REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MERU

FOR THE YEAR ENDED 30 JUNE, 2019

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COUNTY GOVERNMENT OF MERU

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

Vision
"A United Prosperous Green Model County."

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

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

- *Integrity*

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

- *Transparency and Accountability*

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

- *Team work*

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

- *Inclusiveness*

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

- *Innovativeness*

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

- *Hard work*

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

b) Key Management

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

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

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

e) County Government of Meru Headquarters

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

f) County Government of Meru Contacts

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

g) County Government of Meru Bankers

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

2. Kenya Commercial Bank
   Meru Branch, Kenya

3. Cooperative Bank of Kenya
   Meru Branch, Kenya

4. Barclays bank of Kenya
   Meru Branch, Kenya

5. Housing Finance Corporation
   Meru Branch, Kenya

h) Independent Auditors

Auditor General
Office of the Auditor General

Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Meru financial statements for the year ended 30th June 2019. 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. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

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

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

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

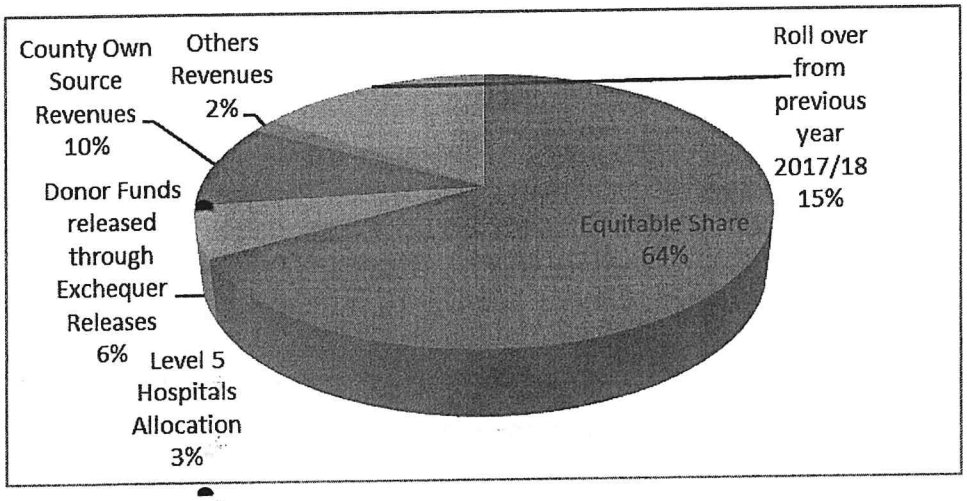
i) Procured and Operationalized a cashless of revenue collection system called Meru pay for the parking revenue stream and all other revenue is collected through the County Integrated Revenue Operation Management System and E revenue, (ZIZI) systems;

ii) Strengthening of Meru County Revenue Board by constituting a full Meru county Revenue Board and appointment of General Manger who is the CEO of the Board to coordinates daily running of board operations.

Financial Performance

a) Revenue

In the year ended 30th June 2019, the County had projected revenues of Kshs **12,556,097,825.00** consisting of Kshs 8,007,000,000.00 equitable share, Kshs 373,872,832 conditional funding for level V, Kshs 1,918,667,088.00 as roll over from the previous year's budget, Kshs 1,108,796,286.04 from County own sources, 120,000,000 as appropriation in aid from Hospital Facility improvement funds and balance from other sources.
A graphical representation of the revenue budget is as shown below:



Out of the projected revenue, the County was able to realize Kshs 11,853,240,451.00 in actual revenues, representing 95% performance. This low performance was as a result of low realization of the own generated revenues whose performance was at 63%. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realization (%)
Equitable Share	8,007,000,000.00	8,007,000,000.00	100
Level 5 Hospitals Allocation	373,872,832.00	373,872,832.00	100
Donor Funds released through Exchequer Releases	816,944,281.96	573,566,230.00	70
County Own Source Revenues	1,228,796,286.04	769,316,964.00	63
Others Revenues	210,817,337.00	210,817,337.00	100
Roll over from previous year 2017/18	1,918,667,088.00	1,918,667,088.00	100

Table 1: Revenue performance in FY 2018/2019

b) Payments

Our total expenditure for the year amounted to Kshs **10,062,059,527.00** comprising of Kshs **3,095,211,971.00** development and Kshs **6,966,847,556** recurrent.
Much of the recurrent budget was spent on compensation for employees. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

c) Cash flows

In the FY 2018/2019, we have not had many liquidity disruptions. This was as a result of proper planning by the County.

d) Accounts receivables

Imprests management is a critical area of focus in Meru County. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2019/2020, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

At the closure of the year, we have reported an amount of Kshs 1,836,987,956.42 as the pending bills. This was as a result of delayed disbursement by the national government, along with delay by the contractors in executing flagship county projects. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Meru County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. The county has developed a compressive assets register, and undertaken tagging exercise for all its assets. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY2018/2019.

Operational performance

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

- Poor own revenue collection – the actual revenue collected during the year was 56% of the projected revenues and 58% for Facility improvement Fund. We are exploring ways of boosting revenue collection as mentioned earlier;

- We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to payments being made outside IFMIS;

Conclusion

FY 2018/2019 was a good year in general. Good progress was made and the momentum has been created to enable Meru County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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

Sign
CEC
Meru County Government

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 15/11/ 2019.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MERU FOR THE YEAR ENDED 30 JUNE, 2019

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 83, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Meru as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0. Own Generated Revenue

1.1. Unsupported Housing Revenue

The statement of receipts and payments reflects county own-generated receipts totaling Kshs.769,316,964, as further disclosed in Note 4 to the financial statements. The balance includes rental revenue totalling Kshs.10,461,329. However, the revenue records availed for audit were for only one(1) out of nine(9) Sub-counties. In the absence of sufficient records, the accuracy and completeness of the reported housing revenue has not been confirmed.

1.2. Unbanked Fees from Kaguru Agricultural Training Centre

Note 4 to the financial statements includes fees totalling Kshs.10,678,132 collected from Kaguru Agricultural Training Centre. However, a sum of Kshs.5,000,000 of the collections was irregularly transferred to Meru County Agriculture Revolving Fund instead of Meru County Revenue Fund. The transfer contravened Regulation 80(1)(a) of the Public

Finance Management (County Governments) Regulations, 2015 which requires all revenue receipts by a County Government be paid into the County Revenue Fund. Further, there were no records on remittance or banking of the balance amounting to Kshs.5,678,132, and as a result, the sum was not accounted for.

1.3. Unbanked Revenue from Health Facilities

The statement of receipts and payments reflects county own-generated revenue amounting to Kshs.769,316,964 which includes Kshs.187,786,303 collected from public health facilities, as shown in Note 4 to the financial statements. However, examination of the respective records indicated that only Kshs.185,527,022 of the collections were banked resulting in under-banking of Kshs.2,259,281. Management has not provided adequate explanation for the anomaly. Failure to bank all the revenue collected contravened Regulation 63 (4) of the Public Finance Management (County Governments) Regulations, 2015, which requires all collections of public monies be paid into the designated bank accounts of the County Government, and not to be used by any public officer in any manner between the time of their receipt and payment into the bank, except as provided by law.

In view of the anomaly, the completeness and accuracy of county own-generated revenue amounting to Kshs.769,316,964 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

2.0. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services totalling Kshs.807,872,390, as further disclosed in Note 6 to the financial statements. The balance contains the following anomalies:

2.1. Unsupported Training Expenses

A sum of Kshs.29,145,647 spent on training expenses includes Kshs.1,327,590 reportedly paid to vocational training centers as subsidized exam fees for deserving students. However, the names of the beneficiary students and their respective institutions, and confirmation of receipt of the fees by the respective examination bodies, were not presented for audit review.

Further, the training expenses balance includes payments amounting to Kshs.1,887,570 that Management did not support with attendance registers, programs of activities, venues of the conferences attended and certificates of course completion and back to office reports.

In view of these anomalies, the occurrence and propriety of the training expenditure totalling Kshs.3,215,160 could not be confirmed.

2.2. Unsupported Scholarships and Other Educational Benefits

The statement of receipts and payments reflects other grants and transfers totalling Kshs.529,195,305, as further disclosed in Note 8 to the financial statements. The balance includes scholarships and other educational benefits totalling Kshs.146,125,875. However, the scholarship and bursary award records availed for audit review did not provide sufficient information on the expenditure. Among the missing records were the names and admission numbers of the students awarded the scholarships, values of scholarships awarded, the selection criteria applied in awarding the scholarships and signatures of members of the Award Panel.

In the circumstances, the occurrence and validity of Kshs.146,125,875 expenditure included in the other grants and transfers totalling Kshs.529,195,305 reflected in the statement of receipts and payments for the year ended 30 June, 2019 was not confirmed.

3.0. Other Payments

The statement of receipts and payments reflects other payments totalling Kshs.2,034,157,492 as further disclosed in Note 12 to the financial statements:

3.1. Unsupported Procurement of Machine Parts and Lubricants

The balance includes a payment amounting to Kshs.1,497,915 being payables from previous financial years paid during the year under review. The payment was for supply of machine parts and lubricants for use in servicing two (2) road graders. However, the items procured were not indicated in the Local Service Order (LSO) and further, the before and after repair reports were not availed for audit review.

In view of the omissions, it was not possible to confirm the occurrence of the order, and whether it was serviced as contracted and value for money was attained on the expenditure.

3.2. Unsupported Construction Works at Meru Teaching and Referral Hospital

Note 12 to the financial statements includes, under other expenses – payables from previous financial periods totalling Kshs.22,550,883 and Kshs.24,512,537 or Kshs.47,063,420 in aggregate paid to a supplier for construction of a patients' ward building at the Meru Teaching and Referral Hospital under a contract valued at Kshs.328,038,405. Included in the balance is Kshs.4,392,000 spent in respect of eight (8) items, Kshs.9,600,000 spent on extra substructures, and Kshs.4,000,000 spent on demolition and paving works. However, Management did not avail records on procurement of the contract as well as documents on the eight (8) items, approvals and Bills of Quantities for the extra works done and specifications for the demolition and paving works. In addition, the works had not been completed at the time of the audit in October, 2019, more than three months after the contract period had expired in June, 2019.

In the absence of sufficient information, the validity and valuation of the works totalling Kshs.47,063,420 executed at the Meru Teaching and Referral Hospital has not been confirmed.

3.3. Unsupported Payment of Training Fees

Note 12 to the financial statements includes a sum Kshs.19,500,00 being other expenses–payables from previous financial periods, paid during the year under review to a National Polytechnic for tuition, accommodation and meals for six hundred (600) trainees who were to undergo skills and development training. However, details on the courses they were enrolled for, their application letters, and criteria used to identify them were not availed for review. In addition, there were no reports showing that all the trainees completed the courses they were enrolled for.

Consequently, the accuracy and validity of the expenditure totalling Kshs.19,500,000 reported to have been spent on fees for tertiary students has not been confirmed.

3.4 Unsupported Procurement of Bean Seeds

Section 159(2) of the Public Procurement and Asset Disposal Act, 2015 requires an Accounting Officer of a procuring entity to record goods, works and services received in an inventory so as to ensure proper management and prevent wastage and loss. Records examined indicated that Management paid Kshs.1,799,350 to the Kenya Agricultural and Livestock Research Organization (KARLO) for the supply of 6,790 kilograms of beans seeds to Maua and Akirangondu Wards. However, documents on procurement and delivery of the seeds including the professional opinion provided on the procurement, delivery notes confirming supply of the seeds and criteria used to identify the beneficiaries were not availed for audit. Also not availed were reports on monitoring the execution of the project and the outputs achieved by the beneficiaries.

In the circumstances, the accuracy, validity and value for money on the expenditure totalling Kshs.1,799,350 reported to have been incurred on purchase of seedlings for farmers and included in the other payments balance totalling Kshs.2,034,157,492 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

4.0. Summary of Fixed Assets Register

4.1. Unconfirmed Fixed Assets Balance

Annexure 5 to the financial statements reflects assets totalling Kshs.6,723,862,391 as at 30 June, 2019. However, the fixed assets register availed for audit review reflects fixed assets valued at Kshs.5,715,275,400 as at 30 June, 2019 resulting in unexplained variance of Kshs.1,008,586,991.

In addition, during the year under review, assets totaling to Kshs.208,629,954 included in the County Executive's assets register were shown in records as property of other entities. No adequate explanation was provided by Management for the anomaly.

Further, review of the assets register indicated that 979 assets had no historical costs, whereas dates of acquisition for 22,784 assets valued at Kshs.2,428,469,433 were not disclosed and 211 assets with a historical cost of Kshs.3,199,054,271 were not assigned tag numbers.

In addition, ten (10) assets valued at Kshs.31,576,500 were stated to be either grounded, worn-out, out of order or in poor condition. However, Management did not explain why the assets were not disposed of or repaired for use.

4.2. Lack of Ownership Documents for Motor Vehicle

Annex 5 of the financial statements reflects fixed assets with historical cost totaling Kshs.6,723,862,391 as at 30 June, 2019. The assets include transport equipment valued at Kshs.646,094,764, out of which Kshs.5,800,000 is in respect of a motor vehicle. However, ownership documents for the motor vehicle were not availed for audit review. In addition, fourteen (14) motor vehicles owned by the County Executive were not reflected in the assets register and further, their ownership documents were not availed for audit review.

In the absence of sufficient and relevant evidence, valuation and ownership by the County Executive of the fixed assets valued at Kshs.6,723,862,391 as at 30 June, 2019 has not been confirmed.

5.0. Unconfirmed Pending Bills Balance

Disclosures 1, 2, and 3 of other important disclosures to the financial statements reflect pending bills totalling Kshs.3,169,680,217 brought forward from 2017/2018, and a closing balance of Kshs.1,916,529,059 as at 30 June, 2019 resulting to a net decrease of Kshs.1,253,151,158 during the year under review. Paid bills during the year under review totalled Kshs.1,756,110,153 while additional bills totalled Kshs.502,958,995. However, the creditors' ledgers were not availed for review and therefore, the movement of the creditors' balances and the source of the bills totalling Kshs.1,756,110,153 shown as having been paid was not confirmed. Further, the pending bills totalling Kshs.502,958,995 incurred during the year under review were not supported with invoices and certificates of work done.

In view of these anomalies, it has not been possible to confirm the validity, accuracy and completeness of the pending bills balance totalling to Kshs.1,916,529,059 as at 30 June, 2019.

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

Key Audit Matter

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects an approved County own-generated receipts budget of Kshs.1,228,796,286 and actual receipts of Kshs.769,316,964 resulting to a revenue shortfall of Kshs.459,479,322 or 37% during the year under review. Included in the budget were housing receipts amounting to Kshs.28,649,398 against which only Kshs.10,461,329 was collected resulting to a revenue shortfall of Kshs.18,188,069, or 63% of the budget. In addition, there was a budget provision for approved revenue totalling Kshs.243,378,052 which, was, however, not disbursed by The National Treasury.

No adequate explanation has been provided by Management for the under-collection of revenue.

Further, the combined summary statement of appropriation reflects an expenditure budget of Kshs.12,556,097,825 and actual expenditure of Kshs.10,062,059,527 resulting to under-expenditure of Kshs.2,494,038,298. The under-expenditure included a cash balance of Kshs.1,870,117,880 that was released to the County Executive by The National Treasury but which remained unutilized as at 30 June, 2019.

The under-collection of revenue and under-expenditure hindered execution of programmes and delivery of goods and services to the residents of Meru County.

2. Prior Year Unresolved Issues

In the audit of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Repot on Effectiveness of Internal Controls, Risk Management and Governance. However, although the Management has indicated that some issues have been responded to, the matters have remained unresolved as the Senate has not deliberated on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing

report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Stalled Projects

Review of the Project Implementation Status Report as at 30 June, 2019 revealed that one thousand one hundred and seventy-nine (1,179) projects allocated an aggregate budget of Kshs.4,693,387,114 were to be implemented during the year under review. Seven hundred and thirty-seven (737) projects worth Kshs.2,586,824,432 were completed and put to use whereas three hundred and ninety-seven (397) projects worth Kshs.2,034,360,835 were ongoing at the time of the audit in October, 2019. Forty-five (45) projects worth Kshs.72,201,847 had not started as at 30 June, 2019. Management did not provide a satisfactory explanation for the failure to implement the projects.

