REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF EMBU

FOR THE YEAR ENDED 30 JUNE 2016

KENYA NATIONAL AUDIT OFFICE
EMBU HUB
22 FEB 2017
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EMBU COUNTY EXECUTIVE

REPORT ON FINANCIAL STATEMENTS

FOR THE PERIOD ENDED JUNE 30, 2016

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

- The Cabinet
  and
- The Chief Officers

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**Ag. Josephat K. Ndwigah**
2.	Chief Officer - Finance & Planning	**Josephat K.Ndwigah**

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering

- *County Audit and finance committee activities*
- *County Assembly committee activities*
- *Development partner oversight activities*
- *Other oversight activities*

(e) Entity Headquarters

P.O. Box 36
Embu Town Hall
Nairobi – Meru Road/Highway
Nairobi, KENYA

(f) Entity Contacts

Telephone: (020) 2163116
E-mail: info@embu.go.ke
Website: www.embu.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank

3. Co – Operative Bank of Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CEC

The overall recurrent budget performance against the actual performance for the current year stands at Kshs 2,631,968,049, which translates, to 76% utilisation compared with 74% utilisation for year 2014-2015.

The current development funds utilisation for the 2015-2016 financial year stands at Ksh. 971,900,641, which translates to 61%, this is an improved performance compared with 41% for year 2014-2015.

There has been low under absorption of funds for development budget, which has been occasioned by lengthy procurement process, slow project implementation and delay in budget approval process:

Sign
CEC
Embu County Government

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Embu County Government is responsible for the preparation and presentation of the *entity's* financial statements, which give a true and fair view of the state of affairs of the *entity* for and as at the end of the financial year 2015-2016 ended on June 30, 2016. 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Embu County Government accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2016, and of the *entity's* financial position as at that date. The Accounting Officer in charge of the Embu County Government further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Embu County Government confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *entity'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 *entity's* financial statements were approved and signed by the Accounting Officer on _____ 2016.

CEC Finance

Chief Officer Finance

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON EMBU COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Embu County Executive set out on pages 6 to 58, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of Appropriation: combined, recurrent and development for the year then ended and a summary of 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Executive's internal control. An audit also includes; evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1.0 Non-submission of Financial Statements

During the period under review, the Embu County Executive transferred Kshs. 8,000,000 and 8,291,535 to Embu County Youth Trust Fund and Embu County Education Support Fund respectively which Funds are wholly owned by the County.

However, the County Executive did not prepare and submit to the Auditor-General the respective financial statements for the two including the consolidated financial statements as required by PFM A Act 2012 Funds.

Further, the respective accounting records for the two Funds were not made available for audit and therefore the transfers totaling Kshs.16,291,535 remained unaccounted for as at 30 June 2016.

In the circumstance, the County Executive breached Section 116 (7) and Section 47 of the Public Finance Management Act, 2012 and the Public Audit Act, 2015 respectively and the propriety of the transfers totalling Kshs.16,291,535 could not be ascertained.

2.0 Accuracy and Completeness of the Financial Statements

2.1 Accuracy of Financial Statements

Review of the financial statements indicates variances between the financial statement balances as at 30 June 2016 and the related supporting schedules/ledger balances as the financial statement balances are understated and overstated by Kshs.2,954,668 and Kshs.20,648,182 on five (5) items and ten (10) items respectively or an aggregate over-statement by Kshs.17,693,514 as follows:

Component	Financial Statements balances (Kshs)	Ledger Balances (Kshs)	Variance (Kshs)
Routine Maintenance-vehicles	12,084,890	12,941,358	(856,468)
Utilities Supply and Services	35,238,731	35,297,450	(58,719)
Other Operating Expenses	77,212,262	77,859,032	(646,770)

Domestic Travel Subsistence and Transport Cost	30,084,819	30,134,819	(50,000)
Routine Maintenance-Other Assets	12,935,781	14,278,492	(1,342,711)
Sub-Total	**167,556,483**	**170,511,151**	**(2,954,668)**
Communication Supplies and Services	7,923,819	7,428,820	494,999
Purchase of Office Furniture	5,209,407	3,126,095	2,083,312
Hospitality Supplies and services	12,797,678	12,499,358	298,320
Basic Salaries of Permanent Employees	2,015,230,586	1,999,665,079	15,565,507
Basic Wages of temporary Employees	91,225,389	91,136,230	89,159
Printing Advertisement Information Supplies and Services	17,221,395	16,916,085	305,310
Rental of Produced Assets	617,930	497,880	120,050
Training Expenses	11,996,207	11,287,506	708,701
Office and General Supplies and Services	13,705,684	13,701,304	4,380
Fuel, Oil and Lubricants	33,117,127	32,138,683	978,444
Sub-Total	**2,209,045,222**	**2,188,397,040**	**20,648,182**
Grand Total	**2,376,601,705**	**2,358,908,191**	**17,693,514**

However, the over expenditure and under expenditure variances have not been explained.

2.1.2 Opening balances variances

Further, the financial statements reflect an aggregate comparative balance of Kshs.2,631,326 on fifteen items while the 2014/2015 audited financial statements reflect a balance of Kshs.2,243,084,092 against the fifteen items resulting in an unexplained over-statement of Kshs.388,242,667 in the opening balances for the year under review as follows:

	Balances as per Financial Statement (Kshs.)	Audited Financial Statement Balance (Kshs.)	Variances (Kshs.)
Basic Salaries - Permanent Employees	2,045,886,110	1,950,306,649	95,579,461
Basic Wages - Temporary Employees	122,355,661	42,309,922	80,045,739
Personal Allowances paid as Reimbursements	7,604,741	1,617,345	5,987,396
Utilities, Supplies and Services	39,051,101	38,061,016	990,085
Communication, Supplies and Services	11,848,940	9,217,891	2,631,049
Domestic Travel and Subsistence, and Other Transportation Costs	101,531,670	25,197,104	76,334,566
Foreign Travel and Subsistence and Other Transportation Costs	19,281,915	8,145,252	11,136,663
Printing, Advertising and Information	22,833,428	21,029,465	1,803,963
Rentals of Produced Assets	6,735,214	3,331,916	3,403,298
Training Expenses	12,046,853	3,905,273	8,141,580
Hospitality Supplies and Servi	48,428,125	41,273,720	7,154,405
Office and General Supplies and Services	23,887,908	14,174,760	9,713,148
Other Operating Expenses	74,970,481	12,864,035	62,106,446
Routine Maintenance - Other Assets	21,469,742	2,083,279	19,386,463
Scholarships and Other Educational Benefits	73,394,870	69,566,465	3,828,405
Total	**2,631,326,759**	**2,243,084,092**	**388,242,667**

No explanation has been provided for this anomaly.

2.1.3 Variance in Fund balance brought forward

In addition, the statement of assets as at 30 June 2016, reflects a brought forward Fund balance of Kshs. 804,602,838 whereas Note 25 to the financial statements reflects a

balance of Kshs. 1,212,127,140 against the account resulting in an unexplained variance of Kshs. 407,524,302.

2.1.4 Cash flow statement balance variance

The statement of cash flows reflected cash and cash equivalents balance of Kshs.1,213,228,100 as at 30 June 2016. However, a recast of all the item balances in the cash flows statement yields a total of Kshs. 2,059,258,215 and not Kshs.1,213,228,100 reported, resulting in a variance of Kshs. 846,030,115, which has not been explained.

2.1.5 Acquisition of Assets Variance

The statement of receipts and payments reflects a balance of Kshs.843,794,352 in respect of acquisition of assets while the cash flow statement reflects a balance of Kshs.49,934,121 resulting in an unexplained variance of Kshs.793,860,231.

In view of the anomaly, the accuracy, completeness and reliability of the financial statement balances as at 30 June 2016 cannot be confirmed.

2.2 Presentation of the Financial Statements

The International Public Sector Accounting Standards (Cash Basis) format prescribed by the Public Sector Accounting Standards Board requires the inclusion of progress reports based on outputs, outcome and impacts, and value-for-money achieved in the period under review and a list of the implementation challenges and recommendations on corrective actions in the forwarding note by the (CEC) County Executive Committee. However, the forward by the County Executive Committee Member for Finance (CEC) does not include any information on the mentioned areas.

Further, the CEC Finance has quoted Section 81 (1) of the Public Finance Management Act, 2012 in the statement of management responsibilities. However, the Section relates to National, not County Government entities.

In the circumstances, the presentation of the financial statements for the year ended 30 June 2016 does not comply with the International Public Sector Accounting Standards (Cash Basis) format prescribed by the Public Sector Accounting Standards Board.

3.0 Cash and Cash Equivalents

3.1 Non-Disclosure of Bank Balances

The financial statements reflect a cash-and-cash equivalents balance of Kshs. 1,213,228,100 as at 30 June 2016. However, records made available for audit review showed fifty nine (59) separate bank accounts hold by health facilities in the County.

Also, the respective bank statements were not made available for audit review. In addition, the County Executive did not disclose30 June 2016 bank balances for the fifty nine (59) bank accounts maintained by County health facilities. Further, bank and

reconciliation statements for the health facility bank accounts were not presented for audit review. In addition, included in the cash-and-cash equivalents balance of Kshs.1,213,228,100 was Kshs.1,100,960 in respect of cash balances as at 30 June 2016. However, no Board of Survey certificate was made available to confirm the balance. Further, the certified 2014/2015 cash flow statement reflected a cash-and-cash-equivalents balance of Kshs.252,744,389 as at 30 June 2015 while the cash flow for the year under review reflects an opening cash-and-cash-equivalents balance of Kshs.806,838,601 thus resulting to an unexplained and unreconciled variance of Kshs.554,094,212.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,213,228,100 as at 30 June 2016 cannot be ascertained.

3.2. Operating Bank Accounts

During the year under review the County Executive operated six (6) bank accounts as detailed below:

Name of the Bank	Account Number	Purpose	Amount as at 30 June 2016 (Kshs.)
Central Bank of Kenya	1000171014	Revenue account	1,149,882,280
Central Bank of Kenya	1000170597	Development account	102,481
Central Bank of Kenya	1000170581	Recurrent account	11,123
Kenya Commercial Bank	1178028569	Revenue collection account	43,899,142
Kenya Commercial Bank	1141517922	Exchequer revenue account	13,485,040
Co-operative Bank	01141408435600	Revenue account	4,747,074

However, out of the six (6) bank accounts, three (3) were commercial bank accounts; two (2) accounts in Kenya Commercial Bank and one (1) account in Co-operative Bank. The three accounts were opened and operated against Section 82 of the Public Finance Management Regulations, 2015 which prohibits government entities from operating bank accounts in commercial bank except for authorized special purposes.

In the circumstance, the County Executive breached Section 82 of the Public Finance Management Regulations, 2015.

4.0 Revenue

4.1 Revenue Budget

During the year under review, the Embu County Executive had an approved total revenue budget of Kshs. 5,213,033,063. However, only Kshs.4,012,493,953 was realized resulting in a revenue short fall of Kshs. 1,200,539,110 as follows:

Item	Budget (Kshs)	Actuals (Kshs)	Variance (Kshs)
Local Sources	630,762,379	396,525,612	234,236,767
Equitable Share From National Government	4,161,512,463	3,511,510,477	650,001,986
Conditional Grant For Level Five Hospital	192,882,857	-	192,882,857
Conditional Allocation For Free Maternal Health Care	57,593,200	43,557,500	14,035,700
Conditional Allocation For Compensation For User Fees Forgone	12,032,884	12,032,884	-
Conditional Allocation For Leasing Of Medical Equipment	95,744,681	-	95,744,681
Conditional Allocation From Road Maintenance Fuel Levy Fund	48,754,599	48,754,600	(1)
Conditional Additional allocation grant to supplement financing for County Health Facilities(DANIDA HSSF FUNDS)	13,750,000	-	13,750,000
Total	**5,213,033,063**	**4,012,493,953**	**1,200,539,110**

Further, the summary statement of appropriation recurrent and development combined reflects total final revenue budget of Kshs.4,990,296,843 while the approved revenue budget indicates total revenue budget of Kshs.5,213,033,063 thus resulting in an variance of Kshs. 222,736,220 which however has not been explained.

