



OFFICE OF THE CONTROLLER OF BUDGET

MERU COUNTY  
BUDGET IMPLEMENTATION  
REVIEW REPORT

SECOND QUARTER  
FY 2013 /2014

FEBRUARY, 2014

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## **FOREWORD**

The Controller of Budget has the mandate to oversee the implementation of the budgets of the national and county governments under article 228 (4) by authorizing withdrawals from public funds. In execution of this mandate the office of the controller of budget has continuously authorized lawful withdrawals of funds from the CRF to the counties upon request. Further, the OCOB gives advice on improving budget implementation for, instance on low absorption of funds by County governments. This promotes accountability in the use of public financial resources.

County governments are expected under article 190(2) of the Constitution of Kenya 2010 to operate financial management systems that comply with any requirements prescribed by national legislation and thus the OCOB expects all county governments to comply with passed legislation and its responsibility in public finance for the benefits of devolution to be felt.

The Office of the Controller of budget has the mandate to report quarterly, annually and through special reports to the legislature on budget implementation matters of the national and county governments as provided by law according to Article 228 (6) of constitution of Kenya 2010. It is through this mandate that the OCOB presents the 2013/2014 financial year Second Quarter budget implementation report for public scrutiny and transparency in the county government's financial management.

**Agnes N Odhiambo (Mrs.)**

**Controller of Budget**

## **EXECUTIVE SUMMARY**

Meru County government budgeted to generate Kshs. 658,000,000 in local revenues in the current FY 2013/2014. It has so far collected total revenue of Kshs. 106,848,932 for the six months ending 31<sup>st</sup> December which represents only 16.2% of the targeted collection with the first quarter revenue Kshs. 56,630,146 while the second quarter raising only Kshs. 50,218,786 which is less than what was raised same period in year 2012/2013 FY. In addition more revenue was collected in the county in the 2013/2014 first quarter compared to the second quarter.

The county had an allocation of Kshs. 2,268,994,033 for the Second Quarter but so far Kshs. 1,726,408,503 has been released to the CRF for four months of August to November 2013 from the National treasury as at 31<sup>st</sup> December 2013. The amounts were allocated at Kshs. 64,102,954 and Kshs. 1,662,305,549 for Level 5 Hospital and equitable share respectively for the two months. The county however, did not request any amount for the Level 5 hospital.

During the Second half of the period the county had a total of Kshs. 1,199,508,873 which comprised of Kshs. 242,294,925 balance brought forward for the first quarter and exchequer issues amount of Kshs. 957,213,948 during the second quarter to meet its recurrent and development expenditure for all departments. In overall the county had low absorption of funds at 43.2 percent with 70.9 percent on recurrent and 3 percent on development. The department of county treasury had the highest absorption of its funds and also the highest expenditure in the county at 88.6 percent absorption and 38.2 percent of total county expenditure and had the highest share of overall county exchequer issues at 22.6 percent. On the other hand personnel emolument constituted the highest expenditure in the county and had the highest absorption of allocated funds among other expenditure items at 51.6 percent and 103.1 percent respectively. Among the economic classification, development recorded the lowest expenditure despite having the highest amount of total exchequer release.

The county treasury continued to run its financial operations manually for the expenditure management despite every necessary requirement for the full operationalization of IFMIS and GPAY being ready. The manual operations continue to delay production of financial reports and returns. It recommended that the county treasury to take charge of the financial operations by

embracing IFMIS and also engaging competent and committed staff who will reduce the shortcomings the department is currently experiencing.

## **ACRONYMS**

|         |   |
|---------|---|
| COB     | Controller of Budget                                    |
| CRA     | Commission on Revenue Allocation                        |
| CRF     | County Revenue Fund                                     |
| FY      | Financial year  |
| GPAY    | Government Pay  |
| IFMIS   | Integrated Financial Management Information Systems     |
| Kshs.   | Kenya Shillings   |
| LAIFOMS | Local Authority Integrated Financial management systems |
| OCOB    | Office of the Controller of Budget                      |
| O&M     | Operations and Maintenance                              |
| PE      | Personal Emoluments                                     |
| PFM Act | Public Finance Management Act                           |
| SRC     | Salaries and Remuneration Commission                    |
| TA      | Transition Authority                                    |



## **1.0 INTRODUCTION**

During this Second Quarter period of the 2013/2014 financial year, Meru county Government embarked on recruitment of staff to fill in positions and build capacity in various dockets which included positions for county chief officers and directors. It further set itself to develop policies and build infrastructure to guide in the various county operations. During period under review, the county drafted the county integrated development plan, drafted the county finance bill and approved the revised 2013/2014 budget.

### **1.1 County Budget Preparation Process status**

Section 125 of the PFM Act 2012 highlights the stages in the county government budget process while sections 126 to 137 of the same Act give additional information of the budgeting process requirements.

Meru county 2014/2015 budget is a programme based budget which will be prepared in line with fiscal strategy paper and with the Meru county integrated development term objectives. Budget circulars were issued to all departments for the start of the 2014/2015 budget process.

County appropriation bill for the financial year 2013/2014 was prepared and approved by county Assembly and assented to law by the governor and now the Meru county Appropriation (Amendment) Act.

Preparation of annual cash flow projection for the county for 2013/2014 financial year was not properly done. However, measures are now being put in place to ensure as the 2014/2015 monthly cash flows will be in place as per the departmental work plans.

The county finance bill for financial year 2013/2014 was prepared and submitted to the county assembly by the CECM finance. The county integrated development plan has been prepared and being validated by all the county stakeholders. The finance bill and county development plan have been submitted to the County Assembly and waiting approval as of the reporting date.

The preparation of the fiscal strategy paper is in progress but at the initial stages. However it is of concern since the County Budget and Economic Forum has not been formulated and taken effect for consultation purposes in the preparation of the County Fiscal Strategy Paper and Budget Review and Outlook Paper.

The deadlines as per the PFM Act 2012 have not been met for most the budget preparation process due to lack of capacity in the county but it is expected things will pick up in due time as

capacity has now been enhanced through recruitment of human resources for various finance positions.

### **1.2 County Financial Operations**

IFMIS and GPAY were commissioned for the County in the beginning of October 2013 for the county treasury but have not been fully operationalized and the county is running manually. Both the county assembly and county executive staff have been taken through IFMIS training but are yet to fully embrace the financial management system.

### **1.4 Meru County Approved Revised Budget**

Meru County revised its 2013/2014 approved budget to cater for the deficit and do away with issues that had not been approved by the SRC at the time. However this budget did not include the conditional grants to the county amounting to Kshs. 758,421,849 as part of the budget and thus this revised budget is of Kshs. 5,681,680,382. Furthermore the county revised budget did not cater for the devolved functions PE; this will require for further revisions on the budget to cater for this expenditure and consequently the ratio of development budget and recurrent will change.

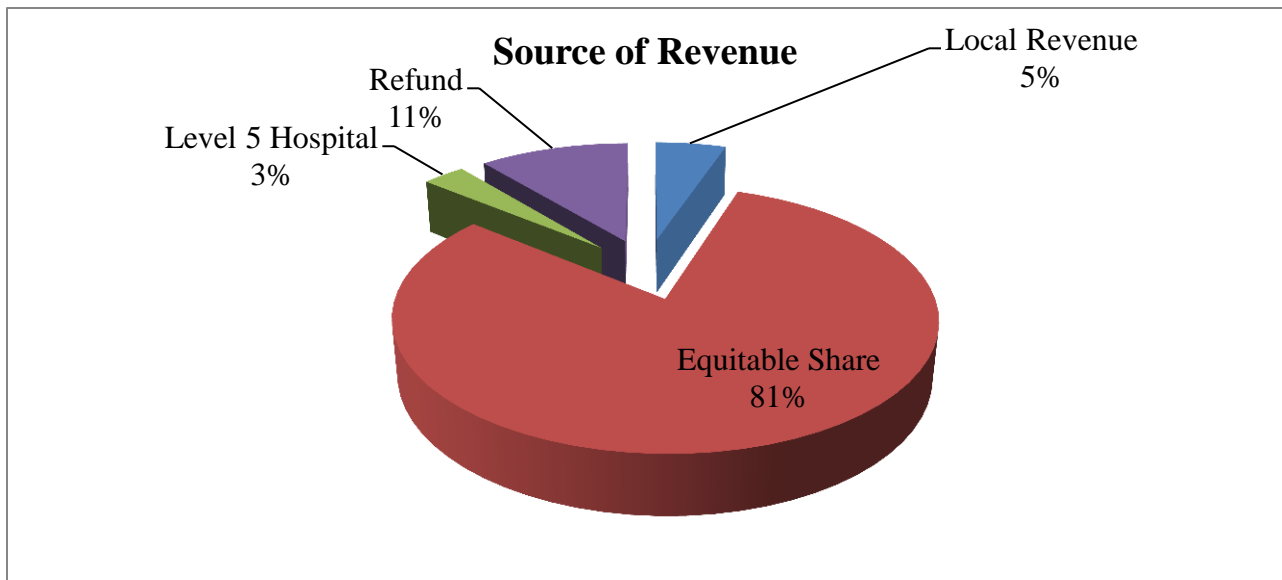
## 2.0 COUNTY BUDGET IMPLEMENTATION

In overall the county has received Kshs. 1,495,777,083 which is 26.3 percent of the total county approved budget estimate for the 2013/2014 FY. During the first half of the period under review the county had Kshs. 538,563,135 of exchequer issues while in the second half of the same period the county requested for and was issued with exchequer of Kshs. 957,213,948. This amount was for both recurrent and development expenditure. The county spent a total of Kshs. 646,471,804 on recurrent and development of which Kshs. 627,931,872 was spent on recurrent while Kshs. 18,539,932 was spent on development expenditure.

### 2.1 County Revenue

The county has two main sources of revenue in the first quarter of 2013/2014 FY which are; the exchequer releases and the local revenue collections. The county has so far has a total of Kshs. 1,833,257,435 as revenue for the county during the period with Kshs. 1,726,408,503 from national revenue while Kshs. 106,848,932 is local revenue collected. The other source of fund was the refund from the 2012/2013 FY.

**Figure 1: Second Quarter County Source of Funding**



*Source: Meru County Treasury, 2013*

**2.1.1 Local Revenue**

The county’s target for local revenue collection in the 2013/2014 financial estimates is Kshs. 658,000,000. However the county has managed to collect Kshs. 106,848,932 cumulatively in the Second Quarter of 2013/2014 FY. Local revenue collection performance is dismal representing 16.2 percent of the expected annual collection. Though the revenue collected is a slight increase from the amount generated in the 2012/2013 FY the county collected less in the second half of the period in 2013/2014 FY compared to what was collected during the same second half period of 2012/2013 FY. The county should have been able to collect at least 50% of its local revenue estimates if it is to meet its set target.

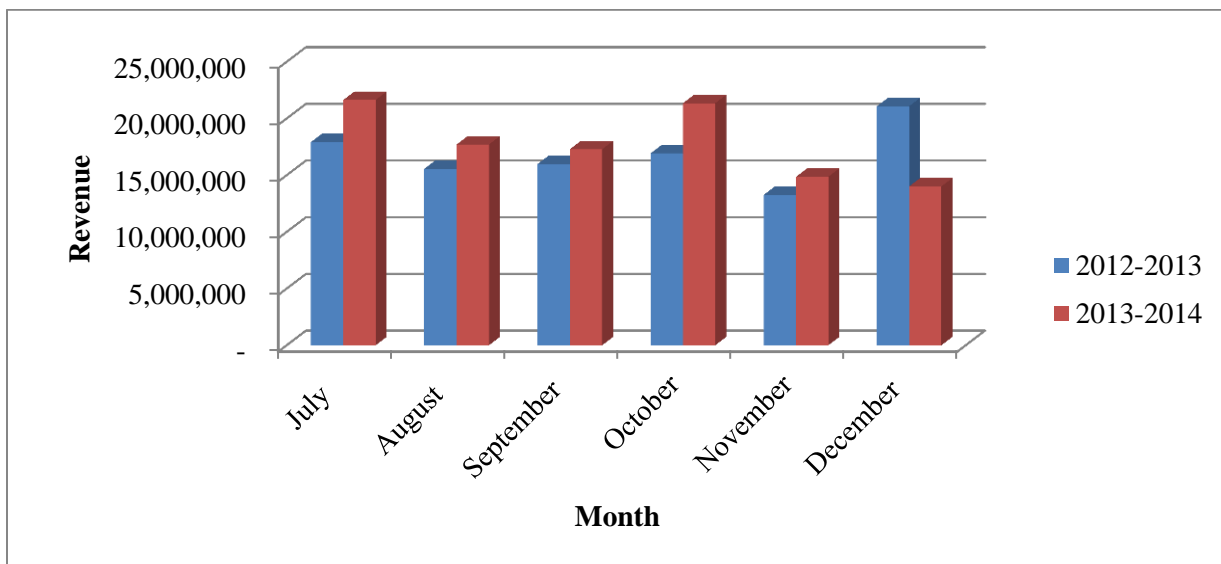
**Table 1: Second Quarter Local Revenue Collection Trend 2013/2014 FY**

| FY/MONTH          | First Quarter | October    | November   | December   | Second Quarter | Half Year   |
|-------------------|---------------|------------|------------|------------|----------------|-------------|
| <b>2012/2013</b>  | 49,460,226    | 16,932,731 | 13,268,614 | 21,078,677 | 51,280,022     | 100,740,248 |
| <b>2013/ 2014</b> | 56,630,146    | 21,351,126 | 14,859,744 | 14,007,916 | 50,218,786     | 106,848,932 |

*Source: Meru County Treasury, 2013*

Table 1 gives local revenue comparison per month for the cumulative second quarter for the county. It shows decrease in collection each month in the second quarter and a slight increase in the overall total for the 2013/2014 FY in comparison to the same period in 2012/2013 FY.

**Figure 2: Second Quarter Local Revenue Trend**



*Source:Meru County Treasury,2013*

### 2.1.2 Exchequer Release to the County

During this period the county requested and was issued amount of Kshs. 1,495,777,083; this amount consisted of amounts requested from revenue refund of the 2012/2013 FY unspent amounts while Kshs. 1,305,222,913 for recurrent and development expenditure which comprised of Kshs. 704,522,913 and Kshs. 600,700,000 respectively was requested from exchequer release. Table 2 shows the monthly exchequer release to the CRF from the National treasury.

**Table 2: Second Quarter Exchequer release**

| Exchequer Release | Allocation  | Cumulative    | Issues      | Exchequer Balance |
|-------------------|-------------|---------------|-------------|-------------------|
| <b>July</b>       | -           |               |             | -                 |
| <b>August</b>     | 419,270,636 | 419,270,636   | 348,008,965 | 71,261,671        |
| <b>September</b>  | 419,270,636 | 838,541,272   | -           | 490,532,307       |
| <b>October</b>    | 493,259,573 | 1,331,800,845 | -           | 983,791,880       |
| <b>November</b>   | 394,607,659 | 1,726,408,504 | 957,213,948 | 421,185,591       |

*Source: Office of the controller of budget*

It only portrays monthly exchequer issues in the CRF as per the exchequer release schedule as at 31<sup>st</sup> December 2013 and does not include any local revenues swept to the CRF. The December amount had not been released at the end of the period under review.

