,950	108,950	3564
IMETHA WATER AND SANITATION	2020/2021	WATER BILL PAYMENT FOR AC 090020102004	56,820	56,820	56,820	56,820	3564
NKUBU YOUTH NATIONAL POLYTECHNIC	2020/2021	PROCUREMENT OF LABOUR SERVICES	438,465	438,465	438,465	438,465	3564

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KENYA SCHOOL OF GOVERNMENT	2020/2021	INDUCTION COURSE FOR GENDER OFFICERS	315,520	315,520			315,520	3566
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	2020/2021	PAYMENT OF ANNUAL SUBSCRIPTION FEES	8,000	8,000			8,000	3566
FREDEWOI	2020/2021	RENT FOR SPECIAL WARD SUB COUNTY OFFICE	24,000	24,000			24,000	3569
JOHN KANARI	2020/2021	RENT FOR MBEU WARD SUB COUNTY OFFICE	24,000	24,000			24,000	3569
KANYAKINE VOCATIONAL TRAINING CENTRE	2020/2021	PAYMENT OF TRAINING FEES FOR THE THREE MYS TRAINEES AT KANYAKINE YOUTH POLYTECHNIC	157,500	157,500			157,500	3572
KIANJAI YOUTH POLYTECHNIC	2020/2021	PAYMENT OF TRAINING FEES FOR THE TWO MYS TRAINEES AT KIANJAI YOUTH POLYTECHNIC	102,300	102,300			102,300	3572
MAUA VOCATIONAL TRAINING CENTRE	2020/2021	PAYMENT OF TRAINING FEES FOR THE FOUR MYS TRAINEES AT MAUA VOCATIONAL TRAINING	185,600	185,600			185,600	3572
KITHOKA VOCATIONAL TRAINING CENTRE	2020/2021	PAYMENT OF TRAINING FEES FOR THE FIVE MYS TRAINEES AT KITHOKA VOCATIONAL TRAINING	225,750	225,750			225,750	3572
NKUBU VOCATIONAL TRAINING CENTRE	2020/2021	PAYMENT OF TRAINING FEES FOR THE SIX MYS TRAINEES AT NKUBU VOCATIONAL TRAINING	285,000	285,000			285,000	3572
NKUBU VOCATIONAL TRAINING CENTRE	2020/2021	PAYMENT OF EXTRA WORKS AT MYS TRAINING CENTRE AT IGOJI	373,508	373,508			373,508	3572
GITHONGO VOCATIONAL TRAINING CENTRE	2020/2021	PAYMENT OF TRAINING FEES FOR THE FOUR MYS TRAINEES AT GITHONGO VOCATIONAL TRAINING	198,000	198,000			198,000	3572
KENYA SCHOOL OF GOVERNMENT	2020/2021	BEING PAYMENT OF VOCATIONAL TRAINING SERVICES	241,280	241,280			241,280	3573
KENYA SCHOOL OF GOVERNMENT-BARINGO	2021/2022	BEING FACILITATION TO ATTEND STRATEGIC LEADERSHIP AND DEVELOPMENT	152,000	152,000			152,000	3568

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THE STANDARD GROUP LIMITED	2021/2022		PROGRAMME	84,680	84,680				84,680			3568
			BEING FACILITATION FOR ADVERTISEMENT OF UPGRADING MTRH-MORGUE ROAD TO PAVED STANDARDS									
KENYA SCHOOL OF GOVERNMENT EMBU	2021/2022		SURVEVISORY MANAGEMENT COURSE	116,400	116,400				116,400			3562
KENYA SCHOOL OG GOVERNMENT	2021/2022		SCHOOL FEES	167,100	167,100				167,100			3562
KENYA SCHOOL OF GOVERNMENT -EMBU	2021/2022		FACILITATION FOR TRAINING	55,700	55,700				55,700			3562
KENYA SAFARI LODGES	2021/2022		PROCUREMENT OF CONFERENCE FACILITY	306,000	306,000				306,000			3562
NATION MEDIA GROUP LTD	2021/2022		NEWSPAPER ADVERT	184,440	184,440				184,440			3563
BORASOFT LIMITED	2021/2022		ANNUAL DOMAIN RENEWAL AND HOSTING OF THE COUNTY WEBSITE	52,200	52,200				52,200			3563
KENYA SCHOOL OF GOVERNMENT	2021/2022		PAYMENT OF TRAINING FEES	116,400	116,400				116,400			3563
KENYA SCHOOL OF GOVERNMENT	2021/2022		PAYMENT OF TRAINING FEES	116,400	116,400				116,400			3563
BK AUTO LOGISTICS	2021/2022		SERVICE AND REPAIR FOR GKA 166X, KBW 807V, 12CG005A	183,500	183,500				183,500			3563
DEEM AUTO GARAGE LIMITED	2021/2022		SERVICE AND REPAIR FOR KCDI23G, KBY389C	319,372	319,372				319,372			3563
JOSEPH MUTUMA	2021/2022		SERVICE AND RFEPAIRS FOR VEHICLE GKT351	94,000	94,000				94,000			3563
JOSEPH MUTUMA	2021/2022		SERVICE AND REPAIRS FOR GKA 664R	148,000	148,000				148,000			3563
JOSEPH MUTUMA	2021/2022		SERVICE AND REPAIR FOR GKA 697C & GKA 616Q	62,500	62,500				62,500			3563
JOSEPH MUTUMA	2021/2022		SERVICE AND REPAIR FOR 12CG007A	60,000	60,000				60,000			3563

