

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

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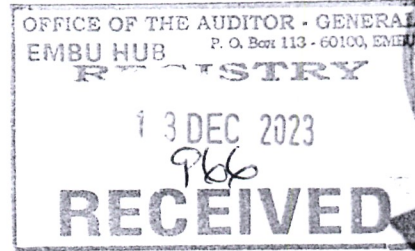
**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF EMBU**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

# REPUBLIC OF KENYA



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## EMBU COUNTY GOVERNMENT ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2023

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

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

### **a) Acronyms**

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

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

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

### a) Background information

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

### b) Key Management team

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning and Revenue Mobilization	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Office of the Governor/Deputy Governor, Public Administration & Public service	Provide leadership for the County and general administration in accordance with the County policies and plans
4.	Youth & Sports, Gender, Culture, Children and social Services	Promoting of sporting activities, Youth and Gender based programmes.
5.	Lands, Physical planning and urban development & Municipal	Urban planning and design, housing and slum upgrading and use of land management
6.	Trade Tourism, investment and industrialization	Promotion of orderly growth of trade and investment in the County through provision of business development services and Trade regulation
7.	Health Services	To provide health services, regulate, set standard and policies for health service delivery
8.	Infrastructure, Transport and Public works	Managing Transport, Public works, Infrastructure and energy in the County
9.	Education, Science and Technology	Management of ECDE and Technical education
10.	Water and Environment	water management and environmental sustainability.

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	<b>Prof. Joe Kamaria</b>
	<b><u>CHIEF OFFICERS</u></b>	
2.	Accounting Officer- Finance Department	<b>Paul Njoroge Thiga</b>
3.	Resource Mobilization	<b>Pitts Mugambi</b>
4.	Economic Planning	<b>Erastus Macharia Njeru</b>
5.	Administration, Devolution and Public service	<b>Henry Nyaga Nthiga</b>
6.	ICT and Governors delivery unit	<b>Martin Njagi Njeru</b>
7.	Agriculture	<b>Stephen Njeru Mwita</b>
8.	Cooperative development	<b>Millicent Wanja Mugendi</b>
9.	Livestock and Blue economy	<b>Hellen Wanja Munene</b>
10.	Roads and Public works	<b>Damiano Muthee Njagi</b>
11.	Trade and Tourism	<b>Benjamin Musyoka Kisilu</b>
12.	Industrial Development, Marketing and investment	<b>Elias Njeru Kathiga</b>
13.	Medical Services	<b>Mwaniki Jane Karimi</b>
14.	Public Health	<b>Daniel Mbogo Kiondo</b>
15.	Early Childhood Development Education (ECDE)	<b>Grace Wanja Muriithi</b>
16.	TVETs and Vocational Training Centres	<b>Juma Yusuf Kaburia</b>
17.	Water and Irrigation	<b>Maurine Mukami Muriithi</b>
18.	Environment, Climate change and Natural resources	<b>Ngece Kunga Nicholus</b>
19.	Lands and Mining	<b>Njagi Peter Hudson</b>
20.	Housing, Physical planning and Urban Development	<b>Benjamin Mutisya Muasa</b>
21.	Sports, Talent Development and creative arts	<b>Pithon Musyoki Gichure</b>
22.	Youth Empowerment	<b>Ngari Luceta Njeri</b>
23.	Gender, Children, Culture and Social services	<b>Bancy Wawira Mutuah</b>
24.	Transport Energy and Logistics	<b>Ephantus Mugendi Njeru</b>

**d) Fiduciary Oversight Arrangements**

- **County Executive Audit Committee**
- **County Budget and Economic Forum (CBEF)**

**Other Fiduciary Oversight Bodies include:**

- Embu County Assembly
- Senate of Kenya - Public Accounts and Investment Committee

**e) County Executive Headquarters**

P.O. Box 36 - 60100  
Embu Treasury Building  
Uhuru Highway  
**EMBU, KENYA**

**f) County Executive Contacts**

Telephone: (254) 068 2230033, 068 2230656  
E-mail: [info@embu.go.ke](mailto:info@embu.go.ke).  
Website: [www.embu.go.ke](http://www.embu.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
Embu Branch  
P.O Box 75-60100  
EMBU
3. Co-operative Bank  
Embu Branch  
P.O Box 1337-60100

EMBU

4. Equity Bank

Embu Branch

P.O Box 1994-60100

EMBU

5. Family Bank

Embu Branch

P.O Box 88-60100

EMBU

**h) Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The County Attorney

County Government of Embu

P.O. Box 10 - 60400

### **3. Governance Statement**

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

The County is made up of a County Assembly, County Executive and 6 other County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

#### **The County Executive**

Table 5: Members of County Executive

		
<p>H. E. Hon. CICELY MIBARIRE MGH</p>	<p>H.E. Kinyua Mugo</p>	<p>Rutha Amy Grace RCrim</p>
<p>Governor Embu County</p>	<p>Deputy Governor Embu County</p>	<p>County Secretary and Head of Public Service</p>
		
<p>Prof. Joe Kamaria</p>	<p>Raymond Njagi Kinyua</p>	<p>Amb. Jamal Runyenje</p>
<p>CECM – Finance and Economic Planning</p>	<p>CECM – Lands, Housing and Urban Planning</p>	<p>CECM – Trade, Tourism and Industry Development</p>
		

<p>Francis Nduwayi</p> <p>CECM – Health</p>	<p>Jojo Nduwayi</p> <p>CECM – Agriculture, Livestock and Cooperative Development</p>	<p>Edipat Nduwayi</p> <p>CECM – Roads, Transport and Public Works</p>
 <p>Daniel Ngeranwa</p> <p>CECM - Education</p>	 <p>Lini Wanjigi</p> <p>CECM - Youth, Gender, Sports, Culture and Social Services</p>	 <p>Hon. Emilio Kathuri</p> <p>CECM – Public Service, Administration and ICT</p>
 <p>Florence Ndinda Musyoka</p> <p>CECM – Water, Irrigation, Environment, Climate Change and Natural Resources</p>	 <p>EMBU COUNTY GOVERNMENT, THE LAND OF OPPORTUNITIES.</p>	 <p>REPUBLIC OF KENYA</p>

**a) Public participation**

Public participation is a constitutional requirement specifically; Article 1 that states that sovereign power belongs to the people and Article 10 (2) and the Forth Schedule Part 2 (14) of the Constitutional of Kenya, 2010.

The County has endeavoured involve the public in decision-making process in conformity with the law, such as enactment of county legislation, development of strategic plans, the budget process and development projects identification. Notice of public meetings are published on print media, local radio stations, county websites and social media networks inviting for public participation through submission of memoranda and opportunity to give opinion in such meetings.

**a) Safeguards against unethical conduct and corruption**

Safeguards against unethical conduct and corruption. The County has put stringent internal control measures to detect and prevent fraud. The full proof systems installed to manage revenue collections and expenditure. The County conducts regular training of its employee on corruption prevention measures.

**b) Engagement with County Assembly**

The County has cordial working relationship with the County Assembly of Embu County. During the year under review the County Executive sponsored nine bills that were deliberated and passed by the County Assembly.

**c) Risk management**

The County Government has put in place risk management policies such as ICT policy, data recovery policy and disaster recovery plans.

**d) Compliance with relevant laws**

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

The Statement of Compliance with various legal requirements as outlined on Public Finance Management Act, 2012 as highlighted below

<b>PFM Act</b>	<b>Legal Requirement</b>	<b>Status</b>
166 Financial Reporting	PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National	The County complied with this requirement and submitted the quarterly reports within the stipulated

	Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter	timelines
107 Fiscal Responsibility Principles	The county government's recurrent expenditure shall not exceed the county government's total revenue;	The County executive complied with total actual recurrent expenditure at Ksh.3,863,588,763 against total revenue of Ksh.5,241,639,654
	Over the medium term a minimum of thirty percent (30%) of the county government's budget shall be allocated to the development expenditure;	The county executive spent an amount of Ksh. 1,382,104,176 on development against total actual expenditure of Ksh 5,245,692,939 representing a 26% development expenditure ratio
	The county government's expenditure on wages and benefits for its public officers shall not exceed thirty five percentage (35%) of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly	The county failed to comply with Ksh.2,963,079,947 spent on personnel expenditure against total revenue of Ksh. 5,241,639,654 representing 57%
	Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;	The county did not borrow any funds during the year reported
	The county debt shall be maintained at a sustainable level as approved by county assembly	The county did not have any debts at the closure of the period under review.
	The fiscal risks shall be managed prudently; and a reasonable degree of predictability with respect to the level of	There were no significant fiscal risks with no matter that may have a material

	tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future	effect on the fiscal and economic outlook
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#### 4.Forwarded by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Embu Executive, Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2023. The Financial Statements present the financial performance of the County Government Executive.

##### (i) Financing of the County Governments

The major source of budget financing is equitable share of revenue. Article 202 of the Constitution of Kenya 2010, provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also receives funding from conditional grants disbursed through the National Government from international development partners such as World Bank and DANIDA. Such grants include THSUCP, ASDSP, KCSAP, NAGRIP and FLLoCA

The County also finances its operations through own generated revenues. These are revenues collected within the County as approved under County Finance Act. The key own source revenue for Embu County included business permits, land rates, business plan approval, advertising fees, cess, parking fees and various other administrative charges. The County continues to explore new and more innovative ways of increasing its own source of revenue collections.

The revenue received from national government allocation in accordance with CARA, is receive through CRF and also county own sources of revenue swept to CRF from revenue collection bank accounts. The withdrawal from the CRF to operations account is made with approval of the Controller of Budget (COB) through the funds requisition process.

During the period under review an amount of Ksh. 5,241,639,654 was received from CRF with Ksh. 3,995,019,186 and Ksh. 1,246,620,468 transferred to Recurrent Account and Development Account respectively.

**Table 5: Transfers from CRF**

	2022/2023	2021/2022
	Ksh	Ksh
Transfer from CRF Q1	745,185,089	845,665,221
Transfer from CRF Q2	1,121,652,780	1,284,130,031
Transfer from CRF Q3	659,196,097	1,286,310,941
Transfer from CRF Q4	2,715,605,688	1,590,311,531
<b>Total</b>	<b>5,241,639,654</b>	<b>5,006,417,724</b>

**(ii) Summary of Funds Utilization**

The summary of funds utilization against the approved budget during the period ended 30<sup>th</sup> June 2023 was as follows:

**Table 6: Summary of Funds Absorption**

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
<b>RECEIPTS</b>						
Transfers from County Revenue Fund	6,087,704,928	285,418,707	6,373,123,635	5,241,639,654	(1,131,483,981)	82%
<b>TOTAL RECEIPTS</b>	<b>6,087,704,928</b>	<b>285,418,707</b>	<b>6,373,123,635</b>	<b>5,241,639,654</b>	<b>(1,131,483,981)</b>	<b>82%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,075,356,586	(41,944,182)	3,033,412,404	2,963,079,947	(70,332,457)	98%
Use of Goods and Services	451,013,255	327,547,718	778,560,973	522,951,207	(255,609,766)	67%
Other Grants and Transfers	990,588,507	285,604,713	1,276,193,220	1,143,038,118	(133,155,102)	90%
Acquisition of Assets	1,570,746,580	(285,789,542)	1,284,957,038	616,623,666	(668,333,372)	48%
<b>TOTAL PAYMENTS</b>	<b>6,087,704,928</b>	<b>285,418,707</b>	<b>6,373,123,635</b>	<b>5,245,692,939</b>	<b>(1,353,344,108)</b>	<b>82%</b>

Sources: Approved Budget Embu County Supplementary Appropriation Act, 2023

The County reported overall absorption level at 82% for the period under review with 94% and 59% absorption rates for Recurrent and Development expenditure respectively. The low level of absorption was as result of delayed disbursement of exchequer revenue.

**(iii) Summary of Budget Absorption by Expenditure Items**

The table below present analysis overall budget absorption by expenditure item for the period ended 30<sup>th</sup> June 2023;

Table 7: Summary of Expenditure by Item

	2022/2023	2021/2022
	Ksh	Ksh
Basic Salaries of Permanent Employees	2,963,079,947	2,887,678,987
Utilities, Supplies and Services	26,051,543	43,738,834
Communication, Supplies and Services	2,610,013	4,787,429
Domestic Travel and Subsistence	124,134,270	31,322,732
Foreign Travel and Subsistence	5,279,622	1,480,187
Printing, Advertising and Information Supplies & Services	6,461,790	7,360,942
Rentals of Produced Assets	6,388,300	2,806,900
Training Expenses	2,865,048	3,247,715
Hospitality Supplies and Services	30,583,921	14,009,467
Insurance Costs	154,760,519	12,896,479
Bank Charges	5,000	-
Specialised Materials and Supplies	58,014,717	205,857,010
Office and General Supplies and Services	8,373,727	18,033,055
Fuels, Oil and Lubricants	20,863,522	31,626,274
Other Operating Expenses	64,728,319	144,698,673
Routine Maintenance – Vehicles and other Transport Equipment	8,188,884	9,783,689
Routine Maintenance – Other Assets	3,642,010	3,340,141
Aquisition of Assets	616,623,666	946,487,703
Other Transfer to Organization and Grants	1,143,038,118	889,734,607
<b>Total</b>	<b>5,245,692,939</b>	<b>5,258,890,824</b>

**(iv) Cash flows**

During the period ended period under review, the County experienced severe cash flow challenges due to delayed disbursement of equitable share of revenue and conditional grants. The own source revenue was also greatly affected by the drought experienced over the year resulting to famine and low purchasing power amongst the consumer public.

**(v) Outstanding Imprests and Advances**

Imprest management is a critical area of focus in County Government of Embu. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprest on time. We will place more emphasis on complying with the PFM regulations with regards to imprests. Some imprest issued had not been fully accounted for.

**(vi) Pending bills**

The County had outstanding Pending Bills amounting to Ksh. 2,070,801.362 at the beginning of the financial year. During the period under review the County settled pending bills amounting to Ksh.623,501,287 with an additional pending bill accrued during the year amounting to Ksh.2,000,880,627. The amount of pending bills as at 30th June 2023 amounts to Ksh.2,098,416,821.

Our focus as County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills, as we endeavour to reduce the any further accumulation.

Detailed schedules attached on **Annex 3**.

**(vii) Non-Current Assets**

During the period under review the County acquired more non-current assets in form of Construction of Buildings and Infrastructure, Refurbishment of Buildings, Purchase of Motor Vehicle, Purchase of Office Furniture, Purchase of Specialized Equipment and Civil Works and Infrastructure at cumulative cost of Ksh. 616,623,666. The total non-current assets belonging to the County amount to Ksh. 11.25 Billion. Summary of non-current asset register - **Annex 6**

**(viii) Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held public participation meetings in all county wards where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's Integrated Development Programs (CIDP), Annual Development Plan and the Annual Budgets. The County Government has also developed a website where all important information is posted for ease of access by public. The portal is active and also helps in dissemination of important public information.

**(ix) Operational Performance**

The County's operations are structured in terms of departments which are headed by a County Executive Committee Member. For seamless service delivery, all departments have to work in unison and synergize.

**Value –for-money Achievements**

The County Government of Embu followed all the financial regulations and procedures in place when acquiring goods and services. It also adhered to prevailing circulars and publications. Consequently, all payments made for services rendered and goods acquired can be proved to be above board. The living standard of the people has also gone up. For instance, people are able to access clean water and use better roads. They are also able to access our medical services on timely basis.

**Implementation Challenges of Strategic Objectives**

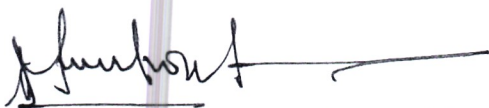
The county faces major challenge of inadequate revenue vis a vis the enormous service delivery requirement. Embu County is among the least funded County from CIRA revenue. This has greatly hampered achievement of its development objectives.

**Recommended Way Forward**

The county government will continue investing heavily on programs that will have direct impact positively on the lives of our people and thereby uplift their standard of living. Necessary internal controls and measures have been put in place to realize this. Wastage of resources in form of goods, human or otherwise shall be well controlled and avoided.

I take this opportunity to thank the Governor. H.E. Hon. Cecily Mbarire, Members of County Assembly County employees and all stakeholders including tax payers for supporting the government in its execution of its mandate.

Thank you very much and God bless Embu County



.....  
**Prof. Joe Kamaria**

**CECM Finance and Economic Planning**

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

### **Introduction**

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

### **Strategic Development Objectives for Embu County 2018 – 2022.**

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

The strategic objectives are a synthesized product of the aforementioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the Embu County's 2018 – 2022 CIDP are to:

1. Improve efficiency and effectiveness of infrastructure.
2. Provide quality, affordable and accessible healthcare.
3. Provide accessibility to adequate clean piped water and provision of water for irrigation.
4. Provide food security and transform subsistence agriculture to commercial oriented.
5. Improve ECDE and Polytechnics infrastructure.
6. Enhance the co-ordination of development, enhance revenue management and strengthening of Monitoring and Evaluation.
7. Improve Land Management and Urban Development.
8. Promote Youth Empowerment through Sports and Talents.
9. Promote Trade, Tourism and Investment development.
10. Enhance service delivery through Performance Management, Co-ordination of County Government Functions and Capacity Development for County personnel.
11. Promotion of Children Welfare, preservation of cultural heritage and Gender empowerment.

*Embu County Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

Below we present the progress made in attaining the objectives of the CIDP (2018 – 2022)  
FOR Embu County.

Department	Objective	Outcome	Indicator	Performance
Infrastructure, Public Works and Housing				
Roads and Transport	To improve efficiency and effectiveness of roads	Reduced cost of transporting goods to the market	No. of kilometres of roads tarmacked	10kms tarmacked
		Opening up of formerly inaccessible areas	Murraming, Grading, Bush clearing and reshaping of the various feeder roads	Implementation o the project has been completed
		Ease of accessing trade points and market places	Construction of bridges and drifts	Implementation o the project was done
		Accessibility of new areas	Opening of new roads	Implementation o the projects was done.
			Purchase of mechanical shovel and tippers	The purchase of a shovel was actualized, the tippers were however not purchased due to budgetary constraints.
<b>Power supply and distribution</b>			Installation of power transformers and power utilities.	Funds not allocated in FY 2022/2023
<b>Renewable energy development</b>		Attained a 24hr economy by enhancing security	No. of floodlights installed	Floodlights installed various market centers across the Coun
			Energy production – waste management. No. of solar park installed.	Funds not allocated in FY 2022/2023

			No. of biogas digesters	
<b>HOUSING</b>	Provision of affordable housing		No. of persons trained on appropriate building technologies; No. of demonstrations on appropriate building technologies undertaken	No funds were allocated in FY 2022/2023
			Develop housing units through PPP;	No funds were allocated in FY 2022/2023
			Develop housing units for the elderly and OVC's	No funds were allocated in FY 2022/2023
			Construction of the Governor's residence	The project was started in FY 2020/2021. Construction stalled midway
<b>HEALTH</b> <b>Curative and Rehabilitative Health</b>	To provide quality, affordable and accessible healthcare	Improved healthcare system and decongestion of pre-existing medical facilities	Completion and equipping of dispensaries and health centres	The following projects were completed as per the budget allocation: Renovation at Runyenjes Level 4 hospital, Kianjokoma hospital (Completion of Threatre); Supply and delivery of fully automated Hematology machine – Kiritiri Hospital; completion of OP at Gategi Hospital Completion of Kangethia dispensary; Completion of CC Nembure Health Centre;

				Renovation of Kiamuringa Dispensary; Completion of Blue Valley Dispensary; Completion of Machang'a maternity wing CR system at Runyenjes level 4 hospital; kitchen at Siakago hospital; renovation of Ena dispensary – Kagaari South.
	Construction of new health facilities			No funds were available
	Purchase of ambulances and utility vehicles			No funds were available
	Construction of dental units in the level 4 hospitals			No funds were available
	Completion and equipping of theatres			No funds were available
	Equipping of X-rays			No funds were available
	Completion and equipping of maternities			No funds were available
	Equipping of dental unit			No funds were available
	Completion of hospital OPD			No funds were available
	Purchase of garbage vehicles			No funds were available

	Equipping of physiotherapy			No funds were available
<b>Embu Level 5 Hospital</b>	Completion of CSSD building			No funds were available
	Roofing of hospital walkways			No funds were available
	Equipping of biomedical engineering workshop			Ongoing
	Purchase and installation of equipment for molecular laboratory			Ongoing
<b>WATER DEPARTMENT</b>				
<b>Boreholes for ground water abstraction</b>			Drilling and refurbishment of boreholes	Projects dealing with boreholes
<b>Expansion and provision of water</b>			Conduct profile survey Installation of pipes to expand existing water distribution networks	All projects aimed at improving access to water both for domestic and irrigation
			Survey, design, conduct ESIA, and construct intakes.	Amount allocated for feasibility study.
<b>Water resource management and service delivery</b>			Feasibility study, construction/Refurbishment of water storage tanks	Projects that improve the storage of water
<b>Finance and Economic Planning</b>	To enhance the co-ordination of development, enhance revenue management and strengthening of monitoring	Co-ordination of development programmes and improved monitoring and evaluation, to ensure sustainable	Improved revenue collection	Completed.

	and evaluation	development		
<b>Financial Management Services</b>			Preparation of a CIDP	A new CIDP document prepared in the FY 2022/2023
<b>Planning and Economic Affairs</b>			Indicator handbook development	
			Preparation of Budget Review and Outlook Paper; Preparation of Annual Development Plan	Approved before deadlines.
<b>Lands, Physical Planning, Urban Development, Environment and Natural Resources</b>	To improve land management and urban development	Integrated urban development and better land management practices		
<b>Automation of Land Records and Operations</b>			Land management system	Digitization of records to be undertaken.
<b>Physical Planning and Land Management</b>			Procurement of land for development of Governor's and Deputy Governor's residences.	Funds allocated under the infrastructure docket.
			Preparation of development plans and part development plans for the area marked for County apartment.	No funds were allocated in FY 2022/2023
			Development of Spatial plan for 2 <sup>nd</sup> Municipality	No funds were allocated toward land management policy and planning.
			Preparation of County Spatial plan; part development plans	Funds allocated towards land management, polity and planning
			Preparation of part Development Plans for	No funds were allocated in FY

			County markets	2022/2023
			Acquisition of land for roads/markets/dispensaries	Land to be purchased for new facilities and roads
<b>Survey and Mapping</b>			Installation and operationalization of the GIS system	GIS for mapping and survey to be undertaken
<b>Town and Urban Planning</b>			Improve infrastructure within Embu Municipality	Implementation of the projects is at procurement stage
			Improve infrastructure within Embu Municipality	Implementation of the project is at procurement stage
<b>Education, Science and Technology</b>	To improve ECDE and Polytechnics infrastructure	Improve access to quality pre-primary education and improvement of vocational centres for technical courses		
<b>Early Childhood Development Education</b>			Provision of furniture for ECDE	Projects implemented.
			Provision of furniture for ECDE	Projects implemented.
			Construction of ECDE classes	Projects implemented.
			Construction of ECDE toilets	Projects implemented.
			ECDE centres supplied with play equipment	Projects <i>Implemented as per the Budget.</i>
			Renovation of ECDE Centres	ECDE classes renovated
<b>Education Empowerment and Support Services</b>			Identification of needy students	Funds allocated in FY 2022/2023 for partial payments of bursaries
<b>Vocational Training Centres (VTC)</b>			Construction and equipping of Vocational Training Centres	The projects were implemented.
<b>Trade, Tourism,</b>	To promote	Boosting		

<b>Investment and Industrialization</b>	Trade, Tourism and Investment development	tourism sector by improving accessibility to parks and improving trade through setting up of markets to ensure smooth trade		
<b>Trade Development</b>			Tarmacking/Murraming/Cabro paving of the bus parks; drainage construction and gates.	Tarmacking/Murraming/Cabro paving of the bus parks was completed.
			Construction of Market sheds	All wards were not covered.
			Murraming of other small markets.	Murraming of other small markers was done in most areas.
			Construction of shoe shiners sheds	Shoe shiners sheds constructed.
			Construction of trade stalls	Trade stalls were constructed.
			Improvement of existing markets; Flooring, drainage and construction of cubicles	
<b>Investment and Industrial Development</b>			Technical training needs assessment for value addition and curriculum development.	
<b>Youth Empowerment and Sports Development</b>	To promote Youth Empowerment through Sports and Talents	Talent identification by setting up talent academy and improving the Embu Stadium and other stadiums around as well as setting up a cultural	Planning and organizing such tournaments at ward levels.	Tournaments organized in various wards as per plan

		center.		
<b>Management and Development of Sport and Sport facilities</b>			Refurbishment of Sub-county stadiums	No funds were allocated in FY 2022/2023.
<b>Youth Development and Empowerment services</b>			Expansion of talent and promotion of a Youth talent academy.	
			Youth Fund	The funds allocated in FY 2022/2023
			Construction and equipping of empowerment and recreational centers	No funds allocated in FY 2022/2023
			Business incubation	No funds were allocated in FY 2022/2023
<b>Gender, Children, Culture and Social Services</b>	Promotion of Children Welfare, Preservation of cultural heritage and Gender Empowerment	Addressing of Gender issues in the County and helped children and vulnerable gender groups through supportive initiatives.	Improvement of social welfare of households.	Households' empowerment programs were carried out in FY 2022/2023 such as provision of cooking gas, training on improved sanitation.

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

Embu County Government ever endeavours to transform lives. It is its cardinal responsibility to the community. This is our purpose; the driving force behind everything we do. It is what propels us to deliver on our development plan(s); putting the customers / citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

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

Sustainability has three main pillars which the County Government strive to achieve. These are economic pillar, environmental pillar and social welfare. In other words what is popularly referred to as people, planet and profits

The Executive officials ensure that economic and political matters do not affect sustainable priorities. They provide the best practices that are followed and identify critical failures and achievements.

### **2. Environment performance**

The department of land has the management policies relating to water and sewerage services and wastewater treatment and disposal. Environment, Solid Waste Management, issuance of Noise License and Demolition permits, Licenses for refuse transportation, Environmental protection, and awareness campaigns, and to county forestry and other natural resources.

It is further mandated to undertake conservation, control, and protection of water catchment areas, water quality and pollution control, flood control and land reclamation, restoration of wetlands, preservation and protection and provision of county forestry services, safety and regulation of marine ecosystems, meteorological services and training, county environment management, restoration of strategic county water towers and coordination of climate change enabling activities. In summary, environmental conservation, investments in renewable energies, saving water and supporting sustainable mobility contribute to achieving this environmental sustainability on several fronts.

### **3. Employee welfare**

The county government of Embu public service board has the mandate of hiring of County employees. They follow the hiring policy in that they ensure the gender rule and regional balance. They also uphold integrity throughout the hiring process. They select the best employee's matching the skills needed for a specific job. They motivate employees through career progression, training and workshops.

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

The county ensures that there is fair competition in the market. All investors are allowed in the market freely, provided they pay tax, and adhere to rules. There is no corruption in the market, and there is no political involvement.

The county ensures that tenders are advertised to all, and there are no inner interests whatsoever. When goods are supplied, they guarantee they pay in time to provide good customer interrelations.

There are free-market advertisements, and it's fair. Customer rights and privileges are observed. When customers complain, their issues are looked into and solved in good time.

#### **5. Community engagements**

The community is involved in decision making. The public get platforms to give their views like during public participation as enshrined in the Constitution. The county government ensures that everyone has an opportunity. The youth are motivated to engage in sports to nurture their talents. They also engage in youth groups.

They promote health by ensuring all hospital facilities are available and increasing the number of health centres. They also provide clean water and sensitize the public on importance of maintain a clean environment through a conducive and reliable waste management system.

As a responsible organization, Embu County respect the interests of our stakeholders – customers, suppliers and the wider community and we actively seek opportunities both to improve the environment and to contribute to the well-being of the residents.

During the financial year 2022/2023, Embu County carried out its corporate social responsibility activities which included collaborating with the citizens in tree planting exercises in primary schools, along our streets, roads and river banks in Embu County Residents were also encouraged to participate in cleaning exercise, unclogging our drainage systems to prevent flooding and disease outbreak.

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

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: **(i)** Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; **(ii)** Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; **(iii)** Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; **(iv)** Safeguarding the assets of the county Executive; **(v)** Selecting and applying appropriate accounting policies; and **(iv)** Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 22rd August 2023.

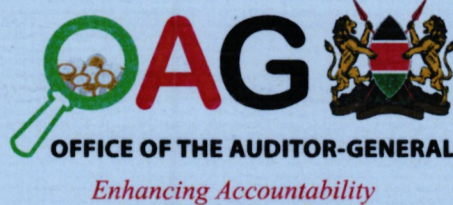


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**Prof. Joe Kamaria**

**CECM – Finance and Economic Planning**

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF EMBU FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Embu set out on pages 1 to 139, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a

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*Report of the Auditor-General on County Executive of Embu for the year ended 30 June, 2023*

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Embu as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Unsupported Expenditure**

The statement of receipts and payments and as disclosed in Note 4 to the financial statement reflects an amount of Kshs.522,951,207 in respect of use of goods and services. However, the following anomalies were observed;

#### **1.1 Unsupported Communication, Supplies and Services**

Included in use of goods and services is an amount of Kshs.2,610,013 in respect of communication, supplies and services out of which an amount of Kshs.372,129 was not supported by relevant documents including requisitions, invoices, payment vouchers and delivery notes.

#### **1.2 Irregular Payment of Motor Vehicles Insurance**

Included in use of goods and services is an amount of Kshs.154,760,519 in respect of insurance costs out of which an amount of Kshs.533,370 was paid to a firm for provision of motor vehicle insurance services. Included in the expenditure is an amount of Kshs.156,069 in respect of insurance for a pickup which was privately owned by a local Bank. No explanation was provided by Management on why the cost for insurance was incurred on a privately-owned vehicle.

In the circumstances, the regularity and completeness of the communication, supplies and services and insurance costs amounting to Kshs.156,069 and Kshs.372,129, respectively could not be confirmed.

### **2.0 Unsupported Deposit and Retention**

The statement of assets and liabilities and as disclosed in Note 15 to the financial statements reflects a balance of Kshs.18,724,203 in respect of accounts payables as at 30 June, 2023. However, the bank statement in respect of deposits account had a balance of Kshs.7,609,578 resulting to unexplained variance of Kshs.11,114,625. Further, the amount includes a balance of Kshs.591,632 in respect of KRA withholding taxes which was not supported by a schedule and individual ledgers to show the nature of withholding tax.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.18,724,203 could not be confirmed.

### **3.0 Unsupported Acquisition of Land**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.616,623,666 in respect of acquisition of assets which includes an amount of Kshs.8,845,000 in respect of land acquisition. However, Management did not provide records including land title deeds and valuation reports to confirm that the ownership of the land was transferred to the County Executive. Further, there were no records in respect of the acreage of land owned, valuation report for the land and County buildings owned by the County Executive and their location.

In the circumstances, the existence, value, location and ownership of non-current assets amounting to Kshs.8,845,000 could not be confirmed.

