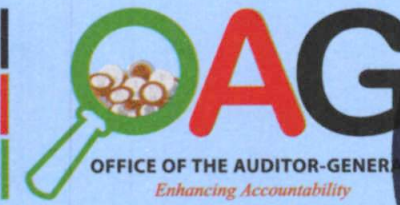


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COUNTY EXECUTIVE OF EMBU

FOR THE YEAR ENDED 30 JUNE, 2025





EMBU COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2025

Transitional International Public Sector Accounting Standard Financial Statements

County Executive of Embu
Annual Report and Financial Statements for the year ended 30th June, 2025.

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

B. Definition of Key Terms

<i>Fiduciary Management</i>	<i>The key management personnel who had financial responsibility</i>
<i>Key management team</i>	<i>The County Executive's day-to-day management is under the following key organs</i>
<i>Safeguards</i>	<i>Measures put in place to enhance integrity,</i>
<i>Risk management</i>	<i>measures put in place pre-empt operational risk</i>

2. Key Entity Information and Management

a) Background information

Article 176 (1) of the Constitution of Kenya 2010 established the county governments which comprises of the county assembly and the county executive. Article 179 (1) vests the executive authority of the county is vested in, and exercised by the county executive committee, which consists county the governor, the deputy governor and the members appointed by the governor and approved by the county assembly. Article 183 of the Constitution of Kenya 2010 (1) outlines the functions of the county executive committee. For delivery of these functions within Embu County, various structures exist, with clearly defined roles. Embu County Government is a product of devolution which was introduced by Article 6 and 174 of the constitution, and therefore a government exists as per article 176 (1), with both the County Assembly and the County Executive in existence. For efficient delivery of the functions, the county government has existing functional structures as guided by different legislation. The Embu County executive is organized in ten (1) departments as follows:

No.	Department	Major Responsibility
1.	Finance and Economic Planning and Resource Mobilization	Management of County Treasury and Planning
2.	Agriculture and Livestock, Fisheries & Cooperatives	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 & marketing	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 & logistics	Managing Transport, Public works, Infrastructure and energy in the County
9.	Education, Science and Technology	Management of ECDE and Technical education

No.	Department	Major Responsibility
10.	Water and Environment	water management and environmental sustainability.

b) Key Management team

The *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 Njeru	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 & Marketing
14	Mr.Kenneth Ngari Githinji	County Attorney

c) Fiduciary Management

The key management personnel who held office during the period and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Prof. Joe K. Kamaria
	Accounting Officer- Per Department	
2.	Accounting Officer - Finance Department	Damiano M. Njagi
3.	Resource Mobilization & Partnerships	Pitts Mugambi
4.	Economic Planning	Erastus Macharia Njeru

County Executive of Embu

Annual Report and Financial Statements for year Ended 30th June, 2025.

No.	Designation	Name
5.	Administration, Devolution and Public service	Elias Njeru Kathiga
6.	ICT and Governors delivery unit	Martin Njagi Njeru
7.	Agriculture	Stephen Njeru Mwita
8.	Cooperative development	Millicent Wanja Mugendi
9.	Roads and Public works	Paul Thiga Njoroge
10.	Trade and Tourism	Benjamin Mutisya Muasa
11.	Industrial Development, Marketing and investment	Moreen Mukami
12.	CEO, Embu Level 5 Hospital	Bancy Wawira Mutuah
13.	Public Health	Henry Nyaga Nthiga
14.	TVETs and Vocational Training Centres	Njagi Peter Hudson
15.	Water and Irrigation	Grace Wanja Muriithi
16.	Environment, Climate change and Natural resources	Erustus Macharia
17.	Lands and Mining	Njagi Peter Hudson
18.	Housing, Physical planning and Urban Development	Hellen Wanja Munene
19.	Sports, Talent Development and creative arts	Juma Yusuf Kaburia
20.	Gender, Children, Culture and Social services	Jemima Njoki Njagi
21.	Health Services	Benjamin Musyoka Kisilu

d) County Executive Headquarters

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

e) County Executive Contacts

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

f) County Executive Bankers

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

Other Commercial Banks

2. Kenya Commercial Bank
Embu Branch
P.O Box 75-60100
EMBU
3. Co-operative Bank
Embu Branch
P.O Box 1337-60100
EMBU
4. Equity Bank
Embu Branch
P.O Box 1994-60100
EMBU
5. Family Bank
Embu Branch
P.O Box 88-60100
EMBU

g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

h) Principal Legal Adviser

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

i) County Attorney

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

3. Governance Statement

Embu County is established as per Section 176 of 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 Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

a)

County Executive of Embu
Annual Report and Financial Statements for year Ended 30th June, 2025.

 <p>H. E Hon. CICILY MBARIRE MGH Governor Embu County</p>	 <p>H.E Hon. Kinyua Mugo Deputy Governor Embu County</p>	 <p>Ruria Amy Grace RCrim County Secretary and Head of Public Service</p>
 <p>Prof Joe Kamaria CECM – Finance and Economic Planning</p>	 <p>Raymond Njagi Kinyua CECM – Lands, Housing and Urban Planning</p>	 <p>Amb. Jamal Runyenje CECM – Health</p>
 <p>Francis Ndwiga CECM – Trade, Tourism and Industry Development</p>	 <p>Jogn Ndwiga Nyaga CECM – Agriculture, Livestock and Cooperative Development</p>	 <p>Elijah Njeru Mugo CECM – Roads, Transport and Public Works</p>
 <p>Daniel Ngeranwa CECM - Education</p>	 <p>Jane Waroga CECM - Youth, Gender, Sports, Culture and Social Services</p>	 <p>Hon. Emilio Kathuri CECM – Public Service, Administration and ICT</p>

- 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, the County has a dedicated public communication channel through which the public can submit 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 mitigating 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 loyalty. By so doing this encourages them to voice their concerns, and are reassured of the office commitment which increases loyalty 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.

- ✓ 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 committees,
 - i. The **Public Accounts Committee** was formed to provide oversight on the public financial management as provided in the Public Finance Management Act, 2012 and the attendant Regulations. The committee held thirty-seven (37) sittings during the year under review

 - ii. **Budget and Appropriations Committee** The budget and appropriations committee provide guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation as budget process as a pre-requisite of public financial management as provided in the Public Finance Management Act, 2012 and the attendant Regulations

 - iii. **Public Investments Committee (PIC)** - The mandate is similar to that of the PAC but has the oversight responsibility of the County Public Investments. The Committee was formed to provide oversight on the public financial management as provided in the Public Finance Management Act, 2012 and the attendant Regulations.

 - iv. **Finance & Economic Planning** - This Committee provides oversight on all business emanating from the Finance and Economic Planning. The Committee held 53 meetings in FY 2024/2025. These activities include review of budget implementation, own source collection and management amongst others.

 - v. **Agriculture, Blue Economy, Livestock & Cooperative Development** – These reviews the agricultural activities in the County and provides oversight accordingly.

The Executive did sponsor the Embu County Finance Bill 2025 to its conclusion during the year under review, with the rest of the legislative responsibility being left to the legislature.

Similarly, the Embu County Government engagement with the senate Public Accounts Committee (CPAC) and the Senate County Public Investments Committee (CPAIC) on such matters as consideration of Auditor General's report of financial statements. The engagements with oversight

bodies have been beneficial in terms of enhancing public financial management propriety and governance.

- e) **Risk management:** The county has risk management policy in place that postulates the framework of risk identification and mitigation protocols.
- f) **The Audit committee** is appointed pursuant to section 155(5) of the Public Finance management Act, 2012 and is in place and functioning.
- 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 CECM Finance and Economic Planning

The financial statements have been prepared pursuant to sections 163,164 and 165 of the PFM Act, 2012, a requirement that the county has consistently obliged to since the onset of devolution. The Reports and Financial Statements for the year have been prepared in accordance with Transitional IPSAS as recommended by the Public Sector Accounting Standards Board. Other than being a conformation to regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

It is my pleasure to present the Embu County Government financial statements for the financial year ended 30th June 2025, detailing the financial performance of the County Government for the period. 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.

b) Budgetary performance:

The Embu County Government, Executive had a total budget of Ksh. 6,534,262,282, which was further classified into Recurrent and Development expenditure, with an allocation of Ksh.4,313,514,250 and Ksh.2,220,748,032 respectively.

As at the end of the period under review, the Embu County Government had received Kshs. 5,259,457,141 from the exchequer and an additional Ksh.10,167,300 received from special purpose accounts, while an amount of Ksh. 62,049,069 was in accrual from the County Revenue Fund (CRF). The total disposable revenue for the year was therefore Kshs. 5,269,624,441 translating to 82% of the

budgeted revenue, while the total expenditure was Ksh.5,104,184,466 translating to 96.73% absorption rate.

The County's own generated revenue for the financial year 2024/2025 was Ksh. 917,977,410 as compared to Ksh.746,970,103 posted the previous period, representing a 22.8% growth attributed to enhanced internal controls and management.

c) 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 over Ksh12,695,832364.00 has so far been invested in these 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.

d) County flagship projects and how they have been achieved.

- i. Upgrading the Gategi Level Three Hospital to a Level 4 Hospital
- ii. Gikuuri- Nthagaiya Road - Upgrading To Bitumen Standards
- iii. Runyenjes Barter Market – This market is aimed at enhancing trade by providing operating area to more trader leading to job creation and economic growth,
- iv. County Spatial Plan – the development of the County special Plan
- v. Construction of the County Aggregation Industrial Park, co-funded by the Embu County and the national Government.
- vi. Miraa Aggregation Market – This market aimed at serving as an aggregation market for the robust miraa 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.
- vii. 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.

- viii. 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
- ix. The Embu Town Barter Market – The Embu County Government in conjunction with the National Government is at a fast stage of putting up a state of the art, multi-storey market complex at the heart of Embu Town, Kirimari ward in Manyatta constituency. As a result, the Government invested in a new temporary market to where all the traders were re-located 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.
- x. Water proficiency - the government has invested in making water available to all households and especially in the semi-arid 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

e) Value-for-money achievements,

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 officer to oversee the procurement process up the inspection and acceptance. They ensure that the process and standard are as expected.

f) Implementation challenges of strategic objectives for the County and the County's outlook.

The County continue 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 revue shortfall recorded in the past. Whereas the projections are realistic

and achievable, factors beyond the County affect the effectual revenue received. This includes perennial delay in the transfer of fund from the exchequer, and under performance in realising own source revenue targets. In the past years we have also experienced natural phenomenal 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.

The following are the key projects the government has planned to roll out in the year:

Construction of a County Aggregated and Industrial Park (CAIP), 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, all of which has been actualised.

There has not been without challenges in implementing our annual development plan (ADP) and budget. In the year under review: the County Government has for various reasons not been able to meet its revenue projections leading to budgetary shortfalls. The Government continues to face challenges related to a huge wage bill inherited from the defunct local authorities by virtual of it having been the provincial headquarters of the former eastern province. In many instances since devolution, the County has not received its full share of equitable fund from the National Treasury, while some of the donor support from development partners fails to be remitted as expected, ultimately causing delays in project execution and implementation.

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. The most recent waves of political unrest as well resulted in a very negative impact economically given that funds had to be relocated to make good the damage running into million, funds which would have otherwise been put into other economically viable projects. This however has not derailed our quest for rapid development and the administration remains focuses on the ultimate goal. The county remains committed, and continuously pursues the fulfilment of the fiscal responsibility espoused in section 107 of the PFM Act 2012 and its attendant regulations.

g) Key risk management strategies applied by the County Executive.

Risk management strategies applied by the County Executive: The county has developed and implemented a risk management policy that guides the processes of risk identification and mitigation. Further, 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 Predetermined Objectives

Strategic development objectives

The Embu CIDP 2023 – 2027 has identified multiple key strategic development objectives. Broadly, these objectives were 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 IV.

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

18. Improve ECDE and Polytechnics infrastructure.
19. Enhance the co-ordination of development, enhance revenue management and strengthening of Monitoring and Evaluation.
20. Improve Land Management and Urban Development.
21. Promote Youth Empowerment through Sports and Talents.
22. Promote Trade, Tourism and Investment development.
23. Enhance service delivery through Performance Management, Co-ordination of County Government Functions and Capacity Development for County personnel.
24. 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 for the Embu County Executive.

County Executive of Embu

Annual Report and Financial Statements for year Ended 30th June, 2025.

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
	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
	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

County Executive of Embu
Annual Report and Financial Statements for year Ended 30th June, 2025.

	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
	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.
	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 Operationalization of 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
	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
	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	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 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 Murramming 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, goods and services	Number of motorable and passable roads within the county	Project implementation Completed
	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 Graveling Of Roads	Increased efficient transportation of people, goods and services	Number of motorable and passable roads within the county	Project implementation ongoing.

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	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
	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	Kwanjara Climate Smart Container Market	Kwanjara 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
	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

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025 *Customize as per specific county.*

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:

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Table 1: Programme performance

Office of The Governor					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		*Remarks
			Planned	Achieved	
Programme Name: General Administration, Planning And Support Services					
Objective: To Enhance Efficiency In Service Delivery					
Outcome: Improved Standards Of Services In The County					
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	75	75	CECs and Chief Officers have Also Been Included In The Staffing List
Office Support Services	Staff Supported	Number Of Staff Supported	50	50	The Staff Were Staff Were Supported With The Limited Resources Available
Emergency Fund	Emergency Funds Established	Number Of Emergency Funds Established	1	1	Funds Were Transferred To Fund Account
Programme Name: County Leadership And Coordination					
Objective: To Improve Government Policy Formulation					
Outcome: Improved Government Policy Formulation					
Civic Education	Educated Public	Number Of Civic Forums Held	5	5	Forums held
Programme: Mobility Enhancement					
Objective: To Help Improve Service Delivery					
Improved Service Delivery					
Vehicle Purchase	Vehicles Purchased	Number Of Vehicles Purchased	1	1	Vehicle was purchased
Programme: Infrastructure Development					
Objective: To Improve Living Conditions					
Outcome: Improved Living Conditions					
Construction Of Official Residences	Constructed Governor and Deputy Governor's Residences	Number Of Official Residences Constructed	1	0	There was no allocation due to the many competing County priorities
Finance and Economic Planning					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		*Remarks
			Planned	Achieved	
Programme Name: General Administration Planning And Support Services					

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Finance and Economic Planning					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		*Remarks
			Planned	Achieved	
Objective: To Improve Service Delivery And Provide Supportive Function To All Departments					
Outcome: Improved Service Delivery And Supportive Functions To All Departments					
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	138	200	Staff Fully Remunerated
Office Support Services	Staff Supported	Number Of Staff Supported	138	200	Staff Fully Supported In Performing Their Responsibility
Policy Formulation And Development	Asset Management Policy Developed	Number Of Asset Management Policies Developed	1	0	There Were No Funds Allocated In The Budget Estimates
	County Resource Mobilization Policy	Number Of County Resource Mobilization Policies Prepared	1	0	There Were No Funds Allocated In The Budget Estimates
	County Statistics Legal Frameworks Prepared	Number Of County Statistics Legal Frameworks Prepared	1	0	There Were No Funds Allocated In The Budget Estimates
Programme Name: Planning And Economic Affairs					
Objective: To Improve Service Delivery And Provide Supportive Function To All Departments					
Outcome: Improved Service Delivery And Supportive Functions To All Departments					
Formulation Of Plans	Annual Development Plans Developed	Number Of Annual Plans Developed	1	1	ADP prepared by 1st September, 2024
	County Budget Review And Outlook Paper Developed	Number Of County Budget Review And Outlook Papers Developed	1	1	CBROP prepared by 30th September, 2024
	Budget Estimates Prepared	Number Of Budget Estimates Reports Prepared	1	1	Budget Estimates prepared by 30th April, 2025
	Supplementary Budgets Prepared	Number Of Supplementary Budgets Prepared	2	1	One Supplementary Budget Prepared
	County Fiscal Strategy Paper Developed	Number Of County Fiscal Strategy Paper Developed	1	1	CFSP prepared by 28th February, 2025
Programme Name: Resource Mobilization					
Objective: To Provide An Effective And Coordinated Approach Towards County Resource Mobilization					
Outcome: Effective, Efficient, Robust, And Coordinated Management Of Development Partners And Other Resource Mobilization Initiatives					
County Resource Mobilization	County Framework On Management Of Development Partners	Number Of Framework Guidelines Developed	1	0	There Were No Funds Allocated In The Budget Estimates

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Finance and Economic Planning					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		*Remarks
			Planned	Achieved	
	And Grants Developed				
	Finance Bill Reviewed	Number Of Finance Bills Reviewed	1	0	There Were No Funds Allocated In The Budget Estimates
Grants And External Partnerships Management And Reporting	Resource Mobilization Units Established	Number Of Resource Mobilization Units Established/ Office Establishment	1	0	There Were No Funds Allocated In The Budget Estimates
	External Funding Need Assessment And Partnership Reports And Requirements Generated	Number Of Reports Generated	4	0	There Were No Funds Allocated In The Budget Estimates
Programme Name: Revenue Management					
Objective: To Ensure Efficient And Effective Revenue Management					
Outcome: Efficient And Effective Revenue Management					
ICT Infrastructure Enhancement	End User Computing For ECRA Offices	Number Of ECRA Computers Purchased	20	0	Funds were not allocated in the Budget Estimates
Revenue Automation	Revenue System Acquired And Linked With Mobile Money	% Of Revenue Streams Automated And Linked With Mobile Money Platforms	100	30	The allocated budget was inadequate
Revenue Administration And Enforcement	Weigh Bridges To Support Cess Collection Installed	Number Of Weigh Bridges Installed	2	0	Funds were not allocated in the Budget Estimates
	Revenue Mobilization Motorbikes Acquired	Number Of Revenue Mobilization Motorbikes Acquired	10	10	Target achieved
Infrastructure Development	Cess Structures In All Cess Points Constructed	Number Of Cess Structures Constructed	20	4	The allocated budget was inadequate
Branding	ECRA Staff Provided With Uniforms And Badges	Number Of Staff Provided With Uniforms And Badges	230	220	The allocated budget was inadequate
Programme Name: Monitoring And Evaluation					
Objective: To Improve Tracking Of CIDP Implementation					
Outcome: Improved Tracking Of CIDP Implementation					
Monitoring And Evaluation	Monitoring And Evaluation Reports Prepared And Disseminated	Number Of Monitoring And Evaluation	5	2	M&E reports prepared

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Finance and Economic Planning						
Sub Programme	Key Outputs	Key Performance Indicators	Targets		*Remarks	
			Planned	Achieved		
		Reports Prepared And Disseminated				
	County Monitoring And Evaluation Policy Developed	Number Of Monitoring And Evaluation Policies Prepared	1	0	The allocated budget was inadequate	
Programme Name: Research And Statistics						
Objective: To Provide Comprehensive, Integrated, Accurate And Timely County Statistics						
Outcome: Comprehensive, Integrated, Accurate And Timely County Statistics						
Research And Statistics	Annual Statistical Abstract Generated	Number Of Statistical Abstracts Generated	1	0	The allocated budget was inadequate	
	County Data Portal/ Repository Developed	Number Of County Data Portal/ Repositories Developed	1	0	The allocated budget was inadequate	
	County Data Needs Assessment (Data Gap Analysis) Report Generated	Number Of County Data Needs Assessment Reports Generated	1	0	The allocated budget was inadequate	
Education and Vocational Training Centers						
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks	
Programme Name: General Administration, Planning And Support Services						
Objective: To Provide Effective And Efficient Service Delivery						
Outcome: Improved Service Delivery						
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	740	730	Achieved	
Office Support Services	Staff Supported	Number Of Staff Supported	740	740	Achieved	
Developing Of Policies	Policies Developed	Number Of Policies Developed	1	0	No Budget	
Programme Name: Access And Retention In ECDE Centers						
Objective: To Increase Enrolment In ECDE Centers						
Outcome: Increased Children Enrolment						
Construction Of ECDE Classes	Constructed ECDE Centres	Number Of ECDE Centers Constructed	24	26	Achieved	
Construction Of Kitchens In ECDE Centers	Constructed Kitchens	Number Of ECDE Kitchens Constructed	15	3	Budget allocate	
Renovation Of ECDE Facilities	ECDE Centers Fully Renovated	Number Of ECDE Centers Fully Renovated	20	3	BQ challenges and late approvals	
Community Mobilization And Sensitization	Community Meetings Held	Number Of Community Meetings Held	6	2	Mbeti South and Kagaari South	
School Feeding Programme	ECDE Children Benefiting From The Feeding Program	Number Of ECDE Children Under The School Feeding Programme	20,500	20,500	The feeding programme started in the month June.	