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JOSEPH MUTUMA	2021/2022	SERVICE AND REPAIR FOR 12CG044A	139,000	139,000	139,000	3563
JOSEPH MUTUMA	2021/2022	SERVICE AND REPAIR FOR 12CG065A, 12CG004A, 12CG065A, KCA 271F	576,500	576,500	576,500	3563
JOSEPH MUTUMA	2021/2022	SERVICE AND REPAIR FOR 12CG065A & GKB508J	220,000	220,000	220,000	3563
JOSEPH MUTUMA	2021/2022	SERVICE AND REPAIR FOR KCA271F	60,000	60,000	60,000	3563
JOSEPH MUTUMA	2021/2022	SERVICE AND REPAIR FOR 12CG065A	50,000	50,000	50,000	3563
MWITARI AUTO GARAGE	2021/2022	SERVICE AND REPAIR FOR 12CG005A & 12CG066A	131,620	131,620	131,620	3563
MWITARI AUTO GARAGE	2021/2022	SERVICE AND REPAIR FOR 12CG067A	20,880	20,880	20,880	3563
MWITARI AUTO GARAGE	2021/2022	SERVICE AND REPAIR FOR GKA 616Q, KCD 290G, 12CG023A, KCD 120G	127,600	127,600	127,600	3563
WALKER AUTOMECH	2021/2022	SERVICE AND REPAIR FOR GKB 735D, 12CG066A, 12CG042A, KBW 807V, 12CG060A, KCD 124G	258,220	258,220	258,220	3563
JOSEPH MUTUMA	2021/2022	SERVICE AND REPAIR FOR KBZ 361D	82,500	82,500	82,500	3563
JOSEPH MUTUMA	2021/2022	SERVICE FOR MOTOR VEHICLES	202,000	202,000	202,000	3563
JOSEPH MUTUMA	2021/2022	SERVICE FOR MOTOR VEHICLES	137,000	137,000	137,000	3563
MUTINDWA ENTERPRISES LIMITED	2021/2022	SERVICE FOR MOTOR VEHICLES	50,489	50,489	50,489	3563
WALKER AUTOMECH	2021/2022	SERVICE AND REPAIR FOR 12CG060A, 12CG007A, 12CG005A	262,800	262,800	262,800	3563
MUTINDWA ENTERPRISES LIMITED	2021/2022	SERVICE FOR MOTOR VEHICLES	10,208	10,208	10,208	3563

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3564	62,850		62,850	62,850	62,850	BEING PAYMENT OF POST OFFICE	2021/2022		POSTA KENYA
3564	12,057		12,057	12,057	12,057	ELECTRICITY FOR A/C	2021/2022	42018824	KENYA POWER
3564	5,000		5,000	5,000	5,000	ELECTRICITY FOR A/C	2021/2022	29771419	KENYA POWER
3566	201,975		201,975	201,975	201,975	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		IGADENE VOCATIONAL TRAINING CENTRE
3566	161,732		161,732	161,732	161,732	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		ABODII MUTONTO VOCATIONAL TRAINING CENTRE
3566	228,905		228,905	228,905	228,905	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		KIMUTHII VOCATIONAL TRAINING CENTRE
3566	2,342,910		2,342,910	2,342,910	2,342,910	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		MAVA VOCATIONAL TRAINING CENTRE
3566	350,090		350,090	350,090	350,090	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		ITHAMARE VOCATIONAL TRAINING CENTER
3566	1,265,710		1,265,710	1,265,710	1,265,710	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		ITHIMA VOCATIONAL TRAINING CENTRE
3566	471,275		471,275	471,275	471,275	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		THITHA VOCATIONAL TRAINING CENTRE
3566	3,379,715		3,379,715	3,379,715	3,379,715	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2021/2022		MUTHARA VOCATIONAL TRAINING CENTRE

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ATHWANA VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	807,900	807,900	807,900	807,900	3566
KITHIRI VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	430,880	430,880	430,880	430,880	3566
KIANJAI VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	5,049,375	5,049,375	5,049,375	5,049,375	3566
MITUNTU VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	323,160	323,160	323,160	323,160	3566
ST AUGUSTINE MIUGUNE VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	525,135	525,135	525,135	525,135	3566
RUIBI VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	807,900	807,900	807,900	807,900	3566
AMUGAA VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	377,020	377,020	377,020	377,020	3566
GITHONGO VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	2,491,025	2,491,025	2,491,025	2,491,025	3566
KAGWAMPUNGU VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	228,905	228,905	228,905	228,905	3566
URUKU VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	107,720	107,720	107,720	107,720	3566



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KIIRUA VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	296,230	296,230	296,230	296,230	3566
MWITERIA VOCATIONAL TRAINING CENTRE	2021/2022	2021 SECOND YEARS SUBSIDIZED VOCATIONAL TRAINING CENTRES SUPPORT GRANT	1,157,990	1,157,990	1,157,990	1,157,990	3566
MITUNTU VOCATIONAL TRAINING CENTRE	2021/2022	FIRST YEARS SUBSIDIZED VOCATIONAL TRAINING CENTERS SUPPORT	258,704	258,704	258,704	258,704	3566
RENAISSANCE PLANNING LTD	2021/2022	CONSULTANCY SERVICES TO CARRY OUT DIGITAL TOPOGRAPHIC MAPPING AND PREPARATION OF INTEGRATED STRATEGIC URBAN DEVELOPMENT PLAN (ISUDP) FOR EXTENDED MIKINDURI TOWNSHIP & IST ENVIRONS	10,000,000	10,000,000	10,000,000	10,000,000	3568
PELT SECURITY SERVICE LIMITED	2021/2022	SECURITY SERVICES FOR THE MONTH OF NOVEMBER 2021	732,000	732,000	732,000	732,000	3569
PELT SECURITY SERVICE LIMITED	2021/2022	SECURITY SERVICES FOR THE MONTH OF APRIL 2022	732,000	732,000	732,000	732,000	3569
PELT SECURITY SERVICE LIMITED	2021/2022	SECURITY SERVICES FOR THE MONTH OF MARCH 2022	732,000	732,000	732,000	732,000	3569
PELT SECURITY SERVICE LIMITED	2021/2022	SECURITY SERVICES FOR THE MONTH OF FEBRUARY 2022	100,000	100,000	100,000	100,000	3569
CPF CONSULTING	2021/2022	TRAINING FEES ON ELECTRONIC DOCUMENT MGT	350,000	350,000	350,000	350,000	3569
KENYA SAFARI LODGES & HOTELS LTD	2021/2022	PROCUREMENT OF CONFERENCE FACILITY	38,043	38,043	38,043	38,043	3569
RENTOKIL INITIAL	2021/2022	PAYMENT OF CLEANING SERVICES FOR THE MONTH OF MAY 2022					