In the circumstance, it has not been possible to ascertain how the County Executive would cover the Kshs.1,200,539,110 revenue shortfall while the low revenue collection has not been explained.

4.2 Revenue Collection Systems

The County Executive still uses four financial accounting systems namely; Local Authorities Integrated Financial Operations Management System *(LAIFOMS)*, e-revenue, MEDBOSS and a manual system to account for and record revenue collected. However it was not clear why the County Executive has not retired the four systems even after acquiring an e-revenue collection system at a cost of Kshs.18,092,530 during the year under review. Further, the County Executive opened a bank account at Kenya Commercial Bank to operationalize the e-revenue system.

As per the agreement between the County Executive, River Bank Solutions Limited and Kenya Commercial Bank (KCB) Ltd, all revenue receipts were to be remitted to the Central Bank of Kenya Revenue Account within five (5) days of collection. However, as at 30 June 2016 revenue collections totaling Kshs.43,282,312 held in the KCB account for more than five days had not been remitted to the County Revenue Fund Account at the

Central Bank. Therefore, County Executive risks loss of interest due to failure to adhere to the terms of the revenue collection agreement.

4.3 Unaccounted for Liquor Licensing Fees

During the year under review, many alcohol and spirits bars were licensed to in operate in Embu County. However, the County Executive did not make available for audit, receipt books, cash books, receipt analysis and bank statements to confirm that liquor licensing fees were collected and banked accordingly. In the circumstance, it has not been possible to confirm that liquor licensing fees were collected and accounted for appropriately.

4.4 Unsupported Revenue Balances

The statement of receipts and payments reflects other receipts totaling Kshs.396,525,612 as at 30 June 2016 which balance includes receipts from other devolved units totaling Kshs.180,135,919. However, the respective records, including cash books related to the various sources of revenue, were not made available for audit review. In consequence, the completeness and accuracy of the own-sources revenue balance of Kshs. 396,525,612 as at 30 June 2016 could not be confirmed.

5.0 Non-Current Assets

5.1 Acquisition of Assets

The statement of receipts and payments for the year under review reflects a balance of Kshs. 843,794,352 in respect to acquisition of assets. However, the County Executive did not maintain an updated fixed assets register to record all assets. Further, ownership documents for parcels of land owned by the County Executive were not made available for audit review.

In the circumstance, the completeness, accuracy, ownership, value, and security of the non-current assets balance of Kshs. 843,794,352 as at 30 June 2016 could not be ascertained.

In addition, physical verification of vehicles at the County Executive's parking yard, revealed that the 21 vehicles from the defunct local authorities and three (3) from the developed financial units from the National Government were grounded and exposed to the elements and were thus depreciating in value through wear and tear though not in service. However, documents were made available to show that vehicles were bonded or were in the process of being bonded so that the County Executive could salvage some value through their sale.

5.2 Construction of Road using Unapproved Method

During the year under review, the County Executive awarded a contract for the design, construction and upgrade to bitumen standards of 100kms of roads in Embu County to Probase Kenya Limited.

The roads were to be under taken in two phases with phase one entailing construction of the 12.2 KM Embu Town to Kibugu Town road which was to commence immediately at a cost of Kshs. 389,754,106 while phase two would tail construction of 87.8 KM of various roads at a cost to be determined later.

The bill of quantities for construction of Embu- Kibugu road were summarized as below;

Description	**Amount (Kshs)**
Detailed Design, Specifications and Drawing	39,919,106
Preliminaries	37,515,000
Installation of TX-85 Soil Strengthener and SH-85	
Soil Hardener	189,100,000
Spraying Double Layer PB-65 Water	
Proofing Soil Sealant & Dust Control	123,220,000
Total	**389,754,106**

These products were to be used for stabilization of soil for the roads. However, as per Circular No. 1/2016 dated 15 June 2016 from the Ministry of Transport, Infrastructure, Housing and Urban Development, none of the proprietary products being promoted for stabilization of soils for road pavements construction were approved for use on public roads.

No reason was given for failure to comply with the requirements of the Circular.

In the circumstance, it has been possible to confirm that Embu County obtained the value- for-money from the sum of Kshs.389,754,106 being the contract sum of phase I of the project.

5.3 Unimplemented Kamarandi Irrigation Project

During the year under review, the County Executive paid Kshs.3,401,703 for the supply of 349 UPVC pipes Q250mm PN with rubber rings. However, 300 pipes were supplied vide undated Delivery Note Nos 109, 110,112,113 and 114 which reflected 68, 68,71,37,56 pipes respectively resulting in an under supply of 49 pipes.

The respective invoice No.0396 dated 10 May 2016 for Kshs.3,401,703 was paid vide payment voucher No. 63/05 dated 25 May 2016. No explanation was given as to why the supplier was paid Kshs.3,401,703 which was the cost of all the 349 pipes while only 300 pipes were supplied which could have costed Kshs.2,924,100. The supplier was therefore, overpaid by Kshs.477,603, the cost of unsupplied 49 pipes. Physical verification carried out on 1 August 2016 revealed that the pipes were delivered to the project chairman's compound where they were stored and had not been put to use.

In the circumstances, the propriety of expenditure totalling Kshs.3,401,703 incurred on purchase of the pipes is doubtful and further, the security of the pipes delivered by the vendor to a private home is at risk.

5.4 Unimplemented Mulachake Irrigation Project

The County Executive awarded a vendor a contract for the supply and delivery of GI pipes UPVC and fittings for Mulachake Irrigation Project vide Minute No.4/9/2014-2015 dated 18 June 2015 at a cost of kshs.9,973,750. After delivery, the supplier was paid the Kshs.9,973,750 vide payment vouchers numbers 28/04 and 23/05 dated 17 February 2016 and 4 May 2016 for Kshs. 2,000,000 and 7,973,750 respectively.

Thereafter, the County Executive requested for quotations for the supply of pipes and fittings for project. The successful contractor supplied various items on 14 April 2016, and was paid Kshs.3,448,145 vide payment voucher number 22/05 dated 3 May 2016.

Physical verification carried out on 1 August 2016 revealed that the pipes were delivered to the project site and laid on open trenches.

Consequently, the security and value for money for the pipes and fittings worth Kshs.13,421,895 cannot be confirmed.

5.5 Installation of Solar Street Lighting and CCTV Surveillance System

The County Executive advertised for Tender No. EBU/CNT/T/18B/2014-2015 for installation of solar street lighting and CCTV surveillance system on 30 March 2015. The tender was awarded to the lowest evaluated bidder at a cost of Kshs.41,306,300.

The Project Manager raised three (3) certificates totaling Kshs. 31,348,233 (76% of the contract price) which were paid as follows;

Date	Payment Voucher No.	Certificate No.	Amount (Kshs.)
9/10/2015	760	1	8,264,483
9/1/2016	929	2	9,000,000
2/3/2016	50/04	3	14,083,750
Total			31,348,233

However, physical verification carried out on 13 July 2016 revealed that although the CCTV cameras were supplied as per the contract, they were not operational.

In the circumstances, value-for-money for the expenditure of Kshs. 31,348,233 incurred in respect to solar street lighting and CCTV surveillance system could not be confirmed.

5.6 Unutilized X-RAY Machines

5.6.1 Kiritiri Heath Centre

Records held at Kiritiri Heath Centre indicate that the health Centre received a general X-Ray machine, X-Ray table, X-Ray stand and X-Ray viewer from Ishiara Level 4 Hospital on 15 February 2016 which were in good working condition.

However, physical verification carried out on 29 July 2016 revealed that the X-ray machine and the other accessories had not been installed for use. However, no evidence was presented to show Kiritiri Health Centre management requested for the x-ray machine.

As a result, the idle x-ray machine and accessories have not benefited the County residents.

5.6.2 Runyenjes Level 4 Hospital

Documents made available for audit review indicated that an X-Ray machine at Runyenjes Level 4 Hospital broke down and the Medical Superintendent of the Hospital had reported the breakdown and requested for funds for repairs of the machine vide letter ref: RNJ/X.R/VOL.1 (58) dated 2 March 2016.

Physical verification carried out on 1 August 2016 revealed that no repairs had been carried out on the X-Ray machine and it was not in use. Therefore, the residents of Runyenjes could not access affordable X-Ray services.

5.7 Unutilized Multi-Scale Computed Tonography CT Scanner System

A supplier was awarded a contract for supply, installation and commissioning of the scanner machine at Embu Level 5 Hospital on 11 June 2014 at a contract price of Kshs.42,000,000. The scanner was delivered to the Hospital vide delivery Note No. 3254 dated 25 June 2015 with an attached invoice number 3219. The supplies were inspected and accepted on 28 July 2015 and the County Executive paid Kshs. 10,000,000 vide payment No.738 of 13 October 2015 being the final payment for supply of the CT Scanner.

However, physical verification carried out on 26 July 2016 revealed that the scanner had broke down on June 2016 and no repairs were carried out. Therefore County residents were not receiving the CT scanner services at the Hospital. In addition, it has not been possible to ascertain whether the machines warranty was valid as at the time the scanner broke down so that the machine could be repaired by the suppliers.

5.8 Unutilized Dialysis Machines

The County Executive paid Kshs. 432,239 vide payment voucher number 135/06 dated 17 May 2016 for construction of a renal unit water circulation and mechanical fittings at Embu Level 5 Hospital. Physical verification carried out on 26 July 2016 revealed that the County Executive had 5 dialysis machines installed as follows:

	Make	Serial no.
i)	Gambro	33639
ii)	"	32483
iii)	"	32461
iv)	"	32559
v)	"	32575

As a result, the County did not obtain value-for-money equivalent to the Kshs.432,239 expenditure and the residents of Embu did not get the associated and much needed dialysis services.

In view of the foregoing, the acquisition, management and utilization of the non-current assets did not.

6.0. Purchase of Land

The County procured 4 (four) parcels of land at a cost of Kshs.14,140,000 as follows:

No.	Voucher No.	Date	Purpose of Land	Amount (Kshs.)
1	933/12	29/12/2015	Kithimu Storage House	2,640,000
2	67/06	29/6/2016	Land for Sewerage Treatment	10,000,000
3	33/06	14/6/2016	Land for Market	1,500,000
				14,140,000

However, the County did not provide the ownership documents including title deeds for the four parcels of land for audit verification.

In the circumstance, the ownership and security of the parcels of land worth Kshs.14,140,000 could not be confirmed.

7.0. Unsupported Board Expenses

To comply with Section 18 of the National Land Commission Act, 2012, the County Executive established a County Land Management Board with nine (9) members in 2014. The Board held various meetings in the year under review and was entitled to sitting allowances as per letter dated 16 June 2016 Ref: NLC/HR/4/CLMB from the National Land Commission. As at 30 June 2016, sitting allowance payments made to the Board totalled Kshs. 4,173,000. However the respective Minutes and attendance registers were not made available for audit review to support the payments.

As a result, the propriety of the Kshs.4,173,000 expenditure incurred on Board meetings could not be ascertained.

8.0. Human Resources

8.1. Operations Without an Approved Staff Establishment

Records made available showed that the County Executive had 1,412 employees as at 30 June 2016, which excluded employees in the departments of lands, water, environment & natural resources and health whose number and other details were not made available for audit. No explanation was given for the failure to present data on staff under the four departments for audit review. Further, the County Executive employed 226 casuals during the period under review. However, the County Executive did not have an approved staff establishment.

In circumstance, the adequacy, appropriateness, existence and necessity to fill vacancies or the possibility of staff progression in the County Executive during the year ended 30 June 2016 could not ascertained.

8.2. Doubtful Appointment

The County Public Service Board Vide letter/PSB/APP/16 Vol I/5 appointed an officer to the position of Head, County Revenue Office on permanent and pensionable terms. However, a letter dated 6 June 2014 referenced DPSM/HRM/2/4/3/1(100) indicated that the office was seconded to Embu County Executive as the Head, County Revenue Officer. Further, it was not clear whether the officer was employed by the County Executive or was seconded to work there, and terms of service applicable to the office.

