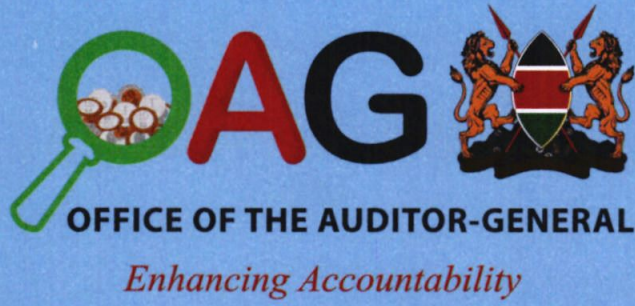
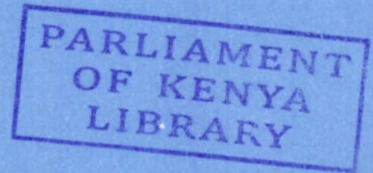


REPUBLIC OF KENYA



**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF EMBU**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Mas Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



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**EMBU COUNTY GOVERNMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

***Embu County Government - Executive  
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For the year ended June 30 2024***

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**1. Acronyms and Glossary of Terms**

**a) Acronyms**

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

**b) Glossary of Terms**

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

**a) Background information**

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	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.

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**b) Key Management team**

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

No.	Name	Designation
1	H.E CECILY M. MBARIRE	Governor
2	H.E JUSTUS KINYUA MUGO	Deputy Governor
3	Ms. Ruria Grace Amy, RCrim	County Secretary
4.	Prof. Kinyua Nyaga Kamaria	CECM, Finance & Economic Planning
5.	Mr. Emilio Kathuri	CECM, Public Service & Administration
6.	Mr. Elijah Mugo	CECM, Roads, Transport & Public Works
7.	Mr. John N. Nyaga	CECM, Agriculture, Livestock & Co - operatives Development
8.	Mr. Raymond Kinyua	CECM, Land, Housing & Urban Development
9.	Ms. Florence Ndinda Musyoka	CECM, Water Irrigation, Environment, Climate Change & natural Resources
10.	Mr. Daniel Ngeranwa	CECM, Education
11.	Mr. Jamal Adbi Runyenje	CECM, Health.
12.	Ms. Jane Waroga	CECM, Youth, Sports, Gender, Culture and Social Services.
13.	Mr. Francis Ndwiga Benson	CECM, Trade, Tourism and Industrial Development

**c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Prof. Joe Kamaria
	<b><u>Chief Officers</u></b>	
2.	Accounting Officer - Finance Department	Damiano M. Njagi
3.	Resource Mobilization	Pithon Mugambi Nguru
4.	Economic Planning	Erastus Macharia Njeru
5.	Administration, Devolution and Public service	Henry Nyaga Nthiga
6.	ICT and Governors delivery unit	Martin Njagi Njeru
7.	Agriculture	Stephen Njeru Mwita
8.	Cooperative development	Millicent Wanja Mugendi
9.	Livestock and Blue economy	Hellen Wanja Munene
10.	Roads and Public works	Paul Thiga Njoroge
11.	Trade and Tourism	Moreen Mukami

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No.	Designation	Name
12.	Industrial Development, Marketing and investment	Elias Njeru Kathiga
13.	Medical Services	Benjamin Musyoka Kisilu
14.	Public Health	Juma Yusuf Kaburia
15.	Early Childhood Development Education (ECDE)	Mwaniki Jane Karimi
16.	TVETs and Vocational Training Centres	Ephantus Mugendi Njeru
17.	Water and Irrigation	Grace Wanja Muriithi
18.	Environment, Climate change and Natural resources	Ngece Kunga Nicholus
19.	Lands and Mining	Njagi Peter Hudson
20.	Housing, Physical Planning and Urban Development	Benjamin Mutisya Muasa
21.	Sports, Talent Development and creative arts	Pithon Musyoki Gichure
22.	Youth Empowerment	Ngari Luceta Njeri
23.	Gender, Children, Culture and Social services	Bancy Wawira Mutuah
24.	Transport Energy and Logistics	Daniel Mbogo Kiondo

**d) Fiduciary Oversight Arrangements**

- **Audit and finance committee activities** – This has a core mandate of reviewing internal audit reports and advice accordingly and forward the reports to the various consumers for action and decision making. The committee meets once every quarter to review all internally generated Audit reports.
- **Parliamentary committee activities** – Upon issuance of an audit certificate by the office of Auditor General (OAG), the reports proceed to the Senate from where the Public Accounts Committees (PAC) invite the Governor to shed light on the findings. The Embu County Government has had Three Invitations to appear before the Senate PAC on account of the Embu County Government Executive Financial Statements for the period 2019/2020, 2020/2021, 2021/2022 and for various funds run by the Government including,
  - The Emergency Fund,
  - The Car & Mortgage Fund,
  - The Bursary Fund,
  - Youth Fund.
- **County Assembly** - Upon issuance of an audit certificate by the office of Auditor General (OAG), the reports proceed to the County Assembly from where the Public Accounts Committees (PAC) invite the Committee Member for Finance to shed light on the findings.

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The Assembly, just like the Senate also invited the Executive to appear before it to account for the OAG findings on both the Executive Financial statements and the various Funds held. These reviews have been done in the year.

- **Development partner oversight activities** – The development partners provide their oversight through the engagement of both the Office of the Auditor General and the engagement of private practitioners like the Price Waterhouse coppers to review all operation and expenses and give their independent opinion directly to the donors for appropriate action. Both the forementioned have reviewed the records accordingly.

**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. Other Commercial Banks
  - a. Kenya Commercial Bank  
Embu Branch  
P.O Box 75-60100  
EMBU
  - b) Co-operative Bank  
Embu Branch  
P.O Box 1337-60100  
EMBU
  - c) Equity Bank

***Embu County Government - Executive  
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Embu Branch  
P.O Box 1994-60100  
EMBU

- d) 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 Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**j) County Attorney**

The County Attorney  
County Government of Embu  
P.O. Box 10 - 60400  
**EMBU, KENYA**

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

#### **a) The County Executive Governance Structure.**

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**H. E Hon. CICILY MBARIRE MGH**  
Governor Embu County



**H.E Hon. Kinyua Mugo**  
Deputy Governor Embu County



**Ruria Amy Grace RCrim**  
County Secretary and Head of Public  
Service



**Prof. Joe Kamaria**  
CECM – Finance and Economic  
Planning



**Raymond Njagi Kinyua**  
CECM – Lands, Housing and Urban  
Planning



**Amb. Jamal Runyenje**  
CECM – Health



**Francis Ndwiga**  
CECM – Trade, Tourism and Industry  
Development



**Jogn Ndwiga Nyaga**  
CECM – Agriculture, Livestock and  
Cooperative Development



**Elijah Njeru Mugo**  
CECM – Roads, Transport and Public  
Works

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**Daniel Ngeranwa**  
CECM - Education



**Florence Ndinda Musyoka**  
CECM – Water, Irrigation, Environment,  
Climate Change and Natural Resources



**Hon. Emilio Kathuri**  
CECM – Public Service, Administration  
and ICT



**Jane Waroga**  
*CECM - Youth, Gender, Sports, Culture  
and Social Services*

- b) How the County deals with its stakeholders especially on matters that require public participation, whether there are policies on communication, stakeholder engagement and whistle blowing.

Pursuant to the provisions of the Embu County Public Participation Act 2015, the County conducts such public participation forums in full compliance with the constitution and the Embu County Public Participation Act, 2015.

The committee derives its mandate from Section 20 (4) and Section 21(1) (a) to (k) of the Embu County Public Participation Act, 2015. The Act under Section 20 (4) provides that the Committee shall coordinate public participation in the Assembly. Further to that, the County has a dedicated public email through which the public can channel their contributions or grievances in confidence to the County Secretary for such appropriate action.

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

The County has rolled out various measures aimed at discouraging unethical behaviour at work. This includes the following;

- ✓ Hire the right people: The County endeavours to thoroughly vet all employees at recruitment level to ensure that we hire those with high ethical standards.
- ✓ Work on building a loyal community: All employees are appropriately involved in work, and are shown value by the County which creates more royalty. By so doing this encourages them to voice their concerns, and are reassured of the office commitment which increases royalty and reduces chances of unethical behaviour.
- ✓ Promoting value and leading by example: In our corporate documents, we ensure that we value and include references to ethics, integrity, honesty and similar terms, and above all embody those values and the management. The leadership is seen to act in an ethical manner, making ethical decisions and living by them, this encourages the employees to follow the example.
- ✓ Show employees appreciation: In order to foster the loyalty of employees and ensure engagement and connectivity to the County, the County rewards their challenging work. If employees are being shown appreciation for their efforts, they are less likely to take advantage of unethical opportunities.

***Embu County Government - Executive  
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- ✓ Implementing systems of reporting unethical conduct: The government has provided a guide to potential reporting persons to help them understand how to make a report, as well as advise them on the next steps. The policy reassures the reporting persons that the county supports them and that they can remain confidential.
- d) The Embu County Government Executive has actively engaged the **County Assembly** on various matters through various select committee and sectoral committees. We have particularly actively engaged the following committee,
  - i. The **Public Accounts Committee** was formed to provide oversight on the County's finances. The committee held thirty-seven (37) sittings during the year under review
  - ii. **Budget and Appropriations Committee** The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process.
  - iii. **Public Investments Committee** - The mandate is similar to that of the PAC. The Committee was formed to provide oversight on the County's finances.
  - iv. **Finance & Economic Planning** - This Committee provides guidance on all business emanating from the Finance and Economic Planning. The Committee held 53 meetings in FY 2023/2024.
  - v. **Agriculture, Blue Economy, Livestock & Cooperative Development** – These reviews the agricultural activities in the County and provides oversight accordingly.

The Embu County Government Executive did not sponsor any bill during the year under review, with the legislative responsibility being left to the legislature.

Similarly, the Embu County Government has had engagement with the Senate Public Accounts Committee on its invitation in regard to various issues raised in the prior year's audit reports.

The engagements at both levels have been very cordial.

- e) Risk management: The County has come up with a policy of the overall intentions and direction of an organization in relation to risk management. An emergency risk appetite statement describing the overarching amount and types of risk which may arise and how to counter them has been but in place.
- f) The Audit committee is appointed pursuant to section 155(5) of the Public Finance management Act, 2012
- g) Compliance - The Embu County Government has fully implemented the provisions of the Public Finance Management Act, 2015 and the County Government Act and endeavour to ensure that all such changes and amendments are taken into account.

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

It is my pleasure to present the Embu County Government financial statements for the fourth quarter ended 30th June 2024. The financial statement present financial performance of the Embu County Government for the period ended June 30th 2024.

Pursuant to section 5 of the County Governments Act, 2012 a County Government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.

Without prejudice to the generality of subsection (1), a County Government shall be responsible for—

- (a) County legislation in accordance with Article 185 of the Constitution;
- (b) exercising executive functions in accordance with Article 183 of the Constitution;
- (c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- (d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- (e) any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
- (f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

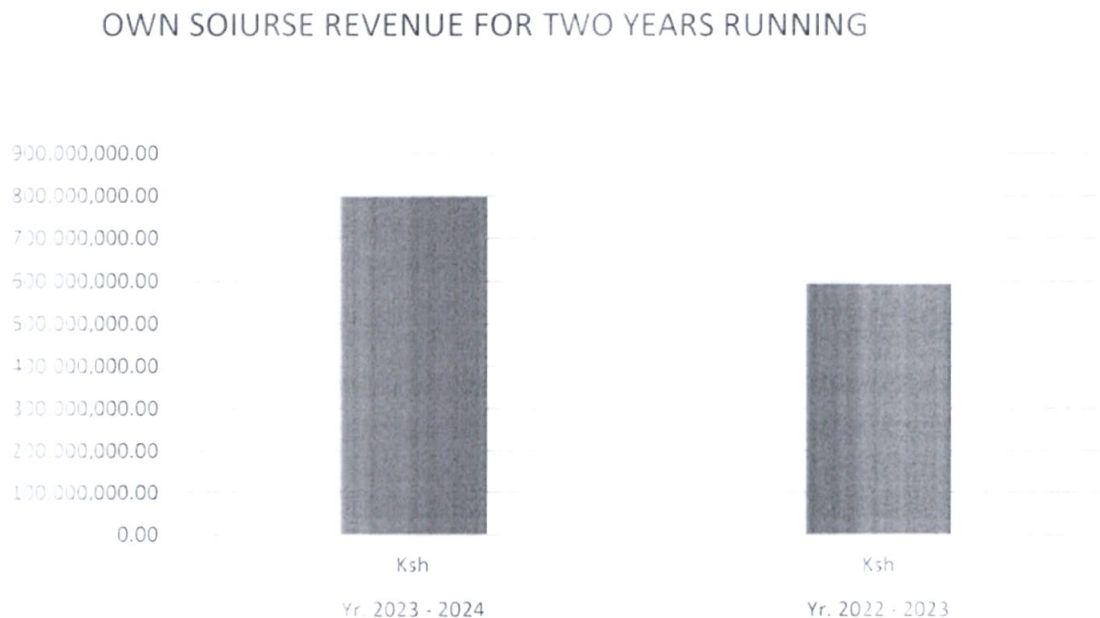
**a) Budgetary performance:**

As at the end of the period under review, the Embu County Government had received Kshs.5,998,837,439.00 from the exchequer and an additional Ksh. 24,076,390 was held in special purpose accounts. Consequently, the total revenue in the year was Ksh.6,022,913,829 compared to a budgetary projection of Ksh.7,298,577,468. This represented an 83% of the total revenue projection realisation for the period. While the total expenditure was Ksh. 6,020,517,257 compared to an amount of Ksh. 6,148,931,744 reported the previous period representing a 2.09% reduction in total expenditure reported.

This is in comparison to an amount of Ksh5,241,639,654.00 received in a similar period for the year ended 30th June 2023 against a budgetary projection of Ksh. 6,373,123,635.00 translating to an 82.24% revenue realisation for a similar previous period.

The County's own generated revenue for the financial year 2023/2024 was Ksh. 798,836,774.20 as compared to Ksh.593,759,434 posted the previous period, representing a 34.54% growth .

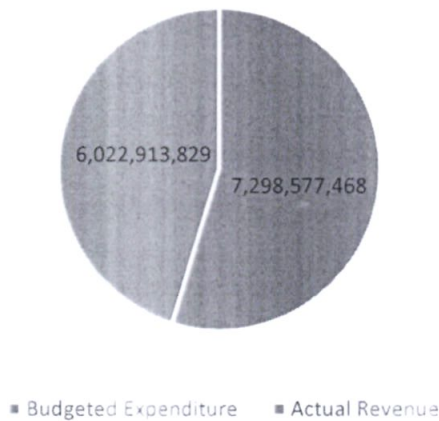
**ILLUSTRATION I: OWN SOURCE REVENUE FOR TWO RUNNING YEARS**



The County’s recurrent expenditure for the period amounted to Ksh. 4,187,803,665.00 compared to Kshs. 3,854,670,312.00 a similar period of 2022/2023 while the County’s development expenditure for period amounted Ksh. 1,182,0428,242.00 as compared to Ksh. 1,391,022,627.00 in a similar period of 2022/2023.

**ILLUSTRATION II: ACTUAL REVENUE V/S BUDGETED EXPENDITURE**

### Actual Revenue Vs Budgeted Expenditure



**a) Physical progress based on outputs, outcomes and impacts since establishment of County Government.**

The Embu county Government has heavily invested in civil works on both road infrastructure, Land, buildings and other key installations like boreholes and motor vehicles, ICT Equipment and property plants and equipment. A total of Ksh12,695,832364.00 has so far been invested in this key areas. This is in recognition that infrastructure is key in in facilitating efficient movement of goods and services in and out of the County thereby creating employment opportunities and wealth, while dispensaries and health institutions built serve as an assurance of a health society, with schools and technical institutions serve to build a robust and reliable source of labor for economic activities. The rest of the assets are instrumental in service delivery to the residents.



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

- i. Mirraa Aggregation Market – This market aimed at serving as an aggregation market for the robust mirraa market in the County as well as decongesting the town centre off the volume of traders who travel to town every day to market their product.
- ii. Kithimu Barter Market – Situated in Kithimu market centre of Kithumu ward in Manyatta Sub County, the market is strategically positioned at the centre of one of the major agricultural rich regions in the County. It aims at aggregating various types of farm produce including live stock for trade.
- iii. Mukuuri Kanja Tarmac Road – This aimed at completing the section of the Mukuuri Kanja road which had earlier been left out in the previous budgetary allocations. Kanja market is one of the fast-growing satellite market close to Runyenjes town, in Runyenjes Sub County. The tarmac is critical in the transportation of processed tea from Rukuriri tea company, off to the Mombassa Auction
- iv. The Embu Town Barter Market – The Embu County Government in conjunction with the National Government in at a fast stage of putting up a state of the art, multi-storey market complex at the heart of Embu Town, Kirimari ward on Manyatta constituency. As a result, the Government invested in a new temporary market to where all the traders were relocated awaiting the completion of the new market. The temporary market has permanent store serving as the perimeter wall and permanent shades which will accommodate traders long after the new market is complete.
- v. Water proficiency - the government has invested in making water available to all households and especially in the semiarid parts of Embu. In this regard, the government has bought a complete set of water drilling machinery aimed at making water available in strategic areas.

The government too has built to major dams in the vast Mbeere region in a bid to alleviate water shortage.

- vi. First bus park market exit road: The government has upgraded the said road to bitumen standard which effectively de-congest the bus terminal as well as the access to the Embu town main barter market.
- vii. Upgrading of the first bus park terminal in Embu Town to bitumen standard

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- b) The guarantee of value for money is key in every government project. To ensure this is achieved, the directorate of public procurement and assets disposal assigns various distinct roles to different capable officers to oversee the procurement process up to the inspection and acceptance. They ensure that the process and standards are as expected.

The County continues to face numerous challenges in the implementation of its strategic objectives. The resource basket is the singular major challenge to the realisation of the Embu County Government objectives, with recorded revenue shortfalls recorded in the past. Whereas the projections are realistic and achievable, factors beyond the County affect the actual revenue received. This includes perennial delay in the transfer of funds from the exchequer, and under-performance in realising own source revenue targets. In the past years we have also experienced natural phenomena which adversely affect our operations including the most recent El-Nino rain which destroyed a lot of key infrastructure, industrial unrest particularly in the health sector adversely affecting revenue mobilisation.

In the Financial year 2024/2025, the government has a total budget of Ksh.6,566,396,150 with an amount of Ksh.2,155,884,922 and Ksh.4,410,511,228 funding the development and recurrent expenditure respectively.

The following are the key projects the government has planned to roll out in the year; Construction of a County Aggregated and Industrial Park, Construction and Civil works, Construction of Buildings, Construction of roads, Overhaul and refurbishment of construction and civil works, Development of a County Spatial Plan, and the purchase of an E-revenue system

The year under review has not been without challenges in implementing our strategic plan and budget. Over the years and so was the year under review, the County Government has for various reasons not been able to meet its revenue projections leading to budgetary shortfalls. In addition to that the County Government inherited a heavy wage bill from the defunct local authorities by virtue of it having been the provincial headquarters. In many instances since devolution, the County has not received its full share of equitable funds from the National Treasury ultimately causing delays in project execution. In addition, the County has in various occasions been faced by natural calamities including, floods, drought, desert locust, and the Covid 19 pandemic adversely affecting economic activities and performance.

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The County Government has however moved with speed and restructured the functions of the Receiver of Revenue, a move aimed at maximizing the own source revenue.

- c) Risk management strategies applied by the County Executive - The Embu County Government has adopted the Public Sectors Accounting Standards Board (PSASB) guidelines on risk management of November 2022. The internal audit department too has been enhanced to continuously evaluate our systems and advice accordingly.



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

**CECM Finance and Economic Planning**

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

### **Strategic development objectives**

The Embu CIDP 2023 – 2027 has identified multiple key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s Vision 2030, SDGs and the MTP III.

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

### **The key development objectives of the Embu County’s CIDP are to:**

1. Construction of an Industrial aggregation park,
2. Rehabilitation, & Completion works at Kithimu market
3. Purchase of water Drilling Equipment, Purchase of Test Pumping Unit & 10 Ton Lorry, Casings and A 3KVA Generator
4. Construction Of Gategi Health Centre (Upgrading from Level 3 To Level 4)
5. Construction Of Stalls, Sheds and Ablution Block at The Relocated Embu Market
6. Upgrading To Bitumen Standards of First Bus Park Embu-Runyenjes Exit Road to Mama Ngina
7. Development Of County Spatial Plan,
8. Acquisition Of Public Land at Njakairi in Gaturi South,
9. First Bus Park Embu-Runyenjes Stalls Phase 2,
10. Clean Lighting Program. (Purchase Of Solar Lights)
11. Mbeere North and Mbeere South Sand Dams and River Rehabilitation Projects
12. Manyatta And Runyenjes Waste Segregation Centres and Clean Energy Project - Phase I
13. Improve efficiency and effectiveness of infrastructure.
14. Provide quality, affordable and accessible healthcare.
15. Provide accessibility to adequate clean piped water and provision of water for irrigation.
16. Provide food security and transform subsistence agriculture to commercial oriented.
17. Improve ECDE and Polytechnics infrastructure.

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18. Enhance the co-ordination of development, enhance revenue management and strengthening of Monitoring and Evaluation.
19. Improve Land Management and Urban Development.
20. Promote Youth Empowerment through Sports and Talents.
21. Promote Trade, Tourism and Investment development.
22. Enhance service delivery through Performance Management, Co-ordination of County Government Functions and Capacity Development for County personnel.
23. Promotion of Children Welfare, preservation of cultural heritage and Gender empowerment

Below we present the progress made in attaining the objectives of the Embu CIDP 2023 – 2027.

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<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Remarks on underperformance</b>
Maintenance Of various roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	The singular limitation is availability of funds
Remarking And Patching Of Embu Town Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Opening, Dozing, Grading, Murraming, maintenance and fixing Culverts Of various roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Projects implementation Completed
Installation Of Cabros At The Miraa Market	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Drainage In The Miraa Market	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Construction Of Stalls, Sheds and Ablution Block At The Relocated Embu Market	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
Widening, Grading, Murraming various roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	The singular limitation is availability of funds
Bush Clearing O Roads In Nthawa	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Opening, Widening, Gravelling Of Roads-	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	The singular limitation is availability of funds
Installation Of Floodlights and Maintenance Of Floodlight Masts	Functional floodlights	Installation of the flood rights	The singular limitation is availability of funds

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Construction Of Boda Boda Sheds	Ready sheds for public utility	Construction Of Boda Boda Sheds.	The singular limitation is availability of funds
Construction Of Hawker Stalls	Ready to use barter market	Construction of the market	Project implementation Completed
Rehabilitation Of Embu Main Market (Gutter Repairs) In Kirimari	Rehabilitated market gutters	Rehabilitation of the market the gutters	Project implementation Completed
Construction of a Shed at the Miraa Market	Ready o use market sheds	Construction of market shed.	Project implementation Completed
Rehabilitation of Bus Parks	Functional Bus Parks	Construction o the bus park	Projects implementation ongoing.
Construction Of Toilets	Readily available public toilets	Increased number of toilets in the County	Project implementation ongoing.
Completion Of Works At Kithimu Market	Complete Works At Kithimu Market	Completion Of Works At Kithimu Market	Project implementation Completed
Electrical Works at the New Embu Town Market(Canaan)	Electrical Works at the New Embu Town Market (Canaan)	Electrical Works at the New Embu Town Market (Canaan)	Project implementation Completed
Farmers Empowerment Programs	Increased number of empowered farmers	Number of empowered farmers	Project implementation Completed
Cooperatives Empowerment Program	Increased number of empowered farmers	Number of empowered farmers	Project implementation ongoing.
Construction & operationalization of Milk Cooler Shed	Increased milk aggregation	Number of litters of milk aggregated	Project implementation ongoing.
Purchase Of Fish Harvesting Nets and Sampling Equipment	Increase Fish farming	Number of fish to the market	Project implementation ongoing.
Proposed Alterations, Additions, & Refurbishment Of the Second Floor Of The County Offices In the Town Hall	Increase The administrative office space	Additional administrative office space	The project was delivered
Completion Of Embu County Headquarters	Increase The administrative office space	Additional administrative office space	The project was delivered

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Renovation Of Embu County Stand At Embu Show Ground	Renovation of the County Stand at The Show ground	Long-term reliable stand at the show ground	Project implementation ongoing.
Construction Of Ablution Block	Ready to use Ablution Block	Construction Of Ablution Block	Project implementation Completed
Conditional Grant for County Aggregated Industrial Park Program	Transfer of Funds for development activities	Availability of funds in the Grant account	Funds Transferred to Grant Account
Construction and renovations of Markets	Ready barter market constructed	Construction of the market	The singular limitation is availability of funds
Construction And Other Civil Works for The Embu Market (Including Relocation Of Traders)	Ready barter market	Construction of the market	The singular limitation is availability of funds
Construction Of public Toilets	Ready Public Toilet	Construction of the Toilet	The singular limitation is availability of funds
Construction of a Septic Tank for the Kianjokoma Market Toilet in Kagaari North	Ready to use Septic Tank	Construction of the Septic tank	Project implementation Completed
Purchase Of Assorted Vaccines	Vaccination of domestic animals	Number of domestic animals vaccinated	Project implementation ongoing.
Purchase Of Seedlings	Availability of tree seedlings to the public	Number of trees planted	Project implementation Completed
Construction Of Water Storage, Drilling Of New Boreholes and availing water to residents.	Availability of a water for distribution	steady distribution of clean water	Project implementation Completed
Afforestation - Improvement of forest cover by planting trees on four non-gazette hills	Increased forest cover	Number of trees planted	Project implementation Completed
Operationalization Of Drilling Rig, Test Pumping Unit -	Increase in number of boreholes in the County	Number of boreholes in the County	Project implementation ongoing.

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Rehabilitation Of Mortuary Cold-room Machines	Readily available cold room	Readily available cold roods	Project implementation Completed
Completion, Equipping & Operationalization of Health facilities	Readily available machines for clinical medicine	Number of equipments available.	Project implementation Completed
Construction of Generator Shed at Runyenjes Level 4 Hospital In Runyenjes Central	Generator Shed at Runyenjes Level 4 Hospital In Runyenjes Central	Construction of Generator Shed at Runyenjes Level 4 Hospital In Runyenjes Central	Project implementation Completed
Proposed Electrical and Radiation Protection Works For X-ray Building At Kiritiri Level 3 Hospital	Electrical And Radiation Protection Works for X-ray Building At Kiritiri Level 3 Hospital	Proposed Electrical and Radiation Protection Works For X-ray Building At Kiritiri Level 3 Hospital	Project implementation Completed
Proposed Completion Of A Theatre At Kiritiri Level 3 Hospital	Theatre At Kiritiri Level 3 Hospital	Proposed Completion of A Theatre At Kiritiri Level 3 Hospital	Project implementation Completed
Supply Delivery and Commissioning of Medical Equipment, Kitchen And Furniture For Operationalization Dispensary	Avail Medical Equipment, Kitchen and Furniture for Operationalization Of Dispensary	Supply Delivery and Commissioning Of Medical Equipment, Kitchen And Furniture For Operationalization Of Dispensary	Project implementation Completed
Completion Of Maternity at Kibugu Dispensary	Maternity At Kibugu Dispensary	Completion Of Maternity at Kibugu Dispensary	Project implementation Completed
Construction Of Burning Chamber, OPD Block and Toilet at Kianjokoma Level 3 Hospital	Construction Of Burning Chamber, OPD Block and Toilet at Kianjokoma Level 3 Hospital	Construction Of Burning Chamber, OPD Block and Toilet at Kianjokoma Level 3 Hospital	Project implementation Completed
Supply Delivery and Commissioning of Medical Equipment for Maternities	Operational Maternity at Kairuri Level 3 Hospital	Supply Delivery and Commissioning of Medical Equipment.	Project implementation Completed
Construction Of Maternity Wards	Avail Maternity services	Maternity Ward constructed	Project implementation Completed
Completion Of Mortuary at Kiritiri	Mortuary At Kiritiri	Completion Of Mortuary at Kiritiri	Project implementation Completed

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Proposed Completion Of Dispensaries	Construction of Dispensary	Construction Of Dispensary	Project implementation Completed
Construction And Renovation To OPD/CCC, Maternity And Antenatal Clinic Block At Nembure Dispensary	Functional OPD/CCC, Maternity And Antenatal Clinic Block At Nembure Dispensary	Construction And Renovation To OPD/CCC, Maternity And Antenatal Clinic Block At Nembure Dispensary	Project implementation Completed
Completion Of CCC Block Phase II At Nembure Health Centre	CCC Block Phase II At Nembure Health Centre	Completion Of CCC Block Phase II At Nembure Health Centre	Project implementation Completed
Construction Of Kamviu Hospital-Ruguru Ngandori	Kamviu Hospital-Ruguru Ngandori	Construction Of Kamviu Hospital-Ruguru Ngandori	Project implementation ongoing.
Completion Of Nduuri Laboratory Room-Kagaari North	Nduuri Laboratory Room-Kagaari North	Completion Of Nduuri Laboratory Room-Kagaari North	Project implementation Completed
Completion And Installation Of Electricity in select laboratories	Available Electricity And Water	Completion And Installation Of Electricity in Medical Laboratory-	Project implementation ongoing.
Equipping Of Theatre At Kianjokoma Level 3 (Upgrading To Level 4)	Equipping Of Theatre At Kianjokoma Level 3 (Upgrading To Level 4)	Equipping Of Theatre At Kianjokoma Level 3 (Upgrading To Level 4)	Project implementation ongoing.
Supply, Delivery And Commissioning Mortuary Cold-room Machines	Mortuary Cold-room Machines	Supply, Delivery and Commissioning Mortuary Cold-room Machines in Hospitals	Project implementation Completed
Equipping Of Mufu Dispensary Maternity	Equipped Mufu Dispensary Maternity	Equipping Of Mufu Dispensary Maternity	Project implementation Completed
Construction Of Perimeter Wall, Gate and Landscaping in Former County Treasurer's House	Perimeter wall, gate and landscape at Former County Treasurers house	A perimeter wall round the compound a well landscaped.	Project implementation Completed
Paving, Parking Shed, Access and Interiors of Former County Treasurer's House	Paving, parking Shed, Access and Interiors of Former County Treasurer's House	Paving, Parking Shed, Access and Interiors of Former County Treasurer's House	Project implementation Completed
Upgrading To Bitumen Standards of Mukuuri Kanja Road -Phase 3	Increased efficient transportation of people, goods and services	Increased Number of bitumen standard roads passable roads within the County.	Project implementation Completed



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Construction and repair Of bridges Bridge and drifts in the County	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
Construction, upgrading and maintenance if infrastructure in the County.	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Installation Of Floodlight and street lights in various market centers	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Construction Of Ena River Foot Bridge In Evurore	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Installation Of Streetlights At Gatunduri And Kivue-Phase 2 - Gaturi South	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
Installation Of Culverts	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Rehabilitation Of Gwacabania Borehole To a Solar Powered Pump System-Kiambere	Increased efficient transportation of people, goods and services	Number of boreholes within the county	Project implementation Completed
Fencing Of The Stadium Entrance Open Area	Increased efficient transportation of people, goods and services	Number of usable stadiums within the county	Project implementation Completed
Repair Of Ciakarungu Drift,Repair Of Kiringa Drift,Karimari Itira Drift,Spot Murrarming Of Kivue Base And Repair Of Kandonba(Culverts) Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Installation Of Culverts-Mwea	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
Installation Of Gabbions And Culverts- Nthawa	Increased efficient transportation of people,	Number of motorable and passable roads within the county	Project implementation Completed

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	goods and services		
Construction Of A Foot bridge at Mangote Ena River-Evurore	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
Bush Clearing, Heavy Grading And Gravelling Of Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
Rock Blasting Of Kamumu-Rwanjeru Road-Evurore	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
Scholarships, Capitations, children empowerment programs Other Educational Benefits	Increased funding of needy children in the county	Number of children accessing quality education	Project implementation Completed.
Construction Of Classrooms in Primary School ECDE Centres	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation ongoing.
Construction Of Ablution Block In Runyenjes Central	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
Construction Of Modern Kitchens in various schools	Increased number of kitchens	Number of kitchens available in schools	Project implementation Completed
Fencing of Dallas ECDE and Water Point in Kirimari	Fenced school compound	Fenced school compound	Project implementation Completed
Construction Of Kathageri Polytechnic Hairdressing Workshop-Kyeni North	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation ongoing.
Installation Of Bio digesters And Water Storage Tanks For Six(6) ECDE Centers Ablution Blocks-Runyenjes Central	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
Excavation And Levelling of various playground	Increased number play grounds	Number of playground available for learning activities	Project implementation Completed
Renovation Works in various centers	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed

