COUNTY GOVERNMENT OF MERU-EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED
December 31, 2018

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

TABLE OF CONTENTS

TABLE OF CONTENTS i

1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CEC vi
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES viii
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY ix
5. FINANCIAL STATEMENTS 10

5.1. STATEMENT OF RECEIPTS AND PAYMENTS 10

5.2. STATEMENT OF ASSETS AND LIABILITIES 10

5.3. STATEMENT OF CASH FLOWS 12

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED ..... **Error! Bookmark not defined.**

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT ..... **Error! Bookmark not defined.**

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT ..... **Error! Bookmark not defined.**

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES Error! Bookmark not defined.

5.8. SIGNIFICANT ACCOUNTING POLICIES ..... **Error! Bookmark not defined.**

5.9. NOTES TO THE FINANCIAL STATEMENTS ..... **Error! Bookmark not defined.**

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Government of Meru is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction as per the fourth schedule IV of the constitution. The county 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.	Daniel Kiogora M' Inoti	CECM: Youth Affairs & Sports	12th October 2017
4.	Prof. Karwitha Kiugu	CECM: Agriculture, Livestock Development & Fisheries	12th October 2017
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.	Misheck Mutuma M'Muyuri	CECM: Health Services	23rd November 2018
11.	Edith Caroline Kagwiria Mutiga	CECM: Environment, Wildlife & Natural Resources	12th October 2017
12.	Eunice Kobia Nkirote	CECM:Water & Irrigation	23rd November 2018

(c) Fiduciary Management

The key management personnel who held office during the second quarter ended 31st December, 2018 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.	Director of Accounts	Charles Mwenda
4.	Director of Revenue	Peterson Gitonga
5.	Director of Budget	Timothy Kaaria
6.	Director of Internal Audit	Douglas Kobia
7.	Director of Procurement	Mary Majau

(d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the second quarter ended 31st December, 2018 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

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

1. FORWARD BY THE CEC

II. FORWARD BY THE CEC

It is my pleasure to present the County Government of Meru's financial statements for the second quarter ended 31st December 2018. 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) Automation of revenue collection system – the County is currently collecting all is revenue through the Jambopay system ,County Integrated Revenue Operation Management System and E revenue, (ZIZI) systems;

ii) Operationalization of Meru County Revenue Board – the County established a Meru County Revenue Board through an act of county assembly, which has been mandated to manage and mainstream all the local revenue collections for the county government.

Conclusion

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

2. 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 second quarter ended on December 31, 2018. 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 second quarter ended December 31, 2018, 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 _____ 2019.

_____

County Executive Committee Member – Finance

3. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name)

4. FINANCIAL STATEMENTS

4.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period 2017
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	**1**	979,533,641	1,521,330,000	-	-	2,500,863,641	3,200,000,000
Transfers from National Government Entities	**2**	-	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	**3**	-	135,129,856	-	-	135,129,856	32,168,449
Proceeds from Domestic Borrowings	**4**	-	-	-	-	-	-
Proceeds from Foreign Borrowings	**5**	-	-	-	-	-	-
Proceeds from Sale of Assets	**6**	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	**7**	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	**8**	-	-	-	-	-	-
Fuel Levy allocation	**9**	-	-	-	-	-	129,033,463
County Own Generated Revenues	**10**	105,790,553	129,026,053	-	-	234,816,605	83,075,234
Unspent Funds	**11**	1,879,166,951	-	-	-	1,879,166,951	999,740,329
TOTAL RECEIPTS		**2,964,491,145**	**1,785,485,909**	**-**	**-**	**4,749,977,054**	**4,444,017,475**
PAYMENTS							

Compensation of Employees	**12**	1,370,761,207	1,049,867,153	-	-	2,420,628,360	2,200,033,184
Use of goods and services	**13**	49,714,931	330,332,594	-	-	380,047,525	95,838,059
Interest payments	**14**	-	-	-	-	-	23,000,000
Subsidies	**15**	-	-	-	-	-	-
Transfers to Other Government Entities	**16**	251,977,577	261,446,679	-	-	513,424,256	311,000,000
Other grants and transfers	**17**	258,298,303	387,518,444	-	-	645,816,747	-
Social Security Benefits	**18**	-	-	-	-	-	6,971,436
Acquisition of Assets	**19**	1,113,800	301,932,296	-	-	303,046,096	-
Finance Costs	**20**	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	**21**	-	-	-	-	-	-
Other Payments	**22**	500,150	2,790,600	-	-	3,290,750	-
TOTAL PAYMENTS		**1,932,365,968**	**2,333,887,765**	**-**	**-**	**4,266,253,734**	**2,636,842,679**
SURPLUS/DEFICIT		**1,032,125,176**	**-548,401,856**	**-**	**-**	**483,723,320**	**1,807,174,796**