### 2.1.3 Conditional Grants

The total conditional grants to the county amounts to Kshs. 758,421,849 for the FY 2013/14. This is made up of donor projects funds of Kshs. 575,270,550 and Level 5 Hospital funds of Kshs. 183,151,229. Even with the availability of the Level 5 hospital grant, the county did not include the amount in the revised budget nor did the county request for these (level 5 funds) and thus remains unutilized during period under review

## 2.2 County Budget Expenditure

The overall county budget estimates for 2013/2014 FY is Kshs. 5,681,680,382 excluding conditional grants expenditure. The county did not include the conditional grants in its 2013/2014. The allocation was done for twelve departments in the quarter and the spending was as per each department.

### 2.2.1 Total County expenditure

The county spent a total of Kshs. 646,471,804 during the period of the 2013/2014 FY on development and recurrent operations. Out of this expenditure only Kshs. 18,539,932 was for development this which is 2.9 percent of the total expenditure. The department with the highest expenditure for the Second Quarter period is the county treasury with 46.4 percent of total county expenditure followed by County Assembly and Office of the Governor with 28.6 percent and 9.9 percent respectively. On the other hand the departments with the least expenditure are Water Environment & Natural resources and County Health both with 0.5 percent of total county expenditure.

**Table 3: Total County Departmental Expenditure**

| Department                                      | Issues        | First Quarter | October    | November    | December    | Second Quarter | Half Year   | %      |
|---|---------------|---------------|------------|-------------|-------------|----------------|-------------|--------|
| County Assembly                                 | 259,577,385   | 74,262,718    | 21,308,728 | 32,335,359  | 57,194,236  | 110,838,323    | 185,101,041 | 28.6%  |
| County Treasury                                 | 338,645,612   | 166,685,873   | 46,486,363 | 56,247,672  | 30,726,930  | 133,460,965    | 300,146,838 | 46.4%  |
| Office Of The Governor                          | 80,167,739    | 20,142,061    | 13,403,588 | 17,781,036  | 12,355,896  | 43,540,520     | 63,682,581  | 9.9%   |
| Agriculture Livestock & Fisheries               | 159,439,228   | 885,700       | 3,119,163  | 952,063     | 933,368     | 5,004,594      | 5,890,294   | 0.9%   |
| Water , Environment & Natural Resources         | 34,756,546    | 722,320       | 1,050,563  | 840,563     | 612,850     | 2,503,976      | 3,226,296   | 0.5%   |
| Education & Technology                          | 9,874,470     | 1,006,450     | 595,563    | 1,278,423   | 1,437,210   | 3,311,196      | 4,317,646   | 0.7%   |
| Economic & Physical Planning                    | 9,236,879     | 2,853,266     | 1,122,916  | 587,321     | 988,350     | 2,698,587      | 5,551,853   | 0.9%   |
| Transport & Infrastructure                      | 218,504,521   | 6,886,001     | 1,694,273  | 6,990,801   | 8,344,279   | 17,029,353     | 23,915,354  | 3.7%   |
| County Health                                   | 214,291,297   | 900,700       | 695,563    | 712,510     | 1,045,770   | 2,453,843      | 3,354,543   | 0.5%   |
| Public Service, Administration & Technology     | 36,256,194    | 8,089,410     | 4,985,886  | 5,769,136   | 6,651,113   | 17,495,385     | 25,584,795  | 4.0%   |
| Co-Operatives, Tourism & Enterprise Development | 68,796,855    | 1,711,690     | 563,010    | 1,208,310   | 954,230     | 2,725,550      | 4,437,240   | 0.7%   |
| Culture, Gender & Sports                        | 66,822,557    | 12,714,221    | 1,077,943  | 1,550,413   | 5,920,746   | 8,549,102      | 21,263,323  | 3.3%   |
| Total   | 1,496,369,283 | 296,860,410   | 96,103,559 | 126,253,607 | 127,164,978 | 349,522,144    | 646,471,804 | 100.0% |

*Source: Meru County Treasury, 2013*

The county had an overall absorption of 43.2 percent of the total money released to the county. County treasury had the highest absorption with 88.6 percent followed by Office of the Governor and County assembly with 79.6 percent and 71.3 percent respectively while the county health had the least absorption with 1.6 percent.

### 2.3 Economic Classification of Expenditure

The total county expenditure for the Second Quarter is 47 percent PE, 50.1 percent O&M while development expenditure is 2.9 percent expenditure. PE for the county has been inconsistent on monthly basis. The county assembly sitting allowances were Kshs. 40,499,000 representing 6.3 percent of county's total expenditure and 13.3 percent of PE.

**Table 4: Economic Classification of County Expenditure**

| Expenditure        | Issues        | First Quarter | October    | November    | December    | Second Quarter | Second Quarter | %     |
|--------------------|---------------|---------------|------------|-------------|-------------|----------------|----------------|-------|
| <b>PE</b>          | 294,580,926   | 123,260,634   | 60,176,608 | 72,319,206  | 48,027,928  | 180,523,742    | 303,784,376    | 47.0% |
| <b>O&amp;M</b>     | 591,558,617   | 170,728,472   | 32,832,945 | 48,392,463  | 72,193,616  | 153,419,024    | 324,147,496    | 50.1% |
| <b>Development</b> | 610,229,740   | 2,871,304     | 3,094,006  | 5,631,188   | 6,943,434   | 15,668,628     | 18,539,932     | 2.9%  |
| <b>Total</b>       | 1,496,369,283 | 296,860,410   | 96,103,559 | 126,342,857 | 127,164,978 | 349,611,394    | 646,471,804    | 100 % |

**Source: Meru County Treasury, 2013**

Absorption rate on the various expenditure items based on released funds is highest for personnel emoluments over absorption of 103.1 percent 67.8 percent while the lowest is development with only a 3 percent absorption rate and accounted for 4.5 percent total county expenditure for the period.

Under O&M purchase of motor vehicle was the highest expenditure item in the six month period accounting for 15.3 percent of the total expenditure of Kshs. 98,887,899 while travel and subsistence had expenditure of Kshs. 65,467,425 which represented 10.1 percent of the total county expenditure. Hospitality, boards, seminars conferences and catering expenditure was Kshs. 25,079,351 which is 3.9 percent of total county expenditure whereas purchase Of office Furniture and General equipment expenditures is Kshs. 20,756,750 3.2 percent of total expenditure respectively.

### **3.0 DEPARTMENTAL REPORTS - RECURRENT AND DEVELOPMENT EXPENDITURE**

The Meru county operated twelve departments in the month of July 2013 in the 2013/1014 financial year namely; County assembly; Governor's office; County treasury; Agriculture, Livestock and Fisheries; water, environment & Natural Resources; Education & Technology; Economic & Physical Planning; Transport & Infrastructure; County Health; Public Service, Administration & Technology; Cooperatives, Tourism and Enterprise Development and Culture, Youth Gender & Sports

#### **3.1 County Assembly Services**

##### **3.1.1 Introduction**

County Assembly has a role of exercising the legislative authority of the county and making laws that govern the affairs of the county under article 185 (1-3) of the constitution of Kenya 2010.

It is mandated to make laws that are necessary for or incidental to, the effective performance of the functions and exercise of the powers of the county government under the Fourth Schedule of the constitution of Kenya 2010. In addition under article 185(4) the county assembly may receive and approve plans and policies for the management and exploitation of the county's resources; and the development and management of its infrastructure and institutions.

##### **3.1.2 Key priorities**

County Assembly has a role of exercising oversight over the county executive committee and other county level institutions. Furthermore county assembly represents people of the county and is entitled to deliberate on issues that affect the habitants of the county. It has mandate in discussing and approving the budget and expenditure of the county and borrowing by the county government. In addition this department is responsible for approving the senior appointments made by the Governor, approving county integrated plan, establishment of any county funds and also approving any agreements made between the county and other county parties. Moreover County assembly is mandated Articles 195(1b) of the constitution of Kenya to facilitate public participation and involvement in the legislative and its other business and that of its committees.

##### **3.1.3 County Assembly Allocation and budget Performance**

The county assembly has an allocation of Kshs. 810,477,204 in the 2013/2014 FY budget estimates for both development and recurrent. This department has received a total of Kshs. 259,577,385 which is 17.3 percent of the total exchequer released.



The department incurred expenditure of Kshs. 185,101,041 of expenditure which is 28.6 percent of the total county expenditure for the period under review. The total absorption rate for the department is 71.3 percent of the department's issues.

**Table 5: County Assembly Expenditure**

| Expenditure  | Issues             | First Quarter     | October           | November          | December          | Second Quarter     | Second Quarter     | Absorption   |
|--------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------|
| PE           | 138,830,689        | 38,105,532        | 17,205,491        | 25,938,000        | 18,637,396        | 61,780,887         | 99,886,419         | 71.9%        |
| O&M          | 100,746,696        | 36,157,186        | 4,103,237         | 6,397,359         | 38,556,840        | 49,057,436         | 85,214,622         | 84.6%        |
| Development  | 20,000,000         | -                 | -                 | -                 | -                 | -                  | -                  | 0.0%         |
| <b>Total</b> | <b>259,577,385</b> | <b>74,262,718</b> | <b>21,308,728</b> | <b>32,335,359</b> | <b>57,194,236</b> | <b>110,838,323</b> | <b>185,101,041</b> | <b>71.3%</b> |

*Source: Meru County Treasury, 2013*

Though this department received Kshs. 20 million for development no such expenditure has been incurred in this department.

### 3.2 Office of the Governor

It is tasked with the responsibility of submitting the county plans and policies to the county assembly for approval; consider, approve and assent to bills passed by the county assembly; ensure the discharge of any function within the county and the provision of related services to the people; submit to the county assembly an annual report on the implementation status of the county policies and plans; deliver annual state of the county address containing such matters as may be specified in county legislation; and sign and cause to be published in the county Gazette, notice of all important formal decisions made by the governor or by the county executive committee. This is mainly the top administrative department of the county executive committee which consists of the Governor, Deputy Governor, County Secretary, Chief of Staff, Directors, Liaison Officer and the Personal Assistants.

#### 3.2.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 282,998,515 for recurrent expenditure for FY 2013/2014 county revised budget estimates. It has so far received exchequer issues amounting to Kshs. 80,167,739 translating to 5.4 percent of total issues for the county from the county revenue fund. During the period under review the department has spent Kshs. 63,682,581 and has an absorption rate of 79.4 percent; this expenditure accounts 9.9 percent of the total county expenditure. Table 6 gives shows the departments expenditure.

**Table 6: Office of the Governor Expenditure**

| Expenditure    | Issues     | First Quarter | October    | November   | December   | Second Quarter | Half Year  | Absorption |
|----------------|------------|---------------|------------|------------|------------|----------------|------------|------------|
| <b>PE</b>      | 14,786,153 | 4,677,520     | 3,818,449  | 4,894,299  | 2,815,464  | 11,528,212     | 16,205,732 | 109.6%     |
| <b>O&amp;M</b> | 65,381,586 | 15,464,541    | 9,585,139  | 12,886,737 | 9,540,432  | 32,012,308     | 47,476,849 | 72.6%      |
| <b>Total</b>   | 80,167,739 | 20,142,061    | 13,403,588 | 17,781,036 | 12,355,896 | 43,540,520     | 63,682,581 | 79.4%      |

*Source: Meru County Treasury, 2013*

### 3.3 County Treasury

This department is the provider of adequate and timely financial resources to the county and coordinate mobilization and prudent utilization of available resources. Its objective is to improve annual revenue collection, financial management system, enhance accountability by disclosure of quarterly reports and guarantee the accuracy of financial statements by obtaining qualified audit report. The county treasury has specific mandates on budget preparation and implementation, expenditure management, revenue collection and management, financial accounting and reporting, procurement, payroll management and audit. This department is headed by the County Executive Committee member responsible for finance and carries all former council employees.

#### 3.3.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 1,025,102,219 for FY 2013/2014 county budget estimates. This department has received an overall exchequer issues amounting to Kshs. 338,645,612 for both recurrent and development expenditure, this represented 22.6 percent of total allocation for the county. The department spent Kshs. 300,146,838 during the period on recurrent items only. The department's expenditure accounts 46.4 percent of the total county expenditure and has 88.6 percent absorption of its total exchequer issues as shown in table 7.

**Table 7: County Treasury Expenditure**

| Expenditure        | Issues      | First quarter | October    | November   | December   | Second Quarter | Second Quarter | Absorption |
|--------------------|-------------|---------------|------------|------------|------------|----------------|----------------|------------|
| <b>PE</b>          | 115,624,089 | 73,442,321    | 33,351,845 | 35,228,377 | 20,887,033 | 89,467,255     | 162,909,576    | 140.9%     |
| <b>O&amp;M</b>     | 213,491,783 | 93,243,552    | 13,134,518 | 21,019,295 | 9,839,897  | 43,993,710     | 137,237,262    | 64.3%      |
| <b>Development</b> | 9,529,740   | -             | -          | -          | -          | -              | -              | 0.0%       |
| <b>Total</b>       | 338,645,612 | 166,685,873   | 46,486,363 | 56,247,672 | 30,726,930 | 133,460,965    | 300,146,838    | 88.6%      |

*Source: Meru County Treasury, 2013*

Kshs. 592,200 under development issues was amount that was not refunded in the exchequer account at end of 2012/2013 FY.

### 3.4 Agriculture Livestock and Fisheries

The department's mission is to promote livelihoods and sustainable competitive agriculture, livestock, veterinary, irrigation and fisheries sectors while conserving natural resources. Its objective is to create enabling environment for Agriculture sector development by increasing agriculture productivity, output and value; promote market access and market development for all agricultural products; enhance accessibility to affordable inputs and credits and Increase livestock production and productivity. It further aims at increasing land utilization through irrigation; increase fish production through aqua-culture (Fish farming); promote environmental conservation and create wealth and employment.

#### 3.4.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 437,538,934 in FY 2013/2014 county budget estimates. This department has received a total of Kshs. 159,439,228 for its recurrent and development expenditures. However the department's absorption of funds is very low at 3.7 percent rate and of concern is the low absorption of development funds as opposed to recurrent. This department's expenditure accounts for 0.9 percent of the total county expenditure for the period.