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RENTOKIL INITIAL	2021/2022	PAYMENT OF CLEANING SERVICES FOR THE MONTH OF JUNE 2022	38,043	38,043	38,043	3569
MUNGA KIBANGA AND CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.10 OF 2017	2,900,000	2,900,000	2,900,000	3569
KOSKEI MURIUKI & KOOME ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.006 OF 2021	3,538,000	3,538,000	3,538,000	3569
KIUNGA KINGIRWA & CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.63 OF 2020	680,000	680,000	680,000	3569
KIUNGA KINGIRWA & CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF APPEAL NO.4 OF 2017	1,260,000	1,260,000	1,260,000	3569
KIUNGA KINGIRWA & CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.53 OF 2020	278,000	278,000	278,000	3569
KARIUKI & KAYIKA ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.110 OF 2015	296,520	296,520	296,520	3569
MWIRIGI KABURU & CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.75 OF 2018	580,000	580,000	580,000	3569
MWIRIGI KABURU & CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.06 OF 2018	451,880	451,880	451,880	3569
C B MWONGELA & CO. ADVOCATES	2021/2022	LEGAL FEE NOTES AND EXPENSES OF PETITION NO.17 OF 2015	582,000	582,000	582,000	3569
Kenya School of Government	2021/2022	Training of Joseph Nchani for a course on strategic leadership and development.	167,620	167,620	167,620	3570
Standard Group Limited	2021/2022	Advertisement of Supply and installation of 2NO. High up crane and Fabrication on the Isuzu NQR5IK cab chassis 1/2black and white	68,672	68,672	68,672	3570
KENYA SCHOOL OF GOVERNMENT	2021/2022	TRAINING FEES FOR JAMES MWENDA	92,220	92,220	92,220	3570
STANDARD MEDIA GROUP	2021/2022	ADVERTISEMENT	83,520	83,520	83,520	3571
KENYA SCHOOL OF GOVERNMENT-EMBU	2021/2022	TRAINING	116,400	116,400	116,400	3571

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KENYA SCHOOL OF GOVERNMENT-EMBU	2021/2022	TRAINING	79,800	79,800	79,800	79,800	3571
KENYA FOREST SERVICE	2021/2022	PAYMENT OF ANNUAL LICENSE FEES 2021/2022 FOR ECOTOURISM AND RECREATION SITE AND LAND RATE FOR RECREATION SITE FOR UPPER JMENTI	1,102,000	1,102,000	1,102,000	1,102,000	3571
SPIKER DRIVING SCHOOL LTD.	2021/2022	PAYMENT OF TRAINING OF BODABODA OPERATORS AT NAAATHU WARD.	1,197,000	1,197,000	1,197,000	1,197,000	3572
SOLOH WORLDWIDE INTER-ENTERPRISES LTD.	2021/2022	PAYMENT FOR SUPPLY OF CONSULTANCY SERVICES FOR EDITING AND PRINTING OF THE AMERU SOCIO-CULTURAL HISTORY BOOK	1,076,500	1,076,500	1,076,500	1,076,500	3572
IDEAL SECURITY SERVICES	2021/2022	SECURITY SERVICES FOR KINORU STADIUM	100,317	100,317	100,317	100,317	3572
IDEAL SECURITY SERVICES	2021/2022	SECURITY SERVICES FOR KINORU STADIUM	100,317	100,317	100,317	100,317	3572
IDEAL SECURITY SERVICES	2021/2022	SECURITY SERVICES FOR KINORU STADIUM	100,317	100,317	100,317	100,317	3572
IDEAL SECURITY SERVICES	2021/2022	SECURITY SERVICES FOR KINORU STADIUM	70,222	70,222	70,222	70,222	3572
KENYA SAFARI LODGES AND HOTEL LTD	2021/2022	BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING	120,000	120,000	120,000	120,000	3573
KENYA SAFARI LODGES AND HOTEL LTD	2021/2022	BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING	157,500	157,500	157,500	157,500	3573
KENYA INSTITUTE OF CURRICULUM DEVELOPMENT RESOURCE CENTRE	2021/2022	BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING	60,000	60,000	60,000	60,000	3573
KENYA SCHOOL OF GOVERNMENT	2021/2022	BEING PAYMENT OF TRAINING FACILITY ON SENIOR MANAGEMENT COURSE	116,400	116,400	116,400	116,400	3573
KENYA SAFARI LODGES AND HOTEL LTD	2021/2022	BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING	116,175	116,175	116,175	116,175	3573