### **4.0 Unsupported Expenditure on Legal Services**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.522,951,207 in respect of use of goods and services. Included in the expenditure is an amount of Kshs.64,728,319 in respect of other operating expenses out of which an amount of Kshs.7,174,000 was paid as legal expenses. However, two (2) law firms were paid an amount of Kshs.5,870,200 without an approval from the Executive Committee in regard to outsourcing of legal services as required under Section 16 of the Office of the County Attorney Act, 2020.

Further, the payments were not supported by itemized fee notes and the respective status of cases handled. In addition, Management did not provide signed contract agreements between the law firms and the County Government.

In the circumstances, the accuracy and value for money for the legal expenditure amounting to Kshs.5,870,200 could not be confirmed.

### **5.0 Unsupported Expenditure in the Construction of Bio-Digester at Level 4 Hospital**

Note 8 to the financial statements reflects an amount of Kshs.78,583,129 in respect of construction of buildings which includes an amount of Kshs.4,539,525 for construction of bio-digester at a level 4 Hospital at a contract sum of Kshs.14,532,925. However, included in the bills of quantities was an amount of Kshs.1,300,000 for prime costs and provisional sums which was not supported by requisition and approval of tender evaluation committee, specifications of works done and detailed schedules of payments contrary to Section 139(2)(b) and(e) of the Public Procurement and Assets Disposal Act, 2015.

In addition, the contractor was to undertake landscaping after site clearance, excavation, preparation and levelling off the ground in order to plant grass and trees at a total cost of Kshs.594,000. However, at the time of audit in September, 2023, no landscaping had been done although the contract had been paid in full.

In the circumstances, the completeness and value for money of the expenditure amounting to Kshs.1,894,000 could not be confirmed.

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

## **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis of Kshs.6,373,123,635 and Kshs.5,241,639,654 respectively, resulting in under-funding of Kshs.1,131,483,981 or 18% of the budget. Similarly, the County Executive expended an amount of Kshs.5,245,692,939 against an approved budget of Kshs.6,373,123,635, resulting in under-expenditure of Kshs.1,127,430,696 or 18% of the budget.

In the circumstances, the underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.

### **2. Pending Accounts Payable**

Annex 2 to the financial statements reflects pending accounts payable balance of Kshs.1,926,990,499 which includes an amount of Kshs.1,338,462,063 and Kshs.588,528,436 in respect of accounts payables and unremitted deductions to Saving and Credit Cooperative Organization (SACCO) and pension schemes respectively.

Failure to settle bills during the year in which they relate to adversely affects the budgetary provisions for the subsequent year to which they have to be charged.

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanations for failure to implement the recommendations.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Irregularities in Fleet Management**

During the year under review, the Management failed to maintain an updated vehicle register with details of chassis numbers, engine numbers, the dates the vehicles were put into use and the dates the vehicles were grounded. In addition, fleet records available did not include motor vehicle chassis numbers whereas one hundred and six (106) motor vehicles and bikes lacked engine numbers.

Further, Management presented a list of two hundred fifty-one (251) movable assets for audit out of which one hundred forty-three (143) motor vehicles and bikes were grounded and scattered in several yards and hospitals across the County. There were no records of the dates the assets were grounded and Management did not provide a disposal plan in respect of the assets. This is contrary to Regulation 176(1) of the Public Procurement and Assets Disposal Regulations, 2020 which requires the Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment as set out under Section 53(4) of the Act.

In addition, Management reported that an unknown number of motorbikes belonging to the Department of Agriculture were grounded. However, there were no details including registration numbers and make of the grounded motorbikes. Further, three (3) motor vehicles in the register were reported as not found, and one (1) Motor Vehicle being grounded at CMC Motors Nairobi for the past three years due to outstanding arrears relating to repairs and maintenance of the vehicle. It was not clear why Management had not settled the outstanding arrears for the Motor vehicle so that it may be put into use by the relevant department. This is contrary to Regulation 132(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the Accounting Officer of a County Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage, and misuse.

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

### **2. Non-Compliance with the One Third Basic Salary Rule**

Review of the payroll for the financial year ended 30 June, 2023 revealed that the County Executive had eighty-eight (88) employees whose net pay was below a 1/3 of their basic

pay contrary to Section 19(3) of the Employment Act, 2007 and Section C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 on Salary and Allowances which states that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic pay.

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

### **3. Non-Compliance with Law on Ethnic Composition**

During the year under review, County Executive had a total of two thousand nine hundred seventy-three (2,973) employees in its payroll. However, audit review established that one thousand six hundred and seventeen (1,617) or 54% of employees were from the dominant ethnic community. This is contrary to Section 7(1)(2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

### **4. Failure to Remit Payroll Deductions**

Audit review of payroll data revealed that the County Government of Embu had overdue outstanding remittances totaling to Kshs.536,973,166 deducted from employee salaries ageing more than a year and not remitted to the respective entities. These include contributions to various retirement schemes including the Local Authorities Provident Fund (LAPFUND), the Local Authorities Pension Trust (LAPTRUST), savings and loan repayment to different SACCOs and Banks, Union dues, HELB, statutory deductions, staff welfare associations, insurance policy deductions, and the County Pension Fund. This is contrary to Section 19(4)(5) of the Employment Act, 2007 which stipulates that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement court order or arbitration as the case may be.

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

### **5. Failure to Appoint and Operationalize the Office of the County Attorney**

During the financial year under review, the County Executive did not have a functional office of the County Attorney to handle legal matters in respect of the County Government of Embu. This is contrary to Section 4(1) of the Office of the County Attorney Act, 2020 which establishes in each County, the Office of the County Attorney, which is an office in the County Public Service.

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

## **6. Non-Compliance Fiscal Responsibility Principles on Wage Bill**

The statements of receipts and payments reflects an expenditure of Kshs.2,963,079,947 on compensation of employees representing 49% of the total receipts of Kshs.5,241,639,654. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the County Government's expenditure on wages and benefits for its Public Officers, shall not exceed thirty-five (35) per cent of the County Government's total revenue.

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

## **7. Excess Budget to the County Assembly**

During the year under review, the County Assembly of Embu had an approved budget amount of Kshs.927,949,416 which was equivalent to 15% of the total budgeted revenue of the County Government amount of Kshs.6,373,123,635. This is contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

## **8. Expired Drugs at Embu Level 5 Hospital**

Physical inspection at Embu Level 5 Hospital stores in the month of August, 2023 revealed that the facility had in stock expired drugs whose estimated value was an amount of Kshs.7,981,076 contrary to Section 162(3) of the Public Procurement and Asset Disposal Act, 2015 which states that stores, inventory and assets that are procured by a public entity shall not be allowed to suffer deterioration from any preventable cause and overstocking of any particular item shall be avoided. In addition, the Accounting Officer had not established a disposal committee to verify and process of all disposal recommendations contrary to Section 163 of the Public Procurement and Asset Disposal Act, 2015.

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

## **9. Irregularities in the Projects Management**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.616,623,666 in respect of acquisition of assets. However, the following anomalies were observed;

### **9.1 Stalled Project - Proposed Renovation and Alterations of the County Headquarters**

Note 8 to the financial statements reflects an amount of Kshs.78,583,129 in respect of construction of buildings which includes payments for renovation and alterations of the

County headquarters block - Phase 2. The contract was awarded on 22 February, 2022 through an open tender at a contract sum of Kshs.24,994,903 with an expected completion date of 22 August, 2022. However, physical verification conducted in the month of September, 2023 revealed that the project was incomplete, the contractor was not in site and there was no evidence of extension of the contract period. Further, included in the bills of quantities was an amount of Kshs.3,955,000 for installation of lift for 6-persons capacity which had not been installed as at the time of audit. No explanation was given for the failure to install the lift twelve (12) months after the expiry of the contract period.

In addition, included in the bills of quantities was an amount of Kshs.1,309,590 for renovation of the procurement block. However, apart from the front canopy with an estimated cost of Kshs.110,320, the other works including external finishes, internal finishes, new works, wall finishes, ceiling finishes, roof finishes and floor finishes with an estimated cost of Kshs.1,199,270 had not been done. No explanation was given for the failure to complete the renovations twelve (12) months after the expiry of the contract period.

In the circumstances, the regularity and value for money on the expenditure incurred could not be confirmed.

## **9.2 Stalled Project - Governor's Official Residence**

The County Executive entered into a contract for construction of Governor's residence at a contract sum of Kshs.49,703,439 on 8 March, 2021. The contract period was seventy-two (72) weeks with expected completion date of 8 September, 2022. According to the Salaries and Remuneration Commission Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) of 20 May, 2019, the County Executive was required to allocate funds and prioritize construction of houses for the Governor and Deputy Governor on public land. However, at the time of audit in the month of August, 2023, the Governor's official residence was not complete and the last certificate of work done revealed that the project was 55% complete. The project appeared to be stalled since the contractor was not on site. No evidence was provided to confirm whether the contractor had sought for extension of contract period, or a default notice issued to the contractor by the County Executive.

In the circumstances, Management was in breach of the Salaries and Remuneration Commission's Circular and the public may not have obtained value for money from the stalled project.

## **9.3 Irregularities in Levelling of Primary School Playground**

Note 8 to the financial statements reflects an amount of Kshs.133,003,651 in respect of infrastructure and civil works which includes an amount of Kshs.2,398,532 paid for playground levelling and installation of goal posts at a local primary school. However, physical inspection of the site in the month of August, 2023 revealed that drainage trenches were not done on the sides of the trimmed ground and the grounds were not trimmed and graded as per the bill of quantities. In addition, project drawings and

technical specifications were not provided for audit hence audit review of the works done could not be confirmed.

In the circumstances, value for money for the expenditure amounting to Kshs.2,398,532 could not be confirmed.

#### **9.4 Failure to Operationalize Milk Cooler**

Note 8 to the financial statements reflects an amount of Kshs.133,003,651 in respect of infrastructure and civil works which includes an amount of Kshs.1,989,946 paid for construction and installation of a milk cooler. Physical inspection of the plant in the month of August, 2023 revealed that the construction and installation of the cooler was complete but was not in use.

In the circumstances, value for money for the construction and installation of a milk cooler could not be confirmed and the public may have been denied benefits that could have accrued from the usage of the milk cooler.

#### **10. Irregular Engagement of Casuals**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2,963,079,947 in respect of compensation of employees which includes an amount of Kshs.74,080,873 paid to casual employees attached to Embu Level 5 and several other Hospitals within the County who have been engaged continuously since June, 2022. This is contrary to Section 37 1(b) of the Employment Act, 2007 which stipulates that where a casual employee performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and Section 35(1)(c) shall apply to that contract of service.

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

#### **11. Failure to Keep Repairs and Maintenance Records for Motor Vehicles**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.522,951,207 in respect of use of goods and services which includes an expenditure of Kshs.8,188,884 in respect of routine maintenance of vehicles and other transport equipment. However, the Management did not provide records of maintenance, repairs and replacement in respect of each motor vehicle, plant and equipment in a format approved by the Authority for audit review contrary to Regulation 174(1) of the Public Procurement and Asset Disposal Regulations, 2020.

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

## **12. Failure to Maintain Assets Register**

Annex 6 to the financial statements reflects summary of non-current assets register with historical cost of Kshs.11,862,235,316. However, Management did not maintain an updated fixed asset register for audit review contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

## **13. Irregular Payment to Council of Governors**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.522,951,207 in respect of use of goods and services which includes an amount of Kshs,64,728,319 in respect of other operating expenses out of which an amount of Kshs.5,000,000 was paid to the Council of Governors. However, Management did not provide supporting documents including, legal framework, invoice and contract agreement that formed the basis for the payment. This is contrary to Section 37 of the Intergovernmental Relations Act, 2012 which states that the operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government to cater for; the Summit, the Council of County Governors, the Technical Committee, Secretariat, and the sectoral working group established by the Technical Committee and the sectoral working groups established by the Council.

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

## **14. Long Outstanding Imprest**

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects a balance of Kshs.25,468,592 in respect of account receivables which represents outstanding imprests as at 30 June, 2023, issued between July, 2021 and 30 June, 2023, and not surrendered or accounted for contrary to Regulation 93 (5) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that a holder of a temporary Imprest shall account or surrender the Imprest within seven (7) working days after returning to duty station.

As at the time of the audit in August, 2023, the recovery process had not commenced. Further, Management did not provide an explanation as to why some officers had taken long since November, 2017 without accounting for the imprest and no measures have been taken to recover the long outstanding imprest.

In addition, some offices held multiple imprest before surrender of previous issues contrary to Regulation 93 (4)(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

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

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

### **Conclusion**

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

### **Basis of Conclusion**

#### **1. Failure to Prepare Human Resource Plans**

During the year under review, County Executive did not prepare Human Resource Plans to support the achievement of goals and objectives in their Strategic plans. This is contrary to Section B.2(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that every Ministry or State Department shall prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans.

In the circumstances, hiring, promotions, training and deployment of employees may not be aligned with the strategic goals of the County.

#### **2. Lack of Approved Staff Establishment**

During the year, the County Executive did not have an approved staff establishment. The approved staff establishment would have included the determination and creation of the number of offices and the minimum number of salaried positions in the County Public Service as stipulated in Section 26 of the Public Service Commission Act, 2017.

In absence of an approved staff establishment, there is a risk of over staffing leading to high wage bill.

#### **3. Unsupported Recruitment, Appointment, Promotion and Re-designation of Employees**

During the year under review, the County Public Service Board of Embu appointed sixty-eight (68) staff members, promoted forty-eight (48) officers and re-designated nine (9) officers all totaling to one hundred and twenty-five (125) staff into various positions. However, Management did not provide for audit a summary of the score sheets of the

candidates from shortlisting, interviews and appointments, promotions and re-designations as stipulated in Section 68 of the County Government Act, 2012.

Further, the County Executive advertised for nineteen (19) positions for County Chief Officers. In November, 2022 the County Public Service Board Secretary wrote to the Governor indicating that a total of one hundred and eighty-nine (189) applicants applied, sixty-one (61) were shortlisted and sixty (60) were interviewed, while one (1) did not attend. However, recommendations and approvals from the County Assembly were not provided for audit contrary to Section 45(1)(a)(b) of the County Governments Act, 2012.

In the circumstances, it was not possible to confirm whether the recruitment, promotions and re-designations were undertaken in a fair, competitive and transparent manner.

#### **4. Use of a Manual Payroll**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2,963,079,947 in respect of compensation of employees. During the year under review, the County Executive operated two payroll systems. A manual payroll system and an electronic integrated personnel and payroll database system (IPPD). The use of a manual system requires manual calculation of deductions and net pay and constant monthly and or annual updates of the data manually which is prone to error or manipulations. The Management did not provide a justification of maintaining a manual payroll and did not demonstrate mechanisms put in place to protected payroll data integrity in respect of the manual payroll.

In the circumstances, the security and lack of manipulation of the payroll information in the manual system could not be guaranteed.

#### **5. Non-Functional Internal Audit**

Review of the County Governance Structures revealed that the County Executive has an Audit Committee in place. However, the Management did not provide appointment letters for respective committee members and there were no minutes to confirm that the committee met during the year. Further, the Committee did not publish an annual report on the review of the independence, performance, and competence of the Internal Audit Unit contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015.

Further, review of the Internal Audit Unit and as previously reported, revealed that the Unit did not have sufficient staffing as it was manned by only one(1) officer and lacked facilitation to ensure that it was able to effectively discharge its mandate. In addition, the Department did not have an approved annual audit plan contrary to Regulation 163(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that internal audit planning shall be carried out based on risk assessment and shall be set out in a three-year (3) Strategic Plan, based on which an annual internal audit activity plan shall be developed.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance for the County Executive could not be confirmed.

## **6. Failure to Develop County Plans**

The County Executive of Embu has not developed a County spatial plan and cities and urban areas plans as envisaged in Section 107 of the County Governments Act, 2012.

In the circumstances, the County Executive might fail to guide, harmonize and facilitate development within the County. Further, the basis for all budgeting and spending might not be realized.

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

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

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

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

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

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

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

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

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

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

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

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


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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**09 February, 2024**

*Embu County Executive*

*Annual Report and Financial Statements for the year ended June 30 2023*

**9.Statement of Receipts and Payments for the year ended 30th June 2023**

	Note	2022/2023	2021/2022
		Ksh	Ksh
<b>RECEIPTS</b>			
Transfer from CRF	1	5,241,639,654	5,006,417,724
Other Receipts	2	-	786,736,626
<b>TOTAL RECEIPTS</b>		<b>5,241,639,654</b>	<b>5,793,154,350</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	2,963,079,947	2,887,678,987
Use of Goods and Services	4	522,951,207	534,989,527
Transfers to other Government entities	5	573,150,076	889,734,607
Other Grants and Transfers	6	569,888,042	260,086,990
Acquisition of Assets	8	616,623,666	942,695,524
<b>TOTAL PAYMENTS</b>		<b>5,245,692,939</b>	<b>5,515,185,635</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,053,285)</b>	<b>277,968,715</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 22/8/2023 and signed by:



Name: Paul N. Thiga  
Chief Officer – Finance  
ICPAK M/NO. 9477



Name: Eric M. Mbogo  
Head of Accounting Services  
ICPAK M/No 12131

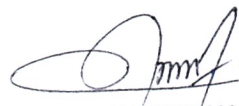
## 10. Statement of Assets and Liabilities as at 30th June 2023

	Note	2022/2023 Ksh	2021/2022 Ksh
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11	30,949,810	307,579,184
Cash Balances	12	-	145,006
<b>Total Cash and Cash Equivalent</b>		<b>30,949,810</b>	<b>307,724,190</b>
Accounts Receivables	13	25,468,592	2,865,310
<b>TOTAL FINANCIAL ASSETS</b>		<b>56,418,403</b>	<b>310,589,500</b>
<b>FINANCIAL LIABILITIES</b>			
Account Payables	15	18,724,203	2,482,976
<b>NET FINANCIAL ASSETS</b>		<b>37,694,199</b>	<b>308,106,524</b>
<b>REPRESENTED BY</b>			
Fund Balance Brought Forward	17	308,106,524	422,333,708
Prio Year Adjustment	18	(266,359,040)	(392,195,898)
<b>Surplus / Deficit for the Year</b>		<b>(4,053,285)</b>	<b>277,968,715</b>
<b>NET FINANCIAL POSITION</b>		<b>37,694,199</b>	<b>308,106,524</b>

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Name: Eric M. Mbogo  
Head of Accounting Services  
ICPAK M/No 12131


*Embu County Executive**Annual Report and Financial Statements for the year ended June 30 2023***11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023**

		<b>2022/2023</b>	<b>2021/2022</b>
<b>Receipts from Operating Income</b>	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>
Transfer from CRF	<b>1</b>	5,241,639,654	5,006,417,724
Other Receipts	<b>2</b>	-	786,736,626
<b>Total Receipts from Operating Income</b>		<b>5,241,639,654</b>	<b>5,793,154,350</b>
<b>Less: Payments for Operating Expenses</b>			
Compensation of Employees	<b>3</b>	(2,963,079,947 )	(2,887,678,987)
Use of Goods and Services	<b>4</b>	(522,591,207)	(534,989,527)
Transfer to other Government units	<b>5</b>	(573,150,076)	(889,734,607)
Other Grants and Transfers	<b>6</b>	(569,888,042)	(260,086,990)
<b>Total Payments for Operating Expenses</b>		<b>(4,628,709,272)</b>	<b>(4,572,490,111)</b>
<b>Adjusted for:</b>			
Adjustment returned CRF Issues		-	(392,195,898)
Decrease/(increase) in Account Receivables	<b>14</b>	(22,603,282)	27,272,500
Decrease/(increase) in Account Payables	<b>16</b>	16,402,806	2,070,187
<b>Net Adjustments</b>		<b>(6,362,055)</b>	<b>(362,853,210)</b>
<b>Net Cash flows from Operating Activities</b>		<b>606,208,327</b>	<b>857,811,029</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	<b>8</b>	(616,623,666)	(942,695,525)
<b>Net cash Flows from Investing Activities</b>		<b>(616,623,666)</b>	<b>(942,695,525)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(10,415,340)</b>	<b>(84,884,496)</b>
Prio Year Adjustment	<b>18</b>	(266,359,040)	-
Cash and Cash Equivalent at BEGINNING of the Year	<b>11</b>	307,724,190	392,608,686
<b>Cash and Cash Equivalent at END of the Year</b>		<b>30,949,811</b>	<b>307,724,190</b>

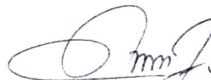
*Embu County Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 22/08/2023 and signed by:



.....  
**Name: Paul N. Thiga**  
**Chief Officer – Finance**  
**ICPAK M/NO. 9477**



.....  
**Name: Eric M. Mbogo**  
**Head of Accounting Services**  
**ICPAK M/No 12131**

**EMBU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
<b>RECEIPTS</b>						
Transfers from County Revenue Fund	6,087,704,928	285,418,707	6,373,123,635	5,241,639,654	(1,131,483,981)	82%
<b>TOTAL RECEIPTS</b>	<b>6,087,704,928</b>	<b>285,418,707</b>	<b>6,373,123,635</b>	<b>5,241,639,654</b>	<b>(1,131,483,981)</b>	<b>82%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,075,356,586	(41,944,182)	3,033,412,404	2,963,079,947	(70,332,457)	98%
Use of Goods and Services	451,013,255	327,547,718	778,560,973	522,951,207	(255,609,766)	67%
Other Grants and Transfers	990,588,507	285,604,713	1,276,193,220	1,143,038,118	(133,155,102)	90%
Acquisition of Assets	1,570,746,580	(285,789,542)	1,284,957,038	616,623,666	(668,333,372)	48%
<b>TOTAL PAYMENTS</b>	<b>6,087,704,928</b>	<b>285,418,707</b>	<b>6,373,123,635</b>	<b>5,245,692,939</b>	<b>(1,127,430,696)</b>	<b>82%</b>

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 ICPAK M/NO. 9477



Name: Eric M. Mbogo  
 Head of Accounting Services  
 ICPAK M/No 12131

*Embu County Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

**13. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
<b>RECEIPTS</b>						
Transfers from County Revenue Fund	3,758,406,899	502,995,072	4,261,401,971	3,995,019,186	(266,382,785)	94%
<b>TOTAL RECEIPTS</b>	<b>3,758,406,899</b>	<b>502,995,072</b>	<b>4,261,401,971</b>	<b>3,995,019,186</b>	<b>(266,382,785)</b>	<b>94%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,075,356,586	41,944,182	3,033,412,404	2,963,079,947	(70,332,457)	98%
Use of Goods and Services	451,013,255	327,547,718	778,560,973	522,951,207	(255,609,766)	67%
Other Grants and Transfers	214,077,058	151,142,036	365,219,094	330,325,912	(34,893,182)	90%
Acquisition of Assets	17,960,000	66,249,500	84,209,500	47,231,697	(36,977,803)	56%
<b>TOTAL PAYMENTS</b>	<b>3,758,406,899</b>	<b>502,995,072</b>	<b>4,261,401,971</b>	<b>3,863,588,763</b>	<b>(397,813,208)</b>	<b>91%</b>

The County Executive's financial statements were approved on 22/08/ 2023 and signed by



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Name: Eric M. Mbogo  
Head of Accounting Services  
ICPAK M/No 12131

*Embu County Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

**14. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
<b>RECEIPTS</b>						
Transfers from County Revenue Fund	2,329,298,029	(217,576,365)	2,111,721,664	1,246,620,468	(865,101,196)	59%
<b>TOTAL RECEIPTS</b>	<b>2,329,298,029</b>	<b>(217,576,365)</b>	<b>2,111,721,664</b>	<b>1,246,620,468</b>	<b>-865,101,196</b>	<b>59%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	-	-	-	-	-	0%
Other Grants and Transfers	776,511,449	134,462,677	910,974,126	796,712,207	(114,261,919)	87%
Acquisition of Assets	1,552,786,580	(352,039,042)	1,200,747,538	569,391,970	(631,355,568)	47%
<b>TOTAL PAYMENTS</b>	<b>2,329,298,029</b>	<b>(217,576,365)</b>	<b>2,111,721,664</b>	<b>1,366,104,177</b>	<b>(745,617,487)</b>	<b>65%</b>

The County Executive's financial statements were approved on 22/08/ 2023 and signed by:

  
.....

**Name: Paul N. Thiga**  
**Chief Officer – Finance**  
**ICPAK M/NO. 9477**

  
.....

**Name: Eric M. Mbogo**  
**Head of Accounting Services**  
**ICPAK M/NO 12131**

**EMBU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**15. Budget Execution by Programs and Sub-Programs for the year ended 30<sup>th</sup> June 2023**

Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
<b>Land Policy and Planning</b>	-	-	-	-	-
Land Information Management	199,032,759	-106,758,308	92,274,451	39,390,913	52,883,538
Land Policy & Planning	199,032,759	-106,758,308	92,274,451	39,390,913	52,883,538
Land Information Mgt	-	-	-	-	-
<b>General Administration Planning and Support Services</b>	-	-	-	-	-
Administration, Planning & Support Services	664,351,617	213,968,929	878,320,546	170,231,552	708,088,994
<b>Agribusiness &amp; Market Devt</b>	664,351,617	213,968,929	878,320,546	170,231,552	708,088,994
Agribusiness & Market Devt	1,123,531,427	-639,895,433	483,635,994	483,555,164	80,830
<b>General Administration Planning &amp; Support Service</b>	1,123,531,427	-639,895,433	483,635,994	483,555,164	80,830
General Administration Planning & Support Service	107,490,847	176,171,294	283,662,141	62,305,886	221,356,255
<b>General Administration Planning &amp; Support Services</b>	107,490,847	176,171,294	283,662,141	62,305,886	221,356,255
General Administration Planning & Support Services	-	-	-	-	-
<b>General Administration, Planning &amp; Support Services</b>	-	-	-	-	-
Health Policy, Planning & Financing	2,033,667,454	12,127,440	2,045,794,894	1,940,042,279	105,752,615
<b>Health Policy Planning &amp; Financing</b>	2,033,667,454	12,127,440	2,045,794,894	1,940,042,279	105,752,615
Health Policy Planning & Financing	419,694,641	58,155,931	477,850,572	461,719,692	16,130,880
<b>Administrative Services</b>	419,694,641	58,155,931	477,850,572	461,719,692	16,130,880
Administrative Services	2,300,000.00	-	2,300,000.00	2,294,377	5,623
<b>General Administration Planning and Support Services</b>	2,300,000.00	-	2,300,000.00	2,294,377	5,623
General Administration Planning and Support Services	780,244,386	451,424,405	1,231,668,791	1,229,379,921	2,288,870
<b>General Administration &amp; Support Services</b>	780,244,386	451,424,405	1,231,668,791	1,229,379,921	2,288,870
General Administration & Support Services	435,000	0	435,000	422,443	12,557
<b>Gender &amp; Youth Empowerment</b>	435,000	-	435,000	422,443	12,557
Youth Development Services	79,720,051	7,090,862	86,810,913	70,895,115	15,915,798
<b>General Administration Planning &amp; Support Services</b>	37,867,159	11,102,900	48,970,059	36,764,391	12,205,668
Youth Devt Services	41,852,892	-4,012,038	37,840,854	34,130,724	3,710,130
<b>Gender &amp; Socio Economic Empowerment</b>	619,212,404	106,613,846	732,345,991	732,345,991	-
<b>General Administration &amp; Support Services</b>	619,212,404	113,133,587	732,345,991	732,345,991	-
General Administration & Support Services	58,024,342	0	58,024,342	53,109,606	4,914,736
Water Resource Management	58,024,342	0	58,024,342	53,109,606	4,914,736
Water Resource Management	<b>6,087,704,928</b>	<b>285,418,707</b>	<b>6,373,123,635</b>	<b>5,245,692,939</b>	<b>1,938,717,549</b>
<b>Grand Total</b>					

## **16. Significant Accounting Policies**

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

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

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

### **b) Reporting entity**

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

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

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

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

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

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

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

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity. There were however no disposal of assets over the year.

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for. There were no borrowings over the period.

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

The repayment of principal amount of borrowing would be recognized as payment in the period in which the repayment is made. There were no borrowing in the year under review.

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2023, there was no restriction whatsoever, and neither in the previous period.

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

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

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There was no such a liability at the closure of the period under review.

**m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 21<sup>st</sup> July 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 16* explaining the nature and amounts.