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Equipping Of Department Of Education Offices and vocational centers	Fully equipped offices	Number of equipments available for use in	Project implementation Completed
Youth ICT Centre In Kirimari	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation ongoing.
Refurbishment Of Embu Talent Academy	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
Construction of Social Halls	Increased number social hall	Number of social halls available for learning activities	Project implementation Completed
Climate Smart Container Market	Kawanjara Climate Smart Container Market	Kawanjara Climate Smart Container Market	Project implementation ongoing.
ARDHI House And GIS Premises	ARDHI House And GIS Premises	Completion Of ARDHI House And GIS Premises	Project implementation ongoing.
Rehabilitation Of Existing Government Houses	Existing Government Houses	Rehabilitation Of Existing Government Houses	Project implementation ongoing.
Development Of County Spatial Plan	County Spatial Plan	Development Of County Spatial Plan	Project implementation Completed
Acquisition Of Public Land for development	Increased efficient educational infrastructure.	Number of educational facilities in the county	Project implementation Completed
E-Revenue System	Efficient and effective revenue management	An efficient, effective and reliable revenue management	Project implementation ongoing.
Maintenance Of Kenya Urban Support Programme Projects	Delivery of the Kenya Urban Support programme projects	Number of programs maintained	Funds Transferred to Grant Account
Maintenance Of Public Toilets	Sustainable well maintained public toilet	Well maintained public toilets	Funds Transferred to Grant Account
Completion, paving, drainage and relocation Market Sheds in the New Market in Kirimari	functional market shed	100% allocation of the market sheds	Project implementation ongoing.
First Bus Park Embu-Runyenjes Stalls Phase 2	Increased efficient transportation of people, goods and services	Motorable and usable within the city	Funds Transferred to Grant Account

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Purchase and Installation of Waste Bins.	Increased number of Waste bins in the County.	Number of waste bins in the County	Funds Transferred to Grant Account
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**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
	<b>D01 - OFFICE OF GOVERNOR</b>			
1	Transfer of Funds to the Emergency Account for emergency preparedness	Have a reliable reserve for use in times of emergency	100% Transfer of the budgeted funds to the required account	Amount transferred to the fund operations account
	<b>D04 - PUBLIC SERVICE, ADMINISTRATION AND DEVOLUTION</b>			
2	Proposed Alterations, Additions, & Refurbishment Of the Second Floor Of The County Offices In the Town Hall	Increase The administrative office space	Additional administrative office space	The project was delivered
3	Completion Of Embu County Headquarters	Increase The administrative office space	Additional administrative office space	The project was delivered
4	Renovation Of Embu County Stand At Embu Show Ground	Renovation of the County Stand at The Show ground	Long-term reliable stand at the show ground	Project implementation ongoing.
5	Beautification Works at the County Headquarters	Face lifting the County headquarters	Make the County headquarters more appealing and beautiful	face lifting done
6	External Improvement To The Headquarters	Face lifting the County headquarters	Make the County headquarters more appealing and beautiful	face lifting done
7	<b>D03 - FINANCE AND ECONOMIC PLANNING</b>			
8	Construction Of Ambulation Block	Ready to use Ablution Block	Construction Of Ablution Block	Project implementation Completed

	<b>D03 - TRADE TOURISM INVESTMENT AND INDUSTRIALIZATION</b>			
9	Conditional Grant for County Aggregated Industrial Park Program	Transfer of Funds for development activities	Availability of funds in the Grant account	Funds Transferred to Grant Account
13	Construction and renovations of Markets	Ready barter market constructed	Construction of the market	Project implementation ongoing.
15	Construction And Other Civil Works for The Embu Market (Including Relocation Of Traders)	Ready barter market	Construction of the market	Project implementation Completed
17	Construction Of public Toilets	Ready Public Toilet	Construction of the Toilet	Projects implementation ongoing.
18	Construction of a Septic Tank for the Kianjokoma Market Toilet in Kagaari North	Ready to use Septic Tank	Construction of the Septic tank	Project implementation Completed
20	Installation Of Floodlights and Maintenance Of Floodlight Masts	Functional floodlights	Installation of the flood rights	Project implementation Completed
27	Construction Of Boda Boda Sheds	Ready sheds for public utility	Construction Of Boda Boda Sheds.	Project implementation ongoing.
34	Construction Of Hawker Stalls	Ready to use barter market	Construction of the market	Project implementation Completed
35	Rehabilitation Of Embu Main Market (Gutter Repairs) In Kirimari	Rehabilitated market gutters	Rehabilitation of the market the gutters	Project implementation Completed
37	Construction of a Shed at the Miraa Market	Ready o use market sheds	Construction of market shed.	Project implementation Completed
41	Rehabilitation of Bus Parks	Functional Bus Parks	Construction o the bus park	Projects implementation

				ongoing.
45	Construction Of Toilets	Readily available public toilets	Increased number of toilets in te County	Project implementation ongoing.
51	Completion Of Works At Kithimu Market	Complete Works At Kithimu Market	Completion Of Works At Kithimu Market	Project implementation Completed
52	Electrical Works at the New Embu Town Market (Canaan)	Electrical Works at the New Embu Town Market (Canaan)	Electrical Works at the New Embu Town Market (Canaan)	Project implementation Completed
	<b>D03 - AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES</b>			
58	Farmers Empowerment Programs	Increased number of empowered farmers	Number of empowered farmers	Project implementation Completed
60	Cooperatives Empowerment Program	Increased number of empowered farmers	Number of empowered farmers	Project implementation ongoing.
62	Construction & operationalization of Milk Cooler Shed	Increased milk aggregation	Number of litters of milk aggregated	Project implementation ongoing.
66	Purchase Of Fish Harvesting Nets and Sampling Equipment	Increase Fish farming	Number of fish to the market	Project implementation ongoing.
67	Purchase Of Assorted Vaccines	Vaccination of domestic animals	Number of domestic animals vaccinated	Project implementation ongoing.
68	Purchase Of Seedlings	Availability of tree seedlings to the public	Number of trees planted	Project implementation Completed
<b>D03 - AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES</b>				

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	Capital Grants And Transfers	Availability of funds	Increased activities to in the fields of agriculture	Funds Transferred to Grant Account
87				
	<b>D09 - WATER ENVIRONMENT AND NATURAL RESOURCES</b>			
90	Construction Of Water Storage, Drilling Of New Boreholes and availing water to residents.	Availability of a water for distribution	steady distribution of clean water	Project implementation Completed
94	Afforestation - Improvement of forest cover by planting trees on four non-gazette hills	Increased forest cover	Number of trees planted	Project implementation Completed
130	Operationalization Of Drilling Rig, Test Pumping Unit -	Increase in number of boreholes in the County	Number of boreholes in the County	Project implementation ongoing.
	<b>D09 - HEALTH</b>			
134	Rehabilitation Of Mortuary Cold-room Machines	Readily available cold room	Readily available cold roads	Project implementation Completed
135	Completion, Equipping & Operationalization of Health facilities	Readily available machines for clinical medicine	Number of equipments available.	Project implementation Completed
160	Construction of Generator Shed at Runyenjes Level 4 Hospital In Runyenjes Central	Generator Shed at Runyenjes Level 4 Hospital In Runyenjes Central	Construction of Generator Shed at Runyenjes Level 4 Hospital In Runyenjes Central	Project implementation Completed

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166	Proposed Electrical And Radiation Protection Works For X-ray Building At Kiritiri Level 3 Hospital	Electrical And Radiation Protection Works For X-ray Building At Kiritiri Level 3 Hospital	Proposed Electrical And Radiation Protection Works For X-ray Building At Kiritiri Level 3 Hospital	Project implementation Completed
167	Proposed Completion Of A Theatre At Kiritiri Level 3 Hospital	Theatre At Kiritiri Level 3 Hospital	Proposed Completion Of A Theatre At Kiritiri Level 3 Hospital	Project implementation Completed
170	Supply Delivery and Commissioning Of Medical Equipment, Kitchen And Furniture For Operationalization Dispensary	Avail Medical Equipment, Kitchen And Furniture For Operationalization Of Dispensary	Supply Delivery And Commissioning Of Medical Equipment, Kitchen And Furniture For Operationalization Of Dispensary	Project implementation Completed
171	Completion Of Maternity At Kibugu Dispensary	Maternity At Kibugu Dispensary	Completion Of Maternity At Kibugu Dispensary	Project implementation Completed
172	Construction Of Burning Chamber, OPD Block and Toilet At Kianjokoma Level 3 Hospital	Construction Of Burning Chamber, OPD Block and Toilet at Kianjokoma Level 3 Hospital	Construction Of Burning Chamber, OPD Block and Toilet at Kianjokoma Level 3 Hospital	Project implementation Completed
173	Supply Delivery and Commissioning of Medical Equipment for Operationalization of Maternities	Operational Maternity at Kairuri Level 3 Hospital	Supply Delivery and Commissioning of Medical Equipment.	Project implementation Completed
174	Construction Of Maternity Wards	Avail Maternity services	Maternity Ward constructed	Project implementation Completed
175	Completion Of Mortuary At Kiritiri	Mortuary At Kiritiri	Completion Of Mortuary At Kiritiri	Project implementation

				Completed
176	Proposed Completion Of Dispensaries	Construction of Dispensary	Construction Of Dispensary	Project implementation Completed
179	Construction And Renovation To OPD/CCC, Maternity And Antenatal Clinic Block At Nembure Dispensary	Functional OPD/CCC, Maternity And Antenatal Clinic Block At Nembure Dispensary	Construction And Renovation To OPD/CCC, Maternity And Antenatal Clinic Block At Nembure Dispensary	Project implementation Completed
180	Completion Of CCC Block Phase II At Nembure Health Centre	CCC Block Phase II At Nembure Health Centre	Completion Of CCC Block Phase II At Nembure Health Centre	Project implementation Completed
187	Construction Of Kamviu Hospital-Ruguru Ngandori	Kamviu Hospital-Ruguru Ngandori	Construction Of Kamviu Hospital-Ruguru Ngandori	Project implementation ongoing.
188	Completion Of Nduuri Laboratory Room-Kagaari North	Nduuri Laboratory Room-Kagaari North	Completion Of Nduuri Laboratory Room-Kagaari North	Project implementation Completed
191	Completion And Installation Of Electricity in select laboratories	Available Electricity And Water	Completion And Installation Of Electricity in Medical Laboratory-	Project implementation ongoing.
193	Equipping Of Theatre At Kianjokoma Level 3 (Upgrading To Level 4)	Equipping Of Theatre At Kianjokoma Level 3 (Upgrading To Level 4)	Equipping Of Theatre At Kianjokoma Level 3 (Upgrading To Level 4)	Project implementation ongoing.
194	Supply, Delivery And Commissioning Mortuary Cold-room Machines	Mortuary Cold-room Machines	Supply, Delivery And Commissioning Mortuary Cold-room Machines in Hospitals	Project implementation Completed

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196	Equipping Of Mufu Dispensary Maternity	Equipped Mufu Dispensary Maternity	Equipping Of Mufu Dispensary Maternity	Project implementation Completed
199	<b>D09 - INFRASTRUCTURE, PUBLIC WORKS, HOUSING AND ENERGY</b>			
200	Construction Of Perimeter Wall, Gate and Landscaping in Former County Treasurer's House	Perimeter wall, gate and landscape at Former County Treasurers house	A perimeter wall round the compound a well landscaped.	Project implementation Completed
201	Paving, Parking Shed, Access and Interiors of Former County Treasurer's House	Paving, parking Shed, Access and Interiors of Former County Treasurer's House	Paving, Parking Shed, Access and Interiors of Former County Treasurer's House	Project implementation Completed
202	Upgrading To Bitumen Standards of Mukuuri Kanja Road -Phase 3	Increased efficient transportation of people, goods and services	Increased Number of bitumen standard roads passable roads within the County.	Project implementation Completed
203	Construction and repair Of bridges Bridge and drifts in the County	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
204	Construction, upgrading and maintenance if infrastructure in the County.	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
224	Installation Of Floodlight and street lights in various market centers	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
228	Construction Of Ena River Foot Bridge In Evurore	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed

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229	Installation Of Streetlights At Gatunduri And Kivue-Phase 2 - Gaturi South	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
230	Installation Of Culverts	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
239	Rehabilitation Of Gwacabania Borehole To a Solar Powered Pump System-Kiambere	Increased efficient transportation of people, goods and services	Number of boreholes within the county	Project implementation Completed
240	Fencing Of The Stadium Entrance Open Area	Increased efficient transportation of people, goods and services	Number of usable stadiums within the county	Project implementation Completed
241	Repair Of Ciakarungu Drift,Repair Of Kiringa Drift,Karimari Itira Drift,Spot Murraming Of Kivue Base And Repair Of Kandonba(Culverts) Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
242	Installation Of Culverts-Mwea	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
243	Installation Of Gabbions And Culverts-Nthawa	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
245	Construction Of A Foot bridge at Mangote Ena River-Evuroro	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
246	Maintenance Of various roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
251	Remarking And Patching Of Embu Town Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed

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256	Opening, Dozing, Grading, Murraming And Culverts Of various roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Projects implementation Completed
268	Installation Of Cabros At The Miraa Market	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
269	Drainage In The Miraa Market	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
270	Construction Of Stalls, Sheds and Ablution Block At The Relocated Embu Market	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
294	Widening, Grading, Murraming various roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
308	Bush Clearing O Roads In Nthawa	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
399	Opening, Widening ,Gravelling Of Roads-	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
400	Bush Clearing, Heavy Grading And Gravelling Of Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
441	Rock Blasting Of Kamumu-Rwanjeru Road-Evurore	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.
	<b>D09 - EDUCATION, SCIENCE AND TECHNOLOGY</b>			

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448	Scholarships, Capitations, children empowerment programs Other Educational Benefits	Increased funding of needy children in the county	Number of children accessing quality education	Project implementation Completed.
451	Construction Of Classrooms in Primary School ECDE Centres	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation ongoing.
454	Construction Of Ablution Block In Runyenjes Central	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
457	Construction Of Modern Kitchens in various schools	Increased number of kitchens	Number of kitchens available in schools	Project implementation Completed
458	Fencing of Dallas ECDE and Water Point in Kimimari	Fenced school compound	Fenced school compound	Project implementation Completed
464	Construction Of Kathageri Polytechnic Hairdressing Workshop-Kyeni North	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation ongoing.
465	Installation Of Bio digesters And Water Storage Tanks For Six(6) ECDE Centers Ablution Blocks-Runyenjes Central	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
470	Excavation And Levelling of various playground	Increased number play grounds	Number of playground available for learning activities	Project implementation Completed
477	Renovation Works in various centers	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
481	Equipping Of Department Of Education Offices and vocational centers	Fully equipped offices	Number of equipments available for use in	Project implementation Completed

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	D09 - YOUTH EMPOWERMENT, SPORTS, GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES	Increased number of classrooms	Number of class rooms available for learning activities	0
489	Women Revolving Fund	Increased number of classrooms	Number of class rooms available for learning activities	0
490	Youth ICT Centre In Kirimari	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation ongoing.
491	Refurbishment Of Embu Talent Academy	Increased number of classrooms	Number of class rooms available for learning activities	Project implementation Completed
492	Construction of Social Halls	Increased number social hall	Number of social halls available for learning activities	Project implementation Completed
	<b>D09 - LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT</b>			
498	Climate Smart Container Market	Kwanjara Climate Smart Container Market	Kwanjara Climate Smart Container Market	Project implementation ongoing.
500	ARDHI House And GIS Premises	ARDHI House And GIS Premises	Completion Of ARDHI House And GIS Premises	Project implementation ongoing.
501	Rehabilitation Of Existing Government Houses	Existing Government Houses	Rehabilitation Of Existing Government Houses	Project implementation ongoing.
503	Development Of County Spatial Plan	County Spatial Plan	Development Of County Spatial Plan	Project implementation Completed

504	Acquisition Of Public Land for development	Increased efficient educational infrastructure.	Number of educational facilities in the county	Project implementation Completed
	<b>D09 - EMBU COUNTY REVENUE AUTHORITY (ECRA)</b>			
511	E-Revenue System	Efficient and effective revenue management	An efficient, effective and reliable revenue management	Project implementation ongoing.
	<b>D09 - EMBU MUNICIPAL BOARD HEADQUATERS</b>			
512	Maintenance Of Kenya Urban Support Programme Projects	Delivery of the Kenya Urban Support programme projects	Number of programs maintained	Funds Transferred to Grant Account
513	Maintenance Of Public Toilets	Sustainable well maintained public toilet	Well, maintained public toilets	Funds Transferred to Grant Account
514	Completion, paving, drainage and relocation Market Sheds in the New Market in Kirimari	functional market shed	100% allocation of the market sheds	Project implementation ongoing.
516	First Bus Park Embu-Runyenjes Stalls Phase 2	Increased efficient transportation of people, goods and services	Motorable and usable within the city	Funds Transferred to Grant Account
517	Purchase and Installation of Waste Bins	Increased number of Waste bins in the County.	Number of waste bins in the County	Funds Transferred to Grant Account

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

The Constitution of Kenya 2010 provides that the State shall inter alia: ensure sustainable exploitation, utilization, management and conservation of the environment and natural resources, and ensure the equitable sharing of the accruing benefits; work to achieve and maintain a tree cover of at least ten per cent of the Country.

The threats to the world and its citizens from climate change are well publicized worldwide and cannot be overemphasised. It is indeed an undertaking which every entity must invest in order to guarantee the future of the coming generations.

In view of the foresaid, the Embu County Government continues to invest on sustainability in various forms geared at ensuring sustainability of both the environment and life. In so doing, the following programs have been funded and rolled out and continue to have very positive impact.

### Climate Change Programs

The Embu County government under the banner of Financing Locally –Led Climate Action Program (FLLOCA) has rolled out measures to counter adverse climate change. This is a 5 years Government of Kenya program jointly supported by the Government of Kenya, World Bank and other Donors aimed at delivering locally-led climate resilience actions and strengthening county and national governments' capacity to manage climate risk. This aims at ensuring that the such environmental actions are put in place to ensure that environmental degradation is checked and reversed on time. This including facilitation of tree planting and public sensitization on environmental sustainability options at their disposal. It aims at contributing in the reversing global warming.

### Construction of Small Dams and Water Pans

The objective of the investment is through the Ministry of Water, Sanitation and Irrigation and its implementation ensures effective construction and maintenance of small dams and water pans. This are aimed at supporting economic activities particularly in Lower Embu which receives below average rainfall in most seasons. With readily available water the community is able to have small scale irrigation and is self-dependent as opposed to looking out for aid from other sources.

#### Affordable and Clean Energy

The Embu County Government continue to advocate for affordable clean energy across the county. On this front, the government has over the years rolled out an ambitious program of lighting up market centres aimed at reducing insecurity, encourage trade and spurring economic growth.

Moreso, the Government through the department of Livestock development has constructed various biogas generating plants in various part of the County. This aims at the reduction of over reliance on the use of charcoal generated energy in powering our kitchens, effectively conserving trees.

#### Embracing Digital Governance

The Embu County Government continues to invest in Digital government workflows and is committed to develop it full use because it creates a positive environmental impact as well as increasing productivity. Embracing online application and cloud-based storage of government documentation will lead to the government switching to a truly paperless systems. Not only are sustainable practices better for the environment, but they are also more convenient and save money and time for all who use them. Digital government workflows will be utilized as much as possible because they create a positive environmental impact while also increasing productivity and support for employees.

#### Sustainable Towns and Communities, Walkable / Bikeable.

The county government has rolled out a program of encouraging the general public to use alternative means of travelling like walking and biking as opposed to public means. In order to achieve this, a statement to that effect must be read out to all attendee in every public forum held with county officials present, aimed at changing the public opinion on alternative means of transport.

In an effort to reduce over reliance of motorised transport, the Embu County Government has continually constructed pathways reserved for pedestrians. This ensures that people can freely

and with minimum risk walk long distances within the town and its suburban areas without necessarily using alternative means.

In conclusion, sustainability goes beyond nature itself. “We have to simultaneously recognize that oppressed communities are more severely impacted by environmental degradation,” Weinstein said. You can’t truly achieve sustainability, he said, until everyone has safe, healthy and happy communities that operate with future generations in mind. As such the County is continually reviewing its policies and manuals, uses public participation to ensure that as much as possible every resident contributes ideas as well as feel the impact of the measures.

### **Sustainable Urban Planning**

Embu County has rolled out a process of developing a spatial plan for all its major towns and market centres. This will lead to well controlled development where essential services will be provided in line with development plans envisaged in the County Integrated Development Plan – CIDP.

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

Embu County Governments practice sustainability and strive to be environmentally friendly will reaping benefits for residents and businesses, positively impacting their local community and the world beyond. Advancing sustainability can take various forms; local officials can examine the environmental practices within their offices, consider sustainability in planning public buildings and parks and influence community members and businesses to adopt their own green practices.

These sustainability efforts make local communities better and more desirable places to live and work. While there are plenty of reasons for working toward environmental sustainability, creating environmentally friendly initiatives and tactics for a cleaner, greener community as below,

- ✓ Community members increasingly expect that the governments will take a leadership role in enacting and encouraging practices that help the environment and promoting sustainability.
- ✓ The citizens take notice when government staff and elected officials are committed to improving the environment and sustainability.
- ✓ The governments actively promote green practices and an eco-friendly culture in the workplace and demonstrate to the citizens and constituents the importance of becoming environmentally friendly.

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The changes provide a healthy model for citizens to emulate and may encourage them to change some of their own habits.

Environmentally friendly practices help save money and reduce waste. Through these practices, the governments show its responding to the concerns of their residents while making their communities cleaner and more desirable places to live and for economic activities. In government offices, we remind employees to turn off computers, printers and power strips at the end of the workday. Ask employees to delay turning lights and office equipment back on the next day until they really need to use them. Make sure that monitors are set on the most energy-efficient settings and eliminate screensavers on computers as well as replacing incandescent bulbs with fluorescent or LED bulbs.

To reduce paper use, set we printers to print on both sides. When paper use can't be avoided, we opt for recycled paper. In addition, we are checking out other eco-friendly office supplies, such as refillable ink cartridges and non-toxic highlighter pens.

We are looking at the use of software solutions to help reduce the government's carbon footprint, the government is working towards making the office as paperless as possible. The solution also will help the government to drastically cut down on printing costs. We will also store an unlimited number of important records using secure cloud-based storage effectively reducing the use of papers.

## **2. Environmental performance**

Environment and natural resources in Kenya are valuable national assets that must be sustainably managed for present and future generations. They offer a range of benefits and opportunities for local and national economic development, improved livelihoods and provision of environmental goods and services.

Despite being the foundation on which sustainable development is anchored, there are many environmental degradation issues and challenges facing the County. Notable drivers of environmental degradation are high rates of population growth, human activities, inappropriate technology, unsustainable consumption and production patterns, increased incidences of poverty and climate change. Further, urban environmental degradation, through lack of appropriate waste management and sanitation systems, industry and transport- related pollution, adversely impact on air, water, soil quality and human health and well-being. Another major set of challenges

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arises from emerging global environmental concerns such as stratospheric ozone depletion and biodiversity loss. These have led to changes in the relationship between people and ecosystems. If this trend is left unchecked it will lead to further serious environmental degradation that may perpetuate deprivation and poverty.

It is against this background; that the Embu County Government adopted the national Environmental policy of 2013 which proposes a broad range of measures and actions responding to key environmental issues and challenges. It seeks to provide the framework for an integrated approach to planning and sustainable management of natural resources in the country. It recognizes the various vulnerable ecosystems and proposes remedial measures to not only to mainstream sound environmental management practices in all sectors of society throughout the country but also recommends strong institutional and governance measures to support the achievement of the desired objectives and goal.

### **3. Employee welfare**

The Embu County Government puts efforts to provide benefits, facilities, and services to the employees as part of its Employee Welfare Policy. These activities are undertaken to ensure that the employees have a comfortable and ethical working environment. Welfare activities enhance employees' morale, thereby creating a loyal and satisfied workforce. Besides, they develop an improved image of the government in the employees' minds. The efficiency of the employees increases when the employees can achieve satisfaction from their workplace.

To this end, the government has undertaken the well-being activities voluntarily and under statutory compliance. The availability of flexible working hours to meet the employees' personal life needs is one of the voluntary steps taken by the government to ensure work-life balance for the employees. When the employees are satisfied with their personal life, they are sure to give their best to the organization. This policy expresses the organization's willingness to work for the betterment of the workforce and provides the range of facilities that the organization offers. We ensure that the employees have a safe, secure, and comfortable working environment. This helps retain skilled and competent personnel.

On employment, the government through the Public Service Board (PSB) competitively hire employees in an open and transparent manner, ensuring fairness while looking out at ethnic balancing. The government from time to time sends out staff members to such seminars and trainings, as well as conduct peer trainings in order to improve on their skills.

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In an effort to comply with the Occupational Safety and Health Act of 2007, (OSHA.), the government has ensured that all working areas are adequately ventilated, well lit, that fire extinguishers are strategically placed for ease access in case of fire incidence, including the availability of a fully dedicated fire and disaster response team and equipments.

**4. Market place practices-**

The Embu County Government believes in fair competition and gives equal opportunity to all in line with the Access to Government Procurement Opportunities (AGPO) regulations and guideline.

**a) Responsible Supply chain and supplier relations-**

The Government gives a fair and equal opportunity to all by ensuring that an all-inclusive prequalification exercise is periodically done, which informs the source of possible suppliers of both goods and services over a given period of time ranging from one to two years. The procurement of the required goods and services is guided by the provisions of the Public Procurement and Assets Disposal Act, 2015 which guarantees an open and fair process. The government uses the Ifmis system which guarantee vote adequacy in issuing out a local Purchase Order (LPO) to the extent that the funds are reserved for the particular work assigned. This ensures that all procurements had been planned for in the procurement plan and the budget. Further to the foresaid, the Government ensure that upon delivery of the required goods or services, and invoices received to that effect, requisitions are done for the controller of budget and the treasury for the disbursement of funds towards the settlement of the accrued liability.

**b) Responsible ethical practices-**

The government has over the years endeavored to ensuring that we conduct our business in a compliant and ethical way, taking into account our impact, economically, socially, environmentally and with respect to individual human rights.

In so doing, we encourage intrinsic motivation by requiring that public officials are those who demonstrate a commitment to act with integrity and to help serve the public during the recruitment process; socializing individuals into behaviours that reflect public sector motivation through codes of conduct that outline ethical behaviour and trainings to help

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public officials internalize the important role they play and the impact their actions have on citizens; consider circulating surveys to understand why some public officials may feel less satisfied, unsupported or unsafe in their roles and develop informed responses; and ensuring managers and supervisors are trained to support and cultivate an environment where public officials are motivated to act ethically.

The government promote integrity by developing strong internal regulations that outline consequences for unethical behaviour; implementing regular reviews that provide feedback to staff on their performance; creating anonymous places or boxes for public officials to share feedback and report potential corruption; and promoting clear guidelines for the reporting of wrongdoing, along with frameworks that protect those who report.

Address behavioural norms by considering the social context in which public officials work, particularly the influence and impact of family, kinship, or friendship expectations. Trainings to help public officials internalize the importance of their role in serving the public interest may be helpful, along with mandatory conflict of interest disclosures and policies that restrict family members from working together.

**c) Stewardship of goods and services**

The public rights to good governance is enshrined in the constitution of Kenya 2010 and Embu County Government has put down such measures as to ensure that this rights and interests are safeguarded and that the residents don't suffer losses. In this regard the government conducts public participation of all legislative business ensuring that the citizens give their views and such other input for inclusivity and acceptance. The procurement process is done in such a manner which is transparent, outlines efforts to safeguard the rights and interests of its citizens.

**5. Community Engagements**

The Embu County Government has put in place robust community engagement which aims at fostering mutually beneficial and sustained relationships between the Government and the community, with continuous feedback loops at each project decision-making stage, through

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public participation, from project feasibility studies to construction, and through operation and de-commissioning. Indeed, the management of community expectations is perhaps one of the most important aspects of this process, starting with setting realistic expectations with the community at the onset so as to avoid the community having unrealistic and unattainable expectations. In line with the fore said the Embu County Government has invested in Early childhood education by construction of classes and engagement of teachers to make it possible for every child in the County to access education at no cost. We have also actively organized sports activities across the County aimed at strengthening the social fiber and promoting unity and co-existence among all communities and political divide, including the establishment and equipping a state-of-the-art talent academy aimed at naturing and developing talents.

The Government has also invested in community projects through various funds through the department of agriculture geared at enabling the community financially as their social fiber remains robust.

**6. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (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, 2024, and of its financial position as at that date.

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

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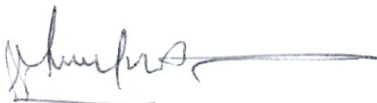
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year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

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on September 20<sup>th</sup> 2024.

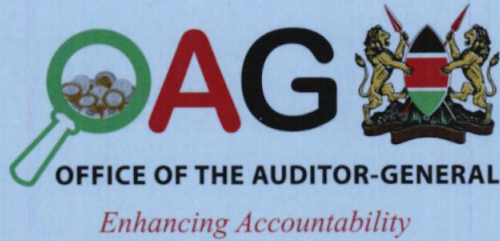


Signature.....

**Prof. Joe K. Kamaria**

**County Executive Committee Member.**

# REPUBLIC OF KENYA



Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Embu set out on pages 1 to 50, which comprise the statement of financial assets and liabilities as

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*Report of the Auditor-General on County Executive of Embu for the year ended 30 June, 2024*

at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

##### **1.1 Unreconciled Kenya Power Debt**

Note 17 to the financial statements reflects pending accounts payable and other pending payables balances of Kshs.1,755,700,997 and Kshs.451,352,574 respectively. The pending accounts payable balance of Kshs.1,755,700,997 includes supply of services of Kshs.409,472,260 which further includes an amount of Kshs.67,910,596 owed to Kenya Power. However, Kenya Power records show an amount of Kshs.50,973,758 resulting in an unreconciled and unexplained variance of Kshs.16,936,837.

##### **1.2 Unreconciled LAPFUND Balance**

Other Important disclosures reflect pending accounts payable balances totalling Kshs.1,755,700,997 which includes supply of services of Kshs.409,472,260 which further includes an amount of Kshs.114,051,555.40 in respect to LAPFUND. However, The National Treasury records show that the county owes an amount of Kshs.39,360,268 in respect to LAPFUND resulting in an unexplained and unreconciled variance of Kshs.74,691,287.40.

In the circumstances, the accuracy and completeness of accounts payables – supply of services balance of Kshs.409,472,260 could not be confirmed.

#### **2. Incomplete Asset Register**

Annex 5 to the financial statements reflects total cumulative summary of non-current assets of Kshs.12,703,331,982. However, assets inherited from the defunct municipal councils were not included in the register.

Included in the balance of Kshs.12,703,331,982, is Kshs.3,814,395,773 in respect to land. However, the County Executive did not provide a list of all parcels of land owned by the County, their specific locations, approximate size, value, and respective title deeds.

Although the County Executive explained that it had already made efforts to acquire ownership documents, the verification and validation exercise for the assets owned by the devolved unit has not been undertaken. Further, no title deeds in the name of the County Government were provided for audit.

In the circumstances, the existence, valuation, ownership and location of specific land parcels could not be confirmed.

### **3. Unconfirmed Leasing of Medical Equipment Amount**

Review of other important disclosures under Note 5 to the financial Statements revealed leasing of medical equipment amount of Kshs.122,723,404 and Kshs.110,628,298 for the current and comparative year respectively deducted at source. However, no records were available for audit indicating how the amount deducted at source was treated in the books of the County Executive.

In the circumstances, it was not possible to confirm the accuracy and existence of the equipment leased at a cost paid under current year of Kshs.122,723,404.

### **4. Long Outstanding Accounts Payables**

Other important disclosures 1 and 2 to the financial statements reflect pending bills balance of Kshs.1,755,700,997 and Kshs.451,675,008 in respect to pending accounts payable and pending staff payables respectively totalling Kshs.2,207,376,005 that were not settled in the year under review but were carried forward to 2024/2025 financial year.

Further, analysis of the schedule of pending bills records revealed that the current pending bills amount to Kshs.2,207,376,005, while the outstanding bills for the last financial year were Kshs.1,926,990,499. This represents an increase of Kshs.280,385,506 or 13% increase in pending bills from the financial year 2022/2023.

In addition, analysis of pending bills revealed that the Management has long outstanding payables totalling Kshs.62,940,557 from financial year 2015/2016.

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

In the circumstances, the accuracy and completeness of the pending bills could not be confirmed.

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

## **Emphasis of Matter**

### **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.7,298,577,468 and Kshs.6,022,913,829 respectively resulting to an under-funding of Kshs.1,275,663,640 or 17% of the budget. Similarly, the County Executive spent Kshs.6,020,517,257 against an approved budget of Kshs.7,298,577,468 resulting to an under-expenditure of Kshs.1,278,060,212 or 18% of the budget.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Audit 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.