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:

_____
Chief Officer - Finance

_____
Head of Treasury
Accounting

COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
For The Quarter Ended December 31, 2018
4.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017
FINANCIAL ASSETS		**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Cash and Cash Equivalents						
Bank Balances	23A	1,109,700,790	570,939,214	-	-	1,802,189,047
Cash Balances	23B	-	-	-	-	156,789
Total Cash and cash equivalents		**1,109,700,790**	**570,939,214**	**-**	**-**	**1,802,345,836**
Accounts receivables – Outstanding Imprests	24	-	-	-	-	13,664,450
TOTAL FINANCIAL ASSETS		**1,109,700,790**	**570,939,214**	**-**	**-**	**1,816,010,286**
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	**77,575,615**	**87,215,894**	**-**	**-**	**1,568,000**
NET FINANCIAL ASSETS		**1,032,125,176**	**483,723,320**	**-**	**-**	**1,814,442,286**
REPRESENTED BY						

Fund balance b/fwd	26	-	1,032,125,176		-	7,267,490
Surplus/Defict for the year		1,032,125,176	- 548,401,856	-	-	1,807,174,796
NET FINANCIAL POSITION		**1,032,125,176**	**483,723,320**	**-**	**-**	**1,814,442,286**
	Control	***0***	***0***	**-**	**-**	**-**

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:

_____ _____

Chief Officer - Finance Head of Treasury Accounting

COUNTY GOVERNMENT OF MERU
Reports and Financial Statements
For The Quarter Ended December 31, 2018
4.3. STATEMENT OF CASH FLOWS

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017
		Kshs	Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Equitable Share (Exchequer releases)	**1**	979,533,641	1,521,330,000	0	0	3,200,000,000
Transfers from National Government Entities	**2**	0	0	0	0	0
Proceeds from Foreign Grants / Development Partners	**3**	0	135,129,856	0	0	32,168,449
Conditional Additional Allocation to County Governments	**7**	0	0	0	0	0
Conditional Allocation to Level 5 Hospitals	**8**	0	0	0	0	0
Fuel Levy allocation	**9**	0	0	0	0	0
County Own Generated Revenues	**10**	105,790,553	129,026,053	0	0	83,075,234
Unspent Funds	**11**		0	0	0	999,740,329
Payments for operating expenses						
Compensation of Employees	**12**	(1,370,761,207)	(1,049,867,153)	0	0	(2,200,033,184)
Use of goods and services	**13**	(49,714,931)	(330,332,594)	0	0	(95,838,059)
Interest payments	**14**	0	0	0	0	0
Subsidies	**15**	0	0	0	0	0
Transfers to Other Government Entities	**16**	(251,977,577)	(261,446,679)	0	0	(311,000,000)
Other grants and transfers	**17**	(258,298,303)	(387,518,444)	0	0	0
Social Security Benefits	**18**	0	0	0	0	(6,971,436)
Finance Costs, including Loan Interest	**20**	0	0	0	0	0
Other Payments	**22**	(500,150)	(2,790,600)	0	0	0
Adjusted for:						
Adjustments during the year		77,575,614	9,640,280	0	-	93,937,013
Net cash flows from operating activities		**768,352,361**	**236,829,280**	**-**	**-**	**1,795,078,346**

CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	**6**	-	-	-	-	-
Acquisition of Assets	**19**	1,113,800	301,932,296	-	-	-
Net cash flows from investing activities		**1,113,800**	**301,932,296**	**-**	**-**	**-**
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	**4**	-	-	-	-	-
Proceeds from Foreign Borrowings	**5**	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	**21**	-	-	-	-	-
Net cash flow from financing activities		-	-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**-769,466,161**	**-538,761,576**	**-**	**-**	**1,795,078,346**
Cash and cash equivalent at BEGINNING of the quarter		**1,879,166,951**	**1,109,700,790**	**-**	**-**	**7,267,490**
Cash and cash equivalent at END of the quarter		**1,109,700,790**	**570,939,214**	**-**	**-**	**1,802,345,836**
As per statement of assets		**1,109,700,790**	**570,939,214**	**-**	**-**	**1,802,345,836**
Control		***0***	***0***	**-**	**-**	**-**

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:

_____
Chief Officer - Finance

_____
Head of Treasury Accounting

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

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 on-going satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 31st December2018, 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.