The audit further revealed that twelve (12) projects contracted at various sums totaling Kshs.41,000,000, and related to overhaul and refurbishment of construction and civil works, had not been completed, and appeared to have stalled. Management did not avail work plans showing how it intended to complete the projects. Further, funds for their completion were not provided for in the 2019/20 financial year budget.

Delay in implementing the projects has denied the residents of Meru County the services the projects were expected to provide. In addition, the delay is contrary to the values and principles of Public Service cited in Article 232(1)(C) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services to the public.

In addition, the residents of Meru County have not obtained value for money on the expenditure incurred on the delayed projects.

2.0. Floodlights and Waste Bins Paid for but Not Installed

A sum of Kshs.23,431,919 was paid to the Rural Electrification Authority (REA) for installation of flood lights in several urban areas in the County. As previously reported, Kshs.21,568,081 was paid during the financial year 2017/2018 and therefore payments as at 30 June, 2019 totalled Kshs.45,000,000. However, documents availed for audit indicated that REA had not started installing the floodlights at the time of the audit in October, 2019.

Further, examination of expenditure records indicated that Kshs.1,986,000 was spent on supply of waste collection bins which however, had not been delivered at the time of the audit in September, 2019.

Delay in execution of the two contracts has resulted in the residents of Meru County not obtaining any value on the expenditure totalling Kshs.46,986,000 incurred on the contracts. No adequate explanation has been provided by Management for the delay.

3.0 Varied and UnExecuted Construction Works in Two Primary Schools

Expenditure records examined indicated that a sum of Kshs.422,005 was paid to Murungene Primary School for completion of a classroom. The works included plastering the classroom walls, fitting of two (2) doors and four (4) windows, ceilings and paintings. However, the Bills of Quantities (BQs) issued to the suppliers indicated that one (1) door and seven (7) windows were to be fitted. Management did not explain the discrepancy between the scope of work in the BQs and that executed and paid for. A sum of Kshs.386,680 was, similarly, paid to Kithangari Primary School for completion of a classroom. The works entailed installation of a veranda ceiling, cornice and glass fittings. However, audit verification carried out in September, 2019 revealed that the works had not been done, and the classroom had not been put to use.

In the circumstances, no value was obtained on the grants totalling Kshs.808,685 given to the two schools by the County Executive.

4.0. Irregular Emergency Fund Expenditure

Section 110 of the Public Financial Management Act, 2012 provides that the purpose of an Emergency Fund is to enable payments to be made in respect of an urgent and unforeseen need for expenditure for which there is no specific legislative authority. Expenditure records indicated that a sum of Kshs.4,405,382 was spent on emergency relief and refugee assistance during the year under review. However, Management made the payments without having created an Emergency Fund for such expenditures.

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

5.0. Irregular Project for Thaaru Youth Polytechnic

Other expenditure records indicated that Management paid Kshs.1,400,000 to Thaaru Youth Polytechnic for construction of a workshop building. However, review of the project file indicated that the tender opening and evaluation minutes were signed by only one (1) out of the three (3) Evaluation Committee members contrary to Sections 78(11)(b) and 80(7) of the Public Procurement and Asset Disposal Act, 2015. The provisions require all members to sign the minutes. Further, all the three (3) members of the Tender Opening Committee evaluated the Quotations contrary to Section 78(1)(b) of the Public Procurement and Asset Disposal Act, 2015 which prescribes that at least one of the members of a Tender Opening Committee should not directly process or evaluate the tender.

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

6.0. Irregular Procurement of Wireless Data Network

In addition, the payment records indicated that Management paid Kshs.1,998,950 and Kshs.1,998,000 for supply of Unified Wireless Fidelity (WIFI) services and network firewall respectively. However, the tender opening and evaluation minutes were signed by only

two of three members of the Tender Evaluation Committee. In addition, contrary to Section 106(2)(a) of the Public Procurement and Asset Disposal Act, 2015 which requires the procuring entity to submit Requests for Quotations to prequalified businesses only, the supplier for the network firewall was not registered in the County Executive's database as a vendor for the service.

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

7.0. Unutilized Demonstration Farm

In addition, examination of expenditure records indicated that Management paid Kshs.9,784,500 for construction of Iraru Water Project. The expenditure included Kshs.6,145,000 to establish a demonstration farm at Kiringa Primary School. However, an audit inspection carried out in September, 2019 revealed that the farm had not been utilized and the drip irrigation pipes installed had drifted away from their original positions. Management did not provide any information on measures taken to put the farm to use.

In the circumstances, the residents of Meru County have not received any value from the funds totalling Kshs.6,145,000 spent in establishing the farm.

8.0 Unsupported Domestic Travel and Subsistence Allowance Payments

Records on goods and services expenditure indicated that domestic travel and subsistence allowances totalling Kshs.1,355,500 were paid to employees assigned to planning activities. These included preparing a human resource draft plan, finalizing departmental expenditures and pending bills reviews, preparation of the annual development plan for 2019/2020 financial year in Nanyuki and harmonization of the County Government's systems in Nairobi. However, Management did not explain why the officers travelled to Nairobi and Nanyuki for activities which could have been carried out in Meru.

Further, included in the domestic travel and subsistence expenditure were allowances totalling Kshs.580,000 paid to thirteen (13) officers reported to have attended a meeting at the Council of Governors Offices in Nairobi from 20 to 24 December, 2018. However, invitation letters, minutes of the meeting and the roles played by the officers in the meeting were not availed for audit review.

In view of these anomalies, the validity and value for money on the allowances totalling Kshs.1,935,500 paid to the Officers has not been confirmed.

9.0 Unsupported Meru Youth Service Payments

The payment records further indicated that Management paid Kshs.12,875,000 to two (2) vendors contracted to supply boots, uniforms, mattresses, and bed sheets for the Meru Youth Service. However, stores records for the items, the approved training policy, curriculum, and a feasibility report on the relevance of the training, were not provided for

audit review. Consequently, the validity and value for money on the expenditure has not been confirmed.

10.0 Unsupported Kinoru Stadium Works

In addition, expenditure records indicated that Management paid Kshs.5,593,000 to a supplier for the construction of a pitch and track at Kinoru Stadium under a contract signed during the 2016/17 financial year. However, a review of valuation certificate No.3 of May 08, 2017 revealed that, the value of work done was Kshs.6,978,800 resulting to an overpayment of Kshs.1,385,800. Section 139(1), (2) of the Public Procurement and Assets Disposal Act, 2015 requires a request for variation of contract sums to be approved in writing by the respective tender award Committee. No, evidence was availed to confirm whether the additional sum spent on the works was authorized and as a result, its validity could not be confirmed.

11.0 Delay in Execution of Integrated Strategic Urban Development Plan

Management paid Kshs.12,600,000 for consultancy services for digital topographical mapping and preparation of an Integrated Strategic Urban Development Plan (ISUDP) for Nturigwi and Nkubu Townships. However, the expenditure was not supported by a copy of the development plan submitted to the County Executive by the consultants and payment documents, including tax deductions made.

Further, verification at the physical planning and Urban Development Department's Offices in September, 2019 revealed that the final reports and digital maps for the two townships were signed on 30 June, 2015 and 4 April, 2014 respectively but were yet to be approved by the County Assembly and implemented by the County Executive. No adequate explanation was provided by Management on why the County Executive had not implemented the reports.

As a result of the delay in approving and implementing the reports, the residents of Meru County have not received any value from the expenditure totalling Kshs.12,600,000 incurred in preparing the maps.

12.0 Discrepancy in Procurement of Website Development Services

The payment records further indicated that a sum of Kshs.1,830,000 was paid to a web developer to develop a 'Destination Meru' website during the year under review. Review of the respective procurement records indicated that the quotations were opened and signed on 10 May, 2018. However, the minutes of the quotation opening meeting were dated 22 April, 2018. In view of the anomaly, it was not possible to confirm the propriety of the records and whether the services were procured in a valid way.

13.0 Irregular Reallocation of Expenditure

A sum of Kshs.1,555,000 was spent on facilitation of the consultative meetings on the annual budget and payment of annual subscription fees to Kenya Inter-County Sports and Cultural Association. However, the expenditure was charged to other operating

expenses and domestic travel and subsistence respectively, instead of budget reserve and other operating expenses respectively, without the Authority of the Accounting Officer. The charge was contrary to Regulation 47(5) of the Public Financial Management (County Governments) Regulations, 2015, which requires authority to be granted by the Accounting Officer before such reallocations are made.

Management, therefore, breached the law on reallocation of budgeted funds.

14.0 Non-Compliance to Fiscal Responsibility on Wage Bill

The statement of receipts and payments reflects expenditure on compensation of employees' totalling Kshs.4,235,146,147 against total revenue of Kshs.9,934,573,363. The expenditure is equivalent to 43% of total revenue and has, therefore, contravened Regulation 25(1)(c) of the Public Finance Management (County Governments) Regulations, 2015 which sets the limit of compensation of employees' expenditure at 35% of the total revenue.

Management has therefore, breached the law on control of personal emoluments expenditures.

15.0 Irregular Recruitment

Records on personnel emoluments expenditure indicated that Management paid Kshs.672,047 to a Director in charge of the School Meals and Nutrition Program as remuneration for a period of four (4) months from May to August, 2018. However, Management did not avail documents on the appointee, including County Public Service Board approval for the appointement and a signed contract, for audit review.

In addition, a legal advisor to the Governor was employed with only five (5) years of experience contrary to the requirement of ten (10) years' experience for the appointment. No plausible explanation has been provided by Management for failure to adhere to the job requirements.

16.0 Failure to Adhere to the One-Third Basic Salary Rule

Review of the payrolls revealed that monthly salary deductions for some employees' was below 1/3 of their respective basic salaries, contrary to Section 19(3) of the Employment Act, 2007 which prescribes that deductions made by an employer from the wages of his employee at any one time should not exceed two thirds of such wages.

Management has not explained why it allowed excessive loans and other non-statutory deduction on the employees' salaries.

Consequently, Management is in breach of the law.

17.0 Over-age Staff in Office

Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 requires officers to retire from the service on attaining the mandatory

retirement age of 60 years except for employees with disabilities. Review of the biodata from the payroll of the County Executive for the year under review revealed that, there were four (4) employees in the payroll who had exceeded the mandatory retirement age of sixty (60) years. No explanation was provided by Management for their extended stay in employment.

Management may have breached regulations on retirement of staff.

18.0 Lack of Ethnic Balance

During the year under review, Management recruited three hundred and seventy-two (372) employees on permanent and pensionable terms. However, an analysis of the ethnic composition of the newly employed staff indicated that three hundred and twenty nine (329), or 88%, were from the dominant ethnic group in the County. The recruitment was contrary to Section 65 of the County Governments Act, 2012 which prescribes that at least thirty percent (30%) of the vacant posts at entry level in every County Government shall be filled by candidates who are not from the dominant ethnic community in the County.

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

19.0 Uncollected Rental Income

Regulation 63(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 requires an Accounting Officer to take adequate measures, including legal action where appropriate, to obtain payment. Rental billing reports generated from the Integrated Revenue Management System revealed that rental payments for the year totalling Kshs.1,673,650 were owed by tenants as at 30 June, 2019. No plausible explanation was provided by Management on why the arrears were not collected from the tenants.

Consequently, Management is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0. Inactive Internal Audit Committee

Regulations 153(1)(b) and 159(2) of the Public Finance Management (County Governments) Regulations, 2015 require Internal Auditors to give reasonable assurance through the Audit Committee on the state of risk management, control and governance within the organization. The Audit Committee is also required to carry out annual review of the independence, performance and competency of the Internal Audit Unit and comment on its effectiveness in the annual report.

Available records indicate that the County Executive gazetted an Audit Committee in June, 2019. However, at the time of the audit in September, 2019, Management did not avail evidence that the Committee had been activated to perform its statutory duties.

Consequently, it was not possible to confirm whether reporting on risk management, control and governance as well as review of effectiveness of the internal audit function were done during the year under review as required in law.

2.0 Lack of Risk Management Policy

Section 153(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 states that internal auditors shall have a duty to give reasonable assurance through the Audit Committee on the state of risk management, control and governance within the organization.

However, as in the previous year, Management did not provide evidence that it had established a risk management policy as required by the Regulations.

Consequently, it was not possible to confirm whether operational and other risks were identified and mitigated during the year under review.

3.0 Grounded Vehicles

Regulation 132(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 requires each Accounting Officer to establish proper control systems for assets and preventative mechanisms to eliminate theft, security threats, losses, wastage and misuse of public resources.

Annexure 5 to the financial statements reflects twenty (24) motor vehicles valued at Kshs.12,153,000 that have been out of use for several years, some as a far back as 2012. In their grounded state, the vehicles have been of no economic benefit to the County Executive. At the time of the audit, they were parked in the open air where they were exposed to damage by the elements.

Consequently, Management has not applied effective control measures in the use and maintenance of the County Executive's vehicles.

4.0. Use of Manual Payroll

The statement of receipts and payments reflects payments for compensation of employees totalling Kshs.4,235,146,147. As similarly reported in the previous year, the County Executive operates two payroll systems namely; a manual payroll system and the Integrated Personnel and Payroll Database (IPPD) system. Out of the expenditure amounting to Kshs.4,235,146,147, a total of Kshs.120,774,362 was reported through the manual payroll system while Kshs.4,114,371,785 was paid through the IPPD system. The use of the manual system requires manual calculations of deductions to arrive at a net monthly pay, and constant updates of the data, which makes it prone to human error and misuse. For instance, review of the manual payroll revealed that an employee's tax Personal Identification Number was changed in the month of July, 2018 without explanation.

Management has not provided an adequate reason for maintaining the two payroll systems. The use of the manual system has weakened internal controls on management of personnel emoluments.

5.0 Failure to Conduct Stock Counts

Section 162(2) of the Public Procurement and Assets Disposal Act, 2015 requires the Head of Procurement in every public entity to conduct occasional inspections of stores, at least quarterly in each calendar year, and to take stock of inventory quarterly and annually and submit the reports to the Accounting Officer. Review of stores ledgers revealed that there were stocks valued at Kshs.621,300 in Meru County Executive stores as at 30 June, 2019. However, Management did not avail evidence that any stock counts were carried out during the year under review.