Consequently, the propriety of the emoluments to the officer could not be confirmed.

9.0. Non Operationalization of Emergency Fund

The County Executive budgeted Kshs. 2,000,000 for an Emergency Fund as required by the Public Finance Management Act, 2012 Section 110 (1) and also approved regulations to govern the Fund.

However, the Fund was not operationalized by setting aside funds and opening a separate bank account as required by Section 111 (2) of the Public Finance Management Act, 2012. In the circumstance, the County Executive breached the Public Finance Management Act, 2012.

10.0. Pending Bills

Annexure 1 attached to the financial statements reflects pending bills totalling Kshs.1,042,904,103 as at 30 June 2016. However, the County Executive did not maintain creditors records including creditor's ledgers, invoices, contracts and creditors register.

In the circumstance, it has not been possible to confirm the validity occurrence, accuracy and completeness of the pending bills of Kshs.1,042,904,103 as at 30 June 2016.

Further, the statement of receipts and payments would have reflected a deficit of Kshs. 634,278,841 instead of a surplus of Kshs.408,625,262 now reported had the County Executive settled all its debts as at 30 June 2016. Therefore County Executives ability to sustain quality service delivery remain doubtful.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse opinion paragraph, the financial statements do not present fairly, the financial position of the Embu County Executive as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Other Matter

1.0 Budgetary Control and Performance

1.1 Recurrent and Development Expenditure

Embu County Executive approved budget for the year under review was Kshs.5,213,033,063 comprised of Kshs.2,922,881,188 (56%) for recurrent expenditure and Kshs.2,290,151,875 (41%) for development expenditure.

However, the total final budget as per summary statement of appropriation amounted to Kshs.4,990,296,843 thus resulting unexplained variance of Kshs.222,736,220 between the approved budget and the final budget reported in the financial statements.

1.1.1 Recurrent Expenditure

The Kshs.2,922,881,188 approved recurrent expenditure budget comprised of Kshs. 633,149,606 for the Office of the Governor, Deputy Governor, Public Service and Administration and County Public Service Board all combined and Kshs.2,289,731,582 for the Executive's nine departments.

Actual recurrent expenditure was Kshs.2,782,014,453 comprised of Kshs. 606,525,570 (96%) absorption rate incurred through the Office of the Governor and Kshs.2,175,488,883 (95%) absorption rate for the nine Executive Departments as analyzed here under:

Department	Approved Estimates (Net) (Kshs.)	Actual (Kshs.)	Variance (Kshs.)	Absorption %
Embu - Office of Governor/Deputy Governor	633,149,606	606,525,570	26,624,036	96

Embu - Gender, Culture, Children and Social Services	7,301,349	6,046,765	1,254,584	83
Embu - Youth and Sports	18,962,069	17,984,865	977,204	95
Embu - Finance and Planning	73,219,280	62,468,883	10,750,397	85
Embu - Trade and Tourism	13,113,580	14,611,076	-1,497,496	111
Embu – Agriculture	256,902,562	227,777,864	29,124,698	87
Embu – Lands	79,352,288	67,116,575	12,235,713	85
Embu - Health Services	1,627,055,342	1,574,375,387	52,679,955	97
Embu - Infrastructure and Public Works	68,282,866	71,776,104	-3,493,238	105
Embu – Education	145,542,246	133,331,364	12,210,882	92
	2,922,881,188	**2,782,014,453**	**140,866,735**	**95**

Although the overall budget under-expenditure Kshs.140,866,735 the Ministries of Trade and Tourism and Infrastructure and Public Works respectively incurred over expenditures of Kshs.1,497,496 and Kshs.3,493,238 both totaling Kshs.4,990,734. The management did not present any evidence showing that a supplementary budget covering the Kshs.4,990,734 over-expenditure was passed by the County Assembly. As a result, it is not possible to ascertain where the additional funds were sourced from since they were not provided for in the approved budget for the year.

1.1.2 Development Expenditures

The approved development expenditure of Kshs.2,290,151,875 was comprised of Kshs.3,000,0000 for the Office of the Governor (Public Service and Administration) and Kshs.2,287,151,875 for the nine executive departments. The actual development expenditure was Kshs. 2,095,200 for the Office of the Governor and Kshs.1,498,591,482 for the nine executive departments as analysed here below:

Departmental	**Approved Estimates (Net) (Kshs)**	**Actual (Kshs)**	**Variance (Kshs)**	**Absorption %**
Embu - Finance and Planning	463,288,497	60,447,622	402,840,875	13
Embu - Gender, Culture, Children and Social Services	52,637,000	23,631,903	29,005,097	45
Embu - Education	82,660,705	52,191,211	30,469,494	63
Embu - Office of Governor/Deputy Governor	3,000,000	2,095,200	904,800	67
Sub-Total	**601,586,202**	**138,365,936**	**463,220,266**	**22**
Embu - Health Services	414,096,734	304,781,386	109,315,348	74

Embu - Agriculture	117,990,987	94,730,793	23,260,194	80
Embu - Infrastructure and Public Works	800,750,803	639,402,211	161,348,592	80
Embu - Trade and Tourism	103,274,051	85,336,111	17,937,940	83
Embu - Lands	183,981,206	169,480,502	14,500,704	92
Embu - Youth and Sports	68,471,892	65,389,743	3,082,149	96
Embu - Investment and Industrialization	-	3,200,000	(3,200,000)	0
	1,688,565,673	1,362,320,746	332,644,927	505
	2,290,151,875	**1,500,686,682**	**789,465,193**	**66**

As analyzed above, four departments with a total budget of Kshs.601, 586,202 were below 70% rate of budget absorption. These were the Office of the Governor (67%); and the Department of Gender, Culture, Children and Social Service (45%), Finance and Planning (13%), and Education (63%). Further, the County Executive spent Kshs.3,200,000 on investment and industrialization, but sum which was not budgeted for.

No supplementary budget was made available for audit review to show the over-expenditures were approved by the County Assembly. Therefore it was not possible to confirm where the unbudgeted funds were sourced from.

In addition, failure by the County Executive to utilize Kshs.789,465,193 earmarked for development projects resulted to non-delivery of planned services expected by Embu County residents.

2.0 Information, Communication and Technology (ICT) Environment

Review of the Country's ICT environment revealed that there was no approved ICT policy document in place as at 30 June 2016. The document would have include data security policies and disaster recovery plans among other important information. Further, the ICT organization structure was not presented for audit review.

In the circumstance, the integrity security and reliability of the County's management information system could not be confirmed.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 August 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	104,344,984	11,370,000
Exchequer releases	4	3,511,510,477	3,534,970,602
Transfers from Other Government Entities	5	-	
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Proceeds from Sale of Assets	9	-	-
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	396,638,492	390,210,536
TOTAL RECEIPTS		**4,012,493,953**	**3,936,551,138**
PAYMENTS			
Compensation of Employees	13	2,115,983,487	1,994,233,917
Use of goods and services	14	515,984,562	493,307,815
Interest payments	15		
Subsidies	16	49,934,121	137,376,595
Transfers to Other Govnt Units	17		416,406,271
Other grants and transfers	18		-
Social Security Benefits	19		-
Acquisition of Assets	20	843,794,352	276,758,482
Finance Costs, including Loan Interest	21	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Other Payments	23	78,172,169	365,723,670
TOTAL PAYMENTS		**3,603,868,691**	**3,683,806,750**
SURPLUS/DEFICIT		**408,625,262**	**252,744,388**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29 [illegible] 2016 and signed by:

Chief Officer

Head of Treasury Accounts

VI. STATEMENT OF ASSETS

	Note	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	24A	1,212,127,140	802,995,098
Cash Balances	24B	1,100,960	1,607,739
Cash Equivalents	24C	-	-
Outstanding Imprests	24D	-	-
Prior year adjustments			
TOTAL FINANCIAL ASSETS		**1,213,228,100**	**804,602,837**
REPRESENTED BY			
Fund balance b/fwd	25	804,602,838	551,858,449
Surplus/Deficit for the year		408,625,262	252,744,389
Prior year adjustments	26	-	-
NET FINANCIAL POSSITION		**1,213,228,100**	**804,602,838**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/09/ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

VII. STATEMENT OF CASHFLOW

	Note	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Receipts for operating income			
Tax Receipts	1	-	
Social Security Contributions	2	-	
Proceeds from Domestic and Foreign Grants	3	104,344,984	11,370,000
Exchequer Releases	4	3,511,510,477	3,534,970,602
Transfers from Other Government Entities	5	-	
Reimbursements and Refunds	10	-	
Returns of Equity Holdings	11	-	
Other Receipts	12	396,638,492	390,210,536
Payments for operating expenses			
Compensation of Employees	13	- 2,115,983,487	1,994,233,917
Use of goods and services	14	- 515,984,562	493,307,815
Interest payments	15	-	
Subsidies	16	-	137,376,595
Transfers to Other Government Units	17	-	-
Other grants and transfers	18	-	-
Social Security Benefits	19	-	-
Acquisition of Assets	20	-	-
Finance Costs, including Loan Interest	21	-	-
Other Expenses	23	- 78,172,169	- 365,723,670
Adjusted for:		-	-
Changes in imprest		-	-
Changes in district suspense		-	-
Changes in advance		-	-

Adjustments during the year			
Net cash flow from operating activities		**1,302,353,735**	**6,195,745,794**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	**9**	-	-
Acquisition of Assets	**20**	- 49,934,121	- 276,758,482
Net cash flows from Investing Activities		**- 49,934,121**	**- 276,758,482**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	**6**	-	-
Domestic Currency and Domestic Deposits	**7**	-	-
Proceeds from Foreign Borrowings	**8**	-	-
Repayment of principal on Domestic and Foreign borrowing	**22**	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**1,252,419,614**	**252,744,389**
Cash and cash equivalent at BEGINNING of the year	**24**	**806,838,601**	**252,744,389**
Cash and cash equivalent at END of the year	**24**	**1,213,228,100**	**806,838,601**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/09/ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
	Tax Receipts	-	-	-		-	
	Social Security Contributions	-	-	-	-	-	
9910201	Proceeds from Dom.& Foreign Grants	11,370,000.00	-	11,370,000.00	104,344,984.00	- 92,974,984.00	
9910201	Exchequer releases	3,931,006,362.00		3,931,006,362.00	3,511,510,477.00	419,495,885.00	0.89
9910201	Transfers from Other Govment Entities	299,920,481.00	-	299,920,481.00	-	299,920,481.00	-
	Proceeds from Domestic Borrowings	-	-	-	-	-	-
	Proceeds from Foreign Borrowings	-	-	-	-	-	-
	Proceeds from Sale of Assets	-	-	-	-	-	-
	Reimbursements and Refunds	-	-	-	-	-	-
	Returns of Equity Holdings	-	-	-	-	-	-
1400000	Other Receipts	748,000,000.00		748,000,000.00	396,638,492.00	351,361,508.00	0.53
	TOTALS	**4,990,296,843.00**	-	**4,990,296,843.00**	**4,012,493,953.00**	**977,802,890.00**	**80.41**
	PAYMENTS						
21	Compensation of Employees	2,112,476,015.00	171,800,623.00	2,284,276,638.00	2,115,983,487.38	168,293,150.62	0.93
22	Use of goods and services	508,140,502.00	613,593,132.00	1,121,733,634.00	515,984,562.00	605,749,072.00	0.46
24	Interest payments						-
25	Subsidies				49,934,121.00		-
263	Transfers to Other Govnt Units				-		-
261/2/4	Other grants and transfers						-
27	Social Security Benefits						-
30&40	Acquisition of Assets	1,394,404,929.00	189,881,642.00	1,584,286,571.00	843,794,351.50	893,483,300.30	0.44
	Finance Costs, inclng Loan Interest						-
55	Repayment of principal on borrowing						-
28	Other Payments				78,172,169.00		-
	TOTALS	**4,015,021,446.00**	**975,275,397.00**	**4,990,296,843.00**	**3,603,868,690.88**	**1,667,525,522.92**	0.72