### **Other Information**

The Management is responsible for the other information set out on page iii to liii which comprise of project information and overall performance, statement of performance against the County's predetermined objectives, environmental and sustainability reporting and statement of County's Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### Conclusion

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

### Basis for Conclusion

#### 1. Failure to Prepare and Submit Financial Statements

##### i. Embu County Revenue Authority

Management did not prepare and submit financial statements for Embu County Revenue Authority as required by Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

##### ii. Level 4 Hospitals

The Hospitals' Management did not prepare and submit for audit the annual report and financial statements of the following four (4) level 4 Hospitals despite being in operation for the three years 2021/2022, 2022/2023 and 2023/2024 to the Office of Auditor General as per statutory deadline. Details are as shown below: -

Client Name	Scope	County
Runyenjes Sub County Hospital	Level 4 Hospital	Embu County
Mbeere Sub-county Hospital	Level 4 Hospital	Embu County
Kiritiri Level IV	Level 4 Hospital	Embu County
Ishiara Sub-county Hospital	Level 4 Hospital	Embu County

This was contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

## **2. Payments to Council of Governors**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects other grants and transfers totalling Kshs.807,605,033 which includes Kshs.3,000,000 paid to the Council of Governors. However, the Management did not provide supporting documents including, legal framework, invoice and contract agreement that formed the basis for the payment. This was contrary to Section 52 of Intergovernmental Relation Act, 2012 which states that operational costs for the council of Governors shall be funded by the national government, the funds appropriated to the council.

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

## **3. Late Approval of the Embu County Government Appropriation Act, 2023**

Review of the County Appropriation Act, 2023 revealed that the Act was approved and assented to on 16 August, 2023 and 21 August, 2023 respectively. However, approval from the Speaker of the County Assembly to the County Executive Committee Member granting authority to withdraw from the County Revenue Fund was not provided, even though the County Revenue Fund bank statements show that debit transactions of Kshs.819,438,640 and Kshs.538,826,546 were made on recurrent and development expenditure respectively as per the CBK Bank Accounts between 01 July, 2023 and 20 August, 2023. This was contrary to Regulation 36(1) of the Public Finance Management (County Governments Regulations) 2015 states that, where the County Appropriation Act is not assented to or is not likely to be assented to before the first working day of the financial year, the Speaker to the County Assembly, with approval of County Assembly, shall communicate to the County Executive Committee Member grant of authority to withdraw from the County Revenue Fund of monies of an amount not exceeding one-half of the amount included in the estimates in accordance with section 134 of the Act.

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

## **4. Unbudgeted Transfers to the Embu Level 5 Hospital**

The statement of receipts and payments and as disclosed in Note 5 to the financial statement reflects transfers to other Government entities amount totalling Kshs.1,013,732,568 which includes transfers to Embu level 5 Hospital amount of Kshs.789,155,691. However, review of the County Supplementary Appropriation Act, 2024 revealed that the County Assembly appropriated a final supplementary recurrent and development budget of Kshs.224,326,400 and Kshs.116,000,000 respectively totalling Kshs.340,326,400 for the Embu Level 5 Hospital resulting to an unbudgeted transfer of Kshs.448,829,291. This was contrary to Regulation 46(1) of the Public Finance Management (County Government Regulations), 2015 which states that an accounting Officer shall inform his or her responsible County Executive Committee Member immediately of any circumstances that are likely to affect materially the budgetary results either through revenue and expenditure or other receipts and payments of the county government entity.

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

## **5. Stalled Project - Governor's Official Residence**

The County Executive entered into a contract for construction of Governor's residence with a firm at a contract sum of Kshs.49,703,439 on 08 March, 2021. The contract period was to run for seventy-two (72) weeks with expected completion date of 8 September, 2022. The county Executive was required to allocate funds and prioritize construction of houses for the Governor and Deputy Governor on public land in accordance with the specifications therein, before the stated deadline. However, at the time of audit in September, 2024, 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. The building is deteriorating and the wood used has started to rot. Request for an engineer's opinion on status of the building were not provided for audit review. No evidence was provided for review 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 SRC circular of 20 May, 2019 and the public may not have obtained value for money from the stalled project.

## **6. Compensation of Employees**

The statements of receipts and payments reflect an amount of Kshs.2,434,981,502 in respect to compensation of employees for the year ended 30 June, 2024 as disclosed in Note 3 to the financial statements. Audit review of compensation of employees' records revealed the following unsatisfactory matters;

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

During the year ended 30 June, 2024, County of Embu incurred salaries and wages amount of Kshs.2,434,981,502 which translates to 41% of the total receipts of Kshs.6,022,913,829. However, there was no evidence to show that County Executive Member with approval of the County Executive set a limit on the county government expenditure on wages and benefits for its public officers. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the county government's expenditure on wages and benefits for its public officers, shall not exceed thirty-five (35) percent of the county government's total revenue.

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

Review of the monthly payroll records revealed that one thousand three hundred and sixty-six (1,366) employees' salary deductions fell below the one-third (1/3) of the basic salary contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

Audit review of payroll data as at 30 June, 2024 revealed that overdue outstanding remittances totalling Kshs.431,803,980, deducted from employee salaries ageing more than two (2) years 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), Housing Levy, 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 was contrary to Section 19(4)(5) of the Employment Act, 2007 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.

### **iv. Unbalanced Staff Ethnic Composition**

During the year under review, County Executive of Embu had a total of five hundred and twenty-five (525) employees in job group L, M, N, R and S which is the representation of the senior management. However, review established that three hundred and fifty-two (352) or 60% of employees were from one dominant community. This was contrary to Section 7(1)(2) of the National Cohesion and Integration Act, 2008 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.

Further, during the year under review, County Executive of Embu recruited a total of nine hundred and eleven (911) employees. However, review established that seven hundred and ninety-nine (799) or 88% of the newly recruited employees were from the dominant community. This was contrary to Section 65(1)(e) of the County Government Act, 2012 in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

### **v. Unsupported Recruitment**

During the year under review, the County Public Service Board of Embu recruited nine hundred and eleven (911) employees in various positions. However, supporting documents such as list of all the applicants for these positions, short list of the applicants, interviewing minutes and summary of the score sheets for the interviewed candidates. The only documents provided for audit were the newspaper advertisement, the final list of the successful candidates and minutes of the County Public Service Board resolutions on successful candidates for the various positions.

In addition, only two hundred and ninety-seven (297) newly recruited employees could be traced both in the payroll and the list of successful candidates, six hundred and fourteen (614) recruits in the payroll could not be traced in the successful list of candidates making it unclear how they found their way into the payroll. This was contrary to Section 68 of the

County Government Act, 2012 states that subject to the relevant legislation, the County Public Service Board shall, for a specified period, maintain a record of all applications received in response to advertisements inviting applications and such record may be inspected by any person.

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

## **7. Outstanding Imprest**

During the financial year under review the County Executive of Embu issued temporary imprest to staff for various activities across the County. However, as at the time of the audit in September, 2024 the Embu executive had an outstanding imprest of Kshs.12,774,887 which had not been surrendered. The outstanding imprest was issued between July, 2023 and 30 June, 2024 and had not been surrendered or accounted for contrary to Section 93(5) of the Public Finance Management (County Government) 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 September, 2024, the recovery process had not commenced contrary to the law.

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

## **8. Incomplete Renovation Works at Manyatta Market**

Note 8 to the financial statements reflects an amount of Kshs.181,651,871 in respect to construction and civil works. During the financial year under review the county executive entered into a contract dated 26 April, 2024 with a construction company at a contract sum of Kshs.1,999,004 for renovation works at Manyatta Market to be completed within three months. Examination of payment records and supporting documents provided for audit revealed that even though the contract period expired on 26 July, 2024 and the final certificate had been paid, physical inspection of the project in September 2024 revealed that the project remained incomplete and had the following anomalies;

- i. The contractor failed to construct a raised steel tank platform, to supply and install 1No 1000 litres water tank and allow for water connection estimated to cost Kshs.319,000.
- ii. The contractor supplied and fixed substandard doors instead of 6NO 50mm thick flush doors estimated to cost Kshs.54,500.
- iii. The ablution block walling was not built to a recommended standard height and the toilets have no ventilations to allow for free flow of air.
- iv. No evidence was provided to show that the contractor requested for approval for variations and amendments to the design of the ablution block superstructure. However, the contractor implemented a concrete slab roof instead of a galvanized roof structure estimated to cost Kshs.112,220, contrary

to Regulation 132 of the Public Procurement and Asset Disposal Regulations, 2020.

This was contrary to Section 149(1) of the Public Finance Management Act, 2012 which states that an accounting officer is accountable to the county assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is (a) lawful and authorized and (b) effective, efficient, economical and transparent.

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

#### **9. Construction of Milk Cooler Shed**

Note 8 to the financial statements reflects an amount of Kshs.181,651,871 in respect of construction and civil works which includes an amount of Kshs.1,495,650 paid for construction and installation of a milk cooler shed through negotiation No. 1474829-2023-2024 at Mbui Njeru. However, even though the final certificate had been paid, physical inspection of the building carried out in September, 2024 revealed that the building was not in use. In addition, a Project sign board was not fixed, thus ownership of the Project could not be confirmed.

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 Implementation of National Government Functions**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets totalling Kshs.832,009,365 which includes Kshs.2,965,321 for various projects. Examination of payment records and supporting documents provided for audit review in respect to construction and civil works revealed that the County Executive incurred an expenditure amounting to Kshs.2,965,321 to 3 (three) partially complete projects implemented by the National Government, Ministry of Agriculture through Kenya Tea Development Agency and the Ministry of Education. Further, these shared services were not supported by partnership agreements and the county did not have a county shared services platform aligned to national policies, standards and norms.

This was contrary to Section 118 of the County Government Act, 2012 which states that a county government may enter into an agreement with the national government, another county or an agency of the national government, to provide or receive any service that each county participating in the agreement is empowered to provide or receive within its own jurisdiction, including services incidental to the primary purpose of any of the participating counties. (2) Each county shall have a county shared services platform aligned to national policies, standards and norms.

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

## **11. Presentation of the Financial Statements**

Review of the annual report and financial statements provided for audit review revealed that the County Executive did not indicate the engagement with the County Assembly through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.

In the circumstances, the financial statements have not been presented in accordance to the financial reporting template issued by the PSASB and IPSAS.

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

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

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Voided Transactions**

Analysis of system payments indicated that seven hundred and sixteen (716) transactions with a value of Kshs.324,525,938 were voided during the year. Management did not explain by way of reconciliation to confirm when the voided transactions were subsequently paid.

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

##### **2. Lack of Ownership Documents**

Annex 5 to the financial statements reflects summary of non-current assets register balance of Kshs.12,703,331,982 in respect of fixed assets which includes land with a balance of Kshs.3,814,395,773. However, land ownership documents were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

### **3. Failure to Tag Fixed and Movable Assets**

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

In the circumstances, the controls and safe custody of assets could not be confirmed.

### **4. Fleet Management**

During the year under review, the Management failed to maintain and update 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 provided did not include motor vehicle chassis numbers whereas 106 motor vehicles and bikes lacked engine numbers.

Further, Management presented a list of two hundred eleven (211) movable assets for audit out of which one hundred and fifty-nine (159) 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 to the assets. This was 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 in a Sub-County office. However, there were no details including registration numbers and make of the grounded motorbikes. Further, three (3) motor vehicles were reported as not found but were in the register. Therefore, the existence, condition, value and location of the three motor vehicles could not be confirmed.

The Management reported that one motor vehicle had been grounded at a garage 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.

In the circumstances, existence, value and ownership of motor vehicles and motorbikes could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

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

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

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

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

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

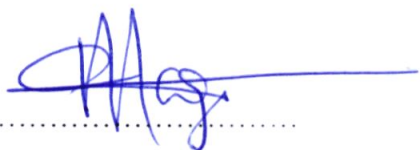
**20 December, 2024**

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

	Note	2023/2024	2022/2023
		Ksh	Ksh
<b>RECEIPTS</b>			
Transfer from CRF	1	5,998,837,439	5,241,639,654
Opening balance for Non-refundable bank balances in special purpose deposits accounts.	2	24,076,390	-
<b>TOTAL RECEIPTS</b>		<b>6,022,913,829</b>	<b>5,241,639,654</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	2,434,981,502	2,963,079,947
Use of Goods and Services	4	651,457,350	522,951,207
Other Grants and Transfers	5	1,013,732,568	569,887,943
Transfer to other Government entities	6	807,605,033	573,150,076
Social Security Benefits	7	280,731,438	-
Acquisition of Assets.	8	832,009,365	616,623,667
<b>TOTAL PAYMENTS</b>		<b>6,020,517,257</b>	<b>5,245,692,939</b>
<b>SURPLUS/DEFICIT</b>		<b>2,396,572</b>	<b>(4,053,285)</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 September 20<sup>th</sup> 2024 and signed by:



CPA. Damiano M. Njagi  
Chief Officer Finance  
ICPAK M/No. 9050



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

*Embu County Government - Executive  
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**9. Statement of Assets and Liabilities as at 30th June 2024**

	Note	2023/2024	2022/2023
		Ksh	Ksh
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9	12,412,847	30,949,810
Cash balances			
<b>Total Cash and Cash Equivalent</b>		<b>12,412,847</b>	<b>30,949,810</b>
Outstanding imprests and advances	10	12,693,705	25,468,592
<b>TOTAL FINANCIAL ASSETS</b>		<b>25,106,552</b>	<b>56,418,403</b>
<b>FINANCIAL LIABILITIES</b>			
Deposits and retentions	12	32,243,548	18,724,203
<b>NET FINANCIAL ASSETS</b>		<b>(7,136,996)</b>	<b>37,694,199</b>
<b>REPRESENTED BY</b>			
<b>Fund Balance Brought Forward</b>	13	48,808,823	308,106,524
Prior Year Adjustment	14	(58,342,391)	(266,359,040)
<b>Surplus / Deficit for the Year</b>		2,396,572	(4,053,285)
<b>NET FINANCIAL POSITION</b>		<b>(7,136,996)</b>	<b>37,694,199</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 September 20<sup>th</sup> 2024 and signed by:



CPA. Damiano M. Njagi  
Chief Officer Finance  
ICPAK M/No. 9050



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

*Embu County Government - Executive  
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**10. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**

		<b>2023/2024</b>	<b>2022/2023</b>
<b>Receipts from Operating Income</b>	<b>Note</b>	<b>Ksh</b>	<b>Ksh</b>
Transfer from CRF	1	5,998,837,439	5,241,639,654
Miscellaneous receipts	2	24,076,390	-
<b>Total Receipts from Operating Income</b>		<b>6,022,913,829</b>	<b>5,241,639,654</b>
<b>Payments for Operating Expenses</b>			
Compensation of Employees	3	(2,434,981,502)	(2,963,079,947)
Use of Goods and Services	4	(651,457,350)	(522,591,207)
Subsidies		-	-
Other grants and transfers	5	(1,013,732,568)	(569,888,042)
Transfers to other government entities	6	(807,605,033)	(573,150,076)
Social Security Benefits - Gratuity	7	(280,731,438)	-
Finance costs, including loan interest		-	-
Other payments		-	-
<b>Total Payments for Operating Expenses</b>		<b>(5,188,507,892)</b>	<b>(4,628,709,272)</b>
<b>Net receipts/ (payments) from operations</b>		<b>834,405,937</b>	<b>612,930,382</b>
<b>Adjusted for:</b>			
Prior year adjustments	14	(58,342,391)	(266,359,040)
Decrease/(increase) in outstanding imprests & advances	15	12,774,887	(22,603,282)
Increase/(decrease) in deposits and retentions	16	24,633,969	16,402,806
<b>Net Adjustments</b>		<b>(20,933,535)</b>	<b>(272,559,515)</b>
<b>Net Cash flows from Operating Activities</b>		<b>813,472,402</b>	<b>340,370,867</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	(832,009,365)	(616,623,666)
<b>Net cash Flows from Investing Activities</b>		<b>(832,009,365)</b>	<b>(616,623,666)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowings	-	-	-

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<b>Net cash flow from financing activities</b>		<b>(832,009,365)</b>	<b>(616,623,666)</b>
<b>Net increase in cash and cash equivalents.</b>		<b>(18,536,963)</b>	<b>(276,774,379)</b>
Cash and Cash Equivalent at BEGINNING of the Year	<b>9</b>	30,949,810	307,724,190
<b>Cash and Cash Equivalent at END of the Year</b>		<b>12,412,847</b>	<b>30,949,811</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 **September 20<sup>th</sup> 2024** and signed by:



CPA. Damiano M. Njagi  
Chief Officer Finance  
ICPAK M/No. 9050



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

*EMBU COUNTY GOVERNMENT, EXECUTIVE*

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

**June 2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	7,084,027,273	190,473,805	7,274,501,078	5,998,837,439	(1,275,663,639)	82%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts.	24,076,390	-	24,076,390	24,076,390	-	100%
<b>Total</b>	<b>7,108,103,663</b>	<b>190,473,805</b>	<b>7,298,577,468</b>	<b>6,022,913,829</b>	<b>- 1,275,663,639</b>	<b>83%</b>
<b>Payments</b>						
Compensation of employees	2,620,055,855	-	2,451,514,355	2,434,981,502	(16,532,853)	99%
Use of goods and services	700,550,236	168,541,500	791,834,726	651,457,350	(140,377,376)	82%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	723,137,075	277,131,000	1,000,268,075	807,605,033	192,663,042	81%
Other grants and transfers	1,428,339,504	-	1,384,515,263	1,013,732,568	370,782,695	73%
Social security benefits	281,010,577	43,824,241	281,010,577	280,731,438	(279,139)	100%
Acquisition of assets		-			(557,425,107)	60%

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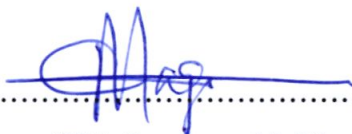
	1,355,010,416	34,424,056	1,389,434,472	832,009,365		
<b>Total</b>	<b>7,108,103,663</b>	<b>190,473,805</b>	<b>7,298,577,468</b>	<b>6,020,517,257</b>	<b>(1,278,060,211)</b>	<b>82%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,396,572</b>	<b>2,396,572</b>	<b>0%</b>

Budget underutilization;

During the year under review, the County achieved 83% of budget utilization. The under-utilization was occasioned by;

- (a) Under performance in own source revenue compared to the projected amount.
- (b) Delayed transfer of the exchequer releases over the year, with the June funds release in the financial year 2024/2025
- (c) Delayed release of donor funds and grants otherwise budgeted for.

The County Executive’s financial statements were approved on **September 20<sup>th</sup> 2024** and signed by:



.....  
**Name: CPA Damiano M. Njagi**  
**Chief Officer Finance**  
**ICPAK M/No. 9050**



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

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

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	4,614,162,271	82,950,517	4,697,112,788	4,340,112,154	(357,000,634)	92%
Other receipts	-	-	-	-	0	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts.	-	-	-	-	-	-
<b>Total</b>	<b>4,614,162,271</b>	<b>82,950,517</b>	<b>4,697,112,788</b>	<b>4,340,112,154</b>	<b>(357,000,634)</b>	<b>92%</b>
<b>Payments</b>						
Compensation of employees	2,620,055,855	(168,541,500)	2,451,514,355	2,434,981,502	(16,532,853)	99%
Use of goods and services	700,550,236	91,284,490	791,834,726	651,457,350	(140,377,376)	82%
Transfers to other government units	246,503,792	51,631,000	298,134,792	238,464,511	59,670,281	80%
Other grants and transfers	754,777,558	101,795,759	856,573,317	506,455,011	350,118,306	59%
Social security benefits	281,010,577		281,010,577	280,731,438	279,139	100%
Acquisition of assets	11,264,253	6,780,768	18,045,021	10,530,271	7,514,750	58%
<b>Total</b>					<b>(574,492,704)</b>	<b>88%</b>

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	4,614,162,271	82,950,517	4,697,112,788	4,122,620,084		
<b>Surplus/(deficit)</b>	-	-	-	217,492,070	217,492,070	-

Budget underutilization:

- a) Over the year under review, the County achieved 92 % of budget utilization. The under-utilization was occasioned by
- b) We also reported a minimal under collection of own source revenue compared to the projected amount.
- c) Delay in exchequer releases from the national treasury.
- d) Delayed release of donor funds and grants otherwise budgeted for.

The County Executive’s financial statements were approved on September 20<sup>th</sup> 2024 and signed by

.....  
**Name: CPA Damiano M. Njagi**  
**Chief Officer Finance**  
**ICPAK M/No. 9050**

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

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

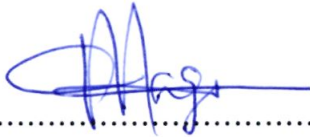
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Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	2,469,865,002	107,523,288	2,577,388,290	1,658,725,285	(918,663,005)	64%
Other receipts	-	-	-	-	0	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts.	24,076,390	-	24,076,390	24,076,390	0	100%
<b>Total</b>	<b>2,493,941,392</b>	<b>107,523,288</b>	<b>2,601,464,680</b>	<b>1,682,801,675</b>	<b>(918,663,005)</b>	<b>65%</b>
<b>Payments</b>					0	0%
Transfers to other government units	476,633,283	225,500,000	702,133,283	569,140,522	(132,992,761)	81%
Other grants and transfers	673,561,946	145,620,000	527,941,946	507,277,557	(20,664,389)	96%
Social security benefits	-	-	-	-	0	0%
Acquisition of assets	1,343,746,163	27,643,288	1,371,389,451	821,479,094	(549,910,357)	60%
<b>Totals.</b>	<b>2,493,941,392</b>	<b>107,523,288</b>	<b>2,601,464,680</b>	<b>1,897,897,173</b>	<b>(703,567,507)</b>	<b>73%</b>
<b>Surplus/(deficit)</b>	-	-	-	215,095,498	215,095,498	0%

Budget underutilization;

- a) Over the year under review, the County realised 65% of budget utilization. The under-utilization was occasioned by development projects which were duly procured and awarded and services rendered but not paid at the closure of the financial period. These have been disclosed as pending bills.
- b) We also reported a minimal under collection of own source revenue compared to the projected amount.
- c) There were also undue delays in receiving exchequer releases from the national treasury.
- d) Delayed release of donor funds and grants.

The County Executive’s financial statements were approved on **20<sup>th</sup> September 2024** and signed by:



.....  
**Name: CPA Damiano M. Njagi**  
**Chief Officer Finance**  
**ICPAK M/No. 9050**



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



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

<b>Program</b>	<b>Sub Program</b>	<b>Description</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Budget utilization difference</b>
			<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<b>101003660</b>		<b>Land Policy &amp; Planning</b>	<b>126,401,012</b>	<b>(3,085,000)</b>	<b>123,316,012</b>	<b>96,808,657</b>	<b>26,507,355</b>
	101023660	Land Information Mgt	126,401,012	(3,085,000)	123,316,012	96,808,657	26,507,355
<b>109003660</b>		<b>Agribusiness &amp; Market Devt</b>	<b>1,021,837,698</b>	<b>(450,000)</b>	<b>1,021,387,698</b>	<b>780,620,112</b>	<b>240,767,586</b>
	109013660	Agribusiness & Market Devt	1,021,837,698	(450,000)	1,021,387,698	780,620,112	240,767,586
<b>207003660</b>		<b>General Administration Planning &amp; Support Service</b>	<b>644,722,559</b>	<b>(782,096)</b>	<b>643,940,463</b>	<b>430,035,360</b>	<b>213,905,103</b>
	207013660	General Administration Planning & Support Service	644,722,559	(782,096)	643,940,463	430,035,360	213,905,103
<b>301003660</b>		<b>General Administration Planning &amp; Support Services</b>	<b>509,378,761</b>	<b>(84,696,081)</b>	<b>424,682,680</b>	<b>294,252,281</b>	<b>130,430,399</b>
	301013660	General Administration Planning & Support Services	509,378,761	(84,696,081)	424,682,680	294,252,281	130,430,399
<b>404003660</b>		<b>Health Policy Planning &amp; Financing</b>	<b>2,139,822,495</b>	<b>98,353,852</b>	<b>2,238,176,347</b>	<b>2,026,768,810</b>	<b>518,999,120</b>
	404013660	Health Policy Planning & Financing	2,139,822,495	98,353,852	2,238,176,347	2,026,768,810	518,999,120
<b>508003660</b>		<b>Administrative Services</b>	<b>466,517,486</b>	<b>95,427,400</b>	<b>561,944,886</b>	<b>524,225,628</b>	<b>37,719,258</b>
	508013660	Administrative Services	466,517,486	95,427,400	561,944,886	524,225,628	37,719,258

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<b>701003660</b>		<b>General Administration &amp; Support Services</b>	<b>803,302,630</b>	<b>70,366,980</b>	<b>873,669,610</b>	<b>825,437,716</b>	<b>48,231,894</b>
	701013660	General Administration & Support Services	803,302,630	70,366,980	873,669,610	825,437,716	48,231,894
<b>723003660</b>		<b>General Administration &amp; Support Services</b>	<b>765,366,341</b>	<b>(35,881,500)</b>	<b>729,484,841</b>	<b>683,573,631</b>	<b>45,911,210</b>
	723013660	General Administration & Support Services	765,366,341	(35,881,500)	729,484,841	683,573,631	45,911,210
<b>1004003660</b>			<b>152,506,194</b>	<b>30,648,500</b>	<b>183,154,694</b>	<b>182,149,694</b>	<b>1,005,001</b>
	1004013660	Water Resource Management	152,506,194	30,648,500	183,154,694	182,149,694	1,005,001
<b>9050003660</b>			<b>175,137,787</b>	<b>16,090,867</b>	<b>191,228,654</b>	<b>176,645,369</b>	<b>14,583,286</b>
	905013660	General Administration, Planning and Support Services	175,137,787	16,090,867	191,228,654	176,645,369	14,583,286
		<b>Grand Total</b>	<b>6,804,992,963</b>	<b>185,992,922</b>	<b>6,990,985,885</b>	<b>6,020,517,257</b>	<b>1,278,060,211</b>

## **12. 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.

**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.

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

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements - Not applicable.

**v) Acquisition of fixed assets**

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

a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to Kshs 5,469,442 compared to Kshs 7,609,579 in prior period as indicated on note 9. (There were no other restrictions on cash during the year)

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

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

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

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

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

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

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

### **k) Pending bills**

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

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 6 and Annex 8 of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on August 16<sup>th</sup> 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was only one supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 14 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.

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**13. Notes to the Financial Statements**

**1. Transfer from the CRF**

	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
Transfer from CRF Q1	800,562,054	745,185,089
Transfer from CRF Q2	1,458,115,305	1,121,652,780
Transfer from CRF Q3	909,045,445	659,196,097
Transfer from CRF Q4	2,831,114,635	2,715,605,688
		-
<b>Total</b>	<b>5,998,837,439</b>	<b>5,241,639,654</b>

**2. UNSPENT BALANCES BROUGHT FORWARD - SPECIAL PURPOSE ACCOUNTS**

<b>Description</b>			<b>2022/2023</b>
			<b>Ksh</b>
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA			
Central Bank of Kenya, Fuel Levy 10001260181	10001260181	CBK	990
Central Bank of Kenya, Embu County Deposit Account 1000250372	1000250372	CBK	7,609,579
Central Bank of Kenya, Grant Operation Account 1000250388	1000250388	CBK	299
Embu County Agric Sec Supp Proj, 1000365609	1000365609	CBK	50
Embu County Polytechnic Proj Grant, 1000368969	1000368969	CBK	1
Kenya Devolution Support Programme, 1000380373	1000380373	CBK	5,343
Embu County Primary Health Care - 1000564377	1000564377	CBK	5,528,228
Embu County Health Nutrition Grant - 100533471	100533471	CBK	10,931,900
<b>Total</b>			<b>24,076,390</b>

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**3. Compensation of Employees**

	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
Basic Salaries of Permanent Employees	2,434,981,502	2,963,079,947
Casual Wages of Temporary Employees	-	-
Personal Allowances paid as Part of Salary	-	-
Compulsory National Social Security Schemes	-	-
<b>Total</b>	<b>2,434,981,502</b>	<b>2,963,079,947</b>

**4. Use of Goods and Services**

	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
Utilities, Supplies and Services	64,268,135	26,051,543
Communication, Supplies and Services	3,635,203	2,610,013
Domestic Travel and Subsistence	46,375,897	124,134,270
Foreign Travel and Subsistence	10,795,449	5,279,622
Printing, Advertising and Information Supplies & Services	3,286,399	6,461,790
Rent and Rates	2,505,850	6,388,300
Training Expenses	6,029,503	2,865,048
Hospitality Supplies and Services	8,457,897	30,583,921
Insurance Costs	152,230,753	154,760,519
Bank charges	-	5,000
Specialized Materials and Supplies	153,116,414	58,014,717
Office and General Supplies and Services	10,394,894	8,373,727
Fuels, Oil and Lubricants	31,253,722	20,863,522
Other operating expenses (including bank charges)	154,700,598	64,728,319
Routine Maintenance – Vehicles and other Transport Equipment.	4,406,636	8,188,884
Routine Maintenance – Other Assets	-	3,642,010
<b>Total</b>	<b>651,457,350</b>	<b>522,951,207</b>

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

**5. Other Grants and Transfers**

	2023/2024	2022/2023
	Ksh	Ksh
Expenditure on Account of Embu County Revenue Authority	7,408,283	-
Transfer to Embu level 5 Hospital	789,155,691	225,913,412
Capitations to Polytechnics	22,997,438	-
Scholarships & other educational benefits	-	120,412,500
Other Capital Grants and Transfers.	194,171,156	223,562,131
<b>Total</b>	<b>1,013,732,568</b>	<b>569,888,043</b>

**6. Transfer to other Government entities**

	2023/2024	2022/2023
Description	Ksh	Ksh
<b>Transfers to county government entities</b>		
See attached list (under annex xx <sup>6</sup> )	804,605,033	
ASDSP II	-	12,000,425
NAGRIP	-	233,393,470
FLLOCA	-	53,000,000
Urban Development	-	198,855,802
Emergency Locust	-	75,900,379
<b>Transfers to national government entities</b>		
Transfer to the council of governors.	3,000,000	-
Transfer to xxx	-	-
<b>Total</b>	<b>807,605,033</b>	<b>573,150,076</b>

**7. Social Security Benefits**

	2023/2024	2022/2023
Description	Ksh	Ksh
Social Security Benefits.	280,731,438	-
Employer Social Benefits	-	-
<b>Total</b>	<b>280,731,438</b>	<b>-</b>

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8. Acquisition of Assets

**SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Non Financial Assets</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
Purchase of buildings	-	-
Construction of buildings	166,455,522	78,583,129
Refurbishment of buildings	18,276,769	2,397,099
Construction of roads		65,255,685
Construction and civil works	181,651,871	133,003,651
Overhaul and refurbishment of construction & civil works	419,270,562	273,055,466
Purchase of vehicles and other transport equipment	-	38,772,330
Purchase of household furniture and institutional equipment	10,345,181	2,850,734
Purchase of office furniture and general equipment	999,018	3,691,120
Purchase of specialized plant, equipment and machinery	181,760	920,338
Purchase of certified seeds, breeding stock and live animals	-	5,436,455
Research, studies, project preparation, design & supervision	14,999,999	-
Rehabilitation of civil works	-	-
Acquisition of ICT Equipment's	3,037,440	3,812,660
Acquisition of land	16,791,243	8,845,000
Acquisition of intangible assets		
<b>Total acquisition of non- financial assets</b>	<b>832,009,365</b>	<b>616,623,667</b>
<b>Financial assets</b>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>832,009,365</b>	<b>616,623,667</b>

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

**9. Bank Balances**

<b>Name of Account &amp; Bank</b>	<b>Account Number</b>	<b>Purpose</b>	<b>2023/2024</b>	<b>2022/2023</b>
			<b>Ksh</b>	<b>Ksh</b>
Central Bank of Kenya, Recurrent Account 1000170581	1000170581	CBK	2,600	158
Central Bank of Kenya, Development Account 1000170597	1000170597	CBK	32,354	53,127
Central Bank of Kenya, Fuel Levy 10001260181	10001260181	CBK	990	990
Central Bank of Kenya, Embu County Deposit Account 1000250372	1000250372	CBK	5,469,442	7,609,579
Central Bank of Kenya, Grant Operation Account 1000250388	1000250388	CBK	299	299
Embu County Agric Sec Supp Proj, 1000365609	1000365609	CBK	50	50
Nat agr Rural Gr Inc Pr (NAGRIP), 1000365773	1000365773	CBK	0.50	-
Embu County Polytechnic Proj Grant, 1000368969	1000368969	CBK	0.90	1
Kenya Devolution Support Programme, 1000380373	1000380373	CBK	5,343	5,343
Embu County Primary Health Care - 1000564377	1000564377	CBK	-	5,528,228
Embu County Health Nutrition Grant - 100533471	100533471	CBK	-	10,931,900
Embu Covid - 19 Operations Account	Embu County Covid - 19 Family Bank	Family	5,862,805	5,862,805
Embu County Salary Suspense - Co-op Bank	1141408453000.	Coop Bank	1,038,962	957,187
County Health Nutrition Account, Co-op. 01141731299200	1141731299200	Coop Bank	-	144
<b>Total</b>			<b>12,412,847</b>	<b>30,949,811</b>

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

**10. Outstanding imprests and advances**

	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
Government Imprests	12,693,705	25,468,592
Salary Advance.		
Clearance accounts	-	-
<b>Total</b>	<b>12,693,705</b>	<b>25,468,592</b>

[  
**11. Outstanding Imprests and Advances By Department**

<b>Breakdown of Imprest per Department</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Imprest</b>	<b>Kshs</b>	<b>Kshs</b>
Youth & Sports, Gender, Culture, Children and social Services	3,624,305	1,082,500
Water & Irrigation, Environment & Natural Recourses	30,000	371,906
Trade Tourism, investment and industrialization	2,438,700	2,009,500
Office of the Governor/Deputy Governor, Public Administration & Public service	1,023,700	9,503,036
Infrastructure, Transport and Public works	2,364,200	850,350
Health Services	2,751,800	2,166,850
Finance, Economic Planning & Resource Mobilization	213,000	4,945,600
Land,	-	321,100
Education	-	2,398,600
Agriculture	-	115,150
Emb County Revenue Authority	248,000	1,704,000
<b>TOTAL</b>	<b>12,693,705</b>	<b>25,468,592</b>

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Notes to the Financial Statements (Continued)

12. Deposits and Retention

		2023/2024	2022/2023	
		Ksh	Ksh	
		Kshs	Kshs	
Deposits		-	-	
Retention Monies		19,648,379	18,294,149	
Taxes		12,595,169	430,054	
<b>Total</b>		<b>32,243,548</b>	<b>18,724,203</b>	
<b>Ageing analysis for</b>		<b>32,243,548</b>		<b>18,724,203</b>
Ageing analysis: (deposits and retentions)	2023/2024	% of the Total	Comparative	% of the Total
			2022/2023	
Under one year.	32,243,548	100.00	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	<b>32,243,548</b>		-	

13. Fund Balance Brought Forward

	2023/2024	2022/2023
	Ksh	Ksh
Bank	30,949,811	307,579,184
Cash	-	145,006
Accounts Receivables	25,468,592	2,865,310
Accounts Payables	(7,609,579)	(2,482,976)
<b>Total</b>	<b>48,808,823</b>	<b>308,106,524</b>

These are balances drawn from the previous year and comprise of opening balances for working capital item which include Cash and bank balances if any, Accounts' receivable, inventories if any less any accounts payable.