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3573	72,000			72,000	72,000	BEING PAYMENT OF CONFERENCE FACILITY FOR BOARD MEETING	2021/2022	KENYA INSTITUTE OF CURRICULUM DEVELOPMENT RESOURCE CENTRE
3573	230,840			230,840	230,840	BEING PAYMENT ON TRAINING SERVICES	2021/2022	KENYA SCHOOL OF GOVERNMENT -LOWER KABETE
3573	230,840			230,840	230,840	BEING PAYMENT ON TRAINING SERVICES	2021/2022	KENYA SCHOOL OF GOVERNMENT -LOWER KABETE
3562	142,680			142,680	142,680	ADVERTISEMENT OF PUBLIC PARTICIPATION 2023/2024	2022/2023	NATION MEDIA GROUP
3562	372,708			372,708	372,708	ADVERTISEMENT OF PUBLIC PARTICIPATION 2023/2024	2022/2023	NATION MEDIA GROUP
3563	85,000			85,000	85,000	PAYMENT FOR THE SERVICE OF GRB 735D	2022/2023	JOSEPH MUTUMA
3563	1,372,000			1,372,000	1,372,000	PAYMENT OF FIRE ENGINE TYRES 2775/70R 22.5 PLY(20)	2022/2023	PARKS COLTD
3563	28,300			28,300	28,300	PAYMENT OF SERVICE AND REPAIRS FOR 12CG060A	2022/2023	MWITARI AUTO GARAGE
3563	82,000			82,000	82,000	PAYMENT OF MOTOT VEHICLE MAINTENANCE	2022/2023	MWITARI AUTO GARAGE
3563	65,000			65,000	65,000	PAYMENT OF SERVICE AND REPAIRS FOR GKA 6170	2022/2023	MWITARI AUTO GARAGE
3563	13,920			13,920	13,920	PAYMENT OF SERVICE AND REPAIRS FOR KBY 678C	2022/2023	MWITARI AUTO GARAGE
3563	41,720			41,720	41,720	PAYMENT OF SERVICE AND REPAIRS FOR GKA 6170	2022/2023	MWITARI AUTO GARAGE
3563	176,500			176,500	176,500	PAYMENT OF SERVICE AND REPAIRS FOR KBQ 167D	2022/2023	MWITARI AUTO GARAGE
3563	40,000			40,000	40,000	PAYMENT FOR SERVICE OF KCR 243Z	2022/2023	MERU HIGHWAY MOTORS
3563	365,500			365,500	365,500	PAYMENT FOR MOTOR VEHICLE VALUATION	2022/2023	REGENT AUTOMOBILES VALUERS
3563	43,096			43,096	43,096	PAYMENT FOR SERVICE OF 12CG075A	2022/2023	ASSOCIATED MOTORS LIMITED

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MERU HIGHWAY MOTORS	2022/2023	PAYMENT FOR SERVICE OF KBY 881C	62,000	62,000			62,000	3563
BK AUTO LOGISTICS LTD	2022/2023	PAYMENT FOR SERVICE OF 12CG005A	180,000	180,000			180,000	3563
WEBTRIBE LIMITED	2022/2023	SUPPLY OF REVENUE COLLECTION SYSTEM	31,500,000	31,500,000		22,500,000	9,000,000	3563
KENYA SCHOOL OF GOVERNMENT	2022/2023	FACILITATION TO UNDERTAKE SENIOR MANAGEMENT COURSE	140,360	140,360			140,360	3567
NAIROBI PACIFIC HOTEL	2022/2023	CONFERENCE FACILITY FOR CONDUCTING SHAREHOLDERS MEETING ON	80,000	80,000			80,000	3567
NAIROBI PACIFIC HOTEL	2022/2023	CONFERENCE FACILITY FOR HEALTH WORKERS ON MODERN FAMILY PLANNING	300,000	300,000			300,000	3567
NAIROBI PACIFIC HOTEL	2022/2023	CONFERENCE FACILITY TO TRAIN HEALTH WORKERS ON UPDATED GBV REPORTING TOOLS	397,500	397,500			397,500	3567
MECO DESIGNS AND CONSTRUCTION LIMITED	2022/2023	SUPPLY OF REPAIR MATERIALS FOR FLOODLIGHTS	1,700,000	1,700,000			1,700,000	3570
KENYA SCHOOL OF GOVERNMENT	2022/2023	TRAINING	48,720	48,720			48,720	3571
KENYA SCHOOL OF GOVERNMENT	2022/2023	TRAINING	116,400	116,400			116,400	3571
KENYA SCHOOL OF GOVERNMENT	2022/2023	TRAINING	89,034	89,034			89,034	3571
KENYA SCHOOL OF GOVERNMENT	2022/2023	TRAINING	60,320	60,320			60,320	3571
ZANIA PRINTERS LIMITED	2022/2023	REBRANDING OF MERU COUNTY BOARDS	850,000	850,000			850,000	3571
MUTUNTU DRIVING SCHOOL	2022/2023	DRIVING CLASSES	1,849,000	1,849,000			1,849,000	3571
KENYA FOREST SERVICE	2022/2023	ANNUAL FEE	1,194,800	1,194,800		1,174,200	20,600	3571
THE MASHIRIKI NEWS PAPER LIMITED	2022/2023	TOURISM SITE PUBLICITY	1,200,000	1,200,000			1,200,000	3571

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STANDARD GROUP LIMITED	2022/2023	68,672	68,672	68,672	68,672	68,672	68,672	3572
		ADVERTISEMENT SERVICES FOR NJURI NCHEKE SHRINES RENOVATION WORKS AND MUSIC INSTRUMENTS						
KENYA SCHOOL OF GOVERNMENT	2022/2023	120,640	120,640	120,640	120,640	120,640	120,640	3573
		BEING PAYMENT OF TRAINING FEES FOR SENIOR MANAGEMENT COURSE FOR EVANS MUTHURI						
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	2022/2023	12,000	12,000	12,000	12,000	12,000	12,000	3573
		ANNUAL SUBSCRIPTION FEES FOR REUBEN MUTUA						
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	2022/2023	12,000	12,000	12,000	12,000	12,000	12,000	3573
		ANNUAL SUBSCRIPTION FEES FOR JANE KATHURE						
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANT (ICPAK)	2022/2023	11,200	11,200	11,200	11,200	11,200	11,200	3573
		ANNUAL SUBSCRIPTION FEES FOR VIRGINIA KAWIRA						
FREDKIM AGENCIES LTD	2023/2024					389,800	389,800	3563
		REPAIR OF CONTAINERS						
KENYA COMMERCIAL BANK	2023/2024					2,505	2,505	3563
		INTEREST ON OVER DRAFT						
PENTALITE LIMITED	2023/2024					799,000	799,000	3563
		HOSPITALITY SERVICES DURING ASSET MANAGEMENT MEETINGS						
MILASA INVESTMENT	2023/2024					1,588,000	1,588,000	3563
		HOSPITALITY SERVICES DURING PROGRAMME BASED BUDGET						
JONELIOUS INVESTMENT	2023/2024					1,570,000	1,570,000	3563
		HOSPITALITY SERVICES DURING CFSP						
NATION MEDIA GROUP	2023/2024					142,680	142,680	3563
		ADVERTISEMNET OF BUDGET PP						
NATION MEDIA GROUP	2023/2024					372,708	372,708	3563
		ADVERTISEMNET OF BUDGET PP						
WALKER AUTOMECC	2023/2024					145,500	145,500	3563
		SERVICE OF MOTORVEHICLE						
WALKER AUTOMECC	2023/2024					93,500	93,500	3563
		SERVICE OF MOTORVEHICLE						