**Table 8: Agriculture Livestock and Fisheries Expenditure**

| Expenditure  | Issues             | First Quarter  | October          | November       | December       | Second Quarter   | Half Year        | Absorption  |
|--------------|--------------------|----------------|------------------|----------------|----------------|------------------|------------------|-------------|
| PE           | 1,715,340          | 533,700        | 575,563          | 623,563        | 505,270        | 1,704,396        | 2,238,096        | 130.5%      |
| O&M          | 2,723,888          | 352,000        | 543,600          | 328,500        | 428,098        | 1,300,198        | 1,652,198        | 60.7%       |
| Development  | 155,000,000        | -              | 2,000,000        | -              | -              | 2,000,000        | 2,000,000        | 1.3%        |
| <b>Total</b> | <b>159,439,228</b> | <b>885,700</b> | <b>3,119,163</b> | <b>952,063</b> | <b>933,368</b> | <b>5,004,594</b> | <b>5,890,294</b> | <b>3.7%</b> |

*Source: Meru County Treasury, 2013*

### 3.5 Water, Environment and Natural Resources

This department comprises of the Water and sanitation, Environment and Natural Resources and forests Sectors. The objective of the environment and natural resources sector aims at promoting sustainable management of environment and natural resources to equitably provide for development needs for the current and future generations without causing degradation or ecological scarcities. While water and sanitation sector objective is to develop sustainable

management of water and sanitation infrastructure; and improve provision of sanitation services in the county

### 3.5.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 346,131,738 in FY 2013/2014 county budget estimates. This department has so far received a total amount of Kshs. 34,756,546 for both recurrent and development expenditure representing 2.3 percent of total county exchequer release. The department spent Kshs. 3,226,296; this is 9.3 percent fund absorption. The department's expenditure accounts for 0.5 percent of the total county expenditure.

**Table 9: Water, Environment and Natural Resources expenditure**

| Expenditure  | Issues            | First Quarter  | October          | November       | December       | Second Quarter   | Second Quarter   | Absorption  |
|--------------|-------------------|----------------|------------------|----------------|----------------|------------------|------------------|-------------|
| PE           | 1,762,658         | 533,700        | 575,563          | 663,563        | 505,270        | 1,744,396        | 2,278,096        | 129.2%      |
| O&M          | 5,993,888         | 188,620        | 25,000           | 177,000        | 107,580        | 309,580          | 498,200          | 8.3%        |
| Development  | 27,000,000        | -              | 450,000          | -              | -              | 450,000          | 450,000          | 1.7%        |
| <b>Total</b> | <b>34,756,546</b> | <b>722,320</b> | <b>1,050,563</b> | <b>840,563</b> | <b>612,850</b> | <b>2,503,976</b> | <b>3,226,296</b> | <b>9.3%</b> |

*Source: Meru County Treasury, 2013*

### 3.6 Education and Technology

This department seeks to provide an opportunity for improving the quality of education in the county. Its main objective is to ensure access retention, transition and quality in all the sub sectors; alleviate levels of illiteracy and promote and instill professionalism from early stages; promote national cohesion and integration and stimulate research and innovation for social economic development

#### 3.6.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 450,436,678 in FY 2013/2014 county budget estimates. This department has so far been issued with a total of Kshs. 9,874,470 which represents 0.7 percent of total county exchequer issues. The department spent Kshs. 4,317,646 and absorbed funds at 43.7 percent. The department's expenditure accounts for 0.7 percent of the total county expenditure.

**Table 10: Education and Technology Expenditure**

| Expenditure Item | Issues           | First Quarter    | October        | November         | December         | Second Quarter   | Second Quarter   | Absorption   |
|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| PE               | 4,187,248        | 948,700          | 575,563        | 667,563          | 617,270          | 1,860,396        | 2,809,096        | 67.1%        |
| O&M              | 5,687,222        | 57,750           | 20,000         | 610,860          | 386,440          | 1,017,300        | 1,075,050        | 18.9%        |
| Development      | -                | -                | -              | -                | 433,500          | 433,500          | 433,500          | -            |
| <b>Total</b>     | <b>9,874,470</b> | <b>1,006,450</b> | <b>595,563</b> | <b>1,278,423</b> | <b>1,437,210</b> | <b>3,311,196</b> | <b>4,317,646</b> | <b>43.7%</b> |

*Source: Meru County Treasury, 2013*

### 3.7 Economic and Physical Planning

This department is responsible for formulating policies and strategies for the county's socio-economic development; Prepare long-term and medium-term development plans and ensure there is linkage between national and county economic planning; monitor and evaluate development programmes and projects including aspects on inclusive development agenda; Carry out economic researches and advise the county Government on economic issues and coordinate cross-cutting socio-economic issues involving various sectors. It also makes sure performance is measured and evaluated on annual basis.

#### 3.7.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 95,531,738 in FY 2013/2014 county budget estimates. This department has been issued with a total of Kshs. 9,236,879 which represents 0.6 percent of total county exchequer issues. It spent Kshs. 5,551,853 and has an overall absorption of funds of 60.1 percent. The spending of the department on development is only 9.4 percent of the funds issued. This department's expenditure accounts 0.9 percent of the total county expenditure.

**Table 11: Economic and Physical Planning Expenditure**

| Expenditure  | Issues           | First Quarter    | October          | November       | December       | Second Quarter   | Half Year        | Absorption   |
|--------------|------------------|------------------|------------------|----------------|----------------|------------------|------------------|--------------|
| PE           | 3,447,991        | 913,700          | 338,010          | 338,010        | 305,000        | 981,020          | 1,894,720        | 55.0%        |
| O&M          | 4,788,888        | 1,939,566        | 690,900          | 249,311        | 683,350        | 1,623,561        | 3,563,127        | 74.4%        |
| Development  | 1,000,000        | -                | 94,006           | -              | -              | 94,006           | 94,006           | 9.4%         |
| <b>Total</b> | <b>9,236,879</b> | <b>2,853,266</b> | <b>1,122,916</b> | <b>587,321</b> | <b>988,350</b> | <b>2,698,587</b> | <b>5,551,853</b> | <b>60.1%</b> |

*Source: Meru County Treasury, 2013*

### 3.8 Transport and Infrastructure

This is one of the major departments that influence competitiveness of the county. Infrastructure development is basically through direct investment by the government in Roads construction, electrification, transport, and housing. The county aims at enhancing its competitiveness by investing in infrastructural development. The objective of the department is to develop and manage county's infrastructure in a sustainable manner; create an effective leading infrastructure network and regulate the infrastructural sector.

#### 3.8.1 Department's Allocation and Budgetary Performance

This department was allocated Kshs. 952,839,130 in FY 2013/2014 county budget estimates. This department has so far been issued with Kshs. 218,504,521 for development and recurrent expenditure which is 14.6 percent of the total county exchequer releases. The overall absorption of funds after spending Kshs. 23,915,354 is 10.9 percent. The department's expenditure accounts for 3.7 percent of the total county expenditure.

**Table 12: Transport and Infrastructure Expenditure**

| Expenditure  | Issues             | First Quarter    | October          | November         | December         | Second Quarter    | Second Quarter    | Absorption   |
|--------------|--------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|--------------|
| PE           | 1,650,633          | 533,700          | 338,010          | 386,010          | 305,000          | 1,029,020         | 1,562,720         | 94.7%        |
| O&M          | 48,353,888         | 3,480,997        | 806,263          | 973,603          | 1,579,345        | 3,359,211         | 6,840,208         | 14.1%        |
| Development  | 168,500,000        | 2,871,304        | 550,000          | 5,631,188        | 6,459,934        | 12,641,122        | 15,512,426        | 9.2%         |
| <b>Total</b> | <b>218,504,521</b> | <b>6,886,001</b> | <b>1,694,273</b> | <b>6,990,801</b> | <b>8,344,279</b> | <b>17,029,353</b> | <b>23,915,354</b> | <b>10.9%</b> |

*Source: Meru County Treasury, 2013*

Though this department had the highest development expenditure, its rate of absorption of the funds issued was only at 9.2 percent.

### 3.9 County Health Services

This sector aims to raise the health status by improving the efficiency, equity and quality of health care services and by promoting healthier lifestyles, through a health Sector Reform Projects, restructuring and strengthening the organizational and regulatory capacity of the county and level of the public sector to plan, organize, produce, procure and deliver a high standard of care on a cost efficient basis.

### 3.9.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 534,631,738 in FY 2013/2014 county budget estimates. The department has received exchequer issues totaling Kshs. 214,291,297 14.3 percent of total allocation for the quarter. It has spent Kshs. 3,354,543 during the period and absorbed funds at 1.6 percent which is the lowest in the county. This department had an additional allocation in form of conditional grant of Kshs.183,151,299 but none of the available fund was requested towards the support of Level 5 Hospital. The department's expenditure is 0.5 percent of the total county expenditure.

**Table 13: County Health Expenditure**

| Expenditure  | Issues      | First quarter | October | November | December  | Second Quarter | Second Quarter | Absorption |
|--------------|-------------|---------------|---------|----------|-----------|----------------|----------------|------------|
| PE           | 1,762,659   | 533,700       | 575,563 | 575,270  | 597,270   | 1,748,103      | 2,281,803      | 129.5%     |
| O&M          | 83,328,638  | 367,000       | 120,000 | 137,240  | 448,500   | 705,740        | 1,072,740      | 1.3%       |
| Development  | 129,200,000 | -             | -       | -        | -         | -              | -              | 0.0%       |
| <b>Total</b> | 214,291,297 | 900,700       | 695,563 | 712,510  | 1,045,770 | 2,453,843      | 3,354,543      | 1.6%       |

*Source: Meru County Treasury, 2013*

Despite the large requisition made for development expenditure for the department no shilling has been spent for this cause.

### 3.10 Public Service, Administration & Information Technology

This department comprise of the county public service, administration and the Information Technology sectors. The County Public Service and administration are responsible for recruitment, promotion, separation, training, Remuneration, Staff Welfare, and Discipline. The main objective of the County Public Service is to provide solid institutions, systems and mechanisms for human resource utilization and development in a manner that best enhances service delivery by county public service institutions; and promotion of the values and principles set out in Articles 10 and 232 of the Constitution in the county public service and provide a framework of uniform norms and standards to be applied in the county. While the Information technology and communication's main objective is to use technology to create awareness, inform and educate the Citizens on the relevant development issues and activities of the County Government.

### 3.10.1 Department's Allocation and Budgetary Performance

This department is allocated Kshs. 241,155,211 FY 2013/2014 county budget estimates. The department received a total of Kshs. 36,256,194 requisitioned only for recurrent expenditure which represents 2.4 percent of total county exchequer releases. During this period the department spent Kshs. 25,584,795 and has an overall absorption rate of 70.6 percent absorption. The expenditure for the department accounts for 4 percent of the total county expenditure during the period.

**Table 14: Public Service, Administration & Information Technology Expenditure**

| Expenditure    | Issues     | First quarter | October   | November  | December  | Second Quarter | Second Quarter | Absorption |
|----------------|------------|---------------|-----------|-----------|-----------|----------------|----------------|------------|
| <b>PE</b>      | 6,596,278  | 1,825,500     | 1,910,978 | 1,910,978 | 1,950,685 | 5,772,641      | 7,598,141      | 115.2%     |
| <b>O&amp;M</b> | 29,659,916 | 6,263,910     | 3,074,908 | 3,947,408 | 4,700,428 | 11,722,744     | 17,986,654     | 60.6%      |
| <b>Total</b>   | 36,256,194 | 8,089,410     | 4,985,886 | 5,858,386 | 6,651,113 | 17,495,385     | 25,584,795     | 70.6%      |

*Source: Meru County Treasury, 2013*

### 3.11 Cooperatives, Tourism and Enterprise Development

This department is responsible for formulating strategies, plans and programs that promote and ensure expansion and diversification of cooperatives, tourism, and enterprise development with sustainable industrialization and appropriate technology for poverty eradication and generate wealth for socially empowered county. It is responsible for promotion of orderly growth of trade in county through provision of business development services and trade regulation, promote investment and for implementing the national trade policy at county level. Tap the tourism potential of the county, promote wildlife tourism and enhance hospitality; improve efficiency and competitiveness at firm level; conduct training, research and development; increase county's market share in regional markets and attract strategic investors into the county in the area of agro processing.

#### 3.11.1 Department's Allocation and Budgetary Performance

The department's allocation for FY 2013/2014 county budget estimates is Kshs. 308,710,539. Exchequer issues totaling to Kshs. 68,796,855 were released for the departments spending on recurrent and development; which is a 4.6 percent of total exchequer released to the county. During this Second Quarter period, this department spent Kshs. 4,437,240 and has a fund



absorption of 6.4 percent. The spending accounts for 0.7 percent of the total county expenditure during the quarter.

**Table 15: Cooperatives, Tourism and Enterprise Development Expenditure**

| Expenditure  | Issues            | First quarter    | October        | November         | December       | Second Quarter   | Second Quarter   | Absorption  |
|--------------|-------------------|------------------|----------------|------------------|----------------|------------------|------------------|-------------|
| PE           | 2,459,527         | 533,700          | 338,010        | 430,010          | 397,000        | 1,165,020        | 1,698,720        | 69.1%       |
| O&M          | 6,337,328         | 1,177,990        | 225,000        | 778,300          | 557,230        | 1,560,530        | 2,738,520        | 43.2%       |
| Development  | 60,000,000        | -                | -              | -                | -              | -                | -                | 0.0%        |
| <b>Total</b> | <b>68,796,855</b> | <b>1,711,690</b> | <b>563,010</b> | <b>1,208,310</b> | <b>954,230</b> | <b>2,725,550</b> | <b>4,437,240</b> | <b>6.4%</b> |

*Source: Meru County Treasury, 2013*

This department was allocated Kshs. 60 million for development expenditure during the period but no development related expenditure took place.

### **3.12 Culture, Youth, Gender and Sports**

This department seeks to provide an opportunity for improving the quality of life for the county youth and women through social economic participation as well as improving the sporting activities. It also advocates creation of a supportive social, cultural, economic and political environment that will empower the youth and women to be partners in county development and eradicate retrogressive cultural practices.

#### **3.12.1 Department's Allocation and Budgetary Performance**

This department is allocated Kshs. 196,126,738 in FY 2013/2014 county budget estimates. The department so far received a total of Kshs. 66,822,557 for recurrent and development expenditure which makes up 4.5 percent of total exchequer issues for the county. During this period the department spent Kshs. 21,263,323 and has an absorption rate of 31.8 percent. The department's expenditure accounts for 3.3 percent of the total county expenditure for the quarter.

**Table 16 : Culture, Youth, Gender and Sports Expenditure**

| Expenditure  | Issues            | First quarter     | October          | November         | December         | Second Quarter   | Second Quarter    | Absorption   |
|--------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|--------------|
| PE           | 1,757,661         | 678,861           | 573,563          | 663,563          | 505,270          | 1,742,396        | 2,421,257         | 137.8%       |
| O&M          | 25,064,896        | 12,035,360        | 504,380          | 886,850          | 5,365,476        | 6,756,706        | 18,792,066        | 75.0%        |
| Development  | 40,000,000        | -                 | -                | -                | 50,000           | 50,000           | 50,000            | 0.1%         |
| <b>Total</b> | <b>66,822,557</b> | <b>12,714,221</b> | <b>1,077,943</b> | <b>1,550,413</b> | <b>5,920,746</b> | <b>8,549,102</b> | <b>21,263,323</b> | <b>31.8%</b> |

*Source: Meru County Treasury, 2013*

This department's performance on development was very dismal. Despite the requisition of Kshs. 40 million only Kshs. 50,000 was spent.

