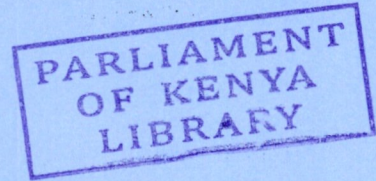


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

EMBU COUNTY EMERGENCY FUND

FOR THE YEAR ENDED

30 JUNE, 2025

PAPERS LAID	
DATE	19/11/2025
TABLED BY	Sen. Mutinda on behalf of Majority Leader
COMMITTEE	-
CLERK AT THE TABLE	Belinda

Issued 30th June 2024



OFFICE OF THE AUDITOR - GENERAL
 EMBU HUB P. O. Box 113 - 60100, EMBU
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EMBU COUNTY EMERGENCY FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30TH, 2025

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

	PAPERS LAID
DATE	19/11/2025
TABLED BY	Sen. Mutinda on
COMMITTEES	behalf of Majority Leader
CLERK AT THE TABLE	Belinda

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Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended *June 30th, 2025*

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Embu County Emergency Fund
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For the Year Ended June 30th, 2025

1. Acronyms and Definition of Key Terms

a) Acronyms

CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Definition of Key Terms

Fiduciary Management: The key management personnel who had financial responsibility.

CECM	<i>County Executive Committee Member</i>
CIDP	<i>County Integrated Development Plan</i>
ICPAK	<i>Institute of Certified Public Accountants of Kenya</i>
IPSAS	<i>International Public Sector Accounting Standards</i>
PFM	<i>Public Finance Management</i>
PSASB	<i>Public Sector Accounting Standards Board</i>
Kshs	<i>Kenya Shillings</i>
PAC	<i>Public Accounts Committee</i>
PIC	<i>Public Investments Committee</i>

**Embu County Emergency Fund
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For the Year Ended June 30th, 2025**

2. Key Entity Information and Management

a) Background information

Embu County Emergency Fund is established by and derives its authority and accountability from the Public Finance management (Embu county Emergency Fund Fund) Regulations 2020 on 25th March 2020. The Fund is wholly owned by the Embu County Government and is domiciled in Kenya.

The fund's objective is to enable payments to be made in respect of the county when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

The Fund's principal activity is enable payments for urgent and unforeseen needs for expenditure.

b) Principal Activities

The principal activity, mission or mandate of the Fund is to curb natural calamities and other unforeseen needs including but not limited to accidents, terrorism, landslides, floods, fire, hunger, diseases outbreak and any other emergency declared by the committee from time to time.

Fund Administration Committee

SN	Position	Name
1	Chairlady of the Board	H.E Governor Cecily Mbarire
2	County Executive Committee Member - Public Service & Administration.	Mr. Emilio Kathuri
3	County Executive Committee Member – Finance & Economic Planning.	Prof. Joe Kamaria
4	County Chief Officer Administration	Mr. Henry Nthiga
5	Red Cross liaison Officer	Milka Wawira Nyaga
6	County Executive Committee Member for Health	Mr. Jamal Runyenje
7	Four residents, One from each sub county	1. Bishop Cyrus Ngunyi 2. Pastor John Gachungi 3. Rev. Auther Murungi 4. Wilson Mugo
8	County Commissioner	Mr. Jack Obuor
9	Head Of Enforcement	Mr. Fredrick Njagi
10	Director of Disaster & Risk management	Mr. Joe Njoka
11	Chief of Staff	Mr. Patrick Muriithi Ndwiga