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**14. Prior Year Adjustments**

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

	<b>CENTRAL BANK AC</b>	<b>COUNTY CBK</b>	<b>OB</b>	<b>Previous YEAR TRNF</b>	<b>ADDITIONS DURING YEAR</b>
1	CBK	CRF	-	-	
2	CBK	REC	-	-	
3	CBK	DEV	53,284	53,284	
4	CBK	DEPOSIT ACC	7,609,579	-	
5	CBK	FUEL	990	-	
6	KCB	ASDSP	-	-	
8	CBK	POLY	1	-	
9	CBK	URBAN INST	5	-	
10	CBK	URBAN DEV	-	-	
14	CBK	KDSP	5,343	-	
25	CBK	Health Nutrition	-	-	
		<b>TOTAL</b>	<b>7,669,202</b>	<b>53,284</b>	
1	RECEIVABLES	IMPRESTS	-	(25,468,592)	Imprest from the previous period
2	PAYABLES	RETENTION	-	7,609,579	Retentions from the previous period
3	SPA Opening Balances		-	-	Amount reported and accounted for in the previous cash accounting Financial Statements
		Embu County Primary Health Care - 1000564377	-	(5,528,228)	Amount reported and accounted for in the previous cash accounting Financial Statements
		Embu County Health Nutrition Grant - 100533471	-	(10,931,900)	Amount reported and accounted for in the previous cash accounting

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				Financial Statements
		SPA Balances		Amount reported and accounted for in the previous cash accounting Financial Statements
			(24,076,390)	
		County Health Nutrition Account, Co-op. 01141731299200.		Amount reported and accounted for in the previous cash accounting Financial Statements
			- 144.00	
			-	
			(58,395,675)	
		<b>TOTAL</b>	<b>7,669,201.95</b>	<b>(58,342,391)</b>

**15. Increase/ (Decrease) in Outstanding Imprests and Advances**

	2023/2024	2022/2023
	Ksh	Ksh
Opening Account Receivables as at Beginning of the Year (A)	25,468,592	2,865,310
Opening Account Receivables as at End of the Year (B)	12,693,705	25,468,592
<b>Net changes in account receivables C= A – B.</b>	<b>12,774,887</b>	<b>(22,603,282)</b>

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

Description	2023/2024	2022/2023
	Ksh	Ksh
Deposits and Retention s as at 1 <sup>st</sup> July 2023	18,724,203	2,482,976
Payments in the Year	(13,738,613)	(6,652,159)
Deposits and Retention as at 30 <sup>th</sup> June 2024.	19,648,379	22,463,332
<b>Increase/ (Decrease) in Deposits and Retentions C= B-A</b>	<b>24,633,969</b>	<b>18,294,149</b>

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**17. Other Important Disclosures**

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

	Balance b/f 1st July 2023	Additions for the year	Paid during the year	Balance c/f 30th June 2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	276,510,418	-	21,491,019	255,019,399
Construction of Civil Works	529,788,356	-	3,000,000	526,788,356
Supply of Goods	565,345,983	-	925,000	564,420,983
Supply of Services	424,472,259	-	14,999,999	409,472,260
<b>Total</b>	<b>1,796,117,016</b>	<b>-</b>	<b>40,416,018</b>	<b>1,755,700,997</b>

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

Description	Balance b/f Jul-23	Additions for the year 2023/2024	Paid during the year	Balance c/f Jun-24
	Kshs			Kshs
Amounts due to National Government Entities	20,241,471	11,502,064	2,498,022	29,245,513
Amounts due to Third Parties	516,731,695	209,516,196	304,140,830	422,107,062
<b>Total</b>	<b>536,973,166</b>	<b>221,018,261</b>	<b>306,638,852</b>	<b>451,352,574</b>

## Other Important Disclosures

### 3. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

#### Related party transactions

	2023/2024	2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members and Cos)	133,491,024	105,587,161
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	394,753,625	-
Transfers to Non-Reporting Entities E.G Schools and Welfare	128,888,682	104,412,500
Other Capital Grants Transfers	194,171,156	225,681,231
Other Current Grants Transfer	690,319,683	573,150,076
<b>Total Transfers to Related Parties</b>	<b>1,408,133,145</b>	<b>903,243,807</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF.	5,986,552,089	5,241,639,654
Transfers From National Government MDAs	-	-
<b>Total Transfers from Related Parties</b>	<b>5,986,552,089</b>	<b>5,241,639,654</b>

## Other Important Disclosures

### 4. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Embu Water & Sanitation Co. Ltd	01/04/2005	Embu	Grace Wanja Muriithi
Kyeni Water Co.	01/06/2008	Embu	Grace Wanja Muriithi
Ngandori Nginda Water Co.	05/03/2005	Embu	Grace Wanja Muriithi
Embu Municipal Board	10/12/2018	Embu	Hellen Wanja Munene
Ngagaka Water Co.	01/06/2011	Embu	Grace Wanja Muriithi
Embe Water Co.	13/04/2006	Embu	Grace Wanja Muriithi

### 5. 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 122,723,404 and Kshs 110,628,298 for the comparative financial year.

### 6. Contingent Liabilities

Contingent Liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court Case Against the Entity	145,340,693	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>145,340,693</b>	<b>-</b>

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**7. 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.

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1.1 <b>Unsupported Expenditure Unsupported Communication Supplies and Services</b>	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 v Annex: 1.0 i, ii,iii,iv,v - Payment Vouchers and delivery notes.	As observed by the Auditor, the entries in the above table were disbursement to health centres from the Primary Health grant (DANIDA) from the special purpose account direct to the facility operations account. The necessary relevant documents have been availed for review.	Relevant Documents provided	Fy. 2024/2025
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.	Toyota Hilux double cabin KBL 009M was handed over to the County Government on May 3 <sup>rd</sup> 2024 alongside other motor vehicles inherited from the National Government, and a report issued to that effect by the by the Intergovernmental Relations Technical Committee (IGRTC). The vehicle now awaits regularizing the transfer it ownership to Embu County Government.  Annex 1.2 Motor Vehicle valuation report – “Extract”	Explanations provided.  Ownership will change this year	Fy. 2024/2025

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<p><b>2.0 Unsupported Deposit and Retention</b></p>	<p>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.</p> <p>In the circumstances, the accuracy and completeness of the account's payables balance of Kshs.18,724,203 could not be confirmed.</p>	<p>The unexplained variance was brought about by an erroneous system configuration that directed the retention funds to the Primary Health Care and Embu County Aggregation and Industrial Park Account (CAIP). The accounts have since been fully reconciled and the amount transferred to the deposit account.</p> <p>Annex 2.01 (a) copy of bank statements.</p> <p>(b) copy of payment vouchers.</p>	<p>Anomaly corrected in the year under review.</p> <p>Evidence to that effect provided</p>	<p>Fy. 2024/2025</p>
<p><b>3.0 Unsupported Acquisition of Land</b></p>	<p>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.</p> <p>In the circumstances, the existence, value, location and ownership of non-current assets amounting to Kshs.8,845,000 could not be confirmed.</p>	<p>As observed by the auditor, the payment for the land acquired were done towards the end of June 30<sup>th</sup> 2023 and by the time audit was being done the transfer process had not yet been finalized. The transfer process has however gone through the Land board and consent granted there to. The title deeds are in the process of being transferred.</p> <p>Annex 3.0: (a) Valuation Reports</p> <p>3.0: (b) Land board Consent Documents</p>	<p>Process being concluded in the year 2024/2025</p>	<p>Fy. 2024/2025</p>

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<p>4.0 <b>4.0 Unsupported Expenditure on Legal Services</b></p>	<p>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.</p> <p>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.</p> <p>In the circumstances, the accuracy and value for money for the legal expenditure amounting to Kshs.5,870,200 could not be confirmed.</p>	<p>In line with the Auditors observations, an amount of Kshs.5,870,200 in regard to outsourced of legal. The Governor on the 30<sup>th</sup> May 2018 appointed a County Legal panel through a Gazette Notice No. 4180. The panel was mandated to handle all legal matters ranging from appointment of law firms representing the County to negotiation of the fees and eventual payments.</p> <p>The payment made to various law firms were supported with instruction letters and fee notes. The County Executive has however 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 County Government may also outsource services of legal firms when dealing with complex legal matters which the Attorney may not handle.</p>	<p>The required documents have since been availed</p>	<p>Fy. 2024/2025</p>
<p>5.0 <b>Unsupported Expenditure in the Construction of Bio-Digester at Level 4 Hospital</b></p>	<p>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</p>	<p>In line with the Audit observation, the Kshs1,300,000 provided for contingencies was utilized to cover additional works that resulted following instruction by the project manager. Landscaping, steel water tank platform and NEMA certification were omitted from the project.</p> <p>The following was the additional works as instructed to the contractor; The additional costing did not exceed the contract sum as indicated in the final account. The amount of Kshs 594,000.00 meant for</p>	<p>The amount queried has been accounted for and explanations given</p>	<p>Fy. 2024/2025</p>

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	<p>and Assets Disposal Act, 2015.</p> <p>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.</p> <p>In the circumstances, the completeness and value for money of the expenditure amounting to Kshs.1,894,000 could not be confirmed.</p> <p><b>Annex 5.0. 2 Site instructions letters</b></p>	<p>landscaping after site clearance, excavation, preparation and levelling the ground in order to plant grass and trees was omitted and the funds used to pay additional works as tabled above.</p>		
<p>1. 1.0 <b>Budgetary Control and Performance</b></p>	<p>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 underfunding 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 underexpenditure of Kshs.1,127,430,696 or 18% of the budget.</p> <p>In the circumstances, the underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>In line with the auditor's observation National Treasury has had delays in the disbursement of the Equitable share which at times comes at the tail end of the financial year as well as the County Executive's inability to meet its targets for own source revenue resulting to underfunding and underperformance. The political polarity in the run-up to the 2022 general elections also affected revenue performance in the first half of the year under review.</p> <p><b>Annexure - Copy of County Revenue Fund (CRF) bank statement</b></p>		Fy. 2024/2025
<p>2. <b>Pending Accounts Payable</b></p>	<p>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</p>	<p>During the year of audit under review the County Government had outstanding pending bills as indicated in the audit findings. This was occasioned by a short fall in own source revenue and delays by national treasury to release exchequer on time.</p>	<p>Explanation given.  Case still outstanding</p>	Fy. 2024/2025

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	<p>Credit Cooperative Organization (SACCO) and pension schemes respectively.</p> <p>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.</p>	<p>The County has however been able to settle pending deductions amounting to Ksh 600 million in the financial year (2023/2024) for both staff emoluments and other suppliers of goods and services, with the balance expected to be cleared in next year's budget.</p> <p><b>Annex 2.0</b></p>		
<p><b>4.0 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, 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.</p>	<p><b>The County Executive has always been committed and indeed endeavors to resolve all the audit matters as raised. There is usually a concerted effort by all the departments with an aim of improving our systems of internal controls, and other necessary checks and balances. The government continues to engage other authorities like the intergovernmental relations with a view to resolving some of the cross-cutting issues.</b></p> <p><b>In addition, the County Government has hired substantive Audit personnel and committee who will go a long way in addressing the matters so raised timely, as well as reviewing our internal controls and systems to reduce the would-be queries.</b></p> <p>Annex 1.1 Appointment letters. 1.2 Advertisement of the audit committee</p>	<p>The matter is as per the response provided</p>	<p>Fy. 2024/2025</p>
<p>1.0 <b>1. Irregularities in Fleet Management</b></p>	<p>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</p>	<p><b>The County Government in conjunction with the Inter-Governmental Relation Technical Committee (IGRTC) has embarked on an asset identification and verification process aimed at establishing the assets and their status. So far identification and valuation of all movable assets has been concluded and a report to that effect received from the IGRTC, from which an assets register is being compiled.</b></p> <p><b>In addition, the County has a department in charge</b></p>	<p>The matter is in the process of being settled.</p>	<p>Fy. 2024/2025</p>

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	<p>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.</p> <p>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.</p> <p>In the circumstances, Management was in breach of</p>	<p><b>of fleet management which preparing a fleet management policy.</b></p> <p><b>The grounded vehicle at the CMC was occasioned by budgetary constraints and will be addressed once the funds are available in the next financial year 2024/2025 so that it can also be put to economic use.</b></p> <p>Annex 1.1 Motor Vehicle valuation report</p> <p>1.2 Copies of Log books.</p>		
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	the law.			
2.0 <b>Non-Compliance with the One Third Basic Salary Rule</b>	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>In line with the auditor's observation, a review of the payroll for the financial year ended 30 June, 2023 revealed that the County Executive had one hundred and eighty-nine (88) employees whose net pay was below a third of their basic pay, this was down from a number of (189) reported in the previous year 2021/2022.</p> <p>During the period under review, there was an outbreak of Covid-19 pandemic and the National Government lowered Taxes, this led to some employees committing their extra disposable income. The Government later reverted back to the previous income taxes there by affecting the one third rule. In addition, the NHIF levies were also revised upwards also affecting the personal disposable income and the 1/3<sup>rd</sup>.</p> <p>Human Resource department is working with the affected employees to rectify the situation.</p>	The matter is still outstanding	Fy. 2024/2025
4. <b>Failure to Remit Payroll Deductions</b>	<p>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</p>	<p>In line with the Audit observation, Embu County Government 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. This was attributed by the shortfalls in local revenue collections and the delays in exchequer disbursement. The Embu County Government has however instituted remedial measures to maximize local revenue collection to finance its budgetary projections.</p> <p>Further to that, the Embu County Government has so far been able to settle an amount of Ksh.300,480,764.00 in relation to staff emoluments. Supporting documents to confirm</p>	The matter is as per the response provided	Fy. 2024/2025

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>the validity of pending bills are available for audit verification and the balance will be provided for in future budgets.</p>		
<p><b>5. Failure to Appoint and Operationalize the Office of the County Attorney</b></p>	<p>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.</p> <p>In the circumstances, Management is in breach of the law.</p>	<p>During the financial year under review, the County Executive did not have a fully functional office of the County Attorney to handle emerging legal matters. The public service board has however recruited a solicitor general and an extra-legal counsel to compliment the County Attorney and the already existing team of legal officer. Additionally, the government has set aside a budget for the legal section for complete facilitation in its mandate. Annex. Copy of appointment letter – Solicitor General</p> <p>Copy of appointment letter – Legal council</p>	<p>Matter resolved</p>	<p>Fy. 2024/2025</p>
<p><b>6. Non-Compliance Fiscal Responsibility Principles on Wage Bill</b></p>	<p>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</p>	<p>During the financial year under review the County Government did 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 growth in health sector- Embu level 5, level 4s, level 3s, and level 2s health facilities. The establishment of the Oncology unit,</p>	<p>Matter still outstanding.</p>	<p>Fy. 2024/2025</p>

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	<p>(35) per cent of the County Government's total revenue.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>dialysis unit, additional theatres, ICU and wards across the County health facilities which require additional staff therefore increased wage bill. The government has too opened more Early Childhood Development centers and recruited additional teacher which resulted in additional</p>		
<p><b>7.0 Excess Budget to the County Assembly</b></p>	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>During the financial year under review, the County Assembly of Embu had an approved budget amounting to Ksh 927,949,416.</p> <p>The budget ceilings for County Assembly of Embu by CARA was Ksh.594,786,279. The additional budgetary allocation amounting to Ksh. 333,163,137 was in respect to</p> <ul style="list-style-type: none"> <li>✓ Car loan &amp; Mortgage scheme (MCAs)- Ksh.89,000,000</li> <li>✓ Car Loan &amp; Mortgage Scheme (Staff)- Ksh. 10,000,000</li> <li>✓ Motor vehicle reimbursement (MCAs)- Ksh.66,500,000</li> <li>✓ Unspent funds b/f- Ksh. 87,663,137</li> <li>✓ Development- Ksh 80,000,000</li> </ul> <p>The additional budget is not subjected to ceilings set by CARA for the financial year 2022/2023.</p>	<p>As provided in the response</p>	<p>Fy. 2024/2025</p>
<p><b>8.0 Expired Drugs at Embu Level 5 Hospital</b></p>	<p>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</p>	<ol style="list-style-type: none"> <li>1. The hospital for the last three (3) years has received a lot of donations of drugs from various institutions through KEMSA. Most of those received donations had short expiry and could not be dispensed within usable time. This has made the hospital to have stocks of expired drugs.</li> <li>2. Covid 19 had lowered the number of patients visiting the hospital thus prompting more drugs in the store.</li> <li>3. There has been occurrence of strikes from</li> </ol>	<p>Matter resolved.</p>	<p>Fy. 2024/2025</p>

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	<p>committee to verify and process of all disposal recommendations contrary to Section 163 of the Public Procurement and Asset Disposal Act, 2015.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>the doctors and nurses which have also contributed to low uptake of the drugs thus leading to more expiring.</p> <p>However, the process of disposal has been initiated as required by public procurement and disposal act 2015 section 163.</p> <p><b>Annex. 7.0 Appointment of a disposal committee</b></p>		
<p><b>9.0 Irregularities in the Projects Management</b></p>	<p>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;</p> <p><b>9.1 Stalled Project - Proposed Renovation and Alterations of the County Headquarters</b></p> <p>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.</p>	<p><b>The contractor resumed work on the procurement block and was duly completed as per the contract.</b></p> <p><b>An amount of Ksh 3,955,000 for installation of a lift could not support lift installation that meets requirement of PPDA 2015 section 139. The amount budgeted for the lift was excluded from the contract payments accordingly, with the lift to be budgeted for and procured in the future.</b></p> <p><b>Annex 9.1 Minutes on alteration and renovation of the County Headquarters (Adjustment of price for the lift installation).</b></p>	As spelt out in the response	Fy. 2024/2025
<p><b>9.1</b></p>				

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	<p>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.</p> <p>In the circumstances, the regularity and value for money on the expenditure incurred could not be confirmed.</p>			
9.2	<p><b>Stalled Project - Governor’s Official</b> 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.</p>	<p>As per the auditors’ observations the contract was to ran up to 8<sup>th</sup> September 2022. However, the contractor has since procedurally been terminated for breach.</p> <p><b>Annex 9.2</b> Termination of contract letter dated 22<sup>nd</sup> Aug, 2023</p>	Outstanding	Fy. 2024/2025

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	In the circumstances, Management was in breach of the Salaries and Remuneration Commission's Circular and and the public may not have obtained value for money from the stalled project.			
9.1	<p><b>Irregularities in Levelling of Primary School Playground</b></p> <p>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.</p> <p>In the circumstances, value for money for the expenditure amounting to Kshs.2, 398,532 could not be confirmed.</p>	<p><b>As observed by the auditor the ground were graded safe for the trenching</b></p> <p><b>Annex 9.3 (a). Project drawing</b></p> <p><b>(b). Work done report</b></p>	<p>As spelt out in the response.</p> <p>Resolved</p>	Fy. 2024/2025
9.4	<p><b>Failure to Operationalize Milk Cooler</b></p> <p>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.</p>	<p>Embu County Government hatched a project to boost dairy farming in Gachoka Mbeti South ward. The main objective was to aggregate dairy farmer's milk ready for delivery to milk buyers as well as preservation.</p> <p>The scope of the project was to serve entire ward and if possible, extend to Mavuria ward. The amount allocated to the project in the financial year 2022/2023 was KShs2,000,000 which was enough to</p>	<p>As per the response provided</p>	Fy. 2024/2025

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	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.	refurbish the already existing shade and install the milk coolers for the farmers which is now ready for use. The department is in serious consultation with all the executive groups committee members involved to come up with the plan on and when to operationalize the project without further delay to enable farmers reap the benefits as planned.		
<b>10. Irregular Engagement of Casuals</b>	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.	Before the inception of the County Governments, most casual employees who had been employed by the Hospital Boards in the Department of Health were unskilled/semiskilled. It was not easy to terminate their engagements since most had worked for a long time. The absorption of the casuals into either Contractual/permanent was not possible due to; <ul style="list-style-type: none"><li>• Lack of qualifications of most of casuals.</li><li>• Lack of enough budgetary allocation to cater for the increased wage bill.</li></ul> The management has however worked on this matter in the year 2023/2024 whereby their engagement has been reviewed by the County Public Service Board and their payroll consolidated in the IPPD system.	Matte resolved as per the response	Fy. 2024/2025
<b>11. Failure to Keep Repairs and Maintenance Records for Motor Vehicles</b>	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	The general day to day management of motor vehicles including their repair and maintenance is domiciled at the department level. Each department has a budget for the repairs and maintenance of motor vehicles used in its service delivery and work ticket to that effect.	Outstanding	Fy. 2024/2025

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>An elaborate fleet management system has been tabled at cabinet level, through which all Government vehicles will be controlled and such documentation well-kept all year round.</p>		
<p><b>12.</b> <b>Failure to Maintain Assets Register</b></p>	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><b><i>As observed by the auditor general the Fixed Asset register was not updated. However, the management in conjunction with the intergovernmental relations and technical committee is currently undertaking valuation and documentation of land, vehicles and equipment's. The additions have since been included in the fixed assets register.</i></b></p> <p>Annex 12.1 Letter from county secretary on formation of valuation committee. Annex 12.1 (a) Fixed Asset Register sample</p>	<p>Matter resolved as per the response given</p>	<p>Fy. 2024/2025</p>
<p><b>13.</b> <b>Irregular Payment to Council of Governors</b></p>	<p>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</p>	<p><b>During the financial year under review, Embu County executive paid ksh.5,000,000 to the council of Governors. This was in respect to annual intergovernmental contribution to the council amounting to Ksh. 2,000,000 and ksh.1,000,000 contribution towards legal fees. Additionally, Embu County Government paid an amount of ksh.2,000,000 to the Council of Governors being annual Devolution conference 2023 contribution.</b></p> <p><b>The extract minutes and resolutions by council of Governors, Payment request letters and invoices</b></p>	<p>As per the response given</p>	<p>Fy. 2024/2025</p>

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><b>are available for audit review.</b></p>		
<p><b>14. Long Outstanding Imprest</b></p>	<p>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.</p> <p>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, 2022 without accounting for the imprest and no measures have been taken to recover the long outstanding imprest.</p> <p>In addition, some offices held multiple imprest before surrender of previous issues contrary to Regulation 93 (4)(b) of the Public Finance</p>	<p>We are in agreement with the audit observations regarding the outstanding imprests, and wish to note that concerted efforts have been made to recover the amounts. The outstanding imprest amount is Kshs 16,805,212.30.</p> <p>The Chief officer finance have done a letter to the county secretary to make a directive on imprest recoveries from the staff salaries.</p>	<p>Matter resolved</p>	<p>Fy. 2024/2025</p>

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	Management (County Governments) Regulations, 2015. In the circumstances, Management was in breach of the law.			
<b>1. Failure to Prepare Human Resource Plans</b>	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.	All the departments in Embu County Government have been mandated to prepare Departmental work-plans, County Work plans, Service Charters, and Job description manuals to enhance service delivery.	As per the response given	Fy. 2024/2025

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<p><b>2.</b>  <b>Lack of Approved Staff Establishment</b></p>	<p>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.</p>	<p><b>The Embu County Government has an elaborate staff establishment which is very instrumental in deployments, promotions and redesignations as need be.</b></p> <p><b>The current staff establishment was approved by the cabinet and the county public service board. Annex 2.0 Staff establishment – Dated July, 2023</b></p>	<p>Matter resolved</p>	<p>Fy. 2024/2025</p>
<p><b>3.</b>  <b>Unsupported Recruitment, Appointment, Promotion and Re-designation of Employees</b></p>	<p>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 totalling 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.</p> <p>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</p>	<p>Before the CPBS issues appointment letter, there is an external advert, confirmation of funds to cater for the process entails the following;</p> <ul style="list-style-type: none"> <li>➤ CHRMAC minutes which are forwarded to the board for decision making</li> <li>➤ Confirmation of budget to cater for the advertisement</li> <li>➤ Advertisement for a specified period as per the Human Resource Policies &amp; Procedures Manual for the Public Service dated May, 2016.</li> <li>➤ Shortlisting exercise</li> <li>➤ Interviews</li> <li>➤ Analysis of results</li> <li>➤ Issuing of appointment letters to the successful candidates</li> </ul> <p>The CPSB has minutes of the shortlisting, interviews</p>	<p>Matter resolved as per the response provided.</p>	<p>Fy. 2024/2025</p>

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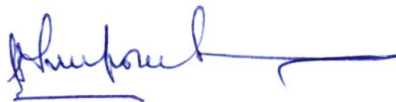
	<p>total of one hundred and eighty-nine (189) applicants applied, sixty-one (61) were shortlisted and sixty (60) were interviewed, while one (1) did not attend. However, recommendations and approvals from the County Assembly were not provided for audit contrary to Section 45(1)(a)(b) of the County Governments Act, 2012.</p> <p>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.</p>	<p>and analysis of results on the recruitment of Chief Officers which has been attached for your verification.</p> <p>For the officers in the office of H.E the Governor and Deputy Governor, they are usually nominated, and then the CPSB carries out a suitability interview to assess their suitability and effectiveness on the job.</p> <p><b>Annex 3.0 (a) Recruitment adverts</b></p>		
<p><b>4. Use of a</b></p>	<p>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 protect payroll data integrity in respect of the manual payroll.</p> <p>In the circumstances, the security and lack of manipulation of the payroll information in the manual system could not be guaranteed.</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 payroll 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 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.</li> <li>• Employees who are deleted on account of death before the end of the month have to be</li> </ul>		<p>Fy. 2024/2025</p>

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	<p>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.</p> <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>		
<p><b>5. Non-Functional Internal Audit</b></p>	<p>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.</p> <p>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</p>	<p><i>We concur with the Auditor observation and wish to communicate that there was a recruitment of a substantive Director audit and internal audit. This process was concluded and the office is now functional.</i></p> <p><i>The Audit committee was also appointed by Gazette Notice No. 6210 of 22<sup>nd</sup> June 2021 for a period of 3 years and is hereby attached for audit review and verification.</i></p> <p><i>In addition, during the year under review the management undertook to separate the internal audit budget so as to ensure that there is independence as well as facilitating the operations of the department.</i></p> <p><i>Internal Audit work plan for financial year 2020/2021 was prepared by the head of internal Audit unit which guided the work of the unit.</i></p> <p><i>VOL 5(a): Annex 5(a): Budget extract - Internal Audit Budget.</i></p> <p><i>5(b): Advertisement of audit committee.</i></p>	<p>Matter resolved</p> <p>Fy. 2024/2025</p>

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	<p>three-year (3) Strategic Plan, based on which an annual internal audit activity plan shall be developed.</p> <p>In the circumstances, the effectiveness of the internal controls, risk management and overall governance for the County Executive could not be confirmed.</p>			
<p>6.</p> <p><b>Failure to Develop County Plans</b></p>	<p>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.</p> <p>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.</p> <p>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.</p>	<p>We agree with the audit observations and note that the Embu County Government has set aside funds in the FY. 2023/2024 Financial year budget. The procurement process has been initiated as is in progress.</p>	<p>Matter resolved</p>	<p>Fy. 2024/2025</p>



Prof. Joe K. Kamaria

CECM Finance and Economic Planning

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**18. Annexes**

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

<b>Exchequer Releases</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Total Ksh.</b>
	<b>KSH</b>	<b>KSH</b>	<b>KSH</b>	<b>KSH</b>	<b>KSH</b>
Recurrent Account	800,562,054	1,157,766,758.00	780,584,934	1,601,198,408	4,340,112,154
Development Account	-	195,055,818	113,175,161	647,889,273	956,120,252
World Bank – THUSCP-Primary Health Care	-	-	-	12,854,000	12,854,000
Nutrition International Grant	-	-	-	10,500,000	10,500,000
Kenya Climate Smart Project	-	11,000,000	-	148,220,523	159,220,523
NARIGP	-	-	-	2,000,000	2,000,000
NAVCDP	-	69,192,729	-	201,413,672	270,606,401
URBAN INSTITUTE	-	-	-	11,461,826	11,461,826
URBAN DEVELOPMENT	-	10,100,000	-	19,900,000	30,000,000
Agriculture Sector Support Programme	-	-	-	961,306	961,306
County Aggregation Industrial Park - CAIP	-	-	-	72,500,000	72,500,000
County Emergency Fund	-	15,000,000	-	-	15,000,000
Emergency Locust Response Project	-	-	-	105,215,627	105,215,627
<b>Total</b>	<b>800,562,054</b>	<b>1,458,115,305</b>	<b>893,760,095</b>	<b>2,834,114,635</b>	<b>5,986,552,089</b>

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

S/No	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	CONTRACT AMOUNT	AMT PAID	Outstanding Pending Bill Amount as of 30th June 2024 (Kshs.)
1	Ahmednasir, Abdikadir & Company Advocates		01/06/2019	Legal fee	4,440,000		4,440,000
2	Dimospa Security Ltd		13/05/2019	Provision of contracted security guards-DG	292,140		292,140
3	Eddie Njiru & Company Advocates		20/06/2018	Legal fee	3,500,000		3,500,000
4	Ileri & Company Advocates		01/01/2020	Legal fee	580,000		580,000
5	Judgement Decree ELRC Cause 280 of 2016		30/06/2018	Decree	3,088,600		3,088,600
6	Jufex Auto Hardware Company Limited		22/06/2020	Supply of tyres	664,000		664,000
7	Kinyua Njagi & Company Advocates		01/06/2019	Legal fee	330,000		330,000
8	Marb		01/01/2022	Cleaning services			

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	Company Ltd				59,000		59,000
9	Momanyi Gichuki & Company Advocates		01/01/2020	Legal fee	870,000		870,000
10	Ngaywa & Kibet Advocates		01/09/2020	Legal fee	2,600,000		2,600,000
11	Oyomba Mosota & Wamwea Advocates		01/06/2020	Legal fee	4,400,000		4,400,000
12	Oyomba Mosota & Wamwea Advocates		01/02/2021	Legal fee	4,900,000		4,900,000
13	Quick kobil		-	Motor vehicle service	346,170		346,170
14	Rorick Contractors		01/01/2019	Repair of Director Legal's office	454,720		454,720
15	Wesonga Mutembei & Kigen Advocates		01/06/2020	Legal fee	4,451,000		4,451,000
16	Wesonga Mutembei & Kigen Advocates		01/07/2022	Legal fee	4,600,000		4,600,000
17	CPSB National Consultative Forum		-	Annual subscription fees of of public service board forum balance 2018/2019	229,800		229,800

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18	Institute of Human Resource Management		-	Subscription of institute of human resource management for two years for Jane Wachira Marigu	8,000		8,000
19	CMC		2017/2018	Supply and service for county vehicle-FORD KUGA	7,445,237		7,445,237
20	Kangaru School		2/2/2017	Training of enforcement Officers	516,000		516,000
21	Kenya School of Government		3/5/2018	Training/ Induction	3,076,798		3,076,798
22	Kenya school of Government		1/01/2019	Customer care course for Annet Karimi Nyaga	37,120		37,120
23	Nation Media		1/6/2015	Advertising	2,122,908		2,122,908
24	National Industrial Training Authority		6/6/2019	Training Levy	471,300		471,300
25	Oriental palace		11/1/2023	Catering services	268,050		268,050
26	Oriental palace		2/1/2024	Catering services	77,200		77,200
27	Oriental palace		2/1/2024	Catering services	57,900		57,900
28	Oriental palace		4/1/2024	Catering services	72,500		72,500