In the circumstance, Management was in breach of the law. Further, internal control over stocks of goods and supplies in the County Executive's stores was weak. The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 February, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018/2019	2017/2018
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	8,954,439,062	7,701,000,000
Proceeds from Domestic and Foreign Grants	2	210,817,337	143,465,045
Transfers from Other Government Entities	3	-	741,310,244
County Own Generated Receipts	4	769,316,964	464,630,194
TOTAL RECEIPTS		**9,934,573,363**	**9,050,405,483**
PAYMENTS			
Compensation of Employees	5	4,235,146,147	4,390,525,721
Use of goods and services	6	807,872,390	905,652,704
Transfers to Other Government Units	7	1,369,661,427	1,485,689,707
Other grants and transfers	8	529,195,305	257,600,003
Social Security Benefits	9	7,305,609	22,017,639
Acquisition of Assets	10	1,078,721,157	889,347,299
Finance Costs, including Loan Interest	11	-	14,000,000
Other Payments	12	2,034,157,492	798,936,507
TOTAL PAYMENTS		**10,062,059,527**	**8,763,769,580**
SURPLUS/(DEFICIT)		**(127,486,164)**	**286,635,904**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:

DIRECTOR OF ACCOUNTS
15 NOV 2019

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

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

5.2. STATEMENT OF ASSETS AND LIABILITIES

		2018/2019	2017/2018
FINANCIAL ASSETS	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	13A	1,868,112,279	1,953,261,547
Cash Balances	13B	2,005,601	-
Total Cash and cash equivalents		**1,870,117,880**	**1,953,263,747**
TOTAL FINANCIAL ASSETS		**1,870,117,880**	**1,953,263,747**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	14	127,486,164	83,143,667
NET FINANCIAL ASSETS		**1,742,631,716**	**1,870,117,880**
REPRESENTED BY			
Fund balance b/fwd	15	1,870,117,880	1,583,481,976
Surplus/(Deficit) for the year		(127,486,164)	286,635,904
NET FINANCIAL POSITION		**1,742,631,716**	**1,870,117,880**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:

15 NOV 2019

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

DIRECTOR OF ACCOUNTS
15 NOV 2019

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

5.3. STATEMENT OF CASH FLOWS

STATEMENT OF CASH FLOWS			
		2018/2019	**2017/2018**
	Note	**Kshs**	**Kshs**
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	**1**	8,954,439,062.00	7,701,000,000.00
Proceeds from Domestic and Foreign Grants	**2**	210,817,337.00	143,465,045.40
Transfers from Other Government Entities	**3**	-	741,310,244.00
County Own Generated Receipts	**4**	769,316,963.80	464,630,194.01
Payments for operating expenses			
Compensation of Employees	**5**	4,235,146,146.72	4,390,525,720.91
Use of goods and services	**6**	807,872,390.15	905,652,704.15
Transfers to Other Government Units	**7**	1,369,661,427.00	1,485,689,707.00
Other grants and transfers	**8**	529,195,305.00	257,600,003.00
Social Security Benefits	**9**	7,305,608.55	22,017,639.00
Finance Costs, including Loan Interest	**11**	-	14,000,000.00
Other Payments	**12**	2,034,157,491.90	798,936,506.92
Adjusted for:			
Changes in receivables			
Changes in payables		44,342,496.50	(71,644,797.00)
Total Adjustments		**44,342,496.50**	**(71,644,797.00)**
Net cash flows from operating activities		**995,577,490**	**7,802,777,484**

CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	**10**	1,078,721,157	(889,347,299)
Net cash flows from investing activities		**1,078,721,157**	**(889,347,299)**
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		**-**	**-**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(83,143,667)**	**6,913,430,185**
Cash and cash equivalent at BEGINNING of the year		**1,953,261,547**	**1,583,481,976**
Cash and cash equivalent at END of the year		**1,870,117,880**	**1,953,263,747**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:

MERU COUNTY GOVERNMENT CHIEF OFFICER 15 NOV 2019

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

MERU COUNTY GOVERNMENT DIRECTOR OF ACCOUNTS 15 NOV 2019

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

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,085,705,416.00	112,111,698.00	9,197,817,114.00	8,954,439,062.00	243,378,052.00	**97%**
Proceeds from Domestic and Foreign Grants	210,817,337.00	-	210,817,337.00	210,817,337.00	-	**100%**
County Own Generated Receipts	983,869,960.00	244,926,326.00	1,228,796,286.00	769,316,964.00	459,479,322.00	**63%**
Rollover Balances	-	1,918,667,088.00	1,918,667,088.00	1,918,667,088.00	-	**100%**
TOTAL	**10,280,392,713.00**	**2,275,705,112.00**	**12,556,097,825.00**	**11,853,240,451.00**	**702,857,375.00**	**94%**
PAYMENTS				-		
Compensation of Employees	4,535,942,551.00	270,676,539.00	4,806,619,090.00	4,235,146,147.00	571,472,943.00	**88%**
Use of goods and services	1,237,397,988.00	(35,888,476.00)	1,201,509,512.00	807,872,390.00	393,637,121.00	**67%**
Transfers to Other Government Units	1,750,497,209.00	67,637,266.00	1,818,134,475.00	1,369,661,427.00	448,473,048.00	**75%**
Other grants and transfers	670,450,490.00	20,749,510.00	691,200,000.00	529,195,305.00	162,004,695.00	**77%**
Social Security Benefits	33,208,625.00	9,130,653.00	42,339,278.00	7,305,609.00	35,033,669.00	**17%**
Acquisition of Assets	896,415,874.00	240,927,817.00	1,137,343,691.00	1,078,721,157.00	58,622,533.00	**95%**
Other Payments	1,156,479,976.00	1,702,471,804.00	2,858,951,780.00	2,034,157,492.00	824,794,288.00	**71%**
TOTAL	**10,280,392,713.00**	**2,275,705,113.00**	**12,556,097,826.00**	**10,062,059,527.00**	**2,494,038,299.00**	**80%**

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)*

The entity financial statements were approved on _____ 2019 and signed by:

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

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

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,402,770,690	-	5,659,486,350	6,268,107,343	134,663,347	**98%**
County Own Generated Receipts	795,156,614	65,000,786	860,157,400	538,521,875	321,635,526	**63%**
Rollover Balances	-	1,343,066,962	1,343,066,962	1,343,066,962	-	**0%**
TOTAL	**7,197,927,304**	**1,408,067,748**	**7,862,710,712**	**8,149,696,180**	**456,298,873**	**95%**
PAYMENTS				-		
Compensation of Employees	4,535,942,551	270,676,539	4,806,619,090	4,235,146,147.00	571,472,943	**88%**
Use of goods and services	554,532,063	(10,114,240)	544,417,823	536,087,684.00	8,330,139	**98%**
Subsidies	-	-	-	-	0	**0%**
Transfers to Other Government Units	595,798,633	(13,200,000)	582,598,633	581,726,797.00	871,836	**100%**
Other grants and transfers	670,450,490	20,749,510	691,200,000	529,195,305.00	162,004,695	**77%**
Social Security Benefits	33,208,625	9,130,653	42,339,278	7,305,609.00	35,033,669	**17%**
Acquisition of Assets	196,874,452	185,069,142	381,943,594	376,110,362.00	5,833,232	**98%**
Other Payments	611,120,490	202,471,804	813,592,294	701,275,652.00	112,316,642	**86%**
TOTAL	**7,197,927,304**	**664,783,408**	**7,862,710,712**	**6,966,847,556**	**895,863,156**	**89%**

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on _____ 2019 and signed by:

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

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

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,682,934,726	112,111,698	3,538,330,764	2,686,331,719	108,714,705	96%
Proceeds from Domestic and Foreign Grants	210,817,337	-	210,817,337	210,817,337	-	100%
County Own Generated Receipts	188,713,346	179,925,540	368,638,886	230,795,089	137,843,797	63%
Rollover Balances	-	575,600,126	575,600,126	575,600,126	-	100%
TOTAL	**3,082,465,409**	**867,637,364**	**4,693,387,113**	**3,703,544,271**	**246,558,502**	**94%**
PAYMENTS				-		
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	682,865,925	-25,774,236	657,091,689	271,784,706.00	385,306,983.00	41%
Subsidies	-		-	-	-	0%
Transfers to Other Government Units	1,154,698,576	80,837,266	1,235,535,842	787,934,630.00	447,601,212.00	63%
Acquisition of Assets	699,541,422	55,858,675	755,400,097	702,610,795.00	52,789,302.00	93%
Other Payments	545,359,486	1,500,000,000	2,045,359,486	1,332,881,840.00	712,477,646.00	65%
TOTAL	**3,082,465,409**	**1,610,921,705**	**4,693,387,114**	**3,095,211,971.00**	**1,598,175,143**	**66%**

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on _____ 2019 and signed by:

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

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

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018-19		2018-19	2018-19	
	KShs	KShs	KShs	KShs	KShs
Administration, Planning and Support Services	**255,175,062.00**	**265,175,062.00**	**520,350,124.00**	**518,510,780.60**	**1,839,343.40**
Administration, Planning and Support Services	255,175,062.00	265,175,062.00	520,350,124.00	518,630,780.60	1,719,343.40
Human Resource Management	-	-	-	-120,000.00	120,000.00
Agriculture development	**169,343,142.00**		**169,343,142.00**	**39,309,431.00**	**130,033,711.00**
Agriculture development	169,343,142.00		169,343,142.00	39,309,431.00	130,033,711.00
Aquaculture Development	**10,000,000.00**		**10,000,000.00**	**9,182,504.50**	**817,495.50**
Aquaculture Development	10,000,000.00		10,000,000.00	9,182,504.50	817,495.50
Livestock Management	**16,380,500.00**		**16,380,500.00**	**8,357,850.05**	**8,022,649.95**
Livestock Management	16,380,500.00		16,380,500.00	8,357,850.05	8,022,649.95
Animal disease management	**15,176,000.00**		**15,176,000.00**	**12,901,009.25**	**2,274,990.75**
Animal disease management	15,176,000.00		15,176,000.00	12,901,009.25	2,274,990.75
County Owned Enterprise (ATC)	**12,440,000.00**		**12,440,000.00**	**7,327,528.10**	**5,112,471.90**
County Owned Enterprise (ATC)	12,440,000.00		12,440,000.00	7,327,528.10	5,112,471.90
Administration, planning and support	**182,623,612.00**		**182,623,612.00**	**134,312,633.30**	**48,310,978.70**

Administration, planning and support	182,623,612.00		182,623,612.00	134,312,633.30	48,310,978.70
Spatial, planning, survey and mapping	**114,710,074.00**		**114,710,074.00**	**88,254,671.90**	**26,455,402.10**
Spatial, planning, survey and mapping	114,710,074.00		114,710,074.00	88,254,671.90	26,455,402.10
Administration	**103,759,143.00**		**103,759,143.00**	**68,709,552.90**	**35,049,590.10**
Administration, Planning and Support Services	103,759,143.00		103,759,143.00	68,709,552.90	35,049,590.10
Road Transport	**1,108,002,747.00**	**9,154,250.00**	**1,117,156,997.00**	**796,979,416.50**	**320,177,580.50**
Road Transport	1,108,002,747.00	9,154,250.00	1,117,156,997.00	796,979,416.50	320,177,580.50
Urban Development infrastructure	**210,817,337.00**		**210,817,337.00**	**114,966,351.65**	**95,850,985.35**
Urban Development infrastructure	210,817,337.00		210,817,337.00	114,966,351.65	95,850,985.35
Rural Electrification	**34,431,919.00**		**34,431,919.00**	**33,977,001.40**	**454,917.60**
Rural Electrification	34,431,919.00		34,431,919.00	33,977,001.40	454,917.60
General administration planning and support services	**89,488,775.00**		**89,488,775.00**	**76,027,287.00**	**13,461,488.00**
General administration planning and support services	89,488,775.00		89,488,775.00	76,027,287.00	13,461,488.00
Industrial development and investments	**4,000,000.00**		**4,000,000.00**	**737,743.30**	**3,262,256.70**
Industrial development and investments	4,000,000.00		4,000,000.00	737,743.30	3,262,256.70
Tourism development and promotion	**17,600,000.00**		**17,600,000.00**	**13,879,413.60**	**3,720,586.40**
Tourism development and promotion	17,600,000.00		17,600,000.00	13,879,413.60	3,720,586.40
Cooperative development	**13,500,000.00**		**13,500,000.00**	**73,450.00**	**13,426,550.00**
Cooperative development	13,500,000.00		13,500,000.00	73,450.00	13,426,550.00

Trade development and promotion	**181,369,544.00**		**181,369,544.00**	**143,218,476.45**	**38,151,067.55**
Trade development and promotion	181,369,544.00		181,369,544.00	143,218,476.45	38,151,067.55
Administration, Planning and Support Services	**1,537,968,578.00**	**1,000,000,000.00**	**2,537,968,578.00**	**2,523,327,347.45**	**14,641,230.55**
Administration, Planning and Support Services	1,537,968,578.00	1,000,000,000.00	2,537,968,578.00	2,523,327,347.45	14,641,230.55
Curative Health Care	**1,058,435,316.00**		**1,058,435,316.00**	**616,728,509.80**	**441,706,806.20**
Curative Health Care	1,058,435,316.00		1,058,435,316.00	616,728,509.80	441,706,806.20
Preventive and Promotive Health Care	**12,500,000.00**		**12,500,000.00**	**5,862,980.00**	**6,637,020.00**
Preventive and Promotive Health Care	12,500,000.00		12,500,000.00	5,862,980.00	6,637,020.00
Administration, Planning and Support Services	**902,677,940.00**		**902,677,940.00**	**818,607,099.35**	**84,070,840.65**
Administration, Planning and Support Services	902,677,940.00		902,677,940.00	818,607,099.35	84,070,840.65
Basic Education	**188,036,800.00**	-	**188,036,800.00**	**146,125,875.00**	**41,910,925.00**
Basic Education	188,036,800.00		188,036,800.00	146,125,875.00	41,910,925.00
Technical and Vocation Education and Training	**91,198,764.00**		**91,198,764.00**	**24,984,604.00**	**66,214,160.00**
Technical and Vocation Education and Training	91,198,764.00		91,198,764.00	24,984,604.00	66,214,160.00
Legislation Representation and Oversight	**819,196,745.00**	**400,000,000.00**	**1,219,196,745.00**	**671,645,488.80**	**547,551,256.20**
Legislation and Representation	565,107,205.00	200,000,000.00	765,107,205.00	487,615,728.50	277,491,476.50
Legislative Oversight	254,089,540.00	200,000,000.00	454,089,540.00	184,029,760.30	270,059,779.70
Administration, Management, Planning and Support of County affairs	**402,325,901.00**		**402,325,901.00**	**370,711,084.20**	**31,614,816.80**
Administration, Management, Planning and Support of County affairs	402,325,901.00		402,325,901.00	370,711,084.20	31,614,816.80

Coordination and Supervisory Services	**3,300,000.00**	**500,000.00**	**3,800,000.00**	**1,914,978.00**	**1,885,022.00**
Coordination and Supervisory Services	-	500,000.00	500,000.00	334,818.00	165,182.00
Performance Management and Appraisal	1,300,000.00		1,300,000.00	339,360.00	960,640.00
Partnership Development and External Linkages	2,000,000.00		2,000,000.00	1,240,800.00	759,200.00
Governors' press	**25,950,000.00**		**25,950,000.00**	**19,413,929.00**	**6,536,071.00**
Governors' press	25,950,000.00		25,950,000.00	19,413,929.00	6,536,071.00
Human Resource Management	**135,478,630.00**		**135,478,630.00**	**120,326,791.20**	**15,151,838.80**
Human Resource Management	135,478,630.00		135,478,630.00	120,326,791.20	15,151,838.80
Administration, Planning and Support Services	**172,927,927.00**	**600,075,800.00**	**773,003,727.00**	**759,156,579.50**	**13,847,147.50**
Administration, Planning and Support Services	172,927,927.00	600,075,800.00	773,003,727.00	759,156,579.50	13,847,147.50
Public Finance and Budget Management	**60,939,464.00**		**60,939,464.00**	**21,201,816.40**	**39,737,647.60**
Public Finance	25,139,464.00		25,139,464.00	12,317,542.60	12,821,921.40
Budget Office and Co-ordination	35,800,000.00		35,800,000.00	8,884,273.80	26,915,726.20
1 Administration, Planning and Support Services	**376,923,159.00**		**376,923,159.00**	**230,974,596.65**	**145,948,562.35**
Administration, Planning and Support Services	376,923,159.00		376,923,159.00	230,974,596.65	145,948,562.35
Inspection and Monitoring	-		-	-	-
2 Information Communication Services	**36,894,250.00**		**36,894,250.00**	**29,699,601.95**	**7,194,648.05**
Information Communication Services	36,894,250.00		36,894,250.00	29,699,601.95	7,194,648.05
4 Human Resource Management	**541,709,892.00**	-	**541,709,892.00**	**475,661,657.75**	**66,048,234.25**
Human Resource Management	541,709,892.00		541,709,892.00	475,661,657.75	66,048,234.25

5 Human Resource Management and Development	**21,674,000.00**	**-**	**21,674,000.00**	**14,106,033.00**	**7,567,967.00**
Human Resource Management and Development	21,674,000.00		21,674,000.00	14,106,033.00	7,567,967.00
6 Town Management and Administration	**31,201,978.00**	**-**	**31,201,978.00**	**11,627,064.25**	**19,574,913.75**
Town Management and Administration	31,201,978.00		31,201,978.00	11,627,064.25	19,574,913.75
Coordination Of County Government Functions	**11,659,264.00**	**800,000.00**	**12,459,264.00**	**11,080,964.55**	**1,378,299.45**
County Field Administration Services	7,639,824.00		7,639,824.00	6,984,618.20	655,205.80
County Enforcement Services	4,019,440.00		4,019,440.00	3,375,396.35	644,043.65
Conservancy Ranger Service	-	800,000.00	800,000.00	720,950.00	79,050.00
Sports	**150,786,054.00**	**-**	**150,786,054.00**	**125,776,817.05**	**25,009,236.95**
Sports	150,786,054.00		150,786,054.00	125,776,817.05	25,009,236.95
Gender Mainstreaming and Youth Empowerment	**21,859,891.00**	**-**	**21,859,891.00**	**10,695,113.00**	**11,164,778.00**
Gender Mainstreaming and Youth Empowerment	21,859,891.00		21,859,891.00	10,695,113.00	11,164,778.00
Arts and Culture	**39,895,804.00**	**-**	**39,895,804.00**	**4,525,160.00**	**35,370,644.00**
Arts and Culture	39,895,804.00		39,895,804.00	4,525,160.00	35,370,644.00
General administration ,planning & support services	**104,900,690.00**	**-**	**104,900,690.00**	**52,768,526.10**	**52,132,163.90**
General administration ,planning & support services	104,900,690.00		104,900,690.00	52,768,526.10	52,132,163.90
Administration risk assessment and field services	**121,418,181.00**	**-**	**121,418,181.00**	**108,906,927.00**	**12,511,254.00**
Administration risk assessment and field services	121,418,181.00		121,418,181.00	108,906,927.00	12,511,254.00

Water resources management	**761,715,630.00**	**-**	**761,715,630.00**	**727,840,469.10**	**33,875,160.90**
Water resources management	761,715,630.00		761,715,630.00	727,840,469.10	33,875,160.90
Irrigation and drainage infrastructure	**110,000,000.00**	**-**	**110,000,000.00**	**91,664,412.00**	**18,335,588.00**
Irrigation and drainage infrastructure	110,000,000.00		110,000,000.00	91,664,412.00	18,335,588.00
Grand Total	**10,280,392,713.00**	**2,275,705,112.00**	**12,556,097,825.00**	**10,062,059,526.60**	**2,494,038,298.40**

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

SIGNIFICANT ACCOUNTING POLICIES

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

Statement of compliance and basis of preparation

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

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

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

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

Reporting entity

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

Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 127,486,163.00 compared to Kshs 83,143,666.80 in prior period as indicated on note 23.There were no other restrictions on cash during the year.