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

c) Key Management Team

SN	Position	Name
1	Fund Administrator -CECM Finance	Prof. Kinyua Kamaria
2	Chief Officer Finance	Mr. Damiano N. Muthee
3	Head of Accounting Unit	Mr. Eric Mucangi Mbogo

d) Fiduciary Oversight Arrangements

National Assembly

1. Public Accounts Committee (PAC)
2. Public Investments Committee (PIC)

Senate

1. Public Accounts Committee (PAC)
2. Public Investments Committee (PIC)

County Assembly

1. Public Accounts Committee (PAC)
2. Public Investments Committee (PIC)

e) Registered Offices

P.O. Box 36 - 60100
Town Hall/Treasury Building
Off Kenyatta Highway
Embu, KENYA

f) Fund Contacts

Telephone: (254) 720 465 609
E-mail: infor@embu.go.ke
Website: embu.go.ke

g) Fund Bankers

1. Family Bank (K) Ltd

Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended *June 30th, 2025*

a) Independent Auditors

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

b) Principal Legal Adviser




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

c) County Attorney

Embu County Government

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

3. Fund Administration Committee




Name	Details of qualifications and experience
<p>1. H.E Governor Cecily Mbarire</p> 	<p>Date of Birth: 1972</p> <p>Qualifications:</p> <p>MBA - Global Executive</p> <p>Degree – Bachelor of Arts (Economics & Sociology), Egerton</p> <p>Experience.</p> <p>Governor – Embu County Government</p> <p>Member of Parliament - Runyenjes</p> <p>Various Committee member in the National Assembly</p>
<p>2. Jamal Runyenje</p> 	<p>Date of Birth: 1976</p> <p>Qualifications:</p> <p>Phd. – Public Health</p> <p>MBA Strategic Management</p> <p>Msc. Health Systems</p> <p>Experience. - Over 26 years</p> <p>Program Management Coordination,</p> <p>Resource Mobilization,</p> <p>Human Resource Management and Administration</p> <p>Research & Implementation.</p>
<p>3. Prof. Kinyua Nyaga Kamaria</p> 	<p>Date of Birth: 1964</p> <p>Qualifications:</p> <p>Doctor of management – Leadership and management</p> <p>Doctor of business administration, statistics and finance</p> <p>Masters Arts – Organisational leadership</p> <p>Masters Business Administration – strategic management</p> <p>Bsc. – Finance & Accounting</p> <p>Certified Public Accountant – Kenya</p> <p>Certified Public Accountant - USA</p> <p>Experience</p> <p>United Nations senior Financial analyst</p> <p>Chase Bank – Finance & strategic Director</p> <p>United States International University – Professor, Finance & Strategy</p> <p>Oxford University – Regional Finance & Operational Director</p> <p>CECM – Finance and Economic planning – Embu County</p>
<p>4. Henry Nthiga</p>	<p>Date of Birth: 1971</p>

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

	<p>Qualifications: Master's Degree – Planning, Management and Administration Degree in Education Senior Management Course,</p> <p>Experience. Sub County administrator – Embu County Government – 10yrs High School Principal – 8yrs Chief Officer Public Health – Embu County Government</p>
<p>5. Emilio M. Kathuri</p> 	<p>Date of Birth: 1962</p> <p>Qualifications: Degree: B Science from the University of Nairobi, Implementing organisation policies administration.</p> <p>Experience. Over 25 years Formulating organisational policies Implementing / Administration of Board policies over Staff welfare CECM Public Service and Devolution – Embu County Government</p>
<p>6. Fred Njagi.</p> 	<p>Date of Birth: 1978</p> <p>Qualifications: Degree in Administration from the university of Nairobi, Integrated management System Audit - Internal Audit course. Police Training Course, GSU training Course, GSU REKE training, Platoon Training School.</p> <p>Experience Security manager, Chief Inspector, Director – Enforcement services Embu County Government</p>
<p>7. Joe Njoka</p> 	<p>Date of Birth: 1972 Degree in Education, Master's Degree – Planning, Management & Administration</p> <p>Experience Word Administrator, Director Disaster & Risk Management – Embu County Government</p>