## **4.0 CHALLENGES AND CONCLUSION**

### **4.1 Challenges on budget implementation**

- a) There is inadequacy of competent and committed staff in county treasury to undertake timely preparation of reliable and accurate returns which leads to delay in monitoring of the budget implementation.
- b) Delay in operationalizing IFMIS by continued operating manual system.
- c) Inappropriate cash projections where requests for different departments are done arbitrary without taking into accounts the departmental work plans and this has largely contributed to low fund absorption especially for the development expenditure.
- d) Budget preparation process timelines not being adhered to could lead to unforeseen problems will arise and could be costly to the county
- e) Poor budget estimates classification which makes it tedious to make analysis on various expenditure classes
- f) Local revenue collection is way below the target and could mean unrealistic targets were set or that there are serious leakages in revenue collection

### **4.2 Recommendations**

- a) The county treasury staff capacity ought to be enhanced to enable timely and reliable financial reporting.
- b) Full operationalization of IFMIS and G-Pay should take place as soon possible to improve financial information generation and transparency.
- c) Preparation of work plans should be made during performance contracting therefore holding all employees accountable and responsible and ensure efficient utilization of available resources.
- d) Budget preparation process timelines should be adhered to for proper and acceptable budget to be actualized and for budget implementation to ease.
- e) Chart of accounts should be adhered to by the budget officers while preparing budget estimates as well as proper distinction between development and recurrent estimates should be made.
- f) County treasury put resourceful measures to improve revenue collection. Automation of revenue collection has been rolled out which could aid the county treasury establish

whether the targets set were too high or the low revenue collection is as a result of revenue leakage.

### **4.3 Conclusion**

The County treasury should emphasize on the work plans and procurement plans in advance from each department to be able to identify the specific needs of the departments to overcome the low funds absorption being experienced especially development operations. The county treasury together with the internal audit ought to undertake a variance analysis especially on personnel emoluments which are very inconsistent and unpredictable. Moreover the County treasury should put in place measures that will ensure timely preparation and submission of accurate, reliable and undisputable financial documents and related information to all stakeholders which could mean engaging competent and committed staff to undertake the county financial operations for proper budget implementation and efficient utilization of resources to take place.

**APPENDIX 1: Meru County Expenditure Returns**

| <b>MERU COUNTY GOVERNMENT</b>                           |                       |                      |                      |                      |
|---|-----------------------|----------------------|----------------------|----------------------|
| <b>DEPARTMENT</b>                                       | <b>F/Y</b>            |                      |                      |                      |
| <b>COUNTY ASSEMBLY</b>                                  | <b>2013-2014</b>      |                      |                      |                      |
| <b>EXPENDITURE</b>                                      | <b>REVISED</b>        | October Expenses     | November Expenditure | December Expenditure |
| <b>PERSONEL</b>   |                       |                      |                      |                      |
| Basic salaries - Permanent Employees                    | 85,986,820.00         |                      | 15,306,000.00        |                      |
| Basic salary - County Assembly members                  | 85,906,656.00         | 8,206,158.00         |                      | 7,061,407.00         |
| Speaker   | 5,177,000.00          |                      |                      |                      |
| Other Allowance   | 17,560,000.00         | 1,584,333.00         | 1,313,000.00         | 3,093,800.00         |
| Duty Allowance/Responsibility                           | 3,456,000.00          |                      | 657,000.00           |                      |
| County Assembly Sitting Allowance:-                     | 102,528,000.00        | 6,750,000.00         | 8,661,000.00         | 7,844,000.00         |
| Extraneous Allowances                                   | 5,200,000.00          |                      |                      |                      |
| Leave allowance   | 1,682,040.00          |                      |                      | 494,189.00           |
| Late duty allowance                                     | 2,400,000.00          |                      |                      |                      |
| Employees; contribution to NSSF                         | 201,600.00            | 1,000.00             |                      |                      |
| Contribution to PF/Laptrust                             | 10,205,640.00         |                      | 1,000.00             |                      |
| <b>TOTAL</b>  | <b>320,303,756.00</b> | <b>16,541,491.00</b> | <b>25,938,000.00</b> | <b>18,493,396.00</b> |
| Members = Salary = 145,000 x 12 x1(Public s.board)      | 2,279,400.00          |                      |                      |                      |
| Sitting Allowance (2) per week:-                        | 12,480,000.00         |                      |                      |                      |
| Adhoc committee allowances                              | 3,000,000.00          |                      |                      |                      |
| Basic salaries (public service board employees)         | 11,471,238.00         |                      |                      |                      |
| Contribution Laptrust/ PF                               | 1,899,342.00          |                      |                      |                      |
| County Assembly Service Board Ex-grantia expenses       | 10,000,000.00         | 664,000.00           |                      |                      |
| Speaker's panel:- Sitting Allownce                      | 2,016,000.00          |                      |                      | 144,000.00           |
| <b>TOTAL</b>  | <b>43,145,980.00</b>  | <b>664,000.00</b>    | <b>-</b>             | <b>144,000.00</b>    |
| <b>Operations</b>                                       |                       |                      |                      |                      |
| Electricity   | 2,200,000.00          |                      |                      | 23,640.00            |
| Water & Sewage charges                                  | 1,000,000.00          | 8,000.00             |                      | 5,600.00             |
| Budget Preparation                                      | 5,000,000.00          |                      |                      |                      |
| Internet connections                                    | 500,000.00            |                      |                      |                      |
| Courier & Postal srevices                               | 500,000.00            |                      |                      |                      |
| Communication supplies (e.g. ipad)                      | 9,200,000.00          | 393,500.00           | 113,701.00           | 543,076.00           |
| Domestic travel & subsistence                           | 50,000,000.00         | 1,611,500.00         | 4,098,955.00         | 5,201,125.00         |
| Travel costs by local airline                           | 10,000,000.00         |                      |                      |                      |
| Foreign travel, subsistence & other cost                | 18,000,000.00         |                      | 689,250.00           | 199,984.00           |
| Subscriptions to Newspapers, Magazines                  | 1,000,000.00          | 25,200.00            | 23,280.00            |                      |
| Publishing and Printing services                        | 2,000,000.00          | 67,680.00            |                      | 169,239.00           |
| Advertising, Awareness and Publicity compaigns          | 8,300,000.00          | 932,408.00           |                      | 292,777.00           |
| Trade shows and exhibitions                             | 1,000,000.00          |                      |                      |                      |
| Hire of transport                                       | 582,342.00            |                      |                      |                      |
| Hire of equipment(e.g. public Address)                  | 300,000.00            |                      |                      |                      |
| Training and seminars (Staff and Assemby members)       | 15,000,000.00         | 27,000.00            |                      |                      |
| County Assembly Committee Conferencs & Seminars         | 20,000,000.00         | 295,270.00           |                      |                      |
| National celebrations                                   | 500,000.00            |                      |                      |                      |
| Hospitality supplies & Others                           | 4,500,000.00          | 82,561.00            |                      | 1,458,900.00         |
| Group personal Insurance                                | 2,000,000.00          | 222,913.00           |                      | 1,146,984.00         |
| Building Insurance                                      | 2,000,000.00          |                      |                      |                      |
| Motor vehicle Insurance                                 | 3,000,000.00          |                      |                      |                      |
| Medical Insurance & life                                | 14,000,000.00         |                      |                      | 10,199,943.00        |
| Education & Library supplies                            | 1,000,000.00          |                      |                      |                      |
| Purchase of uniform                                     | 900,000.00            |                      | 7,950.00             | 253,650.00           |
| Fuel & oils & lubricants                                | 6,340,000.00          | 57,190.00            | 820,000.00           | 126,508.00           |
| Security expenses (Guards, Askari)                      | 2,000,000.00          | 136,720.00           | 63,360.00            | 61,360.00            |
| Membership fees, dues & Subscrip to professional bodies | 200,000.00            |                      |                      |                      |
| Contracted expert services                              | 31,000,000.00         | 78,427.00            |                      | 18,099,854.00        |
| Laundry expenses  | 400,000.00            |                      |                      |                      |

## Office of the Controller of Budget

| <u>MERU COUNTY GOVERNMENT</u>                                  |                       |                      |                      |                      |
|--|-----------------------|----------------------|----------------------|----------------------|
| <u>DEPARTMENT</u>  | <u>F/Y</u>            |                      |                      |                      |
| <u>COUNTY ASSEMBLY</u>   | <u>2013-2014</u>      |                      |                      |                      |
| <u>EXPENDITURE</u>   | <u>REVISED</u>        | October Expenses     | November Expenditure | December Expenditure |
| <b>Operations</b>  |                       |                      |                      |                      |
| Welfare contributions  | 1,000,000.00          |                      | 250,000.00           |                      |
| General office supplies  | 4,000,000.00          |                      |                      |                      |
| Website development & Networking                               | 1,500,000.00          |                      |                      |                      |
| Offices rent   | 10,800,000.00         |                      |                      |                      |
| purchase of Furnitures   | 15,000,000.00         |                      |                      |                      |
| Computers & Accessories  | 3,690,000.00          | 88,185.00            |                      | 87,200.00            |
| Kicosca expenses   | 6,000,000.00          |                      |                      |                      |
| Performance management   | 1,000,000.00          |                      |                      |                      |
| Public Participation   | 4,000,000.00          |                      |                      |                      |
| Strategic Plan   | 3,000,000.00          |                      |                      |                      |
| Telephone, Telex & Mobile -PSB                                 | 500,000.00            |                      |                      |                      |
| Communication supplies (Airtime) PSB                           | 200,000.00            |                      |                      |                      |
| Capacity building  | 7,000,000.00          |                      |                      | 687,000.00           |
| Domestic travel(public service board)                          | 2,000,000.00          |                      |                      |                      |
| Trave cost (Airline)   | 4,000,000.00          |                      |                      |                      |
| Foreign travel, subsistence & Other costs (PSB)                | 2,000,000.00          |                      |                      |                      |
| Legal fees   | 4,000,000.00          |                      |                      |                      |
| Office refurbishment   | 5,000,000.00          |                      |                      |                      |
| Purchase of motor vehicles                                     | 40,000,000.00         |                      |                      |                      |
| Purchase of standby Generator                                  | 2,000,000.00          |                      |                      |                      |
| Purchase of Computers & Other IT Equipment(includes MCA'S lap  | 18,820,000.00         |                      | 32,000.00            |                      |
| Purchase of other office Equipment (e.g. TV, Security gardgets | 1,500,000.00          | 31,139.00            |                      |                      |
| <b>TOTAL</b>   | <b>349,432,342.00</b> | <b>4,057,693.00</b>  | <b>6,098,496.00</b>  | <b>38,556,840.00</b> |
| <b>MAINTAINANCE</b>  |                       |                      |                      |                      |
| Maintenance expenses - vehicles                                | 3,300,000.00          | 45,544.00            | 53,163.00            |                      |
| Maintenance of office furniture & equipment                    | 1,000,000.00          |                      | 245,700.00           |                      |
| Maintenance of comunication equipment                          | 500,000.00            |                      |                      |                      |
| <b>TOTAL</b>   | <b>4,800,000.00</b>   | <b>45,544.00</b>     | <b>298,863.00</b>    | <b>-</b>             |
| <b>CAPITAL DEVELOPMENTS</b>                                    |                       |                      |                      |                      |
| Purchase of General office Equipment (Refer. Eng. BQ)          | 32,795,126.00         |                      |                      |                      |
| Chamber Configuration  | 45,000,000.00         |                      |                      |                      |
| Assembly restaurants (Developing facility)                     | 15,000,000.00         |                      |                      |                      |
| <b>TOTAL</b>   | <b>92,795,126.00</b>  | <b>-</b>             | <b>-</b>             | <b>-</b>             |
|  |                       |                      |                      |                      |
|  | <b>810,477,204.00</b> | <b>21,308,728.00</b> | <b>32,335,359.00</b> | <b>57,194,236.00</b> |

| <b>MERU COUNTY GOVERNMENT</b>         |                       |                      |                      |                      |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>COUNTY TREASURY</b>                | <b>2013-2014</b>      |                      |                      |                      |
| <b>EXPENDITURE</b>                    | <b>REVISED</b>        | October Expenditure  | November Expenditure | December Expenditure |
| <b>PERSONNEL</b>                      |                       |                      |                      |                      |
| Salaries                              | 248,467,580.00        | 31432795             | 32,000,000           | 17,788,506.00        |
| Salaries-County Revenue Board         | 6,556,056.00          |                      |                      |                      |
| Wages                                 | 11,719,692.00         | 1919050              | 3,180,377            | 3,098,527.00         |
| House Allowance                       | 105,190,200.00        |                      |                      |                      |
| House Allowance- CRB                  | 1,520,000.00          |                      |                      |                      |
| Other Allowances/risk allowance       | 727,187.00            |                      |                      |                      |
| Leave allowance                       | 13,640,638.00         |                      |                      |                      |
| Commuter Allowances                   | 14,584,562.00         |                      | 48,000               |                      |
| Commuter Allowances -CRB              | 1,500,000.00          |                      |                      |                      |
| Gratuity-CRB                          | 2,200,000.00          |                      |                      |                      |
| Other allowances/ acting allowance    | 1,114,254.00          |                      |                      |                      |
| Supersanuation fund                   | 6,404,144.00          |                      |                      |                      |
| Provident Fund Contribution           | 46,675,267.00         |                      |                      |                      |
| National social security fund         | 887,200.00            |                      |                      |                      |
| <b>TOTAL PERSONNEL</b>                | <b>461,186,780.00</b> | <b>33,351,845.00</b> | <b>35,228,377.00</b> | <b>20,887,033.00</b> |
| <b>OPERATIONS</b>                     |                       |                      |                      |                      |
| Office Supply & Printing (Stationery) | 6,667,473.00          | 1172542              | 56,430               | 37,399.00            |
| Books & Publications (Statistics, Ke) | 2,940,000.00          |                      |                      |                      |
| Newspaper, Magazine, etc.             | 694,779.00            | 20710                |                      | 17,160.00            |
| Other Equipment & Tools               | 1,080,000.00          | 358000               | 13,600               | 59,000.00            |
| Postage & Communication (Teleph       | 2,410,000.00          | 259500               | 54,000               | 61,750.00            |
| Catering & hospitality                | 2,468,365.00          | 172578               | 369,457              | 239,254.00           |
| Electricity, water and conservancy    | 2,662,140.00          | 233031               | 436,651              | 149,630.00           |
| Auditing and accountancy              | 2,450,000.00          |                      |                      |                      |
| Subscriptions to professional bodi    | 1,000,000.00          | 30000                | 10,000               |                      |
| Celebration Expenses                  | 1,320,000.00          |                      |                      |                      |
| cash in transit insurance             | 5,000,000.00          | 698824               |                      |                      |
| county intergrated network            | 3,600,000.00          | 66000                | 182,700              | 231,000.00           |
| Boards committee, conferences a       | 5,000,000.00          | 164000               | 1,198,000            | 2,112,000.00         |
| General Supplies Furniture and Eq     | 5,400,000.00          | 2147432              | 1,324,024            | 180,845.00           |
| Budget Preparation Costs              | 3,000,000.00          |                      |                      |                      |
| Computer Programming & System         | 1,700,000.00          |                      |                      |                      |
| Generator expenses                    | 1,000,000.00          |                      | 86,450               |                      |
| Advertisements & Publicity (Press,    | 1,900,000.00          |                      |                      | 364,500.00           |
| Vehicle Operations                    | 23,412,179.00         | 2339452              | 1,159,864            | 1,436,125.00         |
| Travel & Overnight Allowances         | 8,000,000.00          | 833992               | 460,700              | 358,500.00           |
| Vehicles Insurance Policies           | 3,289,091.00          | 1703153              | 584,342              |                      |
| Bank Fees & Other Charges (Not In     | 7,052,000.00          |                      | 18,952               |                      |
| Overseas Senior Staff Travel & Tra    | 5,000,000.00          |                      |                      |                      |
| Stakeholders forums                   | 2,000,000.00          |                      |                      |                      |
| Purchase of motor vehicles 3no( r     | 13,500,000.00         |                      | 11,677,030           |                      |
| purchase vehicles Executive mem       | 68,000,000.00         |                      |                      |                      |
| Contactual services                   | 2,000,000.00          |                      |                      | 63,900.00            |
| Fund Mobilisation                     | 70,000,000.00         | 1700000              | 1,700,000            | 3,800,000.00         |
| Identifying, valuation Developmer     | 69,501,484.00         |                      | -                    |                      |
| <b>TOTAL OPERATIONS</b>               | <b>322,047,511.00</b> | <b>11,899,214.00</b> | <b>19,332,199.75</b> | <b>9,111,063.00</b>  |