Accounts Receivable

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

Accounts Payable

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

Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 23rd July 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

Comparative figures

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

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.

Errors

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

Related party transactions

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

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018/2019	2017/2018
Exchequer Releases	**8,954,439,062**	**7,701,000,000**

1A: Equitable Share

Description	**2018/2019**	**2017/2018**
	KShs	**KShs**
Total Equitable Share for quarter 1	979,533,641	818,900,000
Total Equitable Share for quarter 2	1,521,330,000	1,038,320,752
Total Equitable Share for quarter 3	2,201,925,000	2,220,590,029
Total Equitable Share for quarter 4	3,304,211,359	3,623,189,219
Total	**8,007,000,000**	**7,701,000,000**

1B: Level 5 Hospitals Allocation

Description	**2018/2019**	**2017/2018**
	KShs	**KShs**
Transfers for level 5 hospitals	373,872,832	-
Total	**373,872,832**	-

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

Description	**2018/2019**	**2017/2018**
	KShs	**KShs**
DANIDA - Universal Healthcare in Devolved Units Programme	25,818,750	-
World Bank – THUSCP	18,327,157	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	-
Kenya Devolution Support Programme	232,216,740	-
Youth Polytechnic support grant	49,848,875	-
Abolishment of user fees in health centres and dispensaries	31,648,428	-
Kenya Urban Support Programme	158,090,200	-
Agriculture Sector Development Support Project (ASDSP)	7,537,604	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	**573,566,230**	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018/2019 Kshs	2017/2018 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA - Universal Healthcare in Devolved Units Programme		-	-	29,060,034
(Insert name of donor)		-	-	-
		-		
Grants Received from Multilateral Donors (International Organizations)				
World Bank – THUSCP		-	-	13,420,040
Kenya Devolution Support Programme		-	-	50,375,116
Kenya Urban Support Programme		-		50,609,855
Grants Received from other levels of government				
Conditional Allocation from Road Maintenance Fuel Levy Fund		-	210,817,337	-
TOTAL		-	**210,817,337**	**143,465,045**

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

	2018/2019 Kshs	2017/2018 Kshs
Transfers from Central government entities		
Youth Polytechnic support grant		58,668,746
Abolishment of user fees in health centres and dispensaries		32,096,227
Transfers for level 5 hospitals	-	373,872,832
Conditional Allocation from Road Maintenance Fuel Levy Fund	-	276,672,439
Transfers from Counties		
Total	-	**741,310,244**

4. COUNTY OWN GENERATED RECEIPTS

	2018/2019	2017/2018
	Kshs	Kshs
RECEIPTS		
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	10,952,577
Other Property Income	744,483	1,444,145
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	1,929,715	-
Receipts from Voluntary transfers other than grants	-	-
Business Permits	188,730,873	105,003,888
Cess	70,339,771	36,589,629
Poll Rates	54,342,999	25,168,183
Plot Rents	6,806,959	4,966,374
Other Local Levies	42,343,350	19,280,699
Administrative Services Fees	1,030,400	-
Various Fees	15,223,462	-
Council's Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	1,296,533
Other Miscellaneous Receipts	4,555,131	-
Insurance Claims Recovery	-	-
Other Miscellaneous Revenues		1,383,779
Miscellaneous Revenues		5,700,432
Transfers and Sub-division fees		1,115,597
Medium Term Loans (1-3 Yr Repayment)		-
Long Term Loans (Over 3 Yr Rpayment)		-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Other Receipts From Financial Assets Loan	-	-
Market/Trade Centre Fee	45,516,822	29,714,219
Vehicle Parking Fees	80,095,533	51,858,455
Housing	10,461,329	-
Income generated by Kaguru ATC	-	14,749,434
Income generated by AMS Mitunguu	-	2,272,478

Meat Inspection and Veterinary Services	-	1,946,561
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	-
Other Education Receipts	-	-
Public Health Services	27,652,756	5,433,963
Public Health Facilities Operations	187,786,303	126,556,397
Environment & Conservancy Administration	173,800	382,791
Slaughter Houses Administration	5,466,225	6,065,149
Water Supply Administration	-	-
Sewerage Administration	1,721,555	-
Other Health & Sanitation Revenues	1,440,660	1,515,173
Technical Services Fees	22,954,838	10,905,014
External Services Fees	-	328,725
TOTAL	**769,316,964**	**464,630,194**

5. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	2,131,913,835	1,726,011,168
Basic wages of temporary employees	119,354,466	77,074,864
Personal allowances paid as part of salary	1,820,434,620	2,463,188,620
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	2,011,150	-
Pension and other social security contributions	161,432,075	124,251,069
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**4,235,146,147**	**4,390,525,721**

6. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	41,235,272	35,660,237
Communication, supplies and services	21,983,834	16,876,182
Domestic travel and subsistence	65,169,174	138,820,561
Foreign travel and subsistence	4,601,488	17,856,636

Printing, advertising and information supplies & services	25,263,796	26,639,084
Rentals of produced assets	26,441,048	19,437,840
Training expenses	29,145,647	59,766,952
Hospitality supplies and services	64,510,548	95,676,671
Insurance costs	260,235,743	234,336,200
Specialized materials and services	89,357,733	29,333,569
Office and general supplies and services	17,345,894	11,413,560
Other operating expenses	65,047,109	157,998,608
Routine maintenance – vehicles and other transport equipment	31,376,877	19,272,487
Fuel Oil and Lubricants	49,719,396	35,986,608
Routine maintenance – other assets	16,438,833	6,577,509
Total	**807,872,390**	**905,652,704**

7. TRANSFER TO OTHER GOVERNMENT UNITS

Description	**2018/2019**	**2017/2018**
	Kshs	**Kshs**
Transfers to Central government entities		
Transfers to Meru County Assembly	941,182,191	1,183,786,625
Meru County Investment and Development Corporation	141,847,000	52,000,000
Meru County Microfinance Corporation	93,973,024	121,848,048
Transfer to Health Facilities (DANIDA)	-	29,060,034
Meru County Revenue Board	8,816,507	
Meru Executive Staff Housing Fund	150,000,000	55,000,000
Transfer to Youth Polytechnics	33,842,705	43,995,000
TOTAL	**1,369,661,427**	**1,485,689,707**

8. OTHER GRANTS AND TRANSFERS

Description	**2018/2019**	**2017/2018**
	Kshs	**Kshs**
Scholarships and other educational benefits	146,125,875	143,751,957
Emergency relief and refugee assistance	4,405,382	61,848,046
Subsidies to small businesses, cooperatives, and self employed	-	52,000,000
Other grants and current transfers	63,880,960	-
Other grants and capital transfers	314,783,088	-
TOTAL	**529,195,305**	**257,600,003**

9. SOCIAL SECURITY BENEFITS

	2018/2019	2017/2018
	Kshs	Kshs
Government pension and retirement benefits	7,305,609	22,017,639
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**7,305,609**	**22,017,639**

10. ACQUISITION OF ASSETS

	2018/2019	2017/2018
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	4,149,263	1,100,000
Refurbishment of Buildings	-	24,753,898
Construction of Roads	4,248,320	28,171,764
Construction and Civil Works	425,338,277	7,666,640
Overhaul and Refurbishment of Construction and Civil Works	428,149,588	677,688,081
Purchase of Vehicles and Other Transport Equipment	49,232,399	31,210,515
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	199,000	-
Purchase of Office Furniture and General Equipment	50,127,235	39,783,097
Purchase of ICT Equipment	-	
Purchase of Specialised Plant, Equipment and Machinery	22,809,292	3,594,193
Rehabilitation and Renovation of Plant, Machinery and Equip.	822,000	1,800,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	18,308,395	24,996,600
Research, Studies, Project Preparation, Design & Supervision	11,306,043	512,000
Rehabilitation of Civil Works	2,196,000	-
Acquisition of Strategic Stocks and commodities	61,335,347	48,070,511
Acquisition of Land	500,000	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**1,078,721,157**	**889,347,299**

11. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018/2019	2017/2018
	Kshs	Kshs
MCA Car loan and Mortgages interest	-	14,000,000
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Total	-	**14,000,000**

12. OTHER PAYMENTS

	2018/2019	2017/2018
	Kshs	Kshs
Budget Reserves	3,299,390	15,525,300
Civil Contingency Reserves	-	3,317,000
Other expenses- Kaguru ATC	11,727,111	8,687,917
Other expenses- AMS Mitunguu	3,739,740	1,022,696
Other expenses- FIF	259,281,098	152,353,781
Other expenses -payables from previous financial period	1,756,110,153	618,029,813
Total	**2,034,157,492**	**798,936,507**

13A. BANK ACCOUNTS

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	2018/2019	2017/2018
Name of Bank, Account No. & Currency			Kshs	Kshs
Central bank of Kenya,-REV. Ac no. 1000170484 Meru County Revenue Fund			1,084,255,976	1,245,976,587
Central bank of Kenya,-REC. Ac no. 1000170368 Recurrent			3,341	12,857
Central bank of Kenya,-DEV. Ac no. 1000170352 Development			51,597,160	7,965
Central Bank of Kenya-Ac no.1000228342 Deposit			127,486,164	83,143,667
Central Bank of Kenya- Ac no.1000346817 Meru County			21,370,068	6,742,290

Special Purpose				
Central Bank of Kenya- Ac no.1000365706 Meru County Road Maintenance Fund			208,831,024	276,672,439
Central Bank of Kenya- Ac no.1000367695 NARIGP			78,647,283	55,609,855
Central Bank of Kenya- Ac no.1000367725 ASDSP			-	5,500,000
Central Bank of Kenya- Ac no.1000368942 Village Polytechnic Projects			3,331,685	14,673,764
Central Bank of Kenya- Ac no.1000375728 Kenya Urban Development Grant			107,540,449	-
Central Bank of Kenya- Ac no.1000375736 Urban Institution Program			-	-
Kenya Commercial bank, Ac no.1140746480 Meru County Standing Imprest			886,397	41,375,923
Co-operative bank, Ac no. 01141418507201 Revenue Control Account			1,300	-1,100
Co-operative bank, Ac no. 01141418507203 Sub-County Revenue Account			-	5,198,290
Co-operative bank, Ac no. 01141418507204 Sub-County Revenue Account			-	12,823,935
Co-operative bank, Ac no. 01141418507205 Sub-County Revenue Account			-	2,636,851
Co-operative bank, Ac no. 01141418507206 Sub-County Revenue Account			-	4,024,621
Co-operative bank, Ac no. 01120206430600 - Kaguru ATC			3,278,305	4,455,486
Kenya Commercial bank, Ac no.1151596299 - AMS Mituungu			2,032,564	1,074,674
Kenya Commercial bank, Ac no.1178592723 Ameru Diaspora Investment Conference			150,278	151,383
Kenya Commercial bank, Ac no.1199571369 FIF - Hospital Revenue Account			10,430,276	4,430,229
Co-operative bank, Ac no. 01141665669360 Meru Hospital Revenue Account			-	291,764
Co-operative bank, Ac no. 01141418844303 FIF - Meru Hospital Revenue Account			-	336,981
Kenya Commercial bank Ac no.			42,072,447	39,505,798

1155672720 Meru County Hospital Account				
Kenya Commercial bank, Ac no.1180300572 Meru Bursary			3,982,918	28,519
Backlays Bank Ac no. 2033560640 Meru County Transport Dept Operation			4,904,852	2,343,236
Kenya Commercial bank Ac no.1205726659 Meru County ECDE project			32,362,502	452,972
Co-operative bank, Ac no 01141418844302 Meru County Departmental Account - (Agriculture Revolving Fund)			12,464,599	-
Kenya Commercial bank Ac No. 1180724828 Meru County Health projects-			55,857,163	60,141,710
Co-operative bank, Ac no. 01134664096000 Meru County Intellectually Challenged			-	98,335
Kenya Commercial bank Ac no. 1140746316 Revenue Main Account			8,195,875	6,555,195
Kenya Commercial bank, Ac no 11786224 44 Road Maintenance Levy Fund Ac			-	78,997,323
Housing Finance Corporation Ac no.2042683204 Meru County (NARIGP)			2,098,735	
Housing Finance Corporation Ac no.2042683203 County Government of Meru (ASDP 11)			6,330,917	-
Housing Finance Corporation Ac no.2042683205 Meru County Monitoring & Evaluation Account			-	-
Total			**1,868,112,279**	**1,953,261,547**

13 B. CASH IN HAND

			2018/2019	2017/2018
			Kshs	**Kshs**
Cash in Hand – Held in domestic currency			2,005,601	-
Cash in Hand – Held in foreign currency			-	-
Total			**2,005,601**	-

Cash in hand should be analysed as follows:

			2018/2019	2017/2018
			Kshs	Kshs
Location 1			-	-
Total			-	-

14. ACCOUNTS PAYABLE

	2018/2019	2017/2018
	Kshs	Kshs
Deposits	127,486,164	83,143,667
Total	**127,486,164**	**83,143,667**

15. FUNDS BALANCE BROUGHT FORWARD

	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	1,953,261,547	1,582,167,289
Cash in hand	-	1,314,687
Accounts Receivables	-	-
Accounts Payables	(83,143,667)	-
Total	**1,870,117,880**	**1,583,481,977**

OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2017-2018	Additions for the period	Paid during the year	Balance c/f FY 2018-2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of buildings	454,682,708	-	289,152,365	165,530,343
Construction of civil works	1,321,619,741	492,935,481	667,549,785	1,147,005,438
Supply of goods	477,622,452	0	261,468,080	216,154,372
Supply of services	477,179,388	10,023,514	101,714,481	385,488,420
Total	**2,731,104,289**	**502,958,995**	**1,319,884,711**	**1,914,178,573**

2. PENDING STAFF PAYABLES (See Annex 3)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management	33,600	-	33,600	-
Middle management	7,771,000	-	5,420,514	2,350,486
Unionisable employees	7,298,800	-	7,298,800	-
Total	**15,103,400**	**-**	**12,752,914**	**2,350,486**

3. OTHER PENDING PAYABLES (See Annex 4)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	188,006,168	-	188,006,168	-
Amounts due to third parties	235,466,360	-	235,466,360	-
Total	**423,472,528**	**-**	**423,472,528**	**-**

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

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 Government:
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:
County Ministries and Departments;
The National Government;
Other County Governments; and
State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2018/2019	2017/2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	0	0

Transfers to related parties		
Transfer to the County Assembly	941,182,191	1,183,786,625
Transfers to other County Government Entities	428,479,236	291,156,126
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**1,369,661,427**	**1,474,942,751**
Transfers from related parties		
Transfers from the Exchequer	8,007,000,000	7,701,000,000
Transfers from MDAs	947,439,062	464,637,805
Transfers from SCs and SAGAs- National Government	210,817,337	276,672,439
(Insert any other transfers received)	-	-
Total Transfers from related parties	**9,165,256,399**	**8,442,310,244**