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29	Vintage Beverage Distributors	397	15/03/2018	Logistical facilitation at 2nd Embu investors conference	2,070,000	2,070,000
30	Kenya School of Government-Embu	398	15/03/2018	Hosting of second Embu county Investors' Conference	2,643,103	2,643,103
31	Hussein Driving School	539	15/03/2018	BCE Driving course	592,000	592,000
32	Lanetta Services Limited P.O Box 33683 Nbi	744	31/03/2021	Jua Kali Empowerment Programme-Kirimari dustcoat	899,100	899,100
33	Wanczer Contractors Ltd	483	10/06/2019	Electrification Of Kithimu/Ndatu Markets-Kithimu	292,390	292,390
34	Sunlam general Insurance Co.	167	05/04/2017	Ins. Covers for vehicl ereg. KCD 143G	181,754	181,754
35	Kenya Power	-	-	Electricity Bill For Machanga Mechanical Station	6,800	6,800
36	Giant Auctioneers	104	23/05/2016	Auction services offered at ATC	53,401	53,401
37	Auto model motor garage	266	01/04/2019	Repair of motor vehicles	315,000	315,000
38	Auto model motor garage	234	08/05/2018	Repair of motor vehicles	574,370	574,370
39	A.M.A.CO	199	14/06/2017	Ins. cover for KBW		

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40	Structural Reinforcement Components Limited	46	2017/2018	287V	147,285	147,285
				Feasibility study EIA and design of 3 treatment works	1,491,000	1,491,000
41	Rilnad Agencies	1387	30/03/2022	Esia Report	1,484,800	1,484,800
42	Amaco Assurance Co. Ltd	3338	4/24/2017	Provision of insurance services	452,065	452,065
43	Automodel Motor Services Limited	1169	11/16/2020	Motor vehicle repairs	302,148	302,148
44	Automodel Motor Services Ltd	EBU/CNT/13/T/2015-1016	2/16/2017	Motor vehicle repairs	188,780	188,780
45	Babs Security Services Ltd	2314	3/6/2020	Motor vehicle repairs	47,600	47,600
46	EWASCO		4/21/2021	Water bills	87,729	87,729
47	Izaak Walton Inn		10/19/2018	Catering Services	106,800	106,800
48	Kamwati Auto Garage LTD	NEG: RME/EMB/CITY/24A/V OL. VI/81	12/7/2021	Repair And Service To GKA751N & 14CG002A	745,500	745,500
49	Kenya Power		-	Electricity Bills for Health Facilities	601,954	601,954
50	Samjos Tyres Centre	NEG: EBU/CNT/Q	4/26/2021	Repair And Service To GKA375M &	510,700	510,700

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		/39/2020- 2021			KBY152C			
51	Slopes Villa Hotel		9/29/2018		Catering Services	82,000		82,000
52	BOB Morgan Services	848	01/02/2016		Cash in transit services	24,960		24,960
53	BOB Morgan Services	335	01/03/2016		Cash in transit services	21,839		21,839
54	BOB Morgan Services		16/01/2016		Cash in transit services	28,080		28,080
55	EWASCO		30/06/2021		Water bill	40,731,030		40,731,030
56	Kavanda Auto Garage		28/08/2020		Repair of motor vehicle	470,938		470,938
57	Kavanda Auto Garage Ltd	2874	21/06/2019		Repairs of motor vehicles	75,874		75,874
58	Kenet		07/05/2020		Internet Connectivity	1,644,477		1,644,477
59	Kenya Pipeline Co. Ltd	3550	19/05/2021		Conference facilities	282,600		282,600
60	Kenya School of Government		-		Tuition fee	233,840		233,840
61	KPLC		30/06/2021		Electricity bill	5,852,376		5,852,376
62	Neru K Limited		07/05/2020		Contracted Cleaning Services	3,480,000		3,480,000
63	Neru K Limited		07/05/2020		Contracted Cleaning Services	1,160,000		1,160,000
64	Neru K Limited		07/05/2020		Contracted Cleaning Services	1,160,000		1,160,000

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65	New Embu Uhuru Garage	318	29/10/2015	Repair of motor vehicles	4,640		4,640
66	New Embu Uhuru Garage	1944	30/06/2015	Repairs of motor vehicles	319,232		319,232
67	Prudent security services	EL5H/Q/014 /2020-2021	2020/2021	Security services	1,033,500		1,033,500
68	Prudent security services	4029	2020/2021	Security guard services at embu level 5 hospital	1,033,500		1,033,500
69	Prudent Security Services		18/02/2021	Security Services – April 2022	1,033,500		1,033,500
70	Prudent Security Services		18/02/2021	Security Services – May 2022	1,033,500		1,033,500
71	Prudent Security Services		18/02/2021	Security Services – June 2022	1,033,500		1,033,500
72	Smartshine cleaning services	EL5H/T/08/ 2020-2021	2020/2021	Cleaning services	1,615,000		1,615,000
73	Smartshine Cleaning Services		26/04/2021	Cleaning Services – March 2022	1,615,000		1,615,000
74	Smartshine Cleaning Services		26/04/2021	Cleaning Services – April 2022	1,615,000		1,615,000
75	Gakono Electrical Services	EL5H/T/02/ 2018-2019	15/10/2018	Clean air system and mechanical air conditioning in molecular laboratory	5,104,538		5,104,538

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							at EL5H			
76	AL Tawoon General suppliers & Construction Co Ltd	885809/2020 -2021	29/06/2021			536,174	Repair and maintainance of Graders KBY932C& KBY 931C			536,174
77	Tenri Vocational Training Centre	199	18/03/2022			352,660	Repair of motor vehicle GK A645P			352,660
78	AMACO		12/06/2017			346,552	Insurance policy			346,552
79	Bentel Security Ltd	914888- 2021/2022	-			500,000	Provison of contracted security guards			500,000
80	Kenya School of Government- Embu		12/01/2021			89,034	Training			89,034
81	New Embu Uhuru Garage Limited	30	04/02/2018			197,142	Motor vehicle repairs			197,142
82	The Star Publication Ltd		4/22019			338,720	Advertising			338,720
83	Trident Insurance Company	EBU/CNT/T /890473/202 1-2022	-			9,998,420	Medical insurance for Executives Officers			9,998,420
84	Yogesh K. Patel & Minal		30/06/2022			3,862,800	Rent payment for Municipality Offices			3,862,800

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	Y. Patel						
85	Rilnad Agency	NEG: 928342-2- 2021/2022	2/2/22	Consultancy service	1,484,800		1,484,800
	Sub Total				152,147,947	-	152,147,947
86	Power Plant Support Limited	473	2/1/2024	Repair and maintenance of sinotruck fire engine	2,914,900	-	2,914,900
87	Commercial Embu Motor Garage	62	6/12/2024	Repair of motor vehicle	736,600	-	736,600
88	Eurokars Parts Limited	461	12/8/2023	Repair of motor vehicle GVN 014A	577,100	-	577,100
89	Megascope Healthcare (K) Limited	1639215	9/2/2024	Servicing of CT SCAN MACHINE	1,647,297	-	1,647,297
90	Kags Security services	4792	29/5/2023	Provision of security services	1,199,700	-	1,199,700
91	Nistine limited	4793	1/11/2023	Provision of cleaning services	1,480,000	-	1,480,000
92	KENET			Provision of internet	2,291,691	-	2,291,691
93	Kenya power			Supply of power	5,512,831	-	5,512,831
94	Ewasco			Supply of water	20,000,000	-	20,000,000
95	Starliite Motor Garage Ltd			Repair of motor Vehicles - KBW 208V, KBW280V, KBZ.305D,	386,200	-	386,200

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				KBL009M, GK354Z, GK002U,,			
96	Commercial Motor Garage P.O Box 639, Embu	4751	17-May-24	Servicing and Repair of KBY 152C Ambulance	84,448	-	84,448
97	Panaroma Park Hotel Ltd	4790	14-Jun-24	Provision of Full Conerence Package	423,000	-	423,000
98	Kamuhuri General Merchants			Repair and maintenance of motor graders ( KBY827C and KBY930C Make 865P	1,781,760	-	1,781,760
99	Oriental Auto Garage Auto Garage			Repair of motor vehicles GKA396H, GKA782G	484,288	-	484,288
100	EIDU EDUCATION LIMITED	301	30/5/2024	SERVICE CHARGE FOR DIGITAL LEARNING PROGRAMME	2,784,000	-	2,784,000
101	GEODEV (K) LTD		45355	CONSULTANCY SERVICES FOR PREPARATION OF A TEN-YEAR GIS- BASED COUNTY SPATIAL (PHYSICAL AND LAND USE DEVELOPMENT)	127,281,000	14,999,999	112,281,001

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				PLAN			
102	Sherimu enterprises Ltd		24/06/2024	PURCHASE OF FURNITURE & IT EQUIPMENT	199,500	-	199,500
103	EWASCO			supply of water	22,171,127	-	22,171,127
104	NGAGAKA WATER			supply of water	596,220	-	596,220
105	KPLC			supply of electricity	52,728,912		52,728,912
106	KRA			Withholding taxes	15,549,370		15,549,370
107	Retentions			suppliers	11,494,366		11,494,366
	Sub Total				272,324,312	14,999,999	257,324,313
108	Jufex Auto Hardware Ltd	EBU/CNT/Q /872252/2020-2021	2020/2021	Supply of batteries and tyres	208,650		208,650
109	Quick kobil		-	Supply of fuel	883,470		883,470
110	Wagz Africa Company Ltd		30/05/2017	Administration Uniforms	2,242,940		2,242,940
111	Print Options Limited	391	15/03/2018	Printing of alcoholic drink licenses	110,000		110,000
112	Noranate Solution	436	15/03/2018	Purchase of staff uniform	49,500		49,500
113	Excel Plus Limited	382, 344, 345, 343, 333, 334, 335, 336, 342, 346,	15/03/2018	Supply of promotional materials for Investors conference	1,998,720		1,998,720

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		341, 385, 383, 384						
114	Diamond Spear & General Suppliers P.O Box 1923 Embu	743	31/03/2021	Purchase of laptops 2 and Desktop computers no.1	469,990			469,990
115	Danpet East Africa	712	22/01/2020	Supply and Delivery of tyres and batteries	134,350			134,350
116	Brakajo General Contractors Co. Ltd	240	30/09/2017	Supply of tyres for GK A552T	98,000			98,000
117	Winston Ventures	914706/2021 -2022	04/01/2022	Supply and delivery of P.A system for Youth Groups	1,499,000			1,499,000
118	Slopes & Peak Ltd	362	09/11/2019	Supply of cupping lab Equip.-Kavutiri	1,432,484			1,432,484
119	Quick kobil		-	Supply of fuel	105,638			105,638
120	Maspads computer systems	250	14/06/2018	Supply of stationery	191,100			191,100
121	Mackbook Holdings Limited	EBU/CNT/Q /48/2020- 2021	31/05/2021	Supply of 2 Tricycles	898,400			898,400
122	Mackbook Holdings	388	31/05/2021	Suplly And Delivery Of 2no. Tricycle	998,400			998,400
123	Kenya Animal Genetic	125	20/06/2022	Payment for Purchase Of AI	500,000			500,000

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	Resources Centre			Supplies			
124	Jufex Auto Hardware Limited	245	31/05/2017	Supply and delivery of tyres	97,000		97,000
125	Shekdavies Limited	39	2020/2021	Supply of stationery	440,069		440,069
126	Paluma Limited	85	2021/2022	Supply of fuel and lubricants	400,000		400,000
127	Jufex Auto Hardware Limited	56	2020/2021	Supply of tyres	98,000		98,000
128	Maka Limited	105	2021/2022	Supply of pipes for water extension lines	2,900,000		2,900,000
129	Optical Wave Engineering Limited	63	2021/2022	Purchase of pipes	1,499,880		1,499,880
130	Ramex Limited	99	2021/2022	Supply of pipes for water distribution	2,950,000		2,950,000
131	Remroy Enterprises	NEG:95243 8-2021/2022	22/04/2022	Purchase, delivery and Installation of water pipes	2,904,500		2,904,500
132	Remroy Enterprises Limited	124	2021/2022	Supply of pipes for water extension lines	2,904,500		2,904,500
133	Adjoint Agencies Ltd	EBU/CNT/Q /552/2018- 2019	2018/2019	Supply of non-pharms	1,997,500		1,997,500
134	Afrocrest Energy Ltd	-	-	Supply of cooking gas	299,059		299,059
135	Afrocrest Energy Ltd	-	-	Supply of cooking gas	1,392,999		1,392,999

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136	Alcove general supplies	NEG: 1016511/2021-2022	24/06/2022	Supply and delivery of non-pharmaceuticals	2,353,320		2,353,320
137	Alowasi supplies	CGE/PQ/14/2020/2022	10/09/2020	Supply of non-pharmaceuticals	4,847,755		4,847,755
138	Ambam Investments		-	Supply of foodstuff	553,789		553,789
139	Anthony M. Njeru		30/06/2018	Supply of foodstuff	38,433		38,433
140	Anthony M. Njeru	2150	15/01/2020	Supply of foodstuff	38,736		38,736
141	Anthony M. Njeru	2155	30/11/2019	Supply of foodstuff	46,768		46,768
142	Anthony M. Njeru	2170	25/05/2019	Supply of foodstuff	26,510		26,510
143	Anthony M. Njeru	1152	2/8/2017	Supply of sanitary materials	12,000		12,000
144	Anthony M. Njeru		-	Supply of foodstuff	38,532		38,532
145	Aufriss Enterprises Kenya		15/01/2020	Supply of foodstuff	189,000		189,000
146	Aufriss Enterprises Kenya		15/01/2020	Supply of foodstuff	906,400		906,400
147	Bensto General Supplies		15/01/2020	Supply of foodstuff	53,600		53,600
148	Bewest General Suppliers	3965	15/10/2021	Supply and delivery of foodstuff	1,026,500		1,026,500
149	BOC Kenya		5/29/2017	Supply of oxygen			

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	Limited			gas	2,900		2,900
150	BOC Kenya Limited		-	Supply of non-pharms	194,300		194,300
151	Brejoy Supplies	EBU/CDH/Q/96/2016-2017	30/06/2017	Supply of foodstuff	333,200		333,200
152	Brejoy Supplies	EBU/CDH/Q/96/2016-2017	20/02/2017	Supply of foodstuff	626,620		626,620
153	County Zone General Supplies		30/06/2018	Supply of foodstuff	331,870		331,870
154	County Zone General Supplies		03/03/2018	Supply of foodstuff	277,200		277,200
155	County Zone General Supplies	EBU/CDH/Q/191/2017-2018	2017/2018	supply of firewood	375,000		375,000
156	Damic Enterprises		-	Supply of foodstuff	946,890		946,890
157	Danmar Foodstuff Supplies		25/05/2019	Supply of foodstuff	896,278		896,278
158	Diamond Spear General Suppliers	814391-2019/2020	10/09/2020	Supply and delivery of laboratory materials	928,700		928,700
159	Diamond Spear General Suppliers	CGE/PQ/16/2020-2022	10/09/2020	Supply and delivery of foodstuff	522,210		522,210
160	Dimutz Investments Ltd		30/06/2018	Supply of foodstuff	33,235		33,235

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161	Dimutz Investments Ltd		2/28/2022	Supply of foodstuff	905,345		905,345
162	Ecorith Enterprises Ltd	CGE/PQ/16/2018/2020	30/11/2019	Supply of foodstuff	950,520		950,520
163	Ecorith Enterprises Ltd		30/11/2019	Supply of foodstuff	479,622		479,622
164	Embu Children's Clinic	1036	1/11/2017	Supply of non-pharms	150,450		150,450
165	Embu Children's Clinic	1455	5/11/2017	Supply of non-pharms	8,000		8,000
166	Ephraimate solutions	NEG: 1016518/2021-2022	24/06/2022	Supply and delivery of Lab reagents	1,463,650		1,463,650
167	Eunicos Enterprises	CGE/PQ/14/2020/2022	15/10/2021	Supply and delivery of pharmaceuticals	1,007,922		1,007,922
168	Eunicos Enterprises	CGE/PQ/14/2020/2022	15/10/2021	Supply and delivery of pharmaceuticals	1,783,000		1,783,000
169	Evload Contractors Ltd	950442/2021/2022	30/04/2022	Branding materials	70,000		70,000
170	Felix Mwirigi		30/06/2018	Supply of foodstuff	133,400		133,400
171	Felix Mwirigi		20/02/2017	Supply of foodstuff	66,874		66,874
172	Felix Mwirigi		20/02/2017	Supply of foodstuff	44,640		44,640
173	Felix Mwirigi		15/01/2020	Supply of foodstuff			

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174	Felix Mwirigi			30/11/2019	Supply of foodstuff	44,640	44,640	44,640
175	Felix Mwirigi			30/11/2019	Supply of foodstuff	80,320	80,320	80,320
176	Felix Mwirigi			03/03/2018	Supply of foodstuff	94,560	94,560	94,560
177	Felix Mwirigi			-	Supply of foodstuff	90,140	90,140	90,140
178	Felix Mwirigi			-	Supply of foodstuff	784,980	784,980	784,980
179	Felix Mwirigi				Supply of foodstuff	96,180	96,180	96,180
180	Genpely Contractors	4047		15/10/2021	Supply and delivery of pharmaceuticals	1,923,000	1,923,000	1,923,000
181	Genpely Contractors	4039		10/09/2020	Supply and delivery of foodstuff	1,773,000	1,773,000	1,773,000
182	Great Sisters Investments	3268		6/16/2020	Supply of stationery	1,078,735	1,078,735	1,078,735
183	Hospital Inovation Limited	EBU/CDH/Q/150/2017-2018		2017/2018	Supply of non-pharms	1,965,000	1,965,000	1,965,000
184	Irven Irwin	4085		08/02/2017	Supply of foodstuff	174,000	174,000	174,000
185	Irven Irwin			08/02/2017	Supply of foodstuff	194,700	194,700	194,700
186	Jahmuwiz Enterprises Ltd	950440/2021/2022		30/04/2022	Branding materials	149,925	149,925	149,925
187	Jamufra Enterprises Limited			30/06/2018	Supply of foodstuff	270,420	270,420	270,420
188	Jayton	EBU/CNT/U		5/14/2018	Supply of non-			

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	enterprises Limited	NDP/Q/154/2019-2020			pharms	1,578,000	1,578,000
189	Jazza East Africa Supplies	EBU/CNT/072/2019/2020	15/01/2020	Supply of foodstuff	Supply of foodstuff	1,902,000	1,902,000
190	Josenje Investments	1516	30/06/2018	Supply of foodstuff	Supply of foodstuff	151,730	151,730
191	Josenje Investments	1518	20/02/2017	Supply of foodstuff	Supply of foodstuff	70,800	70,800
192	Josenje Investments	3142	20/02/2017	Supply of foodstuff	Supply of foodstuff	205,600	205,600
193	Josenje Investments	3501	25/05/2019	Supply of foodstuff	Supply of foodstuff	36,300	36,300
194	Josenje Investments		25/05/2019	Supply of foodstuff	Supply of foodstuff	36,600	36,600
195	Josphat Nthiga Mbui	1099	30/06/2018	Supply of foodstuff	Supply of foodstuff	22,500	22,500
196	Josphat Nthiga Mbui	2149	30/06/2018	Supply of foodstuff	Supply of foodstuff	30,000	30,000
197	Josphat Nthiga Mbui		30/11/2019	Supply of foodstuff	Supply of foodstuff	28,500	28,500
198	Josphat Nthiga Mbui	2154	25/05/2019	Supply of foodstuff	Supply of foodstuff	20,000	20,000
199	Judco Merchants Ltd	3470	6/17/2020	Supply of vaccines	Supply of vaccines	898,800	898,800
200	Jufex Auto Hardware Ltd	3571	15/10/2021	Supply and delivery of tyres	Supply and delivery of tyres	645,200	645,200
201	Jufex Auto Hardware Ltd	936055/2021-2022	15/10/2021	Supply and delivery of tyres	Supply and delivery of tyres	495,550	495,550
202	Jufex Auto hardware Company Ltd		25/05/2019	Supply of building materials	Supply of building materials	645,200	645,200

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203	KEMSA		24/06/2022	Supply of Pharmaceuticals products at various Health facilities	13,075,867	13,075,867
204	Kemuwa general suppliers	4062	10/09/2020	Supply and delivery of non-pharmaceuticals	2,038,500	2,038,500
205	Kensa East Africa		9/14/2019	Supply of medical files	2,380,000	2,380,000
206	Kiambukuta General Supplies Limited	802759-2019/2020	2019/2020	Supply of firewood	150,000	150,000
207	Kirimiri Self Help Group		-	Supply of milk	288,000	288,000
208	KPLC		-	Electricity bills	3,207,722	3,207,722
209	Mawako general Contractors & Supplies	3416	2018/2019	Supply of medical equipment	460,500	460,500
210	Medtronic Healthcare Ltd	1329	-	Supply of non-pharms	322,740	322,740
211	Miasu Investment Ltd	PO:3973	12/20/2021	Supply of cooking gas	420,000	420,000
212	Microbiology E.A Ltd	2291	-	Supply of non-pharms	883,596	883,596
213	Mugite Contractors Limited		25/05/2019	Supply of non-pharms	150,000	150,000
214	Nechal	3561		Supply of stationery		

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	Enterprises				170,180		170,180
215	Nechal Enterprises	3471	3/24/2021	Supply of non-pharms	2,479,470		2,479,470
216	Nyaga Mugane		20/02/2017	Supply of foodstuff	25,312		25,312
217	Nyaga Mugane		20/02/2017	Supply of foodstuff	24,000		24,000
218	Nyaga Mugane	2169	15/01/2020	Supply of foodstuff	26,875		26,875
219	Nyaga Mugane		25/05/2019	Supply of foodstuff	24,625		24,625
220	Nyaga Mugane		2011/2012	Supply of foodstuff	57,736		57,736
221	Peterson Kinyua Nthiga	1972	30/06/2018	Supply of foodstuff	15,200		15,200
222	Peterson Kinyua Nthiga	1096	25/05/2019	Supply of foodstuff	7,200		7,200
223	Quick kobil			Supply of fuel	170,000		170,000
224	Recksars General Supplies	EBU/CNT/784683/2019/2020	3/25/2020	Supply of sanitary materials	174,700		174,700
225	Riacina Limited		30/11/2019	Supply of foodstuff	30,788		30,788
226	Rickhacuries General Supplies		24/06/2022	Supply of foodstuffs at various Health facilities	535,920		535,920
227	Rosam Stores		08/02/2017	Supply of foodstuff	64,680		64,680
228	Royal Delta Contractors	4055	15/10/2021	Supply and delivery of pharmaceuticals at Siakago Level 4	822,500		822,500

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				hospital			
229	Samanto Agency Limited		24/06/2022	Supply of X-Ray materials	2,548,200		2,548,200
230	Sarah Wangari	EMBU/P.G. H/1/2013-1014	22/03/2014	Supply of foodstuff	87,495		87,495
231	Savanna Africa (A) Co. Ltd	EBU/CDH//168/2017/2018	3/28/2018	Supply of non-pharms	803,504		803,504
232	Sherimu Enterprises Ltd		30/04/2022	Supply of foodstuff	687,505		687,505
233	Siakago Filling Station		1/16/2017	Supply of fuel	100,000		100,000
234	Siakago Filling Station		10/26/2015	Supply of fuel	50,000		50,000
235	Stephen Wachira Mwangi	1094	30/06/2018	Supply of foodstuff	47,000		47,000
236	Stephen Wachira Mwangi	1139	30/06/2018	Supply of foodstuff	28,200		28,200
237	Stephen Wachira Mwangi		30/06/2018	Supply of foodstuff	53,800		53,800
238	Stephen Wachira Mwangi	1140	03/03/2018	Supply of foodstuff	36,000		36,000
239	Stephen		03/03/2018	Supply of foodstuff			

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	Wachira Mwangi				23,400		23,400
240	Surso Enterprises Ltd	PO:3875	-	Supply Of Household And Institutional Furniture	2,087,200		2,087,200
241	Syver General Supplies Ltd		6/28/2020	Supply of milk	588,000		588,000
242	Tashly Contractors Co. Ltd	EBU/CNT/Q/485/486/487/488/489/505/506/509/510	-	Supply of non-pharms	1,740,900		1,740,900
243	Total Hospital Solutions Ltd	14447		Supply of medical equipment	101,460		101,460
244	Travotech Agencies Limited	643	11/2/2016	Supply of non-pharms	9,440		9,440
245	Tritech International Limited	CGE/PQ/16/2022	03/03/2018	Supply of foodstuff	588,000		588,000
246	Twin one investments embu county	NEG: 1016514/2021-2022	24/06/2022	Supply and delivery of linen	991,230		991,230
247	Umasa K Service and Solution		25/05/2019	Supply of foodstuff	860,705		860,705
248	Universal Links Enterprises	2183	25/05/2019	Supply of foodstuff	11,800		11,800
249	Veteran Pharmaceutica	2084	4/6/2018	Supply of non-pharms	622,280		622,280

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	Is Ltd					
250	Veteran Pharmaceutica Is Ltd	2080	5/18/2018	Supply of non- pharms	4,550	4,550
251	Vivi Enterprises Ltd	950447/2021 /2022	30/04/2022	Branding materials	190,000	190,000
252	Wacubee Investments	4073	15/10/2021	Supply of food stuffs	344,400	344,400
253	Walkergenix investments ltd	EL5H/Q/07/ 2020-2021	15/10/2021	Supply and delivery of linen at embu level 5 hospital	1,299,160	1,299,160
254	Zamni Company Limited		08/02/2017	Supply of foodstuff	1,463,000	1,463,000
255	Zamni Company Limited	CGE/PQ/16/ 2018/2020	30/11/2018	Supply of foodstuff	903,340	903,340
256	Zanmi Company Limited		25/05/2019	Supply of foodstuff	767,945	767,945
257	A One Health Care Ltd	3768	19/05/2018	Supply of non- pharms	500,000	500,000
258	A One Health Care Ltd	1782	05/05/2015	Supply of non- pharms	165,000	165,000
259	Ace Pharmaceutica Is		22/06/2015	Supply of medical drugs	600,200	600,200
260	Acelic Enterprises Ltd	3217	05/12/2019	Supply of non- pharms	2,137,690	2,137,690

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261	Agwaga Invest. Ltd	4063	17/01/2022	Supply of Public Health materials	1,358,110		1,358,110
262	Akavango Enterprises	637	20/09/2016	Supply of foodstuffs	86,000		86,000
263	Akavango Enterprises	1251	22/02/2017	Supply of foodstuffs	64,500		64,500
264	Allied Medical Supplies		10/02/2018	Lab supplies	8,000		8,000
265	Allied Medical Supplies		03/02/2015	Lab supplies	29,000		29,000
266	Allied Medical Supplies		16/10/2016	Lab supplies	54,000		54,000
267	Allied Medical Supplies	1679	01/09/2017	Supply of beds and Mattresses	1,100,000		1,100,000
268	Allied Medical Supplies	3714	07/05/2020	Lab supplies	174,000		174,000
269	Amist Chemis		05/12/2019	Supply of medical drugs	758,600		758,600
270	Angelica Medical Supplies Ltd		23/11/2018	Supply of renal items	519,000		519,000
271	Angelica Medical Supplies Ltd		13/07/2018	Supply of x-ray items	766,720		766,720
272	Angelica Medical Supplies Ltd		19/03/2018	Supply of renal items	2,174,500		2,174,500

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273	Asterisk Limited	762	17/08/2015	supply of medical equipment	385,656		385,656
274	Automodel Motor Services	2025	28/03/2018	Repair of motor vehicles	115,164		115,164
275	Automodel Motor Services	2027	12/04/2018	Repair of motor vehicles	93,240		93,240
276	Automodel Motor Services	2028	28/03/2018	Repair of motor vehicles	78,246		78,246
277	Baxter Pharm	1832	01/02/2018	Supply of non-pharms	520,000		520,000
278	Bewest General Suppliers		01/04/2022	Supply of foodstuff	955,050		955,050
279	Bioline Agency Ltd	2066	05/07/2017	Lab supplies	302,500		302,500
280	Biomed suppliers Ltd		20/12/2021	Supply of non-pharms	5,351,655		5,351,655
281	Born Again Ltd		25/06/2020	Supply of food stuffs	320,000		320,000
282	Born Again Ltd		18/06/2020	Supply of food stuffs	480,000		480,000
283	Born again ltd	4009	-	Supply and delivery of perishable foodstuffs at kianjokoma hospital	273,450		273,450
284	Brejoy Supplies	1919	28/10/2015	Supply of foodstuffs	55,200		55,200

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285	Bright Diagonistics Ltd		26/02/2021	Supply, installation and commissioning of endoscopy/ colonoscopy equipment	14,994,143		14,994,143
286	Brijon Investments		-	Supply of foodstuffs at Embu level 5 Hospital	325,060		325,060
287	Caroga Diagonistics		24/10/2018	Supply of Icu items	554,499		554,499
288	Chem Labs Ltd	1884	15/03/2016	Lab supplies	407,656		407,656
289	Chem Labs Ltd	1991	28/03/2017	Lab supplies	881,268		881,268
290	Chem Labs Ltd	1879	11/02/2016	Lab supplies	36,102		36,102
291	Chem-Labs Ltd	2281	13/11/2018	Lab supplies	280,900		280,900
292	Chem-Labs Ltd		07/05/2020	Lab supplies	786,044		786,044
293	Chemoquip Limited		23/02/2017	supply of medical equipment	59,000		59,000
294	Copy Cat Ltd		15/06/2017	Supply of digital duplicator	800,000		800,000
295	County Zone General Supplies	1807	02/02/2017	Supply of inpatient files	2,187,900		2,187,900
296	County Zone General Supplies	1875	26/05/2017	Supply of firewood	175,000		175,000
297	County Zone General	1808	06/06/2017	Supply of stationeries	1,112,100		1,112,100

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	Supplies					
298	County Zone General Supplies	2465	14/02/2019	Supply of firewood	20,000	20,000
299	County Zone General Supplies		25/06/2020	Supply of firewood	509,000	509,000
300	County Zone General Supplies		03/03/2021	Supply of firewood	252,000	252,000
301	County Zone General Supplies		20/08/2020	Supply of firewood	504,000	504,000
302	County Zone General Supplies	3515	07/05/2020	Supply of food stuffs	565,460	565,460
303	Creativator General Agencies		11/02/2022	Supply of non- pharms	3,501,237	3,501,237
304	Danmar Foodstuff		21/01/2020	Supply of food stuffs	1,179,360	1,179,360
305	Danmar Foodstuff		09/03/2018	Supply of food stuffs	422,400	422,400
306	Danmar Foodstuff Supplier		17/09/2018	Supply of foodstuffs	432,000	432,000
307	Dental Health Providers Ltd	3765	03/12/2018	Supply of x-ray items	1,263,925	1,263,925
308	Dental Health Providers Ltd	2260	11/10/2018	Supply of x-ray items	1,250,000	1,250,000
309	Dental Health Providers Ltd	3769	11/04/2019	Supply of lcu items	359,900	359,900

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310	Diamond Spear G. Supplies		08/06/2022	Supply of foodstuff	675,211		675,211
311	Diamond Spear General Suppliers		26/02/2021	Supply and installation of workshop tools and machines	2,466,000		2,466,000
312	Diamond Spear General Supplies	3627	07/05/2021	Supply of food stuffs	285,800		285,800
313	Eagle Twenty Enterprises	2906	22/01/2016	Supply of building materials	121,200		121,200
314	Eagle Twenty Ltd		09/04/2020	Supply of food stuffs	97,500		97,500
315	Eagle Twenty Ltd		27/05/2020	Supply of food stuffs	97,500		97,500
316	Eagle Twenty Ltd		25/06/2020	Supply of food stuffs	99,580		99,580
317	Embu Children Hospital	1947	30/04/2016	Lab supplies	21,500		21,500
318	Embu Children Hospital		11/03/2016	Lab supplies	21,500		21,500
319	Embu Children Hospital	1945	14/03/2016	Lab supplies	42,700		42,700
320	Embu Children Hospital	851	16/09/2015	Lab supplies	26,600		26,600
321	Exact Hospital Supplies	1312	03/04/2017	Supply of medical equipment	310,800		310,800