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Education and Vocational Training Centers					
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks
Construction Of ECDE Classes	Constructed ECDE Centres	Number Of ECDE Centers Constructed	20	0	No allocation
Provision Of Outdoor And Indoor Play Equipment	Schools With New And Improved Outdoor And Indoor Play Equipment	Number Of Schools With New And Improved Outdoor And Indoor Play Equipment	24	26	Achieved
Programme Name: Improve Quality And Relevance Of ECDE Services					
Objective: To Improve Quality And Relevance Of ECDE Services					
Outcome: Quality And Relevant ECDE Services					
Enhance Use Of Digital Learning Programmes	ECDE Learners With Access To Digital Learning	Number Of ECDE Learners With Access To Digital Learning	20,500	20,500	12.3
Provision Of Adequate And Relevant Learning Materials	ECDE Centers Supplied With Relevant Learning Materials	Number Of ECDE Centers Supplied With Relevant Learning Materials	410	0	No allocation
Improve Quality Assurance	Quality Assurance Assessment Visits	Number Of Quality Assessment Visits Per Ecde Centre	3	3	No Budget allocation
Programme Name: Enhance Equity And Inclusivity In ECDE Centers					
Objective: To Promote Equity And Inclusivity In ECDE Centers					
Outcome: More Equitable And Inclusive ECDE Centers					
Mapping Of ECDE Centers	Mapping Reports	Number Of Mapping Reports	100	0	No Budget allocation
Identification And Mainstreaming Vulnerable And Children With Special Needs.	Children With Special Needs Identified And Mainstreamed	Number Of Children With Special Needs Identified And Mainstreamed	200	0	No Budget allocation
Programme Name: Improve On Transition From Pre-Primary To Primary School					
Objective: To Promote Improved Transition From Pre-Primary To Primary School					
Outcome: Raised Transition Rate From Pre-Primary To Primary School					
County Education Management	Developed And Installed Education Management System	Number Of Education Management System Installed	1	0	Not Achieved
Sensitization Of Parents And BOMs On ECDE Issues	Sensitization Meetings Held	Number Of Sensitization Meetings Held	50	10	Achieved partially due to budgetary constraints
Programme Name: Improve Health, Safety, And Security Of Children					
Objective: To Promote Health, Safety, And Security Of Children					
Outcome: Improved Health And Safety Standards					
Construction Of Appropriate Sanitation Facilities	Fully Constructed Sanitation Facilities	Number Of Sanitation Facilities Constructed	10	0.5	The programme is always under-funded
Enhance Growth Monitoring Programmes	Fully Completed Growth Monitoring Records	Number Of Fully Completed Growth Monitoring Records	10,000	1	Budgetary constraints
Provision Of Land For Construction Of ECDE Centers	Land Provided And Paid For Construction Of ECDE Centers	Number Of Acres Acquired For Construction Of ECDE Centers	3acres	0	No Budgetary allocation
Programme Name: Increase Access And Retention In Vocational Training.					
Objective: To Increase Enrolment In VTCs					
Outcome: Increased VTC Enrolment					
Operationalize Non-Functional VTCs	Operational Non-Functional VTCs	Number Of VTCs Operationalized	3	0	No Budgetary allocation
Refurbish Existing VTCs	Refurbished VTCs Institutions	Number Of VTCs Refurbished		8	10
Construction Of Dormitories, In Existing VTCs	Dormitories Constructed	Number Of Dormitories Constructed	5	0	Budget allocated not enough

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Education and Vocational Training Centers					
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks
Construction Of Dining Halls And Kitchens In Existing VTCs	Dining Halls And Kitchens Constructed	Number Of Dining Halls And Kitchens Constructed	5	0	No Budgetary allocation
Construction Of Staff Houses	Staff Houses Constructed	Number Of Staff Houses Constructed	4	0	No Budgetary allocation
Publicity Of The VTC Programmes	Awareness Meetings Held	Number Of Awareness Meetings Held	93	0	No Budgetary allocation
Provision Of Modern Tools And Equipment	Modernized And Equipped VTCs	Number Of VTCs Equipped With Modern Equipment	7	0	No Budgetary allocation
Programme Name: Quality And Relevance Of Vocational Training.					
Objective: To Promote Quality And Relevant Vocational Training					
Outcome: Improved Quality And Relevance In Vocational Training					
Capacity Building Of Instructors On Curriculum And Trends	Capacity Building Workshops Held	Number Of Capacity Building Workshops Held	3	0	No allocation
Establishment Of Linkages To Internship Opportunities And Industrial Experience.	Instructors Monitoring Students Linked To Internship	Number Of Instructors Monitoring Students Linked To Internship	221	0	No Budget allocation
Collaboration And Linkages With Other Training Partners	VTC Institutions Collaborating And Linking With Training Partners	Number Of VTC Institutions Collaborating And Linking With Training Partners	10	1	KCB Foundation
Public Private Partnership On Training	Public Private Partnership Programmes Realized	Number Of VTCs That Have Public Private Partnership Programmes	5	1	
Introduction Of IGAs And Production Lines In VTCs And Driving Schools	IGAs And Production Lines Established In VTCs	Number Of VTCs With IGAs And Production Lines	4	0	No allocation
Provision Of Internet Services	Institutions Connected To Internet Services	Number Of Institutions Connected To Internet Services	26		No allocation
Provision Of Driving License	Driving Skills Provided	Number Of Trainees With Driving License	500	100	Done in Kithimu ward only
Programme Name: Enhancing Equity And Inclusivity Of Vocational Training Centers.					
Objective: To Promote Equity And Inclusivity In Vocational Training					
Outcome: Equitable And Inclusive Vocational Training Centers					
Establish Centers Of Excellence	Centers Of Excellence Established	Number Of Centers Of Excellence Established	4	0	No allocation
Acquisition Of Land For Construction And Expansion Of VTCs	Land Acquired	Number Of Acres Of Land Acquired	2	0	No allocation
Identification And Mainstreaming Of Special Needs In VTCs	Cases Identified And Mainstreamed	Number Of Cases Identified And Mainstreamed	200	29	Ena VTC hearing impaired
Establish Adaptive Facilities And Equipment For Trainees With Special Needs	Vtc With Adaptive Facilities And Equipment For Trainees With Special Needs	Number Of VTCs With Adaptive Facilities And Equipment For Trainees With Special Needs	2	0	No allocation
Programme Name: Enhance Mainstreaming Of Climate Change Actions In ECDE And VTCs.					
Objective: To Mainstream Climate Change Action In ECDEs And VTCs					
Outcome: Mainstreamed Climate Change Mitigations Actions					
Manufacturing Of Improved Jiko (Kilt)	Manufactured Improved Jikos	Number Of Improved Jikos Manufactured	0	0	Not done due to budget Constraints

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Education and Vocational Training Centers					
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks
Brick Making Machines	Brick Making Machines Acquired And Installed	Number Of Institutions With Brick Making Machines	0	0	Not done due to budget Constraints
Installation Of Biogas Plants In ECDE And VTC Centers	Installed Biogas Plants	Number Of Biogas Plants Installed	0	0	Not done due to budget Constraints
Install Rain Water Harvesting Systems	Installed With Rain Water Harvesting Systems	Number Of Institutions Installed With Rain Water Harvesting Systems	0	0	Not done due to budget Constraints
Health					
Sub Programmes	Key Outputs	Key Performance Indicators (KPIs)	Target		Remarks
			Planned	Achieved	
Programme Name: General Administration Planning and Support Services					
Objective: To Improve Service Delivery and Provide Supportive Function To Departments Under the Health Sector					
Outcome: Improved Service Delivery And Supportive Functions to Departments Under The Health Sector					
Health Resource Development	Health Workers Remunerated	Number Of Health Workers Remunerated	1,547	1,547	All staff remunerated
Office Support Services	Staff Supported	Number Staff Supported	1,012	1,012	All staff supported
ICT Infrastructure Enhancement Of Health Facilities	Shared Network Connectivity To All Health Facilities	Number Of Health Facilities Connected	20	103	103 connected with Safaricom wifi but around 10 facilities experience low network time to time
	Health Facilities Computerized	Number Of Health Facilities Computerized	20	103	County received 608 tablets for digitization
County Integrated Health Information Management System	Health Facilities Connected To County Health System	Number Of Health Facilities Connected To County Health System	20	103	103 facilities connected to Taifa care powered by Tiberbu
Health Information System	Patients' Files Procured	Number Of Patients' Files Procured	6,592		No data
	Adequate Assorted Data Collection and Reporting Tools	Number Of Assorted Collection and Reporting Tools	16,000	963	Received from Nascop and NVP
Health Products and Technologies	Adequate Pharmaceutical Products	% Stock Out Of HPTS	50%	15%	Overachieved indicator due ringfencing of FIF

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Education and Vocational Training Centers						
Sub Programme	Key Outputs	Key Performance Indicators		Planned	Achieved	Remarks
Health Policy, Planning And Financing Health Infrastructural Development	Availability Of Non-Pharmaceuticals	% Stock Out Of HPTS	50	15%	Overachieved indicator due ringfencing of FIF	
	Facilities Engaged in Local Production	Number Of Facilities Engaging in Local Production	40	0	No funds allocated	
	Food And Rations	Number Of Level 4 Hospitals Supplied with Food and Rations	3	3	Utilization of FIF	
	Availability Of Linen	% Stock Out of HPTS	50%	0%	Overachieved indicator due to some stock for previous year	
	Adequate Laboratory Commodities(Laboratory Materials, Supplies And Small Equipment)	% Stock Out of HPTS	50%	11%	Overachieved indicator due ring-fencing of FIF	
	Adequate Radiological Commodities	% Stock Out of HPTS	50%	55%	Inadequate funds allocation	
	County Annual Work Plans Prepared	Number Of County Annual Work Plans Prepared	1	1	AWP Available	
	Male Ward Completed	Number Of Male Wards Completed	1	1	Makima Male ward awaiting commissioning	
	Maternities Completed	Number Of Maternities Completed	4	6	Mbondoni-No electricity Mbita-No placenta pit, sluice room & water storage Machang'a- pending public participation Kathangari-No kitchen& laundry, Makima No kitchen& laundry, 3 OPDs, IMCH,	
	Dispensaries Equipped	Number Of Dispensaries Equipped	2	4	Mulukusi, Ciangera & Ngunyumu	
	OPD Operationalized	Number Of OPDs Operationalized	1	3	Information is with Department of Lands	
	Land Purchased	Number Of Parcels Of Land Purchased	2	-	Gichera, Kiangungi	
	Dispensaries Completed	Number Of Dispensaries Completed	2	2	Mulu, Machang'a and Mbondoni	
	Maternities Equipped	Number of Maternities Equipped	3	3	Kithimu	
	Staff Houses Completed	Number Of Staff Houses Completed	2	2		

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Education and Vocational Training Centers						
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks	
	Female Ward Constructed	Number Of Female Wards Constructed	1	1	On Going (Dallas)	
	OPD Block Renovated	Number Of OPD Blocks Renovated	1	1	On Going (Mulukusi)	
	Dispensary Renovated	Number Of Dispensaries Renovated	1	1	On going Muchagori	
	Patient And Staff Toilets Constructed	Number Of Patient and Staff Toilets Constructed	4	0	Delayed procurement processes	
	Completion Of Drug Store	Number Of Drug Stores Completed	1	0	No funds allocated	
	Hospital Buildings And Walk Ways Refurbished	Number Of Hospital Buildings Refurbished;	1	3	Ongoing (Muchagori, karau, kairuri)	
		Number Of Walkways Refurbished	1	0	No funds allocated	
	Mortuary Equipment Repaired	Number Of Mortuaries With Repaired Equipment	1	0	Delayed procurement processes	
	Completion Of CCC Facility	Number Of CCC Facilities Completed	1	0	No funds allocated	
Programme Name: Preventive And Promotive Health Services						
Objective: To Reduce Morbidity And Mortality Due To Preventable Causes						
Outcome: Reduced Disease Related Deaths And Incidences						
Nutrition	Improved Nutritional Status Of Children Under Five Years	Proportion Of Children Who Are Stunted	19.9%		Awaiting KDHS Survey	
		Proportion Of Children Who Are Under Weight	11.3%		Awaiting KDHS Survey	
		Proportion Of Children Who Are Wasted	5.3%		Awaiting KDHS Survey	
Community Led Total Sanitation	Households Utilizing Functional Pit Latrine	Number Of Households Utilizing Functional Pit Latrine(Including Identification)	10,000	5,274	Under reporting through MOH 708	
Garbage Collection	Waste Collection Bins (Large Receptacle) Procured	Number Of Waste Collection Bins (Large Receptacle) Procured	50	15	Limited resources	

County Executive of Embu

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Education and Vocational Training Centers					
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks
	Side Loading Tipppers Procured	Number of Side Loading Tipppers (10 Ton) Procured	1	0	No budget allocated
Insect, Vector, Vermin and Rodent Control	Household IRS For Mosquitos' Control Done	Number Of Household IRS For Mosquitos' Control Done	10,000	5,402	Stock out of chemicals
	Institutions Fumigated for Bed Bugs	Number. Of Institutions Fumigated for Bed Bugs	60	6	Only 6 schools requested
School Health program	Trees Planted	Number Of Trees Planted	1,000	15,400	This was accelerated by World AIDS Day Celebrations
Capacity Building for Public Health Officers/ Technicians	Public Health Conferences Held	Number Of Public Health Conferences Held	1	1	It was a success
Integrated Disease Surveillance and Response	Cases Of Communicable Diseases Detected	% Of Cases of Communicable Diseases Detected	100	100	All outbreaks were investigated within 48 hrs
Early Warning and Management of Health Risks	Eocs Established	Number Of Eocs Established	1	0	No funds
Public Health Law Enforcement	Statutory Notices Issued and Complied With	Number Of Statutory Notices Issued and Complied With	500	59	Political interference
Community Health Services	Community Health Promoters Trained	Number Of Community Health Promoters Trained	1600	1563	The CHP kits from National were 1563 therefore less 37
	Community Health Promoters Provided with Stipend	Number Of Community Health Promoters Provided with A Stipend	1600	1563	The CHP kits from National were 1563 therefore less 37
Hospital Wastes Management	Functional Incinerators Installed	Number Of Functional Incinerators Installed	1	0	Limited resources
	Health Care waste Segregated, Quantified, Treated and Disposed	% Of Health Care Waste Segregated, Quantified, Treated and Disposed	20	292	Only from level 5. Data for other facilities not available
Water, Sanitation and Hygiene Programme	Households Using Safe Water and Wash Hand Stations	Number Of Households Using Safe Water and Wash Hand Stations	400	5168	Improved reporting From MOH 515
Public Health Commodities	Steady Supply of Public Health Commodities	Number Of Household Managed	400	156,300	CHPs issued chlorine tablets to the HHHs

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Education and Vocational Training Centers					
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks
Disposal Of Animal Carcasses and Unclaimed Dead Bodies	Animal Carcasses Disposed	Number Of Animal Carcasses Disposed.	50	63	High alert on food quality surveillance (un-authorized slaughter)
	Unclaimed Dead Bodies Disposed	Number Of Unclaimed Dead Bodies Disposed	100	54	Most cases were police related
Public Health Samples	Samples Collected and analyzed	Number Of Samples Collected and Analyzed	100	3	Out of 36 collected samples, Only three were analyzed due to stock out of reagents in NPL
Commemoration of Health Days	Health Days Commemorate	Number Of Health Days Commemorated	10	5	Inadequate funds
Infection Prevention Control	Trainings Done	Number Of Trainings Done.	5	0	No budget allocated
	Infection Prevention Control Audit and Surveys Done	Number Of Infection Prevention Control Audit and Surveys Done	1	0	No budget allocated
Waste Disposal Sites	Disposal Sites Established	Number Of Disposal Sites Established	1	0	Land dispute
Public Health Supportive Supervision	Supportive Supervision Done	Number Of Supportive Supervision Done.	8	15	Overachieved because of ringfencing of FIF
Community TB Surveillance	Households With Improved Structural Aspects	Number Of Households with Improvement Structural Aspects	50	16999	Improved reporting through eCHIS
Community Eye Care	Cases Identified	Number Of Cases Identified	400	29,388	Achieved through CBM
Public Health Transport	Motorcycles Procured	Number Of Motorcycles Procured	5	0	No budget allocated
Maintenance Of Garbage Vehicles and Motorcycles	Garbage Vehicles Repaired	Number Of Garbage Vehicles Repaired	6	6	All Garbage Vehicles were Repaired
	Motorcycles Repaired	Number Of Motorcycles Repaired	33	14	This was facilitated by FIF
Community Mental Health	Mental Cases Identified	Number Of Mental Cases Identified	500	1066	Improved reporting system(eCHIS)
Refined Fuel and Lubricants for Garbage Vehicles	Garbage Vehicles Fueled	Number of Garbage Vehicles Fueled	20	6	We have only six garbage vehicles
Public Cemetery	Cemeteries Mapped and Gazetted	Number Of Cemeteries Mapped and Gazetted	1	0	No budget allocated

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Education and Vocational Training Centers					
Sub Programme	Key Outputs	Key Performance Indicators	Planned	Achieved	Remarks
Programme Name: Curative And Rehabilitative Health					
Objective: To Improve Health Status Of The Individual, Family, And Community					
Outcome: Improved Health Status Of The Individual, Family, And Community					
Transport	Ambulances Repaired	Number Of Ambulances Repaired	15	8	Inadequate funds
	Utility Vehicles Repaired	Number Of Utility Vehicles Repaired	15	6	Inadequate funds
Nutrition	Health Facilities Offering Curative Nutrition Services for Acute Malnutrition	Number Of Health Facilities Offering Curative Nutrition Services for Acute Malnutrition	49	37	The target was 39 not 49. We have not achieved the target due to the erratic supply of commodities.
	Level 5 Hospitals Offering Curative Nutrition Services for Acute Malnutrition	Number Of Level 5 Hospitals Offering Curative Nutrition Services for Acute Malnutrition	1	1	Indicator achieved
Laboratory Services	Medical Laboratory Equipment Serviced and Calibrated	Number Of Medical Laboratory Equipment's Serviced and Calibrated	200	0	No funds allocated
Universal Health Coverage	Increase NHIF(SHA) Coverage to The Population,	Number Of Indigents	2000	0	No budget allocated
		Number Of Mobilizations Done	300	1563	All CHPs
Non- Communicable Diseases	HCWS, CHVS Capacity Built on NCDs	Number HCWS, CHVS/CHPs Capacity Build on NCDs	300	360	150 CHPs & 210 HCWs. Sensitizations Through monthly facility meetings, beyond Zero outreaches, trainings on mental health (mhGAP)
	Women Of Reproductive Age Screened for Cervical Cancer	% Of Women of Reproductive Age Screened for Cervical Cancer	15,342	6,220	No. achieved is lower than the targeted population which is calculated from WRA(15-49) because screening guidelines mostly recommends screening from age 25 years and above
Strengthen Primary Health Care System	Establishment Of PCNS	Number Of PCNS Established	1	5	All subcounties through the support from Amref and MOH

Roads, Public Works, Energy and Transport					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Programme: General Administration, Planning and Support Services					
Objective: To Enhance Quality of Service Delivery					
Output: Enhanced Quality of Service Delivered Achieved Through Continuous Capacity Building					
Office Support Services	Staff Supported	Number Of Staff Supported	38	38	Adequate budgetary allocation
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	38	38	Adequate budgetary allocation
Policy And Legal Frameworks Developed	Enhanced Performance	Number Of Policies Developed	1	1	Adequate budgetary allocation
Programme Name: Improvement Of County Road Network					
Objective: Improving Roads Status and Connectivity in the County					
Outcome: Improved Road Networks That Will Ease the Business Operations and Reduce Transport Costs					
Upgrading Of Roads to Bitumen Standards	Roads Upgraded to Bitumen Standards	Number Of Kms Upgraded to Bitumen Standards	10km	0.5km	Inadequate budgetary allocation
Maintenance Of Existing Tarmac Roads	Existing Tarmac Roads Maintained	Number Of Kms of Existing Tarmac Roads Maintained	10km	12km	Adequate budgetary allocation
Routine Maintenance of Existing Earth and Gravelled Roads	Existing Gravel and Earth Roads Routinely Maintained	No. of Kms of Existing Gravel and Earth Roads Routinely Maintained	180km	300km	Adequate budgetary allocation
Opening Of County Feeder Roads	Feeder Roads Opened	Number Of Kms of Feeder Roads Opened	10km	70km	Adequate budgetary allocation
Construction Of Major Road Structures	Bridges Constructed	No. Of Bridges Constructed	3	9	9no. bridges and footbridge were done.
	Drifts Constructed	No. Of Drifts Constructed	5	14	14no. Drifts were done as
	Box Culverts Constructed	Number Of Box Culverts Constructed	10	1	1No. box culvert.
Road Inventory and Condition Survey of Existing Roads	Inventory Of the Conation and Survey of the Existing Roads	Number Of Road Inventory and Condition Survey	1	0	-Lack of budgetary allocation
Road Survey and Beaconing	Roads With Standard with A Minimum Width Of 9m.	Number Of Roads Surveyed and Beaconed.	4	0	-Lack of budgetary allocation

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Roads, Public Works, Energy and Transport					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Programme Name: Public Works					
Objective: To Design, Approve, Inspect, And Supervise Buildings And Other Works					
Outcome: High Quality Standards Buildings					
Building Plans Approvals	Approved building Plans	Number Of Building Plans Approved	720	350	A lot tightening of building approvals required
Building Inspection	Buildings Inspected	No. of Buildings Inspected	720	75	Done on a need basis
Programme Name: Lighting Of Public Places And Homesteads					
Objective: To Provide Affordable/Alternative Sources Of Energy					
Outcome: Well-Lit Public Places And Homesteads					
Installation Of Modern Solar-Powered Flood Lights	Installed Modern Flood Lights	No. Of Modern Solar-Powered Flood Lights Installed	20	14	Inadequate budgetary allocation
Installation Of Solarized Modern Streetlights with Security Features	Installed Modern Streetlights with Security Features	No. Of Installed Solarized Modern Streetlights with Security Features	60	12	Inadequate budgetary allocation
Maintenance Of Streetlights	Maintained Streetlights	No. Of Maintained Streetlights	150	3	Inadequate budgetary allocation
Conversion Of Ac Powered Flood Lights to Solar Powered	Converted Flood Lights to Solar Powered	No. Of Converted Flood Lights to Solar Powered	40	12	Inadequate budgetary allocation
Conversion Of Ac Powered Streetlights to Solar Powered	Converted Streetlights to Solar Powered	No. Of Converted Streetlights to Solar Powered	40	4	Inadequate budgetary allocation
Programme Name: Transport And Logistics					
Objective: To Establish a Functional County and Public Transport and Logistics System					
Outcome: Improved County Fleet Management and Public Transport Logistics and Management					
Fleet Management	Commercial Parking Yards Constructed	Number Of Commercial Parking Yards Constructed	1	0	Lack of budgetary allocation
Transport	Pedestrian Bridges Constructed	Number Of Pedestrian Bridges Constructed	1	0	Lack of budgetary allocation

County Executive of Embu

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Roads, Public Works, Energy and Transport					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
	Pedestrian Walkways Constructed	Number Of Kilometres of Pedestrian Walkways Constructed	20	0	Lack of budgetary allocation
Trade, Tourism, Investment, Industrial Development and Marketing					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets		Remarks
			Planned	Achieved	
Programme :General Administration, Planning And Support Services					
Objective: To Facilitate Effective And Efficient Service Delivery In Trade, Tourism, Industrial Development, Marketing And Investment.					
Outcome: Improved Policy, Project And Program Implementation					
Human Resource Development	Remunerated Staff	Number Of Staff Remunerated	40	40	All staff remunerated
Office Support Services	Staff Supported	Number Of Staff Supported	40	40	All Staff Supported
Policy And Legal Framework Development	Policy And Legal Framework Developed	Number Of Policies, Legislation And Regulations Developed	3	3	Achieved
	Development Plans Developed	Number Of Development Plans Developed	1	1	Achieved
Programme :Trade Development					
Objective: To Create An Enabling Environment For Traders					
Outcome: Increased Economic Growth And Development					
Market Infrastructure Development	Tier Three Market	Number Of Tier Three Markets Constructed	4	2	The budget was inadequate-ongoing
	Livestock Markets	Number Of Livestock Markets Constructed	4	1	The budget was inadequate-ongoing
	Ablution Block (10 Pax)	Number . Of Ablution Blocks Constructed	10	4	The budget was inadequate-ongoing
	Boda Boda Sheds (10 Pax)	Number Of Boda Boda Sheds Constructed	20	3	The budget was inadequate-ongoing
	Fabricated Containers (Street Hawkers)	Number Of Containers Fabricated	20	0	No budget
Consumer Protection Services (Weight And Measures)	Standard Weighing Machines & Tools	Number Of Standard Weighing Machines	10	0	No budget
	Vehicle Procured	Number Of Vehicles Procured	2	0	No budget

County Executive of Embu

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Trade, Tourism, Investment, Industrial Development and Marketing					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets		Remarks
			Planned	Achieved	
	Access To Credit	Number Of Loans	200	0	No budget
Embu Micro-Finance Corporation	Inspection And Licensing	Number Of Alcohol Establishments Licensed	2500	1137	Closure of some business premises
Alcohol And Licensing	Trade Promotion Activities	Number Of Exhibition And Fairs Conducted	10	0	No budget
Trade Promotion	E-Trade	Number Of Products Promoted	20	0	No budget
Programme;Tourism Development					
Objective: To Increase Tourism Activities And Revenue Generation.					
Outcome: Increased No. Of Tourist Arrivals And Enhanced Revenue					
Tourism Infrastructure Development	Tented Camps Mwea National Reserve PPP	Number Of Tented Camps Established	1	0	No budget
	Sanitation Facilities	Number Of Sanitation Facilities Constructed	4	0	No budget
	Viewpoints On The Mt Kenya South-Eastern Route	Number Of Viewpoints Erected	1	0	No budget
	Electric Fence	Number Of Kms Fenced	30	0	No budget
	Tourism Products Developed	Number Of Tourism Products Developed	4	0	No budget
Product Development	Improved Awareness Among Investors	Number Of Campaign Activities Undertaken	2	0	No budget
	Community Support Programs Around Mwea National Reserve	Number Of Support Programs Around Mwea National Reserve	1	0	No budget
Programme ;Investment Development					
Objective: To Create An Enabling Environment To Attract Investors In The County					
Outcome: Increased Number Of Investors And Enhanced Revenue					
Investment Promotion	Hosting Of Trade Fairs Locally And Internationally	Number Of Fairs Organized.	1	0	No budget
	Street Fairs	Number Of Fairs	1	0	No budget
	Innovations Fares	Number Of Innovation Fares	1	0	No budget
	Promotion PPPs	Number Of PPPs Entered.	5	0	No budget
Industrial Development	Promotion Of MSMEs	Number Of MSMEs	20	10	

