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**EMBU MUNICIPALITY**  
*County Government of Embu*

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024.**

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

## 2. Key Entity Information and Management

### a) Background information

The Municipality of Embu is established under Urban Areas and Cities Act 2011, pursuant to Article 184 of the Constitution of Kenya 2010. This formed the criteria for classifying areas as urban areas and cities; establishing the principles of governance and management of urban areas and cities and provides for participation by residents in the governance of urban areas.

Embu Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011(amended 2019) and Cities and Municipal Charter on 12<sup>th</sup> October, 2018. eThe Municipality is under the County Government of Embu and is domiciled in Kenya.

### b) Principal Activities

The principal activity Municipality is to develop and adopt policies, plans, strategies and programmes for provision of high quality services harness opportunities, and promote sustainable development in Embu Municipality.

### c) Key Management

The *Municipality's* management is under the following key organs:

- County Department in charge of Municipalities
- Board of Management
- Accounting Officer/ Municipality Manager
- Management
- Others (*specify*)

### d) Fiduciary Management

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

Ref	Position	Name
1	Municipality Manager	Catherine Nyaga
2	Chief officer Urban development	Benjamin Mutisya Musyoka
3	Director Public Health	Rosaline Kaugi
4.	Deputy Director Municipality	John Mucera Njeru
5.	Deputy Director Physical Planning	Nahashon Mucheru

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6.	Human Resource Officer	Rosemary W. Njagi
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**e) Fiduciary Oversight Arrangements**

- i) Audit and Risk Management Committee
- ii) County Assembly committees
- iii) Committees of the Senate

**f) Registered Offices**

P.O. Box 36-60100  
Ghansham Plaza  
SL Patel Road  
Embu, KENYA

**g) Contacts**

Municipal Manager  
Municipality of Embu

P. O BOX 36- 6010 EMBU  
Phone number: +254710193197

Email: [info@municipalityofembu.co.ke](mailto:info@municipalityofembu.co.ke)

**h) Bankers**

**Commercial Banks**

- 1. Equity Bank -Embu Municipality UDG account
- 2. Equity Bank -Embu Municipality UIG account
- 3. Equity Bank -Embu Municipality Deposit account

**i) Independent Auditor**

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

Nairobi, Kenya

**j) Principal Legal Adviser**

County Attorney




County Law Office





Town hall

P.O. Box 36-60100


Embu, Kenya

## 3. Municipality Board

Serial No.	Name	Details of qualifications and experience
1	Board Chairperson  <i>Dr. Esther Wanjia</i>	<b>Qualification:</b> 1. PhD degree in Chemistry (Physical Chemistry) 2. Master's degree in Applied Analytical chemistry. 3. Bachelor's degree in B.Ed. Science (Chemistry and Mathematics) <b>Work Experience:</b> 1. Senior lecturer in the Department of Chemistry and Dean of Students, Dedan Kimathi University of Technology. 2. Chairperson - Embu Municipal Board. 3. Elected Trustee – Dekut Pension Scheme. Her research interest is in physical chemistry & water treatment.
2	Board Member  Benjamin Murungaru Mugo Age: 75	<b>Qualification:</b> 1. Division 2 in Cambridge School Certificate 2. Certified Public Secretary CPS(K) 3. Development Administration Diploma, University of Birmingham (UK). <b>Work Experience:</b> 1. Chair of the Finance and Administration Committee of the Board. 2. Vice Chair of the Embu Municipal Board. 3. Executive Officer in various Government Ministries. 4. County Clerk of then Embu County Council.
3	Board Member  Benard Nthiga Ndwiga Age-65years	<b>Qualification and Work experience:</b> Development Worker, with over 20 years' wealth of experience in working with ACK Mbeere Diocese Child Development Projects funded by compassion international as child development worker (CDW) and 10 years as Project Director.
4	Board Member	<b>Qualification:</b> 1. Postgraduate certificate in Kenya land law 2. BSc. Surveying and Photogrammetry (Hons) from