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.

4. 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.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the second quarter ended 31st December 2018.

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 31st December 2018, this amounted to Kshs 87,215,893.80 compared to Kshs 11,498,870 in prior period as indicated on note 15.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the second quarter 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.

10. 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 for the period 1st July 2018to 30 June 2019 as required by law. There was one (1) number of supplementary budgets passed by the end of second quarter of the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the Second Quarter under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

Events subsequent to submission of the second quarter 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.

13. 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.

14. 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 ACCOUNTS.

1. EQUITABLE SHARE (EXCHQUER RELEASES)

	Kshs
Total Exchequer Releases for quarter 1	979,533,641
Total Exchequer Releases for quarter 2	1,521,330,000
Total Exchequer Releases for quarter 3	
Total Exchequer Releases for quarter 4	
Cumulative Amount	**2,500,863,641**

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Transfers from Central government entities						
Transfer from Ministry of Health						
Leasing of medical equipment					-	-
Free maternity healthcare					-	-
Financing for level 5 hospitals					-	-

Abolishment of user fees in health centers and dispensaries					-	-
Transfer from Ministry of Transport and Infrastructure						
Rehabilitation of class C roads					-	-
Nairobi Missing Link Roads and Non-Motorized Transport Facilities						
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**

3. PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS

Name of Donor	**Q1**	**Q2**	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017**
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Grants Received from Bilateral Donors (Foreign Governments)						
Government of Germany						
Roads 2000 Project in Western Kenya					-	-
Roads 2000 Project in Central Kenya					-	-
Government of Italy						
Rehabilitation of sub-district hospitals - KIDDP					-	-
Grants Received from Multilateral Donors						

(International Organizations)						
DANIDA						
Health Sector Programme Support (HSPS)		12,909,375			12,909,375	18,748,409
Health Sector Support Project (HSSP)					-	-
World Bank						
Health Sector Support Project (HSSP)					-	13,420,040
Universal Heath Care		5,330,281				
National Urban Transport Improvement Project (NUTRIP)		116,890,200			116,890,200	-
European Development Fund					-	
TOTAL	-	**135,129,856**	**-**	**-**	**129,799,575**	**32,168,449**

4. PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	**Q2**	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017**
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Borrowing within General Government	-	-	-	-	-	
Borrowing from Monetary Authorities (Central Bank)	-	-	-	-	-	
Other Domestic Depository Corporations (Commercial Banks)	-		-	-	-	-

Borrowing from Other Domestic Financial Institutions	-	-	-	-	-	
Borrowing from Other Domestic Creditors	-		-	-	-	
Domestic Currency and Domestic Deposits	-		-	-	-	
Total	**-**	**-**	**-**	**-**	**-**	**-**

5. PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

6. PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative	Comparative

					amount	amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Receipts from the Sale of Buildings	-	-	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment					-	-
Receipts from the Sale Plant Machinery and Equipment					-	-
Receipts from Sale of Certified Seeds and Breeding Stock					-	-
Receipts from the Sale of Strategic Reserves Stocks					-	-
Receipts from the Sale of Inventories, Stocks and Commodities					-	-
Disposal and Sales of Non-Produced Assets					-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Total	-	-	-	-	-	-

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Loans and Grants Supplementary						
Conditional Allocations for Free						

Maternal Healthcare Allocation					-	-
Conditional Allocations for Compensation for User Fees Foregone					-	-
Conditional Allocation for Leasing of Medical Equipment					-	-
Conditional Allocation from Road Maintenance Fuel Levy Fund					-	-
Conditional Allocation to County Emergency Fund					-	-
Total	-	-	-	-	-	-