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.0	Accuracy of financial statement	The variances were caused by failure to undertake system clean-up	Crispus Mutoni- Head of Financial Reporting	Resolved	
2.0	Cash and Cash Equivalent	Failure to write off unpresented Cheques	Charles Mwenda- Director Accounts	Resolved	
3.0	Use of Manual Payroll to Compensate Employees	Delay in issuance of personal numbers to new employees by National Government	Samuel Murithi- Director HR	Not Resolved	June 2020
4.0	Fixed Assets	Delay in handing over the Assets inherited from Defunct Local Authorities and Devolved National Government units	Rufus Miriti- County Secretary	Not Resolved	June 2021
5.0	Pending Accounts Payables	Delay in Completion of Audit of Pending Bills by OAG	Patrick Kigunda- Director Efficiency and Monitoring Units	Resolved	
6.0	Use of Goods and Services	Weak internal Controls	Joseph Chabari- Chief Officer	Resolved	

MERU COUNTY GOVERNMENT - *EXECUTIVE*
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
			Finance		
Other Matters					
1.0	Budget Performance and Controls	Delay in release of fund by National Treasury resulted to under absorption of funds	Charles Mwenda-Director Accounts	Not Resolved	June 2021
2.0	Variances in Approved Expenditure Budget and the IFMIS Budget	There was a problem from the IFMIS Department which resulted in post of County revenue budget twice in IFMIS during loading of budget and there was delay to correct that from their side	Joseph Chabari-Chief Officer Finance	Resolved	
Report on lawfulness and effectiveness in use of public resources					
1.0	Delay in Completion of Routine Maintenance at Murera Gate-Rhino Camp	Delay in Completion of the project was as a result of heavy ruins.	George Kimathi-Chief Officer Roads	Resolved	
2.0	Presentation of Financial Statements	This was an omission on our side which has been corrected	Charles Mwenda-Director Accounts	Resolved	
3.0	Irregular Bank Accounts	The law allow operation of Commercial Banks Accounts for special purposes. We have closed some of the bank accounts which were not for special	Joseph Chabari-Chief Officer Finance	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Clearly Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		purposes.			
4.0	Procurement of Motor Vehicle Insurance	The Management will ensure insurance of Motor Vehicle is Competitively sourced	Joseph Chabari-Chief Officer Finance	Not Resolved	June 2020
5.0	Irregular Procurement	The management has done segregation of duties	Stephen Gitau – Director procurement	Resolved	
6.0	Irregular reallocation of funds	It was not reallocation of fund but inter bank account borrowing which were refunded	Charles Mwenda-Director Accounts	Resolved	
7.0	Irregular Emergency Fund Expenditure	It was not irregular expenditure because this expenditure had been budgeted for and the act does not make it mandatory to have the fund.	Charles Mwenda-Director Accounts	Resolved	
8.0	Human Resource	The Management will ensure Compliance with the law.	Rufus Miriti-County Secretary	Not Resolved	June 2021
Report on effectiveness of internal Controls, Risk Management and Governance					
1.0	Lack of documented Risk Management Policy and Reports	The Management will ensure a Risk Management policy is developed and operationalized	Joseph Chabari-Chief Officer Finance	Not Resolved	June 2020
2.0	Non Sequential Numbering of Payment Vouchers	All Payment Vouchers are Sequential numbered per department.	Charles Mwenda-Director Accounts	Resolved	

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 entity 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.

CEC, County Treasury

Sign.....