**r) Related Party Transactions**

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

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

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

## 17. Notes to the Financial Statements

## 1. Transfer from the CRF

	2022/2023	2021/2022
	Ksh	Ksh
Transfer from CRF Q1	745,185,089	845,665,221
Transfer from CRF Q2	1,121,652,780	1,284,130,031
Transfer from CRF Q3	659,196,097	1,286,310,941
Transfer from CRF Q4	2,715,605,688	1,590,311,531
<b>Total</b>	<b>5,241,639,654</b>	<b>5,006,417,724</b>

*Provide a brief explanation and explain significant change from prior period)*

## 2. Miscellaneous Receipts

	2022/2023	2021/2022
	Ksh	Ksh
Unspent Funds	-	392,195,898
Own Sources of Revenue	-	394,540,728
<b>Total</b>	<b>-</b>	<b>786,736,626</b>

## 3. Compensation of Employees

	2022/2023	2021/2022
	Ksh	Ksh
Basic Salaries of Permanent Employees	2,963,079,947	2,887,678,987
Casual Wages of Temporary Employees	-	-
Personal Allowances paid as Part of Salary	-	-
Compulsory National Social Security Schemes	-	-
<b>Total</b>	<b>2,963,079,947</b>	<b>2,887,678,987</b>

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

**4. Use of Goods and Services**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
Utilities, Supplies and Services	26,051,543	43,738,834
Communication, Supplies and Services	2,610,013	4,787,429
Domestic Travel and Subsistence	124,134,270	31,322,732
Foreign Travel and Subsistence	5,279,622	1,480,187
Printing, Advertising and Information Supplies & Services	6,461,790	7,360,942
Rentals of Produced Assets	6,388,300	2,806,900
Training Expenses	2,865,048	3,247,715
Hospitality Supplies and Services	30,583,921	14,009,467
Insurance Costs	154,760,519	12,896,479
Bank Charges	5,000	-
Specialised Materials and Supplies	58,014,717	205,857,010
Office and General Supplies and Services	8,373,727	18,033,055
Fuels, Oil and Lubricants	20,863,522	31,626,274
Other Operating Expenses	64,728,319	144,698,673
Routine Maintenance – Vehicles and other Transport Equipment	8,188,884	9,783,689
Routine Maintenance – Other Assets	3,642,010	3,340,141
<b>Total</b>	<b>522,951,207</b>	<b>534,989,527</b>

**5. TRANSFER TO OTHER GOV. ENTITIES**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
County Assembly	-	613,862,000
ASDSP II	12,000,425	13,610,823
NAGRIP	233,393,470	252,411,003
FLLOCA	53,000,000	-
Urban Development	198,855,802	-
Emergency Locust	75,900,379	9,850,781
<b>Total</b>	<b>573,150,076</b>	<b>889,734,607</b>

Notes to the Financial Statements (Continued)

6. Other Grants and Transfers

	2022/2023	2021/2022
Description	Kshs	Kshs
Scholarships and other educational benefits	120,412,500	65,150,321
Other Capital Grants Transfers	223,562,131	194,939,669
Other Transfers to Embu Level 5 Hospital	225,913,412	-
		-
<b>Total</b>	<b>569,888,042</b>	<b>260,086,990</b>

(Provide explanation as to what other grants and payments relate to and who is the beneficiary explain significant change from prior period)

7. Social Security Benefits

	2022/2023	2021/2022
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

(Explain where the benefits are remitted and who the beneficiaries are, explain significant change from prior period)

Notes to the Financial Statements (Continued)

8. Acquisition of Assets

<b>Non-Financial Assets</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
Construction of Buildings	78,583,129	-
Land Acquisition	8,845,000	59,013,577
Refurbishment of Buildings	2,397,099	12,079,883
Construction of Roads	65,255,685	200,600,835
Infrastructure and Civil Works	133,003,651	106,397,617
Overhaul & refurbishment of construction & Civil Works	273,055,466	531,858,354
Purchase of Vehicles and Other Transport Equipment	38,772,330	17,472,838
Purchase of Computers and ICT Equipment	3,812,660	0
Purchase of Household Equipment	2,850,734	3,064,424
Purchase of office furniture and other general equipments	3,691,120	3,792,178
Purchase of Specialized Plant, Equipment and Machinery	920,338	5,317,819
Purchase of Certified Seeds, Breeding Stock and Live Animals	5,436,455	0
Research, Studies, Project Preparation, Design & Supervision	-	3,098,000
<b>Total</b>	<b>616,623,666</b>	<b>942,695,524</b>

9. Other Payments

	<b>Insert Current FY</b>	<b>Insert Comparative FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments ( <i>specify/breakdown</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

(Provide explanation as to what each component of other expenses relates to, explain significant change from prior period)

## Notes to the Financial Statements (Continued)

## 10. Cash and Bank Balances

## 11. Bank Balances

Name of Account & Bank	Account Number	Purpose	2022/2023	2021/2022
		Ksh	Ksh	Ksh
County Revenue Fund Account	1000171014	CRF	-	6,827,570
Central Bank of Kenya, Recurrent Account	1000170581	Operations	158	71,917
Central Bank of Kenya, Development Account	1000170597	Operations	53,127	5,845,167
Central Bank of Kenya, Fuel Levy	10001260181	Grants	990	990
Central Bank of Kenya, Embu County Deposit Account 1000250372	1000250372	Grants	7,609,579	2,482,976
Central Bank of Kenya, Grant Operation Account 1000250388	1000250388	Grants	299	5,888,057
Embu County Agric Sec Supp Proj, (ASDSP II) 1000365609	1000365609	Grants	50	11,110,823
Nat agr Rural Gr Inc Pr (NAGRIP)	1000365773	Grants	-	1
Embu County Polytechnic Proj Grant	1000368969	Grants	1	1
Kenya Devolution Support Programme, (KDSP) 1000380373	1000380373	Grants	5,343	5,343
Embu County - KE Urban Support Prog	1000381558	Grants	-	5
Embu County - Food, Agriculture Organization	1000381566	Grants	-	-
Embu County Emergency Fund - 1000451084	1000451084	Grants	-	-
Embu county Covid – 19 SPA - 1000454652	1000454652	Grants	-	-
Embu County Climate Change Fund - 1000512199	1000512199	Grants	-	-
Embu County Emergency Locust - 1000527797	1000527797	Grants	-	9,850,782
Embu County Primary Health Care - 1000564377	1000564377	Grants	5,528,228	4,768,500
Embu County Health Nutrition Grant - 100533471	100533471	Grants	10,931,900	253,150
Danida Account	Operations Accounts	Grants	-	3,891,771
Embu County Salary	1141408453000	COOP	957,187	957,187
County Health Nutrition Account, Co-op. 01141731299200	1141731299200	COOP	144	144
Embu Municipality UDG, 0190278999264	O190278999264	EQUITY	-	1,386,325
Embu Municipality UIG, 0190278999274	O190278999274	EQUITY	-	28,309
Embu County Covid – 19 Family Bank	75000046491	Family		

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			5,862,805	5,862,805
Embu level 5, Hospital (075000052039)	75000052039	Family	-	465,307
Embu County (ASDSP II) KCB 1237900395	1237900395	KCB	-	1,720,078
Embu County Health Fund, Co-op. 01253889880	1253889880	KCB	-	-
Nat agr Rural Gr Inc Pr (NARIGP), KCB 1259128725	1259128725	KCB	-	246,161,976
			<b>30,949,811</b>	<b>307,579,184</b>

**12 Cash in Hand**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
Cash in Hand	-	145,006
<b>Total</b>	<b>-</b>	<b>145,006</b>

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

Cash in hand should also be analysed as follows:

	<b>Insert Current FY</b>	<b>Insert Comparative FY</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13. Account Receivables**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
Government Imprests	25,468,592	2,865,310
Other Receivables	-	-
<b>Total</b>	<b>25,468,592</b>	<b>2,865,310</b>

**14. Change in accounts Receivable**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
Opening Account Receivables as at Beginning of the Year (A)	2,865,310	1,907,330
Opening Account Receivables as at End of the Year (B)	25,468,592	2,865,310
<b>Net changes in account receivables C= A - B</b>	<b>(22,603,282)</b>	<b>(957,980)</b>

Notes to the Financial Statements (Continued)

15. Deposits and Retention

Description	2022/2023	2021/2022
	Ksh	Ksh
Retentions Beginning the Year	2,482,976	-
Retentions from Contractors	22,463,332	2,482,976
Retentions Paid	6,652,159	-
KRA Withholding Taxes	430,054	-
<b>Total Account Payable</b>	<b>18,724,203</b>	<b>2,482,976</b>

16. CHANGES IN ACCOUNTS PAYABLES

Description	2022/2023	2021/2022
	Ksh	Ksh
Deposit and Retentions as at Beginning of the Year (A)	2,482,976	-
Deposit and Retentions At the end of the Year (B)	18,724,203	2,482,976
<b>Net changes in account receivables C = B - A</b>	<b>16,241,227</b>	<b>2,482,976</b>

17. Fund Balance Brought Forward

	2022/2023	2021/2022
	Ksh	Ksh
Bank	307,579,184	392,486,224
Cash In Hand	145,006	122,463
Accounts Receivables	2,865,310	30,137,810
Accounts Payables	(2,482,976)	(412,789)
<b>Total</b>	<b>308,106,524</b>	<b>422,333,708</b>

**18. Prior Year Adjustments**

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Ksh</b>	<b>Ksh</b>
County Revenue Fund Account	(6,827,570)	
Danida Account	(3,891,771)	
County Health Nutrition Account, Co-op. 01141731299200	(144)	
Embu Municipality UDG, 0190278999264	(1,386,325)	
Embu Municipality UIG, 0190278999274	(28,309)	
Embu level 5, Hospital (075000052039)	(465,307)	
Embu County (ASDSP II) KCB 1237900395	(1,720,078)	
Nat agr Rural Gr Inc Pr (NARIGP), KCB 1259128725	(246,161,976)	
Embu County Agric Sec Supp Proj, (ASDSP II) 1000365609	(11,110,823)	
Primary Health Care	5,233,263	
Unspent Funds	-	(392,195,898)
<b>Total</b>	<b>(266,359,040)</b>	<b>(392,195,898)</b>

Notes: 1. The County did not receive fund disbursement for the month of June 2022, totaling to Ksh. 392,195,898.00

2. An amount of Ksh. (266,359,040.00) was as a results of change in accounting policy where various funds and other government entities are to report independently, and as such comparative opening balances related to them from the previous year had to be adjusted accordingly.

**Notes to the Financial Statements (Continued)****19. Increase/ (Decrease) in Outstanding Imprests and Advances**

	2021/2022	2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	2,865,310	30,137,810
Imprest and Advances as at 30 <sup>th</sup> June (B)	25,468,592	2,865,310
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>22,603,282</b>	<b>(27,272,500)</b>

**20. Increase/ (Decrease) in Deposits and Retention**

Description	2022/2023	2021/2022
	Ksh	Ksh
Retentions Beginning the Year	2,482,976	412,789
Retentions from Contractors	22,463,332	2,482,976
Retentions Paid	6,652,159	-
KRA Withholding Taxes	591,632	-
<b>Total Account Payable</b>	<b>18,885,782</b>	<b>2,070,188</b>

**21. Other Important Disclosures**

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

As per attached schedule

**2. Pending Staff Payables. (See Annex 3)**

As per attached schedule

**3. Other Pending Payables (See Annex 4)**

As per the attached schedule

**4. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	2022/2023	2021/2022
	Ksh	Ksh
<b>Key Management Compensation (Governors, CECMs and COs)</b>		
Governor	9,394,000	11,088,000
Deputy Governor	6,316,042	7,455,000
CEC Members (11 Members)	40,825,000	48,910,000
Chief Officers (24 Officers)	49,052,119	48,976,230
<b>Total to Key Management Compensation</b>	<b>105,587,161</b>	<b>110,682,480</b>
<b>Transfers to related parties</b>		
Scholarship	104,412,500	65,150,321
Other Capital Grants Transfers	225,681,231	194,936,669
Other Current Grants Transfer	573,150,076	-

<b>Total Transfers to related parties</b>	<b>903,243,807</b>	<b>260,086,990.00</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	5,241,639,654	5,006,417,724
Transfers from MDAs (FLF)	-	-
<b>Total Transfers from related parties</b>	<b>5,241,639,654</b>	<b>5,006,417,724</b>

**Other Important Disclosures**

**5. Establishment of other County Government Entities**

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

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Embu Water & Sanitation Co. ltd	-	Embu	-
Kyeni Water Co.	-	Embu	-
Ngandori Nginda Water Co.	-	Embu	-
Embu Municipal Board	-	Embu	-
Ngagaka Water Co.	-	Embu	-
Embe Water Co.	-	Embu	-

**6. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs 110,628,298 and Kshs 153,297,872 for the previous financial year.

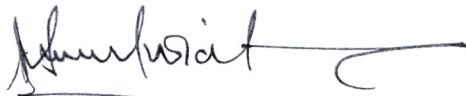
**7. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**18. Progress On Follow Up On Prior Year Auditor's Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

See Annex 11



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

**Date 22/08/2023**

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19. Annexes

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

Particulars	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cummulative
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	Total
Recurrent	745,185,089	1,039,576,231	484,352,685	1,725,905,181	3,995,019,186
Development	-	74,576,549	8,830,628	713,377,836	796,785,013
Primary Health Care	-	-	-	11,294,057	11,294,057
Health Nutrition Grant (NI)	-	7,500,000	11,000,000	5,000,000	23,500,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	106,423,419	126,970,051	233,393,470
Kenya Urban Institution Support Programme (Reccurent)	-	-	-	2,339,915	2,339,915
Kenya Urban Support Programme (Development)	-	-	-	48,257,941	48,257,941
Agriculture Sector Development Support Project (ASDSP)	-	-	-	12,000,475	12,000,475
Emergency Locust Response Project	-	-	26,589,365	39,460,232	66,049,597
Financing Locally - Led Climate Action Program (FLLOCA)	-	-	22,000,000	31,000,000	53,000,000
<b>Total</b>	<b>745,185,089</b>	<b>1,121,652,780</b>	<b>659,196,097</b>	<b>2,715,605,688</b>	<b>5,241,639,654</b>

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

Supplier Of Goods Or Services	Balance at the beginning of the year FY.2022/2023	Addition During the year	Amount paid During the year	Outstanding Balance
	a	b	c	d=a+b-c
Construction Of Buildings	286,418,098	258,103,612	292,501,157	252,020,552.65
Sub-Total	286,418,098	258,103,612	292,501,157	252,020,553
Construction Of Civil Works	734,471,759	25,133,303	267,066,665	492,538,397.12
Sub-Total	734,471,759	25,133,303	267,066,665	492,538,397
Supply Of Goods	310,612,268	207,080,246	36,613,291	481,079,223.87
Sub-Total	310,612,268	207,080,246	36,613,291	481,079,224
Supply Of Services	116,535,889	-	3,712,000	112,823,889
Sub-Total	116,535,889	-	3,712,000	112,823,889
<b>Grand Total</b>	<b>1,448,038,014</b>	<b>490,317,161</b>	<b>599,893,113</b>	<b>1,338,462,063</b>

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**Annex 2 (A) – Analysis Of Pending Accounts Payable – Staff E**

Supplier Of Services	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a+b-c</b>
Staff Emoluments	544,667,140	472,960,469	429,099,172.68	588,528,435.87
<b>Sub-Total</b>	<b>544,667,140</b>	<b>472,960,469</b>	<b>429,099,173</b>	<b>588,528,436</b>
<b>Grand Total</b>	<b>544,667,140</b>	<b>472,960,469</b>	<b>429,099,173</b>	<b>588,528,436</b>

*Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments*

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**Annex 3 – Analysis Of Pending Accounts Payables**

CONSTRUCTION OF BUILDINGS									
1	Njiru Building contractors Ltd	Construction of biodigester at Ishiara Level 4 Hospital Phase 2	NEG:836597/2020-2021	Health	Executive	14,532,925	08/01/2021	6,000,000	8,532,925
2	Njiwa Technologies Ltd	Proposed Gichera dispensary	NEG: 804521/2021-2022	Health	Executive	2,997,707	15/07/2021	-	2,997,707
3	Sherimu Enterprises	Completion of Kiangungi Dispensary -External Works	EBU/CDH/Q/56/2017/2018	Health	Executive	2,095,825	15/06/2018	-	2,095,825
4	Sheek Davies Ltd	Completion of Mortuary (Waiting Bay, Entrance Parking and Toilet) at Kiritiri	934040/2021-2022	Health	Executive	3,497,829	09/02/2022	-	3,497,829
5	Tritech International Ltd	Proposed completion of Ndumari Clinic Dispensary	936082-2/2021-2022	Health	Executive	948,909	22/02/2022	-	948,909
6	Njiru Building Contractors Ltd	Proposed Kithimu Staff Houses - External Works	NEG:EBU/CNT/Q/45/2017-2018	Health	Executive	2,498,680	26/02/2018	-	2,498,680
7	Jimmex Co Ltd	Proposed Construction of Bio Pit Latrine (Toilet) at Ugweri Dispensary	NEG: 936080&936082-2/2021-2022	Health	Executive	499,798	14/02/2022	-	499,798
8	Jufex Auto Hardware Ltd	Proposed Completion of Theatre at Kianjokoma Hospital	NEG:779851/2019-2020	Health	Executive	6,483,611	01/04/2020	-	6,483,611
9	Jufex Auto Hardware Co. Ltd	Isolation ward – Kairuri	EBU/CNT/Q/037/2019-2020	Health	Executive	2,853,670	30/04/2021	-	2,853,670
10	Jufex Auto Hardware Co. Ltd	Isolation ward – Kianjokoma	EBU/CNT/Q/09/2020-2021	Health	Executive	2,881,231	30/04/2021	-	2,881,231
11	Dylux Company Ltd	Isolation ward – Kiritiri	EBU/CNT/Q/24/2020-21	Health	Executive	4,539,218	30/04/2021	-	4,539,218
12	Dylux Company Ltd	Isolation ward – Karurumo	EBU/CNT/Q/35/2019-2020	Health	Executive	3,480,197	31/05/2020	-	3,480,197
13	Dylux Company Ltd	Isolation ward – Ishiara	EBU/CNT/Q/38/2019-2020	Health	Executive	1,776,221	31/05/2020	-	1,776,221
14	Vivi Enterprises Ltd	Renovation works	883996-2020/2021	Health	Executive	1,796,357	30/09/2020	-	1,796,357
15	Smartkani Logistics Agencies Ltd	Renovation works	785409/2019/2020	Health	Executive	4,988,811	30/11/2019	-	4,988,811
16	Dylux Company Ltd	Renovation works	972925/2021/2022	Health	Executive	495,143	31/05/2022	-	495,143

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17	Laneta Services Ltd	Renovation works	1005984/2021/2022	Health	Executive	998,908	31/05/2022	998,908
18	Noramate Solutions Ltd	Renovation works	1008272/2021/2022	Health	Executive	1,995,680	31/05/2022	1,995,680
19	Brivi Enterprises Ltd	Renovation works	EBU/CNT/Q/263439/2015-2016	Health	Executive	579,500	31/01/2016	579,500
20	Vivi Enterprises Ltd	Renovation works	EBU/883996/2020-2021	Health	Executive	1,796,316	30/09/2020	1,796,316
21	Njiwa Technologies Ltd	Rondisho	914965/2021/2022	Health	Executive	19,917,771	31/03/2022	14,000,000
22		Proposed External Works to Kanja Health Centre Waiting Bay and OPD Access-Kagaari North		Health	Kagaari North	300,000		300,000
23		Construction of a Waiting Bay at Kanja Health Centre-Kagaari North		Health	Kagaari North	700,000		700,000
24		Completion Of Gatitu Dispensary-Nthawa		Health	Nthawa	1,000,000		1,000,000
25		Equipping Of Health Facilities-Mbeti South		Health	Mbeti South	1,500,000		1,500,000
26		Equipping, Electricity and Water Connection of Kiangungi Dispensary-Kyeni North		Health	Kyeni North	1,600,000		1,600,000
27		Construction Of Mwenendega Dispensary-Runyenjes Central		Health	Runyenjes Central	2,000,000		2,000,000
28		Construction Of Kathuriri Dispensary-Runyenjes Central		Health	Runyenjes Central	2,000,000		2,000,000
29		Construction Of Gichiche Dispensary MCH/Ablution/Kitchen-Runyenjes Central		Health	Runyenjes Central	2,000,000		2,000,000
30		Construction Of Gitare Dispensary MCH/Ablution/Kitchen-Runyenjes Central		Health	Runyenjes Central	2,000,000		2,000,000
31	Jufex Autohardware Company Ltd	Construction of MCH abluition block and renovation of C.C record Office		EL5H	Executive	2,466,583	15/04/2020	2,466,583
32	Njiwa Technologies Ltd	Completion of Badea ward block B at EL5H	EPGH/T/08/2018-2019-2019/2020-2020/2021	EL5H	Executive	148,219,569	15/05/2019	104,789,751
33	Njiru Building Contractors Ltd	Renovation of ward 9		EL5H	Executive	2,498,048	03/04/2020	2,498,048
34	Njiwa Technologies Ltd	Construction of oxygen plant house		EL5H	Executive	22,998,276	12/06/2019	19,430,317
								3,567,959

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35	Njiwa Technologies Ltd	Completion of badea ward block B at level 5 hospital	EPGH/Q/2018-2019/2019-2020/2022	EL5H	Executive	148,219,569	07/05/2019	140,010,123	8,209,446
36	Sheckdavies Ltd	Proposed Alterations Of HDU Unit At Embu Level 5 Hospital	NEG:EL5H/Q/2021/2022	EL5H	Executive	1,999,550	14/01/2022	-	1,999,550
37	Sherimu enterprises ltd	Renovation , alteration and fencing of staff house for intern doctor in isolation ward 5 and 11 at embu level 5	EL5/Q/008/2021/2022	EL5H	Executive	1,994,898	14/01/2022	-	1,994,898
38	Gakono Electrical Services	Clean air system and mechanical air conditioning in molecular laboratory at EL5H	EL5H/T/02/2018-2019	EL5H	Executive	10,999,538	15/10/2018	5,895,000	5,104,538
39	Flipwanlit Limited	Construction of classroom at kambungu ECDE centre	NEG: 876878/2020-2021	Education Science and Technology		1,199,234	08/06/2021	-	1,199,234
40	Jahmuwiz enterprises ltd	Construction of a classroom at karigiri ECDE centre	NEG: 807599/2019-2020	Education Science and Technology		1,199,823	28/05/2020	-	1,199,823
41	Harads Consultants Ltd	Construction of a classroom at Kamukunga ECDE Centre	873800	Education Science and Technology		1,199,892	08/06/2021	-	1,199,892
42	Xpads Solution Ltd	Construction of a classroom at Iitiira ECDE Centre	873791/2020-2021	Education Science and Technology		1,999,892	16/06/2021	-	1,999,892
43	County wave	Renovation of an existing classroom at Ugwere ECDE centre	NEG: 882692/2020-2021	Education Science and Technology		794,844	17/06/2021	-	794,844
44	Harads Consultants Ltd	Construction of a Computer Lab at Kithimu VCT Centre	NEG:808153/2019-2020	Education Science and Technology		159,922	17/06/2020	-	159,922
45	Njeka Contractors and General Limited PO BOX 2601	Construction of a workshop at Irangi Vtc Centre	201	Education Science and Technology	Kagaari North	998,081	27/01/2022	-	998,081
46	Shepard Building and Civil Works Limited	Construction of a classroom at Kathurri ECDE Centre	205	Education Science and Technology	Runyenjes Central	1,197,545	29/06/2021	-	1,197,545
47		Construction Of Ablution Block at Kigaa ECDE Centre-Runyenjes Central		Education Science and Technology	Runyenjes Central	475,000			475,000
48		Construction Of Ablution Block at Mwenenega ECDE Centre-Runyenjes Central		Education Science and Technology	Runyenjes Central	475,000			475,000
49		Construction Of Ablution Block at Gikuuri ECDE Centre-Runyenjes Central		Education Science and Technology	Runyenjes Central	475,000			475,000
50		Construction Of Ablution Block at Kagaari ECDE Centre-Runyenjes Central		Education Science and Technology	Runyenjes Central	475,000			475,000

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51	Construction Of Ablution Block at Gitare ECDE Centre-Runyenyjes Central	Education Science and Technology	Runyenyjes Central	475,000	475,000	475,000
52	Construction Of Ablution Block at Ngarari ECDE Centre-Runyenyjes Central	Education Science and Technology	Runyenyjes Central	475,000	475,000	475,000
53	Construction of Nthingirani Primary School Toilet-Evurore	Education Science and Technology	Evurore	500,000	500,000	500,000
54	Construction Of Modern Kitchen at Ngerwe-Nginda	Education Science and Technology	Nginda	500,000	500,000	500,000
55	Construction Of Toilet at Mbaraga ECDE-Evurore	Education Science and Technology	Evurore	600,000	600,000	600,000
56	VTCs Support Programme for Nduuri, Kanja and Irangi-Kagaari North	Education Science and Technology	Kagaari North	1,000,000	1,000,000	1,000,000
57	Construction Of Classroom at Kanyueri/Gatatha ECDE Kitchens-Evurore	Education Science and Technology	Evurore	1,000,000	1,000,000	1,000,000
58	Construction Of ECDE Kitchen at Kithimu Primary School-Kithimu	Education Science and Technology	Kithimu	1,000,000	1,000,000	1,000,000
59	Fencing of Dallas ECDE and Water Point -Kirimari	Education Science and Technology	Kirimari	1,000,000	1,000,000	1,000,000
60	Renovation Of Munyutu Primary School ECDE Centre-Kagaari North	Education Science and Technology	Kagaari North	1,000,000	1,000,000	1,000,000
61	Renovation Of Workshop at Kathunguri VTC	Education Science and Technology	Renovation Of Workshop at Kathunguri VTC	1,128,465	1,128,465	1,128,465
62	Construction Of Classroom at Rukira Primary School ECDE Centre - Kithimu	Education Science and Technology	Kithimu	1,200,000	1,200,000	1,200,000
63	Construction Of Classroom at Kathutheri ECDE Centre	Education Science and Technology	Construction of Classroom at Kathutheri ECDE Centre	1,200,000	1,200,000	1,200,000

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64	Renovation Of Classrooms For ECDE Centres(Kagaari,M'ndega,Gitare)-Runyenjes Central			Education Science and Technology	Runyenjes Central	1,200,000			1,200,000
65	Renovation Of ECDE-Kagaari South			Education Science and Technology	Kagaari South	1,400,000			1,400,000
66	Completion Of Kathageri Polytechnic Hall-Kyeni North			Education Science and Technology	Kyeni North	1,500,000			1,500,000
67	Equipping Of Kathageri Polytechnic-Kyeni North			Education Science and Technology	Kyeni North	1,800,000			1,800,000
68	Education Empowerment (TIVET) Programme-Kirimari			Education Science and Technology	Kirimari	2,000,000			2,000,000
69	Renovation Of ECDE Classrooms at Muragari ECDE and Kathande Primary School-Kagaari North			Education Science and Technology	Kagaari North	2,500,000			2,500,000
70	Construction of Market Shed at Nthingimi-Mwea	947921-2021/2022		Trade and Tourism	Nthingimi-Mwea	998,609	06/04/2022	-	998,609
71	Proposed Construction of Marigiti Market	912883-2-2021-2022		Trade and Tourism		9,333,022	23/02/2022	2,375,966	6,957,056
72	construction of industrial shed at Newsite	914738/2021-2022		Trade and Tourism		1,986,268	04/01/2022	-	1,986,268
73	construction of BodaBoda Shed at Ngunyonyu and ngarwer	882059/2020-2021		Trade and Tourism		398,646	22/06/2021	-	398,646
74	Proposed Construction of Juakali Sheds	NEG:882049/2020-2021		Trade and Tourism	Kirimari	299,830	24/06/2021	-	299,830
75	Supply and delivery of P.A system for Youth Groups	914706/2021-2022		Trade and Tourism	Kirimari	1,499,000	04/01/2022	-	1,499,000
76	Construction Of Toilet At Mbonzuki, Iria Itune- Mwea Ward	224		Trade and Tourism	Mwea	1,197,538	30/04/2017	-	1,197,538
77	Construction Of Runyenjes Market Shed-Runyenjes Central	449		Trade and Tourism	Runyenjes Central	1,994,388	10/06/2019	-	1,994,388
78	Construction Of Mariari Market Boda Boda Shed-Kiambere	496		Trade and Tourism	Kiambere	249,667	10/06/2019	-	249,667
79	Electrification Of Kithimu/Ndatu Markets-Kithimu	483		Trade and Tourism	Kithimu	292,390	10/06/2019	-	292,390
80	BCE Driving course	539		Trade and Tourism	Kirimari	592,000	15/03/2018	-	592,000
81	Construction Of Mitumba Toilet-Runyenjes Central	757		Trade and Tourism	Runyenjes Central	498,800	20/02/2021	-	498,800

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82	Quatic Kenya Ltd P.oBox 95 Ishiara	Installation of Floodlights at Kiriri - Mavuria Ward	751	Trade and Tourism	Mavuria	496,091	20/02/2021	-	496,091
83	Jahmuwiz Enterprises Limited P.O Box 209 Ishiara	Construction Of Karii Market Shed - Mavuria	748	Trade and Tourism	Mavuria	999,769	20/02/2021	-	999,769
84	Quatic Kenya Ltd P.oBox 95 Ishiara	Installation Of Floodlight At Marimari Shopping Centre - Kiambere	758	Trade and Tourism	Kiambere	496,689	20/02/2021	-	496,689
85	Queens Haven Limited P.O Box 106 Ishiara	Construction Of Boda Boda Shed At Makima Market-Makima	759	Trade and Tourism	Makima	249,087	20/02/2021	-	249,087
86	Jahmuwiz enterprises Limited P.O Box 209 Ishiara	Construction Of Musingini Market Toilet-Makima	760	Trade and Tourism	Makima	346,794	31/03/2021	-	346,794
87	Lanetta Services Limited P.O Box 33683 Nbi	Jua Kali Empowerment Programme- Kirimari dustcoat	744	Trade and Tourism	Kirimari	899,100	31/03/2021	-	899,100
88	Starken Suppliers And Contractors Ltd P.O Box 778 Embu	Construction of Information Centre and Toilet at Irangi KFS Gate	597	Trade and Tourism	Executive	2,955,448	31/05/2022	-	2,955,448
89	Dylux Company Ltd	Construction of market Shed at Majimbo	609	Trade and Tourism	Mbeti North	2,990,011	31/05/2023	-	2,990,011
90	Njiwa Technologies Ltd P.O Box 489- 1003 Wang'uru	Construction of Market Shed at Gikuuri- runyenjes	604	Trade and Tourism	Runyenjes Central	8,997,437	31/05/2025	-	8,997,437
91	Wakeh Holdings Ltd P.o Box 303- 60100	Rehabilitation of mutuobare market shed- kiambere	613	Trade and Tourism	Kiambere	1,492,514	31/05/2026	-	1,492,514
92	Orientalwise Autogarage Limited P.O Box 52 Embu	Construction Of Market Toilets At Nthingini, Mugu, Kiriri And Kathanjuri	596	Trade and Tourism	Mwea	2,955,448	31/05/2027	-	2,955,448
93		Makima Market		Trade and Tourism	Makima	100,000			100,000
94		Water Connection to Existing Ablution Block at Runyenjes Open Air Market and Mitumba Market- Runyenjes Central		Trade and Tourism	Runyenjes Central	150,000			150,000
95		Renovation Of Karurumo Market- Kyeni South		Trade and Tourism	Kyeni South	200,000			200,000
96		Water Stand In Kathangariri and Mbuvari Markets-Nginda		Trade and Tourism	Nginda	300,000			300,000
97		Construction Of Mwanyani Market Toilet-Makima		Trade and Tourism	Makima	350,000			350,000

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98	Construction Of Musingini Market Toilet-Makima		Trade and Tourism	Makima	350,000			350,000
99	Construction Of Musingini Market Toilets-Mwea		Trade and Tourism	Mwea	400,000			400,000
100	Installation Of Flood Lights at Mufu Market-Kyeni North		Trade and Tourism	Kyeni North	400,000			400,000
101	Construction Of Market Toilet-Ruguru Ngandori		Trade and Tourism	Ruguru Ngandori	500,000			500,000
102	Installation Of Flood Light at Makima Market-Makima		Trade and Tourism	Makima	500,000			500,000
103	Installation Of Flood Light at Mwanzo Market-Makima		Trade and Tourism	Makima	500,000			500,000
104	Installation Of Flood Light at Mashamba Market-Makima		Trade and Tourism	Makima	500,000			500,000
105	Installation Of Flood Light-Mbeti South		Trade and Tourism	Mbeti South	500,000			500,000
106	Construction Of Boda Boda Shed-Mbeti South		Trade and Tourism	Mbeti South	500,000			500,000
107	Installation of Flood Light Mast at Kathuriri-Runyenjes Central		Trade and Tourism	Runyenjes Central	500,000			500,000
108	Installation of Flood Light Mast at Check Point-Runyenjes Central		Trade and Tourism	Runyenjes Central	500,000			500,000
109	Installation Of Flood Light-Mavura		Trade and Tourism	Mavura	500,000			500,000
110	Rehabilitation and Maintenance of Kiritiri Market-Mavuria		Trade and Tourism	Mavuria	500,000			500,000
111	Construction Of Boda Boda Sheds at Siakago-Nthawa		Trade and Tourism	Nthawa	500,000			500,000
112	Installation Of Solar Floodlight at Kerie Market-Muminji		Trade and Tourism	Muminji	500,000			500,000
113	Rehabilitation Of Embu Main Market (Gutter Repairs)- Kirimari		Trade and Tourism	Kirimari	1,000,000			1,000,000
114	Installation Of Flood Lights-Kyeni South		Trade and Tourism	Kyeni South	1,000,000			1,000,000
115	Construction Of Kianjokoma Market Toilet-Kagaari North		Trade and Tourism	Kagaari North	1,000,000			1,000,000
116	Construction of a Septic Tank for the Kianjokoma Market Toilet-Kagaari North		Trade and Tourism	Kagaari North	1,000,000			1,000,000