8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

Level 5 Hospital	**Allocation Q1**	**Allocation Q2**	**Allocation Q3**	**Allocation Q4**	**Cumulative amount**	**Comparative amount 2017**
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Mashinani teaching and referral Hospital					-	-
(name of level 5 hospital)					-	-
Total	-	-	-	-	-	-

9. FUEL LEVY ALLOCATION

	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund						129,033,463
Total	-	-	-	-	-	129,033,463

10. COUNTY OWN GENERATED REVENUE

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2015
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Interest Received					-	
Profits and Dividends					-	
Rents						

					-	193,431
Other Property Income	261,783	239,600			501,383	311,726
Sales of Market Establishments	11,143,790	10,809,625			21,953,415	10,264,445
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					-	-
Current Grants from International NGOs paid through Exchequer					-	-
Capital Grants from International NGOs paid through Exchequer					-	-
Current Grants from International NGOs collected as AIA					-	-
Capital Grants from International NGOs collected as AIA					-	-
Other Voluntary Transfers for Current purposes					-	-
Paid to Exchequer/CRF					-	-
Business Permits / Cess	20,397,107	8,451,900			28,849,007	7,751,195
Poll Rates	7,715,905	13,171,437			20,887,342	4,356,335
Plot Rents						

	741,621	821,217			1,562,838	869,507
Other Local Levies -advertising	11,710,915	6,745,315			18,456,230	9,218,704
Administrative Service Fees	176,700	275,400			452,100	325,300
Cess	17,481,980	16,740,745			34,222,725	14,409,184
Natural Resources Exploitation					-	-
Lease/Rental of Infrastructure Assets					-	-
Other miscellaneous revenues	445,307	1,587,801			2,033,108	2,569,146
Insurance claims recovery					-	-
Transfers from reserve funds					-	-
Donations					-	-
Fund raising events					-	-
Other revenues from financial assets loans					-	-
Market/Trade Centre fees					-	-
Vehicle Parking Fees	19,163,925	18,498,325			37,662,250	18,565,455
Housing	2,857,780	2,276,939			5,134,719	3,685,415
Social Premise Use Charges					-	-
School Fees						

					-	-
Other Education Related Fees					-	-
Other Education Revenues					-	-
Public Health Services	2,530,400	551,530			3,081,930	1,485,380
Public Health Facilities Operations		42,677,745			42,677,745	-
Environment and Conservancy Administration	23,200	54,400			77,600	73,700
Slaughter Houses Administration	1,438,600	1,384,810			2,823,410	2,043,450
Water Supply Administration					-	-
Sewerage Administration	489,580	413,950			903,530	666,040
Other Health and Sanitation Revenues (meat inspection)	633,470	106,150			739,620	976,220
Technical Service Fees- building plans	7,970,489	3,970,364			11,940,853	5,310,601
External Service Fees					-	-
Fines Penalties and Forfeitures	608,000	248,800			856,800	-
Receipts from Voluntary transfers other than grants					-	-
Other Receipts Not Classified Elsewhere					-	-
TOTAL	**105,790,553**	**129,026,053**	**-**	**-**	**234,816,605**	**83,075,234**

11. REFUNDS TO CRF ACCOUNT

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	1,879,166,951	-	-	-	1,879,166,951	999,740,329
Total	**1,879,166,951**	**-**	**-**	**-**	**1,879,166,951**	**999,740,329**

12. COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	758,179,809	726,817,563			1,484,997,372	909,840,522
Basic wages of temporary employees	15,843,750	25,047,265			40,891,015	83,557,091
Personal allowances paid as part of salary	551,698,129	294,499,334			846,197,463	1,185,228,841
Personal allowances paid as reimbursements					-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions					-	-

Compulsory national social security schemes	43,166,097	1,733,202			44,899,299	21,406,730
Compulsory national health insurance schemes					-	-
Social benefit schemes outside government					-	-
Other personnel payments	1,873,422	1,769,789			3,643,211	-
Total	**1,370,761,207**	**1,049,867,153**	**-**	**-**	**2,420,628,360**	**2,200,033,184**

13. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Utilities, supplies and services	7,336,953	9,187,827			16,524,779	6,121,875
Communication, supplies and services	60,877	3,774,436			3,835,313	5,059,982
Domestic travel and subsistence	15,011,994	19,947,402			34,959,396	16,986,591
Foreign travel and subsistence	650,940	447,400			1,098,340	-
Printing, advertising and information supplies & services	464,933	4,145,675			4,610,608	-
Rentals of produced assets	50,000	5,709,690			5,759,690	-
Training expenses						