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322	Exact Hospital Supplies	1762	07/05/2020	Supply of medical equipment	950,000		950,000
323	Faram E.A Limited	1374	22/01/2016	Lab supplies	419,648		419,648
324	Faram E.A Limited	1890	24/07/2015	Lab supplies	54,868		54,868
325	Faram E.A Limited	1891	19/11/2015	Lab supplies	75,744		75,744
326	Faram E.A Limited	1889	26/08/2015	Lab supplies	31,200		31,200
327	Fera Investment	3691	28/05/2021	Supply of stationeries	614,800		614,800
328	Gakono Electricals Ltd		09/05/2019	Supply and installation of equipment and mechanical air conditioning for molecular lab	5,149,538		5,149,538
329	Gelly Enterprises	3183	20/05/2020	Supply of food stuffs	364,000		364,000
330	Gelly Enterprises		27/05/2020	Supply of food stuffs	540,000		540,000
331	Genpelly Contractors Ltd		05/06/2020	Supply of formaline	837,900		837,900
332	Genpelly Contractors Ltd		25/03/2020	Supply of sanitary items	590,000		590,000
333	Genpelly Contractors Ltd	3212	27/05/2020	Supply of therapeutic feeds	1,340,320		1,340,320
334	Genpelly		25/06/2020	Supply of public			

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	Contractors Ltd			health items	931,350		931,350
335	Genpelly Contractors Ltd		24/05/2021	Supply of electrical equipment	1,007,300		1,007,300
336	Goto Trade House Limited		11/04/2019	Supply of x-ray items	380,000		380,000
337	Halismall		07/05/2020	Supply of cooking gas	250,000		250,000
338	Halyard Products Ltd	3171	04/12/2019	Supply of non-pharms	3,688,950		3,688,950
339	Hasiwo Enterprises Co. Ltd		2019-2020	Supply of X-Ray materials	1,174,380		1,174,380
340	Hazina Medical & Dental Supplies Ltd		10/05/2018	Supply of non-pharms	1,302,750		1,302,750
341	Hazina Medical & Dental Supplies Ltd		08/06/2018	Supply of non-pharms	2,011,313		2,011,313
342	Hemocue Kenya Ltd		19/01/2016	Lab supplies	106,952		106,952
343	Hewa Tele Ltd	2247	31/08/2018	Supply of oxygen gas	402,400		402,400
344	Highridge Pharmaceuticals	1924	06/07/2015	Lab supplies	180,000		180,000
345	Highridge Pharmaceuticals		14/10/2014	Lab supplies	22,000		22,000

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346	Highridge Pharmaceuticals	1925	08/03/2016	Lab supplies	143,440	143,440
347	Icon Pharmacy	1778	07/06/2017	Supply of medical drugs	713,500	713,500
348	Ivanguari company Ltd	2045416	28/08/2019	Supply of firewood	1,186,800	1,186,800
349	Jabez Pharmacy	894	03/05/2016	Supply of medical drugs	3,852	3,852
350	Jabez Pharmacy	3175	03/09/2015	Supply of non-pharms	291,000	291,000
351	Jamerink Services	3175	03/09/2015	Supply of foodstuffs	426,540	426,540
352	Jamufra Enterprises		25/06/2020	Supply of food stuffs	360,000	360,000
353	Jamufra Enterprises		18/11/2019	Supply of food stuffs	229,300	229,300
354	Jamufra Enterprises		25/06/2020	Supply of food stuffs	270,420	270,420
355	Jamufra Enterprises		01/04/2020	Supply of food stuffs	475,320	475,320
356	Jamufra Enterprises Ltd	2442	23/05/2019	Supply of foodstuffs	505,900	505,900
357	Jastech Ventures		01/06/2020	Supply of medical drugs	1,494,000	1,494,000
358	Jayton Enterprises		07/05/2020	Supply of medical equipment	1,982,440	1,982,440
359	Joserinkim Enterprises	2883	18/09/2019	Supply of foodstuffs	713,520	713,520
360	Josewa Cereals &		10/08/2018	Supply of foodstuffs	619,200	619,200

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	Green Grocers					
361	Josewa Cereals & Green Grocers	3162	08/11/2019	Supply of food stuffs	1,120,000	1,120,000
362	Josewa Cereals & Green Grocers	3161	15/05/2020	Supply of food stuffs	1,789,760	1,789,760
363	Josewa Cereals & Green Grocers		25/06/2020	Supply of food stuffs	601,120	601,120
364	Josrin Enterprises Traders		06/10/2021	Supply of foodstuff	1,157,700	1,157,700
365	Josrin General Traders		24/05/2018	Supply of foodstuffs	920,940	920,940
366	Josrin General Traders		08/11/2019	Supply of food stuffs	281,100	281,100
367	Josrin General Traders	3738	07/05/2020	Supply of food stuffs	1,072,499	1,072,499
368	Jufex Auto Hardware Ltd	3774	22/11/2016	Motor vehicle batteries	29,000	29,000
369	Kamiways Bridges		10/09/2020	Supply of non- pharms	1,450,000	1,450,000
370	KEMSA		2020/2021	Supply of Pharmaceuticals products at EL5H	21,563,178	21,563,178
371	KEMSA		31/03/2022	Supply of medical drugs	2,469,565	2,469,565
372	KEMSA		31/03/2022	Supply of drugs	9,499,908	9,499,908
373	KEMSA		23/03/2022	Supply of non- pharms	6,804,207	6,804,207

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374	KEMSA		20/08/2021	Supply of Lab items	306,460		306,460
375	Kenric Investments Ltd		12/06/2020	Supply and installation of x-ray sliding lead door	985,420		985,420
376	Kensa East Africa		01/09/2017	Supply of Linen	1,450,000		1,450,000
377	Keton Consulting		07/05/2020	Lab supplies	220,000		220,000
378	KMLT		07/05/2020	Lab supplies	370,000		370,000
379	Kssim Investment		25/06/2020	Supply of public health items	1,161,000		1,161,000
380	Labnal Medical Solutions	3779	14/05/2019	Lab supplies	303,500		303,500
381	Leadman Solutions Ltd		26/02/2021	Supply, installation and commissioning of dental unit accessories	2,494,876		2,494,876
382	Lendall Enterprises		31/03/2022	Supply of non-pharms	999,430		999,430
383	Lia Stage General Supplies	3625	07/05/2020	Supply of food stuffs	619,275		619,275
384	Lucelia Greenstead		20/12/2021	Supply of foodstuff	1,455,100		1,455,100
385	Lucelia Greenstead Ltd		25/06/2020	Supply of food stuffs	292,000		292,000
386	Lucelia Greenstead		30/06/2021	Supply of food stuffs	431,000		431,000

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	Ltd								
387	Maturo Holdings Co. Ltd	3166	25/05/2020	Supply of food stuffs	2,515,950			2,515,950	
388	Maturo Holdings Co. Ltd		27/05/2020	Supply of milk	666,000			666,000	
389	Maturo Holdings Co. Ltd		31/05/2021	Supply of food stuffs	595,000			595,000	
390	Medionics health Care Limited		25/09/2017	Lab supplies	382,452			382,452	
391	Medipharm East Africa	2321779	22/05/2015	Lab supplies	20,696			20,696	
392	Mediquip Global	1296	13/05/2016	Supply of medical equipment	121,800			121,800	
393	Medisel K. Limited	1915	14/02/2018	Supply of medical drugs	511,850			511,850	
394	Medix East Africa Ltd		07/08/2015	Lab supplies	113,250			113,250	
395	Medserv Africa Ltd		17/08/2020	Supply of medical drugs	226,000			226,000	
396	Melly & Lelly	4064	25/03/2021	Supply of Hardware materials	392,350			392,350	
397	Miansu Investment		23/05/2019	Supply of batteries	205,400			205,400	
398	Miansu Investment Ltd	3516	07/05/2020	Supply of food stuffs	797,000			797,000	
399	Miansu Investment	3512	07/05/2020	Supply of food stuffs	880,800			880,800	

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	Ltd					
400	Miansu Investment Ltd	3392	07/05/2020	Supply of food stuffs	289,300	289,300
401	Miansu Investments Ltd	2002	08/01/2018	Supply of medical drugs	165,600	165,600
402	Miansu Investments Ltd		24/12/2018	Supply of food stuffs	96,000	96,000
403	Miansu Investments Ltd		21/06/2019	Supply of food stuffs	910,000	910,000
404	Miansu Investments Ltd		26/11/2016	Supply of food stuffs	72,000	72,000
405	Miansu Investments Ltd		21/03/2018	Supply of stationeries	205,400	205,400
406	Microbiology E.A Ltd		10/11/2018	Lab supplies	883,596	883,596
407	Nechal Enterprises	3999	14/06/2021	Supply of computers	231,000	231,000
408	Nechal Enterprises		25/06/2021	Supply of computer accessories	968,200	968,200
409	Nila Pharmaceuticals	951	12/06/2015	Supply of medical drugs	376,680	376,680
410	Noble Gases International Ltd		29/06/2015	Supply of oxygen gas	763,970	763,970
411	Noble Gases	1953	12/02/2018	Supply of Oxygen		

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	International Ltd			gas	96,025		96,025
412	Noble Gases International Ltd		29/05/2018	Supply of Oxygen gas	1,069,495		1,069,495
413	Nyaxxim Enterprises		25/03/2020	Supply of food stuffs	220,000		220,000
414	Nyaxxim Enterprises		27/05/2020	Supply of food stuffs	394,600		394,600
415	Nyaxxim Enterprises		10/03/2020	Supply of food stuffs	220,000		220,000
416	Nyaxxim Enterprises		25/06/2020	Supply of food stuffs	229,600		229,600
417	Pacific		07/05/2020	Supply of Icu items	1,261,140		1,261,140
418	Penta Medical Limited	1784	17/05/2017	supply of medical equipment	134,000		134,000
419	Peter Waweru Manyara		28/03/2018	Supply of foodstuffs	575,320		575,320
420	Peter Waweru Manyara		04/02/2017	Supply of foodstuffs	314,760		314,760
421	Peter Waweru Manyara		20/06/2018	Supply of food stuffs	533,280		533,280
422	Pharma Specialities Ltd	160	10/06/2015	Supply of medical drugs	1,204,000		1,204,000
423	Philani Solutions Ltd		09/05/2020	Supply of Icu items	354,545		354,545
424	Philips East Africa		07/03/2019	Supply of Icu items	1,884,930		1,884,930
425	Phillani Solution Ltd		27/05/2020	Supply of food stuffs	3,258,600		3,258,600

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426	Physical Therapy Services		24/06/2016	supply of medical equipment	347,301		347,301
427	Plajespar General Merchants		11/04/2019	Supply of stationeries	1,296,000		1,296,000
428	Plenser Limited	1843	08/11/2017	Servicing of incinerator	805,353		805,353
429	Plenser Limited		14/11/2017	Servicing of incinerator	251,082		251,082
430	Prison Industries Fund	1881	04/07/2016	Supply of foodstuffs	7,200		7,200
431	Prison Industries Fund		19/10/2015	Supply of foodstuffs	14,400		14,400
432	Pyramid International		25/06/2018	Supply of therapeutic feeds	592,788		592,788
433	Quick kobil		-	Supply of fuel	3,109,132		3,109,132
434	Riviera Pharmaceuticals	3235	09/05/2020	Supply of medical drugs	1,040,000		1,040,000
435	Runyenjes Drapers	1849	30/04/2016	Hardware items	11,260		11,260
436	Runyenjes Drapers	1867	25/01/2016	Supply of building materials	26,000		26,000
437	Sai Pharmaceuticals	1189	16/06/2015	Supply of medical drugs	679,450		679,450
438	Sam-Tech Diagonistics	2344590	02/11/2015	Lab supplies	138,000		138,000

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439	Sam-Tech Diagonistics	1734	07/09/2017	Lab supplies	156,600	156,600
440	Sam-Tech Diagonistics		27/06/2018	Lab supplies	2,279,700	2,279,700
441	Sam-Tech Diagonistics	1745	07/09/2017	Lab supplies	76,150	76,150
442	Savanna Africa		07/05/2020	Lab supplies	1,695,080	1,695,080
443	Seca Medical Ltd		28/08/2019	Lab supplies	1,988,634	1,988,634
444	Sheck Davies Ltd		09/10/2018	Supply, installation and commissioning of online ups for microwave	3,990,400	3,990,400
445	Sherimu enterprises	4044	-	Supply of foodstuffs at Embu level 5 Hospital	1,421,775	1,421,775
446	Sherimu Enterprises		15/05/2022	Supply of foodstuff	415,676	415,676
447	Simsons (K) International	1801	07/05/2020	Lab supplies	572,200	572,200
448	Simsons (K) International	3742	07/05/2020	Lab supplies	1,147,500	1,147,500
449	Skill Park Compayn Limited	1816	14/06/2017	Supply of medical equipment	847,150	847,150
450	Sportlight General Supplies Ltd		07/05/2020	Supply of food stuffs	357,000	357,000
451	Steljak General Suppliers		18/07/2018	Supply of foodstuffs	131,040	131,040

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452	Surgipharm Ltd	1916	26/06/2015	Supply of medical drugs	87,000	87,000
453	Syver General Supplies		15/01/2021	Supply of stationeries	327,000	327,000
454	Syver General Supplies	3510	07/05/2020	Supply of food stuffs	1,203,650	1,203,650
455	Tradeline Express Ltd		08/06/2018	Supply of non-pharms	1,473,550	1,473,550
456	Tradeline Express Ltd		12/06/2018	Supply of medical drugs	1,580,000	1,580,000
457	Tradeline Express Ltd		23/10/2018	Supply of Icu items	1,890,200	1,890,200
458	Transmedical Health Care	3172	07/05/2020	Supply of non-pharms	1,967,682	1,967,682
459	Trinity Petroleum		29/01/2018	Supply of cooking gas	250,000	250,000
460	Trinity Petroleum		04/02/2017	Supply of cooking gas	1,250,000	1,250,000
461	Trinity Petroleum		30/04/2018	Supply of cooking gas	500,000	500,000
462	Trinity petroleum ltd	4003	-	Supply of cooking gas	394,400	394,400
463	Trippier Investment		02/02/2021	Supply of cooking gas	750,000	750,000
464	Trippier Investment		20/11/2020	Supply of cooking gas	500,000	500,000
465	Trippier Investment	3621	07/05/2020	Supply of food stuffs	431,940	431,940
466	Trippier Investment	3693	07/05/2020	Supply of food stuffs	225,690	225,690
467	Trippier Investment		22/07/2020	Supply of cooking gas	1,500,000	1,500,000

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468	Tritech International	3746	07/05/2020	Supply of food stuffs	1,064,850		1,064,850
469	Umasa K Ltd		27/05/2020	Supply of food stuffs	1,111,540		1,111,540
470	Umasa K Sevices and Solutions	3064	17/03/2020	Supply of food stuffs	1,435,500		1,435,500
471	Umasa Services Ltd		27/01/2020	Supply of food stuffs	1,106,840		1,106,840
472	Victory Bookshop	1792	12/09/2016	Supply of stationeries	363,200		363,200
473	Victory Bookshop		06/02/2019	Supply of inpatient files	1,300,000		1,300,000
474	Victory Bookshop		18/07/2019	Supply of stationeries	3,065,900		3,065,900
475	Victory Bookshop	3513	07/05/2020	Supply of stationeries	1,980,000		1,980,000
476	Wacubee Investments		25/06/2020	Supply of food stuffs	439,100		439,100
477	Wacubee Investments		27/05/2020	Supply of food stuffs	215,640		215,640
478	Wamstelic General Merchants		25/06/2020	Supply of food stuffs	288,000		288,000
479	Wamstelic General Merchants		25/06/2020	Supply of food stuffs	255,000		255,000
480	Wamstelk General Merchants		26/06/2020	Supply of food stuffs	228,800		228,800
481	Wamstelk General	3327	07/05/2020	Supply of food stuffs	159,000		159,000

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	Merchants					
482	Wina suppliers		13/05/2022	Supply of non-pharms	3,633,106	3,633,106
483	Youth 360 Ltd	2586	29/05/2019	Supply of computer accessories	695,000	695,000
484	Copycat Enterprises Ltd		09/05/2019	Supply of neural operating microscope	20,300,000	20,300,000
485	Jaytton enterprises ltd	NEG: 855367/2020 -2021	10/03/2021	Supply of refrigeration and equipemt to Embu level 5 hospital	1,982,440	1,982,440
486	M/s westomax investment ltd	EPGH/T/12/ 2018-2019	04/06/2019	Supply installation and commisioning 500KVA generator	500,000	500,000
487	Medex e.A Technologies Ltd		30/03/2020	Additional oxygen outlet for newborn unit and ward 10	2,585,420	2,585,420
488	Medionics Healthcare Ltd		10/05/2019	Suppy and installation of chemistry analyzer machine	4,200,000	4,200,000
489	Medionics Healthcare Ltd		10/05/2019	Supply and installation of hematology analyzer equipment	3,828,000	3,828,000
490	Njiwa Technologies Ltd		26/02/2021	Supply and installation of mortuary cold room equipment	2,497,828	2,497,828
491	WestomaxInv estments Ltd	NEG:80798 7-2019/2020	06/05/2021	Supply and delivery of Electrical	412,400	412,400

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492	Westomax Investments Ltd	EPGH/T/14/2018/2019	21/05/2020	Equipment at EL5H	278,200	278,200	278,200
493	Mokyami Limited		09/03/2022	Installation of power distribution board at EL5H	199,500	199,500	199,500
494	Brijon Investments	211	23/06/2021	Supply and delivery of office stationery	99,800	99,800	99,800
495	Daeves Logistics	214	15/06/2019	Supply of office furniture	999,600	999,600	999,600
496	Nasiroz General Suppliers	204	15/06/2022	Supply of stationery	848,000	848,000	848,000
497	Pemuda	218	31/05/2022	Supply of a printer and a desktop	99,800	99,800	99,800
498	Pickford Investments Ltd	217	31/05/2022	Supply and delivery of tyres	300,000	300,000	300,000
499	Reenmax Consulting and Market Research	NEG:93630 1-2021/2022	24/02/2022	Consultancy Services on Early Childhood Development Survey	1,396,000	1,396,000	1,396,000
500	Vocational training centres		1/24/2022	Capitation for various vocational training centres	5,004,854	5,004,854	5,004,854
501	Winston Venture Ltd	220	31/05/2022	Supply of furniture at Ruguru Ngandori	1,399,400	1,399,400	1,399,400
502	Nasiroz General Suppliers	234	15/06/2022	Supply of Vtc Equipment	2,999,800	2,999,800	2,999,800
503	Quick kobil	18	-	Supply of fuel			

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					412,000		412,000
504	Tashly General Supplies	128	24/05/2017	Supply of office desks and chairs	39,200		39,200
505	Quick kobil		-	Supply of fuel	907,152		907,152
506	ANGELO NJERU	GATURI/ GITHIMU/2 888	09/11/2021	Land for access road	875,000		875,000
507	GATURI/ WERU/ 3728	GATURI/ WERU/ 3728	09/11/2021	Land for access road	620,000		620,000
508	JOE KATHUNGU	GATURI/ GITHIMU/1 2377	09/11/2021	Land for access road	1,030,000		1,030,000
509	KYENI/ MUFU/ 531	KYENI/ MUFU/ 531	09/11/2021	Land for access road	770,000		770,000
510	KYENI/ MUFU/530	KYENI/ MUFU/530	09/11/2021	Land for access road	670,000		670,000
511	Geolynne Enterprises	181	01/04/2019	Supply and delivery of Single - ply thermal paper rolls for ECRA	428,400		428,400
512	Quick kobil		-	Supply of fuel	1,257,728		1,257,728
513	Wagz Africa Company Ltd	7	21/01/2019	Supply and delivery of Co-operate Uniforms	699,200		699,200
514	Dylix Company Limited	367	3/4/2024	Supply and delivery of tyres	154,600	-	154,600

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515	Diamond Spear and general supplies			Supply and delivery of office stationeries	139,200	-	139,200
516	Jufex Auto Hardware co. Ltd			Supply of electricals and floodlights maintenance materials	1,185,207	-	1,185,207
517	Sherimu Enterprises Ltd			Supply of Mechanical Workshop Computer Diagnostic Kit	665,028	-	665,028
518	Jufex Auto Hardware co. Ltd			Supply and delivery of motor grader tyres	705,952	-	705,952
519	Paluma Service Limited	2988		Supply and delivery of fuels for Graders	1,000,000	-	1,000,000
520	Paluma Service Limited			Supply and delivery of fuels for Transport	850,460	425,000	425,460
521	Paluma Service Limited	3023		Supply and delivery of fuels for Muminji	400,000	-	400,000
522	Paluma Service Limited	2991		Supply and delivery of fuels for Makima	500,000	-	500,000
523	Paluma Service Limited	2992		Supply and delivery of fuels for Kithimu	1,400,000	500,000	900,000
524	Paluma Service	2989		Supply and delivery of fuels for Mwea	500,000	-	500,000

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525	Limited	2986				Supply and delivery of fuels for Kagaari North	600,000	-	600,000
526	Paluma Service Limited					Supply and delivery of cleaning materials	111,000	-	111,000
527	Daykel Suppliers Ltd					Supply and delivery of stationery	438,420	-	438,420
528	Daykel Venture Company					Supply and delivery of desktop	159,900	-	159,900
529	Maspad Computer systems	43	21/2/2024			Supply and delivery of assorted biomedical equipments	697,300	-	697,300
530	Esbee properties limited	301	30/5/2024			EQUIPING OF DEPARTMENT OF EDUCATION OFFICES	1,999,000	-	1,999,000
531	EIDU EDUCATION LIMITED	274	22/4/24			EQUIPING OF VOCATIONAL TRAINING CENTRES	2,576,500	-	2,576,500
532	NEFREEVE ENTERPRISES	272	28/3/204			EQUIPING OF VOCATIONAL TRAINING CENTRES	2,422,952	-	2,422,952
533	HENCHAL ENGINEERING LIMITED	277	28/4/2024			EQUIPING AND REFURBISHMENT OF ONE MODEL	2,550,281	-	2,550,281

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534	HENCHAL ENGINEERING LIMITED	275	25/4/2024	VTC(Kanorori ) EQUIPING AND REFURBISHMENT OF ONE MODEL VTC(Kanorori )	1,038,980	-	1,038,980
535	KINSAM ENTERPRISES LIMITED	303	04/6/204	EQUIPPING OF KANJA ECDE CENTRE	1,399,145	-	1,399,145
536	Sportlight General Suppliers		28/05/2024	Supply Of Water Pipes-Nthawa	1,496,360	-	1,496,360
537	Skywave Africa Limited		19/04/2024	Makima Dispensary water extension pipes	1,197,029	-	1,197,029
538	Diamond Spear And General Supplies		19/04/2024	Supply and distribution of pipes- Kyeni North	498,020	-	498,020
539	Ngarike Boys Services Company Limited		2/4/2024	Supply and distribution of pipes- Kyeni south	200,000	-	200,000
540	Musmuk Company Limited		19/04/2024	Supply and distribution of pipes- Evurore (Kune-soko pipeline and Kiambindu CBO)	500,000	-	500,000
541	Dekap Limited		19/04/2024	Supply of water pipes for reconnection after road construction- Kagaari North	499,650	-	499,650

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542	Jufex Auto Hardware Ltd		14-5 2024	Supply and delivery of 2No. tractor Tyres	236,000	-	236,000
543	Kinsam investments Ltd		14-2-2024	Supply and delivery of fish harvesting nets and sampling equipments	999,340	-	999,340
544	Paluma ltd	405	27-10-2023	Supply and delivery of fuel	150,000	-	150,000
545	Twin one Investment	2344622	10/26/2023	Supply and delivery of additional uniforms for Enforcement Officers	2,778,375	-	2,778,375
546	Wina Suppliers	2344624	11/8/2023	Supply and delivery of additional uniforms for Enforcement Officers	1,049,350	-	1,049,350
547	Syver General Supplies Limited	59	4/18/2024	Supply and delivery of Office Stationery	378,500	-	378,500
548	Genteel Investment ltd	61	5/30/2024	Supply and delivery of Accountable documents	577,750	-	577,750
549	Open Systems Technology Limited	63	6/18/2024	Supply and delivery of laptops	1,719,000	-	1,719,000
550	Proview Limited	64	6/18/2024	Supply and delivery of desktops	2,579,250	-	2,579,250
551	Kingmika Investment Company	485	4/5/2024	Supply and delivery of motor vehicle tyres	449,935	-	449,935

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	Limited						
552	Kingmika Investment Company Limited	510	5/17/2024	Supply and delivery of Office Stationery	799,400	-	799,400
553	Gelly Enterprises	512	6/11/2024	Supply and delivery of office equipment (DG)	335,855	-	335,855
554	Diamond Spear and General Supplies Ltd	514	6/11/2024	Supply and delivery of camera, speedlight and office seats (DG)	581,650	-	581,650
555	Curtis Technologies Hub Limited	513	6/11/2024	Supply and delivery of laptops (DG)	439,000	-	439,000
556	Radiant strides Africa	EL5H/Q/007 /2023-2024	3/3/2024	Supply of firewood	271,275	-	271,275
557	Karamuh Logistics limited	EL5H/Q/011 /2023-2024	30/5/2024	SUPPLY OF STATIONERY	885,124	-	885,124
558	KEMSA	4172027	24/1/2024	Supply of public health items	293,000	-	293,000
559	MEDS	4172036	20/02/2024	Supply of Renal items	414,525	-	414,525
560	KEMSA	4172023	19/01/2024	Supply of medical drugs	5,495,616	-	5,495,616
561	KEMSA	4172052	30/5/2024	Supply of drugs	6,415,240	-	6,415,240
562	KEMSA	4172053	30/5/2024	Supply of Nonpharms	8,197,194	-	8,197,194
563	KEMSA	4172054	30/5/2024	Supply of Linen			

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					945,903	-	945,903
564	KEMSA	4172055	30/5/2024	Supply of Renal items	1,699,330	-	1,699,330
565	KEMSA	4172056	4/6/2024	Supply of public health items	297,000	-	297,000
566	Martsun General Supplies	417013	12/1/2024	Supply of foodstuff	1,004,400	-	1,004,400
567	Gankinda General Supplies	4172015	12/1/2024	Supply of foodstuff	432,930	-	432,930
568	Great sisters Investment	4172016	12/1/2024	Supply of foodstuff	1,146,960	-	1,146,960
569	Maka Limited	4172042	12/1/2024	Supply of foodstuff	756,000	-	756,000
570	Mamel Enterprises	4172019/20	12/1/2024	Supply of foodstuff	1,775,217	-	1,775,217
571	Anniga supplies	4172021	12/1/2024	Supply of foodstuff	1,241,220	-	1,241,220
572	Kote Afrique ltd	4172028	25/01/2024	Supply of foodstuff	322,000	-	322,000
573	Maka Limited	4172017	26/4/2024	Supply of foodstuff	756,000	-	756,000
574	Brecolins merchants	4172041	24/4/2024	Supply of foodstuff	399,786	-	399,786
575	Kote Afrique ltd	4172044	24/4/2024	Supply of foodstuff	934,000	-	934,000
576	Maka Limited	4172045	24/4/2024	Supply of foodstuff	608,800	-	608,800
577	Nedyma International Limited	4172046	24/4/2024	Supply of foodstuff	650,418	-	650,418

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578	Great sisters Investment	4172047	24/4/2024	Supply of foodstuff	1,234,400	-	1,234,400
579	Anniga supplies ltd	4172048	24/4/2024	Supply of foodstuff	691,200	-	691,200
580	Munyaka Company limited	4172049	24/4/2024	Supply of foodstuff	1,239,600	-	1,239,600
581	Martsun General Supplies	4172050	24/4/2024	Supply of foodstuff	612,780	-	612,780
582	Dylix company ltd	4779	4/6/2024	Supply of tyres	193,500	-	193,500
583	Medihub limited	4800	27/6/2024	SUPPLY of theatre equipment	2,972,100	-	2,972,100
584	Tryp Merchants ltd	4801	27/6/2024	Supply of furniture	607,100	-	607,100
585	KEMSA	4172001	3/11/2023	Supply of laboratory reagents	556,162	-	556,162
586	Countyzone general supplies limited	EL5H/Q/003 /2023-2024	26/9/2023	Supply of dry firewood	638,400	-	638,400
587	KEMSA	3874207	27/7/2023	supply of pho items	326,500	-	326,500
588	KEMSA	4172023	23/01/2024	Supply of medical drugs	5,802,276	-	5,802,276
589	Chem-Labs limited	3874242	30/10/2023	Supply of laboratory reagents	483,763	-	483,763
590	Meds	4172037	5/3/2024	Supply of non-pharmaceuticals	2,401,232	-	2,401,232
591	Microbiology	4776	4/6/2024	Supply of laboratory	416,020	-	416,020

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592	Philips east africa ltd	4692	23/03/2024	Supply of ICU items	389,481	-	389,481
593	Almut technologies limited	417006	18/12/203	Supply of stationery	700,000	-	700,000
594	Philips east africa ltd	4693	23/3/2024	Supply of ICU items	179,000	-	179,000
595	Apicalmed	4774	6/6/2024	Supply of X-ray consumables	1,492,190	-	1,492,190
596	Aquaflow Company Limited		26/01/2024	SUPPLY AND DELIVERY OF OFFICE ITEMS	699,500	-	699,500
597	Karamuh Logistics Limited P.O Box 1125 Embu	4763	17-May-24	Supply and Delivery of Medical Insecticides, Chemical Sprays and Fungicides	494,293	-	494,293
598	Nechal Enterprises P.O Box 1953 Embu	4781	5-Jun-24	Supply and Deivery of M & E Reorting Tools for NI Programs	438,840	-	438,840
599	Paluma	4780	19-Mar-24	Supply of Fuel	831,150	-	831,150
600	Jufex Auto Hardware Co. Ltd P.o Box 635 Embu	4795	20-Jun-24	Supply and Delivery of Tyres	165,000	-	165,000
601	Kyaruni Investment Ltd P.O Box 770 Embu	4760	12-Jun-24	Supply and Delivery of Cleaning Materials and Detergents	799,700	-	799,700

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602	LabuLax Supplies Limited P.O Box 15360 Embu	4782	12-Jun-24	Proposed Supply , delivery and Commissioning of Biosafety Cabinets and Microscope	2,174,000	-	2,174,000
603	KEMSA	4132	14-May-24	Non-pharms-Mbeere south	5,973,632	-	5,973,632
604	KEMSA	4133	14-May-24	Lab Commodities	675,880	-	675,880
605	KEMSA	4134	14-May-24	Pharmaceuticals	4,502,498	-	4,502,498
606	KEMSA	4135	14-May-24	Non-pharms-Mbeere north	2,368,122	-	2,368,122
607	KEMSA	4136	14-May-24	Non-pharms- Runyenjes	3,513,470	-	3,513,470
608	KEMSA	3849375	5-Feb-24	Lab Commodities	13,208,244	-	13,208,244
609	KEMSA	3849376	5-Feb-24	Non -Pharms- Manyatta	19,296,504	-	19,296,504
610	KEMSA	3849370	5-Feb-24	Pharmaceuticals- Manyatta	13,445,521	-	13,445,521
611	Maka Limited	4766	30-May-24	Supply of food stuff	255,718	-	255,718
612	Maka Limited	4643	28-Feb-24	Supply of food stuff	299,400	-	299,400
613	Kote Afrique	4788	12-Jun-24	Supply of food stuff	200,000	-	200,000
614	Kote Afrique	4767	30-May-24	Supply of food stuff	349,951	-	349,951
615	Njiwa Technologies Ltd 489	4797	2-Jul-24	proposed Operationalization and Equipping of	1,999,330	-	1,999,330

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	Wang'uru			Mbondoni Dispensary			
616	Paluma	4574	15-Feb-24	Supply of Fuel	750,000	-	750,000
	Sub Total				565,345,983	925,000	564,420,983
617	Njiwa Technologies Ltd	CGE/T/010/2020-2021	23/10/2020	Proposed alterations, additions, refurbishment and construction of 2nd floor County offices in Town Hall phase 1	2,400,016		2,400,016
618	Sheckdavies Ltd	EBU/CNT/T/931596/2021-2022	07/02/2022	Renovations and alterations of the County Headquarters block, finishes to additional offices at 2nd floor; Administration block, Lift and procurement block phase 2	20,854,805		20,854,805
619	Countyzone gen supp	449	10/06/2019	Construction Of Runyenjes Market Shed-Runyenjes Central	1,994,388		1,994,388
620	Dylix Co Ltd P.O Box 57 Embu	746	31/03/2021	Roofing Of Jua Kali Site, Construction of bodaboda sheds, Installation of	2,499,255		2,499,255

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				floodlights at kwa Mithano			
621	Dylix Company Ltd	609	31/05/2023	Construction of market Shed at Majimbo	2,990,011		2,990,011
622	Hasbakari General Supplies	224	30/04/2017	Construction Of Toilet At Mbonzuki, Iria Itune- Mwea Ward	1,197,538		1,197,538
623	Jahmuwiz Enterprises Limited P.O Box 209 Ishiara	748	20/02/2021	Construction Of Karii Market Shed - Mavuria	999,769		999,769
624	Jahmuwiz enterprises Limited P.O Box 209 Ishiara	760	31/03/2021	Construction Of Musingini Market Toilet-Makima	346,794		346,794
625	Kenric Investment Limited P.O Box 778 Embu	610	31/05/2024	Construction of market shed at Nthingini	998,609		998,609
626	Kenric Investment Ltd	912883-2-2021-2022	23/02/2022	Proposed Construction of Marigiti Market	6,957,056		6,957,056
627	Macbook Holdings Ltd P.O Box 1779 Embu	757	20/02/2021	Construction Of Mitumba Toilet-Runyenjes Central	498,800		498,800