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117	Installation Of Floodlights in Magacha, Kamugo, Ciambuğu and Siakago-Nithwa		Trade and Tourism	Nithwa	1,500,000			1,500,000
118	Construction Of Hawker Stalls- Kirimari		Trade and Tourism	Kirimari	3,000,000			3,000,000
119	Installation /Electricity Repairs of Flood Lights- Kirimari		Trade and Tourism	Kirimari	4,500,000			4,500,000
120	Completion Of Kiambere Honey Processing Plant		Agriculture	Kiambere	1,999,701	30/06/2021		1,999,701
121	Construction of Kathuriri tea buying centre	289	Agriculture	Runyenyjes central	1,500,000	26/04/2022		1,500,000
122	Construction Of Milk Cooler Shed at Mukuuri-Kagaari North		Agriculture & Cooperative	Kagaari North	2,000,000			2,000,000
123	Renovation of the Cultural Centre	1072203	Gender, Culture & Children	Kirimari	491,363	03/06/2015		491,363
124	Completion of Gategi Community Hall	19	Gender, Culture & Children	Mwea	874,594	02/06/2016		874,594
125	Renovation of Jiambere Offices and Hall	20	Gender, Culture & Children	Kiambere	816,010	28/02/2017		816,010
126	Construction of Kathanjuri toilet	136	Gender, Culture & Children	Kyeni South	500,000	04/06/2021		500,000
127	Construction of Gikuuri Social Hall	156	Gender, Culture & Children	Kyeni North	3,497,040	10/02/2022		3,497,040
128	Construction of Mufu social Hall office ceiling and electrical works	NEG: 949051/2021-2022	Gender, Culture & Children	-	997,460	14/04/2022		997,460
129	Refurbishment of CEC gender offices and equipping of the offices	NEG: 933575/2021-2022	Gender, Culture & Children	-	1,599,454	10/02/2022		1,599,454
130	Construction of toilet at cemetery at karingari	NEG: 885049-2020/2021	Gender, Culture & Children	Giaturi south	499,507	28/06/2021		499,507
					<b>544,521,710</b>	-	<b>292,501,157</b>	<b>252,020,553</b>
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131	Sheekd Davies Ltd	Renovations and alterations of the County Headquarters block, finishes to additional offices at 2nd floor; Administration block, Lift and procurement block phase 2	EBU/CNIT/7931596/20 21-2022	PSA & D	Executive	24,994,903	07/02/2022	14,898,970	10,095,932
132	Sheekd Davies Ltd	Proposed Augmentation And Rehabilitation of Water Storage Tanks -Nginda ward	NEG:883331-2021/2022	Water and Irrigation		3,339,234	08/07/2021	-	3,339,234
133	Mutahi Engineering Services Limited	Construction of Machang'awater supply project and Bondoni pipeline	51	Water and Irrigation	Kiambere	15,079,842	2018/2019	13,571,858	1,507,984
134	Famous Installation Contractors Limited	Construction of Kindaruma, Mutovare and Gitaru Mathingira, Kenda water supply system	52	Water and Irrigation	Kiambere	25,000,000	2018/2019	20,074,566	4,925,434
135	Wangalex Ventures Limited	Extension of EWASCO water line	97	Water and Irrigation	Mavuria	399,886	2019/2020	-	399,886
136	Njiru Building Contractors Ltd	Nguthi EWASCO piped water	101	Water and Irrigation	Muminji	1,198,500	2019/2020	-	1,198,500
137	Njiwa Technologies Ltd	Drilling and solar equipping of Kamaunju borehole	89	Water and Irrigation	Kiambere	3,499,997	2019/2020	-	3,499,997
138	Ramex Limited	Supply of pipes for water distribution	99	Water and Irrigation	Muminji	2,950,000	2021/2022	-	2,950,000
139	SheekDavies Limited	Construction of Ndamunge water project	105	Water and Irrigation	Kagaari North	7,000,000	2021/2022	-	7,000,000
140	Njiru Building Contractors Ltd	Construction of sedimentation basin for Ngandori Nginda WSP	45	Water and Irrigation	Nginda	2,999,898	2019/2020	-	2,999,898
141	Jufex Auto Hardware Limited	Water distribution in 5 markets	96	Water and Irrigation	Kagaari North	997,000	2021/2022	-	997,000
142	Ferdane Investment	Construction of Kiringa water project	31	Water and Irrigation	Kagaari South	2,498,364	2019/2020	-	2,498,364
143		Gachoka Borehole-Mbeti South		Water and Irrigation	Mbeti South	1,000,000			1,000,000
144		Completion and Actualization of Kerwa Borehole-Mavuria		Water and Irrigation	Mavuria	1,500,000			1,500,000
145		Kiarandu Gatithiri EWASCO Line-Muminji		Water and Irrigation	Muminji	2,000,000			2,000,000
146		Construction Of Muminji Borehole-Muminji		Water and Irrigation	Muminji	3,500,000			3,500,000
147	Njiru Building Contractors Ltd	Installation of Culverts and Drift,repair of Itirakarimari road ,repair of Thura Michegethio Drift,installation of Culverts and repair of Kiogora Drift.	804574-2019/2020	Infrastructure	Muminji ward	2,799,498	17/06/2020	-	2,799,498

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148	Maintenance Of Nembure Road	Maintenance Of Nembure Road	Infrastructure	Gatari South	2,998,569	09/05/2022	-	2,998,569
149	Maintenance Of Kwa Jese Road	Maintenance Of Kwa Jese Road	Infrastructure	Gatari South	2,996,998	09/05/2022	-	2,996,998
150	Maintenance Of Kwa Mwalimu Kwa Loise Road	Maintenance Of Kwa Mwalimu Kwa Loise Road	Infrastructure	Gatari South	3,431,560	09/05/2022	-	3,431,560
151	Maintenance Of Kwa David Kiangoma Road	Maintenance Of Kwa David Kiangoma Road	Infrastructure	Gatari South	2,998,785	09/05/2022	-	2,998,785
152	Maintenance Of Kathima Road	Maintenance Of Kathima Road	Infrastructure	Gatari South	3,134,987	09/05/2022	-	3,134,987
153	Maintenance Of Kiawanja Access Roads	Maintenance Of Kiawanja Access Roads	Infrastructure	Gatari South	2,400,500	09/05/2022	-	2,400,500
154	Maintenance Of Njakairi Makumbiri Road	Maintenance Of Njakairi Makumbiri Road	Infrastructure	Gatari South	3,258,784	09/05/2022	-	3,258,784
155	Ekens Investment Limited	Construction of upper hill Nthueni drift	Infrastructure	Mwea	1,199,440	09/02/2022	-	1,199,440
156	Njiwa technologies Ltd	Upgrading to Bitumen standards of Mate- Nthagaiya road phase 3	Infrastructure		15,864,233	19/01/2022	-	15,864,233
157	Njiwa Technologies Ltd	Upgrading to Bitumen standards of Mwea- Makutano roads	Infrastructure		15,478,103	18/01/2022	-	15,478,103
158	Njiwa Technologies Ltd	Upgrading of Bitumen standards of Mukuuri-Kanja road phase 2	Infrastructure		31,225,649	29/04/2021	28,849,988	2,375,661
159	Truco Enterprises Ltd	Upgrading to Bitumen standards of Runyenjes-Kigaa road phase 3	Infrastructure		15,646,646	02/01/2022	12,632,980	3,013,666
160	Truco Enterprises Ltd	Upgrading to Bitumen standards of Ishiara town roads phase 2	Infrastructure		17,363,739	18/01/2022	14,892,834	2,470,905
161	Njiwa Technologies Ltd	Upgrading of Bitumen Standards Of Kathageri Kigumo Road Phase 2	Infrastructure	kyeni South	16,864,300	18/01/2022	-	16,864,300
162	Kote Afrique	Upgrading of Bitumen Standards Of Mbiruri Road Off Mbiruri Catholic Church Phase 1	Infrastructure	Runyenjes Central	16,625,193	21/03/2022	6,061,406	10,563,787
163	Sunco Engineering and Contractors Ltd	Upgrading to Bitumen Standards of Kivwe-Karingari Road Phase II (AGPO-PWD)	Infrastructure	Gatari South	27,583,076	11/02/2022	22,598,312	4,984,763
164	Njiwa Technologies Ltd	Upgrading to bitumen standards of Mukuuri-Kanja road Phase 3, ACK Muthenge Church - Kirimiri coffee factory road	Infrastructure		38,379,723	11/02/2022	-	38,379,723
165	Effective Quick Suppliers Ltd	Rehabilitation of Kibugu road (AGPO-Women)	Infrastructure	Nginda	16,625,193	11/02/2022	14,178,935	2,446,257

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166	Peanco LimitedID	Upgrading to bitumen standards of mukuuri-Kirimiri road Phase I	862966-2020/2021	Infrastructure		23,421,814	29/04/2021	19,376,640	4,045,174
167	Melly and Lilly General Contractors Ltd	Upgrading to bitumen standards of A9 Kathageri-Kigumo road Phase 1 (AGPO Women)	862965-2020/2021	Infrastructure		24,491,022	29/04/2021	19,423,040	5,067,982
168	Melly and Lilly General Contractors Ltd	Upgrading to bitumen standards of Ishiara - Karerema road Phase 1	862970-2020/2021	Infrastructure		24,471,641	29/04/2021	19,080,840	5,390,801
169	Jufex Auto Hardware Co Ltd	Maintenance of kwa Muembu road	NEG: 935685-2021/2022	Infrastructure	Ruguru-Ngandori	986,493	17/02/2022	-	986,493
170	County Waves Limited	maintenance of Muchangori Kianyangi Muva road, maintenance of Kamugere Tigerpower road	NEG: 90811/2021-2022	Infrastructure	Gaturi north	2,998,600	18/01/2022	-	2,998,600
171	AL Tawoon General Suppliers & Construction Co Ltd	Maintainance of Managia-Ndumari Road,K wa Eisha-Gaturi Road,Senior Chief Road,Gitungu Road	874131/2021-2022	Infrastructure	Kagaari South	3,255,876	18/06/2021	-	3,255,876
172	Dylux company Ltd	Maintainance of Kiadongo Road	914560/2021-2022	Infrastructure	Kagaari North	1,978,844	18/01/2022	-	1,978,844
173	Dylux company Ltd	Maintainance of Machaga Road	935687/2021-2022	Infrastructure	Nginda	2,489,302	17/02/2022	-	2,489,302
174	Pathex Ltd	Maintainance of Koi-Mugo-Sunnoon Road	908023/2021-2022	Infrastructure	Kirimari	3,499,836	18/01/2022	-	3,499,836
175	Jufex Auto Hardware Co Ltd	Maintainance of Ngaari-Kiangi-Nduuri Road	907639/2021-2022	Infrastructure	Mbeti South	2,978,509	18/06/2021	-	2,978,509
176	D.M.N. Civil Engineering Ltd	Construction of Ngarira Drift Phase I	874291/2020-2021	Infrastructure	Mavuria	1,999,898	07/05/2021	-	1,999,898
177	Orientalwise Autogarage Ltd	Maintenance of Road	907615-2021/2022	Infrastructure	Muminji Ward	1,597,900	03/09/2022	-	1,597,900
178	Jufex Auto Hardware Co Ltd	Construction of Kamama Bridge	906474/2021-2022	Infrastructure	Ruguru Ngandori	4,499,709	12/08/2021	-	4,499,709
179	Njewaco Ltd	Grading of Roads in Kiambere	874161/2020-2021	Infrastructure	Kiambere	1,995,722	06/07/2021	-	1,995,722
180	Japeco Ltd	Gravelling of various access Roads	873676/2020-2021	Infrastructure	Kirimari	1,996,742	06/07/2021	-	1,996,742
181	Kami Way Bridges and Engineering Ltd	Maintainance of Rwika By-pass Road	805878/2019-2020	Infrastructure	Mbeti South	2,497,512	06/08/2020	-	2,497,512
182	Jufex Auto Hardware Co Ltd	Construction of Kathuso - Ndudani Bridge (Repair Drift)	914812/2021-2022	Infrastructure	Makima	2,316,972	11/02/2022	-	2,316,972
183	Jufex Auto Hardware Co Ltd	construction of Box Culvert at Kathangariri	806999/2019-2020	Infrastructure		3,778,881	11/06/2020	-	3,778,881
184	Queens Haven Ltd	Maintenace of Kandete Road	906458/2020-2021	Infrastructure	kyeni South	1,992,532	08/12/2021	-	1,992,532

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185	Miknet Enterprises Ltd	Maintenance of Roads	916409/2021-2022	Infrastructure	Kiambere	4,469,016	24/01/2022	-	4,469,016
186	Kangaro Company Ltd	Maintenance of Ngomi Road	934985-2021/2022	Infrastructure	Kyeni South	1,986,946	17/02/2022	-	1,986,946
187	Sparkron Networks Ltd	drainage system for Ingambari-nharawe and catholic issaco roads	874147-2/2020-2021	Infrastructure		299,976	02/06/2022	-	299,976
188	Midspan Utilities Company Ltd	Rehabilitation of Kamweli Borehole	NEG:885833/2020-2021	Infrastructure	Mwea	699,944	29/06/2021	-	699,944
189	D.M.N Civil Engineering Ltd	Maintenance Of Katwanyaga-Kavengele Road	NEG:874481/2020-2021	Infrastructure	Makima	1,991,627	21/06/2021	-	1,991,627
190	Wanzer Contractors Ltd	Repair of Getwa Borehole	NEG:874681/2020/2021	Infrastructure	Muminji	499,844	29/06/2021	-	499,844
191	Space Geo Enterprises Ltd	Rehabilitation of Electric Power of Gacabari borehole	NEG:811442-2020/2021	Infrastructure	Kiambere	1,793,992	19/06/2020	-	1,793,992
192	Wyckmer Agencies Ltd	Maintenance of Mivukori Road	NEG:936926/2021/2022	Infrastructure	Kithimu	2,496,088	13/05/2022	-	2,496,088
193	Wyckmer Agencies Ltd	Maintenance of Kathuniri Primary forest Roads	NEG:936930-2021/2022	Infrastructure	Nginda	2,697,000	13/05/2022	-	2,697,000
194	Reshroy Investment Ltd	Maintenance of Gicugu Road	NEG:906761/2021/2022	Infrastructure	Ruguru Ngandori	1,498,024	19/01/2022	-	1,498,024
195	Jufex Auto Hardware Co Ltd	Maintenance of Kiambogo Road	NEG:936925-2021/2022	Infrastructure		2,872,006	13/05/2022	-	2,872,006
196	Kangaro Company Ltd	Maintenance of Catholic Mugoya Road	NEG:947363-2021/2022	Infrastructure		1,492,004	05/04/2022	-	1,492,004
197	Kangaro Company Ltd	Maintenance of Jeremiah Nyaga - Gakwegori Road	914737-2021-2022	Infrastructure	Mbeti North	1,494,486	09/02/2022	-	1,494,486
198	Kenric Investment Ltd	Maintenance of Karambari -Gitua And Mbarwari -Kandomba, Kivwe-Kivutiri Roads	NEG:972263/2021-2022	Infrastructure		1,597,900	30/05/2022	-	1,597,900
199	Hiwco Ltd	Maintenance of Iveche Loop Road	NEG:907295/2020-2021	Infrastructure	Mbeti North	2,398,406	18/01/2022	-	2,398,406
200	AL Tawoon General suppliers & Construction Co Ltd	Repair and maintenance of Graders KBY932C& KBY 931C	885809/2020-2021	Infrastructure		1,173,274	29/06/2021	637,100	536,174
201	Njeka Contractors & General Suppliers	Installation of FloodLight at Rupingazi, Kasarani	914305/2021-2022	Infrastructure	Mbeti North	1,194,120	18/01/2022	-	1,194,120
202	Jufex Auto Hardware Co Ltd	Installation Of 12M Floodlights At Muthige ,Gichegani And Solar Floodlights At Thिंगingi,Maciara And Ngorova	NEG:916057-2/2021-2022	Infrastructure	Kagaari North	1,993,541	09/02/2022	-	1,993,541
203	Njeka Contractors and General	Installation of solar panels	2540	Infrastructure	Kagaari North	1,574,000	26/01/2022	-	1,574,000

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	Supplies Ltd											
204	Jamizan Enterprises Limited	Maintenance of Ngrimari kwa Thegetha road	805055/2019-2020	Infrastructure	Nginda	3,646,746	08/06/2020	-	3,646,746			
205	Wakoh Holdings Limited	Maintenance of Ndwiga Gutoya road	884267/2020-2021	Infrastructure	Ruguru Ngandori	3,471,323	30/04/2021	-	3,471,323			
206	Tolerance Contractors Limited	Maintenance of Gakambura road	884271-2020/2021	Infrastructure	Ruguru Ngandori	1,993,228	30/04/2021	-	1,993,228			
207	Strut Investments	Maintenance of Kathangariri Kyeni road, Maintenance of Gatema Njigi road	885912-2/2020-2021	Infrastructure	Nginda	1,999,039	30/04/2021	-	1,999,039			
208	Njiwa Technologies Ltd	Maintenance of various roads in Mavuria ward (Gikiro road, Muniyaka road, Kavingori-Kabuguri road)	916407-2021/2022	Infrastructure	Mavuria	4,788,538	31/05/2022	-	4,788,538			
209	Miknet Enterprises Limited	Maintenance of various roads in Mwea ward (Kilia – Malikini – Musingini, PI – Kikumini – Gitaraka road)	916403-2021/2022	Infrastructure	Mwea	4,430,968	31/05/2022	-	4,430,968			
210	Royflex Contractors Ltd	Maintenance of various roads in Muminji ward (Gangara-Ndutoro-Itura roads)	916370-2021/2022	Infrastructure	Muminji	4,798,108	31/05/2022	-	4,798,108			
211	Nthuguni General Supplies Limited	Grading of roads in Mavuria ward	914733/2021-2022	Infrastructure	Mavuria	1,997,520	31/05/2022	-	1,997,520			
212	Nthuguni General Supplies Limited	Opening/ Maintenance of roads in Mavuria ward	914574/2021-2022	Infrastructure	Mavuria	1,996,940	31/05/2022	-	1,996,940			
213	Muita Enterprises Limited	Maintenance of Kaseve-Masimba-Lulwa road, Wachoro Secondary – Karuku Market road	914789/2021-2022	Infrastructure	Mwea	2,183,311	31/05/2022	-	2,183,311			
214	Vivi Enterprises Ltd	Maintenance of Gangara-Rukuriri road	914562/2021-2022	Infrastructure	Muminji	499,032	31/05/2022	-	499,032			
215	Njiru Building Contractor Ltd	Installation of culverts at Mathai girls road, at Kwa Sofia-Kamburu road, Kambora road	936912-2021/2022	Infrastructure	Nthawa	2,696,420	31/05/2022	-	2,696,420			
216	Remroy Enterprises Limited Of P.O. Box 167 Embu	Maintenance of Ithaara-Yayeri road	886269/2020-2021	Infrastructure	Evurore	3,997,708	30/04/2021	-	3,997,708			
217	Tili Heights limited	Maintenance of Kivwe Gwagukenga road, Kivwe - Miruriri road	874676-2020/2021	Infrastructure	Muminji	1,493,210	30/04/2021	-	1,493,210			
218	Kaki Tiles Limited	Maintenance of Nguthi road, Karie-Kathari road	873342-2020/2021	Infrastructure	Muminji	1,997,056	30/04/2021	-	1,997,056			

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219	Jahmuwiz Enterprises Limited	Maintenance of Gitaungu road	874668-2020-2021	Infrastructure	Muminji	999,746	30/04/2021	-	999,746
220	Tili Heights limited	Maintenance of Iliira Kathutheri road	874677-2020/2021	Infrastructure	Muminji	997,136	30/04/2021	-	997,136
221	Majco company limited	Maintenance of roads in Evurore ward	874218-2020/2021	Infrastructure	Evurore	3,995,620	30/04/2021	-	3,995,620
222	Expresx Company Limited	Maintenance of Murova Njeruri road	907630-2021/2022	Infrastructure	Runyenyjes Central	1,985,427	31/05/2022	-	1,985,427
223	Muita Enterprises Ltd	Maintenance of Kiang'ombe road	934986-2021/2022	Infrastructure	Runyenyjes Central	2,879,155	31/05/2022	-	2,879,155
224	Evload Contractors Limited	Maintenance of tarmac to Kariavu Junction	965035-2021/2022	Infrastructure	Kagaari South	1,973,044	31/05/2022	-	1,973,044
225	Sheckdavies Ltd	Maintenance of Ndamunge director road, Irangi Utukuvi road	936910-2021/2022	Infrastructure	Kagaari North	1,993,077	31/05/2022	-	1,993,077
226	Nijiwa Technologies Ltd	Opening/ Maintenance of roads phase 2 in Mavuria ward	946749-2021/2022	Infrastructure	Mavuria	1,996,940	31/05/2022	-	1,996,940
227	Sheckdavies Ltd	Grading/ Maintenance of roads phase 2 in mavuria ward	916750-2021/2022	Infrastructure	Mavuria	1,986,848	31/05/2022	-	1,986,848
228	Reenmax Consulting and Market Research Ltd	Maintenance of Kyeni Central road	970658 -2021/2022	Infrastructure	Kyeni South	1,998,312	31/05/2022	-	1,998,312
229	Nijiwa Technologies Ltd	Grading/ Maintenance of selected roads in Makima ward	936924-2021/2022	Infrastructure	Makima	1,994,852	31/05/2022	-	1,994,852
230	Kangaro Company Limited	Maintenance of gitaraka-Twenge road, Kwa Kanawe-Kaseveni road	914338/2021-2022	Infrastructure	Mwea	1,755,554	31/05/2022	-	1,755,554
231	Nilcoco Limited	Opening of roads in Nihawa ward	874181-2020/2021	Infrastructure	Nihawa	3,990,040	30/06/2021	-	3,990,040
232		Construction of karambari Thura Niharawe bridge		Infrastructure	Muminji	9,000,000	30/06/2022	-	9,000,000
233		Installation of culverts in Evurore ward		Infrastructure	Evurore	1,500,000	30/06/2022	-	1,500,000
234		Maintenance of Mururi Kuui drift in Evurore ward		Infrastructure	Evurore	1,384,193	30/06/2022	-	1,384,193
235		Construction of Kithesu Ndundani bridge		Infrastructure	Makima	2,320,000	30/06/2022	-	2,320,000
236	Miknet Enterprises Limited	Construction of Kiritiri drift		Infrastructure	Mavuria	999,746	30/06/2022	-	999,746
237		Maintenance of Kianjokoma - Kathimba road		Infrastructure	Gatari North	1,000,000	30/06/2022	-	1,000,000
238	Quatic Kenya co LTD	Proposed installation of 1 (one) flood light at Nyagari-kyeni		Infrastructure	Kyeni North	399,490	30/06/2022	-	399,490

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239	Quatic Kenya co LTD	Installation of 3 (three) flood lights at Ruguru-Ngandori	Infrastructure	Ruguru Ngandori	1,485,785	30/06/2022	-	1,485,785
240	Quatic Kenya co LTD	Installation of floodlights at Muthanthara, Ishiara, Kiogogo	Infrastructure	Evuore	1,595,953	30/06/2022	-	1,595,953
241	Quatic Kenya co LTD	Construction of market shed Muminji	Infrastructure	Muminji	499,995	30/06/2022	-	499,995
242	Quatic Kenya co LTD	Proposed installation of 1 (one) flood light Muminji ward	Infrastructure	Muminji	499,128	30/06/2022	-	499,128
243	Space Geo Enterprises Ltd	Drilling of a borehole and installation of a solar powered pump system with a raised 10,000 liters storage tank at Ntharawe, Kiambere	Infrastructure	Kiambere	2,992,452	30/06/2022	-	2,992,452
244	Space Geo Enterprises Ltd	Drilling of a borehole and installation of a solar powered pump system with a raised 10,000 liters storage tank at Mariari, Kiambere	Infrastructure	Kiambere	3,224,452	30/06/2022	-	3,224,452
245	Njeka Contractors	Installation of floodlights at Mbuvari, Rutune, Kagumori and Kamwove in Nginda ward	Infrastructure	Nginda	1,994,922	30/06/2022	-	1,994,922
246	Mutahi Engineering Service Ltd	Construction of Karambari - Ihura-Ntharawe bridge	Infrastructure	Muminji	8,567,870	04/05/2022	-	8,567,870
247	Construction of Kariari drift	Construction of Kariari drift	Infrastructure	Mavuria	800,000	06/03/2021	-	800,000
248	Maintenance of Mururiri - Kuui drift in Evuore	Maintenance of Mururiri - Kuui drift in Evuore	Infrastructure	Evuore	1,384,193	06/03/2021	-	1,384,193
249	Miknet Enterprises Limited	Construction of Kiritiri drift	Infrastructure	Mavuria	999,746	06/03/2021	-	999,746
250	Jonjama General Contractors	Maintenance of Wacumbi-Kathigari, Kathangariri tea factory-Mugurumari TBC road	Infrastructure	Nginda	2,990,932	06/03/2021	-	2,990,932
251	Enserve Holdings Ltd	Construction of the Governor's official residence	Infrastructure	Executive	49,703,439	15/02/2021	27,211,322	22,492,117
252	Quick kobil	Diesel fuel for gravelling various county ward roads	Infrastructure	Executive	1,300,000		-	1,300,000
253	Maintenance Of Itabua Bishop Mbui Kathiaka Road	Maintenance Of Itabua Bishop Mbui Kathiaka Road	Infrastructure	Kagari South	2,142,442	09/05/2022	-	2,142,442
254	Maintenance Of Njru Mbossa Kwa Kariuki Juma Road	Maintenance Of Njru Mbossa Kwa Kariuki Juma Road	Infrastructure	Kagari South	2,054,995	09/05/2022	-	2,054,995
255	Installation Of Street Lights At	Installation Of Street Lights At Rupingazi Kasarani	Infrastructure	Mbeti North	3,598,791	09/05/2022	-	3,598,791



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273	Qlinx Supplies Ltd	Rehabilitation of Kyeni Water Supply			Lands & Water	Kyeni South	9,807,580	02/06/2020	-	9,807,580
274	Nasiroz General Suppliers	Enhancement of water supply			Lands & Water	Nthawa	3,000,000	02/11/2021	-	3,000,000
275	Qlinx Supplies Ltd	Drilling of construction of Cianyi borehole	44		Lands & Water	Nthawa	3,587,656	02/11/2021	-	3,587,656
276	LANDS DEPARTMENT	CONSTRUCTION OF PEDESTRIAN WALK WAY ALONG KUBUKUBU STREET IN EMBU TOWN, PHASE 1	-		LANDS	EDEMA CONTRACTORS LTD	4,497,900	17-07-23	N/A	4,497,900
	<b>SUB TOTAL</b>						<b>726,027,188.46</b>		<b>233,488,791.34</b>	<b>492,538,397.12</b>
	<b>SUPPLY OF GOODS</b>									
277	Jufex Auto Hardware Company Limited	Supply of tyres			Office of the Governor	Executive	664,000	2019/2020	-	664,000
278	Jufex Auto Hardware Ltd	Supply of batteries and tyres		EIBU/CN/T/Q/872252/20-2021	Administration	Executive	208,650		-	208,650
279	Quick kobil	Supply of fuel			Administration	Executive	883,470		-	883,470
280	Trident Insurance Company	Medical insurance for Executives Officers		EIBU/CN/T/7/890473/20-21-2022	Administration	Executive	9,998,420		-	9,998,420
281	Kenya school of Government	Customer care course for Annet Karimi Nyaga			Administration	Executive	37,120		-	37,120
282	CMC	Supply and service for county vehicle- FORD KUGA			PSA & D	Executive	7,445,237	2017/2018	-	7,445,237
283	Wagz Africa Company Ltd	Administration Uniforms			PSA & D	Executive	2,242,940	30/05/2017	-	2,242,940
284	Nation Media	Advertising			PSA & D	Executive	2,122,908	2014/2015	-	2,122,908
285	Kenya School of Government	Training/ Induction			PSA & D	Executive	3,076,798	2017/2018	-	3,076,798
286	National Industrial Training Authority	Training Levy			PSA & D	Executive	471,300	2018/2019	-	471,300
287	The Star Publication Ltd	Advertising			PSA & D	Executive	338,720	2018/2019	-	338,720
288	Kangaru School	Training of enforcement Officers			PSA & D	Executive	516,000	2016/2017	-	516,000
289	Brakajo General Contractors Co. Ltd	Supply of tyres for GK A552T	240		Trade and Tourism	Executive	98,000	30/09/2017	-	98,000
290	Print Options Limited	Printing of alcoholic drink licenses	391		Trade and Tourism	Executive	110,000	15/03/2018	-	110,000
291	Noramate Solution	Purchase of staff uniform	436		Trade and Tourism	Executive	-	15/03/2018	-	-

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292	Danpet East Africa	Supply and Delivery of tyres and batteries	712	Trade and Tourism	Executive	49,500	22/01/2020	49,500
293	Diamond Spear & General Suppliers P.O Box 1923 Embu	Purchase of laptops 2 and Desktop computers no.1	743	Trade and Tourism	Executive	134,350	31/03/2021	134,350
294	Gloria Consultancy Limited	Media publicity during & post conference	393	Trade and Tourism	Executive	2,600,000	15/03/2018	2,600,000
295	Vintage Beverage Distributors	Logistical facilitation at 2nd Embu investors conference	397	Trade and Tourism	Executive	2,070,000	15/03/2018	2,070,000
296	Kenya School of Government-Embu	Hosting of second Embu county Investors' Conference	398	Trade and Tourism	Executive	2,643,103	15/03/2018	2,643,103
297	Excel Plus Limited	Supply of promotional materials for Investors conference	382, 344, 345, 343, 333, 334, 335, 336, 342, 346, 341, 385, 383, 384	Trade and Tourism	Executive	1,998,720	15/03/2018	1,998,720
298	Jufex Auto Hardware Limited	Supply and delivery of tyres	245	Agriculture	Kirimari	97,000	31/05/2017	97,000
299	Maspads computer systems	Supply of stationery	250	Agriculture	Kirimari	191,100	14/06/2018	191,100
300	Sunlam general Insurance Co.	Ins. Covers for vehicl ereg. KCD 143G	167	Agriculture	Executive	181,754	05/04/2017	181,754
301	Kenya Power	Electricity Bill For Machanga Mechanical Station		Agriculture	Executive	6,800		6,800
302	Kenya Animal Genetic Resources Centre	Payment for Purchase Of AI Supplies	125	Agriculture & Cooperative	Executive	500,000	20/06/2022	500,000
303	Slopes & Peak Ltd	Supply of cupping lab Equip- Kavutiri	362	Agriculture	Kagaari North	1,432,484	09/11/2019	1,432,484
304	Mackbook Holdings	Supply And Delivery Of 2no. Tricycle	388	Agriculture	Kithimu ward	998,400	31/05/2021	998,400
305	Mackbook Holdings Limited	Supply of 2 Tricycles	EBU/CNT/Q/48/2020-2021	Agriculture & Cooperative	Kithimu	898,400	31/05/2021	898,400
306	Paluma Limited	Supply of fuel and lubricants	85	Water and Irrigation	Executive	850,000	2021/2022	450,000
307	Jufex Auto Hardware Limited	Supply of tyres	56	Water and Irrigation	Executive	98,000	2020/2021	98,000
308	Sheckdavies Limited	Supply of stationery	39	Water and Irrigation	Executive	440,069	2020/2021	440,069
309	Optical wave engineering limited	Purchase, delivery and Installation of water pipes	NEC: 883320/2021-2022	Water and Irrigation	Nthawa	1,499,880	25/06/2021	1,499,880
310	Njiwa technologies ltd	Purchase, delivery and Installation of water pipes	NEC: 811479-2020/2021	Water and Irrigation	MAKIMA	1,448,800	19/06/2020	1,448,800