Key Management Team

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

Name	Details of qualifications and experience
<p>1. Eric Muchangi Mbogo</p> 	<p>Date of Birth: 1976</p> <p>Qualifications: Masters, Science in governance & leadership Degree – Education, UON CPA (K)</p> <p>Experience. Head of Accounting Unit – Embu County Government</p>
<p>2. Prof. Kinyua Njagi Kamaria</p> 	<p>Date of Birth: 1964</p> <p>Qualifications: Doctor of management – Leadership and management Doctor of business administration, statistics and finance Masters Arts – Organisational leadership Masters Business Administration – strategic management Bsc. – Finance & Accounting Certified Public Accountant – Kenya Certified Public Accountant - USA</p> <p>Experience United Nations senior Financial analyst Chase Bank – Finance & strategic Director United States International University – Professor, Finance & Strategy Oxford University – Regional Finance & Operational Director CECM Finance and Economic Planning – Embu County Government</p>
<p>3. Damiano N. Muthee</p> 	<p>Date of Birth: 1970</p> <p>Qualifications: Degree: Education - University of Nairobi, CPA (K)</p> <p>Experience. Chief Officer Infrastructure – Embu County Government Chief Officer Finance – Embu County Government</p>

4. Management Discussion and Analysis

SECTION A

The Fund's operational and financial performance

The Embu County Emergency Fund was created with a view of funding specific activities which in the assessment of the management committee fit the description of a natural calamity which the society would be hard pressed to address if the Government does not step in.

The Fund in the year under review has handled the following emergencies;

1. The Fund reconstructed the Runyenjes market in Runyenjes Central ward after it was swept by heavy rains and winds that demolished the entire roof. This was critical so as to averse the sufferings of market traders who were left without a place to earn their living.
2. The Fund helped resettle seven (7) families whose houses were ruined by floods in Gatatha village.
3. The Fund helped resettle sixteen (16) families whose houses were ruined by mudslide in Kithimu.
4. The Fund was also instrumental in repairing the water pump that is used to provide water to the residents of Mbeere South so as to averse any disease and suffering related to lack of clean water.
5. Following a fire outbreak at the Jomo Kenyatta childrens home the county government housed the disabled children at its rescue centre which needed remodelling at a cost of Kshs 1,685,596 to ease access by the children.
6. The Fund helped resettle four (4) families who's their houses were demolished following a long contracted court case where the aggrieved went ahead and demolished the houses of the four families in Mbeere North.
7. The Fund assisted a family whose house was razed down by the fire in Manyatta.
8. The Fund contributed one million shillings towards rebuilding of the Jomo Kenyatta Childrens home.
9. The fund has also mitigated and given aid to fire victims.

Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025

The Fund Administrator applauds the Embu County Assembly for continuously availing money to the Fund to be able to discharge any emergency related activities across the County.

The Fund started its operations in the financial year 2020/2021, in which the board had the fund operations, the management was faced with a Task of mitigating against COVID -19 pandemic.

SECTION B

Fund's compliance with statutory requirements

The fund is fully compliant and there is no potential contingent liability and has no ongoing court cases.

SECTION C

Key projects and investment decisions the Fund is planning/implementing.

The Fund is solely responsible for responding to emergencies and disasters that are of unseen nature and hence doesn't have any projects or investments as stipulated in the Public Finance management (Embu county Emergency Fund Fund) Regulations 2020

SECTION D

Major risks facing the Fund.

The Fund is not inherent to Operational Risks, Market Risks, Capital Risk and Credit risks

For the Liquidity risks this has been addressed in each year budget where the Fund is allocated a reasonable amount to help in mitigation of emergencies. The Fund has been in a position to address some emergency cases brought under its notice and those that qualify.

SECTION E

Material arrears in statutory/financial obligations

The Fund does not have arrears in terms of pending bills, tax default, outstanding staff & pension obligations/actuarial deficit on pension schemes.

Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025

SECTION F

The Fund's financial probity and serious governance issues

There is no major financial improbity reported by the internal audit/audit committee, external auditors, or any other County Government Agencies that provide oversight to the Fund. Also no governance issues among the Fund Committee or member of the Committee and top management including conflict of interest.