Date...15TH-NOV-2019

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Periodic	Equitable share	DANIDA	Level 5 hospitals allocation	Donor funds (World Bank - NARIG,KDSP,ASDSP,Youth Polytechnic,THUC)	Total Transfers from the National Treasury
	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	979,533,641	-	18,693,641	-	998,227,282
Exchequer Releases for quarter 2	1,521,330,000	12,909,375	-	122,220,481	1,656,459,856
Exchequer Releases for quarter 3	2,201,925,000	-	164,504,046	18,623,004	2,385,052,050
Exchequer Releases for quarter 4	3,304,211,359	12,909,375	190,675,145	406,903,995	3,914,699,874
Total	**8,007,000,000**	**25,818,750**	**373,872,832**	**547,747,480**	**8,954,439,062**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
	Construction of buildings					
1	Mega Capital Co Ltd	1,721,300.00	-	-	1,721,300.00	
2	Ayannex Company Ltd	3,844,300.00	-	-	3,844,300.00	
3	Ayannex Company Ltd	3,189,550.00	-	-	3,189,550.00	
4	Mketu Company Ltd	1,966,777.50	-	-	1,966,777.50	
5	Skypod Enterprises	1,999,000.00	-	-	1,999,000.00	
6	Eastern Redbull Ltd	1,801,377.05	-	-	1,801,377.05	
7	Selizech Holdings	1,991,550.00	-	-	1,991,550.00	
8	Gitjos Enterprises	698,620.00	-	-	698,620.00	
9	Nkingo Construction Co.Ltd	1,946,930.00	-	-	1,946,930.00	
10	Tamata Supplies	1,555,795.00	-	-	1,555,795.00	
11	Buringi General Contractor Ltd	1,910,650.00	-	-	1,910,650.00	
12	Manene Construction Ltd	512,400.00	-	-	512,400.00	
13	Setpoint Enterprises	1,408,877.50	-	-	1,408,877.50	
14	Rubinet Ventures	3,999,648.00	-	-	3,999,648.00	
15	Genesis Patm(Ea)Ltd	500,000.00	-	-	500,000.00	
16	Merwed Services Co.Ltd	4,079,350.00	-	-	4,079,350.00	
17	Abbey Construction Co.	50,000,000.00	-	-	50,000,000.00	
18	Commitment	48,000,000.00	-	-	48,000,000.00	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
19	Commitment	10,000,000.00	-	-	10,000,000.00	
20	Commitment	10,000,000.00	-	-	10,000,000.00	
21	Commitment	10,000,000.00	-	-	10,000,000.00	
22	Roskard Construction Ltd	4,271,717.65	-	-	4,271,717.65	
23	Nanrey Limited	132,500.00	-	-	132,500.00	
	Sub-Total	**165,530,343**	-	-	**165,530,343**	
	Construction of civil works					
1	Windan Investments	5,920,000.00	-	-	5,920,000	
2	Mizphah Contractors Agency	12,641,550.00	-	-	12,641,550	
3	Mizphah Contractors Agency	17,543,000.00	-	-	17,543,000	
4	Fairheads Construction	3,301,300.00	-	-	3,301,300	
5	Masterpad Kenya Ltd	1,959,700.00	-	-	1,959,700	
6	Nedia Limited	239,960.00	-	-	239,960	
7	Sonsix Company	1,276,046.40	-	-	1,276,046	
8	Spot Solutions Ltd	293,244.00	-	-	293,244	
9	Mwalimu Utensils	709,400.00	-	-	709,400	
10	Masterpad Kenya Limited	1,999,712.00	-	-	1,999,712	
11	Davis And Shirtliff Limited	118,000,000.00	-	-	118,000,000	
12	Nkingo Construction Company Limited	3,567,677.00	-	-	3,567,677	
13	Pme Ebenezer Kenya Limited	3,991,000.00	-	-	3,991,000	
14	Pme Ebenezer Kenya Limited	1,047,000.00	-	-	1,047,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
15	Pme Ebenezer Kenya Limited	2,570,000.00	-	-	2,570,000	
16	Reglin Enterprises	646,000.00	-	-	646,000	
17	Kirimara General Agencies Limited	3,094,717.50	-	-	3,094,718	
18	Kirimara General Agencies Limited	872,170.00	-	-	872,170	
19	Patex Investments Limited	1,941,200.00	-	-	1,941,200	
20	Marfriks Company Limited	2,428,119.00	-	-	2,428,119	
21	Travotech Agencies Limited	398,200.00	-	-	398,200	
22	Kigwii Enterprises Limited	422,960.00	-	-	422,960	
23	Kigwii Enterprises Limited	494,380.00	-	-	494,380	
24	Ayanna Investments Limited	1,439,852.50	-	-	1,439,853	
25	Munishi Suppliers Company Limited	758,315.00	-	-	758,315	
26	Timcar Agencies	3,090,775.24	-	-	3,090,775	
27	Rimi Construction Co. Ltd	918,000.00	-	-	918,000	
28	Rimi Construction Co. Ltd	870,292.30	-	-	870,292	
29	Franda Company Limited	1,797,967.50	-	-	1,797,968	
30	Ayannex Company Ltd	1,570,000.00	-	-	1,570,000	
31	Pushtech Ltd	935,800.00	-	-	935,800	
32	Maji Tele Limited	1,995,000.00	-	-	1,995,000	
33	Maji Tele Limited	3,965,000.00	-	-	3,965,000	
34	Fountain Vent Ltd	869,008.00	-	-	869,008	
35	Fountain Vent Ltd	6,440,235.00	-	-	6,440,235	
36	Fountain Vent Ltd	2,290,255.00	-	-	2,290,255	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
37	Provision For 2016/2017	23,096,300	-	-	23,096,300	
38	A/Gaiti	800,000	-	-	800,000	
39	A/Gaiti	800,000	-	-	800,000	
40	A/Kiongo	800,000	-	-	800,000	
41	A/Kiongo	800,000	-	-	800,000	
42	A/Kiongo	400,000	-	-	400,000	
43	A/Kiongo	400,000	-	-	400,000	
44	A/Kiongo	400,000	-	-	400,000	
45	A/Ruujine	1,000,000	-	-	1,000,000	
46	A/Ruujine	1,000,000	-	-	1,000,000	
47	A/Ruujine	1,000,000	-	-	1,000,000	
48	Abogeta East	400,000	-	-	400,000	
49	Abogeta West	1,000,000	-	-	1,000,000	
50	Abogeta West	400,000	-	-	400,000	
51	Abogeta West	500,000	-	-	500,000	
52	Abogeta West	500,000	-	-	500,000	
53	Abogeta West	400,000	-	-	400,000	
54	Akachiu	1,000,000	-	-	1,000,000	
55	Akachiu	1,000,000	-	-	1,000,000	
56	Akirangondu	1,600,000	-	-	1,600,000	
57	Akithi	1,000,000	-	-	1,000,000	
58	Akithi	800,000	-	-	800,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
59	Amwathi	1,000,000	-	-	1,000,000	
60	Amwathi	1,000,000	-	-	1,000,000	
61	Antuambui	1,000,000	-	-	1,000,000	
62	Athwana	1,300,000	-	-	1,300,000	
63	Igembe East/ Igembe Central	500,000	-	-	500,000	
64	Igembe East/ Igembe Central	800,000	-	-	800,000	
65	Igembe East/ Igembe Central	500,000	-	-	500,000	
66	Igembe East/ Igembe Central	500,000	-	-	500,000	
67	Igoji East	1,000,000	-	-	1,000,000	
68	Igoji East	1,000,000	-	-	1,000,000	
69	Kanuni	800,000	-	-	800,000	
70	Kanuni	800,000	-	-	800,000	
71	Kanuni	800,000	-	-	800,000	
72	Kanuni	800,000	-	-	800,000	
73	Kanuni	400,000	-	-	400,000	
74	Kanuni	400,000	-	-	400,000	
75	Karama	800,000	-	-	800,000	
76	Karama	800,000	-	-	800,000	
77	Kibirichia	500,000	-	-	500,000	
78	Kibirichia	500,000	-	-	500,000	
79	Kibirichia	500,000	-	-	500,000	
80	Kiegoi/Antubuchiu	800,000	-	-	800,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
81	Kiegoi/Antubuchiu	800,000	-	-	800,000	
82	Kiguchwa	500,000	-	-	500,000	
83	Kiirua/ Naari	400,000	-	-	400,000	
84	Kiirua/ Naari	400,000	-	-	400,000	
85	Kiirua/Naari	1,200,000	-	-	1,200,000	
86	Municipality	1,000,000	-	-	1,000,000	
87	Naathu	1,000,000	-	-	1,000,000	
88	Naathu	400,000	-	-	400,000	
89	Naathu	1,000,000	-	-	1,000,000	
90	Nkomo	800,000	-	-	800,000	
91	Nkomo	800,000	-	-	800,000	
92	Ntima East	800,000	-	-	800,000	
93	Ntima East	800,000	-	-	800,000	
94	Ntima East	100,000	-	-	100,000	
95	Ntima West	1,000,000	-	-	1,000,000	
96	Ntima West	400,000	-	-	400,000	
97	Ntima West	400,000	-	-	400,000	
98	Ntunene	500,000	-	-	500,000	
99	Ntunene	500,000	-	-	500,000	
100	Ntunene	500,000	-	-	500,000	
101	Ntunene	500,000	-	-	500,000	
102	Abogeta East	800,000	-	-	800,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
103	Kibirichia	1,500,000	-	-	1,500,000	
104	Mbeu	2,000,000	-	-	2,000,000	
105	Nyaki West	2,000,000	-	-	2,000,000	
106	Nyaki West	2,000,000	-	-	2,000,000	
107	Kiguchwa	2,000,000	-	-	2,000,000	
108	Antuambui	2,000,000	-	-	2,000,000	
109	Kangeta	2,000,000	-	-	2,000,000	
110	Kiirua/ Naari	500,000	-	-	500,000	
111	Thangatha	1,000,000	-	-	1,000,000	
112	Nyaki East	2,000,000	-	-	2,000,000	
113	Ntima East	300,000	-	-	300,000	
114	Ntima East	480,000	-	-	480,000	
115	Ntima East	480,000	-	-	480,000	
116	Commitment	52,398,231.00	-	-	52,398,231	
117	Kimu Electricals Services Ltd	2,410,016.00	-	-	2,410,016	
118	Biomax Africa Ltd	975,408.00	-	-	975,408	
119	Biomax Africa Ltd	1,461,001.00	-	-	1,461,001	
120	Biomax Africa Ltd	1,148,226.00	-	-	1,148,226	
121	Biomax Africa Ltd	1,465,496.00	-	-	1,465,496	
122	Biomax Africa Ltd	917,664.00	-	-	917,664	
123	Biomax Africa Ltd	970,311.00	-	-	970,311	
124	Biomax Africa Ltd	1,948,226.00	-	-	1,948,226	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
125	Biomax Africa Ltd	975,408.00	-	-	975,408	
126	Biomax Africa Ltd	1,448,688.00	-	-	1,448,688	
127	Kimu Electricals Services Ltd	1,907,504.00	-	-	1,907,504	
128	Kimu Electricals Services Ltd	480,843.00	-	-	480,843	
129	Real King Contractors Co .Ltd	1,437,915.00	-	-	1,437,915	
130	Ronnel Enterprises	479,926.00	-	-	479,926	
131	Nelma Enterprises	1,439,676.00	-	-	1,439,676	
132	Ronnel Enterprises	950,856.00	-	-	950,856	
133	Fridtech Enterprises	1,915,620.00	-	-	1,915,620	
134	Double Gii Supplies Ltd	1,915,548.00	-	-	1,915,548	
135	Edcom Technologies	1,912,400.00	-	-	1,912,400	
136	Ronnel Enterprises	1,438,284.00	-	-	1,438,284	
137	Nelma Enterprises	1,437,936.00	-	-	1,437,936	
138	Julius Taitumu	33,600.00	-	-	33,600	
139	Nelma Enterprises	1,437,915.00	-	-	1,437,915	
140	County Engineering Construction	10,558,755.00	-	-	10,558,755	
141	Sunrise Capital Limited	1,689,000.00	-	-	1,689,000	
142	Karunchu Holdings Limited	1,236,000.00	-	-	1,236,000	
143	Kiu Limited	1,745,950.00	-	-	1,745,950	
144	Mizphah Contractor Agency	1,519,600.00	-	-	1,519,600	
145	Travotech Agencies Ltd	805,275.00	-	-	805,275	
146	Windan Investments Limited	1,533,000.00	-	-	1,533,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
147	Frajaja Construction Limited	5,057,200.00	-	-	5,057,200	
148	Tumalink Holdings Limited	1,291,700.00	-	-	1,291,700	
149	Donnatta General Agencies Ltd	3,262,500.00	-	-	3,262,500	
150	Donnatta General Agencies Ltd	1,337,040.00	-	-	1,337,040	
151	Mwankanya Contractors And Supplies Ltd	3,595,600.00	-	-	3,595,600	
152	Mwankanya Contractors And Supplies Ltd	2,171,600.00	-	-	2,171,600	
153	Frajaja Contractors Ltd	3,007,672.00	-	-	3,007,672	
154	Salma Investments Company Limited	2,248,196.00	-	-	2,248,196	
155	Salma Investments Company Limited	3,598,958.00	-	-	3,598,958	
156	Sologracious Company Limited	1,804,756.00	-	-	1,804,756	
157	Rimi Construction Company Ltd	3,150,000.00	-	-	3,150,000	
158	Kaikai Trading Company Limited	2,048,300.00	-	-	2,048,300	
159	Chatika Company Limited	1,386,628.00	-	-	1,386,628	
160	Mugah Investments Limited	2,029,164.00	-	-	2,029,164	
161	Sologracious Company Limited	1,813,000.00	-	-	1,813,000	
162	Glakim Investment Limited	2,076,950.00	-	-	2,076,950	
163	Glakim Investment Limited	10,743,085.00	-	-	10,743,085	
164	Tumalink Holdings Limited	1,718,226.00	-	-	1,718,226	
165	Alvicks K.Limited	2,896,050.00	-	-	2,896,050	
166	Taikun Investments Limited	1,066,000.00	-	-	1,066,000	
167	Jamaro Contractors Company	1,192,239.00	-	-	1,192,239	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
	Limited					
168	Rusternberg Enterprises Ltd	1,726,670.00	-	-	1,726,670	
169	Doka Co Limited	3,646,165.00	-	-	3,646,165	
170	Kikis Invetment Ltd	1,719,000.00	-	-	1,719,000	
171	Real Worth Capital East Africa	2,261,872.00	-	-	2,261,872	
172	Chatika Company Limited	2,062,414.00	-	-	2,062,414	
173	Kaikai Trading Company Limited	2,143,496.00	-	-	2,143,496	
174	S.K Ntune Contractors	3,543,990.00	-	-	3,543,990	
175	Rimi Construction Company Ltd	1,448,000.00	-	-	1,448,000	
176	Deluc Enterprises Limited	3,716,700.00	-	-	3,716,700	
177	Gatirai Enterprises Limited	1,823,520.00	-	-	1,823,520	
178	Portche Investment Limited	1,697,415.00	-	-	1,697,415	
179	Patam K.Limited	6,526,560.00	-	-	6,526,560	
180	Patam K.Limited	3,751,000.00	-	-	3,751,000	
181	Patam K.Limited	3,018,800.00	-	-	3,018,800	
182	Patam K.Limited	2,139,640.00	-	-	2,139,640	
183	Eastern Redbull Enterprises Limited	5,195,300.00	-	-	5,195,300	
184	Eastern Redbull Enterprises Limited	2,822,830.00	-	-	2,822,830	
185	Eastern Redbull Enterprises Limited	3,641,280.00	-	-	3,641,280	
186	Eastern Redbull Enterprises Limited	4,150,475.00	-	-	4,150,475	
187	Eastern Redbull Enterprises Limited	1,338,090.00	-	-	1,338,090	
188	Muktas Kenya Limited	1,894,300.00	-	-	1,894,300	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
189	Windan Investments Limited	2,776,000.00	-	-	2,776,000	
190	Mizphah Contractor Agency	7,610,500.00	-	-	7,610,500	
191	Pakimaka General General Agencies Ltd	2,402,157.00	-	-	2,402,157	
192	Mizphah Contractor Agency	5,201,500.00	-	-	5,201,500	
193	Lavin Construction Company Limited	2,690,670.00	-	-	2,690,670	
194	Fikafrike K.Ltd	3,671,100.00	-	-	3,671,100	
195	Abbey Construction Co Ltd	3,856,188.00	-	-	3,856,188	
196	Jamuba Engineering And Construction Limited	2,283,750.00	-	-	2,283,750	
197	Chokera Holdings Company Ltd	4,414,700.00	-	-	4,414,700	
198	Jufah Investments Limited	3,937,500.00	-	-	3,937,500	
199	Fikafrike K.Ltd	1,634,600.00	-	-	1,634,600	
200	Patam K.Limited	798,000.00	-	-	798,000	
201	Pakimaka General General Agencies Ltd	3,239,238.00	-	-	3,239,238	
202	Muktas Kenya Limited	3,607,931.00	-	-	3,607,931	
203	Weserve Solutions Limited	3,344,800.00	-	-	3,344,800	
204	Roskard Construction Limited	1,836,912.00	-	-	1,836,912	
205	Ace Engineering And Building Contractors Ltd	731,612.00	-	-	731,612	
206	Ace Engineering And Building Contractors Ltd	2,783,768.00	-	-	2,783,768	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
207	Franda Company Limited	3,215,680.00	-	-	3,215,680	
208	Ace Engineering And Building Contractors Ltd	4,527,944.00	-	-	4,527,944	
209	Daeka Company Limited	2,551,413.00	-	-	2,551,413	
210	Twilight International Company Limited	2,290,000.00	-	-	2,290,000	
211	Solarpoa (East Africa) Limited	2,409,000.00	-	-	2,409,000	
212	Oak Building And Construction Co Ltd	2,418,750.00	-	-	2,418,750	
213	Twilight International Company Limited	400,120.00	-	-	400,120	
214	Awicon Buliders & General Contractors Ltd	497,640.00	-	-	497,640	
215	Marmwe Investments Limited	341,000.00	-	-	341,000	
216	Kaikai Trading Company Limited	1,682,100.00	-	-	1,682,100	
217	Sunrise Capital Limited	3,432,250.00	-	-	3,432,250	
218	Nora Nairi Investment Limited	2,284,308.00	-	-	2,284,308	
219	Future Link Resources Limited	1,082,000.00	-	-	1,082,000	
220	Javic Engineering Co Ltd	2,708,000.00	-	-	2,708,000	
221	Rockfields Building And Contraction Company Limited	3,618,000.00	-	-	3,618,000	
222	Zola Capital Ltd	4,532,200.00	-	-	4,532,200	
223	Ingala Building Construction	2,850,660.00	-	-	2,850,660	
224	Aristoc Limited	2,497,495.00	-	-	2,497,495	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
225	Remboya Construction Company Ltd	1,460,778.00	-	-	1,460,778	
226	Eastern Redbull Enterprises Limited	1,376,500.00	-	-	1,376,500	
227	Kaikai Trading Company Limited	2,191,128.00	-	-	2,191,128	
228	Joric Enterprises Limited	2,225,000.00	-	-	2,225,000	
229	Tagza Engineering Company Limited	4,165,200.00	-	-	4,165,200	
230	Eduna East Africa	3,997,534.00	-	-	3,997,534	
231	Zuri Construction Company Limited	4,361,500.00	-	-	4,361,500	
232	Muan General Contractors Ltd	2,854,000.00	-	-	2,854,000	
233	Future Link Resources Limited	1,693,100.00	-	-	1,693,100	
234	Burqa Construction Company Limited	2,357,000.00	-	-	2,357,000	
235	Gamoji Limited	3,926,500.00	-	-	3,926,500	
236	Muan General Contractors Ltd	2,703,000.00	-	-	2,703,000	
237	Rockfields Building And Contraction Company Limited	1,876,000.00	-	-	1,876,000	
238	Joric Enterprises Limited	2,324,000.00	-	-	2,324,000	
239	Tagza Engineering Company Limited	3,077,488.00	-	-	3,077,488	
240	Benris Investments Ltd	3,788,685.00	-	-	3,788,685	
241	Benris Investments Ltd	2,113,858.00	-	-	2,113,858	
242	Ingala Building Construction	3,320,400.00	-	-	3,320,400	
243	Ingala Building Construction	1,988,120.00	-	-	1,988,120	
244	Benris Investments Ltd	1,675,300.00	-	-	1,675,300	
245	Kirimara General Agencies Limited	1,254,000.00	-	-	1,254,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
246	Triple A Sahara	2,297,700.00	-	-	2,297,700	
247	Joseka Best Enterprises Limited	803,670.00	-	-	803,670	
248	Stegmark Construction Company Limited	1,012,873.00	-	-	1,012,873	
249	Billmoh Enterprises Limited	389,750.00	-	-	389,750	
250	Troika Company Ltd	1,587,000.00	-	-	1,587,000	
251	Lalji Ramji Service Station	419,671.00	-	-	419,671	
252	Bravin International Ltd	3,810,800.00	-	-	3,810,800	
253	Nissi Ventures	2,567,980.00	-	-	2,567,980	
254	Daeka Company Limited	1,507,420.00	-	-	1,507,420	
255	Great Danne Ltd	4,854,600.00	-	-	4,854,600	
256	Jolykamu Company Limited	1,589,000.00	-	-	1,589,000	
257	Javic Engineering Co Ltd	3,704,750.00	-	-	3,704,750	
258	Frikah Investment Ltd	1,319,000.00	-	-	1,319,000	
259	Franda Company Limited	1,812,000.00	-	-	1,812,000	
260	Muktas Kenya Limited	1,156,240.00	-	-	1,156,240	
261	S.K.Ntune Contractors Ltd	1,343,380.00	-	-	1,343,380	
262	Sologracious Company Limited	371,500.00	-	-	371,500	
263	Kadesh Limited	1,738,700.00	-	-	1,738,700	
264	Mizphah Contractor Agency	5,001,000.00	-	-	5,001,000	
265	Chatika Company Limited	570,780.00	-	-	570,780	
266	Awicon Buliders & General Contractors Ltd	3,809,500.00	-	-	3,809,500	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
267	Daeka Company Limited	835,000.00	-	-	835,000	
268	Chaemac Enterprises Limited	627,300.00	-	-	627,300	
269	Chaemac Enterprises Limited	1,040,000.00	-	-	1,040,000	
270	Meru County Oils Ltd	750,000.00	-	-	750,000	
271	Lavin Construction Company Limited	362,400.00	-	-	362,400	
272	Lavin Construction Company Limited	1,975,280.00	-	-	1,975,280	
273	Lavin Construction Company Limited	383,300.00	-	-	383,300	
274	Kadesh Limited	5,020,500.00	-	-	5,020,500	
275	Maraju General Builders Ltd	1,343,380.00	-	-	1,343,380	
276	Baite Youths Senses Solution Limited	1,888,184.00	-	-	1,888,184	
277	Jufah Investments Limited	475,000.00	-	-	475,000	
278	Eduna East Africa	6,561,250.00	-	-	6,561,250	
279	Mwankanya Contractors And Supplies Ltd	456,750.00	-	-	456,750	
280	Franda Company Limited	889,000.00	-	-	889,000	
281	Jamaro Contractors Company Limited	613,500.00	-	-	613,500	
282	Franda Company Limited	1,039,000.00	-	-	1,039,000	
283	Frajaja Construction Limited	573,300.00	-	-	573,300	
284	S.K.Ntune Contractors Ltd	421,860.00	-	-	421,860	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
285	Jamaro Contractors Company Limited	945,000.00	-	-	945,000	
286	Sologracious Company Limited	1,628,574.00	-	-	1,628,574	
287	Linetop Kenya Limited	2,260,800.00	-	-	2,260,800	
288	Tagza Engineering Co. Ltd	28,576,210.00	-	-	28,576,210	
289	Edificio International Ltd	7,908,190.00	-	-	7,908,190	
290	Remboya Construction Company Ltd	18,258,972.35	-	-	18,258,972	
291	Sally International Ltd	28,404,925.00	-	-	28,404,925	
292	Eastern Redbull Enterprises Ltd	16,311,815.00	-	-	16,311,815	
293	Remboya Construction Company	21,157,621.50	-	-	21,157,622	
294	Great Danne Ltd	27,192,401.00	-	-	27,192,401	
295	Mizphah Contractors Agencies	30,159,496.86	-	-	30,159,497	
296	Bridgeways Enterprises Ltd	30,732,570.80	-	-	30,732,571	
297	Kaikai Trading Company Ltd	16,555,242.53	-	-	16,555,243	
298	Abbey Construction	39,604,797.72	-	-	39,604,798	
299	County Engineering Construction	8,959,567.00	-	-	8,959,567	
300	Provision For 2016-2017	33,000,000.00	-	-	33,000,000	
301	Tenfences Africa Ltd	5,014,446.00	-	-	5,014,446	
302	Rubinet Ventures Limited	495,227.00	-	-	495,227	
303	Emwati General Supplies	5,316,699.00	-	-	5,316,699	
304	Emwati General Supplies	7,681,912.00	-	-	7,681,912	
305	Rimi Construction Company	2,027,700.00	-	-	2,027,700	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
306	Karukwa General Contractors	3,076,830.00	-	-	3,076,830	
307	Supazel Vision Achievers	1,009,010.00	-	-	1,009,010	
308	Awicon Builders & Gen Contractor	970,000.00	-	-	970,000	
309	Ingala Building & Construction	405,814.00	-	-	405,814	
310	Jamaro Construction Company Limited	812,276.00	-	-	812,276	
311	Chokera Holdings Ltd	1,469,517.00	-	-	1,469,517	
312	Joedesign Enterprises Limited 243	2,091,400.00	-	-	2,091,400	
313	Gefllen Construction Limited	9,900,000.00	-	-	9,900,000	
314	Rubinet Ventures Limited	988,729.00	-	-	988,729	
315	Kikis Investment Limited	308,900.00	-	-	308,900	
316	Sharp Dimensions Consulting Co.Ltd	799,995.00	-	-	799,995	
317	Nagisaka & Mwingi Services Co. Ltd	649,803.00	-	-	649,803	
318	Ingala Building & Construction	10,014,000.00	-	-	10,014,000	
319	Ingala Building & Construction	4,380,608.00	-	-	4,380,608	
320	Esma Building Services Limited	741,690.00	-	-	741,690	
321	Pricykas Kenya Ltd	1,000,000.00	-	-	1,000,000	
322	Lavin Construction Company	800,000.00	-	-	800,000	
323	Oak Building & Construction Limited	2,400,000.00	-	-	2,400,000	
324	Rimi Construction Ltd	495,098.00	-	-	495,098	
325	Dagwija Limited	452,888.00	-	-	452,888	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
326	Various	20,000,000.00	-	-	20,000,000	
327	Kagmap Contractor	2,010,382.00	-	-	2,010,382	
328	El Tiger Top Company	986,000.00	-	-	986,000	
329	Nagisaka & Mwingi Services Co. Ltd	2,000,000.00	-	-	2,000,000	
330	Select Builders And Contactors Limited	2,018,640.00	-	-	2,018,640	
331	Emerson Company Ltd	500,000.00	-	-	500,000	
332	Reuma Construction Co. Ltd	500,000.00	-	-	500,000	
333	Pricykas Kenya Limited	500,000.00	-	-	500,000	
334	Perez Investments Co. Ltd	210,000.00	-	-	210,000	
335	First County Enterprises Ltd	1,000,000.00	-	-	1,000,000	
	Sub-Total	**1,147,005,438**	-	-	**1,147,005,438**	
	Supply of goods		-	-		
1	Tayaan General Suppliers Ltd	17,500	-	-	17,500	
2	Metrotech Logistics Ltd	159,000	-	-	159,000	
3	Zoomtech Holdings	1,880,000	-	-	1,880,000	
4	Digitech Africa Ltd	626,340	-	-	626,340	
5	Metrotech Logistics Ltd	448,695	-	-	448,695	
6	Buya Supplies Limited	180,000	-	-	180,000	
7	Grownet Technologies Limited	59,500	-	-	59,500	
8	Labarua Investment Ltd	1,603,030	-	-	1,603,030	
9	Lennah Enterprises Ltd	240,000	-	-	240,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
10	Ovation Enterprises	960,000	-	-	960,000	
11	Grownet Technologies Ltd	875,500	-	-	875,500	
12	Tayaan General Supplies	198,500	-	-	198,500	
13	Meru Leadways Agencies	356,500	-	-	356,500	
14	Print Option Limited	1,460,000	-	-	1,460,000	
15	Print Option Limited	345,000	-	-	345,000	
16	Super Point Holdings	1,999,802	-	-	1,999,802	