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311	Remroy Enterprises	Purchase, delivery and installation of water pipes	NEG:952438-2021/2022	Water and Irrigation		22/04/2022	-	2,904,500	-	2,904,500
312	Maaka Limited	Supply of pipes for water extension lines	105	Water and Irrigation	Kagaari South	2021/2022	-	2,900,000	-	2,900,000
313		Water Pipes-Evurore		Water and Irrigation	Executive			2,500,000		2,500,000
314		Gichegeri Water Project-Mbeti North		Water and Irrigation	Mbeti North			800,000		800,000
315		Pipes for Ndamunge Water Project-Kagaari North		Water and Irrigation	Kagaari North			1,000,000		1,000,000
316	Royal Delta Contractors	Supply and delivery of pharmaceuticals at Siakago Level 4 hospital	4055	Health	Executive	15/10/2021	-	822,500	-	822,500
317	Genpely Contractors	Supply and delivery of pharmaceuticals	4047	Health	Executive	15/10/2021	-	1,923,000	-	1,923,000
318	Wacubee Investments	Supply of food stuffs	4073	Health	Executive	15/10/2021	-	344,400	-	344,400
319	Eunicos Enterprises	Supply and delivery of pharmaceuticals	CGE/PQ/14/2020/2022	Health	Executive	15/10/2021	-	1,007,922	-	1,007,922
320	Eunicos Enterprises	Supply and delivery of pharmaceuticals	CGE/PQ/14/2020/2022	Health	Executive	15/10/2021	-	1,783,000	-	1,783,000
321	Bewest General Suppliers	Supply and delivery of foodstuff	3965	Health	Executive	15/10/2021	-	1,026,500	-	1,026,500
322	Jufex Auto Hardware Ltd	Supply and delivery of tyres	3605	Health	Executive	15/10/2021	-	678,600	-	678,600
323	Jufex Auto Hardware Ltd	Supply and delivery of tyres	3571	Health	Executive	15/10/2021	-	645,200	-	645,200
324	Jufex Auto Hardware Ltd	Supply and delivery of tyres	936055/2021-2022	Health	Executive	15/10/2021	-	495,550	-	495,550
325	Walkergenix investments ltd	Supply and delivery of linen at embu level 5 hospital	EL5H/Q/07/2020-2021	Health	Executive	15/10/2021	-	1,299,160	-	1,299,160
326	Kemuwa general suppliers	Supply and delivery of non-pharmaceuticals	4062	Health	Executive	10/09/2020	-	2,038,500	-	2,038,500
327	Genpely Contractors	Supply and delivery of foodstuff	4039	Health	Executive	10/09/2020	-	1,773,000	-	1,773,000
328	Diamond Spear General Suppliers	Supply and delivery of laboratory materials	814391-2019/2020	Health	Executive	10/09/2020	-	928,700	-	928,700
329	Diamond Spear General Suppliers	Supply and delivery of foodstuff	CGE/PQ/16/2020-2022	Health	Executive	10/09/2020	-	522,210	-	522,210
330	Alowasi supplies	Supply of non-pharmaceuticals	CGE/PQ/14/2020/2022	Health	Executive	10/09/2020	-	4,847,755	-	4,847,755
331	Ephraimate solutions	Supply and delivery of Lab reagents	NEG: 1016518/2021-2022	Health	Executive	24/06/2022	-	1,463,650	-	1,463,650

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332	Twin one investments embu county	Supply and delivery of linen	NEG: 1016514/2021-2022	Health	Executive	991,230	24/06/2022	-	991,230
333	Aicove general supplies	Supply and delivery of non-pharmaceuticals	NEG: 1016511/2021-2022	Health	Executive	2,353,320	24/06/2022	-	2,353,320
334	Samanto Agency Limited	Supply of X-Ray materials		Health	Executive	2,548,200	24/06/2022	-	2,548,200
335	Richacurries General Supplies	Supply of foodstuffs at various Health facilities		Health	Executive	535,920	24/06/2022	-	535,920
336	KEMSA	Supply of Pharmaceuticals products at various Health facilities		Health	Executive	13,075,867	24/06/2022	-	13,075,867
337	Jahmuwiz Enterprises Ltd	Branding materials	950440/2021/2022	Health	Executive	149,925	30/04/2022	-	149,925
338	Evoload Contractors Ltd	Branding materials	950442/2021/2022	Health	Executive	70,000	30/04/2022	-	70,000
339	Vivi Enterprises Ltd	Branding materials	950447/2021/2022	Health	Executive	190,000	30/04/2022	-	190,000
340	Sherimu Enterprises Ltd	Supply of foodstuff		Health	Executive	687,505	30/04/2022	-	687,505
341	Irven Irwin	Supply of foodstuff	4085	Health	Executive	174,000	08/02/2017	-	174,000
342	Rosam Stores	Supply of foodstuff		Health	Executive	64,680	08/02/2017	-	64,680
343	Zamni Company Limited	Supply of foodstuff		Health	Executive	1,463,000	08/02/2017	-	1,463,000
344	Irven Irwin	Supply of foodstuff		Health	Executive	194,700	08/02/2017	-	194,700
345	Brejey Supplies	Supply of foodstuff	EBU/CDH/Q/96/2016-2017	Health	Executive	333,200	30/06/2017	-	333,200
346	Josphat Nthiga Mbui	Supply of foodstuff	1099	Health	Executive	22,500	30/06/2018	-	22,500
347	Jamufra Enterprises Limited	Supply of foodstuff		Health	Executive	270,420	30/06/2018	-	270,420
348	Anthony M. Njeru	Supply of foodstuff		Health	Executive	38,433	30/06/2018	-	38,433
349	Felix Mwirigi	Supply of foodstuff		Health	Executive	133,400	30/06/2018	-	133,400
350	Josenje Investments	Supply of foodstuff	1516	Health	Executive	151,730	30/06/2018	-	151,730
351	Dimutz Investments Ltd	Supply of foodstuff		Health	Executive	33,235	30/06/2018	-	33,235
352	County Zone General Supplies	Supply of foodstuff		Health	Executive	331,870	30/06/2018	-	331,870
353	Josphat Nthiga Mbui	Supply of foodstuff	2149	Health	Executive	30,000	30/06/2018	-	30,000
354	Stephen Wachira Mwangi	Supply of foodstuff	1094	Health	Executive	47,000	30/06/2018	-	47,000

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355	Peterson Kinyua Nthiga	Supply of foodstuff	1972	Health	Executive	15,200	30/06/2018	-	15,200
356	Stephen Wachira Mwangi	Supply of foodstuff	1139	Health	Executive	28,200	30/06/2018	-	28,200
357	Stephen Wachira Mwangi	Supply of foodstuff		Health	Executive	53,800	30/06/2018	-	53,800
358	Zamni Company Limited	Supply of foodstuff	CGE/PQ/16/2018/2020	Health	Executive	903,340	30/11/2018	-	903,340
359	Nyaga Mugane	Supply of foodstuff		Health	Executive	25,312	20/02/2017	-	25,312
360	Nyaga Mugane	Supply of foodstuff		Health	Executive	24,000	20/02/2017	-	24,000
361	Josenje Investments	Supply of foodstuff	1518	Health	Executive	70,800	20/02/2017	-	70,800
362	Felix Mwirigi	Supply of foodstuff		Health	Executive	66,874	20/02/2017	-	66,874
363	Josenje Investments	Supply of foodstuff	3142	Health	Executive	205,600	20/02/2017	-	205,600
364	Felix Mwirigi	Supply of foodstuff		Health	Executive	44,640	20/02/2017	-	44,640
365	Brejoy Supplies	Supply of foodstuff	EBU/CDH/Q/96/2016-2017	Health	Executive	626,620	20/02/2017	-	626,620
366	Nyaga Mugane	Supply of foodstuff	2169	Health	Executive	26,875	15/01/2020	-	26,875
367	Anthony M. Njeru	Supply of foodstuff	2150	Health	Executive	38,736	15/01/2020	-	38,736
368	Felix Mwirigi	Supply of foodstuff		Health	Executive	44,640	15/01/2020	-	44,640
369	Aufriss Enterprises Kenya	Supply of foodstuff		Health	Executive	189,000	15/01/2020	-	189,000
370	Aufriss Enterprises Kenya	Supply of foodstuff		Health	Executive	906,400	15/01/2020	-	906,400
371	Bensto General Supplies	Supply of foodstuff		Health	Executive	53,600	15/01/2020	-	53,600
372	Jazza East Africa Supplies	Supply of foodstuff	EBU/CNT/072/2019/2020	Health	Executive	1,902,000	15/01/2020	-	1,902,000
373	Josphat Nthiga Mbui	Supply of foodstuff		Health	Executive	28,500	30/11/2019	-	28,500
374	Felix Mwirigi	Supply of foodstuff		Health	Executive	80,320	30/11/2019	-	80,320
375	Riagina Limited	Supply of foodstuff		Health	Executive	30,788	30/11/2019	-	30,788
376	Ecorith Enterprises Ltd	Supply of foodstuff	CGE/PQ/16/2018/2020	Health	Executive	950,520	30/11/2019	-	950,520

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377	Ecorith Enterprises Ltd	Supply of foodstuff	Health		Executive	479,622	30/11/2019	-	479,622
378	Anthony M. Njeru	Supply of foodstuff	Health	2155	Executive	46,768	30/11/2019	-	46,768
379	Felix Mwirigi	Supply of foodstuff	Health		Executive	94,560	30/11/2019	-	94,560
380	Sarah Wangari	Supply of foodstuff	Health	EMBU/P.G.H/1/2013-1014	Executive	87,495	22/03/2014	-	87,495
381	Felix Mwirigi	Supply of foodstuff	Health		Executive	90,140	03/03/2018	-	90,140
382	Tritech International Limited	Supply of foodstuff	Health	CGE/PQ/16/2022	Executive	588,000	03/03/2018	-	588,000
383	Stephen Wachira Mwangi	Supply of foodstuff	Health	1140	Executive	36,000	03/03/2018	-	36,000
384	County Zone General Supplies	Supply of foodstuff	Health		Executive	277,200	03/03/2018	-	277,200
385	Stephen Wachira Mwangi	Supply of foodstuff	Health		Executive	23,400	03/03/2018	-	23,400
386	Anthony M. Njeru	Supply of foodstuff	Health	2170	Executive	26,510	25/05/2019	-	26,510
387	Peterson Kinjua Nthiga	Supply of foodstuff	Health	1096	Executive	7,200	25/05/2019	-	7,200
388	Universal Links Enterprises	Supply of foodstuff	Health	2183	Executive	11,800	25/05/2019	-	11,800
389	Nyaga Mugane	Supply of foodstuff	Health		Executive	24,625	25/05/2019	-	24,625
390	Josphat Nthiga Mbu	Supply of foodstuff	Health	2154	Executive	20,000	25/05/2019	-	20,000
391	Josenje Investments	Supply of foodstuff	Health	3501	Executive	36,300	25/05/2019	-	36,300
392	Josenje Investments	Supply of foodstuff	Health		Executive	36,600	25/05/2019	-	36,600
393	Felix Mwirigi	Supply of foodstuff	Health		Executive	784,000	25/05/2019	-	784,000
394	Zanmi Company Limited	Supply of foodstuff	Health		Executive	767,945	25/05/2019	-	767,945
395	Umasa K. Service and Solution	Supply of foodstuff	Health		Executive	860,705	25/05/2019	-	860,705
396	Danmar Foodstuff Supplies	Supply of foodstuff	Health		Executive	896,278	25/05/2019	-	896,278
397	Mugite Contractors Limited	Supply of non-pharms	Health		Executive	150,000	25/05/2019	-	150,000
398	Jufex Autohardware Company Ltd	Supply of building materials	Health		Executive	645,200	25/05/2019	-	645,200
399	BOC Kenya Limited	Supply of oxygen gas	Health		Executive	2,900	25/05/2019	-	2,900
400	Embu Children's Clinic	Supply of non-pharms	Health	1036	Executive	150,450	25/05/2019	-	150,450

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401	Nechal Enterprises	Supply of stationery	3561	Health	Executive	170,180	-	170,180
402	Nechal Enterprises	Supply of non-pharms	3471	Health	Executive	2,479,470	-	2,479,470
403	Travotech Agencies Limited	Supply of non-pharms	643	Health	Executive	9,440	-	9,440
404	BOC Kenya Limited	Supply of non-pharms		Health	Executive	194,300	-	194,300
405	Microbiology E.A Ltd	Supply of non-pharms	2291	Health	Executive	883,596	-	883,596
406	Hospital Innovation Limited	Supply of non-pharms	EBU/CDH/Q/150/2017-2018	Health	Executive	1,965,000	-	1,965,000
407	Tashly Contractors Co. Ltd	Supply of non-pharms	EBU/CNT/Q/485/486/487/488/489/505/506/509/510	Health	Executive	1,740,900	-	1,740,900
408	Anthony M. Njeru	Supply of sanitary materials	1152	Health	Executive	12,000	-	12,000
409	Medtronic Healthcare Ltd	Supply of non-pharms	1329	Health	Executive	322,740	-	322,740
410	Siakago Filling Station	Supply of fuel		Health	Executive	100,000	-	100,000
411	County Zone General Supplies	supply of firewood	EBU/CDH/Q/191/2017-2018	Health	Executive	375,000	-	375,000
412	Judco Merchants Ltd	Supply of vaccines	3470	Health	Executive	898,800	-	898,800
413	Reckars General Supplies	Supply of sanitary materials	EBU/CNT/784683/2019/2020	Health	Executive	174,700	-	174,700
414	Great Sisters Investments	Supply of stationery	3268	Health	Executive	1,078,735	-	1,078,735
415	Siakago Filling Station	Supply of fuel		Health	Executive	50,000	-	50,000
416	Savanna Africa (A) Co. Ltd	Supply of non-pharms	EBU/CDH//168/2017/2018	Health	Executive	803,504	-	803,504
417	Veteran Pharmaceuticals Ltd	Supply of non-pharms	2084	Health	Executive	622,280	-	622,280
418	Embu Children's Clinic	Supply of non-pharms	1455	Health	Executive	8,000	-	8,000
419	Veteran Pharmaceuticals Ltd	Supply of non-pharms	2080	Health	Executive	4,550	-	4,550
420	Jayton enterprises Limited	Supply of non-pharms	EBU/CNT/UNDP/Q/154/2019-2020	Health	Executive	1,578,000	-	1,578,000
421	Nyaga Mugane	Supply of foodstuff		Health	Executive	57,736	-	57,736
422	Total Hospital Solutions Ltd	Supply of medical equipment	14447	Health	Executive	101,460	-	101,460
423	Anthony M. Njeru	Supply of foodstuff		Health	Executive	-	-	-



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444	Neehal Enterprises	Supply of computers	3999	EL5H	Executive	231,000	14/06/2021	-	231,000
445	Trinity Petroleum Ltd	Supply of cooking gas	3874154	EL5H	Executive	394,400	21/12/2021	-	394,400
446	Melly & Lelly	Supply of Hardware materials	4064	EL5H	Executive	392,350	25/03/2021	-	392,350
447	Agwaga Invest. Ltd	Supply of Public Health materials	4063	EL5H	Executive	1,358,110	17/01/2022	-	1,358,110
448	Kavanda Auto Garage	Repair of motor vehicle		EL5H	Executive	470,938	28/08/2020	-	470,938
449	Biomed suppliers Ltd	Supply of non-pharms		EL5H	Executive	5,351,655	20/12/2021	-	5,351,655
450	Creativator General Agencies	Supply of non-pharms		EL5H	Executive	3,501,237	11/02/2022	-	3,501,237
451	Lendall Enterprises	Supply of non-pharms		EL5H	Executive	999,430	31/03/2022	-	999,430
452	Wina suppliers	Supply of non-pharms		EL5H	Executive	3,633,106	13/05/2022	-	3,633,106
453	KEMSA	Supply of medical drugs		EL5H	Executive	2,469,565	31/03/2022	-	2,469,565
454	KEMSA	Supply of drugs		EL5H	Executive	9,499,908	31/03/2022	-	9,499,908
455	KEMSA	Supply of Lab items		EL5H	Executive	306,460	20/08/2021	-	306,460
456	KEMSA	Supply of non-pharms		EL5H	Executive	6,804,207	23/03/2022	-	6,804,207
457	Bewest General Suppliers	Supply of foodstuff		EL5H	Executive	955,050	01/04/2022	-	955,050
458	Diamond Spear G. Supplies	Supply of foodstuff		EL5H	Executive	675,211	08/06/2022	-	675,211
459	Josrin Enterprises Traders	Supply of foodstuff		EL5H	Executive	1,157,700	06/10/2021	-	1,157,700
460	Trippier Investment	Supply of cooking gas		EL5H	Executive	1,500,000	22/07/2020	-	1,500,000
461	Medisel K. Limited	Supply of medical drugs	1915	EL5H	Executive	511,850	14/02/2018	-	511,850
462	A One Health Care Ltd	Supply of non-pharms	3768	EL5H	Executive	500,000	19/05/2018	-	500,000
463	Noble Gases International Ltd	Supply of oxygen gas		EL5H	Executive	763,970	29/06/2015	-	763,970
464	Allied Medical Supplies	Lab supplies		EL5H	Executive	8,000	10/02/2018	-	8,000
465	Medipharm East Africa	Lab supplies	2321779	EL5H	Executive	20,696	22/05/2015	-	20,696
466	Allied Medical Supplies	Lab supplies		EL5H	Executive	29,000	03/02/2015	-	29,000

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467	Jamerink Services	Supply of foodstuffs	3175	EL5H	Executive	426,540	03/09/2015	-	426,540
468	Nila Pharmaceuticals	Supply of medical drugs	951	EL5H	Executive	376,680	12/06/2015	-	376,680
469	Pharma Specialities Ltd	Supply of medical drugs	160	EL5H	Executive	1,204,000	10/06/2015	-	1,204,000
470	Jabez Pharmacy	Supply of medical drugs	2045416	EL5H	Executive	3,852	24/04/2015	-	3,852
471	Sai Pharmaceuticals	Supply of medical drugs	1189	EL5H	Executive	679,450	16/06/2015	-	679,450
472	Ace Pharmaceuticals	Supply of medical drugs		EL5H	Executive	600,200	22/06/2015	-	600,200
473	Hemocue Kenya Ltd	Lab supplies		EL5H	Executive	106,952	19/01/2016	-	106,952
474	Sam-Tech Diagnostics	Lab supplies	2344590	EL5H	Executive	138,000	02/11/2015	-	138,000
475	Highridge Pharmaceuticals	Lab supplies	1924	EL5H	Executive	180,000	06/07/2015	-	180,000
476	Embu Children Hospital	Lab supplies	1947	EL5H	Executive	21,500	30/04/2016	-	21,500
477	Runyenjes Drapers	Hardware items	1849	EL5H	Executive	11,260	30/04/2016	-	11,260
478	Prison Industries Fund	Supply of foodstuffs	1881	EL5H	Executive	7,200	04/07/2016	-	7,200
479	Eagle Twenty Enterprises	Supply of building materials	2906	EL5H	Executive	121,200	22/01/2016	-	121,200
480	County Zone General Supplies	Supply of inpatient files	1807	EL5H	Executive	2,187,900	02/02/2017	-	2,187,900
481	County Zone General Supplies	Supply of firewood	1875	EL5H	Executive	175,000	26/05/2017	-	175,000
482	Akavango Enterprises	Supply of foodstuffs	637	EL5H	Executive	86,000	20/09/2016	-	86,000
483	Jufex Auto Hardware Ltd	Motor vehicle batteries	3774	EL5H	Executive	29,000	22/11/2016	-	29,000
484	Victory Bookshop	Supply of stationeries	1792	EL5H	Executive	363,200	12/09/2016	-	363,200
485	Jabez Pharmacy	Supply of non-pharms	894	EL5H	Executive	291,000	03/05/2016	-	291,000
486	Allied Medical Supplies	Lab supplies		EL5H	Executive	54,000	16/10/2016	-	54,000
487	Sam-Tech Diagnostics	Lab supplies	1734	EL5H	Executive	156,600	07/09/2017	-	156,600
488	Copy Cat Ltd	Supply of digital duplicator		EL5H	Executive	800,000	15/06/2017	-	800,000
489	Chemoquip Limited	supply of medical equipment		EL5H	Executive	59,000	23/02/2017	-	59,000

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490	Penta Medical Limited	supply of medical equipment	1784	EL5H	Executive	134,000	17/05/2017	-	134,000
491	Physical Therapy Services	supply of medical equipment		EL5H	Executive	347,301	24/06/2016	-	347,301
492	Asterisk Limited	supply of medical equipment	762	EL5H	Executive	385,656	17/08/2015	-	385,656
493	Surgipharm Ltd	Supply of medical drugs	1916	EL5H	Executive	87,000	26/06/2015	-	87,000
494	Icon Pharmacy	Supply of medical drugs	1778	EL5H	Executive	713,500	07/06/2017	-	713,500
495	Baxter Pharm	Supply of non-pharms	1832	EL5H	Executive	520,000	01/02/2018	-	520,000
496	A One Health Care Ltd	Supply of non-pharms	1782	EL5H	Executive	165,000	05/05/2015	-	165,000
497	Hazina Medical & Dental Supplies Ltd	Supply of non-pharms		EL5H	Executive	1,302,750	10/05/2018	-	1,302,750
498	Hazina Medical & Dental Supplies Ltd	Supply of non-pharms		EL5H	Executive	2,011,313	08/06/2018	-	2,011,313
499	Tradeline Express Ltd	Supply of non-pharms		EL5H	Executive	1,473,550	08/06/2018	-	1,473,550
500	Noble Gases International Ltd	Supply of Oxygen gas	1953	EL5H	Executive	96,025	12/02/2018	-	96,025
501	Noble Gases International Ltd	Supply of Oxygen gas		EL5H	Executive	1,069,495	29/05/2018	-	1,069,495
502	Highridge Pharmaceuticals	Lab supplies		EL5H	Executive	22,000	14/10/2014	-	22,000
503	Chem Labs Ltd	Lab supplies	1884	EL5H	Executive	407,656	15/03/2016	-	407,656
504	Chem Labs Ltd	Lab supplies	1991	EL5H	Executive	881,268	28/03/2017	-	881,268
505	Faram E.A Limited	Lab supplies	1374	EL5H	Executive	419,648	22/01/2016	-	419,648
506	Chem Labs Ltd	Lab supplies	1879	EL5H	Executive	36,102	11/02/2016	-	36,102
507	Bioline Agency Ltd	Lab supplies	2066	EL5H	Executive	302,500	05/07/2017	-	302,500
508	Medionics health Care Limited	Lab supplies		EL5H	Executive	382,452	25/09/2017	-	382,452
509	Medix East Africa Ltd	Lab supplies		EL5H	Executive	113,250	07/08/2015	-	113,250
510	Faram E.A Limited	Lab supplies	1890	EL5H	Executive	54,868	24/07/2015	-	54,868
511	Embu Children Hospital	Lab supplies	1945	EL5H	Executive	42,700	14/03/2016	-	42,700
512	Embu Children Hospital	Lab supplies	851	EL5H	Executive	26,600	16/09/2015	-	26,600
513	Highridge Pharmaceuticals	Lab supplies	1925	EL5H	Executive	143,440	08/03/2016	-	143,440

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514	Faram E.A Limited	Lab supplies	1891	EL5H	Executive	75,744	19/11/2015	-	75,744
515	Sam-Tech Diagnostics	Lab supplies		EL5H	Executive	2,279,700	27/06/2018	-	2,279,700
516	Sam-Tech Diagnostics	Lab supplies	1745	EL5H	Executive	76,150	07/09/2017	-	76,150
517	Faram E.A Limited	Lab supplies	1889	EL5H	Executive	31,200	26/08/2015	-	31,200
518	Josrin General Traders	Supply of foodstuffs		EL5H	Executive	920,940	24/05/2018	-	920,940
519	Peter Waweru Manyara	Supply of foodstuffs		EL5H	Executive	575,320	28/03/2018	-	575,320
520	Akavango Enterprises	Supply of foodstuffs	1251	EL5H	Executive	64,500	22/02/2017	-	64,500
521	Brejoy Supplies	Supply of foodstuffs	1919	EL5H	Executive	55,200	28/10/2015	-	55,200
522	Prison Industries Fund	Supply of foodstuffs	985	EL5H	Executive	14,400	09/12/2015	-	14,400
523	Pyramid International	Supply of therapeutic feeds		EL5H	Executive	592,788	25/06/2018	-	592,788
524	Kensa East Africa	Supply of Linen		EL5H	Executive	1,450,000	01/09/2017	-	1,450,000
525	Allied Medical Supplies	Supply of beds and Mattresses	1679	EL5H	Executive	1,100,000	01/09/2017	-	1,100,000
526	Dental Health Providers Ltd	Supply of x-ray items	3765	EL5H	Executive	1,263,925	03/12/2018	-	1,263,925
527	Trinity Petroleum	Supply of cooking gas		EL5H	Executive	250,000	29/01/2018	-	250,000
528	Runyenyjes Drapers	Supply of building materials	1867	EL5H	Executive	26,000	25/01/2016	-	26,000
529	County Zone General Supplies	Supply of stationeries	1808	EL5H	Executive	1,112,100	06/06/2017	-	1,112,100
530	Mediquip Global	Supply of medical equipment	1296	EL5H	Executive	121,800	13/05/2016	-	121,800
531	Exact Hospital Supplies	Supply of medical equipment	1312	EL5H	Executive	310,800	03/04/2017	-	310,800
532	Skill Park Compayn Limited	Supply of medical equipment	1816	EL5H	Executive	847,150	14/06/2017	-	847,150
533	Tradeline Express Ltd	Supply of medical drugs		EL5H	Executive	1,580,000	12/06/2018	-	1,580,000
534	Miansu Investments Ltd	Supply of medical drugs	2002	EL5H	Executive	165,600	08/01/2018	-	165,600
535	Caroga Diagnostics	Supply of Icu items		EL5H	Executive	554,499	24/10/2018	-	554,499
536	Trinity Petroleum	Supply of cooking gas		EL5H	Executive	1,250,000	04/02/2017	-	1,250,000
537	Peter Waweru Manyara	Supply of foodstuffs		EL5H	Executive	314,760	04/02/2017	-	314,760

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538	Victory Bookshop	Supply of inpatient files		EL5H	Executive	1,300,000	06/02/2019	-	1,300,000
539	Hewa Tele Ltd	Supply of oxygen gas	2247	EL5H	Executive	402,400	31/08/2018	-	402,400
540	Labnal Medical Solutions	Lab supplies	3779	EL5H	Executive	303,500	14/05/2019	-	303,500
541	Chem-Labs Ltd	Lab supplies	2281	EL5H	Executive	280,900	13/11/2018	-	280,900
542	Josewa Cereals & Green Grocers	Supply of foodstuffs		EL5H	Executive	619,200	10/08/2018	-	619,200
543	Dental Health Providers Ltd	Supply of x-ray items	2260	EL5H	Executive	1,250,000	43414	-	1,250,000
544	Dental Health Providers Ltd	Supply of Icu items	3769	EL5H	Executive	359,900	11/04/2019	-	359,900
545	Tradeline Express Ltd	Supply of Icu items		EL5H	Executive	1,890,200	23/10/2018	-	1,890,200
546	Victory Bookshop	Supply of stationeries		EL5H	Executive	3,065,900	18/07/2019	-	3,065,900
547	County Zone General Supplies	Supply of firewood	2465	EL5H	Executive	20,000	14/02/2019	-	20,000
548	Syver General Supplies	Supply of foodstuffs	2441	EL5H	Executive	588,000	03/06/2019	-	588,000
549	Joserinkim Enterprises	Supply of foodstuffs	2883	EL5H	Executive	713,520	18/09/2019	-	713,520
550	Goto Trade House Limited	Supply of x-ray items		EL5H	Executive	380,000	11/04/2019	-	380,000
551	Steljak General Suppliers	Supply of foodstuffs		EL5H	Executive	131,040	18/07/2018	-	131,040
552	Jamufra Enterprises Ltd	Supply of foodstuffs	2442	EL5H	Executive	505,900	23/05/2019	-	505,900
553	Miansu Investment	Supply of batteries		EL5H	Executive	205,400	23/05/2019	-	205,400
554	Danmar Foodstuff Supplier	Supply of foodstuffs		EL5H	Executive	432,000	17/09/2018	-	432,000
555	Gempelly Contractors Ltd	Supply of formaline		EL5H	Executive	837,900	05/06/2020	-	837,900
556	Gempelly Contractors Ltd	Supply of sanitary items		EL5H	Executive	590,000	25/03/2020	-	590,000
557	Nyaxxim Enterprises	Supply of food stuffs		EL5H	Executive	220,000	25/03/2020	-	220,000
558	Phitani Solutions Ltd	Supply of Icu items		EL5H	Executive	354,545	09/05/2020	-	354,545
559	Riviera Pharmaceuticals	Supply of medical drugs	3235	EL5H	Executive	1,040,000	09/05/2020	-	1,040,000
560	Jastech Ventures	Supply of medical drugs		EL5H	Executive	1,494,000	01/06/2020	-	1,494,000
561	Amist Chemis	Supply of medical drugs		EL5H	Executive	758,600	05/12/2019	-	758,600