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KENYA SCHOOL OF GOVERNMENT EMBU	2023/2024	TUITION FEES		92,220		92,220		3563
KENYA SCHOOL OF GOVERNMENT EMBU	2023/2024	TUITION FEES		80,385		80,385		3563
KENYA SCHOOL OF GOVERNMENT EMBU	2023/2024	TUITION FEES		152,000		152,000		3563
KENYA SCHOOL OF GOVERNMENT EMBU	2023/2024	TUITION FEES		80,385		80,385		3563
GEMINIA INSURANCE COMPANY LTD	2023/2024	INSURANCE PREMIUMS		10,457,360		10,457,360		3563
REEVES INVESTMENTS	2023/2024	PROCUREMENT OF ADVERTISEMENT OF REVENUE CASHLESS SYSTEM		2,981,200		2,981,200		3563
MIYAN ENTERPRISES LTD	2023/2024	PROCUREMENT OF DOCUMENTARY		2,000,000		2,000,000		3563
AMAZON FIRE SERVICES LTD	2023/2024	SERVICING OF FIRE EXTINGUISHERS		2,041,845		2,041,845		3563
KENYA POWER AND LIGHTING COMPANY	2023/2024	UTILITY BILLS		20,529,158		35,775,597		3563
MERU COUNTY MICROFINANCE	2023/2024	SALARIES TRANSFER		5,000,000		5,000,000		3563
MERU CAR LOAN AND MORTGAGE FUND	2023/2024	FUND DISBURSEMENT TO MERU CAR LOAN AND MORTGAGE		40,000,000		40,000,000		3563
MERU CAR LOAN AND MORTGAGE FUND	2023/2024	FUND DISBURSEMENT TO MERU CAR LOAN AND MORTGAGE		36,000,000		36,000,000		3563
MERU CAR LOAN AND MORTGAGE FUND	2023/2024	FUND DISBURSEMENT TO MERU CAR LOAN AND MORTGAGE		24,000,000		24,000,000		3563
Hydroclimate International Co.Ltd	2023/2024	Data Center Conditioning And Power Management Maintenance		1,790,000		1,790,000		3563
Triplex Data Hub	2023/2024	Procurement Of Integrated Human Resource Management System			5,071,939	10,553,261		3563
Romma Motot Car Services Limited	2023/2024	service and repair of GKA 820S		95,000		95,000		3564

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Romma Motot Car Services Limited	2023/2024	service and repair of 12CG 063A	-		59,900	-	59,900	3564
Romma Motot Car Services Limited	2023/2024	service and repair of GKA 820S	-		115,000	-	115,000	3564
Meru Water and Sewerage Services	2023/2024	water bill Meter No:HNC14103624	-		100,451	-	100,451	3564
Walker Automec	2023/2024	repair and service of KCA 988F	-		104,500	-	104,500	3564
Walker Automec	2023/2024	mantainance KAT 570X	-		97,500	-	97,500	3564
Walker Automec	2023/2024	repair and service of GKB 573W	-		64,500	-	64,500	3564
Aspire Catering and events services	2023/2024	set up of ASK show	-	-	2,097,500	-	2,097,500	3564
WALKER AUTOMEC	2023/2024	SERVICE&REPAIR OF VEH. KBY 748C	-		70,700	-	70,700	3565
WALKER AUTOMEC	2023/2024	SERVICE & REPAIR OF VEH. 12CG026A			84,500		84,500	3565
WALKER AUTOMEC	2023/2024	SERVICE & REPAIR OF VEH. KAW 914Z			37,500		37,500	3565
WALKER AUTOMEC	2023/2024	SERVICE & REPAIR OF VEH. 12CG005A			74,000		74,000	3565
WALKER AUTOMEC	2023/2024	REPAIR AND SERVICE FOR MOTOR VEHICLE NO.12CG005A, 12CG007A, 12CG006A AND KBY 748C			282,400		282,400	3565
WALKER AUTOMEC	2023/2024	SERVICE & REPAIR OF VEH. 12CG006A			57,700		57,700	3565
KSG EMBU	2023/2024	TRAINING FOR SMC FOR GEORGE MURIUNGI			197,618		197,618	3565
KSG EMBU	2023/2024	TRAINING FOR SMC FOR PURITY WANJA			197,618		197,618	3565
KSG EMBU	2023/2024	TRAINING FOR HELLEN NKATHA MWORIA			55,700		55,700	3565
WALKER AUTOMEC	2023/2024	REPAIR AND SERVICE OF VEH. 12CG026A			49,000		49,000	3565