17	Meru Goat Breeders	1,977,400	-	-	1,977,400	
18	Top Quality Investment	1,000,000	-	-	1,000,000	
19	Tuskys Mattresses Ltd	1,655,880	-	-	1,655,880	
20	Buringi General Contractor Ltd	2,848,600	-	-	2,848,600	
21	Jokimu Scales Services	1,980,000	-	-	1,980,000	
22	Desley Holdings(K)Ltd	880,000	-	-	880,000	
23	Meru Central Sub-Dairy Goat Breeders	1,978,600	-	-	1,978,600	
24	Jokimu Scales Services	1,980,000	-	-	1,980,000	
25	Global Pert Ltd	799,000	-	-	799,000	
26	Jkuat Enterprises	889,910	-	-	889,910	
27	Divine Legacy Enterprises	1,120,000	-	-	1,120,000	
28	Agri Seed Company Ltd	3,465,000	-	-	3,465,000	
29	Modern Kamiu Horticultural Nursaries	20,666,460	-	-	20,666,460	
30	Prospect Africa Contractors	1,256,000	-	-	1,256,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
31	Jkuat Enterprises	2,500,000	-	-	2,500,000	
32	Agri Pom Kenya Ltd	1,535,000	-	-	1,535,000	
33	Kenya Seeds Company	337,250	-	-	337,250	
34	Jkuat Enterprises	243,000	-	-	243,000	
35	Jkuat Enterprises	225,000	-	-	225,000	
36	Paul Kirinya	150,520	-	-	150,520	
37	Edcom Technologies	987,000	-	-	987,000	
38	Chema Mugima Company Ltd	103,400	-	-	103,400	
39	Meru Goat Breeders	975,000	-	-	975,000	
40	Karlo Katumani	3,849,500	-	-	3,849,500	
41	Agriseedco Ltd	1,449,590	-	-	1,449,590	
42	Flocix Enterprises	250,200	-	-	250,200	
43	Tayaan General Supplies	22,000	-	-	22,000	
44	Jkuat Enterprises	20,443,415	-	-	20,443,415	
45	Karlo Katumani	1,799,350	-	-	1,799,350	
46	Blymax Ventures	233,500	-	-	233,500	
47	Sonsix Company Ltd	188,750	-	-	188,750	
48	Provision For 2016/2017	36,674,341	-	-	36,674,341	
49	Chaemac Enterprises Limited	456,300	-	-	456,300	
50	Asigi Holdings Ltd	402,500	-	-	402,500	
51	Megdi Enterprises Limited	978,476	-	-	978,476	
52	Dofidah Supplies Limited	161,900	-	-	161,900	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
53	Megdi Enterprises Limited	978,476	-	-	978,476	
54	Nedia Limited	400,000	-	-	400,000	
55	Denworth Limited	940,220	-	-	940,220	
56	Ediface Enterprises Limited	870,000	-	-	870,000	
57	Joefirm East Africa Limited	171,000	-	-	171,000	
58	Kaumah Enterprizez	680,000	-	-	680,000	
59	Kigwii Enterprises Limited	556,000	-	-	556,000	
60	Numerical Maching Complex Limited & Workshop Road	780,000	-	-	780,000	
61	Prissy Germaine Ltd	140,000	-	-	140,000	
62	Keihin Maritime Services Ltd	1,390,000	-	-	1,390,000	
63	Toyota Kenya Limited	5,663,000	-	-	5,663,000	
64	Jiinue Logistics Ltd	189,000	-	-	189,000	
65	Gilatko Investments	197,500	-	-	197,500	
66	Joseka Best Enterprises	1,312,000	-	-	1,312,000	
67	Jayken Investment	1,492,700	-	-	1,492,700	
68	Manipendo Merchants	900,000	-	-	900,000	
69	Mericom Solutions Limited	1,490,861	-	-	1,490,861	
70	Biotec Kenya Limited	1,369,300	-	-	1,369,300	
71	Ishipoa Enterprises	469,800	-	-	469,800	
72	Frikah Investment Limited	1,079,432	-	-	1,079,432	
73	Toyota Kenya Limited	7,451,000	-	-	7,451,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
74	Wilcas Supplies	1,988,750	-	-	1,988,750	
75	Debra Limited	1,119,000	-	-	1,119,000	
76	Nubian Foods	630,067	-	-	630,067	
77	Slyka Company Limited	2,290,710	-	-	2,290,710	
78	Mfi Document Solutions Limited	851,600	-	-	851,600	
79	Trafidam Vision Printers	589,890	-	-	589,890	
80	Double Gii Supplies	354,706	-	-	354,706	
81	Fly Thorn Services Co Ltd	347,500	-	-	347,500	
82	Fly Thorn Services Co Ltd	330,000	-	-	330,000	
83	Squantam Enterprises Ltd	1,800,000	-	-	1,800,000	
84	Rorazima Enterprises	1,205,100	-	-	1,205,100	
85	Mug Mug Limited	1,870,000	-	-	1,870,000	
86	Nashic Enterprises Ltd	92,000	-	-	92,000	
87	Davis And Shattilliff	3,460,000	-	-	3,460,000	
88	Fredak Ltd	1,185,218	-	-	1,185,218	
89	Global View Associates Ltd	1,217,288	-	-	1,217,288	
90	Fedak Co Ltd	1,108,054	-	-	1,108,054	
91	Tayaan General Supplies	190,000	-	-	190,000	
92	Kithoka Youth Polytechnic	1,000,000	-	-	1,000,000	
93	All Round Services Ltd	1,040,000	-	-	1,040,000	
94	Smoothtech General Supplies	1,376,000	-	-	1,376,000	
95	Mawira Auto Spares Ltd	1,311,600	-	-	1,311,600	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
96	Trackinda General Supplies	1,611,900	-	-	1,611,900	
97	Wakam General Supplies	1,816,500	-	-	1,816,500	
98	Joshid Supplies Ltd	911,950	-	-	911,950	
99	Skynet Holdings E.A Ltd	1,421,880	-	-	1,421,880	
100	Daeves Logistics Ltd	1,670,715	-	-	1,670,715	
101	Gaten Enterprises	412,290	-	-	412,290	
102	Nesh General Agencies	353,600	-	-	353,600	
103	Jokimu Scales Services 221	221,800	-	-	221,800	
104	Masterpad Kenya Limited	738,500	-	-	738,500	
105	Buringi General Contractors	133,500	-	-	133,500	
106	Creative Suppliers	549,075	-	-	549,075	
107	Kikis Investments Ltd	175,000	-	-	175,000	
108	Dee Em Auto Garage	190,000	-	-	190,000	
109	The Uniforms Shop	5,935,000	-	-	5,935,000	
110	Portche Investment Limited	2,700,000	-	-	2,700,000	
111	Prime Golden Limited	554,306	-	-	554,306	
112	Pamushik Company Ltd	526,000	-	-	526,000	
113	Panmac Investments	452,500	-	-	452,500	
114	Futurelink Resources	4,325,000	-	-	4,325,000	
115	The Uniforms Shop	76,160	-	-	76,160	
116	Empresa Rico	115,200	-	-	115,200	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
117	Goodfriend Enterprises	7,500	-	-	7,500	
118	Futurelink Resources	78,000	-	-	78,000	
119	Sunrise Prime Enterprises	2,000,000	-	-	2,000,000	
120	Skypod Enterprises	740,000	-	-	740,000	
121	Daeves Logistics Limited	1,972,420	-	-	1,972,420	
122	Vision Sun Transporters Service Ltd	1,650,000	-	-	1,650,000	
123	Beaton General Services	175,000	-	-	175,000	
124	Afriline Media Enterprises	375,000	-	-	375,000	
125	Flexcom Systems	441,100	-	-	441,100	
126	Deem Auto Garage	47,595	-	-	47,595	
127	Custom Work Wear	1,586,900	-	-	1,586,900	
128	Squantam Enterprises	440,000	-	-	440,000	
	Sub-Total	**216,154,372**	**-**	**-**	**216,154,372**	**-**
	Supply of services					
1	Fio Corporation	10,000,000	-	-	10,000,000	
2	Meru Highway Motors	27,800	-	-	27,800	
3	Dee Em Auto Garage	67,580	-	-	67,580	
4	Kimn Auto Garage	28,400	-	-	28,400	
5	Kimn Auto Garage	27,900	-	-	27,900	
6	Kimn Auto Garage	37,200	-	-	37,200	
7	Kimn Auto Garage	84,000	-	-	84,000	
8	Walker Automec	37,932	-	-	37,932	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
9	Beisa Hotel Ltd	522,500	-	-	522,500	
10	Nation Media Group	210,720	-	-	210,720	
11	Bentsen Technologies	1,978,844	-	-	1,978,844	
12	Uniglobe Northline Travel	930,580	-	-	930,580	
13	Nkubu Heritage Hotel	43,500	-	-	43,500	
14	Nkubu Heritage Hotel	190,000	-	-	190,000	
15	Alba Hotel	32,000	-	-	32,000	
16	Alba Hotel	38,400	-	-	38,400	
17	Westwind Hotel Limited	28,000	-	-	28,000	
18	Nkubu Heritage Hotel	321,000	-	-	321,000	
19	Safari Park Hotel	651,000	-	-	651,000	
20	Safari Park Hotel	291,000	-	-	291,000	
21	Alba Hotel	52,850	-	-	52,850	
22	Alba Hotel	128,000	-	-	128,000	
23	Alba Hotel	226,100	-	-	226,100	
24	Nairobi Pacific Hotel	195,000	-	-	195,000	
25	Gatimene Gardens	375,000	-	-	375,000	
26	Safari Park Hotel	434,000	-	-	434,000	
27	Eldonia General Supplies	190,000	-	-	190,000	
28	Deem Auto Garage	190,000	-	-	190,000	
29	Dandem Auto Garage	150,000	-	-	150,000	
30	Demkad Auto Garage	125,350	-	-	125,350	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
31	Deem Auto Garage	338,772	-	-	338,772	
32	Dandem Auto Garage	11,600	-	-	11,600	
33	Demkad Auto Garage	31,304	-	-	31,304	
34	Demkad Auto Garage	34,350	-	-	34,350	
35	Dandem Auto Garage	68,670	-	-	68,670	
36	Dandem Auto Garage	60,320	-	-	60,320	
37	Deem Auto Garage	47,578	-	-	47,578	
38	Demkad Auto Garage	73,902	-	-	73,902	
39	Demkad Auto Garage	56,462	-	-	56,462	
40	Deem Auto Garage	156,415	-	-	156,415	
41	Deem Auto Garage	46,470	-	-	46,470	
42	Weru Television	986,000	-	-	986,000	
43	Meru County Oils	200,000	-	-	200,000	
44	Fourmiles Company Limited	6,960	-	-	6,960	
45	Nairobi Pacific Hotel	35,420	-	-	35,420	
46	Nairobi Pacific Hotel	63,140	-	-	63,140	
47	Nevada Palace Hotel	31,900	-	-	31,900	
48	Rangeland Hotel	128,200	-	-	128,200	
49	Nairobi Pacific Hotel	73,600	-	-	73,600	
50	Nairobi Pacific Hotel	128,250	-	-	128,250	
51	Nairobi Pacific Hotel	108,450	-	-	108,450	
52	Beisa Hotel	274,800	-	-	274,800	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
53	Mwitari Auto Garage	18,600	-	-	18,600	
54	Mwitari Auto Garage	17,550	-	-	17,550	
55	Mwitari Auto Garage	24,100	-	-	24,100	
56	Mwitari Auto Garage	161,950	-	-	161,950	
57	Mwitari Auto Garage	22,500	-	-	22,500	
58	Mwitari Auto Garage	17,850	-	-	17,850	
59	Mwitari Auto Garage	27,200	-	-	27,200	
60	Kiautha Arithi Co.Advocates	1,794,800	-	-	1,794,800	
61	The Scott Travel	254,760	-	-	254,760	
62	Mwitari Auto Garage	28,500	-	-	28,500	
63	Nairobi Pacific Hotel	98,760	-	-	98,760	
64	Nevada Palace Hotel	8,120	-	-	8,120	
65	Alba Hotel	25,260	-	-	25,260	
66	Alba Hotel	23,320	-	-	23,320	
67	Nevada Palace Hotel	100,804	-	-	100,804	
68	Gatimene Gardens Hotel	207,000	-	-	207,000	
69	Gatimene Gardens Hotel	47,030	-	-	47,030	
70	Binyenya Thuranira & Co.Advocates	2,620,000	-	-	2,620,000	
71	Sustain International	1,300,000	-	-	1,300,000	
72	Nevada Palace Hotel	16,240	-	-	16,240	
73	Natabel Co.Ltd	1,180,000	-	-	1,180,000	
74	Gatimene Garden	230,000	-	-	230,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
75	Betaweb Computers Systems	912,000	-	-	912,000	
76	Mfi Documents Solution	278,400	-	-	278,400	
77	Institute Of Internal Auditors	5,000	-	-	5,000	
78	Imetha Water And Sanitation	11,265	-	-	11,265	
79	K.C.B Bank	565,397	-	-	565,397	
80	Media Mechanics Ltd	1,740,000	-	-	1,740,000	
81	Mru Highway Motors	13,000	-	-	13,000	
82	Makutano One Enterprises	31,000	-	-	31,000	
83	Cmc Motors Group	26,374	-	-	26,374	
84	Cmc Motors Group	43,610	-	-	43,610	
85	Makutano One Enterprises	33,000	-	-	33,000	
86	Cmc Motors Group	40,576	-	-	40,576	
87	Subaru Kenya	65,313	-	-	65,313	
88	Toyota Kenya Ltd	47,820	-	-	47,820	
89	Sunstar Hotel	228,000	-	-	228,000	
90	Sunstar Hotel	228,000	-	-	228,000	
91	Mwitari Auto Garage	28,000	-	-	28,000	
92	Mwitari Auto Garage	30,000	-	-	30,000	
93	Mwitari Auto Garage	23,000	-	-	23,000	
94	Cmc Motors Group Ltd	39,757	-	-	39,757	
95	Meru Highway Motors	68,000	-	-	68,000	
96	Mwitari Auto Garage	23,000	-	-	23,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
97	Mfi Documents Solutions Ltd	58,000	-	-	58,000	
98	Cmc Motors Group Ltd	40,208	-	-	40,208	
99	Laiji Ramji Filling Station	500,000	-	-	500,000	
100	I.C.P.A.K	21,200	-	-	21,200	
101	T Nespro Institute	60,000	-	-	60,000	
102	T Nespro Institute	60,000	-	-	60,000	
103	I.C.P.A.K	11,200	-	-	11,200	
104	I.C.P.A.K	79,950	-	-	79,950	
105	T Nespro Institute	60,000	-	-	60,000	
106	T Nespro Institute	60,000	-	-	60,000	
107	Xpolink Autospares	29,850	-	-	29,850	
108	Apa Insurance	22,429,627	-	-	22,429,627	
109	Ms Web Trade Limited	49,905,910	-	-	49,905,910	
110	Marfricks Company Ltd	674,820	-	-	674,820	
111	Mwitari Auto Garage	69,800	-	-	69,800	
112	Mwitari Auto Garage	20,600	-	-	20,600	
113	Tayaan General Supplies	146,000	-	-	146,000	
114	Mwitari Auto Garage	6,200	-	-	6,200	
115	Mwitari Auto Garage	16,000	-	-	16,000	
116	Mwitari Auto Garage	114,900	-	-	114,900	
117	Joseph Mutuma Garage	92,250	-	-	92,250	
118	Joseph Mutuma Garage	19,100	-	-	19,100	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
119	Joseph Mutuma Garage	72,500	-	-	72,500	
120	Joseph Mutuma Garage	134,750	-	-	134,750	
121	Mwitari Auto Garage	15,700	-	-	15,700	
122	Joseph Mutuma Garage	18,900	-	-	18,900	
123	Mwitari Auto Garage	119,900	-	-	119,900	
124	Mwitari Auto Garage	12,200	-	-	12,200	
125	Joseph Mutuma Garage	17,900	-	-	17,900	
126	Meru Highway Motors	156,000	-	-	156,000	
127	Joseph Mutuma Garage	37,700	-	-	37,700	
128	Joseph Mutuma Garage	35,050	-	-	35,050	
129	Lawi Kithinji Garage	25,000	-	-	25,000	
130	Lawi Kithinji Garage	42,200	-	-	42,200	
131	Lawi Kithinji Garage	21,000	-	-	21,000	
132	Jerusalem Motors	63,700	-	-	63,700	
133	Mwitari Auto Garage	14,200	-	-	14,200	
134	Joseph Mutuma Garage	60,550	-	-	60,550	
135	Ebony Gardens&Events Centre	1,409,722	-	-	1,409,722	
136	Mwangi Motor Garage	124,200	-	-	124,200	
137	Joseph Mutuma Garage	22,350	-	-	22,350	
138	Kenya School Of Government(Embu Campus)	55,700	-	-	55,700	
139	Kenya School Of Government(Embu Campus)	55,700	-	-	55,700	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
140	Kenya School Of Government(Embu Campus)	116,400	-	-	116,400	
141	Kenya School Of Government(Embu Campus)	116,400	-	-	116,400	
142	Githongo Ktda Tea Factory	3,111,155	-	-	3,111,155	
143	Igembe Ktda Factory	1,464,461	-	-	1,464,461	
144	Michimikuru Ktda Tea Factory	4,682,035	-	-	4,682,035	
145	Kinoro Ktda Tea Factory	4,417,889	-	-	4,417,889	
146	Kionyo Ktda Tea Factory	4,708,206	-	-	4,708,206	
147	Imenti Ktda Teafactory	4,525,415	-	-	4,525,415	
148	Kiegoi Tea Factory	2,945,053	-	-	2,945,053	
149	Reinaissance Planning	2,995,700	-	-	2,995,700	
150	Bonten Media Group	232,000	-	-	232,000	
151	Weru Tv	522,000	-	-	522,000	
152	Electricity Bill For Imenti South Sub County Water Offices	15,939	-	-	15,939	
153	Dee Em Auto Garage	59,000	-	-	59,000	
154	Kaaga School For The Deaf	30,000	-	-	30,000	
155	Meru County Oils	200,000	-	-	200,000	
156	Meru National Polytechnic	4,602,600	-	-	4,602,600	
157	Nairobi Pacific Hotel	81,000	-	-	81,000	
158	Rangelands Hotel And Campsite	280,000	-	-	280,000	
159	Safari Park Hotel And Casino	289,600	-	-	289,600	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
160	Green Acres Events	776,000	-	-	776,000	
161	Meru Slopes Hotel	61,248	-	-	61,248	
162	Kplc	1,622,820	-	-	1,622,820	
163	Kenya Bureau Of Standards	348,000	-	-	348,000	
164	St Josephs Cathedral	5,320,000	-	-	5,320,000	
165	Alba Hotel	203,500	-	-	203,500	
166	Nairobi Pacific Hotel	125,000	-	-	125,000	
167	Colifit Enterprises Limited	320,000	-	-	320,000	
168	Meru Slopes Hotel	102,000	-	-	102,000	
169	Kenya School Of Government	120,640	-	-	120,640	
170	Alba Hotel	293,300	-	-	293,300	
171	Meru Royal Acacia Ltd	99,760	-	-	99,760	
172	Sanfrick Investment	198,380	-	-	198,380	
173	Portche Investment Limited	758,000	-	-	758,000	
174	Dofri Limited	1,442,100	-	-	1,442,100	
175	Finescope System	2,100,000	-	-	2,100,000	
176	Penta Medical Ltd	2,721,450	-	-	2,721,450	
177	KSG	93,960	-	-	93,960	
178	KSG	152,000	-	-	152,000	
179	Faith Gacheri Karimi	81,600	-	-	81,600	
180	Lued (A) Chemicals Ltd	1,969,600	-	-	1,969,600	
181	Amuga Limited	894,360	-	-	894,360	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
182	Bioquest (K) Limited	1,045,000	-	-	1,045,000	
183	Geoland Surveys	3,400,000	-	-	3,400,000	
184	Renaissance	4,800,000	-	-	4,800,000	
185	Renaissance	5,500,000	-	-	5,500,000	
186	Ntara And Associate	3,400,000	-	-	3,400,000	
187	Renaissance	2,300,000	-	-	2,300,000	
188	Geoland Surveys	2,800,000	-	-	2,800,000	
189	Spartial Milestones Ltd	3,400,000	-	-	3,400,000	
190	Real Plan Consultants Ltd	2,200,000	-	-	2,200,000	
191	Esri Eastern Africa Ltd	12,040,356	-	-	12,040,356	
192	Fly Thorn Services Co Ltd	598,000	-	-	598,000	
193	Governor's And D.G's Residence	50,000,000	-	-	50,000,000	
194	Daeves Logiastics Ltd	160,000	-	-	160,000	
195	Meru Highway Motors	74,000	-	-	74,000	
196	Rangeland Hotel	102,000	-	-	102,000	
197	Nanrey Limited	132,500	-	-	132,500	
198	Walker Automech	12,000	-	-	12,000	
199	Walker Automech	24,000	-	-	24,000	
200	Meru Highway Motors	42,500	-	-	42,500	
201	Regional City Supplies	129,470	-	-	129,470	
202	Walker Automech	20,800	-	-	20,800	
203	Walker Automech	35,960	-	-	35,960	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
204	Nkubu Heritage Hotel	883,000	-	-	883,000	
205	Beisa Hotel	750,000	-	-	750,000	
206	Jerusalem Motors Auto Garage	38,900	-	-	38,900	
207	Kenya School Of Government	1,143,800	-	-	1,143,800	
208	Nairobi Pacific Hotel	92,000	-	-	92,000	
209	Mwitari Auto Garage	123,400	-	-	123,400	
210	Ethamak Builders And Contractors	1,699,450	-	-	1,699,450	
211	AFC Building	2,848,574	-	-	2,848,574	
212	Kenya School Of Government	232,800	-	-	232,800	
213	Mwitari Auto Garage	87,200	-	-	87,200	
214	Gatari Ringera & Co Advocate	747,002	-	-	747,002	
215	Kiruki And Kayika Advocate	446,925	-	-	446,925	
216	Uhuru Security Services	383,400	-	-	383,400	
217	Jerusalem Motors Auto Garage	92,600	-	-	92,600	
218	Nkubu Heritage Hotel	200,000	-	-	200,000	
219	Meru County Oils Ltd	2,125,000	-	-	2,125,000	
220	Kenya School Of Government	2,154,600	-	-	2,154,600	
221	Kenya School Of Government	720,940	-	-	720,940	
222	Kenya School Of Government	720,940	-	-	720,940	
223	Deem Auto Garage	49,700	-	-	49,700	
224	Jerusalem Motors Auto Garage	124,816	-	-	124,816	
225	Kick Down Trading Co.Ltd	720,005	-	-	720,005	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
226	Beisa Hotel	1,170,000	-	-	1,170,000	
227	Meru County Oils Ltd	2,125,000	-	-	2,125,000	
228	National Treasury	1,000,000	-	-	1,000,000	
229	Kenya School Of Government	2,128,053	-	-	2,128,053	
230	Kimn Auto Garage	27,800	-	-	27,800	
231	Deem Auto Garage	46,870	-	-	46,870	
232	Mwitari Auto Garage	27,200	-	-	27,200	
233	Standard Group Media	60,320	-	-	60,320	
234	Standard Group Media	839,840	-	-	839,840	
235	Kenneth Kimathi	88,850	-	-	88,850	
236	Jerusalem Motors	185,900	-	-	185,900	
237	Kimn Auto Garage	383,300	-	-	383,300	
238	Kimn Auto Garage	246,500	-	-	246,500	
239	Mwitari Auto Garage	72,400	-	-	72,400	
240	Dee Em Auto Garage	53,400	-	-	53,400	
241	Kimn Auto Garage	73,000	-	-	73,000	
242	Mwitari Auto Garage	49,000	-	-	49,000	
243	Mwitari Auto Garage	27,200	-	-	27,200	
244	Walker Automec	30,500	-	-	30,500	
245	Cmc Motors Group Ltd	1,745,598	-	-	1,745,598	
246	Panafrican Equipment Kenya Limited	1,036,000	-	-	1,036,000	
247	Grawam Limited	898,360	-	-	898,360	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
248	Achelis Material Handling Limited	377,914	-	-	377,914	
249	Achelis Material Handling Limited	79,692	-	-	79,692	
250	Mantrac Kenya Limited	305,803	-	-	305,803	
251	Mantrac Kenya Limited	111,586	-	-	111,586	
252	CMC Motors Group Ltd	1,947,003	-	-	1,947,003	
253	Kimn Auto Garage	35,100	-	-	35,100	
254	Mwitari Auto Garage	14,600	-	-	14,600	
255	Meru Highway Motors	50,000	-	-	50,000	
256	Meru Highway Motors	36,500	-	-	36,500	
257	Mwitari Auto Garage	13,108	-	-	13,108	
258	Mwitari Auto Garage	30,000	-	-	30,000	
259	Mwitari Auto Garage	48,200	-	-	48,200	
260	Deem Auto Garage	41,500	-	-	41,500	
261	Deem Auto Garage	30,000	-	-	30,000	
262	Deem Auto Garage	42,700	-	-	42,700	
263	Deem Auto Garage	8,700	-	-	8,700	
264	Deem Auto Garage	52,500	-	-	52,500	
265	Jerusalem Motors	48,600	-	-	48,600	
266	Dee Em Auto Garage	360,180	-	-	360,180	
267	Jerusalem Motors	187,688	-	-	187,688	
268	Nairobi Pacific Hotel	54,000	-	-	54,000	
269	Meru Safari Hotel	84,000	-	-	84,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
270	Nkubu Heritage Hotel	22,000	-	-	22,000	
271	Northern Galaxy	360,176	-	-	360,176	
272	Dee Em Auto Garage	51,968	-	-	51,968	
273	Dee Em Auto Garage	140,000	-	-	140,000	
274	Westwind Hotel	1,270,000	-	-	1,270,000	
275	Westwind Hotel	254,000	-	-	254,000	
276	Gaten Enterprises	157,300	-	-	157,300	
277	Meru Slopes	15,000	-	-	15,000	
278	Nkubu Herritage	400,000	-	-	400,000	
279	Meru Central Coffee Union	125,000	-	-	125,000	
280	Nkubu Herritage	388,000	-	-	388,000	
281	Doris Mwirigi Kirumba Mwirigi	379,240	-	-	379,240	
282	Doris Mwirigi Kirumba Mwirigi	540,490	-	-	540,490	
283	Doris Mwirigi Kirumba Mwirigi	61,000	-	-	61,000	
284	Tabitha Muthoni	350,000	-	-	350,000	
285	Jackyline Kanana	1,463,700	-	-	1,463,700	
286	Zachary Njeru	59,022	-	-	59,022	
287	M'iminuki Acacia Hotel	135,000	-	-	135,000	
288	Doris Mwirigi Kirumba Mwirigi	295,150	-	-	295,150	
289	Doris Mwirigi Kirumba Mwirigi	98,800	-	-	98,800	
290	Festus Kirera	540,490	-	-	540,490	
291	Maua Focus Driving School	398,000	-	-	398,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
292	Esada Limited	6,214,120	-	-	6,214,120	
293	Maua Focus Driving School	740,000	-	-	740,000	
294	I Connect Africa	1,830,000	-	-	1,830,000	
295	Meru Highway Motors	39,100	-	-	39,100	
296	Mwitari Auto Garage	75,560	-	-	75,560	
297	Mwitari Auto Garage	29,900	-	-	29,900	
298	Meru Slopes Hotel	70,000	-	-	70,000	
299	Meru Highway Motors	79,500	-	-	79,500	
300	Meru Highway Motors	28,800	-	-	28,800	
301	Kenya Little League	150,000	-	-	150,000	
302	Muuga Fm (Royal Media)	672,800	-	-	672,800	
303	Athletics Kenya-Meru County	187,600	-	-	187,600	
304	Meru Tv	232,000	-	-	232,000	
305	Meru Tv	232,000	-	-	232,000	
306	Weru Television	696,000	-	-	696,000	
307	Meru Tv	580,000	-	-	580,000	
308	Weru Television	696,000	-	-	696,000	
309	Weru Television	290,000	-	-	290,000	
310	Weru Television	132,000	-	-	132,000	
311	Nation Media Group Limited	904,800	-	-	904,800	
312	Alice Kathei Mutuura	1,722,000	-	-	1,722,000	
313	Edward Kobia	1,518,000	-	-	1,518,000	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
314	Justin Bundi Francis	1,850,000	-	-	1,850,000	
315	Michael Njue	1,461,000	-	-	1,461,000	
316	Joseph Muthomi	1,220,000	-	-	1,220,000	
317	Meru Highway Motors	12,000	-	-	12,000	
318	Meru Highway Motors	30,800	-	-	30,800	
319	Media Max Network Ltd	540,000	-	-	540,000	
320	Dee Em Autogarage	43,670	-	-	43,670	
321	Prissy Germaine Ltd	210,000	-	-	210,000	
322	Meru School	278,400	-	-	278,400	
323	Dee Em Auto Garage	31,680	-	-	31,680	
324	Community Development Projects (Sports)	24,587,000	-	-	24,587,000	
325	Green Pot Enterprises	9,992,200	-	-	9,992,200	
326	Teno Company Limited	1,490,000	-	-	1,490,000	
327	Enviro Care Builders Limited	2,500,000	-	-	2,500,000	
328	Sologracious Company Limited	380,000	-	-	380,000	
329	Kenya School Of Government-Nrb	140,360	-	-	140,360	
330	Uniglobe Northline Trevel Ltd	32,980	-	-	32,980	
331	Walker Automech	151,844	-	-	151,844	
332	Institute Of Certified Public Accountants Of Kenya	74,950	-	-	74,950	
333	Walker Automech	45,820	-	-	45,820	