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562	Acelic Enterprises Ltd	Supply of non-pharms	3217	EL5H	Executive	2,137,690	05/12/2019	-	2,137,690
563	Ivanguari company Ltd	Supply of firewood		EL5H	Executive	1,186,800	28/08/2019	-	1,186,800
564	Seea Medical Ltd	Lab supplies		EL5H	Executive	1,988,634	28/08/2019	-	1,988,634
565	Peter Waweru Manyara	Supply of food stuffs		EL5H	Executive	533,280	20/06/2018	-	533,280
566	Josewa Cereals & Green Grocers	Supply of food stuffs	3162	EL5H	Executive	1,120,000	08/11/2019	-	1,120,000
567	Umasa K Services and Solutions	Supply of food stuffs	3064	EL5H	Executive	1,435,500	17/03/2020	-	1,435,500
568	Josewa Cereals & Green Grocers	Supply of food stuffs	3161	EL5H	Executive	1,789,760	15/05/2020	-	1,789,760
569	Gelly Enterprises	Supply of food stuffs	3183	EL5H	Executive	364,000	20/05/2020	-	364,000
570	Maturo Holdings Co. Ltd	Supply of food stuffs	3166	EL5H	Executive	2,515,950	25/05/2020	-	2,515,950
571	Gempelly Contractors Ltd	Supply of therapeutic feeds	3212	EL5H	Executive	1,340,320	27/05/2020	-	1,340,320
572	Gelly Enterprises	Supply of food stuffs		EL5H	Executive	540,000	27/05/2020	-	540,000
573	Phillani Solution Ltd	Supply of food stuffs		EL5H	Executive	3,258,600	27/05/2020	-	3,258,600
574	Umasa K Ltd	Supply of food stuffs		EL5H	Executive	1,111,540	27/05/2020	-	1,111,540
575	Maturo Holdings Co. Ltd	Supply of milk		EL5H	Executive	666,000	27/05/2020	-	666,000
576	Wacubee Investments	Supply of food stuffs		EL5H	Executive	439,100	25/06/2020	-	439,100
577	Wamstelic General Merchants	Supply of food stuffs		EL5H	Executive	288,000	25/06/2020	-	288,000
578	Josewa Cereals & Green Grocers	Supply of food stuffs		EL5H	Executive	601,120	25/06/2020	-	601,120
579	Lucelia Greenstead Ltd	Supply of food stuffs		EL5H	Executive	292,000	25/06/2020	-	292,000
580	Eagle Twenty Ltd	Supply of food stuffs		EL5H	Executive	97,500	09/04/2020	-	97,500
581	Jamufra Enterprises	Supply of food stuffs		EL5H	Executive	229,300	18/11/2019	-	229,300
582	Josrin General Traders	Supply of food stuffs		EL5H	Executive	281,100	08/11/2019	-	281,100
583	Wacubee Investments	Supply of food stuffs		EL5H	Executive	215,640	27/05/2020	-	215,640
584	Nyaxxim Enterprises	Supply of food stuffs		EL5H	Executive	394,600	27/05/2020	-	394,600
585	Jamufra Enterprises	Supply of food stuffs	3068	EL5H	Executive	360,000	25/06/2020	-	360,000

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586	Born Again Ltd	Supply of food stuffs		EL5H	Executive	320,000	25/06/2020	-	320,000
587	Wamstelk General Merchants	Supply of food stuffs		EL5H	Executive	255,000	25/06/2020	-	255,000
588	Nyaxxim Enterprises	Supply of food stuffs		EL5H	Executive	229,600	25/06/2020	-	229,600
589	Jamufra Enterprises	Supply of food stuffs		EL5H	Executive	270,420	25/06/2020	-	270,420
590	Jamufra Enterprises	Supply of food stuffs		EL5H	Executive	475,320	01/04/2020	-	475,320
591	Danmar Foodstuff	Supply of food stuffs		EL5H	Executive	1,179,360	21/01/2020	-	1,179,360
592	Eagle Twenty Ltd	Supply of food stuffs		EL5H	Executive	99,580	25/06/2020	-	99,580
593	Umasa Services Ltd	Supply of food stuffs		EL5H	Executive	1,106,840	27/01/2020	-	1,106,840
594	Gepelly Contractors Ltd	Supply of public health items		EL5H	Executive	931,350	25/06/2020	-	931,350
595	Kssim Investment	Supply of public health items		EL5H	Executive	1,161,000	25/06/2020	-	1,161,000
596	County Zone General Supplies	Supply of firewood		EL5H	Executive	509,000	25/06/2020	-	509,000
597	Wamstelk General Merchants	Supply of food stuffs		EL5H	Executive	228,800	26/06/2020	-	228,800
598	Danmar Foodstuff	Supply of food stuffs		EL5H	Executive	422,400	09/03/2018	-	422,400
599	Fera Investment	Supply of stationeries	3691	EL5H	Executive	614,800	28/05/2021	-	614,800
600	Diamond Spear General Supplies	Supply of food stuffs	3627	EL5H	Executive	285,800	07/05/2021	-	285,800
601	Born Again Ltd	Supply of food stuffs		EL5H	Executive	480,000	18/06/2020	-	480,000
602	Medserv Africa Ltd	Supply of medical drugs		EL5H	Executive	226,000	17/08/2020	-	226,000
603	Youth 360 Ltd	Supply of computer accessories	2586	EL5H	Executive	695,000	29/05/2019	-	695,000
604	Halyard Products Ltd	Supply of non-pharms	3171	EL5H	Executive	3,688,950	04/12/2019	-	3,688,950
605	Plajespar General Merchants	Supply of stationeries		EL5H	Executive	1,296,000	11/04/2019	-	1,296,000
606	Trinity Petroleum	Supply of cooking gas		EL5H	Executive	500,000	30/04/2018	-	500,000
607	Miansu Investments Ltd	Supply of food stuffs		EL5H	Executive	96,000	24/12/2018	-	96,000
608	Miansu Investments Ltd	Supply of food stuffs		EL5H	Executive	910,000	21/06/2019	-	910,000
609	Miansu Investments Ltd	Supply of food stuffs		EL5H	Executive	72,000	26/11/2016	-	72,000

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610	Gempelly Contractors Ltd	Supply of electrical equipment	EL5H	Executive	1,007,300	24/05/2021	-	1,007,300
611	County Zone General Supplies	Supply of firewood	EL5H	Executive	252,000	03/03/2021	-	252,000
612	Nechal Enterprises	Supply of computer accessories	EL5H	Executive	968,200	25/06/2021	-	968,200
613	Angelica Medical Supplies Ltd	Supply of renal items	EL5H	Executive	519,000	23/11/2018	-	519,000
614	Angelica Medical Supplies Ltd	Supply of x-ray items	EL5H	Executive	766,720	13/07/2018	-	766,720
615	Angelica Medical Supplies Ltd	Supply of renal items	EL5H	Executive	2,174,500	19/03/2018	-	2,174,500
616	County Zone General Supplies	Supply of firewood	EL5H	Executive	504,000	20/08/2020	-	504,000
617	Kamiways Bridges	Supply of non-pharms	EL5H	Executive	1,450,000	10/09/2020	-	1,450,000
618	Syver General Supplies	Supply of stationeries	EL5H	Executive	327,000	15/01/2021	-	327,000
619	Halismall	Supply of cooking gas	EL5H	Executive	250,000	07/05/2020	-	250,000
620	Trippier Investment	Supply of cooking gas	EL5H	Executive	750,000	02/02/2021	-	750,000
621	Trippier Investment	Supply of cooking gas	EL5H	Executive	500,000	20/11/2020	-	500,000
622	Maturo Holdings Co. Ltd	Supply of food stuffs	EL5H	Executive	595,000	31/05/2021	-	595,000
623	Phillips East Africa	Supply of Icu items	EL5H	Executive	215,082	07/05/2020	-	215,082
624	Jayton Enterprises	Supply of medical equipment	EL5H	Executive	1,982,440	07/05/2020	-	1,982,440
625	Transmedical Health Care	Supply of non-pharms	3172 EL5H	Executive	1,967,682	07/05/2020	-	1,967,682
626	Victory Bookshop	Supply of stationeries	3513 EL5H	Executive	1,980,000	07/05/2020	-	1,980,000
627	Josrin General Traders	Supply of food stuffs	EL5H	Executive	1,252,017	07/05/2020	-	1,252,017
628	Trippier Investment	Supply of food stuffs	3621 EL5H	Executive	431,940	07/05/2020	-	431,940
629	Tritech International	Supply of food stuffs	3746 EL5H	Executive	1,064,850	07/05/2020	-	1,064,850
630	Trippier Investment	Supply of food stuffs	3693 EL5H	Executive	225,690	07/05/2020	-	225,690
631	Josrin General Traders	Supply of food stuffs	3738 EL5H	Executive	1,072,499	07/05/2020	-	1,072,499
632	Miansu Investment Ltd	Supply of food stuffs	3516 EL5H	Executive	797,000	07/05/2020	-	797,000
633	Miansu Investment Ltd	Supply of food stuffs	3512 EL5H	Executive	880,800	07/05/2020	-	880,800

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634	Miansu Investment Ltd	Supply of food stuffs		3392	EL5H	Executive	289,300	07/05/2020	-	289,300
635	Wamstelk General Merchants	Supply of food stuffs		3327	EL5H	Executive	159,000	07/05/2020	-	159,000
636	County Zone General Supplies	Supply of food stuffs		3515	EL5H	Executive	565,460	07/05/2020	-	565,460
637	Syver General Supplies	Supply of food stuffs		3510	EL5H	Executive	1,203,650	07/05/2020	-	1,203,650
638	Sportlight General Supplies Ltd	Supply of food stuffs			EL5H	Executive	357,000	07/05/2020	-	357,000
639	Lia Stage General Supplies	Supply of food stuffs		3625	EL5H	Executive	619,275	07/05/2020	-	619,275
640	Simsons (K) International	Lab supplies		1801	EL5H	Executive	572,200	07/05/2020	-	572,200
641	KMLT	Lab supplies			EL5H	Executive	370,000	07/05/2020	-	370,000
642	Keton Consulting	Lab supplies			EL5H	Executive	220,000	07/05/2020	-	220,000
643	Allied Medical Supplies	Lab supplies		3714	EL5H	Executive	174,000	07/05/2020	-	174,000
644	Savanna Africa	Lab supplies			EL5H	Executive	1,695,080	07/05/2020	-	1,695,080
645	Simsons (K) International	Lab supplies		3742	EL5H	Executive	1,147,500	07/05/2020	-	1,147,500
646	Chem-Labs Ltd	Lab supplies			EL5H	Executive	786,044	07/05/2020	-	786,044
647	Hasiwo Enterprises Company Pacific	Supply of x-ray items		3205	EL5H	Executive	1,174,380	07/05/2020	-	1,174,380
648		Supply of Icu items			EL5H	Executive	1,261,140	07/05/2020	-	1,261,140
649	Exact Hospital Supplies	Supply of medical equipment		1762	EL5H	Executive	950,000	07/05/2020	-	950,000
650	Quick kobil	Supply of fuel			EL5H	Executive	3,109,132		-	3,109,132
651	EWASCO	Water bill			EL5H		40,731,030	30/06/2021	8,421,376	32,309,654
652	Westomax Investments Ltd	Supply and delivery of Electrical Equipment at EL5H		NEG:807987-2019/2020	EL5H	EL5H	412,400	06/05/2021	-	412,400
653	M/s westomax investment ltd	Supply installation and commissioning 500KVA generator		EPGH/T/12/2018-2019	EL5H		9,465,200	04/06/2019	8,965,200	500,000
654	Jayttion enterprises ltd	Supply of refrigeration and equipemt to Embu level 5 hospital		NEG: 855367/2020-2021	EL5H		1,982,440	10/03/2021	-	1,982,440
655	Westomax Investment Ltd	Supply, Installation And Commissioning Of 500 KVA Generator at Embu Level 5 Hospital		EPGH/T/12/2018-2019	EL5H		946,520	02/06/2019	-	946,520

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656	Medex e.A Technologies Ltd	Additional oxygen outlet for newborn unit and ward 10	EL5H	Executive	2,585,420	30/03/2020	-	2,585,420
657	Gakono Electricals Ltd	Supply and installation of equipment and mechanical air conditioning for molecular lab	EL5H	Executive	10,999,538	09/05/2019	5,850,000	5,149,538
658	Copycat Enterprises Ltd	Supply of neural operating microscope	EL5H	Executive	20,300,000	09/05/2019	-	20,300,000
659	Medionics Healthcare Ltd	Supply and installation of chemistry analyzer machine	EL5H	Executive	4,200,000	10/05/2019	-	4,200,000
660	Medionics Healthcare Ltd	Supply and installation of hematology analyzer equipment	EL5H	Executive	3,828,000	10/05/2019	-	3,828,000
661	Sheek Davies Ltd	Supply, installation and commissioning of online ups for microwave	EL5H	Executive	3,990,400	09/10/2018	-	3,990,400
662	Njiwa Technologies Ltd	Supply and installation of mortuary cold room equipment	EL5H	Executive	2,497,828	26/02/2021	-	2,497,828
663	Bright Diagonistics Ltd	Supply, installation and commissioning of edoscopy/ colonoscopy equipment	EL5H	Executive	14,994,143	26/02/2021	-	14,994,143
664	Leadman Solutions Ltd	Supply, installation and commissioning of dental unit accessories	EL5H	Executive	2,494,876	26/02/2021	-	2,494,876
665	Diamond Spear General Suppliers	Supply and installation of workshop tools and machines	EL5H	Executive	2,466,000	26/02/2021	-	2,466,000
666	Sherimu Enterprises Ltd	Renovation of doctors' intern staff house	EL5H	Executive	1,898,150		-	1,898,150
667	Kenric Investment Ltd	Supply of X-ray lead door to EL5H	EL5H	Executive	985,420	10/06/2020	-	985,420
668	Westomax Investments Ltd	Supply and delivery of Electrical Equipment at EL5H	EL5H	Executive	412,400	06/05/2020	-	412,400
669	Mokyami Limited	Supply and delivery of office stationery	Infrastructure	Executive	199,500	09/03/2022	-	199,500
670	Brijon Investments	Supply of office utensils	211 Education	Executive	99,800	23/06/2021	-	99,800
671	Daaves Logistics	Supply of office furniture	214 Education	Executive	999,600	15/06/2019	-	999,600
672	Pickford Investments Ltd	Supply and delivery of tyres	217 Education	Executive	300,000	31/05/2022	-	300,000
673	Pemuda	Supply of a printer and a desktop	218 Education	Executive	99,800	31/05/2022	-	99,800
674	Winston Venture Ltd	Supply of furniture at Ruguru Ngandori	220 Education	Ruguru Ngandori	1,399,400	31/05/2022	-	1,399,400

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675	Xpad Solution	Supply of computer and ups at Kithimu Vtc Centre	197	Education	Kithimu	1,100,000	05/06/2021	-	1,100,000
676	Nasiroz General Suppliers	Supply of stationery	204	Education	Executive	848,000	15/06/2022	-	848,000
677	Nasiroz General Suppliers	Supply of Vtc Equipment	234	Education Science & Technology	Executive	2,999,800	15/06/2022	-	2,999,800
678	Tashly General Supplies	Supply of office desks and chairs	128	Gender	Executive	199,200	24/05/2017	160,000	39,200
679	GENDER DEPARTMENT	SUPPLY AND DELIVERY OF CLEANING MATERIALS FOR RESCUE CENTRE AND GENDER DEPARTMENT	173	Gender	Brecolins limited	194,100	17-05-23	N/A	194,100
680	GENDER DEPARTMENT	SUPPLY AND DELIVERY OF KITCHEN APPLIANCES FOR RESCUE CENTRE	179	Gender	Munyaka limited	99,000	17-05-23	N/A	99,000
681	RUGURU NGANDORI	SUPPLY AND DELIVERY OF TENTS AND CHAIRS	178	Gender	Winston ventures limited	1,499,900	17-05-23	N/A	1,499,900
682	KYENI SOUTH	SUPPLY AND DELIVERY OF TENTS AND CHAIRS	180	Gender	Judeo merchants limited	1,959,000	17-05-23	N/A	1,959,000
683	GATURI SOUTH	SUPPLY AND DELIVERY OF TENTS AND CHAIRS	172	Gender	Munyaka limited	999,750	17-05-23	N/A	999,750
684	GATURI NORTH	SUPPLY AND DELIVERY OF TENTS AND CHAIRS	177	Gender	Walkergeni x investments ltd	995,670	17-05-23	N/A	995,670
685	MAKIMA	SUPPLY AND DELIVERY OF RELIEF FOOD, MAKIMA WARD	186	Gender	Ekenis Investments Ltd	1,999,650	30-06-23	N/A	1,999,650
686	KYENI/ KIGUMO/6806	Land for access road	KYENI/ KIGUMO/6806	Lands	Kyeni South	520,000	09/11/2021	-	520,000
687	KYENI/ KIGUMO/1268	Land for access road	KYENI/ KIGUMO/1268	Lands	Kyeni South	620,000	09/11/2021	-	620,000
688	KAGAARI/ KANJA/ 4069	Land for Kathuriri Dispensary	KAGAARI/ KANJA/ 4069	Lands	Ruyenjes Central	3,800,000	09/11/2021	-	3,800,000
689	KYENI/ MUFU/ 531	Land for access road	KYENI/ MUFU/ 531	Lands	Kyeni North	770,000	09/11/2021	-	770,000
690	KYENI/ MUFU/530	Land for access road	KYENI/ MUFU/530	Lands	Kyeni	670,000	09/11/2021	-	670,000
691	GATURI/ GITHIMU/2888	Land for access road	GATURI/ GITHIMU/2888	Lands	Kithimu	875,000	09/11/2021	-	875,000



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	SUPPLY OF SERVICES												
710	Dimospa Security Ltd	Provision of contracted security guards-DG			Office of the Governor	Executive	292,140	13/05/2019	-	292,140			
711	Rorick Contractors	Repair of Director Legal's office			Office of the Governor	Executive	454,720	2018/2019	-	454,720			
712	Oyomba Mosota & Wamwea Advocates	Legal fee			Office of the Governor	Executive	4,900,000	2020/2021	-	4,900,000			
713	Eddie Njiru & Company Advocates	Legal fee			Office of the Governor	Executive	3,500,000	2018/2019	-	3,500,000			
714	Wesonga Mutembei & Kigen Advocates	Legal fee			Office of the Governor	Executive	4,451,000	2019/2020	-	4,451,000			
715	Oyomba Mosota & Wamwea Advocates	Legal fee			Office of the Governor	Executive	4,400,000	2019/2020	-	4,400,000			
716	Ahmednasir, Abdikadir & Company Advocates	Legal fee			Office of the Governor	Executive	4,440,000	2019/2020	-	4,440,000			
717	Kinyua Njagi & Company Advocates	Legal fee			Office of the Governor	Executive	330,000	2018/2019	-	330,000			
718	Momanyi Gichuki & Company Advocates	Legal fee			Office of the Governor	Executive	870,000	2019/2020	-	870,000			
719	Ngaywa & Kibet Advocates	Legal fee			Office of the Governor	Executive	2,600,000	2019/2020	-	2,600,000			
720	Ileri & Company Advocates	Legal fee			Office of the Governor	Executive	580,000	2019/2020	-	580,000			
721	Wesonga Mutembei & Kigen Advocates	Legal fee			Office of the Governor	Executive	4,600,000	2021/2022	-	4,600,000			
722	Judgement Decree ELRC Cause 280 of 2016	Decree			Office of the Governor	Executive	3,088,600	2017/2018	-	3,088,600			
723	Institute of Human Resource Management	Subscription of institute of human resource management for two years for Jane Wachira Mairigu			PSB		8,000		-	8,000			
724	CPSB National Consultative Forum	Annual subscription fees of of public service board forum balance 2018/2019			PSB		229,800		-	229,800			
725	Auto model motor garage	Repair of motor vehicles	266		Agriculture	Executive	315,000	01/04/2019	-	315,000			
726	Auto model motor garage	Repair of motor vehicles	234		Agriculture	Executive	574,370	08/05/2018	-	574,370			
727	A.M.A.CO	Ins. cover for KBW 287V	199		Agriculture	Executive	147,285	14/06/2017	-	147,285			

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728	Grant Auctioneers	Auction services offered at ATC	104	Agriculture	Executive	53,401	23/05/2016	-	53,401
729	Structural Reinforcement Components Limited	Feasibility study EIA and design of 3 treatment works	46	Water and Irrigation	Executive	1,491,000	2017/2018	-	1,491,000
730	Samjoo Tyres Centre	Repair And Service To GKA375M & KBY152C	NEG: EBU/CNT/Q/39/2020-2021	Health		510,700	44312	-	510,700
731	Kamwari Auto Garage LTD	Repair And Service To GKA751N & 14CG002A	NEG: RME/EMB/CTY/24A/VOL. VI/81	Health		745,500		-	745,500
732	Amaco Assurance Co. Ltd	Provision of insurance services	1387	Health		452,065		-	452,065
733	Automodel Motor Services Limited	Motor vehicle repairs	3338	Health		302,148		-	302,148
734	KPLC	Electricity bills		Health		3,207,722		-	3,207,722
735	Slopes Villa Hotel	Catering Services		Health		82,000		-	82,000
736	Automodel Motor Services Ltd	Motor vehicle repairs	1169	Health		188,780		-	188,780
737	Babs Security Services Ltd	Motor vehicle repairs	EBU/CNT/13/T/2015-1016	Health		47,600		-	47,600
738	EWASCO	Water bills		Health		87,729		-	87,729
739	Izaak Walton Inn	Catering Services	2314	Health		106,800		-	106,800
740	Kenya Power	Electricity Bills for Health Facilities		Health	Executive	601,954		-	601,954
741	Automodel Motor Services	Repair of motor vehicles	2025	EL5H	Executive	115,164	28/03/2018	-	115,164
742	Automodel Motor Services	Repair of motor vehicles	2027	EL5H	Executive	93,240	12/04/2018	-	93,240
743	Smartshine cleaning services	Cleaning services	EL5H/T/08/2020-2021	EL5H		1,615,000		-	1,615,000
744	Prudent security services	Security services	EL5H/Q/014/2020-2021	EL5H		1,033,500		-	1,033,500
745	Prudent security services	Security guard services at embu level 5 hospital	4029	EL5H		1,033,500		-	1,033,500
746	Kenya School of Government	Tuition fee		EL5H		233,840		-	233,840
747	Kenya Pipeline Co. Ltd	Conference facilities	3550	EL5H		282,600	19/05/2021	-	282,600
748	BOB Morgan Services	Cash in transit services	848	EL5H		24,960	01/02/2016	-	24,960

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749	BOB Morgan Services	Cash in transit services	335	EL5H		21,839	01/03/2016	-	21,839
750	BOB Morgan Services	Cash in transit services		EL5H		28,080	16/01/2016	-	28,080
751	New Embu Uhuru Garage	Repair of motor vehicles	318	EL5H		4,640	29/10/2015	-	4,640
752	Automodel Motor Services	Repair of motor vehicles	2028	EL5H		78,246	28/03/2018	-	78,246
753	Plenser Limited	Servicing of incinerator	1843	EL5H		805,353	08/11/2017	-	805,353
754	Plenser Limited	Servicing of incinerator		EL5H		251,082	14/11/2017	-	251,082
755	New Embu Uhuru Garage	Repairs of motor vehicles	1944	EL5H		319,232	30/06/2015	-	319,232
756	Kavanda Auto Garage Ltd	Repairs of motor vehicles	2874	EL5H		75,874	21/06/2019	-	75,874
757	Neru K Limited	Contracted Cleaning Services		EL5H		3,480,000	07/05/2020	-	3,480,000
758	Neru K Limited	Contracted Cleaning Services		EL5H		1,160,000	07/05/2020	-	1,160,000
759	Kenet	Internet Connectivity		EL5H		1,644,477	07/05/2020	-	1,644,477
760	Njiru Building Contractors Ltd	Fitting out works and curtains in doctors' flat		EL5H	Executive	497,500		-	497,500
761	Westomax Investments Ltd	Installation of power distribution board at EL5H	EPGH/T/14/2018/2019	EL5H	Executive	3,990,200	21/05/2020	3,712,000	278,200
762	Vocational training centres	Capitation for various vocational training centres		Education	Executive	5,004,854		-	5,004,854
763	Bursary	Bursary fee		Education	Executive	36,000,000		-	36,000,000
764	Tenri Vocational Training Centre	Repair of motor vehicle GK A645P	199	Education	Executive	352,660	18/03/2022	-	352,660
765	Eastman Driving School	Provision of driving course	207	Education	Mbeti North	2,249,500	18/03/2022	-	2,249,500
766	Reenmax Consulting and Market Research	Consultancy Services on Early Childhood Development Survey	NEG-936301-2021/2022	Education Science & Technology	Makima	1,396,000	24/02/2022	-	1,396,000
767	Benet Security Ltd	Provision of contracted security guards	914888-2021/2022	Youth, Empowerment and Sports		500,000		-	500,000
768	New Embu Uhuru Garage Limited	Motor vehicle repairs	30	Gender	Executive	197,142	04/02/2018	-	197,142
769	AMACO	Insurance policy		Gender	Executive	346,552	12/06/2017	-	346,552
770	Kenya School of Government-Embu	Training		Gender	Executive	89,034	12/01/2021	-	89,034



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**Annex 4 – Analysis Of Pending Staff Payables**

i) Recurrent (Salaries Pending Bills)										
S/N <sup>o</sup> .	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE (AS AT 30TH JUNE 2023)	
1	Embu County Government Housing	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	519,981	N/A	-	519,981	
2	GOK PSS Scheme	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	12,160,530	N/A	-	12,160,530	
3	LAPPUND Pension Auto	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	32,202,866	N/A	-	32,202,866	
4	British America Insurance	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	1,278,180	N/A	-	1,278,180	
5	PAYE - W.C.P.S	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	16,614,711	N/A	-	16,614,711	
6	KUNOPPET	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	306,527	N/A	-	306,527	
7	UAP Provincial Insurance	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	2,910	N/A	-	2,910	
8	Britam Life Assurance Company Kenya	July 2021 to June 2022 Slary Deductions	N/A	Finance and Economic Planning	N/A	926,992	N/A	-	926,992	
9	GOK PSS Scheme	July 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,706,154	N/A	-	3,706,154	
10	LAPPUND Pension Auto	July 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,585,992	N/A	-	8,585,992	
11	LAPTRUST Benefit Scheme	July 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	422,063	N/A	-	422,063	

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12	LAPTRUST Contribution Scheme	July 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,160,526	-	7,160,526
13	UAP Provincial Insurance	July 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,910	-	2,910
14	Jamii Sacco	August 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	99,477	-	99,477
15	GOK PSS Scheme	August 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,716,304	-	3,716,304
16	LAPFUND Pension Auto	August 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,603,147	-	8,603,147
17	LAPTRUST Contribution Scheme	August 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,721,171	-	7,721,171
18	KUNOPPET	August 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	118,440	-	118,440
19	Mentor Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	15,259	-	15,259
20	Mwito Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	47,514	-	47,514
21	Jogoo Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	35,586	-	35,586
22	Newfortis Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	34,695	-	34,695
23	Africa Capital Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	61,699	-	61,699
24	Solution Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	78,195	-	78,195
25	Mwalimu National Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	92,235	-	92,235
26	Ollin Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	124,988	-	124,988
27	Ardhi Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	155,742	-	155,742
28	Trans Nation Sacco Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	223,373	-	223,373

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29	Hazina Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	256,862	-	N/A	256,862	-	256,862
30	Platinum Credit Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	251,021	-	N/A	251,021	-	251,021
31	Harambee Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	386,810	-	N/A	386,810	-	386,810
32	Premier Kenya Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	463,031	-	N/A	463,031	-	463,031
33	Shirika Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	634,346	-	N/A	634,346	-	634,346
34	Ukulima Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,482,996	-	N/A	2,482,996	-	2,482,996
35	Afya Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,212,533	-	N/A	4,212,533	-	4,212,533
36	Winas Sacco	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	27,432,420	-	N/A	27,432,420	-	27,432,420
37	33 Department of Housing	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	266,200	-	N/A	266,200	-	266,200
38	Embu County Government Housing	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	789,596	-	N/A	789,596	-	789,596
39	GOK PSS Scheme	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,709,588	-	N/A	3,709,588	-	3,709,588
40	LAPFUND Pension Auto	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,761,162	-	N/A	8,761,162	-	8,761,162
41	LAPTRUST Benefit Scheme	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	398,997	-	N/A	398,997	-	398,997
42	LAPTRUST Contribution Scheme	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,958,571	-	N/A	7,958,571	-	7,958,571
43	British America Insurance	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	572,595	-	N/A	572,595	-	572,595
44	PAYE - W.C.P.S	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	292,049	-	N/A	292,049	-	292,049

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45	Kenya Medical PP & Dentists Union	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	259,260	N/A	-	259,260
46	Kenya County Govt Workers Union	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	244,800	N/A	-	244,800
47	Kenya National Union of Nurses	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	398,493	N/A	-	398,493
48	ABSA Bank Kenya Plc	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	645,831	N/A	-	645,831
49	Faulu Kenya Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,334,047	N/A	-	1,334,047
50	Kenya Commercial Bank	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	5,712,861	N/A	-	5,712,861
51	Kenya Progressive Nurses Ass	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	20,270	N/A	-	20,270
52	KMA	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	44,520	N/A	-	44,520
53	Mazingira Welfare	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	32,695	N/A	-	32,695
54	Pioneer Assurance	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	135,417	N/A	-	135,417
55	Sanlam Life Insurance Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	951,185	N/A	-	951,185
56	UAP Provincial Insurance	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,910	N/A	-	2,910
57	CIC Insurance Group	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	88,045	N/A	-	88,045
58	Madison Life Assurance Kenya Ltd	September 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	152,401	N/A	-	152,401
59	Kenya Society Physiotherapy	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,460	N/A	-	1,460

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60	Nawiri Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,980	-	1,980
61	UAP Provincial Insurance	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,910	-	2,910
62	Kenya Police Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,260	-	3,260
63	Tuungane Tuijenge Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,220	-	8,220
64	Mentor Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	15,217	-	15,217
65	Kenya Clinical Officers Association	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	18,240	-	18,240
66	Kenya Progressive Nurses Ass	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	20,040	-	20,040
67	Energy Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	21,698	-	21,698
68	Jubilee Insurance	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	22,268	-	22,268
69	Jogoo Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	28,310	-	28,310
70	Kenya Union of Clinical Officer	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	36,063	-	36,063
71	National Nurses Association of Kenya	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	39,100	-	39,100
72	KMA	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	44,520	-	44,520
73	Mwito Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	47,238	-	47,238
74	Mazingira Welfare	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	49,013	-	49,013
75	Post Bank (SAYE)	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	53,860	-	53,860

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76	Africa Capital Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	75,928	-	N/A	-	75,928
77	Union of Kenya C Servants	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	77,344	-	N/A	-	77,344
78	Solution Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	78,195	-	N/A	-	78,195
79	Jamii Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	88,175	-	N/A	-	88,175
80	Mwalimu National Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	88,413	-	N/A	-	88,413
81	CIC Insurance Group	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	89,985	-	N/A	-	89,985
82	Olin Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	124,988	-	N/A	-	124,988
83	Pioneer Assurance	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	133,477	-	N/A	-	133,477
84	Madison Life Assurance Kenya Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	152,401	-	N/A	-	152,401
85	Ardhi Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	154,143	-	N/A	-	154,143
86	PAYE	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	156,865	-	N/A	-	156,865
87	Trust Gro Sea Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	168,488	-	N/A	-	168,488
88	Trans Nation Sacco Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	180,076	-	N/A	-	180,076
89	Platinum Credit Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	226,731	-	N/A	-	226,731
90	Kenya County Govt Workers Union	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	244,320	-	N/A	-	244,320
91	Hazina Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	255,433	-	N/A	-	255,433