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

5. Statement of Management’s Responsibilities

Section 168 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the Administrator of a County Public Fund established by THE PUBLIC FINANCE MANAGEMENT (EMBU COUNTY EMERGENCY FUND) REGULATIONS 2020 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

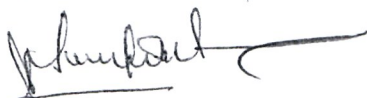
The Administrator of the Emergency Fund is responsible for the preparation and presentation of the Fund’s financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended June 30th, 2025. This responsibility includes: (i) maintaining 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 Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Emergency Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and THE PUBLIC FINANCE MANAGEMENT (EMBU COUNTY EMERGENCY FUND) REGULATIONS 2020. The Administrator of the Fund is of the opinion that the Fund’s financial statements gives a true and fair view of the state of Fund’s transactions during the year ended June 30th, 2025, and of the Fund’s financial position as at that date. The Administrator further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the Emergency Fund has assessed the Fund’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Fund Administration Committee on 29/08/2025 and signed on its behalf by:


.....

Fund Administrator

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON EMBU COUNTY EMERGENCY FUND 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 the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying financial statements of Embu County Emergency Fund set out on pages 1 to 20, which comprise of the statement of financial position as at

Report of the Auditor-General on Embu County Emergency Fund for the year ended 30 June, 2025

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, the financial statements present fairly, in all material respects, the financial position of Embu County Emergency Fund 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) and comply with the and Embu County Government Emergency Fund Act, 2014 and the Public Finance Management Act, 2012.

Basis for Opinion

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

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. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the Other Information set out on page ii to xii which comprise of Key Entity Information and Management, the Fund Administrative Committee, Key Management Team, Report of the Chairman of the Fund, Report of the Fund Administrator, Statement of Performance Against Predetermined Objectives, Statement of Corporate Governance and Management Discussion and Analysis. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund'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.

Basis for Opinion

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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

Non-replenishment of the Fund

The statement of financial performance reflects total expenses of Kshs.5,077,579. However, the County Emergency Committee did not obtain the required County Assembly approval for reimbursement of these payments within two months after disbursement, contrary to the provisions of the Public Finance Management (Embu County Emergency Fund) Regulations, 2020. Further, it was noted that the Fund was not replenished after the expenditures, as required, to restore it to the approved level. Consequently, the Fund remained depleted, thereby undermining its purpose of providing immediate financial resources to address emergencies.

This is contrary to Regulation 13 (3) of Public Finance Management (Embu County Emergency Fund) Regulations 2020 which states that as soon as practicable after the County Assembly has approved the payment the Executive Committee member shall arrange for a draft appropriation law to be introduced into the County Assembly for the appropriation of the money paid and for the replenishment of the County Government's Emergency Fund to the extent of the amount of the payment.

In the circumstances, Management was in breach of the 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 THE 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 effects of the matter described in the Basis for Conclusion on the 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

Lack of an Information Technology (IT) System

Audit review revealed that key operational processes such as record-keeping and reporting are largely manual. The Fund does not have a formal information management system to support data processing and reporting. Consequently, critical data and records are maintained in physical form, increasing the risk of errors, loss, or unauthorized alterations.

Further, the Fund lacks formal mechanisms to track and secure sensitive data. In the absence of an automated system, management faces challenges in generating timely and reliable information for decision-making. Additionally, the lack of basic ICT controls such as firewalls, intrusion detection systems, and access restrictions exposes the entity to potential cybersecurity threats and data breaches.

In the circumstances, the absence of a formal information system and ICT security controls indicates ineffectiveness of internal controls in ensuring data integrity, confidentiality, and reliability of financial and operational information.

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 Fund Administration Committee

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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the funds' 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.