The entity financial statements were approved on 29/09/ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS					-	
	Tax Receipts	-	-	-		-	
	Social Security Contributions	-	-	-	-	-	
	Proceeds from Domestic & Foreign Grants	-	-	-	-	-	
9910201	Exchequer releases	3,301,102,185	106,091,225	3,407,193,410	3,157,699,902	249,493,508	0.93
	Transfers from Other Govmt Entities	-	-	-		-	
	Proceeds from Domestic Borrowings	-	-	-		-	
	Proceeds from Foreign Borrowings	-	-	-	-	-	
	Proceeds from Sale of Assets						
	Reimbursements and Refunds						
	Returns of Equity Holdings						

	Other Receipts						
	TOTALS	**3,301,102,185**	**106,091,225**	**3,407,193,410**	**3,157,699,902**	**249,493,508**	**0.93**
	PAYMENTS						
2110100	Basic Salaries - Permanent Employees	2,152,591,697	- 1,500,000	2,151,091,697	2,015,230,586	135,861,111	0.936840856
2110200	Basic Wages - Temporary Employees	109,283,872	-	109,283,872	91,225,389	18,058,483	0.834756194
2110300	Personal Allowances paid as part of Salary	111,132,453	- 1,625,000	109,507,453	9,527,512	99,979,941	0.08700332
2110400	Personal Allowances paid as Reimbursements	200,000	2,560,000	2,760,000	-	2,760,000	0
2710100	Government Pension and Retirement Benefits	58,688,860	- 11,992,334	46,696,526	-	46,696,526	0
	TOTAL EMPLOYEES COMPENSATIONS	2,431,896,882	- 12,557,334	2,419,339,548	2,115,983,487	256,659,535	0.874612036
2210100	Utilities, Supplies and Services	33,988,442	6,695,000	40,683,442	35,238,731	5,444,711	0.866168879
2210200	Communication, Supplies and Services	14,049,100	- 3,090,000	10,959,100	7,923,819	3,035,281	0.723035573
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	90,358,081	38,357,643	128,715,724	30,084,819	98,630,905	0.23373072
2210400	Foreign Travel and Subsistence, and other transportation costs	13,000,000	4,730,000	17,730,000	1,190,000	16,540,000	0.067117879
2210500	Printing , Advertising and Information Supplies and Services	42,538,459	- 9,840,000	32,698,459	17,221,395	15,477,064	0.526672971

2210600	Rentals of Produced Assets	9,174,700	2,932,500	12,107,200	617,930	11,489,270	0.051038225
2210700	Training Expenses	19,344,640	2,795,550	22,140,190	11,996,207	10,143,983	0.541829433
2210800	Hospitality Supplies and Servi	33,104,100	177,771	33,281,871	12,797,678	20,484,193	0.384523983
2210900	Insurance Costs	35,587,000	- 6,540,602	29,046,398	5,989,282	23,057,116	0.206197064
2211000	Specialised Materials and Supp	200,806,465	74,985,369	275,791,834	182,206,123	93,585,711	0.660665404
2211100	Office and General Supplies and Services	31,565,786	9,068,418	40,634,204	13,705,684	26,928,520	0.337294258
2211200	Fuel Oil and Lubricants	47,807,342	- 878,000	46,929,342	33,117,127	13,812,215	0.705680611
2211300	Other Operating Expenses	142,313,209	4,017,533	146,330,742	77,212,262	69,118,481	0.527655778
2220100	Routine Maintenance - Vehicles	27,298,088	- 3,230,768	24,067,320	12,084,890	11,982,430	0.502128617
2220200	Routine Maintenance - Other Assets	23,521,300	- 308,781	23,212,519	12,935,781	10,276,738	0.557276074
2710100	Government Pension and Retirement Benefits	58,688,860	- 11,992,334	46,696,526	-	46,696,526	-
2810200	Civil Contingency Reserves	6,000,000	- 4,000,000	2,000,000	30,000	1,970,000	0.02
3110300	Refurbishment of Buildings	966,300	- 550,000	416,300	30,900,000	- 30,483,700	74.23
3110700	Purchase of Vehicles and Other Transport Equipment	41,400,000	- 7,500,000	33,900,000	665,000	33,235,000	-
3110900	Purchase of Household Furniture and Institutional Equipment	2,200,000	-	2,200,000	5,209,407	- 3,009,407	2.37

3111000	Purchase of Office Furniture and General Equipment	16,737,000	7,586,209	24,323,209	12,350,805	11,972,404	0.507778599
3111100	Purchase of Specialised Plant, Equipment and Machinery	24,049,991	2,540,717	26,590,708	36,150	26,554,558	0.001359497
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	95,300	-	95,300	12,471,473	- 12,376,173	130.865404
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	13,300,000	700,000	14,000,000	-	14,000,000	-
	GOODS & SERVICES	**927,894,163**	**106,656,225**	**1,034,550,388**	**515,984,562**	**518,565,826**	0.498752471
	GRAND TOTALS	**3,359,791,045**	**94,098,891**	**3,453,889,936**	**2,631,968,049**	**821,921,887**	0.762030087

The entity financial statements were approved on 29/09/2016 and signed by:

Chief Officer

Head of Treasury Accounts

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS	-	-	-	-	-	
	Tax Receipts	-	-	-	-	-	
	Social Security Contributions	-	-	-	-	-	
	Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
9910201	Exchequer releases	1,574,608,255	750,543,620	2,311,398,463	1,018,532,784	1,292,865,679	0.44
	Transfers from Other Government Entities	-	-	-	-	-	-
	Proceeds from Domestic Borrowings	-	-	-	-	-	-
	Proceeds from Foreign Borrowings	-	-	-	-	-	-
	Proceeds from Sale of Assets	-	-	-	-	-	-
	Reimbursements and Refunds	-	-	-	-	-	-
	Returns of Equity Holdings	-	-	-	-	-	-
	Other Receipts	-	-	-	-	-	-
	TOTALS	1,574,608,255	750,543,620	2,311,398,463	1,018,532,784	1,292,865,679	-
	PAYMENTS						
2640100	Scholarships and other Educational Benefits	5,000,000	1,500,000	6,500,000	6,500,000	-	-
2640400	Other Current Transfers, Grants and Subsidies	95,744,681	-	95,744,681	-	95,744,681	-
2640500	Other Capital Grants and Trans	452,548,583	6,598,768	459,147,351	36,276,621	422,870,730	-

3110200	Construction of Building	316,598,991	153,920,447	470,519,438	259,651,850	210,867,588	0.55
3110300	Refurbishment of Buildings	17,000,000	40,845,022	57,845,022	32,685,915	25,159,107	0.57
3110400	Construction of Roads	382,000,000	177,035,852	559,035,852	270,534,734	288,501,118	0.48
3110500	Construction and Civil Works	151,574,000	136,073,702	287,647,702	167,374,834	120,272,869	0.58
3110600	Overhaul and Refurbishment of Construction and Civil Works	28,000,000	62,826,128	90,826,128	22,617,651	68,208,477	0.25
3111000	Purchase of Office Furniture and General Equipment	7,342,000	26,591,706	33,933,706	13,594,222	20,339,484	0.40
3111200	Rehabilitation and Renovation of Plant, Machinery and Equipment	3,000,000	-	3,000,000	2,902,687	97,313	0.97
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	17,500,000	5,952,471	23,452,471	7,157,500	- 34,679,999	2.48
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	93,800,000	5,921,313	99,721,313	78,172,169	21,549,144	0.78
3111500	Rehabilitation of Civil Works	3,000,000	75,046,411	78,046,411	58,132,470	19,913,941	-
3130100	Acquisition of Land	1,500,000	58,231,800	59,731,800	16,299,989	43,431,811	0.27
	TOTALS	**1,394,404,929**	**189,881,642**	**1,584,286,571**	**971,900,642**	**612,385,930**	**0.61**

The entity financial statements were approved on 29/09/ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

X. SUMMARY STATEMENT OF PROVISIONINGS

	2015 - 2016 Kshs	2014 - 2015 Kshs
GAV Provisioning account balance		-
REC GAV Provisioning account balance	416,212,746	233,540,102
DEV GAV Provisioning account balance	413,256,718	893,483,300
PMG Account balance	-	-
Total	829,469,464	1,127,023,402

	2015 - 20156 Kshs	2013 - 2014 Kshs
Exchequer Provisioning account balance		-
REC. Exch Provisioning account balance,	189,563,782	299,533,716
DEV. Exch Provisioning Account balance	642,325,679	845,006,301
REC PMG Account balance	- 63,452,611	- 65,993,614
DEV PMG Account balance	61,032,614	48,476,999
Total	829,469,464	1,127,023,402

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *entity*.

2. Period covered

The County Government of Embu began its operations on 1st March 2013. The Financial Statements cover a period of twelve months with comparative figures for the Financial Year 2014/2015 and twelve months for the Financial Year 2015/2016.

3. Recognition of revenue and expenses

The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

4. In-kind contributions

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

5. 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. 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 year.

6. Pending bills

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

7. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

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

9. 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, 2016.

XII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX RECEIPTS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total		-

2 SOCIAL SECURITY CONTRIBUTIONS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total		-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Grants Received from Multilateral Donors (International Organisations)	-	
Danida Health fund for quarter 2	-	5,685,000.00
User Fees Forgone	12,032,884	5,685,000.00
Road Maintenance Fuel Levy Fund	48,754,600	-
Free Maternal Health Care	43,557,500	-
Total	104,344,984.00	11,370,000.00

4 EXCHQUER RELEASES

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Total Exchequer Releases for quarter 1	192,637,761	437,226,962
Total Exchequer Releases for quarter 2	898,031,733	586,985,641
Total Exchequer Releases for quarter 3	1,239,687,249	920,021,228
Total Exchequer Releases for quarter 4	1,181,153,736	1,590,736,771
Total	**3,511,510,477**	**3,534,970,602**

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Transfers from Central government entities	-	
Local Revenue Transfers		-
Transition Authority		-
TOTAL		-

6 PROCEEDS FROM DOMESTIC BORROWINGS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total	-	-

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total	-	-

8 PROCEEDS FROM FOREIGN BORROWINGS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total	-	-

9 PROCEEDS FROM SALE OF ASSETS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total	-	-

10 REIMBURSEMENTS AND REFUNDS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total		-

11 RETURNS OF EQUITY HOLDINGS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total		-

12 OTHER RECEIPTS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents/Stalls	20,410,172	12,295,191
Other Property Income	-	12,252,149
Single Business Permits & Adverts	58,079,141	63,454,991
Receipts from Admin, Techn Fees and Charges	-	-

Produce/stock/ Cess fees	55,748,717	46,766,477
Parking Fees	32,245,595	32,754,170
Repts from Admn Fees and Charges - Coll. as AIA	-	-
Receipts from Incid Sales by Non-Market Estabts	-	-
Receipts from Sales by Non-Market Estabs	-	-
Receipts from Sale of Incidental Goods	-	-
Market Gates fees	22,334,263	27,388,328
Fines Penalties and Forfeitures	-	-
Technical Fees	5,707,504	12,379,819
Other Receipts Not Classified Elsewhere	21,977,181	28,406,786
Devolved ministries AIA	180,135,919	154,512,625
Total	**396,638,492.00**	**390,210,536.00**

13 COMPENSATION OF EMPLOYEES

		EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
2110100	Basic Salaries - Permanent Employees	2,015,230,586	2,045,886,110
2110200	Basic Wages - Temporary Employees	91,225,389	-
2110300	Personal Allowances paid as part of Salary	9,527,512	122,355,661
2110400	Personal Allowances paid as Reimbursements	-	7,604,741
2710100	Government Pension and Retirement Benefits	-	8,670,354