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WALKER AUTOMECC	2023/2024	REPAIR AND SERVICE OF VEH. 12CG026A		50,700		50,700		3565
WALKER AUTOMECC	2023/2024	REPAIR AND SERVICE FOR MOTOR VEHICLE NO.12CG005A, 12CG007A, 12CG006A AND KBY 748C		282,400		282,400		3565
Milasa Investments Limited.	2023/2024	Payment of procurement of services for the event distribution of sew machines to VCTS.		2,020,000		2,020,000		3566
Jonellos Investment Limited	2023/2024	Payment of procurement of services for the event distribution of sew machines to VCTS.		2,020,000		2,020,000		3566
Walker Automecc	2023/2024	Payment for motorvehicle maintenance		16,000		16,000		3566
Walker Automecc	2023/2024	Payment for motorvehicle maintenance		68,500		68,500		3566
Institute of human resource management	2023/2024	Payment of training fee for participation		75,400		75,400		3566
Walker Automecc	2023/2024	Payment for motorvehicle maintenance		92,500		92,500		3566
KPLC	2023/2024	Electricity supply for Sirimon disp.		40,427		40,427		3567
Pan African Institute of Mgt & Governance Ltd.	2023/2024	Training fee for PPP training		127,600		127,600		3567
KENYA SCHOOL OF GOVERNMENT-EMBU	2023/2024	BEING FACILITATION TO ATTEND A SENIOR MANAGEMENT COURSE		197,618		197,618		3568
JAKAM HOLDINGS LIMITED	2023/2024	BEING PAYMENT FOR CAPACITY ENHANCEMENT AND OFFICERS TRAINING		589,655		589,655		3568
LAWCHER GENERAL SUPPLIES	2023/2024	SUPPLY OF PRINTED ANNUAL DEVELOPMENT PLAN, ADHOC REPORTS AND LAND BANKING REPORT		482,759		482,759		3568
JUMBO MARVELS	2023/2024	BEING PAYMENT FOR FACILITATION FOR TRAINING FOR MUNICIPAL OFFICERS		1,081,035		1,081,035		3568

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Queuezone Technologies	2023/2024	Supply, Installation & Commissioning Of Cctv Surveillance System At Governors Office Block				1,497,334	1,497,334		1,497,334	3568
MERU HIGHWAY MOTORS	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG070A				49,500	49,500		49,500	3569
WALKER AUTOMEC	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG022A				78,000	78,000		78,000	3569
MERU HIGHWAY MOTORS	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG070A & KAW 653Z				182,000	182,000		182,000	3569
MERU HIGHWAY MOTORS	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG070A & KAR 598L				62,300	62,300		62,300	3569
MERU HIGHWAY MOTORS	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG074A				104,500	104,500		104,500	3569
KANJIB SOLUTIO LIMITED	2023/2024	PROCUREMENT OF TYRES FOR VEHICLE NO. GKA306S				219,800	219,800		219,800	3569
WALKER AUTOMEC	2023/2024	PROCUREMENT OF MAJOR SERVICE AND REPAIR FOR VEHICLE NO. GKA306S AND KCA 896F				210,500	210,500		210,500	3569
ROMMA MOTORCARE SERVICE LTD	2023/2024	PROCUREMENT OF REPAIR AND MAJOR SERVICE FOR VEHICLE NO. 12CG021A				109,800	109,800		109,800	3569
KENYA SCHOOL OF GOVERNMENT	2023/2024	PAYMENT OF TRAINING FEE				113,666	113,666		113,666	3569
KENYA SCHOOL OF GOVERNMENT	2023/2024	PAYMENT OF TRAINING FEE				197,618	197,618		197,618	3569
JONELIUS INVESTMENT LIMITED	2023/2024	PROCUREMENT OF FIELD ADMINISTRATOR EVENTS FOR THE PERIOD OF JUNE				1,558,700	1,558,700		1,558,700	3569
JOSEPH MUTUMA	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG022A				74,750	74,750		74,750	3569

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MERU HIGHWAY MOTORS	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. 12CG074A	94,500	94,500			94,500	3569
BEISA HOTEL LIMITED	2023/2024	PROCUREMENT OF CONFERENCE FACILITY	189,000	189,000			189,000	3569
BEISA HOTEL LIMITED	2023/2024	PROCUREMENT OF CONFERENCE FACILITY	162,000	162,000			162,000	3569
BEISA HOTEL LIMITED	2023/2024	PROCUREMENT OF CONFERENCE FACILITY	162,000	162,000			162,000	3569
BEISA HOTEL LIMITED	2023/2024	PROCUREMENT OF CONFERENCE FACILITY	120,000	120,000			120,000	3569
MUTUMA GICHURU & ASSOCIATES ADVOCATES	2023/2024	LEGAL FEE AND EXPENSES FOR CASE NO. NYERI CIVIL APPEAL NO.82 OF 2022	3,139,200	3,139,200			3,139,200	3569
MWIRIGI KABURU & CO. ADVOCATES	2023/2024	LEGAL FEE(FINE) FOR MERU CMCC NO. 67OF 2011 REVIEW NO.E002 OF 2020	1,300,000	1,300,000			1,300,000	3569
OKUBASU MUNENE & KAZUNGU ADVOCATES	2023/2024	LEGAL FEE NOTE & EXPENSES FOR CASE NO. NYERI CIVIL APPLI NO.E053 OF 2023	2,122,000	2,122,000			2,122,000	3569
CENTRE FOR ADVANCED PROCUREMENT STUDIES	2023/2024	PAYMENT OF TRAINING FEE	85,000	85,000			85,000	3569
ROMMA MOTORCARE SERVICE LTD	2023/2024	PROCUREMENT OF MAJOR SERVICE FOR VEHICLE NO. KAW 653Z	75,800	75,800			75,800	3569
COUNTY GUARDS LIMITED	2023/2024	PAYMENT OF SECURITY SERVICES FOR THE MONTH OF JUNE 2024	958,000	958,000			958,000	3569
INSTITUTE OF HUMAN RESOURCE MGT	2023/2024	PAYMENT OF CONVENTION FEE	58,000	58,000			58,000	3569
HENRY NDATU	2023/2024	PAYMENT OF RENT FOR ATHIRU RUJINE OFFICE FOR THE PERIOD OF JULY 2023 TO JUNE 2024	144,000	144,000			144,000	3569
PROF. TOM OJIENDA & ASSOCIATES	2023/2024	LEGAL FEE NOTE AND EXPENSES FOR CASE NO. JR MISC NO.E008 OF 2022	6,306,000	6,306,000			6,306,000	3569
OKUBASU MUNENE & KAZUNGU ADVOCATES	2023/2024	LEGAL FEE NOTE AND EXPENSES FOR CASE NO. MERU ELCA NO.E112 OF 2021	3,994,000	3,994,000			3,994,000	3569