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92	Kenya Medical PP & Dentists Union	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	259,260	-	N/A	-	259,260
93	33 Department of Housing	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	262,000	-	N/A	-	262,000
94	PAYE - W.C.P.S	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	289,365	-	N/A	-	289,365
95	HELB Deductions	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	336,598	-	N/A	-	336,598
96	Izwe Loans Kenya Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	347,539	-	N/A	-	347,539
97	Kenya National Union of Nurses	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	395,553	-	N/A	-	395,553
98	LAPTRUST Benefit Scheme	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	400,352	-	N/A	-	400,352
99	Harambee Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	424,724	-	N/A	-	424,724
100	Premier Kenya Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	479,910	-	N/A	-	479,910
101	British America Insurance	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	572,595	-	N/A	-	572,595
102	Shirika Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	631,687	-	N/A	-	631,687
103	ABSA Bank Kenya Plc	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	643,201	-	N/A	-	643,201
104	Sanlam Life Insurance Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	942,464	-	N/A	-	942,464
105	Embu County Government Housing	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,127,325	-	N/A	-	1,127,325
106	Faulu Kenya Ltd	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,334,033	-	N/A	-	1,334,033
107	Ukulima Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,330,536	-	N/A	-	2,330,536

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108	Service gratuity - CPF	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,406,600		2,406,600
109	Family Bank	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,195,691	-	3,195,691
110	GOK PSS Scheme	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,714,118	-	3,714,118
111	Afya Sacco	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,172,589	-	4,172,589
112	Kenya Commercial Bank	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	5,622,841	-	5,622,841
113	Equity Bank	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,056,933	-	7,056,933
114	LAFTRUST Contribution Scheme	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,013,630	-	8,013,630
115	LAFUND Pension Auto	October 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,756,731	-	8,756,731
116	Ufundi Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,180	-	1,180
117	Kenya Occupational Therapy Association	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,960	-	1,960
118	Prudential Life Assurance	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	6,305	-	6,305
119	Mentor Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	15,175	-	15,175
120	Kenya Clinical Officers Association	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	18,240	-	18,240
121	Kenya Progressive Nurses Ass	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	20,040	-	20,040
122	Energy Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	21,698	-	21,698
123	Jubilee Insurance	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	22,268	-	22,268

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124	Jogoo Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	26,010	-	N/A	26,010
125	Daima Sacco Society Limited	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	27,940	-	N/A	27,940
126	Kenya Union of Clinical Officers	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	36,063	-	N/A	36,063
127	National Nurses Association of Kenya	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	39,100	-	N/A	39,100
128	Ngwatamiro Self Help Group	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	40,000	-	N/A	40,000
129	KMA	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	44,520	-	N/A	44,520
130	Mwito Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	46,962	-	N/A	46,962
131	Post Bank (SAYE)	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	53,860	-	N/A	53,860
132	Select Management Services Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	55,369	-	N/A	55,369
133	Mazingira Welfare	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	59,151	-	N/A	59,151
134	Union of Kenya C Servants	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	76,994	-	N/A	76,994
135	Africa Capital Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	78,074	-	N/A	78,074
136	Solution Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	78,195	-	N/A	78,195
137	Mwalimu National Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	81,547	-	N/A	81,547
138	Jamii Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	86,035	-	N/A	86,035
139	CIC Insurance Group	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	91,925	-	N/A	91,925

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140	Ollin Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	123,906	-	N/A	123,906
141	Pioneer Assurance	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	131,052	-	N/A	131,052
142	Madison Life Assurance Kenya Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	147,502	-	N/A	147,502
143	Trust Gro Sea Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	158,468	-	N/A	158,468
144	Ardhi Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	159,440	-	N/A	159,440
145	Platinum Credit Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	225,434	-	N/A	225,434
146	Kenya County Govt Workers Union	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	242,880	-	N/A	242,880
147	Hazina Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	248,825	-	N/A	248,825
148	33 Department of Housing	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	259,000	-	N/A	259,000
149	Kenya Medical PP & Dentists Union	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	259,260	-	N/A	259,260
150	PAYE - W.C.P.S	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	285,667	-	N/A	285,667
151	HELB Deductions	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	324,928	-	N/A	324,928
152	Izwe Loans Kenya Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	338,001	-	N/A	338,001
153	Letshego Kenya Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	389,369	-	N/A	389,369
154	Kenya National Union of Nurses	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	395,195	-	N/A	395,195
155	LAPTRUST Benefit Scheme	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	400,349	-	N/A	400,349

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156	Harambee Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	415,792	-	415,792
157	Premier Kenya Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	448,656	-	448,656
158	Embu County Government Housing	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	524,685	-	524,685
159	British America Insurance	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	562,413	-	562,413
160	Shirika Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	625,119	-	625,119
161	ABSA Bank Kenya Plc	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	638,821	-	638,821
162	Sanlam Life Insurance Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	934,980	-	934,980
163	Faulu Kenya Ltd	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,189,283	-	1,189,283
164	Ukulima Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,245,647	-	2,245,647
165	Family Bank	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,181,699	-	3,181,699
166	GOK PSS Scheme	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,731,802	-	3,731,802
167	Alya Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,161,878	-	4,161,878
168	Equity Bank	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,018,796	-	7,018,796
169	LAPTRUST Contribution Scheme	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,145,420	-	8,145,420
170	LAPFUND Pension Auto	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,760,183	-	8,760,183
171	Winas Sacco	November 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	27,770,725	-	27,770,725
172	Milwasa	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	200	-	200

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173	Argos Furnishers Limited	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	280	-	N/A	280
174	OHAK	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	480	-	N/A	480
175	Lunar Credit Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	617	-	N/A	617
176	KNDA	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	720	-	N/A	720
177	Kenya Soc of Agricultural Profess	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	800	-	N/A	800
178	Africa Retail Traders	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	834	-	N/A	834
179	Ufundi Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,180	-	N/A	1,180
180	Kenya Society Physiotherapy	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,460	-	N/A	1,460
181	Kenya Occupational Therapy Association	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,960	-	N/A	1,960
182	Nawiri Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,980	-	N/A	1,980
183	AMEK	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,100	-	N/A	2,100
184	EGLJET Insurance Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,162	-	N/A	2,162
185	National Association Orthopaedi	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,400	-	N/A	2,400
186	Kenya Credit Traders	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,582	-	N/A	2,582
187	UAP Provincial Insurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,910	-	N/A	2,910
188	ICEA Lion Life Assurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,918	-	N/A	2,918

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189	Kenya Matibabu Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,160	-	N/A	3,160
190	Kenya Police Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,260	-	N/A	3,260
191	Gemina Insurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,880	-	N/A	3,880
192	Kenya Vet Association of Nyeri	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,960	-	N/A	3,960
193	Sheria Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,320	-	N/A	4,320
194	Prudential Life Assurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	6,305	-	N/A	6,305
195	Asso of Kenya Med Lab Sci Officers	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	6,420	-	N/A	6,420
196	National Bank of Kenya	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,069	-	N/A	7,069
197	Tuungane Tujjenge Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,889	-	N/A	7,889
198	Progressive Credit Limited	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,350	-	N/A	8,350
199	Pharmaceutical Society of Kenya	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	9,768	-	N/A	9,768
200	Municipal Council of Runyenjes Staff Welfare	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	13,500	-	N/A	13,500
201	Mentor Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	15,133	-	N/A	15,133
202	Kenya Clinical Officers Association	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	18,240	-	N/A	18,240
203	Kenya Progressive Nurses Ass	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	19,580	-	N/A	19,580
204	Energy Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	21,698	-	N/A	21,698

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205	Jubilee Insurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	22,268	-	22,268
206	Daima Sacco Society Limited	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	27,775	-	27,775
207	Jogoo Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	31,190	-	31,190
208	Newfortis Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	34,695	-	34,695
209	Kenya Union of Clinical Officers	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	36,063	-	36,063
210	National Nurses Association of Kenya	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	38,820	-	38,820
211	Ngwataniro Self Help Group	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	40,000	-	40,000
212	MCE Self Help Group	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	42,500	-	42,500
213	Mwito Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	46,526	-	46,526
214	Select Management Services Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	51,910	-	51,910
215	Post Bank (SAYE)	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	53,860	-	53,860
216	Mazingira Welfare	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	63,987	-	63,987
217	Africa Capital Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	70,633	-	70,633
218	Union of Kenya C Servants	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	74,299	-	74,299
219	Solution Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	78,195	-	78,195
220	Mwalimu National Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	81,547	-	81,547

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221	CIC Insurance Group	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	85,779	-	85,779	N/A	-	85,779
222	Jamii Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	87,235	-	87,235	N/A	-	87,235
223	Ollin Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	123,906	-	123,906	N/A	-	123,906
224	Pioneer Assurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	135,417	-	135,417	N/A	-	135,417
225	Trans Nation Sacco Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	138,737	-	138,737	N/A	-	138,737
226	Madison Life Assurance Kenya Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	154,292	-	154,292	N/A	-	154,292
227	Ardhi Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	159,440	-	159,440	N/A	-	159,440
228	Trust Gro Sea Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	159,721	-	159,721	N/A	-	159,721
229	Platinum Credit Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	237,955	-	237,955	N/A	-	237,955
230	Kenya County Govt Workers Union	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	241,920	-	241,920	N/A	-	241,920
231	33 Department of Housing	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	255,500	-	255,500	N/A	-	255,500
232	Hazina Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	258,156	-	258,156	N/A	-	258,156
233	Kenya Medical PP & Dentists Union	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	259,260	-	259,260	N/A	-	259,260
234	PAYE - W.C.P.S	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	281,391	-	281,391	N/A	-	281,391
235	HELB Deductions	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	325,035	-	325,035	N/A	-	325,035
236	Izwe Loans Kenya Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	355,453	-	355,453	N/A	-	355,453

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237	Leishago Kenya Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	384,899	-	384,899
238	Kenya National Union of Nurses	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	393,235	-	393,235
239	LAPTRUST Benefit Scheme	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	400,349	-	400,349
240	British America Insurance	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	402,507	-	402,507
241	Britam Life Assurance Company Kenya	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	402,507	-	402,507
242	Harambee Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	413,961	-	413,961
243	Premier Kenya Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	463,252	-	463,252
244	Shirika Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	626,372	-	626,372
245	ABSA Bank Kenya Plc	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	638,821	-	638,821
246	Embu County Government Housing	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	839,032	-	839,032
247	Sanlam Life Insurance Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	920,526	-	920,526
248	Faulu Kenya Ltd	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,152,305	-	1,152,305
249	Ukulima Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,233,361	-	2,233,361
250	Service gratuity - CPF	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,036,090	-	3,036,090
251	Family Bank	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,100,732	-	3,100,732
252	GOK PSS Scheme	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,702,878	-	3,702,878

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253	Afya Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,089,277	-	N/A	4,089,277
254	Kenya Commercial Bank	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	5,025,406	-	N/A	5,025,406
255	Equity Bank	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,189,215	-	N/A	7,189,215
256	LAPTRUST Contribution Scheme	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,147,733	-	N/A	8,147,733
257	LAPFUND Pension Auto	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,760,238	-	N/A	8,760,238
258	Winas Sacco	December 2022 Salary Deductions	N/A	Finance and Economic Planning	N/A	27,676,040	-	N/A	27,676,040
259	Micro Mobile Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	214	-	N/A	214
260	Argos Furnishers Limited	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	280	-	N/A	280
261	MOW Sports Welfare	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	410	-	N/A	410
262	OHAK	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	480	-	N/A	480
263	Lunar Credit Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	617	-	N/A	617
264	KNDA	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	720	-	N/A	720
265	Kenya Soc of Agricultural Profess	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	800	-	N/A	800
266	Africa Retail Traders	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	834	-	N/A	834
267	Ufundi Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,180	-	N/A	1,180
268	Kenya Society Physiotherapy	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,460	-	N/A	1,460

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269	Kenya Occupational Therapy Association	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,960	-	N/A	-	1,960
270	Nawiri Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,980	-	N/A	-	1,980
271	AMEK	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,100	-	N/A	-	2,100
272	EGLT Insurance Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,162	-	N/A	-	2,162
273	Sheria Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,340	-	N/A	-	2,340
274	National Association Orthopaedi	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,400	-	N/A	-	2,400
275	UAP Provincial Insurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,910	-	N/A	-	2,910
276	ICFA Lion Life Assurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,918	-	N/A	-	2,918
277	Kenya Matibabu Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,160	-	N/A	-	3,160
278	Kenya Police Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,260	-	N/A	-	3,260
279	Gemina Insurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,880	-	N/A	-	3,880
280	Kenya Vet Association of Nyeri	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,960	-	N/A	-	3,960
281	Kenya Credit Traders	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	5,812	-	N/A	-	5,812
282	Prudential Life Assurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	6,305	-	N/A	-	6,305
283	Asso of Kenya Med Lab Sci Officers	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	6,420	-	N/A	-	6,420
284	National Bank of Kenya	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,069	-	N/A	-	7,069

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285	Tuungane Tuijenge Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,889	-	N/A	7,889
286	Progressive Credit Limited	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,350	-	N/A	8,350
287	Pharmaceutical Society of Kenya	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	9,768	-	N/A	9,768
288	Energy Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	10,061	-	N/A	10,061
289	Municipal Council of Runyenjes Staff Welfare	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	11,500	-	N/A	11,500
290	Mentor Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	15,091	-	N/A	15,091
291	Mycredit Limited	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	15,805	-	N/A	15,805
292	Kenya Clinical Officers Association	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	18,240	-	N/A	18,240
293	Kenya Progressive Nurses Ass	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	19,350	-	N/A	19,350
294	Jubilee Insurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	22,268	-	N/A	22,268
295	Mwito Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	30,392	-	N/A	30,392
296	Jogoo Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	31,190	-	N/A	31,190
297	Kenya Union of Clinical Officer	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	36,063	-	N/A	36,063
298	National Nurses Association of Kenya	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	38,540	-	N/A	38,540
299	MCE Self Help Group	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	40,500	-	N/A	40,500
300	Daima Sacco Society Limited	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	41,104	-	N/A	41,104

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301	KMA	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	44,520	-	N/A	-	44,520
302	Nkwataniro Self Help Group	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	45,500	-	N/A	-	45,500
303	Newfortis Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	50,654	-	N/A	-	50,654
304	Select Management Services Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	51,910	-	N/A	-	51,910
305	Post Bank (SAYE)	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	53,860	-	N/A	-	53,860
306	Africa Capital Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	64,873	-	N/A	-	64,873
307	Union of Kenya C Servants	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	73,584	-	N/A	-	73,584
308	Solution Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	78,195	-	N/A	-	78,195
309	Mwalimu National Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	81,547	-	N/A	-	81,547
310	CIC Insurance Group	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	85,779	-	N/A	-	85,779
311	Jamii Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	87,235	-	N/A	-	87,235
312	Mazingira Welfare	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	91,783	-	N/A	-	91,783
313	Ollin Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	123,466	-	N/A	-	123,466
314	Pioneer Assurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	132,992	-	N/A	-	132,992
315	Trust Gro Sea Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	135,123	-	N/A	-	135,123
316	Ardhi Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	137,439	-	N/A	-	137,439
317	Madison Life Assurance Kenya Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	157,202	-	N/A	-	157,202

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318	Trans Nation Sacco Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	232,301	-	N/A	232,301
319	Kenya County Govt Workers Union	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	237,120	-	N/A	237,120
320	33 Department of Housing	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	252,300	-	N/A	252,300
321	Kenya Medical PP & Dentists Union	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	256,280	-	N/A	256,280
322	Hazina Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	264,087	-	N/A	264,087
323	PAYE - W.C.P.S	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	277,642	-	N/A	277,642
324	Platinum Credit Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	289,089	-	N/A	289,089
325	HELB Deductions	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	338,302	-	N/A	338,302
326	LAPTRUST Benefit Scheme	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	378,849	-	N/A	378,849
327	Letshego Kenya Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	385,869	-	N/A	385,869
328	Kenya National Union of Nurses	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	391,275	-	N/A	391,275
329	Harambee Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	413,730	-	N/A	413,730
330	Embu County Government Housing	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	479,804	-	N/A	479,804
331	Premier Kenya Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	481,311	-	N/A	481,311
332	PAYE	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	503,475	-	N/A	503,475
333	British America Insurance	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	567,554	-	N/A	567,554

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334	Shirika Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	610,291	N/A	610,291
335	ABSA Bank Kenya Plc	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	638,821	N/A	638,821
336	Sanlam Life Insurance Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	909,100	N/A	909,100
337	Faulu Kenya Ltd	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	1,136,445	N/A	1,136,445
338	Ukulima Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,208,118	N/A	2,208,118
339	Britam Life Assurance Company Kenya	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,813,347	N/A	2,813,347
340	Family Bank	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,024,896	N/A	3,024,896
341	Afya Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	3,944,854	N/A	3,944,854
342	GOK PSS Scheme	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,130,899	N/A	4,130,899
343	Kenya Commercial Bank	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,880,801	N/A	4,880,801
344	Equity Bank	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,138,537	N/A	7,138,537
345	LAPTRUST Contribution Scheme	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,102,641	N/A	8,102,641
346	LAPFUND Pension Auto	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	8,727,194	N/A	8,727,194
347	Winas Sacco	January 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	28,386,317	N/A	28,386,317
348	Co-operative Bank	May 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	10,171,313	N/A	10,171,313
349	Family Bank	June 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	2,719,090	N/A	2,719,090

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350	Kenya Commercial Bank	June 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	4,436,314	-	4,436,314
351	Equity Bank	June 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	7,284,157	-	7,284,157
352	Co-operative Bank	June 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	10,167,811	-	10,167,811
353	Winas Sacco	June 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	27,837,411	-	27,837,411
354	Commissioner of Domestic Taxes	June 2023 Salary Deductions	N/A	Finance and Economic Planning	N/A	51,555,270	-	51,555,270
<b>Sub-Total</b>						<b>#####</b>	<b>-</b>	<b>588,528,436</b>

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**Annex 4 – Analysis Of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts Due To County Govt Entities	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts Due To Third Parties	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others (Specify)	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

DETAILS	NAME	DATE ISSUED	AMOUNT (KSH)
Prepayment	Nathaniel Ndwiga	18-Jan-23	10,501
Prepayment	NEWTON WASHINGTON WACHIRA	21-Oct-22	29,300
Prepayment	ROBERT NJIRU NJERU	21-Dec-22	29,500
Prepayment	ELIZABETH MUNYUTHA MUTHINJI	12-Apr-23	30,000
Prepayment	ALEX GITONGA KAMWERE	03-Nov-22	30,000
Prepayment	Jemimah Muthoni Muchira	18-Nov-22	30,000
Prepayment	JOSEPH KARIUKI NYAGA	15-May-23	30,000
Prepayment	PATRICK MUCANGI NTHAKANIO	09-Feb-23	30,000
Prepayment	PETER NYAGA KIURA	18-Nov-22	45,000
Prepayment	DAISY KARIMI NDWIGA	11-May-23	49,300
Prepayment	ROSE NJERI NJUE	16-Jun-23	50,000
Prepayment	MOSES MBUGUA	16-Jun-23	50,000
Prepayment	Peter Ruri Mugo	21-Feb-23	67,275
Prepayment	JOSEPH KIVUTI NJOKA	09-Feb-23	87,000
Prepayment	EUNICE MUTHONI KARIUKI	21-Feb-23	200,000
Prepayment	JOSEPH NDWIGA KIURA	24-Nov-22	242,000
Prepayment	STELLA YOLANDA KINYUA	04-Jul-23	250,000
Prepayment	FREDRICK KIVUTI NJAGI	15-Jun-23	568,000
Prepayment	FREDRICK KIVUTI NJAGI	13-Oct-22	619,660
Prepayment	Joseph Karani Munyi	02-Mar-23	643,500
Prepayment	JESSE MUTUGI MUNYI	15-Jun-23	1,200,000
Prepayment	MAUREEN MUKAMI MURIITHI	15-Jun-23	2,212,000
Prepayment	JAMES NYAGA NJAGI	45092	3,000,000
			<b>9,503,036</b>
Prepayment	JAMES NYAGA NJAGI	07-Mar-23	1,697,000
Prepayment	JOYCE MUKAMI NYAGA	28-Sep-22	140,000
Prepayment	JOYCE MUKAMI NYAGA	04-Nov-22	726,700
Prepayment	JOYCE MUKAMI NYAGA	02-Nov-22	2,035,000

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Prepayment	JOYCE MUTHONI	24-Nov-22	120,000
Prepayment	PIUS MUKUNDI NJAGI	29-Mar-23	174,000
Prepayment	PETER MAINA NTHIGA	21-Dec-22	22,900
Prepayment	ZAWERIA NJOKI NJERU	21-Sep-22	30,000
			<b>4,945,600</b>
Prepayment	RACHEAL GAKII IRERI	11-May-23	2,000,000
Prepayment	JOSEPH MUTINDA KISANGI	23-Jan-23	9,500
			<b>2,009,500</b>
Prepayment	ERIC MACHARIA WARUGURU	26-Jan-23	115,150
			<b>115,150</b>
Prepayment	EMILY MUTHONI NYAGA	23-Mar-23	20,000
Prepayment	Caroline Murugi Ndwiga	09-Mar-23	138,000
Prepayment	FADHWILLAA MWIGERERI OMARI	23-Mar-23	51,306
Prepayment	FRIDAH GACHERI KIRIMI	23-Mar-23	30,000
Prepayment	MAUREEN MUKAMI MURIITHI	22-Feb-23	65,000
Prepayment	MAUREEN MUKAMI MURIITHI	14-Mar-23	37,600
Prepayment	NJERU SEVERINA WAMBETI	17-Apr-23	30,000
			<b>371,906</b>
Prepayment	DANIEL GICHOVI NYAGAH	04-Nov-22	50,000
Prepayment	DOREEN KAGWIRIA IMANYARA	29-Jun-23	24,000
Prepayment	ELIAS NJUE NJAGI	04-Nov-22	87,500
Prepayment	JOE ERIC NJERU JAMES	02-May-23	50,000
Prepayment	KENNETH NJIRU MUGOH	02-May-23	39,000
Prepayment	RAPHAEL NJAGI GABRIEL	04-Nov-22	5,850
Prepayment	SILAS NJERU NJUE	10-Feb-23	30,000
Prepayment	BENEDICT KITHINJI RUNJI	30-May-23	50,000
Prepayment	JACKLEAN WANJIKU GACHANGA	06-Jan-23	30,000
Prepayment	JOHN MURIITHI MWANIKI	02-Mar-23	30,000
Prepayment	JOSEPHINE MWENDWA FRANCIS	06-Jun-23	50,000
Prepayment	MARTIN MUGENDI KITHAKA	30-Nov-22	831,000

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Prepayment	NANCY MUMBI NYAGA	10-Feb-23	459,600
Prepayment	NANCY WANJIRU NYAGA	02-Mar-23	200,000
Prepayment	NANCY WAWIRA NJIRU	18-Jan-23	86,800
Prepayment	Renson Kirimi kinyamu	30-Jun-23	83,900
Prepayment	SOLOMON MATHEKA MUSYOKA	02-May-23	29,200
Prepayment	THIRIKWA KIVUTI NYAGA	26-Jan-23	30,000
			<b>2,166,850</b>
Prepayment	DAVID NJUE NDWIGA	21-Mar-23	30,000
Prepayment	LUCY NJURA IRETI	06-Jan-23	75,600
Prepayment	MARY WAWIRA MURIGO	27-Mar-23	115,500
Prepayment	CHARLES GATHUKU GIOKO	21-Mar-23	395,050
Prepayment	GABRIEL MUTHIKE NJOKA	12-May-23	30,000
Prepayment	WANGUI AYUB NDIRANGU	23-Feb-23	204,200
			<b>850,350</b>
Prepayment	JOYCE MUKAMI NYAGA	07-Oct-22	1,441,500
Prepayment	NASRA YONIS DALAL	12-Jun-23	957,100
			<b>2,398,600</b>
Prepayment	Wilfred Patrick Muciri Nyaga	23-Jan-23	10,500
Prepayment	CATHERINE GICHOBBI	16-Jan-23	193,000
			<b>203,500</b>
Prepayment	DIANA KARIMI MAHASI	21-Mar-23	1,082,500
			<b>1,082,500</b>
Prepayment	Francis Njeru Ireti	23-Nov-22	12,500
Prepayment	Salim Mwajuma	20-Dec-22	12,800
Prepayment	ELIZABETH KAGENDO NJIRU	19-Sep-22	30,000
Prepayment	ESPENDITA CIUMWARI NJOGU	30-Jan-23	30,000
Prepayment	ISMAEL NYAGA NGARI	16-Jan-23	30,000
Prepayment	MARGERY NJOKI MUGO	26-Jan-23	30,000
Prepayment	MUTHONI KAMAU MUGAI	02-Nov-22	30,000

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Prepayment	TONY KARIUKI KINYUA	16-Nov-22	30,000
Prepayment	CECILIA NDUTA NYAGA	26-Apr-23	56,100
Prepayment	CAROLINE WANJA GAKUMI	15-Nov-22	69,360
Prepayment	ERIC MUGAMBI KORI	15-Nov-22	69,740
Prepayment	BEATRICE MWIKIA MWANIKI	10-Feb-23	76,300
Prepayment	HESBON DONYIEGO MANDERE	15-Nov-22	96,800
Prepayment	Emilio Muchangi Njiru	28-Apr-23	104,300
Prepayment	KITTY NJERI IRERI	25-May-23	180,000
Prepayment	KENNEDY MWANIKI NAMU	23-Nov-22	299,500
Prepayment	STELLAH WANJIRU KANINI	15-May-23	546,600
			<b>1,704,000</b>
Prepayment	PETER NJAGI HUDSON	10-May-23	117,600
			<b>117,600</b>
<b>GRAND TOTAL</b>			<b>25,468,592</b>

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

<b>ASSETS CLASS</b>	<b>Historical Cost as at 30 Jun 2022</b>	<b>Acquisition During the Year</b>	<b>Historical Cost as at 30th June 2023</b>
Land	3,788,759,530	8,845,000	3,797,604,530
Building & Structures	5,995,807,973	80,980,228	6,076,788,201
Transport Equipments	139,094,764	-	139,094,764
Purchase of Vehicles and other Transport Equipment	-	38,772,330	38,772,330
Office Equipment, Furniture and Fittings	104,848,559	6,541,854	111,390,413
ICT Equipment,	176,765,969	3,812,660	180,578,629
Intangible Assets	638,326,826	471,314,802	1,109,641,628
Machinery and Equipment	331,754,154	920,338	332,674,492
Heritage & Cultural Assets	70,253,875	-	70,253,875
Biological Assets	-	5,436,455	5,436,455
<b>Total</b>	<b>11,245,611,650</b>	<b>616,623,666</b>	<b>11,862,235,316</b>

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 8 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

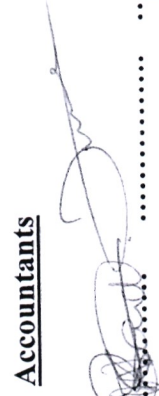

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Annex 7 – Inter-Entity Transfers

Particulars	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	
Primary Health Care	-	-	-	11,294,057	11,294,057
Health Nutrition Grant (NI)	-	7,500,000	11,000,000	5,000,000	23,500,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	106,423,419	126,970,051	233,393,470
Kenya Urban Institution Support Programme (Recurrent)	-	-	-	2,339,915	2,339,915
Kenya Urban Support Programme (Development)	-	-	-	48,257,941	48,257,941
Agriculture Sector Development Support Project (ASDSP)	-	-	-	12,000,475	12,000,475
Emergency Locust Response Project	-	-	26,589,365	39,460,232	66,049,597
Financing Locally - Led Climate Action Program (FLLOCA)	-	-	22,000,000	31,000,000	53,000,000
<b>Total</b>		<b>7,500,000</b>	<b>166,012,784</b>	<b>276,322,671</b>	<b>449,835,455</b>

.....  
  