|   |                         |                      |                      |                      |
|---|-------------------------|----------------------|----------------------|----------------------|
| <b>MERU COUNTY GOVERNMENT</b>                       |                         |                      |                      |                      |
| <b>COUNTY TREASURY</b>                              | <b>2013-2014</b>        |                      |                      |                      |
| <b>EXPENDITURE</b>                                  | <b>REVISED</b>          | October Expenditure  | November Expenditure | December Expenditure |
| <b>PERSONNEL</b>                                    |                         |                      |                      |                      |
| <b>MAINTENANCE</b>                                  |                         |                      |                      |                      |
| Vehicle Maintenance & Repair                        | 10,060,000.00           | 1195644              | 1,383,205            | 403,334.00           |
| Computer & Office Equipment Maintenance             | 1,892,350.00            | 13410                | 24,250               | 104,000.00           |
| Purchase of Office Furniture                        | 2,521,999.00            | 26250                | 19,100               | 3,000.00             |
| Purchase of Office Computers                        | 800,000.00              |                      | 260,540              | 218,500.00           |
| <b>TOTAL MAINTENANCE</b>                            | <b>15,274,349.00</b>    | <b>1,235,304.00</b>  | <b>1,687,095.00</b>  | <b>728,834.00</b>    |
| <b>CAPITAL EXPENDITURES &amp; INVESTMENTS</b>       |                         |                      |                      |                      |
| Infrastructure development                          | 61,592,200.00           |                      |                      |                      |
| Ongoing projects                                    | 84,000,000.00           |                      |                      |                      |
| Purchase of Air-Conditioners and                    | 150,000.00              |                      |                      |                      |
| Cifoms-County Hall                                  | 1,600,000.00            |                      |                      |                      |
| Purchase of Photocopier-County Hall                 | 600,000.00              |                      |                      |                      |
|   |                         |                      |                      |                      |
| <b>TOTAL CAPITAL EXPENDITURES &amp; INVESTMENTS</b> | <b>147,942,200.00</b>   | <b>-</b>             | <b>-</b>             | <b>-</b>             |
|   |                         |                      |                      |                      |
| <b>DEBT RESOLUTION</b>                              |                         |                      |                      |                      |
| Salary arrears                                      | 54,841,989.00           |                      |                      |                      |
| Supplier arrears                                    | 23,809,390.00           |                      |                      |                      |
| <b>TOTAL</b>  | <b>78,651,379.00</b>    | <b>-</b>             |                      |                      |
| <b>K</b>  | <b>1,025,102,219.00</b> | <b>46,486,363.00</b> | <b>56,247,671.75</b> | <b>30,726,930.00</b> |



| <b>MERU COUNTY GOVERNMENT</b>                |                    |                         |                     |                             |
|--|--------------------|-------------------------|---------------------|-----------------------------|
| <b>2013/2014 BUDGET</b>                      |                    |                         |                     |                             |
| <b>DEPARTMENT</b>                            | <b>F/Y</b>         |                         |                     |                             |
| <b>OFFICE OF THE GOVERNOR</b>                | <b>2013-2014</b>   |                         |                     |                             |
| <b>EXPENDITURE</b>                           | <b>REVISED</b>     | <b>October expenses</b> | <b>November exp</b> | <b>December Expenditure</b> |
| <b>PERSONELL</b>                             |                    |                         |                     |                             |
| Salaries                                     | 89,600,683         | 3,818,449               | 4,450,299           | 2,723,464                   |
| House Allowance                              | 28,284,000         |                         |                     |                             |
| Leave Allowance                              | 184,762            |                         |                     |                             |
| Other Allowances                             | 1,728,000          |                         |                     |                             |
| Commuter Allowances                          | 14,784,000         |                         | 444,000             | 92,000                      |
| Provident Fund Contribution                  | 766,404            |                         |                     |                             |
| Gratuity                                     | 9,970,666          |                         |                     |                             |
| <b>TOTAL PERSONNEL</b>                       | <b>145,318,515</b> | <b>3,818,449</b>        | <b>4,894,299</b>    | <b>2,815,464</b>            |
| <b>OPERATIONS</b>                            |                    |                         |                     |                             |
| Hospitality                                  | 5,000,000          | 1,160,142               | 475,332             | 713,077                     |
| Supply &Material (Cleaning Materials et      | 1,000,000          | 191,900                 | 6,000               | 48,250                      |
| OfficeSupply & Printing(Stationery,Forms     | 2,000,000          | 10,000                  | 9,720               | 1,177,235                   |
| Book & Publication(Statistics,Kenya Gaze     | 1,500,000          |                         |                     | 140,000                     |
| Newspaper, Magazine, etc.                    | 1,000,000          |                         |                     |                             |
| Computer & Office Equipment                  | 2,000,000          | 1,840,024               |                     | 174,994                     |
| Premises Rent                                | 2,400,000          |                         |                     | 120,000                     |
| Drinking Water & Sewerage                    | 1,500,000          | 14,964                  |                     |                             |
| Postage & Communication(Telephone,In         | 2,000,000          | 156,000                 | 64,000              | 187,200                     |
| Catering & reception                         | 2,000,000          |                         |                     |                             |
| Legal Expenses                               | 10,000,000         |                         |                     |                             |
| LADP/LASDAP/stakeholders forums              | 2,000,000          | 387,400                 | 596,507             | 2,081,000                   |
| Computer Programming & Systems Supp          | 1,000,000          |                         |                     |                             |
| Advertisements & Publicity(Press/Radio,      | 5,000,000          |                         | 120,000             | 289,140                     |
| Vehicle Operations                           | 15,000,000         | 176,210                 | 439,936             | 115,000                     |
| Travel & Overnight Allowances                | 15,000,000         | 1,516,500               | 1,194,000           | 1,919,800                   |
| Group/personal insurance policy              | 5,000,000          |                         |                     |                             |
| Public Liability Insurance Policy            | 1,000,000          |                         |                     |                             |
| Overseas Senior Staff Travel &Training E     | 10,000,000         | 811,014                 | 843,915             | 775,736                     |
| Vehicles Insurance Policies                  | 2,280,000          | 504,652                 |                     |                             |
| County Government Association Membe          | 1,000,000          | 300,000                 | 200,000             |                             |
| Twinning Cities Contribution                 | 2,000,000          |                         |                     |                             |
| Functions & Celebrations Contribution        | 2,000,000          | 150,000                 |                     |                             |
| Hire of motor vehicles                       | 1,000,000          |                         |                     |                             |
| Board committee, conference and semin        | 3,000,000          | 1,297,380               |                     |                             |
| Purchase of 5 motor vehicles                 | 30,000,000         |                         | 8,854,773           |                             |
| School appraisals Awards (eg KCPE)           | 1,000,000          | 35,000                  |                     |                             |
| <b>TOTAL OPERATIONS</b>                      | <b>126,680,000</b> | <b>8,551,186</b>        | <b>12,804,183</b>   | <b>7,741,432</b>            |
| <b>MAINTENANCE</b>                           |                    |                         |                     |                             |
| Building and Structure Maintenance & R       | 5,000,000          | 948,950                 |                     | 1,664,500                   |
| Vehicle Maintenance & Repair                 | 5,000,000          | 85,003                  | 70,554              | 10,800                      |
| Computer & Office Equipment Maintena         | 1,000,000          |                         | 12,000              | 123,700                     |
| <b>TOTAL MAINTENANCE</b>                     | <b>11,000,000</b>  | <b>1,033,953</b>        | <b>82,554</b>       | <b>1,799,000</b>            |
| <b>TOTAL CAPITAL EXPENDITURES &amp; INVE</b> | <b>-</b>           |                         |                     |                             |
| <b>TOTAL</b>                                 | <b>282,998,515</b> | <b>13,403,588</b>       | <b>17,781,036</b>   | <b>12,355,896</b>           |

| <b>MERU COUNTY GOVERNMENT</b>                      |                       |                            |                             |                             |
|--|-----------------------|----------------------------|-----------------------------|-----------------------------|
| <b>AGRICULTURE LIVESTOCK AND FISHERIES</b>         | <b>REVISED</b>        |                            |                             |                             |
| <b>EXPENDITURE</b>                                 |                       | <b>October expenditure</b> | <b>November expenditure</b> | <b>December Expenditure</b> |
| <b>PERSONELL</b>                                   |                       |                            |                             |                             |
| Basic salaries                                     | 7,218,060.00          | 575,563                    | 623,563.00                  | 505,270.00                  |
| House allowance                                    | 2,016,000.00          |                            |                             |                             |
| Leave allowance                                    | 131,639.00            |                            |                             |                             |
| Commuter allowances                                | 240,000.00            |                            |                             |                             |
| Lapfund  | 130,572.00            |                            |                             |                             |
| Gratuity   | 1,402,663.00          |                            |                             |                             |
|  | <b>11,138,934.00</b>  | <b>575,563.00</b>          | <b>623,563.00</b>           | <b>505,270.00</b>           |
| <b>OPERATIONS</b>                                  |                       |                            |                             |                             |
| Office supply and printing(stationery, forms etc.) | 1,000,000.00          | 20,000                     | 17,680.00                   |                             |
| Books and publications                             | 500,000.00            |                            |                             |                             |
| Newspaper, magazines etc.                          | 500,000.00            |                            | 14,680.00                   | 11,280.00                   |
| Postage and communication(tele, internet)          | 500,000.00            | 3,000                      | 25,000.00                   | 56,113.00                   |
| catering and entertainment                         | 1,000,000.00          | 5,000                      | 63,450.00                   | 12,010.00                   |
| courier and postal services                        | 300,000.00            | 10,000                     |                             |                             |
| Functions and Celebration expenses                 | 1,000,000.00          | 127,455                    | 42,420.00                   |                             |
| Board committee, conference and seminars           | 1,000,000.00          | 10,500                     |                             | 36,250.00                   |
| General supplies, furnitures and equipments        | 2,000,000.00          |                            | 7,270.00                    | 103,930.00                  |
| Computers and office equipment                     | 500,000.00            |                            |                             |                             |
| Advertisement and publicity                        | 300,000.00            |                            |                             |                             |
| Vehicle operations                                 | 1,000,000.00          | 51,145                     | 17,150.00                   | 5,000.00                    |
| Travel and overnight allowances                    | 1,500,000.00          | 316,500                    | 134,650.00                  | 183,485.00                  |
| Vehicle insurance policies                         | 1,000,000.00          |                            |                             |                             |
| Overseas senior staff travel and training expens   | 2,000,000.00          |                            |                             |                             |
|  | <b>14,100,000.00</b>  | <b>543,600.00</b>          | <b>322,300.00</b>           | <b>408,068.00</b>           |
| <b>MAINTAINANCE</b>                                |                       |                            |                             |                             |
| Plant and equipment maintainance and repair        | 200,000.00            |                            |                             |                             |
| Vehicle maintainance and repair                    | 500,000.00            |                            | 4,200.00                    | 10,600.00                   |
| Computer and office equipment maintainance an      | 200,000.00            |                            |                             | 6,000.00                    |
| Other equipment and tools maintainance and rep     | 200,000.00            |                            | 2,000.00                    | 3,430.00                    |
|  | <b>1,100,000.00</b>   | <b>-</b>                   | <b>6,200.00</b>             | <b>20,030.00</b>            |
| <b>CAPITAL EXPENDITURES AND INVESTMENTS</b>        |                       |                            |                             |                             |
| Crops, management                                  | 60,000,000.00         |                            |                             |                             |
| Agiculture commodity marketing                     | 20,000,000.00         | 2,000,000                  |                             |                             |
| Agriculture input supply support                   | 45,000,000.00         |                            |                             |                             |
| Establish a county botanical garden                | 1,000,000.00          |                            |                             |                             |
| bee farming  | 10,000,000.00         |                            |                             |                             |
| livestock management                               | 15,000,000.00         |                            |                             |                             |
| animal disease managemant                          | 5,000,000.00          |                            |                             |                             |
| value addition and agro processing                 | 20,000,000.00         |                            |                             |                             |
| Establish demostration farms and tree nurseries    | 10,000,000.00         |                            |                             |                             |
| establishment and development of fish ponds in 4   | 25,200,000.00         |                            |                             |                             |
| Irrigation Development AT the ward level(ksh4.4    | 200,000,000.00        |                            |                             |                             |
|  | <b>411,200,000.00</b> | <b>2,000,000.00</b>        | <b>-</b>                    | <b>-</b>                    |
| <b>TOTAL</b>                                       | <b>437,538,934.00</b> | <b>3,119,163.00</b>        | <b>952,063.00</b>           | <b>933,368.00</b>           |