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3569	191,700		191,700			SECURITY SERVICES FOR THE PERIOD OF JULY-SEPTEMBER 2023	2023/2024	LUGA SECURITY AGENCIES
3569	360,000		360,000			PROCUREMENT OF CONFERENCE FACILITY 40 PAX	2023/2024	ELSA HOTEL LIMITED
3569	7,900,000		7,900,000			PAYMENT OF RENT FOR THE NEW COUNTY HEADQUARTERS	2023/2024	MERU COUNTY INVESTMENT
3569	303,920		303,920			PAYMENT OF SEMINAR FEE	2023/2024	KENYA COMPUTER INDUSTRY AND SERVICE TECH LTD
3569	287,251		287,251			POSTAL SERVICES	2023/2024	POSTAL CORPORATION OF KENYA
3569	280,560		280,560			POSTAL SERVICES	2023/2024	POSTAL CORPORATION OF KENYA
3569	249,720		249,720			POSTAL SERVICES	2023/2024	POSTAL CORPORATION OF KENYA
3570	54,000	-	54,000			MINOR SERVICE AND REPAIR OF KBY 389C	2023/2024	MERU HIGHWAY MOTORS LTD
3570	14,800	-	14,800			MINOR SERVICE AND REPAIR OF KBY 389C	2023/2024	MERU HIGHWAY MOTORS LTD
3570	45,500	-	45,500			MINOR REPAIR OF 12CG83A	2023/2024	MERU HIGHWAY MOTORS LTD
3570	39,500	-	39,500			MINOR SERVICE AND REPAIRS OF KBY 388C	2023/2024	MERU HIGHWAY MOTORS LTD
3570	104,500	-	104,500			MINOR SERVICE AND REPAIR OF KBY 389C	2023/2024	MERU HIGHWAY MOTORS LTD
3570	39,500	-	39,500			MAJOR SERVICE AND REPAIR OF 12CG47A	2023/2024	MERU HIGHWAY MOTORS LTD
3570	39,500	-	39,500			MAJOR SERVICE AND REPAIR OF 12CG23A	2023/2024	MERU HIGHWAY MOTORS LTD
3570	39,500	-	39,500			MINOR SERVICE OF AND REPAIRS OF KCD 122G	2023/2024	MERU HIGHWAY MOTORS LTD
3570	197,618	-	197,618			SENIOR MANAGEMENT FEES FOR REBECCA WANJA	2023/2024	KSG-EMBU
3570	227,980	-	227,980			SEMINAR FEES ON E-PROCUREMENT AND ADVANCED ELECTRONIC DOCUMENT AND RECORD MANAGEMENT FOR JOE KAMAU, JOY	2023/2024	KENYA COMPUTER INDUSTRY AND SERVICES TECHNOLOGY LTD



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KENYA SCHOOL OF GOVERNMENT MOMBASA , meru	2023/2024	training				60,320	60,320		60,320	3571
MERU HIGHWAY MOTORS , MERU	2023/2024					56,600	56,600		56,600	3571
MERU HIGHWAY MOTORS , MERU	2023/2024	service for vehicle for no.kcd 290g				49,750	49,750		49,750	3571
MERU HIGHWAY MOTORS , MERU	2023/2024	service and repair for vehicle no kcd 290g				67,500	67,500		67,500	3571
MERU HIGHWAY MOTORS , MERU	2023/2024	repair for vehicle no.kcd 290g.				26,750	26,750		26,750	3571
MERU HIGHWAY MOTORS , MERU	2023/2024	major repair and service for vehicle no kcd 290g				91,700	91,700		91,700	3571
NATION MEDIA GROUP LIMITED , NAIROBI	2023/2024					126,440	126,440		126,440	3571
NERU SMART INVESTMENTS , smart	2023/2024	procurement of advertising materials				99,500	99,500		99,500	3571
ROMMA MOTOR CARE SERVICES LIMITED , MERU	2023/2024	service and repair for vehicle kcd 290g				117,000	117,000		117,000	3571
WALKER AUTOMECC , meru	2023/2024					60,500	60,500		60,500	3571
WALKER AUTOMECC , meru	2023/2024					64,500	64,500		64,500	3571
WALKER AUTOMECC , meru	2023/2024	request for panel beating for vehicle no.gka 166x				54,500	54,500		54,500	3571
WALKER AUTOMECC , meru	2023/2024	service for vehicle no gka 166x				85,500	85,500		85,500	3571
WALKER AUTOMECC , meru	2023/2024	service for vehicle no gka 166x				29,500	29,500		29,500	3571
WALKER AUTOMECC , meru	2023/2024	service for vehicle no. 12cg069A				60,500	60,500		60,500	3571
WALKER AUTOMECC , meru	2023/2024	service and repair for vehicle no kby 881c				89,000	89,000		89,000	3571
WALKER AUTOMECC , meru	2023/2024	major service for vehicle no 12cg069a				79,000	79,000		79,000	3571

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WALKER AUTOMEC , meru	2023/2024	motor vehicle maintainace			78,000	78,000	3571
WALKER AUTOMEC , meru	2023/2024	major service for vehicle no. 12eg069a			65,000	65,000	3571
Romma Motorcare services	2023/2024	Payment for motorvehicle services				524,500	3572
Procurement of Training Services for Monica Kagwima At KSG Embu	2023/2024				80,385	80,385	3572
VICKSTONE LTD	2023/2024	BEING PAYMENT OF MAJOR SERVICE AND REPAIR FOR 12CG073A	-		448,700	448,700	3573
VICKSTONE LTD	2023/2024	BEING PAYMENT OF MAJOR SERVICE AND REPAIR FOR 12CG073A	-		192,500	192,500	3573
MBOGO & MURIUKI ADVOCATES	2023/2024	BEING PAYMENT OF LEGAL FEES	-		2,700,000	2,700,000	3573
<b>TOTAL</b>						<b>498,707,991</b>	
<b>GRAND TOTAL</b>						<b>1,329,144,337</b>	