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
334	Walker Automech	34,496	-	-	34,496	
335	Walker Automech	145,580	-	-	145,580	
336	Walker Automech	45,936	-	-	45,936	
337	Walker Automech	22,330	-	-	22,330	
338	Walker Automech	97,672	-	-	97,672	
339	Walker Automech	53,592	-	-	53,592	
340	Provision For 2016-2017	3,257,619	-	-	3,257,619	
341	Budget Provision	21,786,688	-	-	21,786,688	
	Sub-Total	**385,488,420**	**-**	**-**	**385,488,420**	
	Grand Total	**1,914,178,572.61**	**-**	**-**	**1,914,178,572.61**	

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
	Kshs	Kshs	Kshs	Kshs		
Senior Management		a	b	c	d=a-c	
1.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Middle Management						
1/4 Per Diem On Supervisory Management Course		90,000			90,000	
Reimbursement On Fuel Drawn		30,826			30,826	
June Mesc Meeting		120,400			120,400	
Facilitation To Japan(1/4)Pdiem		178,559			178,559	
Facilitation of MCAS Sectoral Meeting In Nairobi		1,930,700			1,930,700	
Sub-Total		**2,350,486**	-	-	**2,350,486**	

Unionisable Employees						
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Others (specify)						
10.	-	-	-	-	-	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Grand Total	-	**2,350,486**	-	-	**2,350,486**	

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
	2017/2018			**2018/2019**
Land	41,837,783	500,000	-	42,337,783
Buildings and structures	4,361,857,942	864,081,448	-	5,225,939,390
Transport equipment	596,862,365	49,232,399	-	646,094,764
Office equipment, furniture and fittings	225,923,511	50,326,235	-	276,249,746
ICT Equipment, Software and Other ICT Assets	40,983,500	22,809,292	-	63,792,792
Other Machinery and Equipment	152,390,557	821,999	-	153,212,556
Heritage and cultural assets	-	-	-	-
Intangible assets	225,285,576	90,949,785	-	316,235,361
Total	**5,645,141,234**	**1,078,721,157**	**-**	**6,723,862,391**

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

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Meru County Assembly	210,000,000	240,000,000	292,915,772	198,266,419	941,182,191	941,182,191	-	
2	Meru County Ex-SHF	65,000,000	-	50,000,000	35,000,000	150,000,000	150,000,000	-	
3	Meru County Investment and Development Corporation	-	45,000,000	30,000,000	66,847,000	141,847,000	141,847,000	-	
4	Meru County Revenue Board	-	-	-	8,816,507	8,816,507	8,816,507	-	
5	Meru County Micro Finance Corporation	-	35,000,000	-	58,973,024	93,973,024	93,973,024	-	
7	Transfer to Youth Polytechnics	-	33,842,705	-	-	33,842,705	33,842,705	-	
9	**Total**	**275,000,000**	**353,842,705**	**372,915,772**	**367,902,950**	**1,369,661,427**	**1,369,661,427**	-	

MERU COUNTY GOVERNMENT
DIRECTOR OF ACCOUNTS
15 NOV 2019
P.O. Box 120 - 60200 MERU

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

COUNTY ASSEMBLY OF MERU
DIRECTOR OF FINANCE & ACCOUNTING SERVICES
15 NOV 2019
Sign.....
P.O. Box 3 - 60200, MERU

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