The Fund Administration Committee is responsible for overseeing the Funds' 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

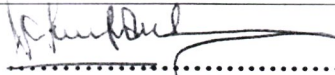
Nairobi

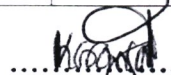
07 November, 2025

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

6. Statement of Financial Performance For The Year Ended June 30th, 2025

Description	Note	Period ended June 2025	Comparative Period June 2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Transfers From the County Government	5	8,000,000.00	15,000,000.00
Public Contributions and Donations		-	-
		8,000,000.00	15,000,000.00
Revenue From Exchange Transactions			
Finance Income		-	-
		-	-
Total Revenue		8,000,000.00	15,000,000.00
Expenses			
Emergency Expenses	8	(4,993,210.00)	959,500.00
Use of goods and services	9	(84,369.00)	43,464.00
Total Expenses		(5,077,579.00)	(1,002,964.00)
Surplus/(Deficit) For the Period		2,922,421.00	13,997,036.00

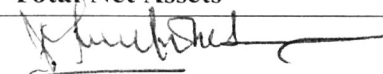

 Name: Prof. Kinyua Kamaria
 Fund Administrator
 Date:


 Name: Karanja Mwangi
 Fund Accountant
 ICPAK Member Number:16466
 Date:

**Embu County Emergency Fund
Annual Report and Financial Statements
For the Year Ended June 30th, 2025**

7. Statement of Financial Position as at June 30th, 2025

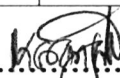
Description	Note	Period ended June	Audited Prior Year
		2025	June 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	10	16,966,198.00	14,043,777.00
Receivables From non-exchange Transactions		-	-
Receivables from exchange transactions		-	-
Total Assets (A)		16,966,198.00	14,043,777.00
Liabilities			
Current Liabilities			
Trade and Other Payables		-	-
Total Liabilities (B)		-	-
Net Assets (A-B)		16,966,198.00	14,043,777.00
Represented by:			
Accumulated Surplus		-	-
Total Net Assets		16,966,198.00	14,043,777.00



Name: Prof. Kinyua Kamaria

Fund Administrator

Date



Name: Karanja Mwangi

Fund Accountant

ICPAK Member Number: 16466

Date

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8. Statement of Changes in Net Assets for the year ended June 30th, 2025

Description	Accumulated surplus
	Kshs
Prior Year	
Balance As At 1 July 2023	46,741.00
Surplus/(Deficit) For the Period	13,997,036.00
Balance As At June 2024	14,043,777.00
Current Year	
Balance As At 1 st July, 2024	14,043,777.00
Surplus/(Deficit) For the Period	2,922,421.00
Balance As At June 30 th , 2025	16,966,198.00

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9. Statement Of Cash Flows for the Year Ended June 30th, 2025

Description	Note	Period ended	Comparative
		June 2025	Period June 2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts From the County Government	5	8,000,000.00	15,000,000.00
Public contributions and donations		-	-
Interest received		-	-
Total receipts		8,000,000.00	15,000,000.00
Payments			
Emergency Expenses	8	(4,993,210.00)	(959,500.00)
Use of goods and services	9	(84,369.00)	(43,464.00)
Total payments		(5,077,579.00)	(1,002,964.00)
Net cash flows from operating activities	14	2,922,421.00	13,997,036.00
Cash flows from investing activities			
Net cash flows used in investing activities		(-)	(-)
Cash flows from financing activities			
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash & cash Equivalents		2,922,421.00	13,997,036.00
Cash and cash equivalents at 1 st July	10	14,043,777.00	46,741.00
Cash and cash equivalents at 30th June		16,966,198.00	14,043,777.00

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

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10. Statement of Comparison of Budget and Actual Amounts for the Year June 30th, 2025