County Executive of Embu

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Trade, Tourism, Investment, Industrial Development and Marketing					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets		Remarks
			Planned	Achieved	
Venture Capital Financing	Bonds Approved	Number Of Bonds Approved	20	0	No budget
Promotion Of Value Addition Of Goods And Services	Groups On Value Addition Reached	Number Of Groups On Value Addition Reached	5	1	Limited funds
	Building Embu County Brand	Level Of Brand Awareness	20%	20	achieved
Product Development And Enterprise Improvement Programmes	Development Of Corporate Website And Social Media Sites	Number Of Websites Developed	1	1	No budget
Marketing	Branding Of Products And Services From The County	Number Of Products Branded	20	5	Limited funds
	Collaboration With Foreign Missions	Number Of Collaboration Established	2	2	No budget
Partnerships	Creation Of Network And Collaborations	Number Of Networks Established		1	Limited funds
Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Programme Name: General Administration, Planning And Support Services					
Objective: To Improve Efficiency And Effectiveness In Service Delivery					
Outcome: Agriculture Projects Effectively And Efficiently Implemented					
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	264	264	All staff were remunerated
	Staff Trained On Kenya Animal Bio Surveillance System (KABS)	Number Of Staff Trained On Kenya Animal Bio Surveillance System (KABS)	10		Priorities changed along the way
Office Support Services	Staff Supported	Number Of Staff Supported	264	264	All staff were supported
Provision Of General Extension Services	Farmers Trained	Number Of Farmers Trained	18000	21,000	Over-achievement due to collaboration with other stakeholders
	Service Providers Workshops Done	Number Of Service Providers Workshops Done	3	4	
	Extension Messages Packaged And Disseminated	Number Of Extension Messages Packaged And Disseminated	5	8	
Developing/Reviewing Policy And Regulatory Framework	Agricultural Policy And Regulations Reviewed/Developed	Number Of Policies And Regulations Reviewed/Developed	4	4	Food safety bill, AMS and ATVET bills developed and the county assembly and CASSCOM
Renovation Of County and Sub County Offices	County and Sub County Offices Renovated	Number Of Offices Renovated	5	0	Priorities changed along the way
Extension Digitization	IT Kits (Desktops, Laptops, Printers, Scanner, Projector, Photocopier, Digital Camera, Smart Phone) Procured	Number Of IT Kits Procured	10	0	

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Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Management Meeting	Planning Workshops Conducted	Number Planning Of Workshops Conducted	2	2	Achieved as planned
Monitoring And Evaluation	Annual Work Plans And Budgets Developed	Number Of Annual Work Plans And Budgets Developed	1	1	
	M&E Visits Conducted	Number Of M&E Visits Conducted	4	4	
Programme Name: Agricultural Development					
Objective: To Increase Agricultural Production					
Outcome: Improved Agricultural Productivity					
Climate Change And Land Degradation Mitigation	Adoption Of Mitigation And Sustainable Land Management Initiatives	Number Of Climate-Smart Mitigation Initiatives Adopted	5	2	
Crop Development And Management	Increased Crop Productivity	% Increase In Land Acreage Under The Following Crops – Cotton, Coffee, Macadamia, Tea, Avocado, Miraa, Maize, Among Others	5	8	Targets were achieved and surpassed
	Extension Advisories Adopted	Number Of Farmers Adopting Advisories From Extension Officers (In Thousands)	25,000	28,000	
	Soil Samples Tested (Subsidized Subsidized Fertilizer Provided)	Number Of Soil Samples Tested Number Of Tons Of Subsidized Fertilizer Provided	1000 1800	2000	
SHEP (Smallholder Horticulture Empowerment And Promotion) Approach In Agriculture	Farmers Trained On SHEP Approach	Number Of Farmers Trained On SHEP Approach	30	0	Priorities changed along the way
Reviving And Establishment Of Plant Clinics	Plant Clinics Established	No. Of Plant Clinics Established	2	0	Priorities changed along the way
Farmer-Led Irrigation And Water Harvesting Interventions	Increased Area Under Irrigated Agriculture (In Acreage)	Number Of Acres Under Irrigation	200	27	Expansion of irrigation still going but delayed due to inadequate funds
De Silting Of Dams	Dams De-Silted	Number Of Dams De-Silted	5	2	Achieved per resources available
Post-Harvest Losses Reduction	Increased Quantity Of Output Available For Consumption / Sale	% Reduction In Post-Harvest Losses	20	15	
Farm Enterprises Diversification	Alternative Crop (Cotton, Canola, Sunflower) Enterprises Adopted	Number Of New Crop Enterprises Adopted	2	1	Farmers received free sunflower seeds however the uptake is slow
Market Aggregation Centers Development	New Markets Aggregation Centers Developed	Number Of New Markets Aggregation Centers Developed	4	0	Funds not allocated

County Executive of Embu

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Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Operationalization Of Cereal Stores	Cereal Stores Constructed And Operationalized	Number Of Cereal Stores Constructed And Operationalized	3	0	2 constructed but not operationalized. (Kithimu and Mutuobare) Inadequate funds
Mechanization Of Agricultural Production	Machineries Repaired	Number Of Machineries Repaired	4	0	Still a priority re advertisement for quotation done
Programme Name: Livestock Resource Management And Development					
Objective: To Increase Livestock Productivity					
Outcome: Increased Livestock Productivity					
Livestock Productivity	High Vigour Breeds Acquired	Number Of Dairy Goats Acquired	1000	0	Funds not released to projects supporting it
		Number Of Birds Acquired	10000	0	
Pasture And Fodder Production (Pasture And Fodder Supply Sustained)	Trainings On Pasture Establishment Conducted	Number Of Trainings Conducted	30	35	Targets were achieved and surpassed
	Pasture Bulking Sites Established	Number Of Pasture Bulking Sites Established	12	17	Targets were achieved and surpassed
Feed Quality Assurance	Agro Dealers Trained On Quality And Quantity Of Feeds	Number Of Agro Dealers Trained	30	20	Achieved through collaboration
	Feed Inspectors Recruited	Number Of Feed Inspectors Recruited	7	0	Funds not allocated
	Trainings On Feed Formulation Conducted	Number Of Trainings On Feed Formulation Conducted	4	14	Achieved through KOPIA-KARLO
Livestock Waste Management	Biogas Installed	Number Of Functional Biogas Installed	6	0	Priorities changed along the way
	Agri-Circularity Sensitization Meetings Held	Number Of Agri-Circularity Sensitization Meetings Held	4	0	
Apiculture Production	Artisans And Groups Trained On Modern Apiculture Technologies	Number Of Artisans And Groups Trained On Modern Apiculture Technologies	10	0	Priorities changed along the way
	Beehives Acquired And Distributed	Number Of Beehives Acquired And Distributed	600	0	
	Bee Harvesting Kits Acquired And Distributed	Number Of Bee Harvesting Kits Acquired And Distributed	10	0	
	Honey Extractors Acquired And Distributed To Farmer Groups	Number Of Honey Extractors Acquired And Distributed To Farmer Groups	20	0	
Gender And Social Inclusion	Agribusiness Acceleration And Resource Centers Developed	Number Of Agribusiness Acceleration And Resource Centers Developed	2	0	Inadequate funds
Programme Name: Agribusiness And Information Management					
Objective: To Promote Market Access And Product Development					
Outcome: Market Access And Product Development					

County Executive of Embu

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Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Promote Marketing And Value Addition	Milk Dispensers Acquired And Distributed	Number Of Milk Dispensers Acquired And Distributed	10	0	
	Milk Traders Trained	Number Of Milk Traders Trained	2	10	Targets Achieved and surpassed
	Livestock Sale Yards Upgraded	Number Of Livestock Sale Yards Upgraded	2	2	Karaba and kiritiri
	Chicken Aggregation Centers Established	Number Of Chicken Aggregation Centers Established	2	0	one existing Slaughter Slabs within town
	Chicken Slaughter Slabs Established	Number Of Chicken Slaughter Slabs Established	1	0	
Operationalization Of Coffee Mill	Coffee Societies Joining Coffee Mill	Number Coffee Societies Joining Coffee Mill	5	24	All coffee societies joined coffee mill
Construction Of Horticulture Market	Horticulture Market Constructed	Number Of Horticulture Market Constructed	1	0	Funds to support the market nor realised
Programme: Animal Disease Control And Management					
Objective: Reduce Animal Disease Outbreak, Safeguard Animal Health, And Promote Trade					
Outcome: Increased Livestock Production And Productivity, Incomes And Improve Livelihoods					
Livestock Vaccination	Animals Vaccinated	Number Of Animals Vaccinated	100,000	10,000	Achieved with resources available
Programme: Veterinary Public Health Services					
Objective: Prevent Disease Transfer From Animals To Humans (Zoonosis) And Safeguard Human Health					
Outcome: Reduced Animal To Human Disease Transmission					
Food Safety And Quality Assurance	Slaughterhouses Inspected And Licensed	Number Of Slaughterhouses Inspected And Licensed	30	3	Pre licensing visits done
One Health Initiative	Biosafety And Biosecurity Sensitization Meetings And Trainings Held	Number Of Biosafety And Biosecurity Sensitization Meetings And Trainings Held	1	1	Targets achieved
Rabies Management	Dogs And Cats Vaccinated	Number Of Vaccinated Dogs And Cats	2000	371	under performance
Programme: Animal Genetic Improvement (Breeding)					
Objective: Improve Animal Breeds For Increased Production And Productivity					
Outcome: Improved Animal Genetic Resource In Circulation					
Artificial Insemination (AI) Services	Affordable AI Services Provided	Number Of AI Services Provided	2000	2500	This is done by the private A.I. providers.
	Climate Smart Resilient Animals Produced	Number Of Climate Smart Resilient Animals Produced	2000	0	Priority changed
	Innovative Animal Health Breeding And Production	Number Of Sexed Semen And Preserved Embryos Used	1000	0	

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Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Animal Registration With Kenya Stud Book (KSB) And Dairy Records	Animals Registered With Kenya Stud Book (KSB) And Breeders' Association	Number Of Animals Registered With Kenya Stud Book (KSB) And Breeders' Association	200	0	
Programme Name: Veterinary Support Services And Extension					
Objective: Enhance The Capacity Of Veterinary Diagnostics, Veterinary Extension Services And Proper Use Of Veterinary Products					
Outcome: Proper Animal Disease And Pest Diagnostics, Intervention, And Management					
Establishing A Veterinary Laboratory	Veterinary Laboratory Established And Equipped	Number Of Veterinary Laboratories Established And Equipped	1	0	Priority changed
	Veterinary Kits Purchased	Number Of Veterinary Kits Purchased	5	0	
Veterinary Products Inspection	Farmers And Practitioners Trained	Number Of Farmers Trained	700	0	Done by KVB (Kenya Veterinary Board)
		Number Of Practitioners Trained	8	0	
	Agrovets And Practitioners Licensed And Accredited	Number Of Licensed And Accredited Practitioners And Agrovets	10	8	
Programme: Animal Welfare And Hide And Skins Development					
Objective: Promote Animal Welfare And Production Of High-Quality Hides And Skins.					
Outcome: 1. Humane Treatment Of Animals, - 2. Improved Quality Of Hides And Skins					
Animal Welfare Awareness	Centre Of Excellence Established	Number Of Centre Of Excellence Established	4	0	Inadequate Funds
	Trainings On Animal Welfare Held	Number Of Trainings On Animal Welfare Held	10	2	Target achieved with available resources
Management Of Hides And Skins And Other Animal By-Products	Youth And Women Trained And Engaged In Livestock Related Cottage Industries	Number Of Youth And Women Trained And Engaged In Livestock Related Cottage Industries	30	0	Inadequate Funds
Programme Name: Aquaculture Development And Management					
Objective: To Increase Fish Output And Productivity					
Outcome: Improved Fish Productivity					
Increase Aquaculture Productivity	Fish Farmers Trained	Number Of Fish Farmers Trained	1500	1000	Target not achieved
	Tons Of Fish Harvested	Number Of Tons Of Fish Harvested At The Farm Level	68	6	Target not achieved
Provision Of Cold Storage Facilities	Cold Storage Units Procured And Installed	Number Of Cold Storage Units Procured And Installed	2	0	Inadequate Funds
Exploitation Of Tana Dams Capture Fisheries.	Fishers Registered	Number Of Registered Fishers	50	0	
	Fishing Motorboats Procured	Number Of Fishing Motorboats Procured	2	0	
	Fishing Gill Nets Procured	Number Of Fishing Gill Nets Procured	10	0	
Development Of Fish Markets	Deep Freezers Procured	Number Of Deep Freezers Procured	1	3	Achieved targets
Programme Name: Cooperative Development					
Objective: Improve Cooperative Leadership Governance And Compliance To Relevant Cooperative Legislation					
Outcome: Improved Governance And Compliance To Cooperative Legislation					

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Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Capacity Building Of Cooperative Leadership And Management	Cooperatives Committees Trained	Number Of Cooperatives Committees Trained	120	100	Target achieved with available resources
	Societies Trained On Information Management Systems	Number Of Societies Trained On Information Management Systems	24	28	Target achieved with available resources
Adoption Of Value Addition Technologies And Innovation	Trainings On Technologies And Innovations Conducted	Number Of Trainings On Technologies And Innovations Conducted	48	6	Target achieved with available resources
	Technologies And Innovations Adopted For The Value Chains	Number Of Technologies And Innovations Adopted Per Value Chain	6	6	Target achieved with available resources
	Products Value Added	Number Of Value-Added Products In The Market	12	7	Milk, Coffee, Macadamia, Muguka, green grams, bananas, gemstones
Transformation Of Potential Cigs And CBO Into Cooperative	Sensitizations And Trainings On Cooperatives Held	No Of Sensitizations And Trainings Held	80	79	Through projects (NAVCDP, Neighbors, Arabika)
	New Cooperative Societies Registered	Number Of New Cooperative Societies (Fruits, Cotton, Irrigation, Cereals, And Mining) Registered	12	15	New societies formed through NAVCDP campaigns
	Committee Members Inducted	Number Of Newly Elected Committee Members Inducted	240	500	Newly Elected Committee for new societies
Strengthen Cooperative Audits Functions	Audits Registered And Presented	Number Of Audits Registered And Presented	150	74	Target achieved with available resources
Enhance Access To Cooperative Development Fund	Increased Access To Subsidized Credits And Funding	Number Of Societies Accessing The Fund	40	0	County cooperative act not in place
Market Access On Dairy Value Chain	Groups Transformed To Dairy Cooperatives And Trained	Number Of Groups Transformed To Dairy Cooperatives And Trained	5	2	
Organized Agricultural Produce Marketing	Value Chains Aggregating Produce	Number Of Value Chains Aggregating Produce	12	6	Coffee, Green grams Avocado, Mangoes
Lands, Mining Housing, Physical Planning and Urban Development					
Sub Programme	Key output	Key performance	Targets		Remarks
			Planned	Achieved	
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	8	40%	Only 3 attended Development course
Office Support Services	Staff Supported	Number Of Staff Supported	8	40%	Only 3 support staff to date
Purchased of Vehicles	Vehicles Purchased	Number Of Vehicles Purchased	1	100%	Purchased one double cab

County Executive of Embu

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Agriculture, Livestock, Blue Economy and Cooperative Development					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achieved	Remarks
Developing of Policies	Policy Developed	Number Policies Developed	4	100%	Housing policy, Municipal Bylaws, PSEF and Valuation & Rating bill
Spatial Planning	Approved County Spatial Plan	Number Of County Spatial Plans Approved	1	50%	Ongoing
Kenya Urban Support Programme	Upgraded Urban Centre	Number Urban Centres Upgraded	4	1	Runyenjes Municipality Ongoing
Implement Legislations To Operationalize UACA, 2011	Transferred Functions To The Municipality	Number Of Transferred Functions	6	2	Transferred fire and Solid Waste management
Establish And Maintain Recreational Grounds And Open Spaces (With Greening And Beautification)	Recreational Grounds Established	Number Of Recreational Grounds Established	2	0%	Lacked Financing
Enforcement Municipality By Laws	Enforced Municipality By Laws	Number Of Enforced Municipality By Laws	1	0%	Implementation of the bylaws yet to begin
Waste Collection, Transportation, Disposal And Management	Waste Bins Located In Strategic Places	Number Of Waste Bins Located In Strategic Places	100	8%	Repaired only 8bins
Recreation Utility Development	Established Camping Ground	Number Of Established Camping Ground	1	0%	Lacked Funding
Development Of Affordable And Alternative Building Materials	A Fully Developed Prefab Factory	Number Of Prefab Factories Developed	1	0%	Lacked Funding
Development Of Affordable And Alternative Building Materials	A Fully Developed Prefab Factory	Number Of Prefab Factories Developed	1	0%	Lacked Funding
Acquire All Title Deeds For Public Land	Titles Acquired	Number Of Titles Acquired	100	0%	Titles yet to be acquired
Survey, Secure All Public Land And Produce Specifics Maps	Fully Surveyed And Secured Public Land	Number Of Parcels Surveyed And Maps Produced	20	40%	Survey done but maps not yet produced
Densification Of 3 rd And 4 th Order Geodetic Controls	Well Established Geodetic Network For Dereferencing.	Number Of Controls Established	15	0%	Lacked Financing
Valuation Roll	Updated Valuation Roll	Supplementary Valuations To Update Valuation Roll	1	50%	Valuation & Rating Bill in progress
Enhance The Capacity Of The Directorate	Valuation And Rating Directorate	Number Of Valuation & Rating Directorate Established	1	0%	Still under lands & Mining
Mapping Of Mineral Resources	Mapped Minerals And Other Natural Resources	Number Of Minerals And Other Natural Resources Mapped	3	0%	Lacked funds for mapping
Mineral Resources Exploration	Mining Sites	Number Of Explored Mining Sites	2	0%	No exploration done; no financing
Partnering With Industry Actors And Government Agencies	Partners Secured	Number Of Partners Acquired	1	100%	Partnered with artisanal mining groups and National Govt.
Water, Irrigation, Environment, Climate Change and Natural Resources					
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achievement	Remarks
Human Resource Development	Staff Remunerated	No. Of Staff Enumerated	76	76	Top priority
	Recruited Staff	No. Of Staff Recruited	6	0	Inadequate funds to recruit
Office Support Services	Supported Staff	No. Of Staff Supported	76	76	Top priority

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Capacity Development	Trained And Skilled Staff	No. Of Staff Trained On M&E And Climate Change And Other Courses, Training Of Other Committee.	34	30	
Policy And Legal Framework	Environmental Impact And Social Assessments For County Projects	Number Of Projects Having Undertaken ESIA's In The County	50	40	Requirement by EMCA
Programme: Water Service Delivery					
Objective: To Provide Adequate, Affordable, Reliable, And Quality Water In A Sustainable Manner					
Outcome: Adequate, Affordable, Reliable And Quality Water Provided In A Sustainable Manner					
Water Services	Treatment Tanks Constructed	Number Of 15,000m ³ Treatment Tanks Constructed	1	0	Target not met however the Construction Of 15,000m ³ Water Treatment Plant-Ngagaka Water Supply At Irangi- Kagaari North Ward – Phase 1 (funds not adequate.
	Storage Tanks Constructed	Number Of 225m ³ Storage Tanks Constructed	5	0	Inadequate funds for allocation
	Earth-Dams, Sand-Dams Constructed.	Number Of 15000m ³ Earth Dams, Sand Dams And Water Pans	40	1	Construction Of Kariko Dam-done-inadequate funds
	Boreholes Rehabilitated And Upgraded	Number Of Boreholes Upgraded And Rehabilitated.	20	6	Target not fully met due to in adequate funds to meet the target
	Drilling And Equipping Of Boreholes And Shallow Wells	Number Of Boreholes And Shallow Wells Drilled And Equipped	25	9	Target was fully met
	Water Resources User Associations (WRUAS) Trained	Number Of WRUAS Trained	4	1	No funds were allocated
	Area Covered Water Distribution Network	Number Of Kms Covered By Water Distribution Networks	40 Kms	20kms	The target was not fully met however Distribution Network expanded on Embewasco,Ewasco, Kyewasco lines
Programme: Sanitation Services					
Objective: To Improve And Sustain Sanitation Services					
Outcome: Improved Hygiene					

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Sanitation Services	Land Parcel Purchased	No. of Parcels Purchased For Sewer Treatment	1	0	Inadequate funds for allocation
Programme: Irrigation Development					
Objective: To Provide Irrigation Water For Increased Agricultural Production					
Outcome: Increased Agricultural Production Through Irrigation					
Irrigation Development	Irrigation Schemes Developed	Number Of Irrigation Schemes Developed	2	0	Inadequate funds for allocation
		Number Of Irrigation Expanded	1	5	Target was fully met -Five irrigation schemes supported
Programme Name: Environmental Management And Conservation					
Objective: To Ensure Access To Clean, Safe, And Healthy Environment					
Outcome: Environmentally Clean And Healthy County					
Environmental Education And Advocacy	Environment Awareness Days	Number Of Awareness Days Celebrated	7	3	Target was not fully met due to non-allocation of funds
	Established Environmental Clubs In Schools	Number Of Environment Clubs Established In Schools	50	0	Inadequate funds for allocation
	School Environmental Education Programme Conducted	Number Of Schools Environmental Programmes Conducted	50	0	Inadequate funds for allocation
Rehabilitation Of Water Towers, Riparian Lands, And Wetlands Catchment	Mapped And Gazettement Of Riparian Lands, Hills, And Wetlands	Number Of Hills Mapped, Protected And Gazetted	3	0	Inadequate funds for allocation
		Number Of Wetlands Mapped, Protected And Gazetted	3	0	Inadequate funds for allocation
		Number Of Riparian Lands Mapped And Protected	3	0	Inadequate funds for allocation
Programme Name: Forestry And Landscapes Conservation					
Objective: To Increase Forest Cover Across County Through Sustainable Forest Management					
Outcome: Increased Forest And Tree Cover					

County Executive of Embu

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Afforestation	Modern Tree Nurseries Established	Number Of Modern Tree Nurseries Established	5	0	Inadequate funds for allocation
	School Greening Programmes Undertaken	Number Of Schools Participating In Greening Programmes	5	0	Inadequate funds for allocation
Agro Forestry	Farmer Field Schools Conducted	Number Of Farmers Trained	300	0	Inadequate funds for allocation
	Bamboo, Melia, Fruit Tree And Other Trees Nurseries Established	Number Of Groups With Bamboo Nurseries Established	5	0	Inadequate funds for allocation
		Number Of Groups With Melia Species Nurseries Established	5	0	Inadequate funds for allocation
	Acres Of Farms Under Commercial Forestry (Bamboo And Melia Species)		10	0	Inadequate funds for allocation

Programme Name: Solid Waste Management

Objective: To Reduce The Volume Of Solid Waste By Implementing Waste Reduction And Recycling Programmers

Outcome: Sustainably Managed Waste

Urban Solid Waste Management	Acquired Waste Management Related Infrastructure	Number Of Bins, Compactors, Bailers, Shredders Trucks Acquired	25	10	Flocca funded, awaiting supply-target on schedule to be achieved
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Youth Empowerment and Sports, Gender, Culture, Children and Social Services

Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
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Programme Name: General Administration Planning And Support Services

Objective: To Improve Service Delivery And Provide Supportive Function To All Departments

Outcome: Improved Service Delivery And Supportive Functions To Departments Under The Youth Sector

Human Resource Development	Staff Remunerated	No. Of Staff Remunerated	29	29	Staff Remunerated
	Staff Recruited	No. Of Staff Recruited	20	-	-
Office Support Services	Office Staff Supported	No. Of Staff Supported	29	10	Staff Supported
	Office Vehicles Purchased	No. Of Vehicles Purchased	1	0	No Budget Allocation

Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
Policy Formulation And Legal Frameworks	Policy Documents And Legislations Developed	No. Of Policy Documents And Legislations Developed	4	2	Developed The Internship Policy And Reviewed The Youth Fund Regulations
Coordination, Monitoring And Evaluation,	Coordination, Monitoring And Evaluation Exercises Conducted	No. Of Coordination, Monitoring And Evaluation Exercises Conducted	1	0	Funds Were Not Allocated Towards The Youth Fund
Peer To Peer Learning And Exchange Programme	Benchmarking Activities Conducted	Number Of Benchmarking Activities Undertaken	3	1	Under Performed Due To Insufficient Funding
Programme Name: Youth Development And Empowerment Services					
Objective: To Equip Youth With Relevant Skills Knowledge And Right Attitude For The Labour Market And Be Productive Citizens					
Outcome: Improved Standard Of Living For Youths And Reduction Of Unemployment Through Development And Empowerment					
Youth Empowerment Programs	Youth Council's Establishment	Number Of Youth Councils To Be Established	1	0	There Was No Budgetary Allocation
	Digital Hub Constructed	Number Of Digital Hubs Constructed	4	1	Due To Budget Constraints, We Established Only One In Kirimari Ward.
	Youth Training And Mentorship	Number Of Youth Trained And Mentored	3000	3,800	Youths Were Trained
	Youth Empowerment Centres Established	Number Of Youth Empowerment Centres Established	6	0	There Was No Budgetary Allocation
	Youth Empowerment Through The County Youth Trust Fund	Number Of Youths Reached And Supported	1000	0	The Department Revised The Regulations To Address The Gaps. The Allocated Fund Was Revolted
	Youths Support And Reach Out Through The Counselling And Rehabilitation On HIV And Aids, Alcohol, Drugs And Substance Abuse And Control	Number Of Youths Counsellled And Rehabilitated	1200	2000	Youth Were Reached And Sensitized. Referral Were Done To The Affected Individuals
	Establishment Of Youth Rehabilitation/Treatment And Counselling Centres	Number Of Youth Rehabilitation /Treatment And Counselling Centres Established	1	0	There Was No Budgetary Allocation
	Youth Programs Mainstreamed And Supported	Number Of Youth Programs Mainstreamed And Supported	5	7	Through Advocacy Were Able To Incorporate Youth In The In 7programs Areas Cutting Across All The 10departments
	Youths Trained And Supported In ICT Programs	Number Of Youths Trained And Supported In ICT Programs	1000	1200	Trained Youth On ICT, Both Basic And Online Jobs

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Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
	Youths Offered Attachment/Internship Opportunities	Number Of Youths Offered Attachment/Internship Opportunities	100	30	We Offered Attachment 30 Youth. The Internship Program Is Planned To Begin In The FY 2024/2025
	Youths Trained And Equipped With Skills In Every Ward	Number Of Youths Trained And Equipped With Skills In Every Ward	1500	1500	Mobilized Youth From The 20 Wards, Trained Them On Various Skills Courses Available And Refereed Them To The County Vtes For Proper Training.
	Umbrella Boda Boda Saccos Established	Number. Of Umbrella Boda Boda Saccos Established	1	0	No Budgetary Allocation. To Be Implemented The F/Y 2024/2025
Programme Name: Sports Promotion Program					
Objective: To Popularize And Grow All Sport Disciplines In The County					
Outcome: A Vibrant Sporting Sector					
Sport Promotion Programs	Tournaments Organized	No. Of Tournaments Organized	10	0	There Were No Funds Allocated
	KICOSCA Games Participated	No. Of KICOSCA Games Participated	1	1	Members Of Staff Participated In KICOSCA Games
	Marathons, Road Race And Weekend Meetings Held	No. Of Marathons, Road Race And Weekend Meetings Held	5	0	There Were No Funds Allocated
	County Leagues And Games Organized	No. Of County Leagues Organized	5	0	There Were No Funds Allocated
	County Championships Organized	No. Of Championships Organized	1	0	There Were No Funds Allocated
	Annual Awards Organized	No. Of Annual Awards Organized	1	0	There Were No Funds Allocated
	National Events Organized	No. Of National Events Organized	1	0	There Were No Funds Allocated
	Para Sport Events Organized	No. Of Para Sport Events Organized	1	0	There Were No Funds Allocated
Programme Name: Development And Management Of Sport Facilities					

Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
Objective: To Provide An Enabling Environment For Sport Development					
Outcome: Excellence In Sport Performance					
Sport Infrastructure Development	Stadiums Developed	No. Of Stadiums Developed	1	0	There Were No Funds Allocated
	Sports Academies Constructed	No. Of Sports Academies Constructed	1	0	There Were No Funds Allocated
	Sub County Stadia Constructed	No. Of Sub-County Stadia Constructed	1	0	There Were No Funds Allocated
	Skating Parks Developed	No. Of Skating Parks Developed	1	0	There Were No Funds Allocated
	Public Playgrounds Surveyed	No. Of Public Playgrounds Surveyed	1	0	There Were No Funds Allocated
	Playgrounds Rehabilitated	No. Of Playgrounds Rehabilitated	3	3	Target Well Achieved
	Rugby/ Volleyball Pitches Developed	No. Of Rugby/ Volleyball Pitches Developed	1	0	There Were No Funds Allocated
Programme: Name: Sport Empowerment Program					
Objective: To Empower Clubs And Athletes					
Outcome: Enhanced Professionalism And Performance In Sport Stakeholders					
Capacity Building	Sports Technical Personnel Trained	No. Of Sports Technical Personnel Trained	100	112	Technical Staff Were Supported
Sport Support Program	Clubs Promoted To Higher Leagues	No. Of Clubs Promoted To Higher Leagues	50	0	There Were No Funds Allocated
	County Clubs Registered	No. Of County Clubs Registered	20	0	There Were No Funds Allocated
	Athletes Facilitated To Participate In Higher Leagues	No. Of Athletes Facilitated To Participate In Higher Leagues	100	108	Target Was Achieved

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Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
Sport Scholarship Programme	Students Supported In Athletics	No. Of Students Supported In Athletics	20	0	No Students' Athletes Were Supported
Programme Name: Creative Arts Promotion Program					
Objective: To Popularize And Grow The Creative Art Industry For Socio-Economic Development And Self-Reliance					
Outcome: A Vibrant Creative Economy					
Creative Art Events	Drama Festivals Organized	No. Of Drama Festivals Organized	1	0	There Were No Funds Allocated
	Art Exhibitions Organized	No. Of Art Exhibitions Organized	3	0	There Were No Funds Allocated
	Festivals Organized	No. Of Festivals Organized	1	0	There Were No Funds Allocated
	Musical Awards Organized	No. Of Musical Awards Organized	1	0	There Were No Funds Allocated
	National Events Hosted	No. Of National Events Hosted	1	0	There Were No Funds Allocated
	Talent Showcasing Events Organized	No. Of Talent Showcasing Events Organized	12	0	There Were No Funds Allocated
Programme Name: Development And Management Of Creative Arts Infrastructure					
Objective: To Provide An Enabling Environment For Creative Development For Socio-Economic Growth And Self-Reliance					
Outcome: Excellence In Creative Art Performance					
Film And Music	Film Cameras, Lights, Rails, Editing Suit Boom Mic Acquired	No. Of Film Cameras, Lights, Rails, Editing Suit Boom Mic Acquired	1	0	There Were No Funds Allocated
	Music Equipment Upgraded	No. Of Music Equipment Upgraded	1	0	There Were No Funds Allocated
Programme Name: Talent Development Programs					
Objective: To Identify, Nurture And Manage Talent					
Outcome: Profession Athlete And Artists					
Talent Search (Zindua Talanta)	Young Talents Different Identified Within The County	No. Of Young Talents Identified	1000	0	There Were No Funds Allocated
Talent Nurturing (Kuza Talanta)	Young Athletes And Artists Trained	No. Of Young Athletes And Artists Trained	1000	0	There Were No Funds Allocated
	Young Athletes And Artists Mentored	No. Of Young Athletes And Artists Mentored	1000	1153	Target Was Achieved

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Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
Talent Management	Institutions Supported	No. Of Institutions Supported	120	0	There Were No Funds Allocated
	Young Athletes And Artists Supported With Equipment	No. Of Young Athletes And Artists Supported With Equipment	500	0	There Were No Funds Allocated
	Clubs (Boys And Girls) / Formed	No. Of Clubs (Boys And Girls) Formed.	20	0	There Were No Funds Allocated
	Talent Centres Developed	No. Of Talent Centres Developed	1	0	There Were No Funds Allocated
Programme Name: Creative Arts Empowerment Program					
Objective: To Empower Creative Artist					
Outcome: Improved Livelihood And Self-Reliance					
Capacity Building	Artists Trained	No. Of Artists Trained	500	0	There Were No Funds Allocated
	Film Makers Trained	No. Of Film Makers Trained	400	0	There Were No Funds Allocated
Creative Arts Support Program	Artists Supported On Film Creation	No. Of Artists Supported	50	0	There Were No Funds Allocated
	Clubs Registered To Participate National And International Activities	No. Of Clubs Registered Activities	20	0	There Were No Funds Allocated
	Artists Facilitated To Access More Opportunities Within And Outside The Country	No. Of Artists Facilitated	100	0	There Were No Funds Allocated
Creative Scholarship Programme	Students Supported To Access To Education In Film Related Courses	No. Of Students Supported	20	0	There Were No Funds Allocated
Program Name: Gender Empowerment And Development Program					
Objective: To Create Socio- Economic Opportunities To Benefit The Government And Community At Large And Increase Men And Women's Participation In Development.					
Outcome: To Strengthen Men And Women Capacity To Participate In The Development Agenda					
Gender Mainstreaming And Capacity Enhancement)	Men And Women Empowered	No. Of Women And Men Empowered.	2400	0	There Were No Funds Allocated
	Women/ Men Groups Accessing Loans	No. Of Women/Men Groups Accessing Loans	200	0	There Were No Funds Allocated
Gender Participation On Climate Change	Women And Men Participating On Climate Change	No. Of Women And Men Participating On Climate Change	1000	0	There Were No Funds Allocated
	Persons Reached With Mental Health Program	No. Of Persons Reached With Mental Health Program	1000	0	There Were No Funds Allocated
Construction Of A Rehabilitation Centres	Rehabilitation Centres Constructed	No Of Rehabilitation Centres Constructed	1	0	There Were No Funds Allocated

County Executive of Embu

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Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
Women And Men Networking Empowerment Program.	Groups Networked	No Of Groups Networked	100	0	There Were No Funds Allocated
Climate Change Mitigation Projects Water Harvesting, Recycling, Energy Saving Jikos And Briquettes	Groups Participated In Climate Change Programmes	No. Of Groups Participating In Climate Change Programmes	100	0	There Were No Funds Allocated
Gender Based Violence Program	GBV Cases Handled	No. Of GBV Cases Handled	1000	0	There Were No Funds Allocated
Gender Infrastructural Development	Social Halls Constructed And Equipped	No Of Social Halls Constructed And Equipped	5	0	There Were No Funds Allocated
Program Name: Social Services And Community Development					
Objective: To Empower And Provide Welfare Services To The Vulnerable Members Of The Society					
Outcome: A Socially Empowered Community					
Social Services Support Programs	Vulnerable People Supported	No. Of Vulnerable People Supported	3000	0	There Were No Funds Allocated
Disability Support Program /Assistive Devices	Pwds Empowered	No. Of PWD's Empowered	1000	0	There Were No Funds Allocated
Alcohol, Drugs And Substance Abuse And Control	Persons In Drug Abuse Rehabilitated	No. Of Persons In Drug Abuse Rehabilitated	1000	0	There Were No Funds Allocated
Elderly Support Programs	Elderly Persons Supported	No. Of Elderly Persons Supported	1000	0	There Were No Funds Allocated
Program Name: Children Support Programme					
Objective: Children Support Programme					
Outcome: Safe And Empowered Children					
Children Support	Children Support Programs Conducted	No. Of Children Support Programs Conducted	2000	0	There Were No Funds Allocated
Orphans And Vulnerable Children	Orphans Vulnerable Children Reached And Rehabilitated	No. Of Orphans Vulnerable Children Reached	240	0	There Were No Funds Allocated
Child Rescue	The Rescue Centre In Majengo Operationalized	No. Of Rescue Centres Operationalized	1	0	There Were No Funds Allocated
	Rescue Centre Programs Supported	No. Of Rescue Centres Programs Supported	200	0	There Were No Funds Allocated
Program Name: Culture Development Programs					

County Executive of Embu

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Youth Empowerment and Sports, Gender, Culture, Children and Social Services					
Sub Programmes	Key Outputs	Key Performance Indicators	Planned Target	Achieved	Remarks
Objective: To Identify And Safeguard Embu's Tangible And Intangible Cultural Heritage					
Outcome: To Have A Community That Recognizes, Respects, Promotes And Embraces Cultural Diversities					
Cultural Diversity Programs	Cultural Diversity Programs Conducted	No. Of Community Programs Conducted	50%	50%	Target Was Achieved
Promotion Of Creative Arts And Craft Related Business	Creative Arts And Craft Businesses Promoted	No. Of Creative Arts And Craft Businesses Promoted	5	0	There Were No Funds Allocated
Promotion Of Alternative Medicine	Herbalist Sensitized Trained And Registered With Tested Products	No. Of Herbalist Sensitized Trained And Registered With Tested Products	200	0	There Were No Funds Allocated
Embu Historians Programs	Historians Reached	No. Of Historians Reached Through Programs	25%	25%	Target Was Achieved
Administration, Public Service, Devolution, Governance, ICT and GDU					
Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets		Remarks
			Planned	Achieved	
Programme Name: General Administration, Planning And Support Services					
Objective: To Enhance Efficiency In Service Delivery					
Outcome: Improved Standards Of Service In The County					
Human Resource Development	Staff Remunerated	Number Of Staff Remunerated	3400	3400	All staff remunerated
Office Support Services	Staff Supported	Number Of Staff Supported	400	400	All staff supported
Formulation And Review Of Human Resource Management Policies, Bills And Regulations	Bills, Policies And Regulations Formulated	Number Of Bills, Policies And Regulations Formulated	3	1	No enough funds allocated
Infrastructural Development	Gate Constructed	Number Of Gates Constructed	1	1	Target achieved
	Sub County Offices Constructed	No. Of Sub County Offices Constructed	2	0	Funds were not allocated

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Administration, Public Service, Devolution, Governance, ICT and GDU					
Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets		Remarks
			Planned	Achieved	
Mobility Enhancement	Vehicles Procured	Number Of Vehicles Procured	3	0	Funds were not allocated
	Towing Vehicles Procured	Number Of Towing Vehicles Procured	1	0	Funds were not allocated
Procurement Of Uniform Enforcement Officers	Uniform Purchased	Number Of Kits Purchased	205	205	Target achieved
Programme Name: Embu County Public Communications					
Objective: To Enhance Internal And External Public Communication					
Outcome: Enhanced Communications Infrastructure					
Communications Strategy	Communication Strategies Developed	Number Of Communication Strategy Developed	1	0	Funds were not allocated
Programme Name: Develop County Schemes Of Service					
Objective: To Enhance Meritocracy					
Outcome: Enhanced Meritocracy					
Development Of County Schemes Of Service	County Schemes Of Service Developed	Number Of Schemes Of Service Developed	10	0	Funds were not allocated
Programme Name: Provision Of Governance Structure For Effective Implementation Of County Functions					
Objective: Improved Service Delivery					
Outcome: Governance Structure For Effective Implementation Of Functions					
Develop And Operationalize Performance Management System	Staff Under The Performance Contract	Number Of Staff Under The Performance Contract	3,400	10	Contract signed by CECM only
Programme Name: It Infrastructure And Communication Modernization Of County Offices And Operations					
Objective: Enhanced Productivity Through Enhancement Of County Operations By Use Of ICT As An Enabler					
Outcome: Improved Service Delivery					
ICT Infrastructure Enhancement Of County Offices	Connected Offices	Number Of Offices Connected	20	0	Funds were not allocated
Upgrading Of County Website	County Website Upgraded	Number Of County Websites Upgraded	1	0	Funds were not allocated
ICT Data Center Establishment	ICT Data Center Established	Number Of ICT Data Center Established	1	0	Funds were not allocated
Installation And Implementation Of A Project/Program Management System	Projects Management System Installed	Number Of Systems Installed	1	0	Funds were not allocated
Programme Name: Embu County Disaster Risk Reduction Management					
Objective: To Reduce Disaster Risks And Vulnerability And Build A More Resilient Community					
Outcome: An Empowered And Resilient Community Able To Overcome Emerging Disasters					
Formation Of The Ward Disaster Risk Management Committees At The Ward Level.	Ward Committees	Number Of Ward Committees Formed	20	0	Funds were not allocated
Enhancement Of Quick And Reliable Response To Fire Emergencies	Installed And Tested Hydrants	Number Of Fire Hydrants Installed And Tested	60	0	Funds were not allocated

County Executive of Embu

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Administration, Public Service, Devolution, Governance, ICT and GDU					
Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets		Remarks
			Planned	Achieved	
Knowledge Management And Research On DRRM	Research And Institutions Enjoined	Number Of Research And Institutions Enjoined	5	0	Funds were not allocated
Repair And Fueling Of The Fire Engines	Repaired Fire Engines	Number of Fire Engines Repaired And Functional	4	1	Funds were not allocated
County Public Service Board					
Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets	Achieved	Remarks
Programme: General administration planning and support services					
Objective: to ensure efficient and effective management of human resource in service delivery					
Outcome: improved performance of human resource in the sector					
Human resource development	Staff remunerated	Number of staff remunerated	23	19	The board had planned to recruit additional staff which did not take place
Office support services	Staff supported	Number of staff supported	23	19	
Programme: Establishment and abolishment of offices in the County Public Service					
Objective: To ensure functions are allocated and transferred to the right sector and to mitigate uncontrolled growth of the Public Service.					
Outcome: Controlled workforce and optimal staffing Levels					
Create framework for establishment and/or abolishment of an office	Standard procedure created	Number of procedures created	1	0	Funding this programme was not done
	Needs and cost-benefit analysis conducted	Number of need and cost-benefit analysis conducted	1	0	
Programme: Disciplinary control					
Objective: To ensure a disciplined workforce in the County Public Service					
Outcome: Disciplined workforce					
Civic Education	Staff inducted on the application of the code of conduct	Number of staff inducted	500	0	Lack of funding
Establish County disciplinary committee	Staff investigated	Number of staff investigated	As need arises	4	These were cases referred to the Board from CHRMAC and ECRA Board
	Discipline appeals handled	Number of discipline appeals handled	As need arises	4	
Programme: Promotion of values and principles in the County Public Service					
Objective: To increase awareness of and compliance with Constitutional and laws in Public Service					
Outcome: Improved compliance with the National Values and Principles					
Promotion of values and principles	Staff sensitized	Number of staff sensitized	400	0	Lack of funding
	Surveys conducted	Number of survey reports conducted	1	0	
Programme: Coherent, integrated Human Resource planning and budgeting for personnel emoluments					
Objective: To ensure proper planning and utilization of Human Resource					

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County Public Service Board					
Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets	Achieved	Remarks
Outcome: Effective and efficient workforce in the County Public Service					
Periodic review of Board's Strategic Plan	Reviewed plans	Number of reviews of the strategic plans	1	0	Lack of funding
Programme: Reporting to the County Assembly					
Objective: To adhere to the requirements of the Constitution, County Government Act, 2012 and other relevant laws					
Outcome: Compliance with the relevant laws					
Monitoring and Evaluation	Monitoring and evaluation reports done	Number of monitoring and evaluation reports done	1	1	Lack of funds to gazette the report
	Reports compiled and submitted	Number of reports compiled and submitted to the county assembly	1	1	
	Annual reports gazetted and shared	Number of reports gazetted and shared	1	0	
Programme: Advisories to the County Government on Human Resource management					
Objective: To ensure smooth running of the Human Resource function in the County Public Service					
Outcome: Effective and efficient County Public Service					
Develop Schemes of Service	Schemes of service developed	Number of schemes of service developed	50	0	Lack of funding
Programme: Recommendations to the Salaries and Remuneration Commission on the remuneration, pension and gratuities of public officers					
Objective: To advise the Salaries and Remuneration Commission on emerging issues and trends in County Public Service					
Outcome: Effective and efficient service delivery					
Conduct a remuneration needs survey	Survey on remuneration conducted	Number of surveys reports submitted to SRC	1	0	Lack of funding
Programme Name: Information Communication And Technology					
Objective: To Ensure The Automation Of All The Board Activities So As To Ensure Effective Service Delivery					
Outcome: Improved Service Delivery And Better Storage And Retrieval Of Information And Documents.					
Improvement of ICT infrastructure	ICT equipment procured	Number of ICT equipment procured	10	0	Lack of funding
Programme Name: Monitoring And Evaluation					
Objective: To Ensure Effective And Efficiency Utilization Of Skills In The County Public Service.					
Outcome: Improved Service Delivery In The County					
Establish a Monitoring and Evaluation System	A functional monitoring and evaluation system established	Number of monitoring and evaluation systems established	1	0	Lack of funding
	Records and monitoring and evaluation tools automated	Number of Record and Tools automated	10	0	

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.

a) 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. 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.

b) 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 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.

c) 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.

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.

d) 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 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 are enshrined in the Constitution of Kenya 2010 and Embu County Government has put down such measures as to ensure that these 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.

e) 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 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 nurturing 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.

7. Management Discussion and Analysis

Programs/projects or investment decisions implemented or ongoing, - The Government has made great strides in upgrading its road network to bitumen standard, which guarantees ease of transportation of goods and services across the country, aimed at encouraging smooth economic activities and wealth creation. Others have been opened or upgrades with marram for accessibility.

The Government has also seriously invested in the modernization of the health sector as a safe guard to good health, this is in full realisation that a heath population is a wealthy population, which can focus energy and resources to creation of wealth and Nation Building.

The Government has further seriously invested in the supply of clear water for domestic use, water for irrigation with the full realisation that Agriculture is one of the Key Economic drivers of modern times creating employment opportunities to many as well as feeding the Nation.

Finally, in an effort to fight against ignorance, the Government has committed funds to the construction the construction of pre-primary ECD School across the County, to ensure access to free pre-primary education to all children. The Embu County Government has as well committed fund for an ambitious school feeding program targeting the pre-primary as well as budgeting for capitation, bursary and Grants to various polytechnics in the County.

- Compliance with statutory requirements. – The Government has endeavoured to comply with the statutory requirements including reporting requirements, payment of statutory deductions and other taxes withheld in accordance with the statutes.
- Major risks facing the organisation - We operate in a political environment and as such face political risk. The county also faces litigation risks from various stake holders.
- Material arrears in statutory and other financial obligations. – The County has outstanding obligation for the payment of deductions, pending bills
- Review of the economy and sector. – Embu has a predominantly agriculturally based economy, with coffee, tea, dairy, macadamia and miraa as the main crops. It also has a very robust transport sector traversing all corners of the county and an aggressive business community. There are investments in value addition on the fore mentioned produce and in the construction sector. It is expected that the economy will have a major leap upon the completion of the County Aggregation Industrial Park (CAIP) and the modern markets currently under construction.

The tea sector covers the upper parts of the County and has a total of three major companies which buy, process and market the tea from the farmers.

The Coffee which has employed many farmers and farm labourers is dominantly grown in the upper and middle parts of the County and is processed by many farmers owned cooperatives societies. The County has recently invested in the modern milling company aimed at value addition within our soil; a move calculated at not creating employment amongst the residents but also bring about more returns. The Cooperatives have in the past been outsourcing the milling and grading service from outside the county leading to unnecessary Capital flight. The County has as well attracted various serious investors in the value addition of maize, with over 7 different industries dealing with value addition from raw maize.

- Future developments – The County in its strategic plan has plans to put up more value addition plant on its soil. Included in the planning are:

Fruit processing industry - The County plans to put up a value addition plant for the processing of fruits syrup including mangoes, and for the packaging of fruits juice for marketing aimed and reducing post-harvest losses on the perishable produce.

Dairy Processing Plant – The county is one of the largest producers of milk in the region, with all it produces being transported to Meru, Kiambu, and Nairobi Counties for value addition. A lot of it too is sold to the neighbouring counties of Machakos and Tharaka Nithi for house hold use. With this understanding, the County Government has hatched a plan to put up a modern milk processing plant for value addition. It has been ridiculous that whereas a lot of milk is produced within our soil, all the processed / value added dairy products are bought from the very company to which our farmers sell their raw produce, causing capital freight in both produce payment and job opportunities for the local population.

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government to prepare financial statements 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 March 31st, 2025. 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/assembly; (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 basis of transition IPSAS 33 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/Assembly financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended March 31st, 2025, and of its financial position as at that date.