	Total	**2,115,983,487**	**2,184,516,866**

14 USE OF GOODS AND SERVICES

		EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
2210100	Utilities, Supplies and Services	35,238,731	39,051,101
2210200	Communication, Supplies and Services	7,923,819	11,848,940
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	30,084,819	101,531,670
2210400	Foreign Travel and Subsistence, and other transportation costs	1,190,000	19,281,915
2210500	Printing , Advertising and Information Supplies and Services	17,221,395	22,833,428
2210600	Rentals of Produced Assets	617,930	6,735,214
2210700	Training Expenses	11,996,207	12,046,853
2210800	Hospitality Supplies and Servi	12,797,678	48,428,125
2210900	Insurance Costs	5,989,282	13,774,339
2211000	Specialised Materials and Supp	182,206,123	249,193,905
2211100	Office and General Supplies and Services	13,705,684	23,887,908
2211200	Fuel Oil and Lubricants	33,117,127	24,567,337
2211300	Other Operating Expenses	77,212,262	74,970,481
2220100	Routine Maintenance - Vehicles	12,084,890	7,799,092
2220200	Routine Maintenance - Other Assets	12,935,781	21,469,742

2810200	Civil Contingency Reserves	-	39,500,000
3110300	Refurbishment of Buildings	30,000	27,485,905
3110700	Purchase of Vehicles and Other Transport Equipment	30,900,000	
3110900	Purchase of Household Furniture and Institutional Equipment	665,000	
3111000	Purchase of Office Furniture and General Equipment	5,209,407	
3111100	Purchase of Specialised Plant, Equipment and Machinery	12,350,805	26,590,598.00
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	36,150	
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	12,471,473	
	Total	**515,984,562**	**716,920,049**

15 INTEREST PAYMENTS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2015-2016 Kshs
	-	
Total	-	

16 SUBSIDIES

	Description	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
2640100	Scholarships and other Educational Benefits	6,500,000	72,394,870.00
2640400	Other Current Transfers, Grants and Subsidies	-	6,074,700.00
2640500	Other Capital Grants and Trans	36,276,621	14,888,256.00

3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	7,157,500	1,031,286.00	
2210799	Training Expenses			1,330,000
	TOTAL	**49,934,121**		**239,738,367**

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
	-	
TOTAL	-	-

18 OTHER GRANTS AND OTHER PAYMENTS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
	-	-
Total	-	

19 SOCIAL SECURITY BENEFITS

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
	-	-
Total	-	-

20 ACQUISITION OF ASSETS

	Non Financial Assets	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
3110706	Purchase of tractors/Vehicles	-	18,740,000
3111101	Purchase of Medical & Dental Equip	-	14,280,000
3111102	Purchase of Boilers Refrig & Air-Con plant	-	30,000
3111103	Purchase of Agri. Machinary & Equip	-	-
3111107	Purchase of laboratory Equipment		-
3111114	Purchase of survey Equipment		-
3111299	Rehabilitation & Revation		-
3110402	Access Roads	-	128,555,435
3110200	Construction of Buildings		111,630,899
3110200	Construction of Building	259,651,850	63,131,821
3110300	Refurbishment of Buildings	32,685,915	41,117,144
3110400	Construction of Roads	270,534,734	
3110500	Construction and Civil Works	167,374,834	123,034,092

3110600	Overhaul and Refurbishment of Construction and Civil Works	22,617,651	71,225,257
3110700	Purchase of vehicles and other transport eqipuipment		2,500,000
3111100	Purchase of Office Furniture and General Equipment	13,594,222	6,066,765
3111200	Rehabilitation and Renovation of Plant, Machinery and Equipment	2,902,687	285,837
3111500	Rehabilitation of Civil Works	58,132,470	
3130100	Acquisition of Land	16,299,989	3,522,148
	Total	843,794,351.50	584,119,397.70

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total		-

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
Total		-

23 OTHER EXPENSES

		EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
3111302	Purchase of animals and breeding stock		611,700
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	78,172,169	46,624,276
		78,172,169.00	**47,235,976.00**

24A: Bank Accounts

Name of Bank, Account No. & currency	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014 - 2015 Kshs
CBK, Revenue Account no.1000171014	1,149,882,280	718,514,756.65
CBK ,Development Account no.1000170597	102,481	35,169,680.85
C B K Recurrent Account no. 1000170581	11,123	46,962,662.05
KCB E-Revenue Account no.	43,899,142	991,139.70
KCB Exchequr Revenue Account no.	13,485,040	
Co-op Revenue Account no.	4,747,074	997,295.70
Co-op Operations Account no.	-	194,363.85
Co-op Salaries Account no.	-	164,649.00

C0- op Embu Level 5 Hosp Acct no.		-
Co-op Investments Account no,	-	550.00
Co-op County Asembly	-	1,218,847.00
CBK, Revenue Account no. CA	-	
CBK ,Development Account no.CA	-	
Total	**1,212,127,140**	**804,213,944.80**

24B: CASH IN HAND

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Manyatta Sub County Revenue Office	458,495.00	511,080.00
Runyenjes Sub County Revenue Office	132,375.00	162,899.00
Mbeere North Sub County Revenue Office	481,630.00	439,280.00
Mbeere South Sub County Revenue Office	28,460.00	494,480.00
Co-op County Asembly	-	
Total	**1,100,960.00**	**1,607,739.00**

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	EXECUTIVE 2015-2016 Kshs	EXECUTIVE Exchange rate
		-
Total		

24D (i): OUTSTANDING IMPRESTS 2015/2016

Name of Officer or Institution	EXECUTIVE 2015-2016 Kshs	EXECUTIVE *Amount Taken* *Kshs*
		-
Total		

25. BALANCES BROUGHT FORWARD

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
Bank accounts	1,212,127,140	804,213,944.80
Cash in hand	1,100,960	1,607,739.00
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	1,213,228,100	805,821,684

26

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs

	-	-
Total	-	

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
		-

27.2: PENDING STAFF PAYABLES (See Annex 2)

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
		-

27.3: OTHER PENDING PAYABLES (See Annex 3)

	EXECUTIVE 2015-2016 Kshs	EXECUTIVE 2014-2015 Kshs
		-
		-

28 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.0 Presentation of Financial Statements	Classification of Assets	To impliment in progressive Financial Statement.	C.O Finance	Resolved	
2.0 Budgetary Control and Performance -Non-utilization of the Budgeted funds	Failure to meet revenue Target	To intensify on revenue collection thruogh E-Revenue system	C.O Finance	In progress	
3.0 Cash and Bank Equivalents Balances.	Omission of closing balances in financial statement.	To adjust Financial Statement	C.O Finance	In progress	By February 2017
4.0 Revenue Reciepts	Lack of Finance Act	To ensure passage of Finance Act.	C.O Finance	Resolved	
5.0 Acquisation of assets	Lack of fixed assets Rigister	To ensure that assets rigister is up to date.	C.O Administration	Assets verifacation In progress	By February 2017
5.3 FIXED ASSETS RIGISTER	Lack of fixed assets Rigister	To update fixed assets rigister	C.O Administration	Assets verifacation In progress	By February 2017
6.0 PENDING BILLS	Omission of county assemply pending bills	To adjust Financial Statement	C.O Finance	Resolved	
7.0 Annual devolution conference in Kisumu	Lack of documentation	To provide surporting document.	C.O Finance	Resolved	
8.0 UNSURPORTED EXPENDITURE	Lack of documentation	To provide surporting document.	C.O Finance	Resolved	
9.0 Foreign travel in Arusha	Lack of documentation	To provide surporting document.	C.O Finance	Resolved	
11.0 IRREGULAR WITHDRAWAL OF FUNDS FROM COUNTY REVENUE FUND	Lack of documentation	To provide surporting document.	C.O Finance	Resolved	
18.0 IRREGULAR PAYMENT OF HOUSE ALLOWANCE	Lack of documentation	To provide surporting document.	C.O Finance	Resolved	

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Chief Officer Finance

Head of Treasury Accounts

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

1	Gatoori Contractors	1,199,691
2	Bagik Enterprises	4,960,000
3	Brakajo	2,876,277
4	Njiru Contractors	1,508,000
5	Njiwa Contractors	432,877
6	Njiwa Contractors	757,816
7	Pilot Glassmart	2,960,000
8	KPLC	76,000
9	Bagik Enterprises	925,993
10	Kiba Enterprises	925,762
11	Njanjofam Ventures	1,028,678
12	Decan Contrators	1,025,452
13	Pilot Glassmart	1,028,414
14	Bagik Enterprises	925,993
15	Harad Constractors	1,100,086
16	Kiba General Supplies	925,761
17	Eriken Enterprises	1,190,063
18	Kiba General Supplies	839,440
19	Eriken Enterprises	517,202
20	Kiba General Supplies	844,558
21	Bagik Enterprises	858,586
22	Emucwa Enterprises	1,026,414
23	Bagik Enterprises	925,993
24	Ramex Investments	1,182,309
25	Mianzu Investments	829,845
26	Bagik Enterprises	925,993
27	Eriken Enterprises	1,195,021
28	Jackdays Contractors	1,027,414
29	Mumus Company	1,102,493
30	Kamuhuri General Merchants	1,196,660
31	Kyeiga Enterprises	1,191,726
32	Hanken Enterprises	1,112,359

33	Fapal Building & General Enterprises	1,575,529
34	Zuyani General Suppliers	1,199,732
35	Brikokes	1,499,939
36	Fapac Building & General Enterprises	304,000
37	Truco Enterprises	1,139,119
38	Jufex Auto Hardware	1,139,619
39	Emucwa Enterprises	1,196,660
40	Great Women Gen. Contractors	1,152,000
41	Truco Enterprises	599,870
42	Ramex Investments	400,280
43	Njiru Building Contractors	1,136,185
44	Wilson Muchangi	80,000
45	Peter Ngugi	3,000,000
46	Pilot Glassmart	380,129
48	Kenya School of Government	2,296,800
49	Minas Supplies	74,100
50	AMACO Insurance	173,316
51	JIMA 345 Investment	130,813
52	Bagik Enterprises	4,101,756
53	Nimu Agencies	248,065
54	Njirusky Agencies	297,975
55	Nepal	192,000
56	Owoods Lodge	68,728
57	Makage Enterprises	142,490
58	Kinsam Enterprises	448,235
59	Eunimac Enterprises	261,620
60	Makage Enterprises	112,242
61	Locque Enterprises	168,195
62	BAGIK ENTERPRISES CO. LTD	272,180
63	BAGIK ENTERPRISES CO. LTD	272,180
64	BAGIK ENTERPRISES CO. LTD	160,922
65	BAGIK ENTERPRISES CO. LTD	171,318
66	BAGIK ENTERPRISES CO. LTD	171,318
67	BAGIK ENTERPRISES CO. LTD	160,922
68	BAGIK ENTERPRISES CO. LTD	171,318
69	BAGIK ENTERPRISES CO. LTD	160,922
70	BAGIK ENTERPRISES CO. LTD	160,922
71	BAGIK ENTERPRISES CO. LTD	171,318

72	BAGIK ENTERPRISES CO. LTD	160,922
73	BAGIK ENTERPRISES CO. LTD	160,922
74	BAGIK ENTERPRISES CO. LTD	171,318
75	BAGIK ENTERPRISES CO. LTD	171,318
76	BAGIK ENTERPRISES CO. LTD	160,922
77	BAGIK ENTERPRISES CO. LTD	171,318
78	BAGIK ENTERPRISES CO. LTD	171,318
79	BAGIK ENTERPRISES CO. LTD	160,922
80	RAMEX INVESTIMENT LTD	300,000
81	RAMEX INVESTIMENT LTD	400,000
82	LOCQUE CONSOLIDATED CO LTD	168,194
83	EUNIMAC INVESTMENT	261,620
84	NIMU AGENCIES	93,340
85	GATOORI ENTERPRISES	500,000
86	BAGIK ENTERPRISES	171,318
87	BAGIK ENTERPRISES	160,922
88	NJIRU BUILDING	1,136,185
89	NIMU AGENCIES	68,110
90	KINSAM INVESTMENTS	448,235
91	NIMU AGENCIES	204,010
92	BRAKAJO GEN	2,876,277
93	NEPAL SUPPLIES	192,000
94	Transhaul Contrator	3,997,000
95	Kibetu Contractors	3,000,000
96	Nimo Contractors	3,997,000
97	Great Women Contractors	1,500,240
98	Kikwetu Hotels	300,000
99	Junita Contractors	3,040,000
100	Koireri Contractor	3,040,000
101	Keymatt	749,824
102	Merry & Lelly	3,800,000
103	Pemuda Contractors	1,140,000
104	Great Women Contractors	760,000
105	Kibetu Contractors	2,249,970
106	Maspad Comete System	1,140,000
107	PLWD	475,000
108	Kikwetu Hotels	760,000
109	NHIF	1,200,000