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628	Njiwa Technologies Ltd P.O Box 489-1003 Wang'uru	604	31/05/2025	Construction of Market Shed at Gikuuiri- runyenjes	8,997,437	8,997,437
629	Noranate Solution	496	10/06/2019	Construction Of Mariari Market Boda Boda Shed- Kiambere	249,667	249,667
630	Optical Wave Engineering Limited P.O Box 274 Embu	755	20/02/2021	Construction Of Muchonoke Market Sheds-Nthawa	999,920	999,920
631	Orientalwise Autogarage Limited P.O Box 52 Embu	596	31/05/2027	Construction Of Market Toilets at Nthingini, Muguui, Kiriri And Kathanjuri	2,955,448	2,955,448
632	Queens Haven Limited P.O Box 106 Ishiara	759	20/02/2021	Construction Of Boda Boda Shed at Makima Market-Makima	249,087	249,087
633	Starena Enterprises	882059/2020 -2021	22/06/2021	construction of Bodaboda Shed at Ngunyonyu and ngarwer	398,646	398,646
634	Starken Suppliers and Contractors Ltd P.O Box 778 Embu	597	31/05/2022	Construction of Information Centre and Toilet at Irangi KFS Gate	2,955,448	2,955,448

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635	Tili Heights Limited P.O Box 2229 Embu	747	20/02/2021	Completion Of Kiritiri Market- Mavuria	1,999,318		1,999,318
636	Wakeh Holdings Ltd P.o Box 303- 60100	613	31/05/2026	Rehabilitation of mutuobare market shed- kiambere	1,492,514		1,492,514
637	Evload Contaractors Ltd		30/06/2021	Completion Of Kiambere Honey Processing Plant	1,999,701		1,999,701
638	Evload Contaractors Ltd	289	26/04/2022	Construction of Kathuriri tea buying centre	1,500,000		1,500,000
639	Brivi Enterprises Ltd	EBU/CNT/Q /263439/201 5-2016	31/01/2016	Renovation works	579,500		579,500
640	Dylix Company Ltd	EBU/CNT/Q /24/2020-21	30/04/2021	Isolation ward - Kiritiri	4,539,218		4,539,218
641	Dylix Company Ltd	EBU/CNT/Q /35/2019- 2020	31/05/2020	Isolation ward - Karurumo	3,480,197		3,480,197
642	Dylix Company Ltd		-	Renovation works	4,539,218		4,539,218
643	Jufex Auto Hardware Co. Ltd	EBU/CNT/Q /037/2019- 2020	30/04/2021	Isolation ward - Kairuri	2,853,670		2,853,670
644	Jufex Auto Hardware Co. Ltd	EBU/CNT/Q /09/2020- 2021	30/04/2021	Isolation ward - Kianjokoma	2,881,231		2,881,231
645	Jufex Auto Hardware Co.	783914/2019 -2020	30/04/2021	Ablution Block EL5H	2,466,583		2,466,583

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	Ltd					
646	Laneta Services Ltd	1005984/2021/2022	31/05/2022	Renovation works	998,908	998,908
647	Moky Ami ltd	935549-2/2021-2022	22/02/2022	supply and commissioning of single cranks patients bed	495,000	495,000
648	Njiru Building Contractors Ltd	NEG:EBU/CNT/Q/45/2017-2018	26/02/2018	Proposed Kithimu Staff Houses - External Works	2,498,680	2,498,680
649	Njiwa Technologies Ltd	914965/2021/2022	31/03/2022	Rondisho	5,917,771	5,917,771
650	Noranate Solutions Ltd	1008272/2021/2022	31/05/2022	Renovation works	1,995,680	1,995,680
651	Sherimu Enterprises	EBU/CDH/Q/56/2017/2018	15/06/2018	Completion of Kiangungi Dispensary -External Works	2,095,825	2,095,825
652	Smartkami Logistics Agencies Ltd	785409/2019/2020	30/11/2019	Renovation works	4,988,811	4,988,811
653	Vivi Enterprises Ltd	883996-2020/2021	30/09/2020	Renovation works	1,796,357	1,796,357
654	Jufex Autohardware Company Ltd		15/04/2020	Construction of MCH ablution block and renovation of C.C record Office	2,466,583	2,466,583
655	Njiru Building Contractors Ltd		03/04/2020	Renovation of ward 9	2,498,048	2,498,048

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656	Njiru Building Contractors Ltd		-	Fitting out works and curtains in doctors' flat	497,500		497,500
657	Njiwa Technologies Ltd	EPGH/T/08/2018-2019-2019/2020-2020/2021	15/05/2019	Completion of Badea ward block B at EL5H	43,429,818		43,429,818
658	Njiwa Technologies Ltd		12/06/2019	Construction of oxygen plant house	3,567,959		3,567,959
659	Sheckdavies Ltd	NEG:EL5H/Q/2021/2022	14/01/2022	Proposed Alterations of HDU Unit At Embu Level 5 Hospital	1,999,550		1,999,550
660	Sherimu Enterprises Ltd		-	Renovation of doctors' intern staff house	1,898,150		1,898,150
661	Enserve Holdings Ltd	NEG:838814/2020-2021/2021-2022	15/02/2021	Construction of the Governor's official residence	22,492,117		22,492,117
662	County wave	NEG:882692/2020-2021	17/06/2021	Renovation of an existing classroom at Ugwere ECDE centre	794,844		794,844
663	Flipwanlit Limited	NEG:876878/2020-2021	08/06/2021	Construction of classroom at kambungu ECDE centre	1,199,234		1,199,234
664	Harads Consultants Ltd	NEG:808153/2019-2020	17/06/2020	Construction of a Computer Lab at Kithimu VCT	159,922		159,922

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				Centre			
665	Harads Consultants Ltd	873800	08/06/2021	Construction of a classroom at Kamukunga ECDE Centre	1,199,892		1,199,892
666	Jahmuwiz enterprises ltd	NEG: 807599/2019-2020	28/05/2020	Construction of a classroom at karigiri ECDE centre	1,199,823		1,199,823
667	Njeka Contractors and General Limited PO BOX 2601	201	27/01/2022	Construction of a workshop at Irangi Vtc Centre	998,081		998,081
668	Shepard Building and Civil Works Limited	205	29/06/2021	Construction of a classroom at Kathuriri ECDE Centre	1,197,545		1,197,545
669	Xpads Solution Ltd	873791/2020-2021	16/06/2021	Construction of a classroom at Itiira ECDE Centre	1,999,892		1,999,892
670	Embumos Ventures	20	28/02/2017	Renovation of Jiambere Offices and Hall	816,010		816,010
671	Great Women General Investment Ltd	1072203	03/06/2015	Renovation of the Cultural Centre	491,363		491,363
672	Koireri General Contractors	19	02/06/2016	Completion of Gategi Community Hall	874,594		874,594
673	Njiwa	136	04/06/2021	Construction of			

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	Technologies Ltd			Kathanjuri toilet	500,000		500,000
674	Reshroy Investment Ltd	NEG:885049-2020/2021	28/06/2021	Construction of toilet at cemetery at karingari	499,507		499,507
675	Rollwheel enterprise limited	NEG:933575/2021-2022	10/02/2022	Refurbishment of CEC gender offices and equipping of the offices	1,599,454		1,599,454
676	Sheck Davies Ltd	NEG:949051/2021-2022	14/04/2022	Construction of Mufu social Hall office ceiling and electrical works	997,460		997,460
677	SheckDavies Limited	156	10/02/2022	Construction of Gikuuri Social Hall	3,497,040		3,497,040
678	Dengata properties holdings ltd		45083	Construction of milk cooler shed at mukuuri-kagaari north	1,999,550	750,000	1,249,550
679	Jufex auto hardware ltd		14-6 2024	Proposed completion of Mukuuri cooler shed	897,480	-	897,480
680	Diamond Spear and General Supplies Ltd	467	45315	Proposed Embu County Liaison Office in Nairobi	4,378,362	-	4,378,362
681	Jufex Auto Hardware co. Ltd			Renovations of offices to the Department of Roads and Public Works	1,117,405	-	1,117,405
682	QUEENS	308	24/6/2024	CONTRUCTION			

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	HAVEN LTD			OF KATHAGERI VTC HAIR DRESSING WORKSHOP	1,498,990	-	1,498,990
683	MUSMUK COMPANY LTD	289	31/5/2024	CONSTRUCTION OF KITCHEN AT KAVENGERO/ITU RURI/KUUI ECDE CENTRE	1,998,320	-	1,998,320
684	JUMFRA ENTERPRISE S	286	30/5/2024	CONSTRUCTION OF CLASSROOM AT KAMBUKI ECDE CENTRE	1,197,804	-	1,197,804
685	ISSACO FRESH FARMS	287	23/4/2024	CONSTRUCTION OF CLASSROOM AT KERANGI ECDE CENTRE	1,199,504	-	1,199,504
686	FEDY CONSTRUCT ION COMPANY LTD	304	25/6/2024	CONSTRUCTION OF CLASSROOM AT RUKIRA ECDE CENTRE PHASE 2	1,198,614	-	1,198,614
687	DYLIX CO. LTD	307	21/6/2024	CONSTRUCTION OF CLASSROOM AT ITHANGAWE ECDE CENTRE PHASE 2	1,197,016	-	1,197,016
688	JUFEX AUTO HARDWARE	263	45577	RENOVATION WORKS AT KATHAGERI POLYTECHNIC HALL	1,498,890	-	1,498,890

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689	Aaco Investments Limited		45516	CONSTRUCTION OF ARDHI HOUSE PHASE 1	4,494,884	2,066,273	2,428,611
690	County Zone General Supplies Ltd		45600	REHABILITATION OF EXISTING GOVERNMENT HOUSES (PHASE1)	998,505	-	998,505
691	GENPELLEY CONTRACTORS LIMITED		19/04/2024	MAINTENANCE OF OFFICE STATIONS & CIVIL WORKS EQUIPMENT	299,454	-	299,454
692	Njiru Building Contractors Ltd		45448	KAWANJARA CLIMATE SMART CONTAINER MARKET (PHASE 2).	5,500,511	-	5,500,511
693	Transhaul Building Contractors Ltd		16/04/2024	KAWANJARA CLIMATE SMART CONTAINER MARKET (PHASE1)	4,175,246	3,891,243	284,003
694	Jockell Construction Limited P.O Box 801 Ishiara	4762	45419	Completion of Ngunyumu/Ciangeru Dispensaries Evurore	798,474	-	798,474
695	Westomaxx Investments Ltd P.O Box 30686 Nrb	4761	45419	Refurbishment of Gitaraka Dispensary Maternity	998,482	-	998,482

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696	Sheckdavies Ltd P.O Box 1216 Embu	4758	45429	Proposed Completion of Dispensary at Kakawa	1,499,984	-	1,499,984
697	Jastlyne Agencies Ltd P.O Box 3073 Nairobi	4784	45440	Kimangaru Dispensary Toilets and Ground Back Filling	998,760	-	998,760
698	Njiru Building Contractors Ltd P.O Box 1216 Embu	4803	45455	Construction of Gategi Health Center (Upgrading From Level 3 to Level 4)	28,843,272	14,783,503	14,059,769
699	Mukasi Builders K Ltd P.O box 937 60100	4791	45457	Completion and Operationalization of Bluevalley Dispensary Kirimari	1,990,427	-	1,990,427
700	Jorowava Enterprises Ltd P.O Box 105 Embu	4789	45461	Construction of kamviu Hospital- Ruguru Ngandori	1,499,764	-	1,499,764
701	Ekens Investments LTtd P.O Box 38 Karaba	4796	45475	Proposed Reroofing & Renovation of oPD at Makima Dispensary	1,695,456	-	1,695,456
	Sub Total				276,510,418	21,491,019	255,019,399
702	Quatic Kenya Ltd P.oBox 95 Ishiara	751	20/02/2021	Installation of Floodlights at Kiriri - Mavuria Ward	496,091.40	-	496,091.40

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703	Quatic Kenya Ltd P.oBox 95 Ishiara	758	20/02/2021	Installation Of Floodlight At Marimari Shopping Centre -Kiambere	496,688.80	-	496,688.80
704	Winston Ventures Ltd P.O Box 2391 Embu	750	31/03/2021	Construction Of KRA Boda Boda Sheds-Kirimari	600,100.00	-	600,100.00
705	World Marketing Limited P.O Box 2704 Embu	749	31/03/2021	Construction Of Liberty Mama Mboga Sheds-Kirimari	499,786.00	-	499,786.00
706	World Marketing Limited P.O Box 2704 Embu	753	31/03/2021	Construction Of Kangaru Junction Boda Boda Sheds-Kirimari	699,468.40	-	699,468.40
707	Famous Installation Contractors Limited	52	2018/2019	Construction of Kindaruma, Mutuovare and Gitaru Mathingira, Kenda water supply system	4,925,434.00	-	4,925,434.00
708	Ferdane Investment	31	2019/2020	Construction of Kiringa water project	2,498,364.00	-	2,498,364.00
709	Mutahi Engineering Services Limited	51	2018/2019	Construction of Machang'awater supply project and Bondoni pipeline	1,507,984.20	-	1,507,984.20
710	Njiru Building	101	2019/2020	Nguthi EWASCO			

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	Contractors Ltd			piped water	1,198,500.00	-	1,198,500.00
711	Njiru Building Contractors Ltd		2020/2021	Augmentation and rehabilitation of water storage tanks	3,339,234.00	-	3,339,234.00
712	Njiru Building Contractors Ltd	45	2019/2020	Construction of sedimentation basin for Ngandori Nginda WSP	2,999,898.10	-	2,999,898.10
713	Njiwa Technologies Ltd	89	2019/2020	Drilling and solar equipping of Kamaunju borehole	3,499,997.00	-	3,499,997.00
714	SheckDavies Limited	105	2021/2022	Construction of Ndamunge water project	7,000,000.00	-	7,000,000.00
715	Wangalex Ventures Limited	97	2019/2020	Extension of EWASCO water line	399,886.06	-	399,886.06
716	Njiru Building contractors Ltd	NEG;83659 7/2020-2021	08/01/2021	Construction of biodigester at Ishiara Level 4 Hospital Phase 2	8,532,925.00	-	8,532,925.00
717	AL Tawoon General Suppliers & Construction Co Ltd	945602/2021 -2022	04/05/2022	Maintainance of Kavutiri -Gitongoro Road/Gatura Gituri Kianjuki Road	4,497,320.00	-	4,497,320.00
718	AL Tawoon General Suppliers & Construction Co Ltd	874131/2021 -2022	18/06/2021	Maintainance of Managia-Ndumari Road,Kwa Eisha-Gaturi Road,Senior Chief Road,Gitungu	3,255,876.40	-	3,255,876.40

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				Road			
719	D.M.N Civil Engineering Ltd	NEG:87448 1/2020-2021	21/06/2021	Maintenance Of Katwanyaga-Kavengele Road	1,991,627.20	-	1,991,627.20
720	D.M.N. Civil Engineering Ltd	874291/2020-2021	07/05/2021	Construction of Ngarira Drift Phase I	1,999,898.00	-	1,999,898.00
721	Dylix company Ltd	914560/2021-2022	18/01/2022	Maintainance of Kiadongo Road	1,978,844.00	-	1,978,844.00
722	Dylix company Ltd	935687/2021-2022	17/02/2022	Maintainance of Machaga Road	2,489,302.00	-	2,489,302.00
723	Effective Quick Suppliers Ltd	914403-2021/2022	11/02/2022	Rehabilitation of Kibugu road (AGPO-Women)	2,446,257.30	-	2,446,257.30
724	Evload Contractors Limited	965035-2021/2022	09/05/2022	Maintenance of tarmac to Kariavu Junction road	1,973,044.00	-	1,973,044.00
725	Evload Contractors Ltd	873335/2020-2021	18/06/2021	Maintenance of Mufu Road	1,999,538.40	-	1,999,538.40
726	Expres Company Limited	907630-2021/2022	09/05/2022	Maintenance of Murova-Njeruri road	1,985,427.00	-	1,985,427.00
727	Hiwco Ltd	NEG:90729 5/2020-2021	18/01/2022	Maintenance of Iveche Loop Road	2,398,406.00	-	2,398,406.00
728	Installation Of Street Lights At Rupingazi Kasarani		09/05/2022	Installation Of Street Lights At Rupingazi Kasarani	3,598,791.00	-	3,598,791.00

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729	Jahmuwiz Enterprises Limited	874668-2020-2021	30/04/2021	Maintenance of Gitaungu road	999,746.00	-	999,746.00
730	Jahmuwiz Enterprises Limited	874668-2020-2021	06/03/2021	Maintenance of Gitaungu road	999,746.00	-	999,746.00
731	Jamizan Enterprises Limited	805055/2019-2020	08/06/2020	Maintenance of Ngirimari kwa Thegetha road	3,646,746.00	-	3,646,746.00
732	Japeco Ltd	873676/2020-2021	06/07/2021	Gravelling of various access Roads	1,996,742.00	-	1,996,742.00
733	Jonjamu General contractors Ltd	805427/2019-2020	08/06/2020	Maintenance of Kathangariri factory-Mugurumari TBC road	2,990,932.50	-	2,990,932.50
734	Jufex Auto Hardware Co ltd	NEG: 935685-2021/2022	17/02/2022	Maintenance of kwa Muembu road	986,493.00	-	986,493.00
735	Jufex Auto Hardware Co Ltd	906474/2021-2022	12/08/2021	Construction of Kamama Bridge	4,499,709.00	-	4,499,709.00
736	Jufex Auto Hardware Co Ltd	914812/2021-2022	11/02/2022	Construction of Kathuso - Ndudani Bridge (Repair Drift)	2,316,972.40	-	2,316,972.40
737	Jufex Auto Hardware Co ltd	806999/2019-2020	11/06/2020	construction of Box Culvert at Kathangariri	3,778,881.12	-	3,778,881.12
738	Jufex Auto Hardware Co Ltd	NEG:936925-2021/2022	13/05/2022	Maintenance of Kiambogo Road	2,872,005.72	-	2,872,005.72

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739	Jufex Auto Hardware Co Ltd	NEG:91605 7-2/2021- 2022	09/02/2022	Installation Of 12M Floodlights At Muthige ,Gichegeni And Solar Floodlights At Thigingi,Maciara And Ngorova	1,993,540.80	-	1,993,540.80
740	Kaki Tiles Limited	873342- 2020/2021	30/04/2021	Maintenance of Nguthi road, Karie-Kathari road	1,997,056.00	-	1,997,056.00
741	Kami Way Bridges and Engineering Ltd	805878/2019 -2020	06/08/2020	Maintainance of Rwika By-pass Road	2,497,512.00	-	2,497,512.00
742	Kangaro Company Limited	914338/2021 -2022	31/05/2022	Maintenance of gitaraka-Twenze road, Kwa Kanawe-Kaseveni road	1,755,554.00	-	1,755,554.00
743	Kangaro Company ltd	934985- 2021/2022	17/02/2022	Maintenace of Ngomi Road	1,986,946.00	-	1,986,946.00
744	Kangaro Company Ltd	NEG:94736 3-2021/2022	05/04/2022	Maintenance of Catholic Mugoya Road	1,492,003.60	-	1,492,003.60
745	M/s Mutahi Engineering Services		30/06/2022	Construction of karambari Thura Ntharawe bridge	9,000,000.00	-	9,000,000.00
746	M/s Mutahi Engineering Services		30/06/2022	Construction of Kariari drift	800,000.00	-	800,000.00
747	M/s Mutahi Engineering Services		30/06/2022	Installation of culverts in Evurore ward	1,500,000.00	-	1,500,000.00

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748	M/s Mutahi Engineering Services		30/06/2022	Maintenance of Mururi Kuui drift in Evurore ward	1,384,193.00	-	1,384,193.00
749	M/s Mutahi Engineering Services		30/06/2022	Construction of Kithesu Ndundani bridge	2,320,000.00	-	2,320,000.00
750	M/s Strut Investment LTD		30/06/2022	Maintenance of Kianjokoma - Kathimba road	1,000,000.00	-	1,000,000.00
751	Maintenance Of Gwa Karobo Road		09/05/2022	Maintenance Of Gwa Karobo Road	2,994,874.00	-	2,994,874.00
752	Maintenance Of Gatumu Thanje Road		09/05/2022	Maintenance Of Gatumu Thanje Road	2,980,561.00	-	2,980,561.00
753	Maintenance Of Gwa Kandii Muthanjuki Road		09/05/2022	Maintenance Of Gwa Kandii Muthanjuki Road	3,110,874.00	-	3,110,874.00
754	Maintenance Of Gwa Kiangoma Wainara Road		09/05/2022	Maintenance Of Gwa Kiangoma Wainara Road	2,687,955.00	-	2,687,955.00
755	Maintenance Of Itabua Bishop Mbui Kathiaka Road		09/05/2022	Maintenance Of Itabua Bishop Mbui Kathiaka Road	2,142,442.00	-	2,142,442.00
756	Maintenance Of Kagumori Road		09/05/2022	Maintenance Of Kagumori Road	2,998,405.00	-	2,998,405.00
757	Maintenance		09/05/2022	Maintenance Of			

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	Of Kathima Road			Kathima Road	3,134,987.00	-	3,134,987.00
758	Maintenance Of Kiawanja Access Roads		09/05/2022	Maintenance Of Kiawanja Access Roads	2,400,500.00	-	2,400,500.00
759	Maintenance Of Kwa David Kiangoma Road		09/05/2022	Maintenance Of Kwa David Kiangoma Road	2,998,785.00	-	2,998,785.00
760	Maintenance Of Kwa Jeseo Road		09/05/2022	Maintenance Of Kwa Jeseo Road	2,996,998.00	-	2,996,998.00
761	Maintenance Of Kwa Macira Road		09/05/2022	Maintenance Of Kwa Macira Road	2,817,987.00	-	2,817,987.00
762	Maintenance Of Kwa Mwalimu Kwa Loise Road		09/05/2022	Maintenance Of Kwa Mwalimu Kwa Loise Road	3,431,560.00	-	3,431,560.00
763	Maintenance Of Mukangu Access Road		09/05/2022	Maintenance Of Mukangu Access Road	2,228,784.00	-	2,228,784.00
764	Maintenance Of Nembure Road		09/05/2022	Maintenance Of Nembure Road	2,998,569.00	-	2,998,569.00
765	Maintenance Of Ngimari-Gicogo Road		09/05/2022	Maintenance Of Ngimari-Gicogo Road	2,597,412.00	-	2,597,412.00
766	Maintenance Of Njakairi Makumbiri		09/05/2022	Maintenance Of Njakairi Makumbiri Road	3,258,784.00	-	3,258,784.00

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	Road						
767	Maintenance Of Njru Mbossa Kwa Kariuki Juma Road		09/05/2022	Maintenance Of Njru Mbossa Kwa Kariuki Juma Road	2,054,995.00	-	2,054,995.00
768	Maintenance Of Rugumu Road		09/05/2022	Maintenance Of Rugumu Road	3,802,563.00	-	3,802,563.00
769	Maintenance Of St. Teresa's Itengetenge Road		09/05/2022	Maintenance Of St. Teresa's Itengetenge Road	3,120,963.00	-	3,120,963.00
770	Melly and Lelly General Contractors Ltd	862965-2020/2021	29/04/2021	Upgrading to bitumen standards of A9 Kathageri-Kigumo road Phase 1 (AGPO Women)	5,067,982.00	-	5,067,982.00
771	Melly and Lelly General Contractors Ltd	862970-2020/2021	29/04/2021	Upgrading to bitumen standards of Ishiara - Karerema road Phase 1	5,390,801.30	-	5,390,801.30
772	Midspan Utilities Company Ltd	NEG:883833/2020-2021	29/06/2021	Rehabilitation of Kamweli Borehole	699,944.00	-	699,944.00
773	Miknet Enterprises Limited	916403-2021/2022	31/05/2022	Maintenance of various roads in Mwea ward (Kilia – Malikini – Musingini, PI –	4,430,968.00	-	4,430,968.00

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				Kikumini – Gitaraka road)			
774	Miknet Enterprises Limited		30/06/2022	Construction of Kiritiri drift	999,746.00	-	999,746.00
775	Miknet Enterprises ltd	916409/2021-2022	24/01/2022	Maintenance of Roads	4,469,016.00	-	4,469,016.00
776	Muita Enterprises Ltd	934986-2021/2022	31/05/2022	Maintenance of Kiang'ombe road	2,879,154.80	-	2,879,154.80
777	Mutahi Engineering Service Ltd		04/05/2022	Construction of Karambari –Thura-Ntharawe bridge	8,567,869.97	-	8,567,869.97
778	Ngaya Contractors Ltd	NEG: 877174/2020-2021	22/06/2022	Drilling, Rehabilitation and Equipping with solar panel pump at Mutuobare Giatugu - Borehole	3,380,820.00	-	3,380,820.00
779	Nilcoco Limited	874181-2020/2021	30/06/2021	Opening of roads in Nthawa ward	3,990,040.40	-	3,990,040.40
780	Njeka Contractors		30/06/2022	Installation of floodlights at Mbuvari, Rutune, Kagumori and Kamwove in Nginda ward	1,994,921.60	-	1,994,921.60
781	Njeka Contractors & General Suppliers	914305/2021-2022	18/01/2022	Installation of FloodLight at Rupingazi, Kasarani	1,194,120.24	-	1,194,120.24

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782	Njeka Contractors and General Supplies Ltd	2540	26/01/2022	Installation of solar panels	1,574,000.00	-	1,574,000.00
783	Njewaco Ltd	874161/2020-2021	06/07/2021	Grading of Roads in Kiambere	1,995,722.00	-	1,995,722.00
784	Njiru Building Contractor Ltd	936912-2021/2022	31/05/2022	Installation of culverts at Mathai girls road, at Kwa Sofia-Kamburu road, Kambora road	2,696,420.00	-	2,696,420.00
785	Njiru Building Contractor Ltd	936912-2021/2022	09/05/2022	Installation of culverts at Mathai Ksky Girls road, gwa Sofia-Kamburu road, Kambora road	2,696,420.00	-	2,696,420.00
786	Njiru Building Contractors Ltd	804574-2019/2020	17/06/2020	Installation of Culverts and Drift,repair of ItiraKarimari road ,repair of Thura Michegethio Drift,installation of Culverts and repair of Kiogora Drift.	2,799,498.00	-	2,799,498.00
787	Njiwa technologies ltd	NEG: 914316/2021-2022	19/01/2022	Upgrading to Bitumen standards of Mate- Nthagaiya road phase 3	15,864,232.50	-	15,864,232.50
788	Njiwa Technologies Ltd	NEG: 9147375/2021-2022	18/01/2022	Upgrading to Bitumen standards of Mwea- Makutano	15,478,102.78	-	15,478,102.78

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				roads			
789	Njiwa Technologies Ltd	NEG: 863495-2020/2021	29/04/2021	Upgrading of Bitumen standards of Mukuuri-Kanja road phase 2	2,375,661.19	-	2,375,661.19
790	Njiwa Technologies Ltd	NEG:914316-2021/2022	18/01/2022	Upgrading To Bitumen Standards Of Nthagaiya-Mate Road Phase 3	15,864,232.50	-	15,864,232.50
791	Njiwa Technologies Ltd	914399-2021/2022	11/02/2022	Upgrading to bitumen standards of Mukuuri-Kanja road Phase 3, ACK Muthege Church - Kirimiri coffee factory road	38,379,723.46	-	38,379,723.46
792	Njiwa Technologies Ltd	916407-2021/2022	31/05/2022	Maintenance of various roads in Mavuria ward (Gikiiro road, Munyaka road, Kavingori-Kabuguri road)	4,788,538.00	-	4,788,538.00
793	Njiwa Technologies Ltd	946749-2021/2022	31/05/2022	Opening/ Maintenance of roads phase 2 in Mavuria ward	1,996,940.00	-	1,996,940.00
794	Njiwa Technologies Ltd	936924-2021/2022	09/05/2022	Grading/Maintenance of selected roads in Makima ward	1,994,852.00	-	1,994,852.00

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795	Nthuguni General Supplies Limited	914574/2021 -2022	31/05/2022	Opening/ Maintenance of roads in Mavuria ward	1,996,940.00	-	1,996,940.00
796	Nthuguni General Supplies Limited	914733/2021 -2022	09/05/2022	Grading of roads in Mavuria ward	1,997,520.00	-	1,997,520.00
797	Pathex Ltd	908023/2021 -2022	18/01/2022	Maintainance of Koi-Mugo-Sunmoon Road	3,499,836.00	-	3,499,836.00
798	Peanco LimitedD	862966- 2020/2021	29/04/2021	Upgrading to bitumen standards of mukuuri-Kirimiri road Phase 1	4,045,173.75	-	4,045,173.75
799	Quatic Kenya co LTD		30/06/2022	Proposed installation of 1 (one) flood light at Nyagari-kyeni	399,490.31	-	399,490.31
800	Quatic Kenya co LTD		30/06/2022	Installation of 3 (three) flood lights at Ruguru-Ngandori	1,485,784.81	-	1,485,784.81
801	Quatic Kenya co LTD		30/06/2022	Installation of floodlights at Muthanthara,Ishiara, Kiogogo	1,595,953.47	-	1,595,953.47
802	Quatic Kenya co LTD		30/06/2022	Construction of market shed Muminji	499,995.00	-	499,995.00
803	Quatic Kenya co LTD		30/06/2022	Proposed installation of 1 (one) flood light Muminji ward	499,128.27	-	499,128.27

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804	Queens Haven Ltd	8745538/2020-2021	12/08/2021	Maintainance of Kamweli Road,PI Market Road,Maintainance of Culverts of PI-Wandigi Road	2,999,534.96	-	2,999,534.96
805	Queens Haven Ltd	906458/2020-2021	08/12/2021	Maintenace of Kandete Road	1,992,532.00	-	1,992,532.00
806	Quick kobil	2550	-	Diesel fuel for gravelling various county ward roads	1,300,000.00	-	1,300,000.00
807	Reenmax Consulting and Market Research Ltd	970658 - 2021/2022	31/05/2022	Maintenance of Kyeni Central road	1,998,312.00	-	1,998,312.00
808	Remroy Enterprises Limited Of P.O. Box 167 Embu	886269/2020-2021	30/04/2021	Maintenance of Ithaara-Yayeri road	3,997,708.00	-	3,997,708.00
809	Remroy Enterprise Ltd	NEG:90728 0/2021-2022	08/12/2021	Maintenance of Minandari Njagairi Road	1,997,288.00	-	1,997,288.00
810	Remroy Enterprises Ltd	NEG:90808 3202/2022	18/01/2022	Maintainnce of Mwanake Road.	2,497,294.00	-	2,497,294.00
811	Reshroy Investment Ltd	NEG:90676 1/2021/2022	19/01/2022	Maintenance of Gicugu Road	1,498,024.00	-	1,498,024.00
812	Royflex Contractors Ltd	916370-2021/2022	09/05/2022	Maintenance of various roads in Muminji ward	4,798,108.00	-	4,798,108.00

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				(Gangara – Ndutori – Itiira roads)			
813	Sheckdavies Ltd	916750-2021/2022	31/05/2022	Grading/ Maintenance of roads phase 2 in mavuria ward	1,986,848.00	-	1,986,848.00
814	Sheckdavies Ltd	936910-2021/2022	09/05/2022	Maintenance of Ndamunge directo road, Irangi-Utukuvu road	1,993,077.20	-	1,993,077.20
815	Space Geo Enterprises Ltd	NEG:81144 2-2020/2021	19/06/2020	Rehabilitation of Electric Power of Gacabari borehole	1,793,992.00	-	1,793,992.00
816	Sparkron Networks ltd	874147-2/2020-2021	02/06/2022	drainange system for[ngambari-ntharawe and catholic issaco roads	299,976.00	-	299,976.00
817	Strut Investments	885912-2/2020-2021	30/04/2021	Maintenance of Kathangariri Kyeni road, Maintenance of Gatema Njigi road	1,999,039.00	-	1,999,039.00
818	Tili Heights limited	874677-2020/2021	30/04/2021	Maintenance of Itiira Kathutheri road	997,136.00	-	997,136.00
819	Tili Heights limited	874676-2020/2021	06/03/2021	Maintenance of Kivwe-gwa Gukenga road, Kivwe-Mururiri road	1,493,210.00	-	1,493,210.00
820	Tolerance Contractors Limited	884271-2020/2021	30/04/2021	Maintenance of Gakambura road	1,993,228.00	-	1,993,228.00