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

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

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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 Embu County Government Executive financial statements were approved and signed by the CEC member for finance on August 20th 2025



PROF JOE K. KAMARIA

CECM – Finance and Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF EMBU FOR THE YEAR ENDED 30 JUNE, 2025

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; and,
- 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 transitional IPSAS financial statements of County Executive of Embu set out on pages 1 to 80, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of

changes in net assets, 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of the County Executive of Embu as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Retention Deposits

The statement of financial position and as disclosed in Note 33 to the financial statements reflects refundable deposits and prepayments balance of Kshs.18,340,626. This balance is in respect of retention money withheld by the County Executive, which is supposed to be banked in a refundable deposits account. The opening balance reflects a balance of Kshs.32,161,778 while the County Executive procured capital projects totalling Kshs.896,222,260 as reflected in the statement of comparison of budget and actual amounts. However, the movement of the deposits has not been disclosed in the Notes to the financial statements. Further, the bank account held at Central bank of Kenya revealed a closing balance of Kshs.569,633 hence an unexplained and unreconciled variance of Kshs.17,770,993.

In addition, Management did not provide a deposit ledger/register of beneficiaries who were either deducted or refunded the deposits indicating the contract sum of the projects, the scope, period and status.

In the circumstances, the accuracy and completeness of the deposit balance totalling Kshs.18,340,626 could not be confirmed.

2. Unsupported Expenditure on Legal Services

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects an amount of Kshs.468,516,798 in respect of the use of goods and services, which includes an amount of Kshs.90,698,285 in respect of other operating expenses, which further includes legal expenditure amount of Kshs.2,287,351 paid to an Advocate. However, the files containing details of the work done by the Advocate were not provided for audit review. Further, there was no approval from the County Executive Committee regarding the outsourcing of legal services.

In the circumstances, the accuracy and completeness of the legal expenditure amount of Kshs.2,287,351 could not be confirmed.

3. Unsupported Payments in Respect of County Industrial Aggregation Park

The Embu County Revenue Fund financial statements reflect receipts of Kshs.186,000,000 from the County Industrial Aggregation Park Fund. Audit review of the Embu County Industrial Aggregation Park Fund bank statements reflect payments and transfers of Kshs.219,554,655 from the bank account during the year under review. However, tender documents, payment vouchers, project files, bid documents and the financing agreement of the Embu County Industrial and Aggregation Park Project (CAIP) were not provided for audit review. Management indicated that the tender documents had been burnt during demonstrations in Embu Town.

In the circumstances, the accuracy and regularity of the expenditure could not be confirmed.

4. Undisclosed Account Payables

The statement of financial position reflects current liabilities balance totalling Kshs.1,722,877,451. However, the balance excludes a liability in respect to transfers from special purpose account amount of Kshs.10,167,300 which was borrowed from the special purpose account but was not refunded back to the account.

Further, the payables have been classified as current liabilities, however, review of the payment plan forwarded to Controller of Budget showed that payables totalling Kshs.1,429,250,047 were to be settled between 2026/2027 to 2032/2033 six (6) years financial period which should have been classified as non – current liabilities.

In the circumstances, the accuracy and completeness of current liabilities balance of Kshs.1,722,877,451 could not be confirmed.

5. Unreconciled Kenya Medical Supplies Authority Debt

The statement of financial position reflects current liabilities balance totalling Kshs.1,722,877,451. The liabilities balance of Kshs.1,722,877,451 includes supply of drugs and medical supplies totalling Kshs.33,723,916 owed to Kenya Medical Supplies Authority. However, the Authority's records reflect a balance of Kshs.43,861,705 resulting in an unreconciled and unexplained variance of Kshs.10,137,789.

In the circumstances, the accuracy and completeness of current liabilities balance of Kshs.1,722,877,451 could not be confirmed.

6. Voided Transactions

Review of the County Executive's system payments revealed that eight hundred and sixty – two transactions amounting to Kshs.313,720,244 were voided during the financial year 2024/2025. However, Management did not provide the supporting approvals and justification for the voided transactions amounting to Kshs.313,720,244.

In the circumstances, regularity of the voided transactions amounting to Kshs.313,720,244 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Embu Management in accordance with ISSAI 130 on 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.6,534,262,282 and Kshs.5,259,463,775 respectively, resulting to an under-funding of Kshs.1,274,798,507 or 20% of the budget. Similarly, the County Executive spent an amount of Kshs.5,093,307,106 against actual receipts of Kshs.5,259,463,775 resulting to an under-utilization of Kshs.166,156,669.

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

2. Pending Accounts Payable

Review of the budget revealed that an amount of Kshs.100,000,000 was allocated for the settlement of pending bills, against a total outstanding balance of Kshs.2,207,376,010 disclosed in the audited accounts for the year ended 30 June, 2024. An analysis of the ageing analysis schedule of pending bills revealed that the current year payables balance totalled Kshs.1,560,148,304, while the outstanding payables balance for the last financial year was Kshs.1,521,621,076. This represents Kshs.38,527,228 (3%) increase in pending bills from the financial year 2023/2024.

Further, the audit review of the payables' schedule revealed that as at the end of the third quarter of the financial year, the outstanding balance of accounts payable was Kshs.1,748,082,570. This indicates that the payables were not settled as a first charge on the budget.

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.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Matters

In the prior years' audit reports, 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 as summarized in **Appendix I**. However, review of the status during audit revealed that the matters remained unresolved as at 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on pages iii to lxxii, which comprises Key Entity Information and Management, Governance Statement, Foreword by CECM Finance and Economic Planning Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis, statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on County Executive's 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, 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. Irregular Extension of Revenue Collection and Management Automation System Contract

Review of records established that during the year, Management paid an amount of Kshs.3,000,000 to a local company for an extension of a contract for the supply, delivery,

implementation, customization, and commissioning of a revenue collection and management automation system. The contract expired on 06 April, 2023 but had not been extended. However, Management issued Local Purchase Orders. No. 66 and 76, approving the contract extension without a formal recommendation from the Tender Evaluation Committee. This was contrary to Section 139(1)(2) of the Public Procurement and Asset Disposal Act, 2015 which sets the contractual obligations to a contractor after a procurement process is completed.

Further, records show that the County Government was already in the process of acquiring a new revenue system at a contract sum of Kshs.37,120,000 and an amount of Kshs.8,742,644 had already been incurred towards acquiring the new revenue system.

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

2. Weaknesses in Management of County Vocational Training Centres

Review of the courses offered at VTC revealed that eight (8) VTCs were offering eighteen (18) more courses than those formally approved by the relevant accrediting bodies, such as the TVET Authority and the Curriculum Development Assessment and Certification Council (CDACC). These additional courses lacked official accreditation or curriculum approval, thereby constituting non-compliance with established academic regulatory standards. Mbonzuki VTC, was operating without accreditation, licensing, or registration by the Technical and Vocational Education and Training Authority (TVETA), contrary to the requirements of section 17 of the TVET Act, 2023.

Further, the Department of Vocational Training, offered appointment letters to twenty-six (26) Station Managers to the Vocational Training Centres across Embu County. However, it was noted that proper recruitment procedures and advertisements for the respective posts were not followed, and interviews were never conducted.

In addition, at one VTC, one permanent and pensionable instructor, who also served as the Manager, was responsible for training approximately eighty-three (83) enrolled students in the financial year. The instructor was technically skilled in one technical area, resulting in a competency gap for students seeking training in carpentry and welding courses.

In the circumstances, full optimization of the benefits from VTCs to the public could not be confirmed.

3. Failure to Establish Sub-County (Level 4) Hospital

As previously reported, audit review revealed that Embu County has four (4) Sub-counties. However, the County Management has only established three (3) Sub - county (level 4) Hospitals, and none had been established in Manyatta Sub - county. This was contrary to Section 8 (1) of the Embu County Health Services Act, 2024 which states that there shall be at least one County Hospital, at least one Sub-County hospital in each Sub-County, and at least one health center in each ward.

Further, there was no evidence to prove that the County Management established a County Health Management Team, a Health Quality and Assurance Unit, a Health Facility Improvement Board and a policy on transfer of unutilized pharmaceutical and non – pharmaceuticals from one health facility to another so as to ensure efficient stock management. This was contrary to the requirements of the Embu County Health Services Act, 2024, Sections 31, 35 and 45 respectively.

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

4. Stalled Construction of Gategi Health Centre

The County Executive awarded a local contractor a tender for the construction of Gategi Health Centre (Upgrading from Level 3 to Level 4) through Negotiation No:1482228 at a contract sum of Kshs.28,843,272 on 12 June, 2024. The Construction was supposed to be completed in twelve (12) months from the date of the contract. The first payment for the contract amounted to Kshs.13,305,153 for works done in the financial year 2023-2024 while the second payment amount was Kshs.10,000,000 all totalling Kshs.23,305,153 paid to the contractor.

Physical inspection of the project in the month of June, 2025, revealed that the project had stalled and the contractor was not on site despite a substantial amount of the contract sum having been paid, and the completion date of the contract having expired on 12 June, 2025.

In the circumstances, the value for money for the expenditure totalling Kshs.23,305,153 could not be confirmed.

5. Idle Health Facilities Buildings

Audit examination of payment records and supporting documents in respect of construction and civil works revealed that the County Executive incurred a total expenditure amounting to Kshs.11,474,068 in respect to construction of Kiangungi Dispensary, Kangethia Dispensary, Gichera Dispensary, an ablution block at Gicheche Dispensary, and renovation of an Isolation Ward at Kianjokoma Level 3 Hospital. The project's physical inspection carried out in the month of June, 2025, revealed that the final certificates had been paid. However, the buildings had not been put into any form of use.

Further, Gichera dispensary's land was not fenced hence risked encroachment, the buildings and toilets had been vandalized, and there was presence of overgrown thickets and bushes in the compound. At Kiangungi dispensary, there was a substandard fence, paving of the compound was not done, the buildings and toilets had been vandalized, and there was the presence of overgrown trees and bushes in the compound.

In the circumstances, the value for money for the three projects expenditure totalling Kshs.11,474,068 could not be confirmed.

6. Stalled Twin Workshop at Siakago VTC

Construction of a twin workshop at Siakago VTC, initiated by the National Government in the financial year 2012 had stalled and remained incomplete to date. Following

devolution, no further works were undertaken, and there was no documentation indicating whether the project was to be completed by the National Government or handed over to the County Government. Physical inspection conducted in July, 2025 confirmed that the contractor was not on site. Further, inspection revealed that female students occupied a dilapidated wooden/prefab dormitory that was poorly ventilated, lacked natural light at daytime and was on the verge of collapsing, thereby posing a risk of loss of life to the students.

In the circumstances, value for money for the stalled building could not be confirmed.

7. Stalled Projects at Karaba and Kamweli Dispensaries

Physical inspection of the projects of unknown amount in the month of July, 2025 revealed that two projects, the mortuary at Karaba dispensary and the maternity ward at Kamweli dispensary, had stalled, and the contractor was not on site. The Maternity Ward at Kamweli Dispensary was initiated in 2009, and no action had been taken to fast track its completion as of July, 2025.

In the circumstances, value for money and benefits to be accrued from the dispensaries were not achieved.

8. Stalled Project - Governor's Official Residence

As previously reported, 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. However, at the time of audit in September, 2025, the Governor's official residence was not complete and the last certificate of work done revealed that the project was 55% complete. Physical inspection conducted in August, 2025 confirmed that the contractor was not on site. Further, the building had deteriorated and the wooden elements had begun to rot. Request for an engineer's opinion on status of the building was not provided for audit review. No evidence was also 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.

9. Failure to Establish and Gazette the Alcoholic Drinks Board

Review of the operations from the Trade and Investment Department, where the Alcoholics' Drinks Board is domiciled, revealed that the County does not have in place an Alcoholic Control Board. Instead, the functions of the Board were performed by an Ad hoc Committee. Consequently, the revenue raised from the liquor licenses could not be confirmed in terms of the rates charged and accountability of the same. This was contrary to Section 4 (1) of the Embu County Alcoholic Drinks Control Act, 2021 which states that there is established a Board to be known as Embu County Alcoholic Control Board.

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

10. Failure to Surrender Imprests

Review of the imprest register revealed outstanding imprest of Kshs.21,768,240 issued between July, 2023 and 30 June, 2025 which had not been surrendered or accounted for. This was 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 the duty station. In addition, some officers held multiple imprests before the surrender of previous issues contrary to Regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

11. Irregular Engagement of Casual Employees

Review of records maintained established that the County Executive recruited four hundred and forty-two (442) casual employees for more than one month during the financial year. This was contrary to paragraph (v) on the Basic Guidelines on Hiring of casual workers in the Embu County Public Service of March, 2024 which states that casual workers will not be engaged for more than one (1) month on a continuous basis.

Further, there was no evidence of transparency in picking the casual workers since majority of the casual were above thirty (35) years of age and the posting list of the casuals with the respective responsibilities in each duty station was not provided for audit review.

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

12. Irregular Engagement of Staff Above Mandatory Retirement Age

Review of payroll data revealed that seventy – six (76) officers who had attained the mandatory retirement age of sixty (60) years were still in service as at 30 May, 2025. This was contrary to Regulation 70(1) (a)(b) of the Public Service Commission Regulations which states that the mandatory retirement age in the Public Sector shall be sixty (60) years and sixty – five for persons with disability.

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

13. Non-Compliance with the Law on One Third Basic Salary Rule

Review of Payroll data for the financial year under review revealed that the County Executive had one thousand three hundred and seventy-four (1,374) employees whose net pay was below a 1/3 of their basic pay. This was contrary to Section C.1 (3) of the Human Resource Policies and Procedures Manual 2016 for the Public Service on Salary and Allowances which states that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.

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

14. Non-Compliance with the Law on Staff Ethnic Composition

Review of payroll data revealed that a total of one thousand nine hundred and eighty-nine (1,989) employees were from the dominant ethnic community in the County representing 55% of the total staff. This was contrary to the requirements of Section 7(1) and 7(2) of the National Cohesion and Integration Act, 2008 which states that all Public Establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community.

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

15. Failure to Collect Revenue from the Social Halls

The County Government operated five (5) active Social Halls. During the year under review, IEBC and Talent academy social halls generated a revenue amount of Kshs.120,000 and Kshs.206,000 respectively, totalling Kshs.326,000 as reflected in the financial records. However, the revenue generated by the remaining three (3) social halls was not banked to the County revenue account but used by communities at source. This was contrary to Regulation 80 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Treasury shall administer the County Revenue Fund in accordance with the Constitutional provisions in Article 207 and 209 (3) and (4) in controlling revenue receipts to ensure that (a) all revenue receipts by the County Government are paid into the County Exchequer Account, except receipts reasonably excluded by the Act, or any other Act of Parliament or an Act of County Assembly; and (b) withdrawals.

Further, physical inspection of one of the social halls revealed that, it was constructed on a road reserve, however there were no approvals from both the National and County Government for construction. In addition, management of the hall was under the community and revenue was channeled to a private bank account. Management did not provide information on the other three halls whose revenue collection was neither disclosed nor accounted for.

In addition, the County did not have any policy on handover of activities of halls to the communities after the constructions. Therefore, the basis of communities owning and collecting revenues from the halls could not be confirmed.

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

16. Unapproved Payment to the Council of Governors

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects an amount of Kshs.468,516,798 in respect to the use of goods and services, which includes an amount of Kshs.90,698,285 in respect to other operating expenses, which further, includes an amount of Kshs.3,000,000 paid to the Council of Governors. This was contrary to Section 37 of Intergovernmental Relation Act, 2012 which provides 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.

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

17. Failure to Deduct and Remit Public Procurement Capacity Building Levy

Review of records revealed that the County Executive entered into contracts but no documentary evidence was provided to confirm that the County Executive complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, the Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August, 2024 requires procurement entities to remit the levy to the Authority through the e-Citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

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

18. Lack of Annual Development Plan

The County Executive did not provide the Annual Development Plan for the financial year 2024-2025 that was submitted to the County Assembly. This was contrary to Section 126(3) of the Public Finance Management Act, 2012 which requires the County Executive Committee member responsible for planning to submit the county's development plan to the county assembly for approval and also send copies to the Commission on Revenue Allocation and The National Treasury.

In the circumstances, Management was in breach of law.

19. Non-Compliance with the Law on the County Appropriation Act, 2024

Review of the County Revenue Fund bank statements revealed that withdrawals totalling Kshs.606,491,986 and Kshs.290,384,401 between 01 July, 2024 and 14 July, 2024 were made for the recurrent and development expenditures 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 had not been provided as the County Appropriation Act, 2024 was assented to on 15 July, 2024. This was contrary to Section 8(1)(c) of the County Governments Act, 2012 which gives power for the County Assembly to approve before expenditure of the County Funds.

In the circumstances, Management was in breach of law.

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. Failure to Activate Exchequer Receipts Module in the Integrated Financial Management Information System

Comparison between the net exchequer issues by The National Treasury totalling Kshs.5,797,242,036 to County Government against the MRR Receipts as captured in Integrated Financial Management Information System (IFMIS), revealed Nil amounts resulting to an unexplained variance of Kshs.5,797,242,036. No explanation was provided for failure to activate the Receipt Module in IFMIS.

In the circumstances, the Effectiveness of Internal Controls, Risk Management and Governance in respect to complete accountability modules in IFMIS could not be confirmed.

2. Lack of Annual Recruitment Plan

The County Government recruited six hundred and forty-one (641) officers during the year under review. However, the Departments did not have annual recruitment plans to guide the recruitment.

In the circumstances, the effectiveness of internal controls in human resource management could not be verified.

3. Weaknesses in ICT Governance and Controls

An audit of the County's Information and Communication Technology (ICT) environment revealed multiple critical weaknesses indicating inadequate ICT governance, data protection, and systems control. The following anomalies were observed;

- i. Lack of an Approved ICT Policy, there was no formally approved ICT policy to guide the development, deployment, use, and management of ICT resources within the County.

- ii. Use of Personal Email Accounts, staff were using personal email addresses for official communication, which undermines data security and organizational accountability.
- iii. Absence of a Data Protection Policy, the County lacked a documented policy to ensure the collection, handling, storage, and sharing of data that complied with legal and regulatory data protection requirements.
- iv. Lack of System Integration, core operational systems including the bursary management system, hospital management system, finance system, and HR system were not integrated, resulting in data silos, inefficiencies, and duplication of efforts.
- v. No ICT Asset Register, there was no centralized and updated ICT asset register to track, manage, or safeguard ICT infrastructure and equipment.
- vi. No Centralized ICT Department; ICT functions were fragmented across departments, with no centralized oversight or coordination, limiting strategic ICT planning and control.
- vii. No Risk Assessment Policy, the County had not developed a risk assessment framework to identify, assess, and mitigate ICT-related risks.
- viii. No Data Backup Mechanism, there was no formalized data backup process, exposing the County to the risk of data loss in the event of system failure, cyberattack, or accidental deletion.
- ix. No Disaster Recovery Plan, in the absence of a disaster recovery plan, the County lacked the capacity to restore operations promptly following system disruptions or disasters.
- x. No ICT Steering Committee, there was no ICT steering committee to provide oversight, strategic guidance, and decision-making on ICT investments and priorities.

In the circumstances, the effectiveness of ICT controls could not be confirmed.

4. Lack of Comprehensive Fixed Assets Registers

Review of records revealed that the Management did not maintain an updated Fixed Assets Register which could have provided critical information including location of the assets, description, respective cost and serial numbers. The Register was also not completed to disclose the respective values of various assets acquired by the County such as land, construction and refurbishment of buildings, motor vehicles and other assorted assets.

Further, the County's twenty-six (26) Vocational Training Centres did not provide updated and complete Fixed Assets Registers, despite owning substantial assets, including buildings, furniture, and equipment. In addition, critical asset details such as descriptions, serial numbers, acquisition dates, values, physical locations, and operational status were

either undocumented or unavailable, thereby hindering verification of ownership, existence, and valuation.

In the circumstances, the existence of an effective measure for control and custody of County Executive assets could not be confirmed.

5. Lack of Valuation Reports and Ownership Documents

Review of records at Vocational Training Centres (VTC) revealed that, five (5) of the twenty-six (26) VTCs reviewed did not have title deeds for the parcels of land they occupied. Further, no valuation reports were made available for the assets.

Further, physical inspection carried out in July, 2025 revealed that land of unknown size at Kanja and Tenri VTCs had been encroached. A parcel of land at Kanorori VTC hosts two (2) National Government entities' residential houses and offices, despite the institution lacking playing grounds and adequate buildings for lecture halls and students' hostels.

In addition, twelve (12) Level 2 Hospitals reviewed had not secured title deeds for parcels of land occupied and their valuation reports were not provided for audit purposes.

In the circumstances, the existence and ownership of the property, plant and equipment held by the County could not be confirmed.

6. Failure to Tag Fixed and Movable Assets

Physical inspection carried out in June, 2025 on a sample of office desks, chairs, and desktops revealed that the items lacked location identifiers and asset tags. As a result, it was not possible to verify whether these assets were owned by the County Executive. This was contrary to Regulation 136 of the Public Finance Management (County Governments) Regulations, 2015, which requires County Governments to maintain an up-to-date asset register that accurately records all fixed and movable assets.

In the circumstances, the effectiveness of internal controls on assets could not be confirmed.

7. Failure to Insure County Government Buildings

Review of the County Executive expenditure revealed that an amount of Kshs.189,117,557 was incurred as insurance costs. However, review of the insurance contracts revealed that the buildings did not have insurance cover. As a result, a section of the County Governors' building remained idle following extensive damage caused during the year 2024 riots. The lack of insurance coverage had hindered timely repairs and refurbishments due to high associated costs, leading the County Executive to incur additional expenditure on leased premises to sustain operations.

In the circumstances, existence of effective measures in safeguarding the assets 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 (Accrual 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 Executive'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.