| <b>MERU COUNTY GOVERNMENT</b>                           |                       |                         |                         |                             |
|---|-----------------------|-------------------------|-------------------------|-----------------------------|
| <b>DEPARTMENT</b>                                       | <b>2013-2014</b>      |                         |                         |                             |
| <b>WATER , ENV AND NATURAL RESOURCES</b>                | <b>REVISED</b>        |                         |                         |                             |
| <b>EXPENDITURE</b>                                      |                       | <b>October Expenses</b> | <b>November Expendi</b> | <b>December Expenditure</b> |
| <b>PERSONELL</b>  |                       |                         |                         |                             |
| Basic salaries  | 7,218,060.00          | 575,563.00              | 575,563.00              | 505,270.00                  |
| House allowance   | 2,016,000.00          |                         |                         |                             |
| Leave allowance   | 131,639.00            |                         |                         |                             |
| Commuter allowances                                     | 360,000.00            |                         | 88,000.00               |                             |
| Lapofund  | 578,376.00            |                         |                         |                             |
| Gratuity  | 1,402,663.00          |                         |                         |                             |
|   | <b>11,706,738.00</b>  | <b>575,563.00</b>       | <b>663,563.00</b>       | <b>505,270.00</b>           |
| <b>OPERATIONS</b>                                       |                       |                         |                         |                             |
| Staff training contribution                             | 2,000,000.00          |                         |                         |                             |
| Office supply and printing(stationery, forms etc.)      | 500,000.00            |                         |                         |                             |
| Books and publications                                  | 450,000.00            |                         |                         |                             |
| Newspapers, magazines etc.                              | 500,000.00            |                         |                         |                             |
| Postage and communication(tele, internet)               | 400,000.00            | 5,000.00                |                         | 8,000.00                    |
| catering and hopitality                                 | 500,000.00            | 20,000.00               | 30,000.00               | 26,000.00                   |
| courier and postal services                             | 200,000.00            |                         |                         |                             |
| Celebration expenses                                    | 300,000.00            |                         |                         |                             |
| Board committee, conference and seminars                | 200,000.00            |                         |                         |                             |
| General supplies, furnitures and equipments             | 500,000.00            |                         |                         |                             |
| Compuers and office equipments                          | 500,000.00            |                         |                         |                             |
| Advertisement and publicity                             | 1,000,000.00          |                         |                         |                             |
| Vehicle operations                                      | 1,000,000.00          |                         |                         |                             |
| Travel and overnight allowances                         | 2,000,000.00          |                         | 147,000.00              | 73,580.00                   |
| Vehicle isurance policies                               | 1,000,000.00          |                         |                         |                             |
| Overseas senior staff travel and training expenses      | 3,000,000.00          |                         |                         |                             |
| Baseline surveys  | 4,000,000.00          |                         |                         |                             |
| Planting of new seedlings                               | 3,000,000.00          |                         |                         |                             |
| Sensatization and benchmarking                          | 1,000,000.00          |                         |                         |                             |
| Tree nurseries groups                                   | 2,125,000.00          |                         |                         |                             |
| Purchase of two motor vehicles                          | 10,000,000.00         |                         |                         |                             |
| Aforestation and reforestation                          | 2,000,000.00          |                         |                         |                             |
|   | <b>36,175,000.00</b>  | <b>25,000.00</b>        | <b>177,000.00</b>       | <b>107,580.00</b>           |
| <b>MAINTAINANCE</b>                                     |                       |                         |                         |                             |
| Vehicle maintainance and repair                         | 300,000.00            |                         |                         |                             |
| Computer and office equipment maintainance and repair   | 200,000.00            |                         |                         |                             |
| Equipment and tools maintainance and repair             | 200,000.00            | -                       |                         |                             |
|   | <b>700,000.00</b>     | <b>-</b>                | <b>-</b>                | <b>-</b>                    |
| <b>CAPITAL EXPENDITURES AND INVESTMENTS</b>             |                       |                         |                         |                             |
| Purchase of dump site land                              | 4,000,000.00          |                         |                         |                             |
| Purchase of refuse tipper                               | 10,000,000.00         |                         |                         |                             |
| public toilets in all market centres                    | 3,000,000.00          |                         |                         |                             |
| Construction of septic tank (Nkubu Market)              | 500,000.00            |                         |                         |                             |
| Purchase of an exhauster lorry                          | 7,000,000.00          |                         |                         |                             |
| Environmental conservation                              | 1,000,000.00          |                         |                         |                             |
| SUPPLY AND DEVELOPMENT OF WATER                         | 100,000,000.00        | 450,000.00              |                         |                             |
| establishment of recreation parks(maua and meru)        | 5,000,000.00          |                         |                         |                             |
| purchase of land to construct waste management facility | 15,000,000.00         |                         |                         |                             |
| Solar fencincing of national parks and other            | 10,000,000.00         |                         |                         |                             |
| CONSTRUCTION OF GARBAGE RECEPTACLES                     | 1,050,000.00          |                         |                         |                             |
| SUPPLY AND DEVELOPMENT OF WATER AT THE WARD le          | 135,000,000.00        |                         |                         |                             |
| protection of wetlands                                  | 4,000,000.00          |                         |                         |                             |
| Rehabilitation of Lake Nkunga/Mbututia                  | 2,000,000.00          |                         |                         |                             |
|   | <b>297,550,000.00</b> | <b>450,000.00</b>       | <b>-</b>                | <b>-</b>                    |
| <b>TOTAL</b>  | <b>346,131,738.00</b> | <b>1,050,563.00</b>     | <b>840,563.00</b>       | <b>612,850.00</b>           |

| <b>MERU COUNTY GOVERNMENT</b>                             |                       |                            |                            |                             |
|---|-----------------------|----------------------------|----------------------------|-----------------------------|
| <b>DEPARTMENT</b>   | <b>F/Y</b>            |                            |                            |                             |
| <b>EDUCATION AND TECHNOLOGY</b>                           | <b>2013-2014</b>      |                            |                            |                             |
| <b>EXPENDITURE</b>  | <b>REVISED</b>        |                            |                            |                             |
| <b>PERSONELL</b>  |                       | <b>October Expenditure</b> | <b>November Expenditur</b> | <b>December Expenditure</b> |
| Salaries  | 80,388,000.00         | 575,563.00                 | 575,563.00                 | 505,270.00                  |
| House Allowance   | 2,016,000.00          |                            |                            |                             |
| Leave Allowance   | 131,639.00            |                            |                            |                             |
| Other Allowances  | 6,560,000.00          |                            |                            |                             |
| Commuter Allowances                                       | 360,000.00            |                            | 92,000.00                  | 112,000.00                  |
| Provident Fund Contribution                               | 578,376.00            |                            |                            |                             |
| Gratuity  | 1,402,663.00          |                            |                            |                             |
| <b>TOTAL PERSONNEL</b>                                    | <b>91,436,678.00</b>  | <b>575,563.00</b>          | <b>667,563.00</b>          | <b>617,270.00</b>           |
| <b>OPERATIONS</b>   |                       |                            |                            |                             |
| Staff Training Contribution                               | 7,000,000.00          |                            |                            |                             |
| Boards committee, conferences and seminars(CEB)           | 1,000,000.00          |                            | 76,260.00                  |                             |
| General Supplies Furniture and Equipment                  | 2,000,000.00          |                            | 82,600.00                  | 146,865.00                  |
| support for children facilities                           | 25,000,000.00         |                            |                            |                             |
| Sensitisation and benchmarking                            | 1,500,000.00          |                            |                            |                             |
| Travel and Overnight Allowances                           | 3,000,000.00          | 20,000.00                  | 196,000.00                 | 234,575.00                  |
| Vehicle Insurance Policies                                | 500,000.00            |                            |                            |                             |
| Functions & Celebrations                                  | 2,000,000.00          |                            |                            |                             |
| Special School Grants(e.g. Physically impaired)           | 10,000,000.00         |                            | 256,000.00                 |                             |
| <b>TOTAL OPERATIONS</b>                                   | <b>52,000,000.00</b>  | <b>20,000.00</b>           | <b>610,860.00</b>          | <b>381,440.00</b>           |
| <b>MAINTENANCE</b>  |                       |                            |                            |                             |
| Building and Structure Maintenance & Repair               | 1,000,000.00          |                            |                            |                             |
| Vehicle Maintenance & Repair                              | 1,000,000.00          |                            |                            | 5,000.00                    |
| Computer & Office Equipment Maintenance & Repair          | 2,000,000.00          |                            |                            |                             |
| Other Equipment &Tools Maintenance &Repair                | 1,000,000.00          |                            |                            |                             |
| <b>TOTAL MAINTENANCE</b>                                  | <b>5,000,000.00</b>   | <b>-</b>                   | <b>-</b>                   | <b>5,000.00</b>             |
| <b>CAPITAL EXPENDITURES &amp; INVESTMENTS</b>             |                       |                            |                            |                             |
| construct pre-pri classrooms                              | 54,000,000.00         |                            |                            |                             |
| Curriculum Diversity                                      | 3,000,000.00          |                            |                            |                             |
| develop polytechnic                                       | 10,000,000.00         |                            |                            |                             |
| child care facilities at subcounty for destitute children | 10,000,000.00         |                            |                            |                             |
| Education improvement and support within the ward         | 225,000,000.00        |                            |                            | 433,500.00                  |
| <b>TOTAL CAPITAL EXPENDITURES &amp; INVESTMENTS</b>       | <b>302,000,000.00</b> | <b>-</b>                   | <b>-</b>                   | <b>433,500.00</b>           |
|   |                       |                            |                            |                             |
| <b>TOTAL</b>  | <b>450,436,678.00</b> | <b>595,563.00</b>          | <b>1,278,423.00</b>        | <b>1,437,210.00</b>         |

| <b>MERU COUNTY GOVERNMENT</b>                      |                      |                         |                         |                          |
|--|----------------------|-------------------------|-------------------------|--------------------------|
| <b>DEPARTMENT</b>                                  | <b>2013-2014</b>     |                         |                         |                          |
| <b>ECONOMIC AND PHYSICAL PLANNING</b>              | <b>REVISED</b>       |                         |                         |                          |
| <b>EXPENDITURE</b>                                 |                      | <b>October expenses</b> | <b>November Expendi</b> | <b>December Expendit</b> |
| <b>PERSONELL</b>                                   |                      |                         |                         |                          |
| Basic salaries                                     | 17,218,060.00        | 338,010.00              | 338,010.00              | 305,000.00               |
| House allowance                                    | 2,016,000.00         |                         |                         |                          |
| Leave allowance                                    | 131,639.00           |                         |                         |                          |
| Commuter allowances                                | 360,000.00           |                         |                         |                          |
| Lapfund  | 578,376.00           |                         |                         |                          |
| Gratuity   | 1,402,663.00         |                         |                         |                          |
|  | <b>21,706,738.00</b> | <b>338,010.00</b>       | <b>338,010.00</b>       | <b>305,000.00</b>        |
| <b>OPERATIONS</b>                                  |                      |                         |                         |                          |
| Office supply and printing(stationery, forms etc.) | 500,000.00           |                         |                         | 132,500.00               |
| Newspapers, magazines etc.                         | 500,000.00           |                         |                         |                          |
| Postage and communication(tele, internet)          | 500,000.00           | 3,000.00                |                         | 13,000.00                |
| catering and Hospitality                           | 200,000.00           |                         | 13,271.00               |                          |
| Board committee, conference and seminars           | 1,000,000.00         | 15,000.00               | 43,000.00               | 510,000.00               |
| General supplies, furnitures and equipments        | 1,000,000.00         |                         | 106,540.00              | 27,850.00                |
| Compuers and office equipment                      | 500,000.00           |                         |                         |                          |
| Advertisement and publicity                        | 500,000.00           | 46,400.00               |                         |                          |
| Vehicle operations                                 | 1,000,000.00         | 10,000.00               | 10,000.00               |                          |
| Travel and overnight allowances                    | 1,000,000.00         | 616,500.00              | 76,500.00               |                          |
| Vehicle insurance policies                         | 500,000.00           |                         |                         |                          |
| Overseas senior staff travel and training expens   | 1,000,000.00         |                         |                         |                          |
| Baseline surveys                                   | 1,000,000.00         |                         |                         |                          |
| consultancy services                               | 1,000,000.00         |                         |                         |                          |
| Physical planning and survey expenses              | 5,000,000.00         |                         |                         |                          |
| sensitisation and benchmarking                     | 525,000.00           |                         |                         |                          |
|  | <b>15,725,000.00</b> | <b>690,900.00</b>       | <b>249,311.00</b>       | <b>683,350.00</b>        |
| <b>MAINTAINANCE</b>                                |                      |                         |                         |                          |
| Building and structure maintainance                | 200,000.00           |                         |                         |                          |
| Vehicle maintainance and repair                    | 500,000.00           |                         |                         |                          |
| COmputer and office equipment maintainance an      | 300,000.00           |                         |                         |                          |
| equipment and tools maintainance and repair        | 100,000.00           |                         |                         |                          |
|  | <b>1,100,000.00</b>  | <b>-</b>                | <b>-</b>                | <b>-</b>                 |
| <b>CAPITAL EXPENDITURES AND INVESTMENTS</b>        |                      |                         |                         |                          |
| Preparation of master plan/strategic plan          | 10,000,000.00        | 94,006.00               |                         |                          |
| Survey and planning of Turingwi A & B              | 5,000,000.00         |                         |                         |                          |
| Establish a county data management system          | 5,000,000.00         |                         |                         |                          |
| purchase of motor of vehicles(3)                   | 10,000,000.00        |                         |                         |                          |
| land adjudication                                  | 27,000,000.00        |                         |                         |                          |
|  | <b>57,000,000.00</b> | <b>94,006.00</b>        | <b>-</b>                | <b>-</b>                 |
|  |                      |                         |                         |                          |
| <b>TOTAL</b>                                       | <b>95,531,738.00</b> | <b>1,122,916.00</b>     | <b>587,321.00</b>       | <b>988,350.00</b>        |