110	PLWD	500,000
111	Jufex Contractors	5,000,000
112		2,000,000
113	Exact hospital suppliers	350,000
114	Exact hosptal suppliers	500,000
115	ALLIEDEDICAL SUPPLIES	428,860
116	MEDIQUIP GLOBAL	121,800
117	TOTAL HOSPITAL SOLUTIONS	516,000
118	MELLY/ LELLY	100,000
119	MEDIPHARM EAST AFRICA	1,000,000
120	EXACT HOSPITAL SOLUTIONS	130,000
121	EXACT HOSPITAL SOLUTIONS	325,000
122	TOTAL HOSPITAL SOLUTIONS	2,240,000
123	TOTAL HOSPITAL SOLUTIONS	700,000
124	TOTAL HOSPITAL SOLUTIONS	1,279,160
125	TOTAL HOSPITAL SOLUTIONS	73,080
126	PHYSICAL THERAPY	343,400
127	SHERIMU ENTERPRISES LTD	1,299,060
128	EXACT HOSPITAL SOLUTIONS	445,000
129	DEBRA LTD	240,500
130	PULSE CARE SYSTEMS	976,000
131	NITEMMI ENTERPRISES	629,000
132	NITEMMI ENTERPRISES	311,000
133	KENSTAR ELECTRICALS	3,990,145
134	MURITHI METHO	322,000
135	MURITHI METHO	315,500
136	CROWN MOTORS	3,000,000
137	CAPTAIN DIVERSE	1,995,396
138	NJIRU BUILDING CONTRACTORS	693,574
139	MAWONI SITES CONSTRUCTION	944,180
140	NAIROBI X-RAY SUPPLIES LTD	18,420,000
141	NJIWA TECHNOLOGIES	3,954,240
142	DIVAS EXPRESS	1,439,751
143	TRASHAUL BUILDING CONTRACTORS	3,048,624
144	KENRIC INVESTMENT LTD	3,954,080
145	MELLY AND LELLY	3,468,933
146	MIANSU INVESTMENT	3,468,933
147	SPORTLIGHT GEN SUPPLIES	485,161

148	GAKONO ELECTRICALS	3,945,000
149	NJIWA TECHNOLOGIES	2,999,064
150	Ever fortunes	7,517,915
151	MAWONI SITES CONSTRUCTION	3,499,500
152	NITEMMI ENTERPRISES	449,060
153	MELL/LELLY	22,310,400
154	MAWONI ENTERPRISES	3,499,500
155	KAMUTI BUILDING CON	6,815,676
156	NJIRU BUILDING CONTRACTORS	2,987,000
157	ULTRA ELECTRIC LIMITED	433,823
158	TRANSHAUL BUILDING	2,355,640
159	Kamuhuri contractors	1,650,000
160	Ramex contractors	2,530,663
161	Kenric contractors	1,099,840
162	Panmac investment	240,000
163	Nelly	824,100
164	Seacon contractors	2,336,228
165	JUFFEX HANDWARE	111,900
166	Juffex Hardware	3,488,894
167	Melly& Nelly	35,700,000
168	Kamuhuri contractors	134,000
169	Kinwan contractors	13,000,000
170	PILOT GLASSMART CONTRACTORS	450,000
171	Jufex Talent Academy –	600,000
172	Kinwan	1,250,000
173	JoluJolu LTD	507,000
174	Nitemmi	261,000
175	Kinwan contractors	800,000
176	Juffex hardware	700,000
177	M/S Transhaul Building Contractors Ltd	1,557,020
178	M/S Jufex Auto Hardware Co. Ltd	2,371,857
179	M/S Melly & Lelly General Contractors	3,360,972
180	M/S Sheky Co. Ltd	779,221
181	M/S Gelly Enterprises Chuka	3,445,803
182	M/S Iconet Solutions Ltd	7,396,300
183	Ministry of Transport & Infrastructure, Materials Unit	74,400
184	M/S Adolphus & Associates Co. Ltd	90,309
185	M/S Bernard Njiru, Box 58144, Nairobi	4,400,000

186	M/ S Francis Njiru Mfundi, Box 946-00100, Nairobi	9,900,000
187	M/S Jimbo Africa Investment Ltd, Nairobi	3,936,209
188	M/S Ndush Works Co. Ltd	3,951,801
189	M/S Decah Const. & Engineering Co. Ltd	3,031,105
190	M/S Kakato Construction Limited	2,250,047
191	M/S Tojana Investments Ltd	1,883,244
192	M/s Nihon(K) Limited, Box 45523-00100 Nairobi	847,004
193	M/S Sofina Contractors Ltd	2,978,258
194	M/S Kenric Investments Embu	464,000
195	M/S Broadvision Ltd, Nairobi	2,406,857
196	M/S Paluma Limited S.S	898,800
197	Quick Kobil	898,800
198	M/S Kenya Power	1,994,345
199	M/S Kenya Power	200,000
200	M/S CMC Motors Ltd	989,207
201	M/S Don Bosco Tech. Sec. School	288,863
202	M/S Don Bosco Tech. Sec. School	110,843
203	M/S Phencon Contractors Ltd	1,501,249
204	M/S Joeleave Merchants Ltd	2,193,653
205	M/S Space Geo Enterprises Ltd	4,018,000
206	M/S Carmar Contractors Ltd	2,318,834
207	M/S Miansu Investment Ltd	1,995,316
208	M/S Bentol Distributors Ltd	1,068,749
209	M/S Hankeni Enterprises Ltd	1,804,040
210	M/S Ramex Investments Ltd	1,506,057
211	M/S Mumus Company Ltd	3,975,697
212	M/S Botany Investment Ltd	3,239,103
213	M/S Nepal Suppliers	1,805,419
214	Decah Construction and Eng. Company Ltd	3,031,105
215	Keysmatt Enterprises Ltd	1,801,758
216	Jekaga Enterprises Ltd	2,962,210
217	Pilot Glassmart and General Contractors Ltd	925,970
218	Ndush Works Ltd	3,951,801
219	Bricokes Company Ltd	3,699,922
220	Peanco Ltd	4,012,521
221	Mumus Company Ltd	3,194,178
222	Decah Construction & Eng. Company Ltd	3,190,116
223	Gelly Enterprises Ltd	3,445,803

224	Saccon |Enterprises	1,785,791
225	Laky Ventures	1,128,715
226	Starken Suppliers and Contractors Ltd	3,254,635
227	Orientalwise Autogarage Ltd	3,797,260
228	Munyambo Enterprises Ltd	3,530,556
229	Meswork Contractors Co. Ltd	1,405,563
230	Kenric Investment Ltd	3,567,075
231	Geo-Capital Construction (EA) Ltd	1,273,657
232	Aquaflow Company Ltd	2,210,380
233	Kenstar Electricals & Hardware Ltd	3,750,000
234	Njiru Contractors Ltd	1,735,060
235	Samtria Contractors Ltd	3,900,254
236	Manual |Road re-shaping & Machine contracting Gaturi North	1,000,000
237	Murraming of Roads 25km-Gatjuri North	3,000,000
238	Buying/Improvement of Kianjokoma –Gitongoro, Kiegucu-Ikunguru-Gichugu Road	1,500,000
239	Buying of Culverts –Gaturi North	200,000
241	Transformer Project Gaikiro, Muvu, Gitumbi-Gaturi North	6,250,000
242	Construction of Ngurueri Factory Road /Bridge	1,500,000
243	Construction of Kirurumwe Coffee Factory Footbridge	1,500,000
244	Construction of Gicherori-Kwa Gakure-Kwa Kariithi Road	2,700,000
245	Construction of Kigaa Market-Gatinda-Nthagaiya Dip Road	3,990,000
246	Construction of Uuya Drift	1,500,000
247	Construction of Thau-Kanjatiri Bridge	4,400,000
248	Construction of Masiara-Musuwe Bridge-Evurore North	5,000,000
249	Construction of Kivoo-Tarmac Road	1,973,809
250	Construction of Mukangu-Mutabi's –Mashariki Road	1,010,000
251	Rehabilitatkion of Kirri-Ciakarungu Drift	2,500,000
252	Maintenance of Spring Valley –Kamiu Road	2,700,000
253	Construction of Kasafari –Kathagutari Footbridge	1,800,000
254	JUFEX AUTOHARDWARE CO LTD	156,000
255	DND CONTRACTORS &SUPPLIERS LTD	2,993,452
256	CARMAR CONTRACTORS LTD	2,318,834
257		9,558,439
258	Sportlight General Contractors	60,000
259	Manzu investment	240,000

260	Bagik Enterprise company LTD	119,440
261	Prime Rigs Drillers	1,780,838
262	EWSCO	31,188,551
263	BagikEnterprises	35,000
264	SilverspreadHardwares	7,254,108
265	M/S Nihon K. Limited	60,000
266	M/S Zuyami General Supplies Limited	450,032
267	M/S Metrisys African Limited	3,427,220
268	Nihon Kenya limited	4,567,590
269	Kenya Forest Services	1,764,000
270	Kinswan	2,000,000
271	ZOLA CAPITAL LIMITED	1,033,000
272	METRISYS AFRICA LTD	3,427,220
273	MIN OF ROADS	150,000
274	MIN OF ROADS	71,200
275	KENYA FOREST	971,500
276	KENYA FOREST	792,500
277	Sewerage land	8,000,000
278	NJIRU BUILDING CONTRACTORS	2,374,037
279	KIUNGA BUILDING & GENERAL	1,504,996
280	RANILA AFRICA LTD	4,497,988
281	AFROCREST ENERGY LTD	2,450,655
282	KAKATO CONSTRUCTION LTD	1,491,737
283	AFROCREST ENERGY LTD	2,547,285
284	ARID CONSTRUCTORS AND GEN SUPPLIES	373,265
285	SPACE GEO ENTERPRISES LTD	1,072,342
286	STARKEN SUPPLIES	3,000,000
287	STARKEN SUPPLIES	3,000,000
288	ENDALINE CONSTRUCTION	780,287
289	KINWAN GENERAL CONTRACTORS	4,583,842
290	GREAT SISTER INVESTMENT	1,399,996
291	MEDAN GEN SUPPLIES LTD	542,000
292	NJEKA CONTRACTORS & GEN SUPPLIES	7,286,879
293	DIVERSE EXPRESS	998,365
294	RETENTION	1,593,489
295	NJEMAX INVESTMENTS LTD	999,917
296	BAGIK	1,499,789
297	NYALIC	2,328,465

298	ORIENTALWISE AUTO GARAGE	1,900,000
299	SPORTLIGHT GEN SUPPLIERS	1,862,798
300	LIMERA	304,000
301	RAVEN RIDGE LTD	1,466,825
302	JUFEX AUTO HARDWARE	2,288,194
303	AFROCREST ENERGY LTD	1,692,058
304	KEM CONTRUCTORS LTD	1,985,552
305	BRAKAJO GEN CONTRACTORS	1,976,845
306	KIUNGA BUILDING & GENERAL	6,627,284
307	VOMIC INVESTMENT LTD	4,653,425
308	NJEKA CONTRACTORS & GEN SUPPLIES	1,834,134
309	MEDAN GEN SUPPLIES LTD	755,568
310	MAWONI CONSTRUCTION	380,000
311	ZOLA CAPITAL LTD	1,936,307
312	KIUNGA BUILDING & GENERAL	1,508,200
313	NJIWA TECHNOLOGIES	1,970,284
314	RAMEX INVESTMENTS LTD	1,520,000
315	RAMEX INVESTMENTS LTD	760,000
316	RAMEX INVESTMENTS LTD	2,280,000
317	SUNKAR CONSTRUCTION ENTERPRISES	1,997,178
318	RAMEX INVESTMENTS LTD	2,080,261
319	ZOLA CAPITAL LTD	2,280,000
320	BRICOKES	4,997,275
321	LIMERA	380,000
322	LIMERA	380,000
323	GATOORI ENT & GEN SUPPLIERS	1,498,598
324	NELLYMELLY	4,005,048
325	LEAN PROJECT LTD	965,700
326	CAPTAIN DIVERSE	1,925,925
327	BHERICON CONSTRUCTION LTD	1,139,695
328	LEAN PROJECT LTD	4,706,965
329	KENRICK INVESTMENT LTD	4,853,798
330	LENZ ELECTRICALS	378,061
331	KEYSMATT ENTERPRIUSE LTD	727,738
332	DANFRISA AGENCIES LTD	4,684,382
333	JUFEX AUTO HARDWARE	4,000,000
334	KENSTER CONSTRUCTION	1,000,000
335	MAKAGE CONSTRUCTION	3,000,000