Description	Original budget	Adjustment	Final budget	Actual on comparable basis	Performance difference	% Utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers From County Govt.	8,000,000.00	-	8,000,000.00	8,000,000.00	-	100%
Receivables From non-exchange Transactions		-		-		
Public Contributions and Donations	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Total Income	8,000,000.00	-	8,000,000.00	8,000,000.00	-	100%
Expenses						
Emergency Expenses	7,836,000.00	-	7,836,000.00	4,993,210.00	2,842,790.00	63.7%
Use of goods and services	164,000.00	-	164,000.00	84,369.00	79,631.00	51.4%
Total Expenditure	(8,000,000.00)	-	(8,000,000.00)	(5,077,579.00)		
Surplus For the Period	-	-	-	2,922,421.00		

Budget notes

1. The Fund was able to handle all Emergencies during the period that qualified.

11. Notes to the Financial Statements

1. General Information

The Emergency Fund is established by and derives its authority and accountability from the Public Finance Management (Embu County Emergency Fund) Regulations 2020. The fund is wholly owned by the Embu County Government and is domiciled in Kenya. The fund's principal activity is tackling any eventuality which otherwise could not expressly be provided for in the budget, in conformity with the definition of emergencies in the Act.

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

3. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

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.

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.

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY2024/2025 was approved by the County Assembly on July 2024. No 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 Fund did not record any additional appropriations for the FY2024/2025 budget. The Fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis 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 performance has been presented under section 5 of these financial statements.

c) 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 Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. 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 liabilities.

Financial assets

Classification of financial assets

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of

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

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

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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.

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 period end.

Impairment

The Fund 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*.

Financial liabilities

Classification

The Fund classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

d) Provisions

Provisions are recognized when the Fund 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 Fund 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.

Contingent liabilities

The Fund 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.

Contingent assets

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The Fund 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.

e) Nature and purpose of reserves

The Fund does not create nor maintain reserves.

f) Changes in accounting policies and estimates

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

g) 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.

h) Related parties

The Fund 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 directors, the CEO and senior managers.

i) 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 period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial period.

j) Comparative figures

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

k) Events after the reporting period

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

l) Currency

The financial statements are presented in Kenya Shillings (Kshs) are rounded off to the nearest shilling.

4. Significant judgments and sources of estimation uncertainty

The preparation of the Fund'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

a) 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 period, are described below. The Fund based its assumptions and estimates on parameters available when the consolidated 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 Fund. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset

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➤ Changes in the market in relation to the asset

c) 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.

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.

5. Transfers from the County Government

Description	Period ended June 2025	Comparative Period June 2024
	Kshs	Kshs
Transfers From Embu County Department	8,000,000.00	15,000,000.00
Others (<i>specify</i>)	-	-
Total	8,000,000.00	15,000,000.00

6. Public Contributions and Donations

Description	Period ended June 2025	Comparative Period June 2024
	Kshs	Kshs
Cash Donation From Development Partners	-	-
Cash Contributions From the Public	-	-
In kind Donation From Development Partners	-	-
In kind Contributions From the Public	-	-
Others (<i>specify</i>)	-	-
Total	-	-

7. Finance income

Description	Period ended June 2025	Comparative Period June 2024
	Kshs	Kshs

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Interest Income on Bank Deposits (Current Account)	-	-
Total Interest Income	-	-

8. Emergency Expenses

Description	Period ended June 2025	Comparative Period June 2024
	Kshs.	Kshs.
Drought related expenses	296,000.00	-
Fire related expenses	3,066,710.00	-
Flood related expenses	980,500.00	899,500.00
Demolition expenses	650,000.00	60,000.00
Total	4,993,210.00	959,500.00

9. Use of Goods and Services

Description	Period ended June 2025	Comparative Period June 2024
	Kshs.	Kshs.
Bank Charges	2,369.00	2,464.00
Committee allowances	82,000.00	41,000.00
Other (<i>Specify</i>)	-	-
Total	84,369.00	43,464.00

10. Cash and cash equivalents.

Description	Period ended June 2025	Prior year audited June 2024	Comparative for Cashflow March 2024
	Kshs	Kshs	
Current Account	16,966,198.00	14,043,777.00	15,046,751.00
Others (<i>Specify</i>)	-	-	-
Total Cash and Cash Equivalents	16,966,198.00	14,043,777.00	15,046,751.00