 Head of Accounting Unit

.....  
 Narigp  
 Flocra  
 ELRP  
 Primary Health

Accountants  
 .....  
 .....  
 Nutrition **KUSDP** .....  
 ASDSP II  
Accountants

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**Annex 8 – Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners

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**Annex 10 Reporting on Disaster Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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**ANNEX 11: Progress On Follow Up On Prior Year Auditor's Recommendations**

A	REPORT ON FINANCIAL STATEMENT		
S/NO.	AUDIT ISSUE	OAG comments	MANAGEMENT RESPONSE
1	<b>Lack of Ownership Records for Non-Current Assets</b>	Annex 6 to the financial statements reflects a balance of Kshs. 12,188,307,175 in respect of historical cost of assets as at 30 June, 2022 which includes Kshs. 3,788,759,530 in respect of historical cost of land owned by the County Executive of Embu. However, details of the acreage, location, approximate value of the land and title deeds or allotment letters were not provided for audit. In addition, the summary non-current assets register includes a balance of Kshs. 156,567,602 in respect of transport equipment. However, Management did not provide records on all transport equipment owned by the County Executive Including logbooks, specific	In line with the auditors' observations, county government has various assets totaling to a historical cost of 12,188,307,175 which includes kshs 3,788,307,175 in respect of historical cost of land owned by the county executive of Embu. The process of updating asset register and revaluation of historic assets is in progress since the county government is awaiting a report from the Inter-Governmental Relations Committee to facilitate transfer of assets for ownership and liabilities from various Defunct/authorities and devolved units from the national government. However, some of the recently acquired non-current assets by Embu County Executive have ownership documents. The ownership documents are available for audit review and verification. VOL:1

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		<p>location and condition of the assets. In the circumstances, the ownership, accuracy and existence of the non-current assets balance of Kshs. 12,188,307,175 could not be confirmed.</p>	<p><u>Appendix</u> 1.1. Intergovernmental Relations Technical committee. 1.2. Copies of Log books.</p>	
2	<p><b>Unsupported Expenditure on Domestic Travel</b></p>	<p>The statement of receipts and payment reflects an amount of Kshs. 534,989,527 in respect of use of goods and services as disclosed in Note 5 to the financial statements which includes an amount of 31,322,732 in respect of domestic travel and subsistence. Included in the expenditure is an amount of Kshs. 2,646,000 paid as facilitation to County Assembly of Embu staff who attended a retreat in Mombasa to finalize on County budget estimates. However, evidence of travel including work</p>	<p>The amount of kshs 2,646,000 noted by the auditor as paid to county assembly staff and members of the county assembly was in respect of facilitation to finalize county budget estimates 2021-2022. Which was initiated by the county executive in line with article 131. (1) of the PFM act which states that the county assembly shall consider the county government budget estimates with a view to approving them, with or without amendments. Further section (2) of the article articulates that that before the county assembly considers the estimates of revenue and expenditure, the relevant committee</p>	Resolved

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		<p>tickets, approved requests, bus or train tickets and program of activities and back to office reports were not provided for audit. Further, no explanation was provided for the payment of facilitation to County Assembly staff who have an independent vote. In the circumstances, the accuracy and validity of the expenditure amount of Kshs. 2,646,000 could not be confirmed.</p>	<p>of the county assembly shall discuss and review and make recommendations to the county assembly. The document has been availed for audit review and verification.  VOL:1 <u>Appendix</u> 1.3. Copy of the Voucher.</p>	
3	<p><b>Unsupported Legal Costs Expenditure</b></p>	<p>The statement of receipts and payment reflects an amount of Kshs. 534,989,527 in respect of use of goods and services as disclosed in Note 5 financial statements which includes an amount of Kshs. 144,689,673 in respect of other operating expenses. Included in the expenditure is an amount of Kshs. 37,586,994 paid as legal fees</p>	<p>As observed by the auditor the Embu county government paid kshs 37,586,996 as legal fees to various law firms. These law firms were prequalified and issued with award letters to handle various legal matters in the county.  The Governor on the 30<sup>th</sup> May 2018 appointed through a gazette notice No. 4180 a county Legal panel. The panel was mandated to handle all legal matters ranging from</p>	Resolved

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	<p>to various law firms during the year. Review of the payments were not supported by user requisition, identification and subsequent engagement of the law firms. In addition, the payments were not supported by itemized fee notes casting doubt on the criteria and authenticity of the fees charged. Further, management did not provide signed contract agreements between the law firms and the County Executive.</p> <p>In addition, included in the expenditure is an amount of Kshs. 4,355,000 paid by the County Executive to a law firm for a case filed by the County Assembly of Embu against the County Public Service Board for irregular advertisement for positions of the County Public Service</p>	<p>appointment of law firms representing the county to negotiation of the fees and eventual payments.</p> <p>The payment made to the various law firms were supported with instruction letters and fee notes. However, the county executive has reviewed the issues raised and is committed to implementing the COUNTY ATTORNEY'S ACT fully and initiate corrective measures to mitigate the identified risks. Moreover, the County Executive has factored budget allocation for the office of the county attorney to fully operationalize the office.</p> <p>The expenditure amounting to kshs 4,355,000/= paid by the county executive to a law firm in respect of a case filed by county assembly of Embu against public service was regularized by providing for allocation in the supplementary budget.</p>
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	without budgetary provision and approval by the County Assembly. Although the County Executive have a County Attorney and legal officer, it was not clear why they engaged an external law firm. In the circumstances, the completeness, accuracy and value for money for the expenditure amounting to Kshs. 41,491,994 could not be confirmed.	<p>VOL:2 Appendix</p> <p>3.1. Copies Award Letters. 3.2. Copies of Judgement Letters. 3.3. Copies of Vouchers. 3.4. Copy of the Gazette notice. 3.5. List of the vouchers with details.</p>	
<b>OTHER MATTERS</b>			
1	<b>Budgetary Control and Performance</b>  The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs. 6, 919,114,500 and Kshs. 5,793,154,350 respectively resulting in an underfunding	As observed by the auditor, the National government did not release June 2022 disbursement as well as the county executive's inability to meet our targets for local revenue collections resulting to underfunding and underperformance.	Resolved

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			<p>The County Executive has adopted a realistic budget preparation process which is achievable. The aim is to make the budget process as efficient and effective as possible.</p> <p>VOL:3</p> <p><u>Appendix</u></p> <p>1. <u>Exchequer releases</u></p>	
		<p>of Kshs 1,125,960,150 or 16% of the budget. Similarly, the county Executive spent Kshs. 5,515,185,635 against an approved budget of Kshs. 6,919,114,500 resulting to an under expenditure of Kshs. 1,403,928,865 or 20% of the budget.</p> <p>The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.</p>		
2	<p><b>Unresolved Prior Year Matters</b></p>	<p>In the audit report of the previous year, several issues were raised under the report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to</p>		<p>The county executive has always been committed to resolve all the audit matters raised by the auditor. This is usually a concerted effort by all the departments with matters that have an adverse opinion in the auditor's management letter.</p>

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		implement the recommendations.		
3	<b>Accumulated Pending Bills</b>	<p>According to Note 1 (other disclosures) to the financial statements, the County Executive had pending accounts payable totaling Kshs. 1,900,544,695 (2021: Kshs.1,706,665,555) as at 30 June, 2022. Management has not explained why the bills were not settled during the year when they occurred. The County Executive is at risk of incurring significant interest's costs and penalties with their continued delay in payment.</p> <p>Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.</p>	<p>During the year of audit under review the county Government had outstanding pending bills which arose due to revenue short fall mainly caused by the political polarity at the time and failure by national treasury to release exchequer in time at the close of the financial year.</p> <p>The Governor has constituted a committee through a gazette notice to handle matters pending bills. They have since handed a report with recommendations to her excellency for her consideration. An action plan has been put in place to pay the eligible pending bills.</p> <p>VOL:3 <u>Appendix</u> 3.1 Copy of the Kenya Gazette notice.</p>	None Resolved
<b>B</b>	<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>			

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S/NO.	AUDIT ISSUE	OAG comments	RESPONSE/ ACTION	
1.	<b>Non –Submission of Financial Statements</b>	<p>The financial statements submitted for audit reflects that the County Executive operates an Embu Municipality Urban Institutional Grant and Embu Municipality Urban Development Grant accounts. However, to date the Embu Municipal Board has not submitted for audit financial statements for 2018/2019, 2019/2020, 2020/2021 and 2021/2022. This is contrary to Section 180 of the Public Finance Management Act,2012,</p> <p>Further, the County Executive did not submit financial statements for audit in respect of Receiver of Revenue and County Revenue Fund contrary to Section 165 (1) of the Public Finance Management Act,2012.</p>	<p>There was an omission on the part of the Municipal board regarding the preparation of financial statements as quoted by the auditor. However, the financial statements are being prepared currently and will be availed to O.A.G for review and audit.</p>	None Resolved
2.	<b>Wasteful Expenditure</b>	<p>The County Executive of</p>	<p>There was an omission on the part but the financial statements in respect of receiver of revenue and county revenue fund. The omission is hereby regretted and an action to ensure that financial statements are prepared has been put in place.</p>	Resolved

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	<p><b>on Rent</b></p> <p>Embu entered into a lease agreement on 28 June 2019 for lease of commercial rental houses in Embu town at a monthly rent of Kshs. 214,600. However, it was noted that the Municipal Board has only ten (10) staff members, verification of the premises on 24 October, 2022 revealed that most of the rented area was unutilized and unfurnished casting doubt on the value for money achieved in renting the unutilized space instead of only as per the available staff numbers. In addition, included in the pending bills is a balance of Kshs. 3,862,800 due to the lessor in accrued pending bills. In the circumstances, value for the money for the rent paid could not be confirmed.</p>	<p>leased a commercial rental house in Embu town that houses the municipal board staff and some of the staff from the lands department. The extra space that the auditor has highlighted was leased for georeverencing laboratory. However, lack of funding has curtailed the implementation of the lab. They have since terminated the lease agreement and from the month of June 2023 they are to move to a small house from the housing department. VOL:3 <u>Appendix</u></p> <ol style="list-style-type: none"> <li>1. Termination of lease letter</li> <li>2. Request for rental house</li> <li>3. Award letter for the housing department</li> </ol>	
<p>3.</p> <p><b>Unauthorized Bank Accounts</b></p>	<p>The county Executive operated fifty-seven (57) bank accounts with bank balance of Kshs.</p>	<p>It's true that the regulations require that the counties operate accounts in central bank. However, for the</p>	<p>Resolved</p>

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	<p>307,579,184. However, out of the fifty-seven (57) accounts, forty (40) were held at commercial banks. The forty (40) accounts in commercial banks were opened and operated contrary to the requirements of Regulation 82 (1)(b) of the Public Finance Management (County Government) Regulations, 2015 which requires all County's accounts to be operated in Central Bank of Kenya except the imprest bank accounts for petty cash. Further Regulation 82(2) of the Regulations state that all County Government entities operating bank accounts outside the provision of paragraph (1) shall comply with the provisions under this Regulation with (6) months from the date of commencement of these Regulations. In the circumstances, Management was in breach of the law.</p>	<p>purpose of revenue collection accounts the CECM-Finance has powers to authorize the opening of bank accounts for the various departments with revenue collection. Most of the commercial bank accounts are usually opened to facilitate the revenue collections in the health facilities and the money collected is thereafter swiped to County Revenue Fund (C.R.F) held at CBK.</p> <p>The other accounts that have been opened with the commercial bank are those that enable implementation of projects funded by the world bank and the Government of Kenya. This ensures the continuity of project's operations.</p> <p>VOL:3 <u>Appendix</u></p> <ol style="list-style-type: none"> <li>1. Instruction letters from Treasury.</li> <li>2. Letter from the C.E.C members.</li> </ol>
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4.	<p><b>COMPESTION OF EMPLOYEES.</b></p>	<p><b>4.1 Non-compliance with the One Third of Basic Pay</b></p>	<p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs. 2,887,678,987 in respect of compensation of employees. Review of the payroll for the financial year ended 30 June, 2022 revealed that the County Executive had one hundred and eighty-nine (189) employees whose net pay was below a third of their basic pay. In addition, five (5) out of the eighty-nine (189) employees, had committed over and above their total earnings leaving them with</p>
		<p>The employment Act 2007 violation in relation to deductions below a third of their basic pay is noted and actions will be put in place to ensure that such occurrences do not recur.</p>	<p>Resolved</p>

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		<p>negative net pay. This is contrary to Section 19 (3) of the Employments Act, 2007 which states that the total amount of deductions from the wages of an employee shall not exceed two thirds (2/3) of such wages.</p>		
<p><b>4.2 Irregular Payment of Commuter Allowance</b></p>		<p>The statement of receipts and payments reflects an amount of Kshs. 2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Review of the payroll data revealed that seven (7) members of the Members of County Public Service Board (CPSB) Have been drawing commuter allowance Kshs. 20,000 each per month since 2019. This is contrary to Salaries and Remuneration</p>	<p>The public service Board Vide Letter Ref. ECG/CPSB/IMPLEM. Of CPSB decisions .53/Vol.1/160 dated 10<sup>th</sup> September,2019 requested that Commuter allowance which had earlier been stopped as per the SRC circular letter Ref.no SRC/TS/CGOVT/3/61 Vol.iv (49) dated 8<sup>th</sup> December,2017 be reinstated and backdated with effect from 1<sup>st</sup> August 2019 since the board members were not provided with a vehicle for official duties. through an audit query raised, the County Secretary vide Letter Ref no: EC/CS/HRP/VOL.11/121 dated</p>	<p>None Resolved</p>

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	<p>Commission Circular SRC/TSGOVT/3/61 Vol. IV (49) dated 8 December, 2017.</p>	<p>26<sup>th</sup> August 2022, instructed that the commuter allowance be stopped, citing an irregularity as per the SRC Circular Ref.no SRC/TSGOVT/3/61 Vol.IV (49) dated 8<sup>th</sup> December,2017 and action was taken immediately. However, the public service Board Members appealed to the County Secretary authorized reinstatement vide Letter Ref no: EC/CS/HRP/VOL.11/132 dated 12<sup>th</sup> September 2022. However, action will be taken to stop further payment and to recover the illegally paid allowances.</p> <p>VOL:4 <u>Appendix</u> 4.2.1. letter dated 23-05-2016. 4.2.2. Copy of letter dated 14-10-2019. 4.2.3. Copy of letter stopping the allowance. 4.2.4. Copy of letter requesting extension of payment. 4.2.5. Copy of letter from salaries &amp; Remuneration Commission on the commuter allowance.</p>
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		<p>The statement of receipts and payments reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements.</p> <p>Analysis of the payroll systems reflects that an amount of Kshs.208,709,175 was paid through the manual payroll system. The use of manual systems requires manual calculation of deductions, net pay and constant monthly and/or annual updates of the data</p>	<p>We are committed to use the Integrated Payroll and Personnel Database (IPPD), however there are circumstances under which Manual Payroll was used:</p> <ul style="list-style-type: none"> <li>• The process of generating personal numbers for the newly recruited employees, some who were senior cadre staff used to take long upon request from the ministry but the same has improved after the introduction of Unified Personal Number System with effect from January 2020.</li> <li>• Integrated data relating to</li> </ul>	<p>None Resolved</p>
<p><b>4.3 Use of Manual Payroll</b></p>				

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		<p>manually, which is prone to error or manipulations.</p>	<p>date of birth for some Employees from the ministries, who were devolved in 2014 differed with that of PSC 2 Forms, therefore officers who had retired earlier as per the IPPD had to be paid for the remaining period manually. The situation has since been managed by ensuring that retirement notices are forwarded to the payroll office prior to the date of retirement to ensure any discrepancy is amended before the system automatically retires the officer.</p> <ul style="list-style-type: none"> <li>• Employees who are deleted on account of death before the end of the month have to be compensated for the days worked prior to death by paying manually to the next of kin who in most cases are not employees of the County.</li> </ul>
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			<ul style="list-style-type: none"> <li>The Former defunct local authority staff Collective bargaining agreement (CBA) Clause states that Employees whose IPPD data indicated that they were to retire by 30<sup>th</sup> June appealed that their term be extended to 31<sup>st</sup> December when the IPPD could not accommodate them anymore, therefore, manual payment was paid for the remaining term.</li> </ul>	Resolved
<p><b>4.4 Failure to Remit Payroll Deductions</b></p>		<p>Review of payroll data revealed that the County Executive had overdue payroll remittances totaling Kshs.500, 419,840 deducted from employee salaries and aging more than a year and not remitted to the respective entities. These included contributions to various retirement schemes including local Authorities Provident Fund (LAPFUND) Local Authorities Pension Trust</p>	<p>It is true the payroll remittances deducted from employees' salaries are in arrears. This was attributed by the shortfalls in local revenue collections and the delays in releases from the exchequer. This affected the performance negatively since most of the planned activities drew from the merger resources that were available.</p>	Resolved

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	(LAPTRUST), loan repayment to different SACCOs, insurances policy deductions, and the County Pensions Fund. Failure to remit deductions to respective entities is contrary to Section 37 (11) of the Income Tax Act, 2012.		
<b>4.5 Non-Compliance with Law on Ethnic Composition</b>	During the year under review, County Executive of Embu recruited ninety-four (94) employees out of which fifty-six (56) were from the dominant ethnic community. This is contrary to Section 7 (2) of the National Cohesion and Integration Act ,2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community.	As observed by the auditor, the failure to observe the law on Ethnic composition was attributed mainly by the composition inherited from the defunct municipality, county council and the devolved department.	None Resolved
<b>4.6 Non-compliance with Fiscal</b>	The statements of receipts and payments reflects an	During the financial year under review the county government did	None Resolved

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<p><b>Responsibilities Principles on Wage Bill</b></p>	<p>expenditure of Kshs. 2,887,678,987 in respect of compensations of employees representing 50% of the total revenue totaling Kshs.5,793,154,350. This is contrary to Regulation 25 (1) (((b) of the Public Finance Management (County Governments) Regulations, 2015 which states that in addition to the fiscal responsibilities principles set out in Section 107 of the Act, the following fiscal responsibilities principles shall apply in the management of public finances, the limit set under paragraph (a) above, shall not exceed thirty-five (35) percent of the County Government's total Revenue. In the circumstances, Management was in breach of the law</p>	<p>not meet the threshold on compensation of employee's regulations, 2015 which requires that the wage bill should not exceed thirty-five (35) percent of the county government's total revenue. This was occasioned by inheritance of human resource from the defunct local authorities, municipal councils and devolved units from the national government provincial and district administration. Further there has been growth in health sector- Embu level 5, level 4, level 3s, and level 2s health facilities. The establishment of the Oncology unit, dialysis unit, additional theatres, ICU and wards across the county health facilities which require additional specialized staff and consultants promoting the increased staff costs. Similarly, shortfall in own source revenue generation has contributed to non-compliance.</p>	
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<p>5. <b>Long outstanding imprests.</b></p>	<p>The statements of assets and liabilities reflects outstanding imprest and advances balances of Kshs. 2,865,310 as disclosed in Note 15 to the financial statements which was due and ought to have been surrendered. However, as at the time of the audit in the month of October, 2022, the recovery process had not commenced contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station</p>	<p>It's true as observed by the auditor at the closure of the financial year 2021-2022 the Outstanding imprests amounting to Kshs. 2,865,310 were not surrendered in full. However, the imprests have since been surrendered and the surrender documents for FY. 2021-2022 are available for audit review and verification. VOL:3 <u>Appendix-</u> 1. Copies of surrender documents</p>	<p>None Resolved</p>
<p>6. <b>Irregular Appointment of the County Attorney</b></p>	<p>The statements of receipts and payments reflects an amount of Kshs. 2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Included in the</p>	<p>The county attorney was appointed on the 18<sup>th</sup> May 2020 after he applied for an interview through the public service board and was successful. The terms of office were three-year contract and appointment</p>	<p>None Resolved</p>

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	<p>expenditure is an amount of Kshs. 1,438,653 paid to County Attorney in respect of salaries arrears. However, review of the recruitment documents revealed that the County Attorney was not appointed as required by Section 5 of the Office of the County Attorney Act, 2020. In the circumstances, the validity and regularity of the compensation of employees amounting to Kshs. 1,438,653 could not confirmed.</p>	<p>grade Job group 'S'. Office of the county Act NO. 14 2020 which was accented on the 19<sup>th</sup> July 2020, raised the status of the county attorney to that of the county executive committee member (CECM) section (6). The Act was gazette on the 17<sup>th</sup> July 2020 vide Kenya Gazette vol. CXX 1-1-no. 10. The public service board sort advisory from the Kenya Law Reform commission and the Salaries and Remuneration Commission on the matter and they advised the public service board to review the terms of office holder from three years to six years and the salary and other benefits to align to those of a county executive committee member (CECM). By virtue of Article 116(2) of the constitution the revised terms of service for the current office holder shall be effective from 27<sup>th</sup> July 2020. This transition clause formed the basis for the tabulation of the salary arrears and the amendment of</p>
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			the terms of tenure. <u>VOL:4</u> <u>Appendix</u> 1. Copy of Letter of appointment 2. Copy County Attorney Act. 3. Copy of letter from salaries and remuneration and commission. 4. Copy of letter from law reform commission. 5. Copy from IPPD list.	
7.	<b>Irregular Payments to Council of Governors</b>	The statements of receipts and payments reflects an amount of Kshs. 534,989,527 in respect of use of goods and services as disclosed in Note 5 to the financial statements. During the year under review, the county Executive made payments totaling Kshs.5,000,000 to the Council of Governors and charged different account votes under use of goods. However, the payments to the Council of Governors are irregular and contrary to Section 37 of the	As observed by the auditor it is true that the payments amounting to kshs 5,000,000 were made to the council of governors. The payment to Council of Governors was paid after the Council wrote a reminder letter ref COG/8/5A Vol.2(12) dated 6 <sup>th</sup> December 2018f. The letter is hereby attached for your perusal and confirmation that the subscription was indeed agreed upon by the Council and therefore Embu County Government was bound to honor that decision. –	None Resolved

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		intergovernmental Relations Act, 2012 In the circumstances, Management was in breach of the law.	VOL:4 <u>Appendix</u> 1. Copy of a Circular from council of governors.	
8.	<b>Irregular Payment of Emergency Call Allowance</b>	The statements of receipts and payment reflects an amount of Kshs 2,887,678,987 in respect of compensation of employees as disclosed in Note 3 to the financial statements which includes an amount of Ksh. 1,490,947,625 in respect of personal allowances. Included in the expenditure is an amount of Kshs. 102,965,032 in respect of emergency call allowances. The emergency call allowances amounted to Kshs.92,816,000 paid to one hundred and ten (110) doctors and medical officers at the rates of Kshs.72000 and Kshs.66000 respectively instead of Kshs. 30,000 per month as stipulated in Salaries and Remuneration Commission Circular Ref: No: SRC/TS/CGOVT/3/61 Vol.	There has been a wave of industrial unrest on the part of health workers in the country which could affect service delivery resulting to untold suffering of the citizens. Therefore, in a negotiated settlement to end the strike, the government agreed to emergency call allowances amongst other consideration to the worked in the Return-to-work formula signed between the Ministry of Labour and Kenya Medical, Pharmacist and Dentist. union. The allowance was generated automatically through a system update from the Ministry of Public service country wide. Reference is made to pages 44 of 47 of the attached copy of compendium of remuneration and benefits circular. It gave guidance on the additional increments to the doctors and the	Resolved

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		<p>III/(136) Dated 14 September, 2015 which stipulates that the allowances should be payable at the rate of Kshs. 30,000 per month, irrespective of grades.</p>	<p>medical officers amounting to 42,000 and 36,000 respectively. VOL:4 <u>Appendix</u> I. Copy of compendium of remuneration and benefits for public service</p>	
<p>9.</p>	<p><b>Delay in construction of Governor's Residence</b></p>	<p>The statement of receipts and payments reflects an amount of Kshs. 942,695,524 in respect of acquisition of assets as disclosed in Note 10 to the financial statements which includes an amount of Kshs. 12,079,883 in respect of refurbishment of buildings. The County Executive entered into a contract for construction of Governor's residence with a company at a</p>	<p>As per the auditors' observations the contract was to run up to 8<sup>th</sup> September 2022. However, the contractor requested for extension of time in September 2022 which was initially declined for lack of commitment as to when the contractor was to resume works at the site. On 28<sup>th</sup> November 2022 appealed in writing for a time extension of six months. On the 8<sup>th</sup> Dec 2022 the project implementation committee</p>	<p>Resolved</p>

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	<p>contract sum of Kshs. 49,703,439 on 8 March, 2021. The contract period was to run for seventy-two (72) weeks with expected completion date of 8 September,2022. However, as at the time of the audit in October, 2022, work certified amounted to Kshs. 27,547,999 (as per valuation certificate No. 3) representing 55.4% of the contact sum. Physical verification carried out in October, 2022 revealed that the contractor was not on site and the contract period had already elapsed. No evidence was provided to confirm whether the contractor had sought an</p>	<p>approved extension of time on condition that the contractor extends the performance bond and submits revised works program which the contractor complied. On 15<sup>th</sup> February 2023 the project implementation committee visited the site and found the contractor had abandoned the works which prompted the project manager to issue a second default notice. A further inspection of the works on the 8<sup>th</sup> march 2023 still reviewed that there were workers on site no materials to complete the outstanding works. We also note that the contractor has not applied for a further extension of time.</p>	
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		extension of time, or a default notice had been issued to the contractor by the County Executive.	<u>Appendix</u>	
10.	<b>Irregular Appointment of Tender Committee Members</b>	The statement of receipts and payments reflects an amount of Kshs. 942,695,524 in respect of acquisition of assets as disclosed in Note 10 to the financial statements which includes an amount of Kshs. 200,600,835 in respect of construction of roads. Review of procurement process of various road construction projects implemented during the year revealed that various officers were appointed members of both the	<p>I. Application for extension of time</p> <p>II. Decline for extension of time</p> <p>III. Appeal for extension.</p> <p>IV. Approval of extension of time minutes</p> <p>V. Performance bond.</p> <p>VI. Second Default notice.</p> <p>VII. Inspection report.</p>	Resolved

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	<p>evaluation committee and the inspection and acceptance committee of the same projects. This is contrary to Section 44 (2) (h) of the Public Procurements and Assets Disposal Act, 2015. In the circumstances, management was in breach of the law.</p>	<p>and assets disposal Act 2015. Nevertheless, there was an oversight as noted by the auditor where the expertise of a specialized staff was sort in both the evaluation and inspection and acceptance committee. This has been rectified and all the letters for the appointment of the evaluation members and the letters for the appointment of the inspection and acceptance members are drawn from the accounting officer as required by law.</p>	
11.	<p><b>Lack of an Updated Asset Register</b></p> <p>Annexure 6 to the financial statements reflects summary of non-current asset with a historical cost balance of Kshs. 12,188,307,175 as at 30 June, 2022. However, the asset register provided for audit was incomplete and did not contain details such as vehicle engine number, chassis number, year of the purchase, depreciation, and net book value. This is contrary to the</p>	<p>In line the auditor's observation, Embu County Government has various assets totaling to a historical cost 12,188,307,178 as at 30<sup>th</sup> June 2022. The process of updating asset register and revaluation of historical assets is in progress since the county government is awaiting report from the Inter- Government Relations Committee to facilitate transfer of assets and liabilities from various defunct Local Authorities and</p>	<p>None Resolved</p>

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		National Treasury Circular No 5/2020 which states that all the Government Entities to prepare comprehensive asset registers using the template provided by the National Treasury. In the circumstances, Management was in breach of the circular.	devolved units from the National government.	
<b>C</b>	<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>			
<b>S/NO.</b>	<b>AUDIT ISSUE</b>	<b>OAG comments</b>	<b>RESPONSE/ ACTION</b>	
1.	<b>1.1 Failure to Publish Annual Report by the Audit Committee</b>	The Audit Committee did not publish an annual report on the review of the independence, performance, and competence of the Internal Audit Unit contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015.	Its true as observed by the Auditor that the audit committee did not publish an annual report on review of the independence, performance and competence of the internal audit unit as required by law. This has been noted and the committee in their meeting asked to handle the matter.	None Resolved

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	<p><b>1.2 Understaffing of Internal Audit Department</b></p>	<p>As previously reported, review of the operations of the Internal Audit Unit revealed that the unit did not have sufficient staffing as it if only manned by one officer and lacked facilitation to ensure that it was able to effectively discharge its mandate.</p>	<p>As per the auditor's observation, it's true that there is understaffing in the audit department. To mitigate the involved the county executive has put budgetary allocation to the department moreover, a formal request has been made to the human department to handle the human resource deficit. The county executive is also carrying out I.H.R Audit in order to come up with a report on staff establishment and give recommendations on their findings for action.</p>	<p>None Resolved</p>
	<p><b>1.3 Lack of an Annual Work Plan</b></p>	<p>The audit department did not have an approved annual audit work plan contrary to Regulation 163(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that internal audit planning shall be carried out based on risk assessment and shall be set out in a three year (3) strategic plan, based on</p>	<p>The county executive internal audit has an approved work plan and is herewith attached for audit review and verification.  VOL:4 <u>Appendix</u>  1. Work plan 2021-2022.</p>	<p>Resolved</p>

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		<p>which an annual internal audit activity plan shall be developed.</p>		
<p><b>1.4 Failure to Conduct Review and Evaluation by the Audit Committee</b></p>		<p>Review of internal audit reports revealed that the Audit Committee did not undertake review and evaluation of the budgetary performance, financial management, transparency and accountability mechanisms and processes. This is contrary to Regulation 153(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that internal auditors shall review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in county government entities, including County Assembly which the internal auditor attributed to lack of human resource capacity in the department and failure by Management to provide for facilitation.</p>	<p>In view of the Auditors observations, the internal Audit department has held several meetings with the audit committee during the year under review and evaluated matters that were brought to their attention. Their recommendations are then brought to the attention of the office of the governor for his attention.</p>	<p>Resolved</p>

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2.	<p><b>Failure to Constitute Board of Survey and Report on Stock-take Exercise</b></p>	<p>The County Executive did not provide reports on regular inspection of stores and annual stock inventory. In addition, the County Executive did not confirm whether the board of survey was constituted during the year under review contrary to section 162(2) of public Procurement and Asset Disposal Act, 2015 which states that the head of procurement function shall arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year and conducts quarterly and annual inventory and stock taking to ensure compliance with all respectively governing laws and submit the report to the Accounting Officer.</p> <p>In the circumstances, Management was in breach of the law and the effectiveness</p>	<p>The County government undertook board of survey and reported on stock levels as at the end of the financial year 2021-2022. Copies of the report are attached for audit review and verification.</p> <p>VOL:5 Appendix. 1. Copies of Board of survey reports.</p>	Resolved
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	of stores procedures in safeguarding stocks may have been compromised.		
4.	<p><b>Failure to collect Outstanding Land Rates.</b></p> <p>The County Executive had budgeted to collect Ksh.197,960,000 from land rates and rent according to the County Fiscal Strategy Paper for 2021/2022 financial year, but only collected Ksh.8,295,090 as at the time of audit in July 2022 resulting to an under collection of Ksh.189,664,910. Further, it was observed that the County Executive of Embu may have been losing a lot of revenue from land transactions carried out at the Ministry of Lands as the County Revenue Officers do not have access to land registries at Embu Town and Siakago where the transactions are carried out. However, Management has not explained why it has failed to directly engage the Ministry of Lands to enable it realize revenues collected</p>	<p>As per the Auditor's observation. There was shortfall in revenue collection in the financial year under review. ECRA has put in place measures to ensure that there is maximum collection of land rates and rent. Towards that end, prior to clearing payment of Single Business Permits, the property owner MUST first clear any outstanding fees for land rates and rent. Additionally, prior to authorizing any building approval, the property owner MUST first clear any outstanding fees for land rates and rent.</p> <p>There is continuous issue of demand notes to the property owners for payment of outstanding land rates and rent and enforcing by locking of unpaid stalls.</p> <p>Through the lands department, we are synchronizing data and mapping all the plots for easy enforcement of</p>	None Resolved

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		<p>from land transactions through the implementation of the requirements of section 38(1) and section 39(1)(2) of the land Registration Act,2012.</p>	<p>payment of land rates and rent. The current bill at the Assembly shall act as a guide towards the enforcement of revenue collection on all streams.</p>	
<p>5.</p>	<p><b>Lack of Real-Time Revenue Collection Information</b></p>	<p>Review of own generated streams revealed that the County Executive does not have a server to monitor the revenue collection on a real time basis by the day-to-day collections. This is contrary to Section 2.1.3 of the contract for revenue management system Ref:EBU/CNT/T/07/2017-2018 between County Executive and the service provider signed on 6<sup>th</sup> April, 2018 which states that the service provider will provide a revenue collection and payment solution to Embu County with the ability to monitor revenue collection from multiple sources on a real time basis. Further, review of the business register for permits show that the</p>	<p>Embu County Government procured the E-revenue system from Web tribe trading as Jambo Pay, on the contract signed 6<sup>th</sup> April,2018. The E-revenue system provided revenue collection mode for the various revenue streams like Street parking which uses USSD (*407#), POS App and Cash Office operations. The system is online based and hosted in the cloud servers at Jambo Pay and can be accessed from anywhere and at any time by the authorized personnel. However, the ICT department is in the process of upgrading the server room so as to set up a mirror server of the revenue system backup at the County offices</p>	<p>Resolved</p>

		<p>for the failure to collect the amounts which were due. In the circumstances, the accuracy, completeness and regularity of the revenue collection information for the various revenue streams could not be confirmed.</p>		
<p>6.</p>	<p>Failure to Insure County Government Buildings</p>	<p>Annex 6 to the financial statements reflects summary of non-current asset register balance of Ksh.12,188,307,175 which includes Ksh.6,904,843,739 in respect of buildings and structures. It was however noted that the buildings did not have any insurance cover to mitigate against losses in case of disaster contrary to Section 79(2)(C) of the Public Finance Management Act, 2012 which requires a public officer, within his area of responsibility, to ensure that adequate arrangements are made for the proper use, custody, safeguarding and</p>	<p>It's true the county buildings had not been insured to mitigate against losses in case of losses in case of disaster. This was mainly due to the ongoing structural changes and renovations currently being undertaken on majority of the buildings in the county. However, the department of administration is set out to engage the government valuers to do the valuation of the buildings this will act as a guide and a bases for budget provisioning and the procurement of the services from the insurance companies.</p>	<p>None Resolved</p>

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	<p>maintenance of public property including application of best efforts to prevent any damage from being done to the financial interests of the County Government. In the circumstances, the assets of the County are exposed to risks and the County Executive may not recover losses in case of a disaster.</p>		
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