| <b>MERU COUNTY GOVERNMENT</b>                            |                       |                         |                             |                     |
|--|-----------------------|-------------------------|-----------------------------|---------------------|
| <b>DEPARTMENT</b>  | <b>2013-2014</b>      |                         |                             |                     |
| <b>TRANSPORT AND INFRASTRUCTURE</b>                      | <b>REVISED</b>        |                         |                             |                     |
| <b>EXPENDITURE</b>                                       |                       | <b>October Expenses</b> | <b>November Expenditure</b> |                     |
| <b>PERSONELL</b>   |                       |                         |                             |                     |
| Basic salaries   | 8,003,220.00          | 338,010.00              | 338,010.00                  | 305,000.00          |
| House allowance  | 2,532,000.00          |                         |                             |                     |
| Leave allowance  | 170,897.00            |                         |                             |                     |
| Commuter allowances                                      | 384,000.00            |                         | 48,000.00                   |                     |
| Lapofund   | 773,550.00            |                         |                             |                     |
| Gratuity   | 1,402,663.00          |                         |                             |                     |
|  | <b>13,266,330.00</b>  | <b>338,010.00</b>       | <b>386,010.00</b>           | <b>305,000.00</b>   |
| <b>OPERATIONS</b>  |                       |                         |                             |                     |
| Office supply and printing(stationery, forms etc.)       | 500,000.00            |                         |                             |                     |
| Newspapers, magazines etc.                               | 100,000.00            |                         | 1,320.00                    | 7,740.00            |
| Postage and communication(tele, internet)                | 400,000.00            | 20,000.00               | 27,000.00                   | 15,000.00           |
| catering and entertainment                               | 200,000.00            |                         | 219,600.00                  | 3,000.00            |
| courier and postal services                              | 200,000.00            |                         |                             |                     |
| Board committee, conference and seminars                 | 1,000,000.00          |                         |                             |                     |
| Mileage allowances                                       | 1,000,000.00          |                         |                             |                     |
| General supplies, furnitures and equipments              | 1,000,000.00          |                         | 5,405.00                    | 232,630.00          |
| Advertisement and publicity                              | 1,000,000.00          |                         |                             |                     |
| Vehicle operations and hire                              | 20,000,000.00         | 363,635.00              | 221,022.00                  | 303,000.00          |
| Travel and overnight allowances                          | 2,000,000.00          | 166,500.00              | 263,500.00                  | 131,500.00          |
| Vehicle insurance policies                               | 5,000,000.00          |                         |                             |                     |
| Overseas senior staff travel and training expenses       | 2,000,000.00          | 256,128.00              | 199,000.00                  |                     |
| purchase of a 14 tons lorry                              | 10,000,000.00         |                         |                             |                     |
| surpervision p/ups 2                                     | 8,000,000.00          |                         |                             |                     |
|  | <b>52,400,000.00</b>  | <b>806,263.00</b>       | <b>936,847.00</b>           | <b>692,870.00</b>   |
| <b>MAINTAINANCE</b>                                      |                       |                         |                             |                     |
| Building and structure maintainance                      | 12,472,800.00         |                         | 36,756.00                   | 76,030.00           |
| Plant and equipment maintainance and repair              | 20,000,000.00         |                         |                             |                     |
| Vehicle maintainance and repair                          | 5,000,000.00          |                         |                             | 810,445.00          |
| Computer and office equipment maintainance and repair    | 500,000.00            |                         |                             |                     |
|  | <b>37,972,800.00</b>  | <b>-</b>                | <b>36,756.00</b>            | <b>886,475.00</b>   |
| <b>CAPITAL EXPENDITURES AND INVESTMENTS</b>              |                       |                         |                             |                     |
| Markets improvements                                     | 17,200,000.00         |                         |                             |                     |
| Roads construction, drainage and mentainance             | 100,000,000.00        | 550,000.00              | 5,631,188.00                | 5,638,685.00        |
| Construction of parking spaces                           | 10,000,000.00         |                         |                             | 821,249.00          |
| construction of subcounty and county ward offices        | 15,000,000.00         |                         |                             |                     |
| construction of meru county headquarters                 | 50,000,000.00         |                         |                             |                     |
| Purchase of a Backhoe Excavator                          | 10,000,000.00         |                         |                             |                     |
| purchase of a Tractor and a Self tipping tons trailer    | 5,500,000.00          |                         |                             |                     |
| purchase 4 graders                                       | 92,000,000.00         |                         |                             |                     |
| Purchase of 1 D9   | 35,000,000.00         |                         |                             |                     |
| electricity extentions in our rural areas                | 20,000,000.00         |                         |                             |                     |
| Renewable energy   | 10,000,000.00         |                         |                             |                     |
| Purchase of land and construction of governors residence | 30,000,000.00         |                         |                             |                     |
| mentainance of ward roads(ksh10.1m per ward)             | 454,500,000.00        |                         |                             |                     |
|  | <b>849,200,000.00</b> | <b>550,000.00</b>       | <b>5,631,188.00</b>         | <b>6,459,934.00</b> |
|  |                       |                         |                             |                     |
| <b>TOTAL</b>   | <b>952,839,130.00</b> | <b>1,694,273.00</b>     | <b>6,990,801.00</b>         | <b>8,344,279.00</b> |

| <b>MERU COUNTY GOVERNMENT</b>                                  |                       |                   |                      |                      |
|--|-----------------------|-------------------|----------------------|----------------------|
| <b>DEPARTMENT</b>  | <b>F/Y</b>            |                   |                      |                      |
| <b>COUNTY HEALTH</b>   | <b>2013-2014</b>      |                   |                      |                      |
| <b>EXPENDITURE</b>   | <b>REVISED</b>        | October Expenses  | November Expenditure | December Expenditure |
| <b>PERSONELL</b>   |                       |                   |                      |                      |
| Salaries   | 15,218,060.00         | 575,563           | 575,270.00           | 505,270.00           |
| House Allowance  | 2,016,000.00          |                   |                      |                      |
| Leave Allowance  | 131,639.00            |                   |                      |                      |
| Commuter Allowances  | 360,000.00            |                   |                      | 92,000.00            |
| Provident Fund Contribution                                    | 578,376.00            |                   |                      |                      |
| Gratuity   | 1,402,663.00          |                   |                      |                      |
| <b>TOTAL PERSONNEL</b>   | <b>19,706,738.00</b>  | <b>575,563.00</b> | <b>575,270.00</b>    | <b>597,270.00</b>    |
| <b>OPERATIONS</b>  |                       |                   |                      |                      |
| HRM Staff Training Contribution for skills development         | 9,825,000.00          |                   |                      |                      |
| Supply & Material(Cleaning Materials,hospital linen, etc)      | 10,000,000.00         |                   |                      |                      |
| Office Supply & Printing(Stationery, policies and guides)      | 1,000,000.00          |                   |                      |                      |
| Medical/ clinical Books and publications                       | 100,000.00            |                   |                      |                      |
| Newspapers and trade magazines                                 | 500,000.00            |                   | 840.00               |                      |
| procure computers, printers and software for integration       | 5,000,000.00          |                   |                      |                      |
| Procure and supply of adequate quality health commodities      | 100,000,000.00        |                   |                      |                      |
| Provision of reliable water supply to health facilities in     | 2,000,000.00          |                   |                      |                      |
| Travel and subsistence for staff within the County and         | 1,500,000.00          |                   | 83,400.00            | 44,500.00            |
| Travel and subsistence (overseas on county health bus          | 2,000,000.00          | 120000            |                      |                      |
| facilitate hospital board committee meetings/conferences       | 1,000,000.00          |                   |                      | 263,000.00           |
| Postage & Communication(Telephone,Internet etc.,)              | 1,000,000.00          |                   | 23,000.00            | 13,000.00            |
| Hospitality (teas and snacks for health facilities)            | 1,000,000.00          |                   | 30,000.00            | 70,000.00            |
| Baseline Surveys and standards development(task assignment)    | 6,100,000.00          |                   |                      |                      |
| Environment impact assesment                                   | 2,000,000.00          |                   |                      |                      |
| Development of County Health strategic plan                    | 1,500,000.00          |                   |                      |                      |
| Health annual operation plan                                   | 1,100,000.00          |                   |                      |                      |
| Motor vehicle operations                                       | 2,000,000.00          |                   |                      |                      |
| Computer Programming & Systems Support                         | 800,000.00            |                   |                      |                      |
| HIV projects support /contribution                             | 2,000,000.00          |                   |                      |                      |
| Supporting monitoring and evaluation and research              | 4,850,000.00          |                   |                      |                      |
| H/resource development plan and implementation                 | 5,150,000.00          |                   |                      |                      |
| catering services(food for admitted patient)                   | 30,000,000.00         |                   |                      |                      |
| Community engagement, advertsement & publicity(projects)       | 1,300,000.00          |                   |                      | 58,000.00            |
| <b>TOTAL OPERATIONS</b>  | <b>191,725,000.00</b> | <b>120,000.00</b> | <b>137,240.00</b>    | <b>448,500.00</b>    |
| <b>MAINTENANCE</b>   |                       |                   |                      |                      |
| Vehicle Maintenance & Repair                                   | 3,000,000.00          |                   |                      |                      |
| Computer & Office Equipment Maintenance & Repair               | 600,000.00            |                   |                      |                      |
| Maintenance and repair of medical equipment & tools            | 3,000,000.00          |                   |                      |                      |
| <b>TOTAL MAINTENANCE</b>                                       | <b>6,600,000.00</b>   | <b>-</b>          | <b>-</b>             | <b>-</b>             |
| <b>CAPITAL EXPENDITURES &amp; INVESTMENTS</b>                  |                       |                   |                      |                      |
| Purchase of 2X4 WD Doublecabin Vehicles                        | 9,000,000.00          |                   |                      |                      |
| Purchase of a Diagnostic imaging machines (Ultra sound)        | 15,000,000.00         |                   |                      |                      |
| Construction of one cancer treatment bunkand equipment         | 35,000,000.00         |                   |                      |                      |
| Purchase of Diagnostic Laboratory Equipment                    | 15,000,000.00         |                   |                      |                      |
| Procure Clinical Equipment E.G BP machines                     | 6,000,000.00          |                   |                      |                      |
| procure and equip 10 ambulances for use in Meru County         | 25,000,000.00         |                   |                      |                      |
| Build Level 2 & 3 Facilities (dispensaries and Health centres) | 30,000,000.00         |                   |                      |                      |
| Develop a site plan and start the redevelopment infrastucture  | 700,000.00            |                   |                      |                      |
| fortify the windows and doors at drug storage rooms            | 500,000.00            |                   |                      |                      |
| procure fridges to improve cold chain for vaccines and         | 1,200,000.00          |                   |                      |                      |
| Procure and supply quality movement enhancing equipment        | 1,700,000.00          |                   |                      |                      |
| Establish and maintain a renal unit/dialysis centres at        | 20,000,000.00         |                   |                      |                      |
| Rehabilitate dispensaries, health centres within the v         | 157,500,000.00        |                   |                      |                      |
| <b>CONDITIONAL FUNDING</b>                                     |                       |                   |                      |                      |
| Government support to level 5 facilities                       | -                     |                   |                      |                      |
| <b>TOTAL CAPITAL EXPENDITURES &amp; INVESTMENTS</b>            | <b>316,600,000.00</b> | <b>-</b>          | <b>-</b>             | <b>-</b>             |
| <b>TOTAL</b>   | <b>534,631,738.00</b> | <b>695,563.00</b> | <b>712,510.00</b>    | <b>1,045,770.00</b>  |

| <b>MERU COUNTY GOVERNMENT</b>                      |                       |                   |                     |                      |
|--|-----------------------|-------------------|---------------------|----------------------|
| <b>DEPARTMENT</b>                                  | <b>2013-2014</b>      |                   |                     |                      |
| <b>CO-OPERATIVES, TOURISM AND ENTERPRISE DEV</b>   | <b>REVISED</b>        |                   |                     |                      |
| <b>EXPENDITURE</b>                                 |                       | October expenses  | November Expenditu  | December Expenditure |
| <b>PERSONELL</b>                                   |                       |                   |                     |                      |
| Basic salaries                                     | 15,572,500.00         | 338,010           | 338,010.00          | 305,000.00           |
| House allowance                                    | 4,500,000.00          |                   |                     |                      |
| Leave allowance                                    | 131,639.00            |                   |                     |                      |
| Commuter allowances                                | 1,500,000.00          |                   | 92,000.00           | 92,000.00            |
| Laprofund  | 175,000.00            |                   |                     |                      |
| Gratuity   | 350,000.00            |                   |                     |                      |
|  | <b>22,229,139.00</b>  | <b>338,010.00</b> | <b>430,010.00</b>   | <b>397,000.00</b>    |
| <b>OPERATIONS</b>                                  |                       |                   |                     |                      |
| Office supply and printing(stationery, forms etc.) | 500,000.00            |                   |                     |                      |
| Newspaper, magazines etc.                          | 200,000.00            |                   |                     |                      |
| Drinking water and sewage(mewass)                  | 281,280.00            |                   |                     |                      |
| Premises power supply                              | 165,120.00            |                   |                     |                      |
| Postage and communication(tele, internet)          | 240,000.00            | 5,000             | 25,000.00           | 13,000.00            |
| catering and Hospitality                           | 300,000.00            |                   |                     | 99,230.00            |
| Baseline surveys                                   | 1,000,000.00          |                   |                     |                      |
| Board committee, conference and seminars           | 3,000,000.00          |                   |                     | 340,000.00           |
| General supplies, furnitures and equipments        | 2,145,000.00          | 20,000            | 583,300.00          |                      |
| Agricultural show contribution                     | 950,000.00            | 200,000           | 120,000.00          |                      |
| Youth programme grant                              | 3,500,000.00          |                   |                     |                      |
| Computers and office equipment                     | 1,000,000.00          |                   |                     |                      |
| Advertisement and publicity                        | 800,000.00            |                   |                     |                      |
| Vehicle operations                                 | 2,500,000.00          |                   | 50,000.00           |                      |
| Travel and overnight allowances                    | 1,000,000.00          |                   |                     |                      |
| Vehicle insurance policies                         | 500,000.00            |                   |                     |                      |
| Compliance to sacco remmittances                   | 400,000.00            |                   |                     |                      |
| Overseas senior staff travel and training expenses | 1,000,000.00          |                   |                     |                      |
| Inspection of saccos                               | 500,000.00            |                   |                     |                      |
| Business development of saccos                     | 1,000,000.00          |                   |                     |                      |
| Premises rent                                      | 500,000.00            |                   |                     |                      |
| sensitization and benchmarking                     | 500,000.00            |                   |                     |                      |
| youth and women ward empowerment(ksh0.4 per w      | 18,000,000.00         |                   |                     |                      |
| Tourism Development and Marketing                  | 10,000,000.00         |                   |                     |                      |
| Purchase of vehicles                               | 10,000,000.00         |                   |                     |                      |
|  | <b>59,981,400.00</b>  | <b>225,000.00</b> | <b>778,300.00</b>   | <b>452,230.00</b>    |
| <b>MAINTAINANCE</b>                                |                       |                   |                     |                      |
| Building and structure maintainance                | 100,000.00            |                   |                     | 105,000.00           |
| Plant and equipment maintainance and repair        | 200,000.00            |                   |                     |                      |
| Vehicle maintainance and repair                    | 1,000,000.00          |                   |                     |                      |
| Computer and office equipment maintainance and r   | 200,000.00            |                   |                     |                      |
|  | <b>1,500,000.00</b>   | <b>-</b>          | <b>-</b>            | <b>105,000.00</b>    |
| <b>CAPITAL EXPENDITURES AND INVESTMENTS</b>        |                       |                   |                     |                      |
| Equiping of collection centres                     | 10,000,000.00         |                   |                     |                      |
| Establishment of an SMES bank                      | 50,000,000.00         |                   |                     |                      |
| Establish WARD and sub county industrial developn  | 50,000,000.00         |                   |                     |                      |
| Equiping, fencing and power installation of CIDCS  | 20,000,000.00         |                   |                     |                      |
| Establishment of a market                          | 50,000,000.00         |                   |                     |                      |
| Establishment of an industrial zone near Isiolo    | 20,000,000.00         |                   |                     |                      |
| Rehabilitation of Meru County Hotel                | 5,000,000.00          |                   |                     |                      |
| Establishment of Nyambene Concervancy              | 10,000,000.00         |                   |                     |                      |
| establish amount kenya tourist circuit             | 10,000,000.00         |                   |                     |                      |
|  | <b>225,000,000.00</b> | <b>-</b>          | <b>-</b>            | <b>-</b>             |
| <b>TOTAL</b>                                       | <b>308,710,539.00</b> | <b>563,010.00</b> | <b>1,208,310.00</b> | <b>954,230.00</b>    |