	 <p>Emily Njeru Age 55</p>	<p>University of Nairobi</p> <p><b>Work Experience:</b> Licensed Surveyor with 24 year experience in private practice having worked extensively in the Survey and Mapping. She has previously served the ISK as Chairman of the Land Surveyors Chapter.</p>
5.	<p>Board Member</p>  <p>Grace Murugi Age 29</p>	<p><b>Qualification:</b> Bachelor's Degree in Education (Arts)</p> <p><b>Work Experience:</b> 1. Director, Events and Logistics, UDA party 2. Data ICT Clerk, Mbeti North Bursary Awarding Committee. 3. Board Member, Kangaru Primary School.</p>
6.	<p>Board Member</p>  <p>Susan Miru Age 62 years</p>	<p><b>Qualification:</b> 1. Master of Education (Guidance and Counselling) 2. Degree in Bachelor of Education Arts – Kenyatta University</p> <p><b>Work Experience:</b> 1. Deputy Principal Kiriari D.E.B Secondary School (4 Yrs.) 2. H.O.D Guidance and Counselling S.A Manyatta Secondary School (6 Yrs) 3. Deputy Principal Kavutiri D.E.B Secondary School</p>
7.	<p>Municipal Manager</p>  <p>Catherine Nyaga Age 49</p>	<p><b>Qualification:</b> 1. Business Administration (Masters) 2. Bed Mathematics &amp; Economics (Degree)</p> <p><b>Work Experience:</b> 1. Municipal Manager (5 Yrs) – Embu County 2. Principal Human Resource Officer – Embu County Gov't 3. Deputy Principal (4Yrs)</p>

4. Key Management Team

S/ No	Name	Details of qualifications and experience
1.	Municipal Manager  Catherine Nyaga Age-49 years	<b>Qualification:</b> <ol style="list-style-type: none"> <li>1. Business Administration (Masters)</li> <li>2. Bed Mathematics &amp; Economics (Degree)</li> </ol> <b>Work Experience:</b> <ol style="list-style-type: none"> <li>1. Municipal Manager (5 Yrs) – Embu County</li> <li>2. Principal Human Resource Officer – Embu County Gov’t</li> <li>3. Deputy Principal (4Yrs) – Secondary School.</li> </ol>
2.	Chief officer Urban Planning	Benjamin Mutisya Musyoka
3.	Director Public Health	Rosaline Kaugi
4.	Deputy Director Municipality	John Mucera Njeru
5.	Deputy Director Physical Planning	Nahashon Mucheru

(Note: The Municipality Manager will feature under both the ‘Board’ and ‘Management’.)

## **5. Municipality Board Chairperson's Report**

Embu Municipality plays a key role in the implementation of County priority programmes, projects, and other national priorities including the BETA initiatives in order to improve the quality of lives of its residents and make the County competitive. The Municipality Board has been instrumental in achievement of this goal.

They have set strong governance structures, policies and plans that will steer the Municipality to higher level of accountability to its residents and improved service delivery. The interventions have improved the business climate, attracted private sector investments and promoted inclusive growth. The following functions had already been transferred to Municipality and the staff in those areas deployed to Municipality.

1. Waste Management
2. Physical Planning and Survey
3. Fire Services

It is important for the budget office and the County Assembly to consider and reallocate to the Municipality, the proportionate financial resources to undertake these functions. The firemen require specialized training and the fire engine repaired. In the same note, for waste management to be effective, the loader and a truck are needed.

The transfer is key as it remains the only unfulfilled condition set to qualify for KUSP II. The Board is optimistic that the Municipality will qualify for Kenya Urban Support Programme (PHASE II). Allocation is based on population of urban area as per 2009 Census, it is important to note that these numbers do not cover the whole Municipality but only Embu Town. The Municipality expects to receive 100M grant for Kenya Urban Support Programme II, 65M being UDG and 35M being UIG. The target area for investment including Cabro paving of various streets and construction of fabricated stalls along back streets. UIG funds will be spent more on capacity building.

The Embu – Runyenjes Bus Park is now complete and in use improving the business in the Municipality. The Façade around the old stalls at the Embu-Runyenjes Bus Park is now complete and ready for advertising by the owners of the business. This will enhance revenue from outdoor advertising for the Municipality. The Municipality should also look for other areas where Façade could be put to increase the revenue from advertising.

Key development projects undertaken in this financial year 2023/2024 include;

- Upgrading to bitumen standards of the first bus park, Embu- Runyenjes stage

- Upgrading of Embu- Runyenjes Bus park phase II with business stalls in Embu town
- Construction of market sheds for Embu traders' relocation site
- Construction and retaining wall and civil works for traders relocation site
- Fascade in the Embu bus park

This being the last official meeting as the chair of the board, I would like to sincerely thank the team that we tirelessly worked with in this Municipality board. Their commitment to have the Municipality shine will be remembered.



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**Name: Dr. Esther Wanja Nthiga**

**Chairperson of the Board**

## **6. Report of the Municipality Manager**

### **Introduction**

Municipality of Embu was established under Article 184 of the Constitution of Kenya 2010, Section 9 of Urban Areas and Cities Act, 2011. Embu town was granted a Municipality status through Municipality Charter on 12<sup>th</sup> October 2018 and gazettelement of Municipal Charter done on 10<sup>th</sup> December, 2018. Subsequently, Municipality of Embu Board was formed and members appointed in June, 2019.

Municipality of Embu plays a key role in the implementation of County priority programmes and projects in order to improve the quality of lives of its residents and making the County more competitive. The Municipal Board has committed to deliver its mandate as stipulated in the UACA 2011 and the Municipality Charter.