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Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	Period ended	Prior year	Comparative for
		June 2025	audited June 2024	Cash flow March 2024
		Kshs	Kshs	Kshs
a) Current Account				
Family Bank	075000046490	16,966,198.00	14,043,777.00	15,046,751.00
Sub- Total		16,966,198.00	14,043,777.00	15,046,751.00
b) Others (Specify)				
Cash In Transit		-	-	-
Cash In Hand		-	-	-
Sub- Total		-	-	-
Grand Total		16,966,198.00	14,043,777.00	15,046,751.00

11. Receivables from non-exchange transactions

Description	Period ended	Prior
	June 2025	year audited June 2024
	Kshs	Kshs
Current Receivables		
Revenue Receivable	-	-
Others (<i>specify</i>)	-	-
Total Current Receivables from non-exchange	-	-

12. Receivables from exchange transactions

Description	Period ended	Prior
	June 2025	year audited June 2024
	Kshs	Kshs
Current Receivables		
Interest Receivable	-	-
Others (<i>specify</i>)	-	-
Total Current Receivables from exchange	-	-

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13. Trade and other payables from exchange transactions

Description	Period ended June	Prior year Audited June 2024
	2025	
	Kshs	Kshs
Trade Payables	-	-
Retention money	-	-
Other Payables	-	-
Total Trade And Other Payables	-	-

14. Cash generated from operations.

Description	Period ended	Prior year Audited June 2024
	June	
	2025	
	Kshs	Kshs
Surplus/ (Deficit) For the period	2,922,421.00	13,997,036.00
Adjusted For:		
Working Capital Adjustments		
Increase In Receivables	-	(-)
Increase In Payables	-	-
Net Cash Flow from Operating Activities	2,922,421.00	13,997,036.00

(The total of this statement should tie to the cash flow section on net cash flows from operating activities)

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12. Annexes.

Annex 1: Progress on Follow Up Of Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1.	<p><u>Lack of Distribution List for Emergency Relief Items</u></p> <p>The statement of financial performance reflects emergency expenses amount of Kshs 959,500 which includes flood related expenses amount of Kshs 899,500 as disclosed in Note 9 to the financial statements. The amount relates to cash withdrawal used to pay for relief items ranging from mattresses,</p>	<p>The management had provided a list of the beneficiaries and photos to the auditor for review and it’s worth noting that the list did not address the issue of how the items were distributed because of crowd control and the situation on the ground. The management has taken note of the same and will address the issue going forward.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status <i>(Resolved / Not Resolved)</i>	Timeframe <i>(Put a date when you expect the issue to be resolved)</i>
	<p>blankets, utensils, maize flour, cooking oil and transport to deliver the items. However, distribution list to account for the beneficiaries who received the relief items was not provided for audit review.</p> <p>In the circumstances, the accuracy and completeness of flood related expenses of Kshs 899,500 could not be confirmed.</p>			
2.	<p><u>Budgetary Control and performance</u></p> <p>The statement of</p>	<p>The management concurs with the auditor’s observation and wish to indicate that the Fund management through the Embu County Executive lobbied for more funds after the FY2022/2023 audit queried on under-</p>	<p>Resolved</p>	

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Reference No. in the Annual Report	Issue / Observation from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>comparison of budget and actual amounts reflects final receipts budget amount of kshs 15,000,000 and a similar actual on comparable basis amount of Kshs 15,000,000. However, the Fund spent an amount of Kshs 1,002,964 against actual receipts of Kshs 15,000,000 resulting in under-utilization amount of Kshs 13,997,036 or 93% of the actual receipts.</p> <p>The under-utilization may have impacted negatively on service delivery to the public.</p>	<p>funding. However, it's important to note that the fund was able to discharge all the emergencies that were reported and qualified as such, under Embu County regulation 2020 11(1) for the year</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
3.	<p><u>Lack of Disaster Recovery Plan</u></p> <p>There was no evidence that the Management of the Fund has assessed the impact of an outage or disruption to the ICT system, and developed business continuity or IT disaster recovery plan. In case of a disaster, significant delays or disruptions of the Funds activities may occur. Additionally, the Fund may not recover or restore critical infrastructure services and systems affecting all operations that rely on the Information Communication</p>	<p>The ICT department is developing ICT data recovery plan and will be presented to the County Assembly for approval once finalized.</p>	Not resolved	Awaiting plan approval