| <b>MERU COUNTY GOVERNMENT</b>                      |                       |                       |                      |                             |
|--|-----------------------|-----------------------|----------------------|-----------------------------|
| <b>DEPARTMENT</b>                                  | <b>F/Y</b>            |                       |                      |                             |
| <b>CULTURE, YOUTH ,GENDER AND SPORTS</b>           | <b>2013-2014</b>      |                       |                      |                             |
| <b>EXPENDITURE</b>                                 | <b>REVISED</b>        | <b>October Expend</b> | <b>November Expe</b> | <b>December Expenditure</b> |
| <b>PERSONELL</b>                                   |                       |                       |                      |                             |
| Basic salaries                                     | 7,218,060.00          | 573,563.00            | 575,563.00           | 505,270.00                  |
| House allowance                                    | 2,016,000.00          |                       |                      |                             |
| Leave allowance                                    | 131,639.00            |                       |                      |                             |
| Commuter allowances                                | 360,000.00            |                       | 88,000.00            |                             |
| Lapofund   | 578,376.00            |                       |                      |                             |
| Gratuity   | 1,402,663.00          |                       |                      |                             |
|  | <b>11,706,738.00</b>  | <b>573,563.00</b>     | <b>663,563.00</b>    | <b>505,270.00</b>           |
| <b>OPERATIONS</b>                                  |                       |                       |                      |                             |
| Office supply and printing(stationery, forms etc.) | 500,000.00            |                       |                      | 60,000.00                   |
| Newspaper, magazines etc.                          | 50,000.00             |                       |                      |                             |
| equipment and tools                                | 500,000.00            |                       |                      |                             |
| Postage and communication(tele, internet)          | 100,000.00            | 17,000.00             | 13,000.00            | 9,000.00                    |
| catering and entertainment                         | 900,000.00            | 108,000.00            | 40,250.00            | 692,930.00                  |
| courier and postal services                        | 20,000.00             |                       |                      |                             |
| Beautification programmes                          | 300,000.00            |                       |                      |                             |
| Functions and Celebration expenses                 | 2,400,000.00          | 170,980.00            |                      | 1,156,950.00                |
| Board committee, conference and seminars           | 1,350,000.00          | 127,000.00            |                      |                             |
| General supplies, furnitures and equipments        | 1,000,000.00          | 20,000.00             |                      |                             |
| Advertisement and publicity                        | 800,000.00            | 40,000.00             |                      |                             |
| Vehicle operations                                 | 500,000.00            |                       | 33,000.00            | 25,000.00                   |
| Travel and overnight allowances                    | 1,000,000.00          | 21,400.00             | 93,500.00            | 662,526.00                  |
| Vehicle insurance policies                         | 500,000.00            |                       |                      |                             |
| Sentisations and benchmarking                      | 1,000,000.00          |                       |                      |                             |
| Home care centres, basket making, weaving,carvi    | 2,000,000.00          |                       |                      |                             |
| Kicosca transportation                             | 18,000,000.00         |                       | 707,100.00           | 2,592,390.00                |
| Special school grant for physically impaired       | 1,100,000.00          |                       |                      | 16,680.00                   |
| Welfare groups expenses in the wards               | 5,000,000.00          |                       |                      |                             |
| county marathon                                    | 4,000,000.00          |                       |                      |                             |
|  | <b>41,020,000.00</b>  | <b>504,380.00</b>     | <b>886,850.00</b>    | <b>5,215,476.00</b>         |
| <b>MAINTAINANCE</b>                                |                       |                       |                      |                             |
| Building and structure maintainance                | 500,000.00            |                       |                      | 150,000.00                  |
| Vehicle maintainance and repair                    | 800,000.00            |                       |                      |                             |
| Computer and office equipment maintainance and     | 500,000.00            |                       |                      |                             |
| Equipment and tools maintainance and repair        | 300,000.00            |                       |                      |                             |
|  | <b>2,100,000.00</b>   | <b>-</b>              | <b>-</b>             | <b>150,000.00</b>           |
| <b>CAPITAL EXPENDITURES AND INVESTMENTS</b>        |                       |                       |                      |                             |
| Youth empowerment programme grant                  | 45,000,000.00         |                       |                      |                             |
| Women programme grant                              | 24,000,000.00         |                       |                      |                             |
| Assistance to disabled                             | 25,000,000.00         |                       |                      | 50,000.00                   |
| establish cultural centres at subcounty            | 10,000,000.00         |                       |                      |                             |
| Rehabilitate the county museum                     | 2,000,000.00          |                       |                      |                             |
| promotion of county sports and tournament at war   | 20,300,000.00         |                       |                      |                             |
| capacity building                                  | 5,000,000.00          |                       |                      |                             |
| Establish a county Talent School                   | 10,000,000.00         |                       |                      |                             |
|  | <b>141,300,000.00</b> | <b>-</b>              | <b>-</b>             | <b>50,000.00</b>            |
| <b>TOTAL</b>                                       | <b>196,126,738.00</b> | <b>1,077,943.00</b>   | <b>1,550,413.00</b>  | <b>5,920,746.00</b>         |

**APPENDIX 2: Meru County Revenue Returns**

| SUMMARY FOR REVENUE COLLECTION FOR THE MONTH OF OCTOBER 2013 |                |                |                |                |                 |  |
|--|----------------|----------------|----------------|----------------|-----------------|--|
| REVENUE ACTIVITY   | SUB COUNTIES   |                |                |                | REVENUE (KSH.)  |  |
|  | Meru municipal | Nyambene       | Meru central   | Maua Municipal |                 |  |
| 1 Slaughter house fees                                       | 0              | 0              | 68370          | 0              | 68370           |  |
| 2 Market fee   | 1156170        | 1484210        | 1151670        | 717730         | 4509780         |  |
| 3 Transfer & Subdivision fee                                 | 0              | 0              | 37304          | 0              | 37304           |  |
| 4 Plot Rent  | 0              | 0              | 0              | 22700          | 22700           |  |
| 5 Land Rates   | 1032084        | 474815         | 387674         | 55315          | 1949888         |  |
| 6 single business permit                                     | 151450         | 328795         | 285050         | 48475          | 813770          |  |
| 7 parking fees   | 4862900        | 205980         | 426720         | 795130         | 6290730         |  |
| 8 House rent/Stall rent                                      | 496000         | 0              | 1103239        | 87300          | 1686539         |  |
| 9 Cess   | 0              | 992120         | 1171555        | 1118000        | 3281675         |  |
| 10 Building plans  | 7480           | 0              | 102172         | 0              | 109652          |  |
| 11 Outdoor adverts. & Signboard                              | 818960         | 0              | 0              | 0              | 818960          |  |
| 12 Hire of county properties                                 | 19000          | 0              | 0              | 0              | 19000           |  |
| 13 Application fees  | 43700          | 14000          | 84705          | 0              | 142405          |  |
| 14 Impounding fees & Fines                                   | 180000         | 0              | 0              | 0              | 180000          |  |
| 15 Sale of tender doc  | 0              | 0              | 9400           | 0              | 9400            |  |
| 16 Toilets fee   | 0              | 0              | 100230         | 0              | 100230          |  |
| 17 miscellenous income                                       | 584806         | 167875         | 143430         | 135550         | 1031661         |  |
| 18 Income from county estates                                | 0              | 279062         | 0              | 0              | 279062          |  |
| <b>TOTALS</b>  | <b>9352550</b> | <b>3946857</b> | <b>5071519</b> | <b>2980200</b> | <b>21351126</b> |  |

| REVENUE ACTIVITY             | REVENUE FOR THE MONTH OF NOVEMBER 2013 |                     |                   |                   |                   |              |                   |                   |           |                   |                     |           |
|------------------------------|--|---------------------|-------------------|-------------------|-------------------|--------------|-------------------|-------------------|-----------|-------------------|---------------------|-----------|
|                              | Meru Town                              | South Imenti        | Imenti North      | Imenti Central    | Igembe North      | Igembe South | Igembe Central    | Nkuibu Town       | Buuri     | Tigania West      | Tigania East        | MauaTown  |
| Slaughter house fees         | -                                      | 31,090.00           | 660.00            | 6,200.00          | -                 | -            | -                 | -                 | 23,880.00 | -                 | -                   | -         |
| Market fee                   | 855,300.00                             | 677,600.00          | 18,600.00         | 122,600.00        | 600,660.00        | -            | 292,900.00        | 96,210.00         | -         | 275,370.00        | 630,530.00          |           |
| Transfer & Subdivision fee   | -                                      | -                   | 50,000.00         | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   | -         |
| Plot Rent                    | -                                      | 20,467.00           | 63,575.00         | 2,925.00          | -                 | -            | 53,500.00         | 2,925.00          | -         | 6,000.00          | -                   |           |
| Land Rates                   | 453,052.00                             | -                   | 1,808.00          | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   | 44,500.00 |
| single business permit       | 279,300.00                             | 140,250.00          | 1,500.00          | 85,800.00         | 36,415.00         | -            | -                 | 4,500.00          | -         | 56,240.00         | 199,425.00          |           |
| parking fees                 | 3,062,610.00                           | 264,830.00          | 7,100.00          | 12,700.00         | -                 | -            | 27,010.00         | 86,200.00         | -         | -                 | 583,270.00          |           |
| House rent/Stall rent        | 338,550.00                             | -                   | 161,300.00        | -                 | -                 | -            | -                 | -                 | -         | 5,000.00          | 69,200.00           |           |
| Cess                         | -                                      | 323,500.00          | 37,650.00         | 158,650.00        | -                 | -            | 136,450.00        | 76,750.00         | -         | 105,750.00        | 1,049,000.00        |           |
| Building plans               | 55,250.00                              | -                   | 564,330.00        | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   |           |
| Outdoor adverts. & Signboard | 1,370,200.00                           | -                   | -                 | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   |           |
| Hire of county properties    | 15,000.00                              | -                   | -                 | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   |           |
| Application fees             | 53,100.00                              | 171,950.00          | 55,900.00         | 23,200.00         | -                 | -            | -                 | 100.00            | -         | 6,000.00          | -                   |           |
| Impounding fees & Fines      | 159,000.00                             | -                   | -                 | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   |           |
| Sale of tender doc           | -                                      | -                   | 10,500.00         | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   |           |
| Toilets fee                  | -                                      | 86,150.00           | -                 | -                 | -                 | -            | -                 | 3,000.00          | -         | -                 | -                   |           |
| miscellenous income          | 136,050.00                             | -                   | 6,000.00          | -                 | -                 | -            | 3,200.00          | -                 | -         | 15,300.00         | 486,212.00          |           |
| Income from county estates   | -                                      | -                   | -                 | -                 | -                 | -            | -                 | -                 | -         | -                 | -                   |           |
| <b>TOTALS</b>                | <b>6,777,412.00</b>                    | <b>1,715,837.00</b> | <b>978,923.00</b> | <b>412,075.00</b> | <b>637,075.00</b> | <b>-</b>     | <b>509,860.00</b> | <b>293,565.00</b> | <b>-</b>  | <b>469,660.00</b> | <b>3,062,137.00</b> |           |

## Office of the Controller of Budget

| REVENUE ACTIVITY             | REVENUE FOR THE MONTH OF DECEMBER 2013 |                     |                   |                   |                   |                     |                   |                   |                   |                   | Totals               |
|------------------------------|--|---------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                              | Meru Town                              | South Imenti        | Imenti North      | Imenti Centr      | Igembe Nort       | Maua Town           | Igembe Centr      | Buuri             | Tigania West      | Tigania East      |                      |
| Slaughter house fees         | -                                      | 7,990.00            | -                 | 1,700.00          | -                 | -                   | -                 | 6,040.00          | -                 | -                 | 15,730.00            |
| Market fee                   | 917,587.00                             | 630,640.00          | 11,500.00         | 117,700.00        | 466,590.00        | 329,500.00          | 207,320.00        | 111,600.00        | 256,980.00        | 267,220.00        | 3,316,637.00         |
| Transfer & Subdivision fee   | -                                      | -                   | 24,000.00         | -                 | -                 | -                   | -                 | -                 | -                 | -                 | 24,000.00            |
| Plot Rent                    | -                                      | 9,415.00            | -                 | 781.00            | -                 | -                   | 5,000.00          | -                 | 29,513.00         | -                 | 44,709.00            |
| Land Rates                   | 534,583.00                             | -                   | -                 | -                 | -                 | 30,000.00           | -                 | -                 | -                 | -                 | 564,583.00           |
| single business permit       | 632,800.00                             | 47,700.00           | 2,400.00          | 900.00            | 6,270.00          | 5,600.00            | -                 | 19,600.00         | 6,600.00          | 6,650.00          | 728,520.00           |
| parking fees                 | 3,587,050.00                           | 281,770.00          | 2,000.00          | 6,220.00          | -                 | 276,920.00          | 26,550.00         | 78,400.00         | 70,480.00         | -                 | 4,329,390.00         |
| House rent/Stall rent        | 502,800.00                             | -                   | 106,700.00        | -                 | -                 | 12,000.00           | -                 | -                 | -                 | 5,000.00          | 626,500.00           |
| Cess                         | -                                      | 308,250.00          | 30,450.00         | 171,030.00        | -                 | 566,000.00          | 123,570.00        | 105,760.00        | 128,850.00        | 121,100.00        | 1,555,010.00         |
| Building plans               | 283,500.00                             | -                   | 274,202.00        | -                 | -                 | -                   | -                 | -                 | -                 | -                 | 557,702.00           |
| Outdoor adverts. & Signboard | 524,570.00                             | -                   | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | 524,570.00           |
| Hire of county properties    | 34,000.00                              | -                   | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | 34,000.00            |
| Application fees             | 58,150.00                              | 50,250.00           | 24,000.00         | 3,500.00          | -                 | -                   | -                 | -                 | -                 | -                 | 135,900.00           |
| Impounding fees & Fines      | 108,000.00                             | -                   | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | 108,000.00           |
| Sale of tender doc           | -                                      | -                   | -                 | -                 | -                 | -                   | -                 | 1,200.00          | -                 | -                 | 1,200.00             |
| Toilets fee                  | -                                      | 93,150.00           | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | 93,150.00            |
| miscellaneous income         | 1,284,515.00                           | -                   | -                 | 2,000.00          | -                 | 41,300.00           | -                 | 2,000.00          | 4,800.00          | -                 | 1,334,615.00         |
| Income from county estates   | -                                      | -                   | -                 | -                 | -                 | -                   | 13,700.00         | -                 | -                 | -                 | 13,700.00            |
| <b>TOTALS</b>                | <b>8,467,555.00</b>                    | <b>1,429,165.00</b> | <b>475,252.00</b> | <b>303,831.00</b> | <b>472,860.00</b> | <b>1,261,320.00</b> | <b>376,140.00</b> | <b>324,600.00</b> | <b>497,223.00</b> | <b>399,970.00</b> | <b>14,007,916.00</b> |