Those charged with governance are responsible for overseeing the County Executive's 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 of 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

01 December, 2025

Appendix I - Unresolved Prior Year Matters

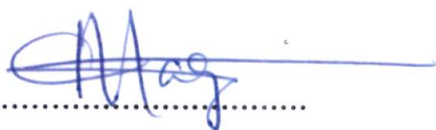
S/No	Year	Description
1	2023/2024	Unreconciled Kenya Power Debt
2	2023/2024	Unreconciled LAPFUND Balance
3	2023/2024	Incomplete Asset Register
4	2023/2024	Unconfirmed Leasing of Medical Equipment Amount
5	2023/2024	Long Outstanding Accounts Payables
6	2023/2024	Payments to Council of Governors
7	2023/2024	Stalled Project - Governor's Official Residence
8	2023/2024	Non - Adherence to One-Third Basic Salary Requirement
9	2023/2024	Failure to Remit Payroll Deductions
10	2023/2024	Unbalanced Staff Ethnic Composition
11	2023/2024	Unsupported Recruitment
12	2023/2024	Outstanding Imprest
13	2023/2024	Construction of Milk Cooler Shed
14	2023/2024	Lack of Ownership Documents
15	2023/2024	Fleet Management
16	2023/2024	The Compensation of Employees to Revenue Ratio Exceeded the Set Threshold
17	2023/2024	Budget Vote Heads in the Payroll Systems were not Aligned with those in the Approved Budgets
18	2023/2024	Lack of Approved Staff Establishment
19	2023/2024	Designations in Payroll Systems not Aligned with Approved Staff Establishment of July 2023
20	2023/2024	Lack of Annual Recruitment Plans Unprocedural Establishment of Office
21	2023/2024	Irregular Recruitment of Staff
22	2023/2024	Integrity of Dates of Birth Records in the Integrated Payroll and Personnel Database System
23	2023/2024	Failure of Chief Officers to Account for Human Resources in their Departments
24	2023/2024	Charging of Compensation of Employees to the Wrong Budget Vote
25	2023/2024	Irregular Payment of Commuter Allowance
26	2023/2024	Irregular Payment of Consolidated Gross Pay
27	2023/2024	Irregular Payment of Extraneous Allowance
28	2023/2024	Circumventing Payroll Controls to Pay Irregular Salary Arrears
29	2023/2024	Overpayment of Casual Wages
30	2023/2024	Use of Manual Payrolls
31	2023/2024	Late Payment of Increments Due on Promotion
32	2023/2024	Active Staff Above 60 Years
33	2023/2024	Non-Compliance with Requirement on Ethnic Diversity

34	2023/2024	Penalties and Pending Bills Relating to Statutory Deductions
35	2023/2024	Migration from Integrated Personnel and Payroll Database System to Human Resource Information System-Kenya

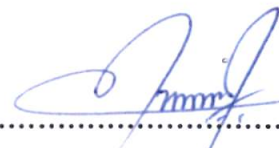
10. Statement of Financial Performance for the year ended 30th June 2025

Description	Notes	For the Year ended 30th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6 (a)	5,321,560,115
Transfers from SPA Account	6 (b)	10,167,300
Miscellaneous Revenue	7	6,634
Revenue from exchange transactions		
Other income	8	-
Receivable from Non-Exchange Transaction's		-
Total revenue		5,331,734,049
Expenses		
Employee costs	9	1,783,564,367
Use of goods and services	10	468,516,798
Transfers to other Government Entities	11	5,231,230
Depreciation and amortization expense	12	-
Other Grants and Subsidies	13	1,934,289,203
Finance costs	14	-
Social Benefits	15	-
Total expenses		4,191,601,598
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		1,140,132,450
Taxation	20	-
Net Surplus/Deficit		1,140,132,450

The Financial Statements set out on pages 1 to 7 were signed by:



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



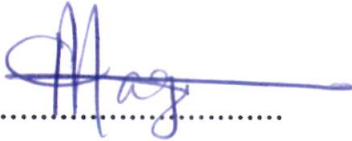
CPA Mbogo Eric M.
Head of Accounting Services
ICPAK Member No. 12131

11. Statement of Financial Position as at 30th June 2025

Description	Notes	For the year ended	Opening
		30th June 2025	Statement
		Kshs	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	10,329,085	11,373,834
Receivables from Exchange Transactions	22(a)	21,768,240	12,693,705
Receivables from Non-Exchange Transactions	23	62,102,974	2,556,153
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		94,200,299	26,623,692
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	-	-
Right of Use Assets	27	-	-
Intangible Assets and Goodwill	28	-	-
Investment Property	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		-	-
Total Assets (A)		94,200,299	26,623,692
Liabilities			
Current Liabilities			
Trade and Other Payables	32	1,527,407,383	1,521,621,076
Refundable deposits and prepayments	33	18,340,626	32,161,778
Current Provision	34	-	-
Employee Benefit Obligation	37	177,129,442	451,675,008
Current Portion of Borrowings	38	-	-
Total Current Liabilities		1,722,877,451	2,005,457,862
Non-Current Liabilities			
Non-Current Provisions	34	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		1,722,877,451	2,005,457,862

Net Assets (A-B)		(1,628,677,153)	(1,978,834,170)
Represented by:			
Reserves		-	-
Accumulated Surplus.		1,142,514,106	2,396,572
Capital Fund		(2,771,191,259)	(1,981,230,742)
Net Assets		(1,628,677,153)	(1,978,834,170)

The financial statements set out on pages 1 to 7 were signed by:



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



.....
CPA Mbogo Eric M
Head Of Accounting Services
ICPAK Member Number 12131

12. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	2,396,572		1,981,230,742)	(1,978,834,170)
Adjustments: (to recognize assets and liabilities)	-		(789,960,517)	(789,960,517)
As at July 1, 2024	2,396,572	-	(2,771,191,259)	(2,768,794,687)
Surplus/ deficit for the period	1,140,132,450	-	-	1,140,132,450
Returns to CRF	(14,916)			(14,916)
Additions during the period		-	-	-
Other changes (specify)		-	-	-
As at 30th June, 2025	1,142,514,105.9	-	(2,771,191,259)	(1,628,677,153)

13. Statement of Cash Flows for the year ended 30th June 2025

Description	Notes	For the Year ended 30th June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	6	5,259,457,141
Miscellaneous Revenue		(22,471,966)
Other income		18,340,626
Total receipts		5,255,325,801
Payments		
Employee costs	9	1,946,612,894
Use of goods and services	10	479,000,047
Transfers to other Government Entities	11	37,831,218
Other Grants and Subsidies	13	1,896,689,215
Social Benefits		-
Total payments		4,360,133,374
Net cash flows from/(used in) operating activities	39	895,192,428
Cash flows from investing activities		
Purchase of PPE	26	(896,222,260)
Purchase Intangible assets		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(896,222,260)
Cash flows from financing activities		
Returns to CRF		(14,916)
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		(14,916)
Net increase/(decrease) in cash & Cash equivalents		(1,044,749)
Cash and cash equivalents as at Period Start.	21	11,373,834
Cash and cash equivalents as at Period End	21	10,329,085

County Executive of Embu

Annual Report and Financial Statements for the year ended June 30th, 2025.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	6,634	-	6,634	6,634	-	100
Transfers from CRF	5,367,076,098	1,167,179,550	6,534,255,648	5,259,457,141	1,274,798,507	80
Other income	-	-	-	-	-	-
Total revenues	5,367,082,732	1,167,179,550	6,534,262,282	5,259,463,775	1,274,798,507	80
Expenses						
Employee costs	1,240,172,493	202,573,829	1,442,746,322	1,435,656,225	7,090,097	100
Use of goods and services	504,294,841	163,514,781	667,809,622	479,000,047	188,809,575	72
Transfers to other Government Entities	-	-	-	-	-	-
Other Grants and Subsidies	2,377,985,150	470,075,293	2,848,060,443	1,934,520,433	913,540,010	68
Finance costs	100,000	-	100,000	-	100,000	-
Social Benefits	350,841,294	-	350,841,294	347,908,142	2,933,152	99
Total	4,473,393,778	836,163,903	5,309,557,681	4,197,084,847	1,112,472,834	79
Capital items						
Acquisition of PPE	893,688,954	331,015,647	1,224,704,601	896,222,260	328,482,341	73
Acquisition of Intangible assets	-	-	-	-	-	-
Total expenses Development	893,688,954	331,015,647	1,224,704,601	896,222,260	328,482,341	73
Total Expenses	5,367,082,732	1,167,179,550	6,534,262,282	5,093,307,106	1,440,955,176	78
Surplus/ deficit	(0)	-	(0)	166,156,668		

County Executive of Embu
Annual Report and Financial Statements for the year ended June 30th, 2025.

Reconciliation table

	Operating	Financing	Investing	Total
Actual amounts on comparable basis presented in the budget and actual comparative statement	166,156,668	-	-	166,156,668
Basis difference	271,740,829	-	-	271,740,829
Timing differences	421,485,455	-	-	421,485,455
Entity differences	-	(849,053,867)	-	(849,053,867)
Classification differences	-	-	-	-
<i>Actual in the statement of cashflows</i>	859,382,953	(849,053,867)	-	10,329,085

Budget Notes

1. The reported cases of underutilization is attributed to underperformance in own source revenue

15. Notes to the Financial Statements

1. General Information

Embu County is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are service to the people in the republic of Kenya.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

The financial statements have taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st years financial statements are transitional financial statements. In these statements, all financial assets including Cash & Cash equivalent, account Receivables along with financial Liabilities including accounts payable have however been disclosed accordingly. Two items of the statement of financial position namely, (i) Property Plant and Equipments and (ii) Inventories have however not been recognised with the entity taking advantage of the transition provisions outlined in IPSAS 33.

The Embu County Government is in the process of identifying and valuing all its assets towards full compliance with IPSAS Accrual.

These financial statements were authorised for issue by the accounting officer on 20th August 2025

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on the provisions of Transition under the International Public Sector Accounting Standard (IPSAS 33) unless otherwise specified as is the case in the Statement of Cash Flows. Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the County. The accounting policies adopted will applied consistently.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The County pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the County is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the entity policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the</p>

Standard	Effective date and impact:
	<p>infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees</p>

Standard	Effective date and impact:
	and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <i>State the expected impact of the standard to the Entity if relevant</i>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder’s or the Entity’s right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Notes to the Financial Statements (Continued)

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly 12th July 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 14th February 2025 on the 2024/25 budget following the governing body's approval. The budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on Transition to accrual basis (IPSAS 33) using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

The Embu County Government has not had any Investment properties and is yet to come up with any investment policy.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will

obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which

Notes to the Financial Statements (Continued)

are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

Notes to the Financial Statements (Continued)

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity 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.

m) Contingent assets

The Entity 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 Entity 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.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. No reserves have been created as at the date of the reports.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the Financial Statements (Continued)

p) Employee benefits

Retirement benefit plans

The County provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The Embu County regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers and Directors.

t) Service concession arrangements.

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide

Notes to the Financial Statements (Continued)

them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. (a) Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended
			30th June 2025
	Kshs	Kshs	Kshs
Transfer from the CRF	5,259,457,141	-	5,259,457,141
Transfers due from the CRF	62,102,974	-	62,102,974
Total	5,321,560,115	-	5,321,560,115

6. (b) Transfers from CRF

Nature of Revenue	For the period ended 30th June 2025
	Kshs
Transfer from SPA Account	10,167,300
Total	10,167,300

7. Miscellaneous Revenue

Nature of Revenue	For the period ended 30th June 2025
	Kshs
SPA Balances brought forward	6,634
Total	6,634

8. Other Incomes

Description	Insert Current FY
	Kshs
Other incomes not specified elsewhere	-
Total other income	-

9. Employee Costs

Description	For the period ended 30th June 2025
	Kshs
Basic salaries of permanent employees	1,435,656,225

County Executive of Embu

Annual Reports and Financial Statements for the year ended June 30th, 2025.

Basic wages of temporary employees	-
Personal allowances – part of salary	-
Pension and other social security contributions	-
Employer contributions to compulsory national social security schemes	-
Employer contributions to compulsory national health insurance schemes	-
Other social benefit schemes.	347,908,142
Other personnel costs	-
Employee costs	1,783,564,367

10. Use of Goods and Services

Description	For the period ended 30th June 2025
	Kshs
Utilities, supplies and services	65,575,464
Communication, supplies and services	3,823,250
Domestic travel and subsistence	52,423,257
Foreign travel and subsistence	6,288,234
Printing, advertising, and information supplies & services	5,780,854
Rentals of produced assets	2,547,020
Training expenses	2,717,548
Hospitality supplies and services	3,606,257
Insurance costs	189,117,557
Specialized materials and services	-
Other operating expenses	90,698,285
Office and general supplies and services	19,890,531
Fuel Oil and Lubricants	13,155,368
Routine maintenance – vehicles and other transport equipment	12,893,175
Routine maintenance – other assets.	-
Others - N/A	-
Total	468,516,798

Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	For the period ended 30th June 2025
	Kshs
Transfers to other County Government entities	5,231,230
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Others (specify)	-
Total	5,231,230

12. Depreciation and Amortization Expense

Description	For the period ended 30th June 2025
	Kshs
Property, plant and equipment	-
Intangible assets.	-
Investment property carried at cost	-
Total	-

13. Other Grants and Subsidies

Description	Period ended 30th June 2025
	Kshs
Membership dues and subscriptions to international organizations	-
Grants to other County Government entities - ECRA	33,004,383
Grants to other County Government entities - Health	1,643,741,320
Scholarships and other educational benefits	25,499,988
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Other Grants and Subsidies.	232,043,511
Subsidies to Private entities	-
Total Grants and Subsidies	1,934,289,203

Notes to the Financial Statements (Continued)

14. Finance Costs

Description	Period ended 30th June 2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

Borrowing costs that relate to interest expense on acquisition of non-current assets and do not qualify for Capitalisation as per IPSAS 5: on borrowing costs should be included under this note.)

15. Social Benefits

Description	Period ended 30th June 2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
<i>Add any other category</i>	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

Description	Period ended 30th June 2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	Period ended 30th June 2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

Notes to the Financial Statements (Continued)

18. Gain/Loss on Fair Value Investments

Description	Period ended 30th June 2025
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	Period ended 30th June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

20. Taxation

Description	Period ended 30th June 2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Name of Account & Bank	Account Number	Purpose	Period ended 30th June 2025	Opening Statement 1st July 2024
			Kshs	Kshs
Central Bank of Kenya, Recurrent Account 1000170581	1000170581	CBK	2,634	2,600
Central Bank of Kenya, Development Account 1000170597	1000170597	CBK	12,283	32,354
Central Bank of Kenya, Fuel Levy 10001260181	10001260181	CBK	990	990
Central Bank of Kenya, Embu County Deposit Account 1000250372	1000250372	CBK	4,444,730	5,469,442
Kenya Devolution Support Programme, 1000380373	1000380373	CBK	5,343	5,343
Embu Covid - 19 Operations Account	Operations Account	Family	5,862,805	5,862,805
Central Bank of Kenya, Grant Operation Account 1000250388	1000250388	CBK	299	299
Embu County Polytechnic Proj Grant, 1000368969	1000368969	CBK	1	1
Total		0	10,329,085	11,373,834

21 (a) Detailed Analysis of the Cash and Cash Equivalents

Name of Account & Bank	Account Number	Period ended	Opening Statement
		30th June 2025	1st July 2024
		Kshs	Kshs
Central Bank of Kenya, Recurrent Account 1000170581	1000170581	2,634	2,600
Central Bank of Kenya, Development Account 1000170597	1000170597	12,283	32,354
Central Bank of Kenya, Fuel Levy 10001260181	10001260181	990	990
Central Bank of Kenya, Embu County Deposit Account 1000250372	1000250372	4,444,730	5,469,442
Kenya Devolution Support Program, 1000380373	1000380373	5,343	5,343
Embu Covid - 19 Operations Account	Operations Account	5,862,805	5,862,805
Central Bank of Kenya, Grant Operation Account 1000250388	1000250388	299	299
Embu County Polytechnic Project Grant, 1000368969	1000368969	1	1
Total		10,329,085	11,373,834

22. Receivables from Exchange Transactions

Description	Period ended	Opening Statement
	30th June 2025	1 st July 2024
		Kshs
Total receivables Bal Bf	-	12,693,705
Other exchange debtors (<i>Specify</i>)	21,768,240	-
Less: impairment allowance	-	-
Total receivables	21,768,240	12,693,705
a) Current receivables .	21,768,240	12,693,705
b) Non-current receivables	-	-
Total Receivables (a+b)	21,768,240	12,693,705

Notes to the Financial Statements (Continued)

i) Ageing analysis for Receivables

Description	FY. 2024/2025		Opening Statement 1 st July 20XX	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	21,768,240	100%	12,693,705	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	21,768,240	100%	12,693,705	100%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY. 2024/2025
	Kshs
At the beginning of the year	xxx
Additional allowance during the year	xxx
Recovered during the year	(xxx)
Written off during the year	(xxx)
At the end of the year	xxx

23. Receivables from Non-Exchange Transactions

Description	FY. 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	62,102,974		2,556,153	
Less: impairment allowance	-		-	
Total receivables from non- exchange transactions	62,102,974		2,556,153	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	62,102,974	100%	2,556,153	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	62,102,974	100%	2,556,153	100%

Notes to the Financial Statements (Continued)

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY. 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

24. Inventories

Description	FY. 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

25. Investments

Description	FY. 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks	-	-
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)	-	-
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-
Analysed as:	-	-
Current portion of Investment	-	-
Non-current portion of investment	-	-

Notes to the Financial Statements (Continued)

d) Movement of Equity Investments

	FY. 2024/2025
	Kshs
At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	-
Increase /(decrease) in fair value of investments	-
At the end of the year	-

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Kshs
Embu Water & Sanitation Co. Ltd	100					100
Embu Municipal Board	100					100
Kyeni Water Co.		100				100
Ngandori Nginda Water Co.		100				100
Ngagaka Water Co.		100				100
Embe Water Co.		100				100

26. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Total
Depreciation Rate		2%	10%	20%	12.50%	33.30%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-
Depreciation And Impairment	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-
Net Book Values	-	-	-	-	-	-	-
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-
As At 30th, June 2025	-	-	-	-	-	-	-

Notes to the Financial Statements (Continued)

27. Right-of-use assets

	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 20xx	-	-	-	-
Additions	-	-	-	-
As at June 20xx	-	-	-	-
	-	-	-	-
Accumulated Depreciation				
As at 1 July 20xx	-	-	-	-
Charge for the year	-	-	-	-
As at June 20xx	-	-	-	-
	-	-	-	-
Carrying Amount				
As at June 20xx	-	-	-	-

28. Intangible Assets

Description	FY. 2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal	-
At end of the year	-
Additions–internal development	-
Disposal	-
At end of the year	-
Amortization and impairment	-
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	-

Notes to the Financial Statements (Continued)

29. Investment Property

Description	FY. 2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal during the year	-
Depreciation	-
Impairment	-
At end of the year	-

(This note applies to investment property held at cost. For investment property held at fair value, changes in fair value should go through the statement of financial performance).

30. Biological Assets

Description	FY. 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Specify	-	-
Specify	-	-
	-	-
Total	-	-

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 20xx	-	-	-	-
Additions	-	-	-	-
As at June 20xx	-	-	-	-
Accumulated Depreciation				
As at 1 July 20xx	-	-	-	-
Charge for the year	-	-	-	-
As at June 20xx	-	-	-	-
Carrying Amount				
As at June 20xx	-	-	-	-

Notes to the Financial Statements (Continued)

32. (a) Trade and Other Payables

Description	FY. 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	1,454,777,793		1,521,621,076	
Payments received in advance	-		-	
Employee payables	177,129,442		451,675,008	
Third-party payments	-		-	
Other payables	72,629,590		-	
Total trade and other payables	1,704,536,826		1,973,296,084	
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

32.(b) Trade and Other Payables Movement Schedule

Description	Period ended	Opening Statement	Payments in the year	New Bills	Closing balance June 2025
	30th June 2024	Adjustments			
	Kshs	Kshs	Kshs	Kshs	Kshs
Staff.	451,675,008	-	410,212,780	135,667,214	177,129,443
Sub Total	451,675,008	-	410,212,780	135,667,214	177,129,443
Suppliers	1,755,700,998	339,367,947	295,191,506	406,265,839	1,527,407,383
Sub Total	1,755,700,998	339,367,947	295,191,506	406,265,839	1,527,407,383
Total Bills	2,207,376,006	339,367,947	705,404,286	541,933,053	1,704,536,826

Notes to the Financial Statements (Continued)

33. Refundable Deposits and Prepayments

Description	FY. 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	18,340,626		32,161,778	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	18,340,626		32,161,778	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	18,340,626	%	32,161,778	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	18,340,626		32,161,778	

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

Description	FY. 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Notes to the Financial Statements (Continued)

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

Notes to the Financial Statements (Continued)

36. Deferred Income

Description	FY. 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Notes to the Financial Statements (Continued)

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	177,129,442	-	-	177,129,442	451,675,008
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	177,129,442	-	-	177,129,442	451,675,008

Retirement benefit Asset/ Liability.

The Entity operates a defined benefit schemes for all full-time employees. The scheme is administered by Lap Fund and Lap Trust.. The scheme is based on 12% from the employee and 15% from the employer. percentage of salary of an employee at the time of retirement.

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	FY. 2024/2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

Notes to the Financial Statements (Continued)

b) Amounts recognized in the Statement of Financial Position

	FY. 2024/2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. XXX per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by XXX Pension Fund. Employees contribute xx% while employers contribute xx% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

38. Borrowings

Description	FY. 2024/2025
	Kshs
a) External borrowings	
Balance at beginning of the year	-
External borrowings during the year	-
Repayments of during the year	-
Balance at end of the year	-
	-
b) Domestic borrowings	-
Balance at beginning of the year	-
Domestic borrowings during the year	-
Repayments during the year	-
Balance at end of the year	-
	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

Notes to the Financial Statements (Continued)

The analyses of both external and domestic borrowings are as follows:

	FY. 2024/2025	FY. 2024/2025
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings	-	-
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Year	-	-

Description	FY. 2024/2025	FY. 2024/2025
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

39. Service Concession Arrangements Liability

Description	FY. 2024/2025	FY. 2024/2025
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

Notes to the Financial Statements (Continued)

40. Cash Generated from Operations

	FY. 2024/2025
	Kshs
Surplus for the year before tax	-
Adjusted for:	-
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	-
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-
Increase in payables	-
Increase in payments received in advance	-
Net cash flow from operating activities	-

41. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for

Notes to the Financial Statements (Continued)

doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Notes to the Financial Statements (Continued)

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 20xx			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
20xx			
Euro	10%	-	-
USD	10%	-	-
20xx-1			
Euro	10%	-	-
USD	10%	-	-

Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs xxx (20xx – KShs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	FY. 2024/2025	FY. 2024/2025
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Entity* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	FY. 2024/2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	-
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	-
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	-
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
Total	-
d) Key management compensation	-
Compensation to key management	-
Total	-

Notes to the Financial Statements (Continued)

43. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	FY. 2024/2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

(Give details)

Contingent Liabilities

	FY. 2024/2025
	Kshs
Contingent Liabilities	-
Court Case xx against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	-

45. Capital Commitments

Capital Commitments	FY. 2024/2025
	Kshs
Authorised for	-
Authorised and contracted for	-
Total	-

Notes to the Financial Statements (Continued)

46. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

47. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

48. Currency

The financial statements are presented in Kenya Shillings (Kshs).

6. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
1. Unreconciled Kenya Power Debt	Kshs. 67,910,595.58 which is owed to Kenya Power however, Kenya Power records show an amount of Kshs. 50,973,758.21 resulting to a variance of Kshs. 16,936,837.37.	Regulation 100 of the Public Finance Management (County Government) Regulations, 2015	The Management has not provided the list of the pending bills owed to Kenya power.	1. The Office of the County Governor undertakes administrative action against the responsible officer(s) who failed to provide documents (list of the pending bills owed to Kenya power) to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provides a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report;	1. The difference has since been reconciled and agreed upon by both parties. <u>Appendix 1</u> • Reconciliation • List of pending bills

				<p>2. The Office of the County Governor undertakes administrative action against the accounting officer and any other officer(s) responsible for failure to undertake accurate reconciliation of financial statements within the stipulated timelines and submit a report to the Committee within 60 days of adoption of this report;</p> <p>3. The Institute of Certified Public Accountants (ICPAK) takes action(s) against the Head of Treasury for late submission of financial statements which constitutes professional negligence pursuant to Section 8 (a) and 30 of the Accountants Act CAP 531 and Reports to the Committee within 60 days of the adoption of this report;</p> <p>4. The Office of the County Governor must ensure strict adherence to the Public Sector Accounting Standards Board regulations by submitting accurate and reliable reconciliations of the financial statements in the prescribed timelines;</p>	<p>2. Previous office holders have since left the County Government</p> <p>3. Action – Institute of Certified Public Accountants (ICPAK)</p> <p>4. The Executive has planned capacity building for its staff to ensure more accurate reporting.</p>
				<p>5. Pursuant to the provisions of Regulation 41(2) & (3) of the Public Finance Management (County Government s) Regulations, 2015, the County Government prepare and submit to the Controller of Budget, a payment plan, prioritizing payment of pending bills as a first charge on the County Revenue Fund.</p>	<p>5. The payment plan in appendix 1 will be included in the Financial Year 2025/2026 budget which will be shared with the controller of Budget, and executed accordingly.</p>
SUMMARY OF UNRESOLVED ISSUES					

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>2. Unreconciled LAFUND Balance</p>	<p>Kshs.114,051,555.40 in respect to LAFUND. However, The National Treasury records show that the county owes a n amount of Kshs.39,360,268 in respect to LAFUND resulting in an unexplained and unreconciled variance of shs.74,691,287.40.</p>	<p>Regulation 100 of the Public Finance Management (County Government) Regulations, 2015</p>	<p>Evidence of the amount owed to lapfund and its correspondence provided.</p> <p>Detailed analysis of the unreconciled balance for Lapfund as reflected in the financial statements to be provided.</p>	<p>1. The Office of the County Governor undertakes administrative action against the responsible officer(s) who failed to provide documents (list of the pending bills owed to Kenya power)to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provides a status report to the Office of the Auditor General within sixty 60 days of the adoption of this report;</p> <p>2. The Office of the County Governor undertakes administrative action against the accounting officer and any other officer(s) responsible for failure to undertake accurate reconciliation of financial statements within the stipulated timelines and submit a report to the Committee within 60 days of adoption of this report;</p> <p>3. The Institute of Certified Public Accountants (ICPAK) takes action(s) against the Head of Treasury for late submission of financial statements which constitutes professional negligence pursuant to Section 8 (a) and 30 of the accountants Act CAP 531 and reports to the Committee within 60 days of the adoption of this report;</p> <p>4. The Office of the County</p>	<p>1. The amount has since been reconciled as attached.</p> <p>Appendix.2</p> <ul style="list-style-type: none"> • Reconciliation, • schedule of the debts <p>2. The officers have been taken through detailed capacity building internally to ensure more accurate and timely reporting.</p> <p>3. Action - Institute of Certified Public Accountants (ICPAK)</p> <p>4. The Executive revised</p>

				<p>Governor must ensure strict adherence to the Public Sector Accounting Standards Board regulations by submitting accurate and reliable reconciliations of the financial statements in the prescribed timelines;</p> <p>5. Pursuant to the provisions of Regulation 41(2) & (3) of the Public Finance Management (County Government s) Regulations, 2015, the County Government prepare and submit to the Controller of Budget, a payment plan, prioritizing payment of pending bills as a first charge on the County Revenue Fund.</p>	<p>duty allocations amongst all personnel and enhanced supervision to ensure timely and accurate reports.</p> <p>5. The County has cleared an amount of Ksh. 113,725,969 as per March 2025 and will settle the balance in the coming financial period.</p>
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SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Commentsz
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<p>3. Incomplete Asset Register</p>	<p>Assets inherited from the defunct municipal councils have not been included in the asset 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. Further, no title deeds in the name of the County Government were provided for audit.</p>	<p>Regulation 136. (1) of the Public Finance Management (County Governments) Regulations 2015</p>	<ul style="list-style-type: none"> ● It's an ongoing exercise hence asset register not completed. ● Transfer process for land has not been done nor initiated. 	<p>The Committee recommends that the; -</p> <ol style="list-style-type: none"> 1. County should expedite the process of updating and presenting their Fixed Assets Register in the format prescribed by the Public Sector Accounting Standards Board before the transition to accrual basis of accounting and provide a status update to the OAG within 60 days of adoption of this report; 2. County should adopt and implement the report of the Inter-Governmental Relations Technical Committee (IGRTC) on assets and liabilities from defunct Local Authorities and submit a status update to the Office of the Auditor General within 60 days of adoption of this report; and 3. Office of the Auditor General should progressively review and report on the matter in the subsequent Financial Years. 	<ol style="list-style-type: none"> 1. The process in ongoing motor vehicles have been updated in the Assets register as prescribed by the Public Sector Accounting standards Board and the County is waiting for a report on other assets from the Inter-Governmental Relations Technical Committee (IGRTC) 2. The County Executive is following up with the Inter-Governmental Relations Technical Committee (IGRTC) for a report on all other assets is received. 3. The County has initiated a process of the identification of all assets and their valuation during this transition period to accrual system as guided by the Public Sector Accounts Standards Board (PSASB)
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SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>4. Unconfirmed Leasing of Medical Equipment Amount</p>	<p>A leasing of medical equipment amount of Kshs.122,723,404 and Kshs.110,28,298 for the current and comparative year respectively deducted at source. However, no records were provided for audit indicating how the amount deducted at source was treated in the books of the County Executive.</p>	<p>Public Finance Management Act 2012 Section 149(1&2b)</p>	<p>The agreement letter between the Ministry of Health and the National government on the leased equipment's was not provided. No debit note from the national treasury in relation to the debit done at source.</p>	<p>The Office of the County Governor undertakes administrative action against the responsible officer(s) who failed to provide documents to the auditors at the time of auditing accordance with section 156 of the Public Finance Management Act, 2012 and provide a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report.</p>	<p>The amount appeared in the budget and no funds were transferred to the County Government and therefore could not be accounted for in the books of the executive. However, they were disclosed as equipment received under the notes in the financial statements.</p> <p>Appendix 3</p> <p>✓ Schedule of assets received and their distribution. -</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>5. Long Outstanding Account Payables</p>	<p>Pending bills balance of Kshs.1,755,700,997 and Kshs. 451,352,574. Further, analysis of the schedule of pending bills records reveals that the current pending bills amount to Kshs 2,207,053,571 while the outstanding bills for the last financial year were Kshs 1,796,117,016. This represents an increase of Kshs .410,936,555 or 23%.</p>	<p>Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015</p>	<p>The management response not satisfactory Nonpayment of first charge leading to the long outstanding accounts payables.</p> <p>No report from the previous task force on implementation of recommendations. Housing levy cannot be a factor for increase in pending bills.</p>	<p>The Committee recommends that:</p> <p>1. That all County Government pay verified pending bills amounting to less than Ksh. 1 billion by the end of this financial year and those above Ksh.1 billion by the end of the financial year 2024/2025; and</p> <p>2. Resolves that-</p> <p>(i) Pursuant to the provisions of Regulation 41(2) & (3) of the Public Finance Management (County Government) Regulations, 2015, County Governments prepare and submit to the Controller of Budget, a payment plan, prioritizing payment of pending bills as a first charge on the County Revenue Fund, failure to which the subsequent quarter budget releases will not be done;</p>	<p>1. The Government provided for an amount of Ksh 856,208,999 for the payments of pending bills in the financial year budget out of which an amount of Ksh. 565,246,506 had been paid up my end of March 2025. Provide list to auditors</p> <p>2. The Government has come up with a plan to retire the pending bills progressively as per the attached schedule.</p> <p>Appendix 4</p> <p>i. Schedule of pending bills payment plan.</p>
				<p>ii. The Controller of Budget takes into consideration the efforts made by a County Government to clear inherited pending bills when approving exchequer releases;</p> <p>iii. County Governments shall only pay pending Bills contained in their respective Procurement plans pursuant to Regulation 50 (2) & (3) of the Public Finance Management (County Governments) Regulations;</p> <p>iv. Supplementary budgets for County Governments are prepared in the 3rd</p>	<p>Action – Controller of Budget</p> <p>✓ The County Executive commits to only pay pending bills contained in the procurement plan as per the regulations.</p> <p>✓ The executive commits to strictly work with the approved budget and</p>

				<p>Quarter to curb instances of arbitrary re-allocations out of the approved budget estimates;</p> <p>v. County governments, in consultation with the Controller of Budget, to provide a budget for completion of all existing projects and that initiation of new projects to cease until completion of the existing projects; and County governments shall conduct public participation while formulating supplementary budgets, failure to which the Controller of Budget (CoB) shall not approve the supplementary budgets.</p>	<p>procurement plan</p> <p>✓ The County Budget gives priority toward completion of existing projects in every budget and does public participation before the budget making process is concluded.</p>
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EMPHASIS OF MATTER

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>6. Budgetary Control and Performance</p>	<p>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.</p>	<p>Section 107(2) (b) of the Public Finance Management Act, 2012</p>	<p>Management has not provided a list of rolled over projects and evidence that they were included in the subsequent budget estimates and implemented.</p>	<p>The Committee recommends that:</p> <ol style="list-style-type: none"> 1. The National Treasury should ensure timely release of funds to County Governments in line with the cash disbursement schedules approved by the Senate and comply with Article 219 of the Constitution and Section 17(6) of the Public Finance Management Act, 012; and 2. The County executive puts in place measures to enhance its own generated Revenue in order to meet its 	<p>Action – National Treasury.</p> <p>The County Executive has put in place strategic measures to address revenue gaps including,</p> <p>✓ Digitalization of all revenue sources,</p>

				<p>revenue target and address revenue shortfalls.</p>	<ul style="list-style-type: none"> ✓ A revenue Board has been put in place to oversee the management the Embu County Revenue Authority ✓ Amendment of existing regulations, ✓ Review of the rating act, ✓ Implementation of recommendation from stake holders including the County Assembly resolutions. ✓ Staff training, motivation, ✓ Close supervision and enforcement efforts. ✓ Public sensitization and creation of awareness for inclusivity
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SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>7. Unresolved Prior Year Audit Matters</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 of Public Resources and report on effectiveness of internal controls, risk management and governance. However, management had not resolved the issues.</p>	<p>Section 31 (1) of the Public Audit Act, 2015</p>	<p>Issue not adequately addressed</p>	<p>The Committee recommends that the County executive complies with section 53 of the Public Audit Act, 2015 by acting on the issues raised by the Auditor general and submit a report to the Auditor General within 60 days of the adoption of this report,</p>	<p>The executive took note of the issues and has planned to resolve them in the Financial Year 2025/2026.</p>

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
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<p>8. Embu County Revenue Authority</p>	<p>Management did not prepare and submit financial statements for Embu County Revenue Authority</p>	<p>Section 47(1) of the Public Audit Act, 2015</p>	<p>The management has not operationalized the revenue authority considering it has a full functional board in place hence hindering service delivery.</p>	<p>The Committee Recommends that the Embu County Executive immediately prepares and submit the Embu County Revenue Authority Financial statements to the Auditor General and in the format prescribed by the Public Sector Accounts Accounting Standards Board as required by the Public Audit Act, 2015 within 30 days of adoption of this report and institute mitigating measures to prevent delays in the Financial Year 2024/2025.</p>	<ol style="list-style-type: none"> 1. The implementation is scheduled to commence in the financial year 2024/2025. 2. The Executive has conducted capacity building for the Embu County Revenue Authority (ECRA) Staff to ensure effectiveness in reporting and service delivery.
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SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
9. 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	Section 47(1) of the Public Audit Act, 2015	Despite combined budget being prepared, there was a circular issued earlier for preparing the financial statements hence the budget should have been separated at time of budgeting. Issue not adequately addressed	The Committee recommends that the Embu County Executive in conjunction with the Leadership of Level 4 Hospitals immediately prepare and submits the Hospitals' financial statements to the Office of the Auditor- General and in the format as prescribed by the Public Sector Accounting Standards Board as required by the Public Audit Act, 2015 within 30 days of adoption of this report and institute mitigating measures to prevent delays in the Financial Year 2024/2025.	The budget for level 4 has since been separated in this financial year 2024/2025. Therefore, the financial statements will be separated from the executive effective FY. 2024/2025.
SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments

<p>10. Payments to Council of Governors</p>	<p>Payment for Kshs. 3,000,000 was 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.</p>	<p>Section 37 of the Intergovernmental Relations Act, 2012</p>	<ul style="list-style-type: none"> • No agreement was provided from the Council of Governors on the payment. • Its illegal funding since the body gets money from ministry of devolution. 	<p>1. The Committee recommends that the irregular payments to the Council of Governors (COG) be stopped and further</p> <p>2. Recommends the surcharge of any Governor, in their capacity as Chief Executive Officer, who continues to make the irregular contribution; and</p> <p>3. The EACC should oversee the recovery of all the public funds irregularly transferred to the Council of Governors (COG) by the Governor. This is in line with the resolution of the Senate.</p>	<p>1. Embu County has not remitted any payment to the COG in the Financial Year 2024/2025</p> <p>2. No payment has been made this financial year 2024/2025 or will be made in the future</p> <p>3. Action - EACC.</p>
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SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
11. Late Approval of the Embu County Government Appropriation Act, 2023	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, CRF bank statements show that debit transactions of Kshs.819,438,640 and Kshs.538,826,546 were made on recurrent and development	Regulation 36 (I) of the Public Finance Management (County Governments Regulations) 2015	<ul style="list-style-type: none"> The issue of late approval has not been addressed. Letter granting withdrawal not provided for confirmation. 	<p>1. The County Executive must ensure strict compliance with Section 134 of the Public Finance Management Act CAP 412A and Regulation 36(1) of the Public Finance Management (County Governments) Regulations, 2015 in future financial years to avoid unauthorized withdrawals and breaches of the law in instances 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; and</p> <p>2. The Office of the County Governor undertakes administrative action against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provide a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report.</p>	<p>1. The executive but in place measures and the budget is approved within the stipulated timelines.</p> <p>2. The withdrawal was in relation to the Financial Year 2023/2024 and the extension of time had been granted by the National Treasury, and the amounts accounted for in the F/Y 2023/2024 in line with the cash bases of accounting.</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>12. Unbudgeted Transfers to the Embu Level 5 Hospital</p>	<p>A total receipt of Kshs.1,013,732,568 Which includes transfers to Embu level 5 Hospital amount of Kshs.789,155,691. However, Supplementary Appropriation Act, 2024 appropriated a final supplementary recurrent and development budget of Kshs. 224,326,400 and Kshs.116,000,000 respectively totaling Kshs. 340,326,400 for the Embu Level 5 Hospital resulting to an unbudgeted transfer of Kshs.448,829,291.</p>	<p>Section 164(1), (3) of the Public Finance Management Act (County Governments), 2012</p>	<ul style="list-style-type: none"> ● Explanation not adequate enough ● The unbudgeted expenditure has not been addressed <p>The amount used to pay salaries does not agree with the amount in question of Kshs. 448,829,291.</p>	<p>The Committee recommends that the Governor takes administrative action against the accounting officer for the unbudgeted transfer of Kshs.448,829, 291 to Embu Level 5 Hospital, which exceeded the appropriated budget of Kshs.340,326,400, in Violation of Regulation 46(1) of the Public Finance Management (County Governments) Regulations, 2015.</p>	<p>The amount was budgeted for under the Executive personnel emoluments and fully disclosed as a grant to the Embu level 5 hospital.</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>13. Stalled Project - Governor's Official Residence</p>	<p>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 8th September, 2022. However, at the time of audit the Governor's official residence was not complete. Request for an engineer's opinion on status of the building were not provided for audit review.</p>	<p>Salaries and Remuneration Commission Circular Ref. No. SRC/ TS/ COG/ 6/61/48 VOL.II (64) of 20 May, 2019 provides guidelines on construction of official residence of public officers.</p>	<p>1. There is no value for money in the construction of the governor's residence.</p> <p>Since the cancelation of the contract nothing has been done to complete the project by either re- advertising or allocating funds towards completion of the Governor's residence of value for money as provided for in the Public Finance Management Act, 2012 and the Public Finance Management (County Government) Regulations, 2015;</p> <p>2. The Office of the County Governor to prioritize completion of existing and stalled projects and provide a budget for their completion and provide a status update to the Auditor General within 60 days of the adoption of this report; and</p> <p>3. The OAG to keep the matter in view and provide a status update to the Committee in the subsequent audit cycle.</p>	<p>1. The County Executive establishes a project management and monitoring System to help in proper project conceptualization, planning, execution and timely completion of projects as well as realization</p>	<p>1. The Government has constituted a multidepartment team to conceptualize, manage and monitor ongoing projects. An elaborate system for project inspection and acceptance is also in place.</p> <p>2. Inspection of existing projects is carried out by engineers and their findings are now based on engineers estimates</p> <p>3. The County Government will allocate resources through the budget for the completion of such stalled project in line with the recommendation.</p> <p>Action - OAG</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
Compensation of Employees					
<p>i. Failure to Set Expenditure Limit on Salaries and Wages</p>	<p>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.</p>	<p>regulations, 2015 which requires that the wage bill should not exceed thirty- five (35) percent of the County Government's total revenue.</p>	<p>Continuous employment increases the wage bill hence issue can't be solved</p> <ul style="list-style-type: none"> Growth of the health sector doesn't guarantee increase in wages and salaries across the county. <p>Issue not adequately addressed</p>	<ul style="list-style-type: none"> The Committee recommends that- <ol style="list-style-type: none"> The management should strictly adhere to the provision of paragraph 25(1)(b) of the PFM (county government) regulations, 2015 which stipulates that the County wage bill shall not exceed 35 percent of the County's total revenue; The county executive puts in place measures to enhance own source revenue collection to 	<ol style="list-style-type: none"> The Government has put in place strategic measures to address revenue gaps including; <ul style="list-style-type: none"> Digitalization of all revenue sources, Amendment of existing regulations, Review of the rating act, Implementation of recommendation from stake holders including the County Assembly resolutions. Staff training, motivation, Close supervision and enforcement efforts. The County Government through the Council

				<p>address the high wage bill gap; and</p> <p>3. The management should provide to the Auditor General a status report of measures put in place to contain the high wage bill within sixty (60) days of the adoption of this report.</p>	<p>of Governors advocate for allocation of more resources to the County from the National Government, and timely release of exchequer release.</p>
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SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>ii. Non - Adherence to One- Third Basic Salary Requirement</p>	<p>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.</p>	<p>Section E.13(1)(2) of The County Public Service Human Resource Manual May 2013</p>	<p>The explanation provided not adequate IPPD is not perfect in that it can't have employees earning less than a third.</p>	<p>The Committee therefore recommends that -</p> <ol style="list-style-type: none"> 1. The County Executive should provide to the Auditor General within sixty (60) Days after the adoption of this report a plan of the measures put in place to mitigate on the issue of non-compliance with the one third of basic salary rule as well as comply with the requirements of Section 19 (3) of the Employment Act 2007. 2. The County should configure their IPPD system such that it is able to lock out commitments beyond the accepted thresholds; and 3. The Auditor General should continue monitoring the issue in subsequent financial years 	<ol style="list-style-type: none"> 1. The executive has issued a directive to payroll to ensure that no staff is deducted above (2/3) of the basic salaries. <p>Appendix 4A</p> <ol style="list-style-type: none"> 2. The IPPD system which has since been upgraded to Human Resource Information System (HRIS) does not allow deductions above Two Thirds unless it is a government liability. 3. Action - OAG

SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
iii. Failure to Remit Payroll Deductions	A total of Kshs.431,803,980, Deducted from Employee salaries ageing more than two (2) years and not remitted to the respective entities.	Section 19(4) of the employment Act, 2007	Evidence that the amount deducted was arrears was not provided for confirmation. Revenue collection and remittance payroll deductions does not relate at all.	<p>1. The County Executive adheres to Section 22(2)(a) of the Public Finance Management (County Government) Regulations, 2015, which provides that the accounting officer complies with any tax, levy, duty, pension, commitments and audit commitments as may be provided by legislation;</p> <p>2. The County Executives engage the relevant entities to formulate a payment agreement to settle the outstanding statutory deductions and provide a detailed status report on the same to the Office of the Auditor- General for subsequent reporting within 60 days from the adoption of this report; and</p> <p>3. The Management adheres to Section 19 (4) of the Employment Act, 2007 in regard to remittance of employee remuneration deductions in accordance with the period specified by the relevant bodies.</p>	<p>1. The executive has observed emittance of payroll every month and has so far cleared an amount of Ksh. 371,784,782 of the outstanding amounts in the financial year 2024/2025.</p> <p>2. Appendix 5</p> <ul style="list-style-type: none"> • Schedule of Bills paid off

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>iv. Unbalanced Staff Ethnic Composition</p>	<p>County Executive of Embu had a total of five hundred and twenty-five (525) However, three hundred and fifty-two (352) or 60% of employees were from one dominant community. Further, recruitment of nine hundred and eleven (911) employees. established that seven hundred and ninety- nine (799) or 88% of the newly recruited employees were from the dominant community.</p>	<p>Section 7(2) of the National Cohesion and Integration Act, 2008.</p>	<p>The percentage doesn't comply with the Cohesion and Integration Act where it is stated not more than a third should come from one community. The management response is misleading. Issue not adequately addressed.</p>	<p>1. The County executive should work progressively towards attaining the requirement of the provisions of Section 65(1)(e) of the County Government Act on ethnic inclusivity; and 2. The Standing Committee on National Cohesion and Regional Integration to explore legal amendments to ensure progressive compliance with section 65(1)(e) of the County Government Act, 2012</p>	<p>1. The County will progressively work towards attaining the requirement in line with the provisions of Section 65(1)(e) of the County Government Act. 2. Action – National Cohesion and Regional Integration Standing Committee.</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>v. Unsupported Recruitment</p>	<p>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.</p> <p>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</p>	<p>Article 232 (1) of the Constitution of Kenya 2010</p>	<ul style="list-style-type: none"> • The list stated that it has been provided could not be confirmed. • Interviewing minutes and scoresheets for various position could not be traced. • Issue not adequately addressed. 	<p>The Committee recommends that;</p> <ol style="list-style-type: none"> 1. the County Public Service Board addresses recruitment irregularities by providing missing documents (applicant lists, shortlists, interview minutes, and score sheets) and reconcile the Discrepancy where 614 recruits on the payroll could not be traced to the list of successful candidates to the Office of the Auditor General within sixty (60) days from the adoption of this report; and 2. The County Public Service Board should work to progressively ensure compliance with Section 65(1)(e) of the County Governments Act, 2012, by filling at least 30% of entry- level positions with candidates from non- dominant communities. 	<p>The County CPSB has provided documents as recommended which includes;</p> <p>Appendix 6</p> <ol style="list-style-type: none"> i. Schedule of the recruited 428 officers ii. Schedule of the 511 employed by hospital boards, iii. Letter of delegated authority to hire.