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821	Truco Enterprises Ltd	862964-2020/2021	29/04/2021	Upgrading to bitumen standards of A9 Mufu - Market road phase 1	3,136,460.20	-	3,136,460.20
822	Truco Enterprises Ltd	NEG: 914322-2/2021-2022	02/01/2022	Upgrading to Bitumen standards of Ruyenjjes-Kigaa road phase 3	15,646,645.50	-	15,646,645.50
823	Vivi Enterprises Ltd	914562/2021-2022	31/05/2022	Maintenance of Gangara-Rukuriri road	499,032.00	-	499,032.00
824	Wakeh Holdings Limited	884267/2020-2021	30/04/2021	Maintenance of Ndwiga-Gutoya road	3,471,323.00	-	3,471,323.00
825	Wanczer Contractors Ltd	NEG:87468 1/2020/2021	29/06/2021	Repair of Getwa Borehole	499,844.00	-	499,844.00
826	Wyckmer Agencies Ltd	NEG:93692 6/2021/2022	13/05/2022	Maintenance of Mivukori Road	2,496,088.00	-	2,496,088.00
827	Nasiroz General Suppliers		02/11/2021	Enhancement of water supply	3,000,000.00	-	3,000,000.00
828	Qlinx Supplies Ltd		02/06/2020	Rehabilitation of Kyeni Water Supply	9,807,580.00	-	9,807,580.00
829	Qlinx Supplies Ltd	44	02/11/2021	Drilling of construction of Cianyi borehole	3,587,656.05	-	3,587,656.05
830	Melly and Lilly General Contractors Limited		18/01/2024	Augmentation of Embu County Gitaraka water project.	4,984,098	-	4,984,098
831	Jadalia		12/4/2024	Development Of			

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	Limited			Borehole - Drilling Of New Borehole - inaugural borehole drilling in Nthawa Ward	2,500,000	-	2,500,000
832	TURN PONIT CONTRACTORS LTD		24TH MAY 2023	FLATTENING AND GAOLPOSTS OF PLAY GROUND AT KARUARI	1,397,893	-	1,397,893
833	Lonoco General Contractors and Supplies Limited of P.O Box 52-60105 Karaba			Hire of Dozer – Mwea Ward	3,994,460	-	3,994,460
834	Jokell Construction Limited of P.O. Box 108-60102 Ishiara			Maintenance of Roads Ishiara/ Ndurumori/Kiang’ombe/ Kanyuombora Areas 2. Rock Blasting of – (Kamumu Rwanjeru Road)- (Evurori Ward)	3,996,200	-	3,996,200
835	Besco Limited P.O Box 59881-00200 Nairobi			Grading And Gravelling Of Roads- (Nginda Ward)	3,799,592	-	3,799,592

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836	Jemo General Contractors & Suppliers Limited of P.O 6-60105 Karaba			1. Murraming Of Roads (Karaba – Gitaraka And Malikini – Kilia Roads) , 2. Grading Of Roads (Karaba – Gitaraka And Malikini – Kilia Roads	4,995,737	-	4,995,737
837	Ngaruya Limited of P.O. Box 335-60103 Runyenjes			1. Grading and Murraming of Kiregi Ngorweri Road 2. Grading and Murraming of Eapc-Kiangungi-Gatumbi Market Road-(Kyeni North Ward)	3,499,256	-	3,499,256
838	Carry Seven Supply and Works Limited P.O. Box 212-60103 Runyenjes			Installation Of Culverts And Drainage Of Kanja-Kagaari North Ward	1,998,239	-	1,998,239
839	Mykdad Limited			Construction of perimeter wall and landscaping at former county treasurers house	4,492,392	-	4,492,392
840	Tili Heights Limited			paving, parking shed , acess and interiors at former county	4,498,016	-	4,498,016

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				treasurers house			
841	Reshroy investments limited			Construction of toilet at Siakago	998,412	-	998,412
842	Space Geo			Completion of Gituuri Borehole	3,385,112	-	3,385,112
843	Lenisha Company Limited			1.) Grading & Gravelling of Gacengi Muchagori Road 2.) Grading & Gravelling – Kianjokoma Kathimba Road – Gaturi North Ward	3,495,544	-	3,495,544
844	Nemwaka Investments Limited of P.O. Box 189 Runyenjes			Maintenance of Kivoo Kigumo Road- Kyeni South Ward	2,299,004	-	2,299,004
845	Macbook Holdings Limited			Bush Clearing, Heavy Grading and Gravelling – Kyeni South	3,999,657	-	3,999,657
846	Flipwanlit Limited,			Opening, Widening, Grading and Gravelling of Various Roads – Kyeni South	4,099,811	-	4,099,811

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847	Kovet Construction Company Limited of P.O. Box 8924-00200 Nairobi			Opening , Grading and Gabions Kwa Alphonse-Wambua Ngoma- Kwa Kaitio Road ( Makima Ward)	1,699,806	-	1,699,806
848	Bima Construction Company Limited of P.O. Box 22640-00200 Nairobi			Murraming of Roads (Mwea Ward)	1,496,284	-	1,496,284
849	Almut Technologies Limited of P.O Box 2502 - 60100 Embu			Installation of Culverts in Mbeti North	1,497,560	-	1,497,560
850	Frikel Contractors of P.O. Box 2016-60100 Embu			Grading and Gravelling of Gwa Kihanya Road – (Mbeti North Ward)	798,556	-	798,556
851	Rock Rollers Limited of P.O. Box 150-60102 Ishiara			Construction of a Foot Bridge at Mang’ote Ena River- Evurore Ward	3,995,736	-	3,995,736
852	Abijani Ventures Limited of			Maintenance Of Gatothia – Ngiiri Road ( Muminji	1,998,854	-	1,998,854

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	P.O. Box 17 - 60100 Embu			Ward)			
853	Space Geo Enterprises Limited of P.O 2573 – 60100 Embu			Grading And Murraming Of Kwa Meeten - Nthumo Road	1,487,700	-	1,487,700
854	Abijani Ventures Limited of P.O Box 17 – 60100 Embu			Construction Of Upper Ngarira Drift (Mavuria Ward	1,998,100	-	1,998,100
855	Elder Engineering Company Limited of P.O. Box 2863-60100 Embu			1. Grading, Opening and Murraming of Kiandongo and Mutinori Roads 2. Murraming of Mung'aru- Maciara Road ( Kagaari North Ward	2,497,480	-	2,497,480
856	Sweet Wonders Solutions of P.O. Box 2823 Embu			Opening, Grading and Murraming and Installation of Culverts Of Kathiruri – Kamagambo (Kagaari North Ward)	2,997,788	-	2,997,788
857	Kenric Investments Ltd			Construction Thura Foot Bridge	9,503,811	-	9,503,811

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858	Queens Haven Limited of P.O. Box 106 Ishiara			Maintenance Of Roads In (Mavuria Ward)	4,491,810	-	4,491,810
859	Remroy Enterprises Limited P.O. Box 167-60100 Embu			Maintenance of Giekawa Ndatu Access & Bridge, Kyandundu Primary Gakurungu Access Road- Kithimu Ward	3,119,240	-	3,119,240
860	SMARTDIZE HOLDING LTD	276	21/6/2024	EXCAVATION AND LEVELLING OF KIANDUNDU ECDE PLAYGROUND	1,997,810	-	1,997,810
861	DEESTAR VENTURES	295	15/4/2024	CONSTRUCTION OF ECDE CLASSROOM AT COUNTY PRIMARY SCHOOL (phase 2) - KIRIMARI WARD	1,999,086	-	1,999,086
862	JUFEX AUTO HARDWARE	265	45628	CONSTRUCTION OF WORKSHOP AT KATHUNGURI VTC	1,125,739	-	1,125,739
863	ABJANI VENTURES LTD	266	22/11/2024	RENOVATION, EXTENSION AND FENCING OF DEPARTMENT OF	4,998,973	3,000,000	1,998,973

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				EDUCATION OFFICES			
864	Mertz Designs Ltd P.O Box 77 Embu	4764	17-May-24	Completion and Installation of Electricity at Rukururu Njeruri Laboratory- Kyeni North	699,654.00	-	699,654.00
865	Macbook Holdongs Ltd P.O Box 1779	4760	17-May-24	Completion and Installation of Electricity and Water at Rukuriri Medical Laboratory- Kyeni North	699,996.20	-	699,996.20
				<b>Sub Total</b>	<b>529,788,356</b>	<b>3,000,000</b>	<b>526,788,356</b>
				<b>GRAND TOTAL</b>	<b>1,796,117,016</b>	<b>40,416,018</b>	<b>1,755,700,997</b>

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

PAYEES NAME	Opening Balances	Jul-23	23-Aug	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL
<b>Co-operatives</b>	-											Ksh
Apstar DT Sacco	-	-	-	-	-	-	-	-	-	-	745,374	745,374
Maktaba sacco	-	-	-	-	-	-	-	-	106,860		240	107,100
Argos Furnishrers Limited	-	-	-	-	-	-	-	-	-	280		280
Lunar Credit Ltd	-	-	-	-	-	-	-	-	-		617	617
Africa Retail Traders	745	-	-	-	-	-	-	-	-	357		1,103
Ufundi Sacco	-	-	-	-	-	-	-	-	-	-	-	-
Nawiri Sacco	1,980	-	-	-	-	-	-	-	-	-	-	1,980
Sheria Sacco	-	-	-	-	-	-	-	-	-	-	-	-
Kenya Matibabu Sacco	-	-	-	-	-	-	-	-	-	-	-	-
Tower sacco	3,260	-	-	-	-	-	-	-	-	-	2,750	6,010
Kenya Credit Traders	-	-	-	-	-	-	-	-	-	489	489	978
Energy Sacco	21,698	-	-	-	-	-	-	-	-	-	-	21,698
Tuongane Tujjenge Sacco	8,220	-	-	-	-	-	-	-	-	-	-	8,220
Progressive Credit Limited	-	-	-	-	-	-	-	-	-	8,350	8,350	16,699
Mentor Sacco	30,476	-	-	-	-	-	-	-	-	-	6,681	37,157
Mycredit Limited	-	-	-	-	-	19,090	-	-	-	-	35,877	54,967
Mwito Sacco	-	-	-	-	-	-	-	-	-	-	17,596	

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	94,752												112,348
Jogoo Sacco	63,896	-	-	-	-	-	-	-	-	-	-	27,210	91,106
Newfortis Sacco	34,695	-	-	-	-	-	-	-	-	-	-	38,765	73,460
Daima Sacco Society Limited	-	-	-	-	-	-	-	-	-	-	-	38,299	38,299
Select Management Services Ltd	-	-	-	-	-	-	-	-	-	-	-	6,601	6,601
Africa Capital Ltd	137,627	-	-	-	-	-	-	-	170,446	174,548	174,547	657,168	
Solution Sacco	156,390	-	-	-	-	-	-	-	-	-	-	78,195	234,585
Mwalimu National Sacco	180,649	-	-	-	-	-	-	-	-	-	-	114,533	295,182
Jamii Sacco	187,652	-	-	-	-	-	-	-	-	-	-	164,678	352,330
Ollin Sacco	249,977	-	-	-	-	-	-	-	-	-	-	-	249,977
Ardhi Sacco	309,885	-	-	-	-	-	-	-	-	-	-	133,437	443,322
Trust Gro Sca Ltd	168,488	-	-	-	-	-	-	-	160,398	-	-	92,145	421,031
Trans Nation Sacco Ltd	403,449	-	-	-	-	-	-	-	-	-	-	201,365	604,814
Hazina Sacco	512,295	-	-	-	-	-	-	-	-	-	-	129,471	641,766
Platinum Credit Ltd	477,752	-	-	-	-	-	-	-	734,546	-	-	899,908	2,112,205
Letshego Kenya Ltd	-	-	-	-	-	-	-	-	265,155	-	-	-	265,155
Izwe Loans Kenya Ltd	347,539	-	-	-	-	-	-	-	297,321	354,628	350,228	1,349,716	
Harambee Sacco	811,535	-	-	-	-	-	-	-	-	-	-	321,798	1,133,333
Premier Kenya Ltd	942,940	-	-	-	-	438,733	-	-	470,070	-	-	505,722	2,357,465
Shirika Sacco	1,266,034	-	-	-	-	-	-	-	486,601	-	-	546,933	2,299,568

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Ukulima Sacco	4,813,532	-	-	-	-	-	-	-	-	-	-	4,813,532
Afya Sacco	8,385,123	-	-	-	-	-	-	-	3,250,362	3,388,377	3,549,565	18,573,427
Winas Sacco	27,432,420	-	-	-	-	-	-	-	-	-	32,835,256	60,267,676
Kenyatta matibabu sacco	-	-	-	-	-	-	-	-	-	-	3,160	3,160
Kenya Police Sacco	-	-	-	-	-	-	-	-	-	-	3,260	3,260
Cdf sacco	-	-	-	-	-	-	-	-	-	9,980	-	9,980
<b>SUB-TOTAL</b>	<b>47,043,008</b>	-	-	-	-	<b>457,823</b>	-	-	<b>5,941,759</b>	<b>3,937,009</b>	<b>41,033,049</b>	<b>98,412,648</b>
<b>Civil Service Housing Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
ECG GOK house rent recovery	-	-	-	-	-	190,168	-	235,138	208,576	-	267,015	900,897
2 CS Housing Fund Scheme	-	-	-	-	-	-	-	-	-	-	-	-
33 Department of Housing	528,200	-	-	409,500	-	407,400	-	412,900	395,700	-	415,400	2,569,100
Embu County Government Housing	2,436,902	-	-	-	-	-	-	-	-	-	-	2,436,902
Embu conty govt commission earned	-	-	-	-	303,689	-	-	314,926	302,324	-	308,746	1,229,684
<b>SUB-TOTAL</b>	<b>2,965,102</b>	-	-	<b>409,500</b>	<b>303,689</b>	<b>597,568</b>	-	<b>962,964</b>	<b>906,599</b>	-	<b>991,161</b>	<b>7,136,583</b>
<b>Provident Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
GOK PSS Scheme	27,006,694	-	-	-	4,311,693	4,262,767	-	-	3,464,460	4,693,147	4,245,981	47,984,741
LAPFUND Pension Auto	66,909,897	-	-	-	-	-	9,675,155	9,736,419	-	9,908,196	10,040,498	106,270,164
LAPTRUST Benefit Scheme	1,221,411	-	-	-	-	-	-	-	325,586	-	325,586	1,872,584
LAPTRUST Contribution Scheme	30,853,897	-	-	-	-	-	-	-	8,029,489	8,564,353	8,336,669	55,784,409
Service gratuity - CPF	-	-	-	-	-	-	-	-	-	-	4,599,636	-

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	2,406,600								4,584,131	4,738,647		16,329,014
lapfund gratuity	-	-	-	-	-	-	-	-	2,481,259	2,535,140	2,764,992	7,781,391
<b>Gratuities</b>	<b>12,091,660</b>	-	303,689		395,700	-	-	235,138	208,576			<b>13,234,762</b>
British America Insurance	2,423,370	-	-	-	-	-	-				384,737	2,808,107
<b>SUB-TOTAL</b>	<b>142,913,529</b>	-	<b>303,689</b>	-	<b>4,707,393</b>	<b>4,262,767</b>	<b>9,675,155</b>	<b>9,971,557</b>	<b>19,093,501</b>	<b>30,439,483</b>	<b>30,698,099</b>	<b>252,065,172</b>
HELB Deductions	336,598								326,456		375,358	1,038,413
												-
NHIF	-	17,500	17,500	234,450	332,150	234,450						836,050
												-
NSSF	-	54,600		468,900	638,340	468,900						1,630,740
KRA	-											-
PAYE												-
PAYE - W.C.P.S	17,481,793	280,616			277,642							18,040,051
Post Bank (SAYE)	53,860										45,340	99,200
House levy	-	13,650	13,650	117,225	159,641	117,225						421,391
Housing levy fund (Local authority charge)	-				7,308,471							7,308,471
Commissioner of domestic taxes	163,776		158,658									322,434
Union Dues	-											-
Kenya Medical PP & Dentists Union	774,800					235,420					223,500	1,233,720
Kenya County Govt Workers Union	489,120					254,400			301,920		320,180	1,365,620
Union of Kenya C Servants	77,344							63,767			60,451	201,562

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Kenya National Union of Nurses	794,047								368,647		265,619	1,428,314
Kenya Union of Clinical Officer	36,063										33,663	69,726
KUNOPPET	424,967						150,100		149,820			724,887
<b>SUB-TOTAL</b>	<b>20,632,368</b>	<b>366,366</b>	<b>189,808</b>	<b>820,575</b>	<b>8,716,244</b>	<b>1,310,395</b>	<b>150,100</b>	<b>63,767</b>	<b>1,146,844</b>	<b>-</b>	<b>1,324,111</b>	<b>34,720,577</b>
<b>Mortgages/ Bank Loans</b>												
ABSA Bank Kenya Plc	1,289,032										319,139	1,608,171
Co-operative Bank	-										108,395	108,395
Equity Bank	7,056,933									7,610,170	7,629,839	22,296,942
Family Bank	3,195,691									2,376,568	2,313,028	7,885,288
Faulu Kenya Ltd	2,668,080					711,265						3,379,345
Kenya Commercial Bank	11,335,702									3,019,021	3,051,648	17,406,371
National Bank of Kenya	-										7,069	7,069
Sidian Bank	-											-
<b>SUB-TOTAL</b>	<b>25,545,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>711,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,005,759</b>	<b>13,429,119</b>	<b>52,691,581</b>
<b>Staff Welfare Associations</b>												
Kenya Enrolled nurses association	-										80	80
OHAK	-							480			480	960
KNDA	-							720		720	720	2,160
Kenya Soc of Agricultural Profess	-										240	240

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Kenya Vet Association of Nyeri	-									980	<b>980</b>
Kenya Society Physiotherapy	<b>1,460</b>								1,460	1,460	<b>4,380</b>
Kenya Occupational Therapy Association	-									2,240	<b>2,240</b>
AMEK	-									2,100	<b>2,100</b>
National Association Orthopaedi	-					2,400					<b>2,400</b>
Jennifer Muthoni Ndambiri	-									5,360	<b>5,360</b>
Asso of Kenya Med Lab Sci Officers	-									4,980	<b>4,980</b>
Pharmaceutical Society of Kenya	-									17,094	<b>17,094</b>
Municipal Council of Runyenjes Staff Welfare	-								9,250	9,250	<b>18,500</b>
Kenya Clinical Officers Association	<b>18,240</b>								8,640	17,760	<b>44,640</b>
Kenya Progressive Nurses Ass	<b>40,310</b>							15,900		15,670	<b>71,880</b>
National Nurses Association of Kenya	<b>39,100</b>									36,580	<b>75,680</b>
MCE Self Help Group	-										-
KMA	<b>89,040</b>								19,340	19,340	<b>127,720</b>
Ngwataniro Self Help Group	-									47,000	<b>47,000</b>
United Democratic Alliance	-					74,980	74,980	74,980		74,980	<b>299,920</b>
Mazingira Welfare	<b>81,709</b>							77,344		58,858	<b>217,911</b>
Ardhi social welfare	-								30		<b>30</b>
Water welfare association	-									390	<b>390</b>
KESSOT										640	

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	-											640
Society of radiography kenya (SORK)	-						480		480	480		1,440
Kenya water technicians ass	-									240		240
Municipal council of Embu Staff welfare	-							33,700	33,700	33,700		101,100
Makueni County Assembly	-									17,242		17,242
Asso of medical records officer	-									1,300		1,300
African Retail Traders	745						357			260		1,362
Kenyatta ass.of livestock technicians	-									800		800
Lucy Wambui gatithi	-									14,000		14,000
Ass of clinical med prac ,kenya	-									360		360
Ass of public health officer	-			25,580	25,100							50,680
Marb cleaning	-						40,000					40,000
Kenya Enrolled Nurses Association	-									80		80
<b>SUB-TOTAL</b>	<b>270,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,580</b>	<b>25,100</b>	<b>77,380</b>	<b>117,017</b>	<b>201,924</b>	<b>73,700</b>	<b>384,584</b>	<b>1,175,889</b>
<b>Insurances</b>												
Pioneer Assurance	268,894					122,510					132,210	523,614
Prudential Life Assurance	-										6,305	6,305
Sanlam Life Insurance Ltd	1,893,649										770,515	2,664,164
UAP Provincial Insurance	11,640											11,640
Britam Life Assurance Company Kenya	926,992										56,935	983,927
CIC Insurance Group											77,153	

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	178,030											255,183
Geminia Insurance	-					3,880	3,880		3,880	3,880	3,880	19,400
EGLT Insurance Ltd	-										2,162	2,162
Jubilee Insurance	22,268									16,940	16,940	56,148
Madison Life Assurance Kenya Ltd	304,801					150,031			156,579		181,993	793,405
Explico insurance	-										776	776
ICEA LION LIFE ASSURANCE	-									2,918	2,917	5,835
MEDALLION	-											-
Mary wambui	-						0		50,000			50,000
Margaret nyaga	-							50,000				50,000
Muriithi nyaga	-								50,000			50,000
<b>SUB-TOTAL</b>	<b>3,606,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276,421</b>	<b>3,880</b>	<b>50,000</b>	<b>260,459</b>	<b>23,738</b>	<b>1,251,785</b>	<b>5,472,558</b>
<b>GRAND TOTAL</b>	<b>242,976,323</b>	<b>366,366</b>	<b>493,497</b>	<b>1,230,075</b>	<b>13,752,906</b>	<b>7,641,339</b>	<b>9,906,515</b>	<b>11,165,304</b>	<b>27,551,087</b>	<b>47,479,689</b>	<b>89,111,908</b>	<b>451,675,008</b>

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**Annex 4 –Analysis Of imprests and Advances**

*(a)Government Imprest*

PF/No	Imprest Holder	Date Issued	Amount KSH
2011242269	CRISPUS MAKAU KASIMU	15-Apr-24	2,000,000
20130054027	DENNIS MWALUKO MUTHAMA	6-Nov-23	80,000
20150024212	Jackson Muteti Mwaniki	15-Jul-24	28,800
20170033324	ALBERT NJERU GATUTA	22-Nov-23	1,121,305
20220332542	LUCETA NJERI NGARI	13-Feb-24	423,000
1989063417	NJERU SEVERINA WAMBETI	30-Nov-23	30,000
1994032879	VIRGINIA WARUE NGUGI	14-May-24	1,438,700
20130054009	ZIPPORAH CIARUNJI NJERU	3-Jul-24	1,000,000
19890010018	MOSES MBUGUA	3-Apr-24	35,700
	ANTONY MURIITHI NJUE	23-Oct-23	330,000
	PITHON MUGAMBI NGURU	16-Oct-23	50,000
	NICHOLAS MURITHI NJUE	2-Jul-24	680,200
	DENIS MUNENE NDWIGAH	15-Nov-23	1,000,000
20130054232	ROSE WAWIRA NJIRU	18-Jul-24	30,000
20160081372	LUCY MUTHONI KINYANJUI	21-Mar-24	180,000
20170099920	Patrick Ndwiga	14-May-24	170,000
20200029810	JOSEPH KIVUTI NJOKA	27-Dec-23	18,000
20220332568	CHRISTINE WANJIRA NGUNGI	12-Feb-24	200,000
20220343072	MARTIN MUGAMBI KOBUTHI	12-Feb-24	50,000
1987115886	MERCY WANJIRU MUIRURI	27-Dec-23	30,000
1990154475	CHARLES GATHUKU GIOKO	27-Dec-23	30,000
1998001943	DAVID KITHISYA KISELI	27-Dec-23	74,200

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20000007590	LUCY RUGURU NYAGA	2-Nov-23	30,000
20000007616	FLORA KIRIGI NJIRU	2-Nov-23	30,000
20090003366	Peter Muchiri Kamwaria	13-Feb-24	22,000
2010015227	WANGUI AYUB NDIRANGU	27/12/23	30,000
2010015455	ANGELO NJAGI WAWERU	15-Jul-24	1,900,200
20150011966	VICTOR MWAGIRE	14-May-24	35,000
20170061800	KENNEDY MWANIKI NAMU	10-Apr-24	108,500
20170061819	CECILIA NDUTA NYAGA	14-May-24	70,000
20220291584	Elijah Njeru Mugo	14-May-24	69,300
1995005231	PAULINE NJAMBI NGINYO	10-Apr-24	186,000
2009043152	ELIZA KATHURE IKIARA	10-Nov-23	50,000
2009107524	ROBERT CHARLES NJUE	10-Nov-23	30,000
2011353881	STEPHEN IRERI	2-Jul-24	50,000
2011372497	JAMES MURIITHI IRERI	10-Nov-23	30,000
20150011911	MERCY MONGO	3-Nov-23	528,000
20160099436	GEORGE MUTHINJI KIENDE	10-Nov-23	50,000
20180096646	BENJAMIN MUSYOKA KISILU	27-Dec-23	106,800
20200158635	PURITY IGOKI MUCHIRI	18-Jul-24	30,000
20200158813	DENIS MWANGI KARIUKI	2-Jul-24	30,000
1988104676	JOYCE MUTHONI	10-Apr-24	60,000
20210000680	AMOS WAMBUGU NYAGA.	28-Dec-23	248,000
			<b>12,693,705</b>

**Annex 5 – Summary of Non-Current Asset Register**

<b>ASSETS CLASS</b>	<b>Historical Cost as at 30 Jun 2023</b>	<b>Acquisition During the Year</b>	<b>Historical Cost as at 30th June 2024</b>
Land	3,797,604,530	16,791,243	3,814,395,773
Building & Structures	6,085,706,652	184,732,290	6,270,438,942
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	111,390,413	11,344,199	122,734,612
ICT Equipment,	180,711,789	3,037,440	183,749,229
Intangible Assets	1,109,641,628	615,922,433	1,725,564,060
Machinery and Equipment	332,710,182	181,760	332,891,942
Heritage & Cultural Assets.	70,253,875	-	70,253,875
Biological Assets	5,436,455	-	5,436,455
<b>Total</b>	<b>11,871,322,617</b>	<b>832,009,365</b>	<b>12,703,331,982</b>

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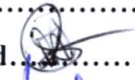




**Annex 6 – Inter-Entity Transfers**

<b>Exchequer Releases</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Total Ksh.</b>
World Bank – THUSCP-Primary Health Care	-	8,440,500	-	12,854,000	21,294,500
Nutrition International Grant	-	-	-	10,500,000	10,500,000
Climate Change Fund	-	11,000,000	-	148,220,523	159,220,523
NARIGP	-	-	-	6,261,826	6,261,826
Embu County Education Support Fund				100,000,000	100,000,000
NAVCDP	-	69,192,729	-	203,413,672	272,606,401
Embu Municipality	-	10,100,000	-	27,100,000	37,200,000
Agriculture Sector Support Programme	-	3,844,850	-	961,306	4,806,156
County Aggregation Industrial Park - CAIP	-	-	-	72,500,000	72,500,000
County Emergency Fund.	-	15,000,000	-	-	15,000,000
Emergency Locust Response Project	-	-	-	105,215,627	105,215,627
<b>Total</b>	<b>-</b>	<b>117,578,079</b>	<b>-</b>	<b>687,026,954</b>	<b>804,605,033</b>



.....  
**Eric Muchangi Mbogo** (Issuing Party)  
**Head of Accounting Unit**  
**ICPAK M/No. 12131:**

.....  
**Fund Accountants (Receiving Party)**

**FLLOCA**.....  
**Municipal Fund**.....  
**Emergency Fund**.....  
**Bursary Fund**.....  
**NAVCDP**.....  
**NAGRIP**.....  
**ASDSP II**.....

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**Annex 7 – Contingent Liabilities Register**

NO.	CASE. NUMBER & COURT STATION	PARTIES	ADVOCATE / FIRM ON RECORD	STATUS	LEGAL FEES, COURT AWARDS, COSTS & DECREES		LEGAL FEES, COURT AWARDS, COSTS&DECREES	REMARKS
					Legal fees		Court Awards/Costs/Decrees	
1.	JR.NO.1 of 2024 at Embu	Veronica Nditi & Robert Nguku Kiria Vs Embu County Government	Internally	Awaiting judgment	Nil		1,511,212	Pending Pay
2.	CMCC 316 of 2013 at Embu	Paul Maina Vs Embu County Government	Kinyua Njagi & Co Advocates	Finalized	Nil		194,378	Pending paym
3.	JR.NO.E002 of 2020 at Embu	Paul Maina Vs Embu County Government & 2 Others	Wesonga ,Mutembei&Kigen advocates	finalized	500,000.00	500,000 recommended for taxation		pending
4.	CONST. PET No. 5 OF 2015 at Nyeri	Mundia Njeru Geteria Vs Embu County Government & 3	Issa & Co Advocates	Finalized	1,160,000.00		2,025,000	outstanding

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		Others						
4.	ELRC NO 480 of 2017 at Embu	Duncan Mugane Vs Embu County Government.	Rugaita And Co Advocates	Finalized			336,994	Outstanding
5.	HCCC NO 24 of 2017 at Embu	Embu-Union Technology Kenya Ltd Vs Embu County Government	Ileri&Co Advocates	Execution of the judgment	938,498.00		73,071,898	Pending Payment
6.	ELRC No. 15 of 2017 at Nyeri	Thomas Mugambi Nthiga Vs Embu County Government & Another.	Nyachae &Ashitiva Advocates	Finalized			2,000,000	Pending Payment
7.	CIVIL CASE No.53 OF 2018 at Embu	David Muiga Kinyanjui Vs Embu County Government	Ileri&Co. Advocates	finalized	595,150.00		1,600,000	Pending Payment
8.	PET 3 of 2023 at Embu	Alfred James Muriuki Vs Embu County Government, Governor Embu County & Others	Ileri&Co. Advocates	ongoing	3,363,000.00			Pending Payment

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9.	CMCC.170 of 2018 At Embu	Boniface Njuki Vs Embu County Government.	Rugaita & Co. Advocates	Finalized	Awaiting		17,080,000	Pending Payment
10.	ELRC No. 2A of 2018. At Nyeri	Martin Muriithi Munyi Vs County Government of Embu, The Secretary Embu County & Embu County Public Service Board.	Wesonga & Kigen Advocates	Finalized ADR	Awaiting		1,290,000	Pending Payment
12.	Constitutional PET No.14 of 2018 at Nyeri	Johnson Nyaga, Elijah Wambugu, & Others Vs Governor Embu & Others	Wesonga & Kigen Advocates	Finalized	Awaiting		3,140,308	Pending Payment
13.	CASE NO. 134 of 2019 at Embu	Mercy Muthoni Robert Vs County Government Of Embu, Jeremiah Eston Alius Njiru.	Ngaywa Kibet & Co Advocates	Finalized			93,105	Pending Paym

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14.	CM'S ELC No.7 of 2019 at Embu	Josphat Mbogo Kagau Vs the County Government	Internally	Finalized			79,375	Pending Paym
15.	Const. PET No.9 of 2019 at Embu	Governor Martin Nyaga Wambora Vs County Assembly Of Embu, County Secretary Embu County & 4 Others & 3 Interested Parties.	Ahmednassir Abdullahi Advocates LLP Wesonga Mutembei &Kigen Advocates	Pending	2,000,000			Pending Payment
16.	Civil Appeal No.E049 of 2021 at Embu	Victor Onyango Olaka Vs Embu County Government	Mbeka &Co Advocates	Finalized	paid		2,680,000	Pending payment
17.	Civil App.No. 120 of 2020	Benson Muthike Warui&5548 Others Vs Embu County Government &14 Others	Irerer & Co Advocates	Finalized	2,106,000		No outstanding	Pending payment

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18.	JR.MISC.No.1 of 2021	Joseph Murithi Nyaga Vs Embu County Government	Wesonga, Mutembei &Kigen Advocates	Finalized		Awaiting taxation	1,891,954	Pending payment
17.	Embu Pet.7 of 2021 at Embu	Road Safety Association of Kenya Vs Cabinet Secretary For Roads, Embu County Government And Others	Tom Ojienda &Co. Advocates	Dismissed	11,900,000	Referred for taxation	No outstanding	Pending payment
18.	EMBU ELC no. E002 of 2023 at Embu	Tebere Concrete Company Limited Vs John Ireri Kimani and Another Embu County Government	Tom Ojienda &Co. Advocates	Ongoing	6,100,000	Referred for taxation	ongoing	Pending payment
19.	ELC NO. E082 of 2022 at Embu	Michael Nyaga Ngendu and Another Vs David	Tom Ojienda &Co. Advocates	Ongoing	7,000,000	Referred for taxation		Pending payment
20.	CMCC.NO.2020	Sam –Tech Diagnostic Co. Ltd Vs Embu	B.M Musyoki Advocates	Finalized		Awaiting taxation	1,406,321	Pending payment

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22.	MISC.APP.NO.E017 of 2023	Joshua R. ireri Vs Embu County Government	Rose Migwi&Co.Advocates	Finalized	780,000		Nil	Pending payment
23.	Civil Suit E007 of 2023 at Embu	Felix Mwingirwa Verses Embu County Government	Mbeka&Associates Advocates	finalized			47,500	Pending payment
24.	ELRC.E024 of 2023 at Nyeri	Jeremiah Ngari Githinji Vs County Public Service Board Embu County Government &Another.	H.N.Njru &Co Advocates	Settled Out of Court	450,000		Settled amicably	Marked as sett
		<b>SUB TOTALS</b>			<b>36,892,648</b>		<b>108,448,045</b>	
		<b>GRAND TOTAL</b>					<b>145,340,693</b>	