336	NYALIC CONSTRUCTION	2,000,000
337	UNJENZICOM	1,000,000
338	KEYSMATT ENTERPRIUSE LTD	2,000,000
339	NJEKA CONTRACTORS & GEN SUPPLIES	2,000,000
340	NJEKA CONTRACTORS & GEN SUPPLIES	760,000
341	NELLYMELLY	5,000,000
342	KIUNGA BUILDING & GENERAL	7,500,000
343	JUFEX AUTO HARDWARE	10,700,000
344	MUNYAMBU ENT	995,120
345	MAWONI CONSTRUCTION	3,500,000
346	m/s Desbro Eng. Services	4,993,650
347	m/s Keysmatt enterprises ltd	152,982
348	Kem contractors ltd	3,395,001
349	Njiru Building contractors	2,000,000
350	Delta Ayeman contractor Ltd	995,500
351	Babylon contractors	1,000,000
352	Dairy goats association of Kenya	1,600,000
353	Nyarimbo General Contractor	3,800,000
354	Ramex Contractors ltd	500,000
355	Sagana fisheries	1,000,000
356	Eldin trading company	2,984,021
357	Tayo construction co. ltd	4,692,585
358	Elite logistics ltd	2,112,008
359	Bagik Enterprise ltd	1,192,030
360	Josnan suppliers	345,350
361	Mbiriai General Suppliers	265,250
362	Glemson Agencies ltd	254,500
363	KEYSMATT ENTERPRISES	152,982
364	NEMA	138,000
365	JUFEX AUTOHARDWARE CO LTD	385,000
366	KEM CONSTRUCTIONS	3,395,001
367	M/s Bresen Investment Co.Ltd	97,544
368	M/s Bresen Investment Co.Ltd	95,284
369	M/s Keysmatt Enterprises	599,305
370	M/s Great Women General Investment	181,134
371	Gerish Hotels Embu	534,300
372	Njemax Enterprises Ltd	759,325
373	M/s Mbeere warriors Construction Ltd	3,993,938

374	Kinwan contractors	988,520
375	NjukiThambo enterprises ltd	499,200
376	Miansu Investment Ltd	485,773
377	Midspan Utilities Co. Ltd	499,947
378	Midspan Utilities Co. Ltd	499,947
379	Brakajo General Contractors Ltd	1,492,755
380	Brakajo General Contractors Ltd	493,928
381	M/s Spotlight General Suppliers	499,500
382	Kinsam investments	299,900
383	Kaura Enterprises	531,250
384	Great sisters investments	2,512,400
385	Capren enterprises	500,000
386	Carpern investments	499,998
387	Rhodive enterprises	500,000
388	Nimu agencies	500,000
389	Gatoori- enterprises	500,000
390	Arid contractors	2,000,000
391	Tides investments	340,000
392	Nepal suppliers ltd	342,000
393	Kinsam investments	1,499,995
394	Pianco ltd	3,999,500
395	Ujenzicomm limited	1,699,990
396	Lucky venture ltd	500,000
397	Joeleave merchants	214,000
398	Sofina contractors	999,995
399	Pemuda enterprises	600,000
400	Pemuda enterprises	99,654
401	Kinsam ltd	214,000
402	Pemuda enterprises	214,000
403	Mbeere warriors	2,000,000
404	Purchase of market land at Kiritiri	7,000,000
405	Frapa building company	499,999
406	Nyarik contractors	1,299,995
407	Jopiero company ltd	500,000
408	Family hardware ltd	304,000
409	Lidmos investment limited	228,000
410	Lucky ventures	200,000
411	Earth movers	500,000

412	Seantam and associates	1,999,995
413	Miansu investments	1,000,000
414	Brakajo investment	3,900,000
415	Jufex contractors	2,900,000
416	Jufex contractors	100,000
417	Quick kobil petrol service station	160,000
418	Kinwan General	2,800,000
419	Purchase of Market land at Kasafari	2,130,000
420	Purchase of market land at Gatunduri	1,000,000
421	Release of retention on account	45,284
422	Kinwan general contractors	1,200,000
423	E REVENUE	8,766,975
424	Wiljay kings Africa ltd	600,000
425	El nino contractors	2,000,000
426	M/S MIDSPAN UTILITIES CO LTD	488,376
427	MIANSU INVESTMENT	969,760
428	NIMU AGENCIES	480,716
429	EARTHMOVERS	499,621
430	NJOPIERO KENYA	500,000
431	SOFINA CONTRACTORS	999,908
432	SEANTAM AND ASSOCIATES	1,998,680
433	BRESEN INVESTMENTS	95,423
434	Sand collection Points	4,260,870
435	Telkom	11,600
436	Kenya Power	6,954
437	EWASCO	240,000
438	Telkom	3,350
439	Binpoint	2,500
440	AMACO	173,260
441	Dominic Njiru	10,080
442	Individuals	24,000
443	KPLC	6,954
444	TELCOM	11,600
445	PEMUDA ENTERPRISES	299,036
446	NIMU AGENCIES	1,096,896
447	PEBBLE GEN AGENCIES	1,080,000
448	PEBBLE GEN AGENCIES	1,310,000
449	NYARIBO GEN CONT	821,939

450	NEW EMBU UHURU GARAGE	528,554
451	JOVO COMMERCIAL AGENCIES	120,000
452	EXACT HOSPITAL SUPPLIES	160,000
453	HIGH RIDGE PHARMACEUTICALS	75,000
454	CYTOLAB ENTERPRISES	43,100
455	CYTOLAB ENTERPRISES	27,580
456	CYTOLAB ENTERPRISES	169,500
457	CYTOLAB ENTERPRISES	3,000
458	CATHERINE WANJIRU KARIUKI	60,700
459	SAMUEL MUTISYA LAZARO	47,800
460	DOROTHY WANJIRU GITARI	60,700
461	RICHARD MUNENE	32,000
462	HENRY NJIRU	280,000
463	BIXA SOLUTIONS	49,220
464	PEBBLE GEN AGENCIES	95,000
465	RIACINA LTD	165,450
466	REMU SURGICALS	300,000
467	JOSPHINE W. SAMMY	50,000
468	NEW EMBU UHURU	3,109
469	NEW EMBU UHURU	11,716
470	NEW EMBU UHURU	4,060
471	NEW EMBU UHURU	9,222
472	EWASCO	288,655
473	EWASCO	692,822
474	NILA PHARMACEUTICALS	376,860
475	EWASCO	45,000
476	BOB MORGAN	28,080
477	BOB MORGAN	24,960
478	BOB MORGAN	21,839
479	NERU LTD	1,160,000
480	UNIVERSAL LINKS	125,085
481	PHARMA SPECIALITIES	1,204,000
482	KSG EMBU	111,954
483	KSG EMBU	123,554
484	KSG EMBU	111,954
485	NATION MEDIA GROUP	239,076
486	NEW EMBU UHURU	2,865
487	NEW EMBU UHURU	1,914

488	PRISON INDUSTRIES	25,600
489	EAGLE TWENTY	51,130
490	SURGIPHARM	87,000
491	GLOBAL TECH AGENCIES	35,900
492	MUTEMA MURAGE	228,100
493	HARLEYS LTD	148,800
494	NEW EMBU UHURU	9,860
495	JOSEWA CEREALS	29,150
496	NEW EMBU UHURU	5,500
497	THE STANDARD GROUP	122,148
498	VALLEY STAR SERVICES	45,980
499	BIOLINE AGENCY	561,900
500	BRAKAJO GEN	322,583
501	NEW EMBU UHURU	175,244
502	DIVAS EXPRESS	88,800
503	GREAT WOMAN	43,700
504	DAVID NJERU MUNENE	85,000
505	VICTORY BOOKSHOP	690,000
506	BABS SECURITY	452,200
507	SARAH WANGARI	140,900
508	CATHERINE NJUE	136,050
509	CATHERINE NJUE	109,300
510	BABS SECURITY	47,600
511	EAGLE TWENTY	22,410
512	JOVO COMMERCIAL	123,600
513	NERU LTD	450,000
514	VETERAN PHARMACEUTICALS	126,000
515	JAMII TELECOMMUNICATION LTD	52,200
516	MELLY /LELLY	114,000
517	COUNTY ZONE SUPPLIES	140,000
518	NERU(K)LTD	1,160,000
519	NERU K LIMITED	1,160,000
520	NERU(K)	1,160,000
521	BABS	904,400
522	BOB MORGAN SERVICES LTD	74,879
523	KENYA MEDICAL TRAINING	48,000
524	Kenya school of government	524,900
525	RUNYENJES DRAPERS	11,260

526	RUNYENJES DRAPERS	26,000
527	VICTORY BOOKSHOP	158,530
528	VICTORY BOOKSHOP	347,700
529	VICTORY BOOKSHOP	363,200
530	NECHAL LTD	382,200
531	NECHAL LTD	653,250
532	NECHEL ENTERPRISES	690,000
533	STANDARD GROUP	122,148
534	NOBLE GAS	250,000
535	NOBBLE GAS	194,950
536	TRINITY PETROLIUM	488,999
537	NOBBLE GAS	194,950
538	BRAKAJO GENERAL CONTRACTORS	507,000
539	SPORTLIGHT GEN SUPPLIES	698,450
540	TRINITY PETROLIUM	750,000
541	TRINITY PETROLIUM	500,000
542	CO2 CARBACID LIMITED	1,980
543	TRINITY PETROLIUM	4,000
544	QUICK KOBIL	1,358,680
545	QUICK KOBIL	1,350,000
546	LISTE PRODUCTS	532,500
547	PULSE CARE SYSTEMS	1,300,000
548	LISTE PRODUCTS	102,130
549	CAPTAIN DIVERSE	1,500,000
550	NITEMMI ENTERPRISES	60,000
551	CAPTAIN DIVAS	500
552	CAPTAIN DIVAS	1,995,396
553	S.N. PATEL	990,000
554	STANKA TECH SERVICES	54,000
555	NITEMMI ENTERPRISES	443,000
556	STAKATECH	54,000
557	JIERA SERVICES	232,150
558	BIN POINT SERVICES	27,000
559	NITEMMI ENTERPRISES	235,000
560	ICON PHARMACY	720,000
561	NJERUS PHARMACY	2,180,200
562	NJERUS CHEMIST	2,563,200
563	PRODIGY PHARMACEUTICALS	4,500