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**Annex 6 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 2022-2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2023-2024</b>
Land	42,337,783				42,337,783
Buildings And Structures	6,288,250,869	43,883,357			6,332,134,226
Transport Equipment	693,912,764	18,000,000			711,912,764
Office Equipment, Furniture and Fittings	409,062,440	27,703,603			436,766,043
ICT Equipment	99,239,049				99,239,049
Machinery And Equipment	202,340,364	101,156,090			303,496,454
Heritage And Cultural Assets	-				
Biological Assets	2,995,564	1,495,500			4,491,064
Intangible Assets	408,056,147	2,747,600			410,803,747
Infrastructure Assets- Roads, Rails	2,366,138,779	1,077,625,557			3,443,764,336
Work In Progress	-	-			
<b>Total</b>	<b>10,512,333,758</b>	<b>1,272,611,707</b>			<b>11,784,945,465</b>

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**Annex 7 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Meru County Investment and Development corporation	6,116,344	-	-	12,050,050	18,166,394	18,166,394		
2.	Meru County Revenue Board	55,353,227	69,151,603	86,042,158	123,312,958	333,859,945	333,859,945		
3.	Meru County Micro Finance Corporation	10,346,804	10,639,608	25,729,398	15,835,176	62,550,986	62,550,986		
4.	Kaguru Agricultural Training Centre	6,534,916	3,497,647	7,400,000	2,500,000	19,932,563	19,932,563		
5.	Meru Youth Service	14,329,770	8,500,282	2,956,585	19,098,070	44,884,707	44,884,707		
6.	Transfer to Health Facilities (DANIDA)	78,458	-	-	29,804,091	29,882,549	29,882,549		
7.	Transfer to youth Polytechnics	-	-	-	40,000,000	40,000,000	40,000,000		
8.	Meru County Executive Staff Housing Fund	-	10,000,000	-	-	10,000,000	10,000,000		
	<b>Total</b>	<b>92,759,519</b>	<b>101,789,140</b>	<b>122,128,141</b>	<b>242,600,345</b>	<b>559,277,125</b>	<b>559,277,125</b>		

  
 .....  
**Director of Finance**  
**County Executive**



.....  
**Director of Finance**  
**Fund/project/board/water company/hospital**

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**Annex 8 – Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Determined adverse Litigation Claim	Leopard Rock Mico Limited	Ksh.	445,025,378	Once funds are availed in the budget to settle Judgement, decretal sums and certificate of costs	Interest and incidental costs still continue to accrue in the matter
2	Determined adverse Litigation Claim	John Muchai (Representative of the Estate of the Late Isaiah M'Mugambi M'Muketha)	Ksh.	104,139,489	Once funds are availed in the budget to settle Judgement, decretal sums and certificate of costs	Interest and incidental costs still continue to accrue in the matter
3	Determined adverse Litigation Claim	Jamuto Enterprises Limited	Ksh.	6,000,000	Once funds are availed in the budget to settle Judgement, decretal sums and certificate of costs	Interest and incidental costs still continue to accrue in the matter
4	Determined adverse Litigation Claim	Peter Riungu M'Anampiu & Kenya Christian Brotherhood	Ksh.	19,800,000	Once funds are availed in the budget to settle Judgement, decretal sums and	Interest and incidental costs still continue to accrue in the matter

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					certificate of costs	
5	Determined adverse Litigation Claim	Prof. Tom Ojienda & Associates	Ksh.	71,028,588	Once funds are availed in the budget to settle Judgement, decretal sums and certificate of costs	Interest and incidental costs still continue to accrue in the matter
6	Determined adverse Litigation Claim	Mwirigi & Kaburu Co. Advocates	Ksh.	82,176,731	Once funds are availed in the budget to settle Judgement, decretal sums and certificate of costs	Interest and incidental costs still continue to accrue in the matter
7	Determined adverse Litigation Claim	Blast Contractors & General Supplies Limited	Ksh.	28,587,234	Once funds are availed in the budget to settle Judgement, decretal sums and certificate of costs	Interest and incidental costs still continue to accrue in the matter
	<b>Total Liability</b>		<b>Ksh.</b>	<b>756,757,420</b>		

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**Annex: 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners
				Q1	Q2	Q3	Q4	
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Procurement of a skip loader truck	-	-	14,737,000	-	CGM-CCRI
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Procurement of Skip litter bins	-	-	-	4,000,000	CGM-CCRI
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Maintenance of Nkunga Dumpsite	-	-	-	2,382,539	CGM-CCRI
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Fencing, installation of a gate, construction of a staff house and toilet at Nkunga dumpsite	-	-	-	4,629,375	CGM-CCRI
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Maintenance of Murera Dumpsite	-	-	-	2,992,542	CGM-CCRI

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<b>Project Name</b>	<b>Project Description</b>	<b>Project Objectives</b>	<b>Project Activities</b>			<b>Source Of Funds</b>	<b>Implementing Partners</b>
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Fencing, installation of a gate, construction of a staff house and toilet at Murera dumpsite	-	-	4,993,332	CGM-CCRI
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Removal of Asbestos roof at the Department of Water, Irrigation, Natural Resources, Environment and Climate Change headquarters.	-	-	3,997,360	CGM-CCRI
Environment Conservation and Management	The project aims to provide and maintain litter-free living and work spaces in the county.	To strengthen the Solid waste management fleet in the county	Roofing of Department of Water, Irrigation, Natural Resources, Environment and Climate Change headquarters using iron sheets	-	-	3,999,448	CGM-CCRI