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	Technology. In the circumstances, the preparedness of the Fund in case of emergency could not be confirmed.			



Fund Administrator

Date..... 28/08/2025

Annex 2: Statement of Financial Performance Per Quarter

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Description	Note	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date	Comparative period prior year June 2024
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Revenue from non-exchange transactions							
Transfers From the County Government	11	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	8,000,000.00	15,000,000.00
Public Contributions and Donations		-	-	-	-	-	-
		-	-	-	-	-	-
Revenue from exchange transactions							
Finance income		-	-	-	-	-	-
		-	-	-	-	-	-
Total revenue		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	8,000,000.00	15,000,000.00
Expenses							
Emergency Expenses	8	160,000.00	1,000,000.00	2,556,710.00	1,276,500.00	4,993,210.00	959,500.00
Use of goods and services	9	41,000.00	1,610.00	253.00	41,506.00	84,369.00	43,464.00
Total expenses		(201,000.00)	(1,001,610.00)	(2,556,963.00)	(1,318,006.00)	(5,077,579.00)	(1,002,964.00)
Surplus/(deficit)		1,799,000.00	998,390.00	(556,963.00)	681,994.00	2,922,421.00	13,997,036.00

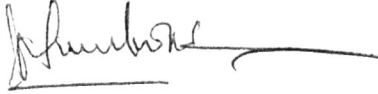
Annex 3: Analysis of Emergency expenditure

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Date	Name	Amount	Purpose of Payment	Status (spent/not spent)	Remarks
27/09/2024	Henry Nyaga Nthiga	41,000.00	Committee Allowances	Spent	Utilized
27/09/2024	Henry Nyaga Nthiga	160,000.00	Fire Incidences	Spent	Utilized
14/10/2024	Jomo Kenyatta Home	1,000,000.00	Home Rebuilding	Spent	Utilized
31/10/2024	Bank Charges	1,610.00	Bank Charges	Spent	Utilized
23/01/2025	Henry Nyaga Nthiga	650,000.00	Demolition Expenses	Spent	Utilized
20/02/2025	Henry Nyaga Nthiga	300,000.00	Fire Expenses	Spent	Utilized
26/02/2025	Jastalyne Agencies Ltd	803,355.00	Remodelling Expenses	Spent	Utilized
26/02/2025	Jastalyne Agencies Ltd	803,355.00	Remodelling Expenses	Spent	Utilized
31/03/2025	Bank Charges	253.00	Bank Charges	Spent	Utilized
23/04/2025	Jesee Karanja Mwangi	571,500.00	Reconstruction of Runyenjes market/Committee allowances	Spent	Utilized
25/04/2025	Jesee Karanja Mwangi	150,000.00	Flooding expenses	Spent	Utilized
30/04/2025	Jesee Karanja Mwangi	300,000.00	Flooding expenses	Spent	Utilized
13/05/2025	Jesee Karanja Mwangi	296,000.00	Drought expenses	Spent	Utilized
30/06/2025	Bank Charges	506.00	Bank Charges	Spent	Utilized

(This information is in compliance with PFM Sec 115. The Fund administrator should state whether the person to whom the payment was made has spent the money for that purpose, and a statement made to that effect; if the person to whom the payment has been made has not yet spent the money for that purpose, a statement specifying the reasons for not having done so)

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Name: Prof. Kinyua Kamaria

Fund Administrator:

Date: 28/08/2025