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>Outstanding Imprest</p>	<p>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</p>	<p>Section 93(5) of the Public Finance Management (County Governments) Regulations, 2015</p>	<p>No evidence of the amount deducted was provided for confirmation. The evidence that the imprests have now been surrendered and accounted for not provided.</p>	<p>The Committee recommends that;</p> <ol style="list-style-type: none"> 1. The Accounting Officer recovers the outstanding imprests with interest as per provisions Regulation 93 (6) of the Public Finance Management (County Government s) Regulation; and 2. Sanction and surcharge of Accounting Officer who fail to recover outstanding imprests in line with Regulation 93(7) of the PFM (County Government) Regulations, 2015. 	<p>The County Executive has since instituted recovery of outstanding imprests from the payroll</p>

SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
vii. Incomplete Renovation Works at Manyatta Market	A contract sum of Kshs.1,999,004 for renovation works at Manyatta Market was contracted. Examination and physical inspection of the project in September 2024 revealed that the project remained incomplete and had the following anomalies;	Section 149. (1) of the Public Finance Management Act, 2012	<ul style="list-style-type: none"> • Approvals towards change of the bills of quantities not provided for confirmation. • Site meeting minutes were not provided. • Evidences whether the project is complete and handed over and in use were not provided. 	The Office of the County Governor undertakes administrative action against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provide a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report.	The project is complete and the County Executive has since provided the required documents as follows;

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>viii. Construction of Milk Cooler Shed</p>	<p>An amount of Kshs.1,495,650 paid for construction and installation of a milk cooler shed 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.</p>	<p>Section 149. (1) of the Public Finance Management Act, 2012</p>	<ul style="list-style-type: none"> ● The physical map of the Mbui Njeru was not provided for audit confirmation. ● Evidence of the signage of the project not presented. ● No proper public participation done for the project hence unutilized. <p>✓ Issue not adequately addressed.</p>	<p>The Office of the County Governor undertakes administrative action against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provide a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report.</p>	<ol style="list-style-type: none"> 1. The necessary documents were submitted and noted as satisfactory. 2. The State department for Livestock development will be installing coolers for various Co-operative Societies. <p>Tripa-tight agreements will be entered into between the National Government, the County Government and the co-operatives.</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>Irregular Implementation of National Government Functions</p>	<p>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.</p>	<p>Section 149 (1) of the Public Finance Management Act, 2012</p>	<ul style="list-style-type: none"> ● Partnership agreement from the relevant entities with the county government were not provided. ● Evidence of public participation with the locals to engage in the project not provided. ● Minutes and any letters in regard to the project were not provided. ● There is clear mandate of projects implemented by all government organs. 	<p>1. The Office of the County Governor undertakes administrative action against the responsible officer (s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provide a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report;</p>	<p>1. The County Executive took note of the recommendations and the matter forwarded to the office of the County Attorney for the necessary legal procedure.</p>

				<p>2. The Committee recommends that the County Executive immediately formalizes partnership agreements with the National Government Ministry of Agriculture, and Ministry of Education for the three (3) partially completed projects, as required by Section 118 of the County Governments Act, 2012;</p> <p>3. The County Executive should focus on its mandates as outlined in Schedule Four of the Constitution and avoid undertaking projects that fall under the jurisdiction of the National Government, unless explicitly agreed upon through formal partnerships</p> <p>4. The County Executive to provide a detailed status report on the corrective actions taken, including evidence of partnership agreements be submitted to the Office of the Auditor General within sixty (60) days from the adoption of this report.</p>	<p>2. The County Executive will in future engage the national Government should need arise for intervention on such projects of great benefit to the society, and formal agreements or partnership put in place.</p> <p>3. The County Executive through the office of the County Attorney has embarked the process of engaging the National Government for partnership documentation.</p>
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SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
x. Presentation of the Financial Statements	<p>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</p> <p>Through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.</p>	Section 164(1), (3) of the Public Finance Management Act (County Governments), 2012	<ul style="list-style-type: none"> The specific bill sponsored by the executive through the assembly in favor of the public. 	<p>The Committee recommends that the County Executive ensures full compliance with the financial reporting templates issued by the Public Sector Accounting Standards Board (PSASB) and International Public Sector Accounting Standards (IPSAS) by including all required disclosures, such as</p> <p>engagements with the County Assembly and Senate, the number of bills sponsored, and other matters presented for deliberations, in the annual report and financial statements provide a status report to the Office of the Auditor General within sixty (60) days from the adoption of this report.</p>	The County noted the recommendation and that this will be observed in the subsequent years.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
xi. 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.		Evidence of the voided transactions paid in the subsequent financial year was not provided for confirmation.	<p>The Committee recommends that;</p> <p>1. The Controller of Budget to liaise with the Auditor General to confirm whether the payments were cancelled after the approval and there was no notification or due process and provide a status update to the Senate within 60 days of adoption of this report;</p> <p>2. The Office of the County Governor undertakes administrative action against the accounting officers, particularly approvers 1 and 2 and the then County Chief Officer in charge of Finance for voiding payments without approval and diverting funds;</p> <p>3. Within six months of adoption of this report the CS National Treasury to ensure IFMIS reconfiguration with CBK system to avoid cases of IFMIS approvers voiding and diverting funds to other activities not initially approved; and</p> <p>The Committee recommends that the EACC should expedite investigations on the matter in line with the Controller of Budget Act.</p>	<p>1. The voided transactions were due to non-disbursement of expected funds at year-end.</p> <p>At the close of the financial year ended 30th June 2024, the County Government processed several payments in IFMIS based on the expectation that funds would be disbursed by the National Treasury. However, the anticipated disbursement did not materialize on time.</p> <p>To ensure accurate reporting in accordance with cash basis of accounting, these transactions were voided to avoid overstating expenditure in the financial statements.</p> <p>The voided payments were subsequently classified as pending bills to be settled in the following financial year.</p> <p>3. Action – National Treasury.</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Response
<p>xii. Lack of Ownership Documents</p>	<p>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.</p>	<p>Regulations 143 (1) of the Public Finance Management Regulations, 2015</p>	<ul style="list-style-type: none"> It's an on-going activity hence not concluded. 	<p>1. County should expedite the process of updating and presenting their Fixed Assets Register in the format prescribed by the Public Sector Accounting Standards Board before the transition to accrual basis of accounting and provide a status update to the OAG within 60 days of adoption of this report;</p>	<p>1. The County Executive has engaged the Intergovernmental Relations Technical Committee (IGRTC) on the complete valuation and transfer of all the assets. An asset identification, verification and valuation committee has been put in place.</p>
				<p>2. County should adopt and implement the report of the Inter- Governmental Relations Technical Committee (IGRTC) on assets and liabilities from defunct Local Authorities and submit a status update to the Office of the Auditor General within 60 days of adoption of this Report; and</p> <p>3. Office of the Auditor General should progressively review and report on the matter in the subsequent Financial Years.</p>	<p>2. The County Executive has engaged the Intergovernmental Relations Technical Committee (IGRTC) on the complete valuation and transfer of all the assets.</p> <p>3. Action - OAG</p>

SUMMARY OF UNRESOLVED ISSUES

Audit Query	Audit Findings	OAG's Criteria	Committee Observations	Committee Recommendations	Management Comments
<p>xiii. Failure to Tag Fixed and Movable Assets</p>	<p>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.</p>	<p>Public Finance Management Regulations, 2015 paragraph 136</p>	<ul style="list-style-type: none"> It's an on-going activity hence not concluded. 	<ol style="list-style-type: none"> County should expedite the process of updating and presenting their Fixed Assets Register in the format prescribed by the Public Sector Accounting Standards Board before the transition to accrual basis of accounting and provide a status update to the OAG within 60 days of adoption of this report; County should adopt and implement the report of the Inter- Governmental Relations Technical Committee (IGRTC) on assets and liabilities from defunct Local Authorities and submit a status update to the Office of the Auditor General within 60 days of adoption of this Report; and Office of the Auditor General should progressively review and report on the matter in the subsequent Financial Years. 	<ol style="list-style-type: none"> The tagging of the assets will be done after completing all assets identification, and the compilation of an Asset register in order to have sequential numbering of only useful assets. An asset identification verification and valuation committee has been put in place. The County Executive has engaged the intergovernmental relations and technical committee (IGRTC) on the complete valuation and transfer of all the assets.

SUMMARY OF UNRESOLVED ISSUES					
Audit Query	Audit Findings	OAG's Criteria	Observations Response	Committee Recommendations	Management Comments
xiv. Fleet Management	<p>During the year under review, the management failed to maintain and update vehicle register with details of chassis numbers, e n g i n e numbers, the dates the vehicles were put into use and the dates the vehicles were grounded.</p> <p>In addition, fleet records provided did not include motor vehicle chassis numbers whereas 106 motor vehicles and bikes lacked engine numbers.</p> <p>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.</p>	Regulation 176(1) of the Public Procurement and Assets Disposal Regulations 2020	<ul style="list-style-type: none"> Evidence of the KBW 280V being in use not provided. Its work in progress hence not completed. Issue not adequately addressed. 	<ol style="list-style-type: none"> County should expedite the process of updating and presenting their Fixed Assets Register in the format prescribed by the Public Sector Accounting Standards Board before the transition to accrual basis of accounting and provide a status update to the OAG within 60 days of adoption of this report; County should adopt and implement the report of the Intergovernmental Relations Technical Committee (IGRTC) on assets and liabilities from defunct Local Authorities and submit a status update to the Office of the Auditor General within 60 days of adoption of this Report; and Office of the Auditor General should progressively review and report on the matter in the subsequent Financial Years. 	<ol style="list-style-type: none"> The executive has adopted and updated the motor vehicles in the template as prescribed. The executive is following up on a report from the IGRTC report on other assets and liabilities in order to finalize the assets register. Motor vehicle number KBW 280W has since been redeemed and put back to use.



CPA Damiano M. Njagi.

Chief Officer Finance

ICPAK Member No. 9050

Date 20th August 2025

Appendix II: Projects implemented by Embu County

Upgrading Of Roads to Bitumen Standards	Roads Upgraded to Bitumen Standards	Number Of Kms Upgraded to Bitumen Standards	10km	0.5km	Inadequate budgetary allocation
Maintenance Of Existing Tarmac Roads	Existing Tarmac Roads Maintained	Number Of Kms of Existing Tarmac Roads Maintained	10km	12km	Adequate budgetary allocation
Routine Maintenance of Existing Earth and Gravelled Roads	Existing Gravel and Earth Roads Routinely Maintained	No. of Kms of Existing Gravel and Earth Roads Routinely Maintained	180km	300km	Adequate budgetary allocation
Opening Of County Feeder Roads	Feeder Roads Opened	Number Of Kms of Feeder Roads Opened	10km	70km	Adequate budgetary allocation
Construction Of Major Road Structures	Bridges Constructed	No. Of Bridges Constructed	3	9	9no. bridges and footbridge were done.
	Drifts Constructed	No. Of Drifts Constructed	5	14	14no. Drifts were done as
	Box Culverts Constructed	Number Of Box Culverts Constructed	10	1	1No. box culvert.
Road Inventory and Condition Survey of Existing Roads	Inventory Of the Conation and Survey of the Existing Roads	Number Of Road Inventory and Condition Survey	1	0	-Lack of budgetary allocation
Road Survey and Beaconing	Roads With Standard with A Minimum Width Of 9m.	Number Of Roads Surveyed and Beaconed.	4	0	-Lack of budgetary allocation
Building Plans Approvals	Approved building Plans	Number Of Building Plans Approved	720	350	A lot tightening of building approvals required
Building Inspection	Buildings Inspected	No. of Buildings Inspected	720	75	Done on a need basis
Installation Of Modern Solar-Powered Flood Lights	Installed Modern Flood Lights	No. Of Modern Solar-Powered Flood Lights Installed	20	14	Inadequate budgetary allocation

Installation Of Solarized Modern Streetlights with Security Features	Installed Modern Streetlights with Security Features	No. Of Installed Solarized Modern Streetlights with Security Features	60	12	Inadequate budgetary allocation
Maintenance Of Streetlights	Maintained Streetlights	No. Of Maintained Streetlights	150	3	Inadequate budgetary allocation
Conversion Of Ac Powered Flood Lights to Solar Powered	Converted Flood Lights to Solar Powered	No. Of Converted Flood Lights to Solar Powered	40	12	Inadequate budgetary allocation
Conversion Of Ac Powered Streetlights to Solar Powered	Converted Streetlights to Solar Powered	No. Of Converted Streetlights to Solar Powered	40	4	Inadequate budgetary allocation
Fleet Management	Commercial Parking Yards Constructed	Number Of Commercial Parking Yards Constructed	1	0	Lack of budgetary allocation
Transport	Pedestrian Bridges Constructed	Number Of Pedestrian Bridges Constructed	1	0	Lack of budgetary allocation
	Pedestrian Walkways Constructed	Number Of Kilometres of Pedestrian Walkways Constructed	20	0	Lack of budgetary allocation
Developing/Reviewing Policy And Regulatory Framework	Agricultural Policy And Regulations Reviewed/Developed	Number Of Policies And Regulations Reviewed/Developed	4	4	Food safety bill, AMS and ATVET bills developed and the county assembly and CASSCOM
Renovation Of County and Sub County Offices	County and Sub County Offices Renovated	Number Of Offices Renovated	5	0	Priorities changed along the way
Extension Digitization	IT Kits (Desktops, Laptops, Printers, Scanner, Projector, Photocopier, Digital Camera, Smart Phone) Procured	Number Of IT Kits Procured	10	0	
Management Meeting	Planning Workshops Conducted	Number Planning Of Workshops Conducted	2	2	Achieved as planned
Monitoring And Evaluation	Annual Work Plans And Budgets Developed	Number Of Annual Work Plans And Budgets Developed	1	1	
	M&E Visits Conducted	Number Of M&E Visits Conducted	4	4	

Climate Change And Land Degradation Mitigation	Adoption Of Mitigation And Sustainable Land Management Initiatives	Number Of Climate-Smart Mitigation Initiatives Adopted	5	2	
Crop Development And Management	Increased Crop Productivity	% Increase In Land Acreage Under The Following Crops – Cotton, Coffee, Macadamia, Tea, Avocado, Miraa, Maize, Among Others	5	8	Targets were achieved and surpassed
	Extension Advisories Adopted	Number Of Farmers Adopting Advisories From Extension Officers (In Thousands)	25,000	28,000	
	Soil Samples Tested (Subsidized)	Number Of Soil Samples Tested	1000	2000	
	Subsidized Fertilizer Provided	Number Of Tons Of Subsidized Fertilizer Provided	1800		
SHEP (Smallholder Horticulture Empowerment And Promotion) Approach In Agriculture	Farmers Trained On SHEP Approach	Number Of Farmers Trained On SHEP Approach	30	0	Priorities changed along the way
Reviving And Establishment Of Plant Clinics	Plant Clinics Established	No. Of Plant Clinics Established	2	0	Priorities changed along the way
Farmer-Led Irrigation And Water Harvesting Interventions	Increased Area Under Irrigated Agriculture (In Acreage)	Number Of Acres Under Irrigation	200	27	Expansion of irrigation still going but delayed due to inadequate funds
De Silting Of Dams	Dams De-Silted	Number Of Dams De-Silted	5	2	Achieved per resources available
Post-Harvest Losses Reduction	Increased Quantity Of Output Available For Consumption / Sale	% Reduction In Post-Harvest Losses	20	15	

Farm Enterprises Diversification	Alternative Crop (Cotton, Canola, Sunflower) Enterprises Adopted	Number Of New Crop Enterprises Adopted	2	1	Farmers received free sunflower seeds however the uptake is slow
Market Aggregation Centers Development	New Markets Aggregation Centers Developed	Number Of New Markets Aggregation Centers Developed	4	0	Funds not allocated
Operationalization Of Cereal Stores	Cereal Stores Constructed And Operationalized	Number Of Cereal Stores Constructed And Operationalized	3	0	2 constructed but not operationalized. (Kithimu and Mutuobare) Inadequate funds
Mechanization Of Agricultural Production	Machineries Repaired	Number Of Machineries Repaired	4	0	Still a priority re advertisement for quotation done
Livestock Productivity	High Vigour Breeds Acquired	Number Of Dairy Goats Acquired	1000	0	Funds not released to projects supporting it
		Number Of Birds Acquired	10000	0	
Pasture And Fodder Production (Pasture And Fodder Supply Sustained)	Trainings On Pasture Establishment Conducted	Number Of Trainings Conducted	30	35	Targets were achieved and surpassed
	Pasture Bulking Sites Established	Number Of Pasture Bulking Sites Established	12	17	Targets were achieved and surpassed
Feed Quality Assurance	Agro Dealers Trained On Quality And Quantity Of Feeds	Number Of Agro Dealers Trained	30	20	Achieved through collaboration
	Feed Inspectors Recruited	Number Of Feed Inspectors Recruited	7	0	Funds not allocated
	Trainings On Feed Formulation Conducted	Number Of Trainings On Feed Formulation Conducted	4	14	Achieved through KOPIA-KARLO
Livestock Waste Management	Biogas Installed	Number Of Functional Biogas Installed	6	0	Priorities changed along the way
	Agri-Circularity Sensitization Meetings Held	Number Of Agri-Circularity Sensitization Meetings Held	4	0	
Apiculture Production	Artisans And Groups Trained On Modern Apiculture Technologies	Number Of Artisans And Groups Trained On Modern Apiculture Technologies	10	0	Priorities changed along the way
	Beehives Acquired And Distributed	Number Of Beehives Acquired And Distributed	600	0	
	Bee Harvesting Kits Acquired And Distributed	Number Of Bee Harvesting Kits Acquired And Distributed	10	0	

	Honey Extractors Acquired And Distributed To Farmer Groups	Number Of Honey Extractors Acquired And Distributed To Farmer Groups	20	0	
Gender And Social Inclusion	Agribusiness Acceleration And Resource Centers Developed	Number Of Agribusiness Acceleration And Resource Centers Developed	2	0	Inadequate funds
Promote Marketing And Value Addition	Milk Dispensers Acquired And Distributed	Number Of Milk Dispensers Acquired And Distributed	10	0	
	Milk Traders Trained	Number Of Milk Traders Trained	2	10	Targets Achieved and surpassed
	Livestock Sale Yards Upgraded	Number Of Livestock Sale Yards Upgraded	2	2	Karaba and kiritiri
	Chicken Aggregation Centers Established	Number Of Chicken Aggregation Centers Established	2	0	one existing Slaughter Slabs within town
	Chicken Slaughter Slabs Established	Number Of Chicken Slaughter Slabs Established	1	0	
Operationalization Of Coffee Mill	Coffee Societies Joining Coffee Mill	Number Coffee Societies Joining Coffee Mill	5	24	All coffee societies joined coffee mill
Construction Of Horticulture Market	Horticulture Market Constructed	Number Of Horticulture Market Constructed	1	0	Funds to support the market nor realised
Livestock Vaccination	Animals Vaccinated	Number Of Animals Vaccinated	100,000	10,000	Achieved with resources available
Food Safety And Quality Assurance	Slaughterhouses Inspected And Licensed	Number Of Slaughterhouses Inspected And Licensed	30	3	Pre licensing visits done
One Health Initiative	Biosafety And Biosecurity Sensitization Meetings And Trainings Held	Number Of Biosafety And Biosecurity Sensitization Meetings And Trainings Held	1	1	Targets achieved
Rabies Management	Dogs And Cats Vaccinated	Number Of Vaccinated Dogs And Cats	2000	371	under performance
Artificial Insemination (AI) Services	Affordable AI Services Provided	Number Of AI Services Provided	2000	2500	This is done by the private A.I. providers.
	Climate Smart Resilient Animals Produced	Number Of Climate Smart Resilient Animals Produced	2000	0	Priority changed
	Innovative Animal Heath Breeding And Production	Number Of Sexed Semen And Preserved Embryos Used	1000	0	

Animal Registration With Kenya Stud Book (KSB) And Dairy Records	Animals Registered With Kenya Stud Book (KSB) And Breeders' Association	Number Of Animals Registered With Kenya Stud Book (KSB) And Breeders' Association	200	0	
Establishing A Veterinary Laboratory	Veterinary Laboratory Established And Equipped	Number Of Veterinary Laboratories Established And Equipped	1	0	Priority changed
	Veterinary Kits Purchased	Number Of Veterinary Kits Purchased	5	0	
Veterinary Products Inspection	Farmers And Practitioners Trained	Number Of Farmers Trained	700	0	
		Number Of Practitioners Trained	8	0	
	Agrovets And Practitioners Licensed And Accredited	Number Of Licensed And Accredited Practitioners And Agrovets	10	8	Done by KVB (Kenya Veterinary Board)
Animal Welfare Awareness	Centre Of Excellence Established	Number Of Centre Of Excellence Established	4	0	Inadequate Funds
	Trainings On Animal Welfare Held	Number Of Trainings On Animal Welfare Held	10	2	Target achieved with available resources
Management Of Hides And Skins And Other Animal By-Products	Youth And Women Trained And Engaged In Livestock Related Cottage Industries	Number Of Youth And Women Trained And Engaged In Livestock Related Cottage Industries	30	0	Inadequate Funds
Increase Aquaculture Productivity	Fish Farmers Trained	Number Of Fish Farmers Trained	1500	1000	Target not achieved
	Tons Of Fish Harvested	Number Of Tons Of Fish Harvested At The Farm Level	68	6	Target not achieved
Provision Of Cold Storage Facilities	Cold Storage Units Procured And Installed	Number Of Cold Storage Units Procured And Installed	2	0	Inadequate Funds
Exploitation Of Tana Dams Capture Fisheries.	Fishers Registered	Number Of Registered Fishers	50	0	
	Fishing Motorboats Procured	Number Of Fishing Motorboats Procured	2	0	
	Fishing Gill Nets Procured	Number Of Fishing Gill Nets Procured	10	0	
Development Of Fish Markets	Deep Freezers Procured	Number Of Deep Freezers Procured	1	3	Achieved targets

Capacity Building Of Cooperative Leadership And Management	Cooperatives Committees Trained	Number Of Cooperatives Committees Trained	120	100	Target achieved with available resources
	Societies Trained On Information Management Systems	Number Of Societies Trained On Information Management Systems	24	28	Target achieved with available resources
Adoption Of Value Addition Technologies And Innovation	Trainings On Technologies And Innovations Conducted	Number Of Trainings On Technologies And Innovations Conducted	48	6	Target achieved with available resources
	Technologies And Innovations Adopted For The Value Chains	Number Of Technologies And Innovations Adopted Per Value Chain	6	6	Target achieved with available resources
	Products Value Added	Number Of Value-Added Products In The Market	12	7	Milk, Coffee, Macadamia, Muguka, green grams, bananas, gemstones
Transformation Of Potential Cigs And CBO Into Cooperative	Sensitizations And Trainings On Cooperatives Held	No Of Sensitizations And Trainings Held	80	79	Through projects (NAVCDP, Neighbors, Arabika)
	New Cooperative Societies Registered	Number Of New Cooperative Societies (Fruits, Cotton, Irrigation, Cereals, And Mining) Registered	12	15	New societies formed through NAVCDP campaigns
	Committee Members Inducted	Number Of Newly Elected Committee Members Inducted	240	500	Newly Elected Committee for new societies
Strengthen Cooperative Audits Functions	Audits Registered And Presented	Number Of Audits Registered And Presented	150	74	Target achieved with available resources
Enhance Access To Cooperative Development Fund	Increased Access To Subsidized Credits And Funding	Number Of Societies Accessing The Fund	40	0	County cooperative act not in place
Market Access On Dairy Value Chain	Groups Transformed To Dairy Cooperatives And Trained	Number Of Groups Transformed To Dairy Cooperatives And Trained	5	2	
Organized Agricultural Produce Marketing	Value Chains Aggregating Produce	Number Of Value Chains Aggregating Produce	12	6	Coffee, Green grams Avocado, Mangoes
Purchased of Vehicles	Vehicles Purchased	Number Of Vehicles Purchased	1	100%	Purchased one double cab
Developing of Policies	Policy Developed	Number Policies Developed	4	100%	Housing policy, Municipal Bylaws, PSEF and Valuation & Rating bill
Spatial Planning	Approved County Spatial Plan	Number Of County Spatial Plans Approved	1	50%	Ongoing

Kenya Urban Support Programme	Upgraded Urban Centre	Number Urban Centres Upgraded	4	1	Runyenjes Municipality Ongoing
Survey, Secure All Public Land And Produce Specifics Maps	Fully Surveyed And Secured Public Land	Number Of Parcels Surveyed And Maps Produced	20	40%	Survey done but maps not yet produced
Valuation Roll	Updated Valuation Roll	Supplementary Valuations To Update Valuation Roll	1	50%	Valuation & Rating Bill in progress
Partnering With Industry Actors And Government Agencies	Partners Secured	Number Of Partners Acquired	1	100%	Partnered with artisanal mining groups and National Govt.
Sub Programme	Key Output	Key Performance Indicators	Planned Targets	Achievement	Remarks
Human Resource Development	Staff Remunerated	No. Of Staff Enumerated	76	76	Top priority
Office Support Services	Recruited Staff	No. Of Staff Recruited	6	0	Inadequate funds to recruit
Capacity Development	Supported Staff	No. Of Staff Supported	76	76	Top priority
Policy And Legal Framework	Trained And Skilled Staff	No. Of Staff Trained On M&E And Climate Change And Other Courses, Training Of Other Committee.	34	30	
Sanitation Services	Environmental Impact And Social Assessments For County Projects	Number Of Projects Having Undertaken ESIA's In The County	50	40	Requirement by EMCA
Land Parcel Purchased	No. of Parcels Purchased For Sewer Treatment		1	0	Inadequate funds for allocation
Modern Tree Nurseries Established	Number Of Modern Tree Nurseries Established		5	0	Inadequate funds for allocation
School Greening Programmes Undertaken	Number Of Schools Participating In Greening Programmes		5	0	Inadequate funds for allocation
Farmer Field Schools Conducted	Number Of Farmers Trained		300	0	Inadequate funds for allocation
Bamboo, Melia, Fruit Tree And Other Trees Nurseries Established	Number Of Groups With Bamboo Nurseries Established		5	0	Inadequate funds for allocation

	Number Of Groups With Melia Species Nurseries Established	5	0	Inadequate funds for allocation
	Acres Of Farms Under Commercial Forestry (Bamboo And Melia Species)	10	0	Inadequate funds for allocation
Acquired Waste Management Related Infrastructure	Number Of Bins, Compactors, Bailers, Shredders Trucks Acquired	25	10	Flocca funded, awaiting supply-target on schedule to be achieved

Status of Projects completion

Project	Total Cost	project	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES		Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
							Deferred Income	Receivables	Others - must be specific	

Appendix VI: Reporting of Climate Relevant Expenditures

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

Appendix VII: Disaster Expenditure Reporting Template

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