564	ONE HEALTH CARELTD	1,485,000
565	JABEZ PHARMACY	291,000
566	LUED (A) CHEMICALS	203,000
567	CONCORD PHARMACY	2,059,300
568	RIACINALTD	476,000
569	PETER WAWERU MANYARA	45,720
570	JOSEWA CEREALS	30,000
571	AKAVANGO ENTERPRISES	487,200
572	BIXAS SOLUTION	270,900
573	BRICOKES COMPANY LTD	245,900
574	AKAVANGO ENTERPRISES	487,200
575	PETER WAWERU MANYARA	280
576	UNIVERSAL LINKS	117,600
577	JOSPHINE.. W .Sammy	91,250
578	KIBA GENERAL CONTRACTORS	282,680
579	BIXA SOLUTIONS	154,800
580	JOSEWA CER /GREEN GROCERS	29,150
581	KEYNOTE INVESTMENT	4,990
582	VALLEY STAR	16,500
583	UNIVERSAL LINKS	125,000
584	JOSEWA CEREALSLGROCERIES	30,000
585	DIVAS EXPRESS	218,900
586	UNIVERSAL LINKS	432,050
587	PETER WAWERU MANYARA	280,000
588	DANMAR FOOD STUFF	45,800
589	PRISON INDUSTRIES FUNDS	13,600
590	PRISON INDUSTRIES FUNDS	7,200
591	MUTEMA MURAGE	219,300
592	BRADS	663,000
593	UNIVERSAL LINKS	43,250
594	EMBU CHIDREN	508,906
595	BIOLINE AGENCY	74,000
596	SAM-TECH	138,000
597	HIGHRIDGE PHARMACUTICALS	143,440
598	CYTOLAB ENTERPRISES	10,500
599	CYTOLAB ENTERPRISES	141,200
600	CHEM LABS	36,102
601	ALLIED MEDICAL SUPPLIES	108,180

602	ALLIED MEDICAL SUPPLIES	225,456
603	ALLIED MEDICAL SUPPLIES	807,500
604	ALLIED MEDICAL SUPPLIES	137,342
605	ALLIED MEDICAL SUPPLIES	700,000
606	NICHAEL ENTERPRISES	1,027,000
607	GELLY ENTERPRISES	805,700
608	SOFTLAND ICT SOLUTIONS	650,000
609	PEBBLE GENERAL AGENCIES	220,500
610	VETERAN PHARMACEUTICAL	232,900
611	VETERAN PHARMACEUTICAL	84,000
612	VETERAN PHARMACEUTICAL	11,600
613	exact hospital suppliers	250,000
614	LUED(A) CHEMICALS	54,000
615	COLOUR INTERNATIONAL	172,656
616	ONE HEALTH CARELTD	585,000
617	EWASCO	36,335
618	KENYA POSTAL CORPORATION	13,920
619	M/S Stemur Agencies	29,000
620	M/S Kram Ventures	96,750
621	MASPANDS	83,500
622	Bicone	260,000
623	Bicone	35,000
624	M/S Nihon Kenya Limited	1,200,600
625	M/S Nyalic Contractors And General Supplies Limited	264,000
626	M/S Contractors And General Supplies Limited	103,200
627	M/S Nyalic Contractors And General Supplies	301,000
628	**M/S NyalicNitemmie Enterprises**	200,000
629	M/S NetemmiEnterprises	54,000
630	M/S Jufex Auto Hardware	105,000
631	KituiFm	27,840
632	Jatomy	99,998
633	JosphatKithumbu	369,600
634	Daniel Mbai	567,000
635	EWASO	47,000
636	Kenya power	37,000
637	M/S Capren Investment Company Limited	379,000
638	M/S Mwacca Enterprises	152,560
639	M/S Keysmatt Enterprises	331,954

640	M/S Omoko Company Limited	22,021
641	M/S County Zone General Supplies Limited	146,800
642	Canaan Gardens	4,000
643	Nyalic contractors	297,000
644	African Merchant	37,500
645	Graphics Exprorer	45,350
646	Nation media	122,148
647	John NyagaKigoro	180,000
648	Officer In Chance GK Prisons	1,625,810
649	SLOPES VILLA	82,000
650	MOUTAIN BREEZE	32,500
651	BROAD VISION	15,840
652	ANTONY NJERU	12,000
653	Obed Njeru Njagi	58,560
654	Wanduta Bidii Agencies	29,770
655	LISTE PRODUCTS	13,440
656	LISTE PRODUCTS	108,910
657	NECHAL ENTERPRISES	470,000
658	BAABS DECEMBER	191,589
659	BAABS MARCH/ MAY	297,500
660	BAABS ISHIARA D H (MAY/APRIL/MARCH	249,900
661	BABS SIAKAGO (FEB, MAR)	95,200
662	BABS KIANJOKOMA (MAR,APRIL)	119,000
663	BABS KIANJOKOMA (DEC/JAN/FEB)	178,500
664	BABS SECURITY QUARDS	47,600
665	DIMOSPA SECURITY	108,000
666	Dimutz Investment	33,235
667	NANCY WARUGURU	1,195
668	KPLC	55,488
669	KPLC	69,305
670	KPLC	212,051
671	KENYA POWER	5,272
672	KPLC	106,922
673	BREJOY SUPPLIERS	49,800
674	SARAH WANGARI	70,260
675	LISTE PRODUCTS	259,400
676	LISTE PRODUCTS	500
677	SARAH WANGARI	36,000

678	LISTE PRODUCTS	12,940
679	ANTONY MWANIKI NJERU	80,934
680	MICHAEL N. NGARI	143,793
681	ROSAM STORES	64,680
682	LIBERATOR WAMBIRO	7,200
683	SARAH GATERI	99,000
684	JOVO COMMERCIAL AGENCY	71,540
685	JOVO COMMERCIAL AGENCY	138,861
686	BIXA SOLUTIONS LTD	101,184
687	SARAH WANGARI GROCERY	26,300
688	BREJOY SUPPLIERS	235,700
689	AKAVANGO	86,420
690	Joseph mwaniki	1,139,913
691	Esther Warue mwaniki	464,710
692	Bensto General supplies	335,030
693	NYAGA MUGANE	124,749
694	FELIX MWIRIGI	262,080
695	FELIX MWIRIGI	432,780
696	PETERSON KINYUA	51,200
697	ANTONY MWANIKI	188,980
698	STEPHEN MWANGI	392,000
699	NTHIGA MBUI	183,500
700	NYAGA MUGANE	57,736
701	FELIX MWIRIGI	277,428
702	PETERSON KINYUA	74,440
703	ANTONY MWANIKI	73,199
704	SAMUEL N NTHIGA	31,200
705	FELIX MWIRIGI	133,400
706	FELIX MWIRIGI	227,500
707	SARAH WANGARI	56,979
708	PETERSON KINYUA	56,400
709	PETERSON KINYUA	303,200
710	FELIX MWIRIGI	153,240
711	FELIX MWIRIGI	367,700
712	SARAH WANGARI	112,440
713	SARAH WANGARI	90,185
714	SARAH WANGARI	87,495
715	SARAH WANGARI	81,966

716	PETERSON KINYUA	106,000
717	PETERSON KINYUA	229,600
718	FELIX MWIRIGI	33,000
719	JOSEPH M NJERU	53,580
720	JOSEPH MWANIKI	75,540
721	SARAH WANGARI	102,450
722	JOVO COMMERCIAL AGENCIES	72,300
723	JOVO COMMERCIAL AGENCIES	123,600
724	KIBA GENERAL SUPPLIERS	330,900
725	SARAH WANGARI	134,875
726	JOSEPH M NJERU	66,840
727	NANCY WARUGURU	10,580
728	SARAH WANGARI	26,300
729	STELLA KINYUA	30,000
730	SUPER IDEAL AGENCIES	41,800
731	JOVO COMERCIAL AGENCIES	45,800
732	CHELESTINO MUGO	47,985
733	SARAH WANGARI	91,440
734	DIVAS EXPRESS	103,400
735	JOVO COMERCIAL AGENCIES	138,861
736	RIACHINA LRD	165,450
737	BREJOY SUPPLIES	262,680
738	DOWARD GENERAL SUPPLIES	20,000
739	DOWARD GENERAL SUPPLIES	39,250
740	SUPER IDEAL AGENCIES	72,000
741	MICHAEL N NGARI	49,180
742	JOVO COMERCIAL AGENCIES	39,400
743	JOVO COMERCIAL AGENCIES	20,000
744	SARAH WANGARI	28,750
745	BREJOY SUIPPLIERS	104,699
746	SIAKAGO FILLING STATION	50,000
747	KEPEC ENERGY	499,600
748	PLANS ONLINE	25,000
749	PLANS ONLINE	32,000
750	PLANS ONLINE	104,000
751	TRAINING	1,030,000
752	Embu Children Clinic	150,450
753	LABORATORY	68,130

754	NJERU CHEMIST	1,040,000
755	MEDIPHARM EASTAFRICA LTD	1,160,140
756	NJERU CHEMIST	9,000
757	NJERU CHEMIST	1,040,000
758	NJIWA TECHNOLOGIES	54,300
759	NJIWA TECHNOLOGIES	33,000
760	EMBU CHILDREN CLINIC	8,000
761	MERGERY GICHUKU	8,820
762	TRAVOTTECH AGENCIES	9,440
763	GODFREY NJUKI NJIRU	30,000
764	UNIVERSAL LINKS INTERPRISES	66,500
765	NJIWA TECHNOLOGY	156,800
766	NJIWA TECHNOLOGY	54,300
767	NJIWA TECHNOLOGY	33,000
768	AUTOMODEL MOTOR SERVICES	202,134
769	HUDUMA MOTOR GARAGE	2,001,566
770	KEMSA	3,560
771	Embu Children Clinic	104,020
772	KEMSA	10,752,375
773	KEMSA	15,985,480
774	KEMSA	4,779,235
775	KEMSA	5,088,651
776	CMC MOTORS GROUP	49,936
777	HUDUMA MOTOR GARAGE	74,610
778	JUFEX AUTO HARDWARE	82,500
779	HUDUMA MOTOR GARAGE	203,195
780	JUFEX AUTO HARDWARE	600,000
781	HUDAMA MOTORS	274,506
782	NANCY WARUGURU	10,080
783	Embu Children Clinic	20,000
784	Wanduta Bidii Agencies	41,230
785	REMU SURGICALS	300,000
786	SUNVIEW CHEMIST	419,950
787	SUNVIEW CHEMIST	789,750
788	MEDIPHARM EASTAFRICA LTD	4,360,000
789	ANTONY N. NJERU	74,800
790	BOC GASES	488,300
791	Joseph Mwaniki	19,600

792	BOG	194,300
793	Legal Fees	27,877,992
794	Motor vehicle maintaince & Repairs	8,794,670
795	motor vehicle fuels	4,325,558
796	Security guards	9,300,000
797	Motor vehicle Insurances	7,256,000
798	Medical cover	1,700,000
799	POSTAL CORPORATION	6,960
800	silmac Stationers	202,120
801	Wandutah Bidii Agencies	67,690
802	WAKA VENTURES	47,720
803	TELCOM KENYA	3,000
804	TELCOM KENYA	29,000
805	TELCOM KENYA	194,650
806	REGIONAL DERMATOLOGY	240,000
807	KENYA SCHOOL OF GOVERNMENT	1,030,000
808	K M T C	53,600
809	KMTC	53,600
810	KENYA SCHOOL OF GOVERNMENT	425,000
811	FRANCIS	7,050
812	STAFF	70,000
813	AMACO INSUARANCE	452,065
814	KIGAA SELF HELP WATER	950
815	EWASCO	1,290
816	KIGAA SELF HELP WATER	10,000
817	NGANDORI NGINDA	14,900
818	EWASCO	25,479
819	KIGAA WATER	17,000
820	EWASCO	465,835
821	TOTAL HOSPITAL SOLUTION	179,568
822	Jufex Auto hardware	385,000
823	Automodel services ltd	147,000
824	Fera Enterprises	30,750
825	Josnan suppliers	345,350
826	JUFEX AUTOHARDWARE CO LTD	140,000
827	EMBU WATER &SANITATION CO LTD	835
828	EMBU WATER &SANITATION CO LTD	1,653
		1,042,904,103

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	3,570,955,909	3,554,655,920
Buildings and structures	534,828,175	242,490,410
Transport equipment	85,292,563	85,292,563
Office equipment, furniture and fittings	30,680,300	17,086,078
ICT Equipment, Software and Other ICT Assets	4,167,500	4,167,500
Other Machinery and Equipment	42,437,687	39,535,000
Heritage and cultural assets	18,753,900	18,753,900
Community assets	552,807,276	34,147,588
Intangible assets	13,747,369	13,747,369
Total	4,853,670,679	4,009,876,328