### **Achievements**

The Municipality of Embu successfully implemented World Bank's Kenya Urban Support Program (KUSP I) which has brought tremendous transformation in Embu Town and its peri-urban. Key development projects undertaken in this financial year 2023/2024 include;

- Upgrading to bitumen standards of the first bus park, Embu- Runyenjes stage
- Upgrading of Embu- Runyenjes Bus park phase II with business stalls in Embu town
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- Construction and retaining wall and civil works for traders relocation site
- Fascade in the Embu bus park

Other notable achievements over the years include development of various Municipality documents and plans. These are Municipality Charter, Strategic Plan, Integrated Development Plan, Annual Investment Plans, Screening, Pre-feasibility and Feasibility Studies for KUSP projects, County Urban Integrated Development Strategy and Gazette Notice of Municipality functions.

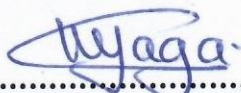
### **Preparation for KUSP II**

The Municipality received communication from the State Department for Housing and Urban development on 11<sup>th</sup> January 2024 advising the Municipalities to start preparation for KUSP II programme. The Municipalities had to appoint County Project Coordinating Teams (CPCT) and equip them on the requirements of the project. The CECM for Land, Mining, Physical Planning&

Urban Development appointed the County Project Coordinating Teams (CPCT) on 18<sup>th</sup> January 2024 and forwarded their details to the State Department for Housing and Urban development.

The Municipality Board met and they were briefed on the appointment of County Project Coordinating Teams (CPCT) and ratified the appointment. The board highlighted the expectations of the residents and advised that the same dedication and precision that KUSP I was administered with be the same. They also applauded the partnership and synergy from all the departments in the implementation of KUSP I.

The County Project Coordinating Teams (CPCT) is currently working on documents required for the assessment of minimum qualification of KUSP II which will be done mid November 2024. All the departments have been tasked to commit their time to make the assessment successful for the Municipality to enable it access the grant.



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**Name: Catherine Nyaga**  
**Municipality Manager**

**7. Statement of Performance against Predetermined Objectives for the FY**

The key development objectives of the Embu Municipality (state the period of the strategic document/plan) plan are to:

- a) Provide quality physical infrastructure.
- b) Urban planning.
- c) Urban governance and administration
- d) Garbage management

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
<b>Urban planning</b>	To control urban development	To create orderly development in urban areas	Number of developments conforming with rules and regulations governing urban development	In FY under review we increased Housing unit by 5%.
<b>Physical infrastructure</b>	To provide better working environment	Better mobility and good business environment	Number of transport vehicles in the stage	Public transport vehicles increased by 10%
<b>Urban Administration</b>	To maintain law and order within the Municipality	Orderly citizenry within the Municipality	Orderly public transport and market	There was 95% compliance on operations both in Public transport stage and the market
<b>Garbage management</b>	To have a clean environment within the municipality	Clean towns, markets and estates.	The number of vehicles and personnel working in this department.	There was increase of back hoe and a tipper in the fleet plus recruitment of 200 contract staff

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Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Urban planning	To control urban development	To create orderly development in urban areas	Number of developments conforming with rules and regulations governing urban development	In FY under review we increased Housing unit by 10%.
Program 2	-	-	-	-

## **8. Corporate Governance Statement**

Municipality Board has been instrumental in achievement of this goal. The improved urban infrastructure have enabled residents to engage in diverse activities in safe and conducive spaces in what were hitherto quiet, uncompetitive areas. The interventions have improved the business climate, attracted private sector investments and promoted inclusive growth.

The board has held 5 meetings in the financial year under review and 6 Board committee meetings. Members of the board were taken to a benchmarking meeting in Kitui county, they engaged the County on how they handled transfer of functions and the relation between Municipal management and other County Departments.

The board in an effort to operationalize the municipality, the following has been achieved over the years;

1. The Gazettement of Municipal Charter- 10<sup>th</sup> December, 2018
2. Formation of the Municipal board- June 2019
3. Formulation of municipal plans and policies
4. Implementation of various KUSP development projects including tarmacking roads, paving parking lots and upgrading of bus park
5. Gazettement of transfer of functions – March 2023
6. Allocation of municipal budget – 2022/2023

The board has a service Charter for all the services it offers to the citizenry so that they can hold the Municipality on account. No conflict of interest has been registered or recorded with the Municipality within this period of reporting.

Other notable achievements over the years include development of various Municipality documents and plans. These are Municipality Charter, Strategic Plan, Integrated Development Plan, Annual Investment Plans, Screening, Pre-feasibility and Feasibility Studies for KUSP projects, County Urban Integrated Development Strategy and Gazette Notice of Municipality functions.