	3,915,493	5,316,072			9,231,564	780,300
Hospitality supplies and services	14,019,844	19,608,472			33,628,316	18,780,406
Insurance costs	-	242,053,306			242,053,306	699,472
Specialized materials and services	-	3,936,890			3,936,890	-
Office and general supplies and services	527,221	626,102			1,153,323	768,857
oils and lubricants	704,424	4,813,974			5,518,398	4,085,476
Other operating expenses	2,983,216	7,538,909			10,522,125	41,223,933
Routine maintenance – vehicles and other transport equipment	3,949,038	3,007,039			6,956,077	1,331,167
Routine maintenance – other assets	40,000.00	219,400			259,400	-
Total	**49,714,931**	**330,332,594**	**-**	**-**	**380,047,525**	**95,838,059**

14. INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-	-	-	-
Interest Payments on Domestic Borrowing					-	-
Interest on Borrowing From Other Government Units	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Other interest payments	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

15. SUBSIDIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
TOTAL	-	-	-	-	-	-

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
transfer to county entities	-	-	-	-	-	-
County Assembly	151,977,577	216,446,679			368,424,256	291,000,000
Meru Investment & Development Corporation	-	45,000,000			45,000,000	
Meru Micro Finance Corpoatation	35,000,000	-			35,000,000	20,000,000
Meru Revenue Board	-	-			-	-

Meru County Executive Staff Housing Fund	65,000,000	-			65,000,000	
TOTAL	251,977,577	261,446,679	-	-	513,424,256	311,000,000

17. OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Scholarships and other educational benefits					-	-
Emergency relief and refugee assistance					-	-
Subsidies to small businesses, cooperatives, and self employed					-	-
Other current transfers, grants					-	-
Other capital grants and transfers	258,298,303	387,518,444	-	-	645,816,747	-
Total	**258,298,303**	**387,518,444**	**-**	**-**	**645,816,747**	**-**

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits					-	6,971,436
Social security benefits in cash and in kind	-	-	-	-	-	
Employer Social Benefits in cash and in kind	-	-	-	-	-	
Total	**-**	**-**	**-**	**-**	**-**	**6,971,436**

19. ACQUISITION OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
Non Financial Assets	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Purchase of Buildings						

					-	-
Construction of Buildings		800,000			800,000	-
Refurbishment of Buildings					-	-
Construction of Roads					-	-
Construction and Civil Works		1,647,291			1,647,291	-
Overhaul and Refurbishment of Construction and Civil Works		1,584,004			1,584,004	-
Purchase of Vehicles and Other Transport Equipment		13,825,000			13,825,000	-
Overhaul of Vehicles and Other Transport Equipment					-	-
Purchase of Household Furniture and Institutional Equipment					-	-
Purchase of Office Furniture and General Equipment	24,000	946,500			970,500	-
Purchase of ICT Equipment, Software and Other ICT Assets					-	-
Purchase of Specialised Plant, Equipment and Machinery					-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.					-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals					-	-
Research, Studies, Project Preparation, Design & Supervision		1,158,400			1,158,400	-
Rehabilitation of Civil Works					-	-
Acquisition of Strategic Stocks and						

commodities	1,089,800	10,124,448			11,214,248	-
Acquisition of Land		-			-	-
Acquisition of Intangible Assets		-			-	-
Financial Assets		-				
Domestic Public Non-Financial Enterprises		-			-	-
Domestic Public Financial Institutions		-			-	-
Foreign financial Institutions operating Abroad		-			-	-
Other Foreign Enterprises	-	-	-	-	-	-
Foreign Payables - From Previous Years	-	271,846,652	-	-	271,846,652	-
Total	**1,113,800**	**301,932,296**	**-**	**-**	**303,046,096**	**-**

20. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Bank Charges					-	-
Exchange Rate Losses					-	-

Other Finance Costs	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	**Q2**	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017**
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Repayments on Borrowings from Domestic sources					-	-
Principal Repayments on Guaranteed Debt Taken over by Government					-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

22. OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves		507,000				
Civil Contingency Reserves		-			-	-
Capital Transfers to Non-Financial Public Enterprises	500,150	2,790,600			3,290,750	-
Capital Transfer to Public Financial Institutions and Enterprises					-	-
Capital Transfer to Private Non-Financial Enterprises					-	-
Other expenses					-	-
Domestic Accounts						
Total	**500,150**	**2,790,600**	**-**	**-**	**3,290,750**	**-**

23A. BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative amount 2017
Name of Bank, Account No. & Currency		**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Central bank of Kenya,-REV. Ac no. 1000170484		610,619,057.10	90,613,782.45			
Central bank of Kenya,-REC. Ac no. 1000170368		35,704,531.50	403,463.60			
Central bank of Kenya,-DEV. Ac no. 1000170362		-	-			
Central Bank of Kenya-Ac no.1000228342 (deposit)		77,575,614.55	87,215,893.80			
Central Bank of Kenya- Ac no.1000346817		10,291,790.00	24,957,946.00			
Central Bank of Kenya- Ac no.1000365706		189,602,140.45	78,874,505.95			
Central Bank of Kenya- Ac no.1000367695		-	29,960,115.00			
Central Bank of Kenya- Ac no.1000367725		-	13,860.00			
Central Bank of Kenya- Ac no.1000368942		14,673,764.00	14,673,764			

			.00			
Central Bank of Kenya- Ac no.1000375728		-	116,890,200.00			
Central Bank of Kenya- Ac no.1000375736		-	-			
Kenya Commercial bank, Ac no.1140746480		24,808,795.36	6,647,951.06			
Co-operative bank, Ac no. 01141418507201		486,632.77	35,860.03			
Co-operative bank, Ac no. 01141418507203		-	-			
Co-operative bank, Ac no. 01141418507204		-	-			
Co-operative bank, Ac no. 01141418507205		-	-			
Co-operative bank, Ac no. 01141418507206		4,200.00	-			
Kaguru ATC		-	-			
AMS Mitunguu		-	-			
Meru Diaspora Investment Conference		151,383.10	151,383.10			
FIF - KCB Operation Account		15,245,941.96	7,615,502.96			
FIF - Cooperative Revenue Account		-	-			
Meru County Hospital Account KCB Ac no. 1155672720		9,887,909.85	-10,205.15			

Meru Bursary Account- KCB AC No 1180300572		17,149,459.00	13,549,594.00			
Meru County Transport Dept Operation -Backlays 2033560640		1,575,912.30	3,174,309.00			
Meru County ECDE project Account		452,972.00	452,972.00			
Meru County Departmental Account - Coop AC 01141418844303		-	-			
Meru County Health projects- KCB Ac No. 1180724828		58,354,529.30	58,154,529.30			
Meru County Intellectually Challenged		98,335.00	98,335.00			
KCB Revenue account 1140746316		-	-			
Road Maintenance Levy KCB AC 1178622444		43,017,822.05	37,465,452.05			
Total		**1,109,700,790.29**	**570,939,214.15**			**1,802,189,047.00**

23B. CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs

Cash in Hand – Held in domestic currency					156,789
Cash in Hand – Held in foreign currency	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**156,789**

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Location 1					
Location 2					
Location 3					
Total					

24. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Government Imprests					12,789,000
Clearance Accounts					
Staff Advances					875,450

Other Advances	-	-	-	-	
Total	**-**	**-**	**-**	**-**	**13,664,450**

Government Imprest Holders

Name of Officer or Institution	**Date Imprest Taken**	**Amount Taken**	**Amount Surrendered**	**Balance**
		Kshs	**Kshs**	**Kshs**
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Total				

25. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	77,575,615	87,215,894			1,568,000
Total	77,575,615	87,215,894	-	-	1,568,000

26. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	-				7,267,490
Cash in hand	-				
Accounts Receivables	-				
Accounts Payables	-				
Total	-	-	-	-	7,267,490

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings					
Construction of civil works					
Supply of goods					
Supply of services					
Total					

27.2 PENDING STAFF PAYABLES (See Annex 2)

	Q1	Q2	Q3	Q4	Comparative amount 2017
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs

Total					

27.3 OTHER PENDING PAYABLES (See Annex 3)

	Q1	**Q2**	**Q3**	**Q4**	**Comparative amount 2017**
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government entities					
Amounts due to County Government entities					
Amounts due to third parties					
Total					