

REPUBLIC OF KENYA



Enhancing Accountability

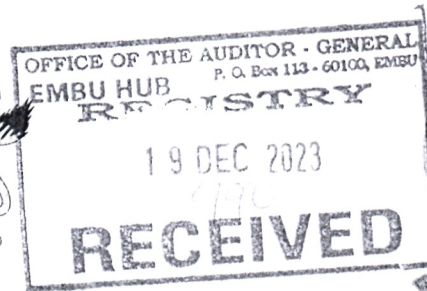
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REPORT
OF
THE AUDITOR-GENERAL
ON
COUNTY REVENUE FUND
FOR THE YEAR ENDED
30 JUNE, 2023
COUNTY GOVERNMENT OF EMBU

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Revised on 30th June, 2023.



COUNTY REVENUE FUND

County Government of EMBU

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023.

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

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1. Acronyms and glossary of terms

- a) Acronyms
- b) glossary of terms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings
Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

(Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2 Key Entity Information and Management

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government of Embu

b) Key Management Team

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance and Economic planning	-Prof. JOE KAMARIA
2.	C.O Finance	-PAUL NJOROGE THIGA
3.	Director Accounting Services/Finance	-ERIC MUCHANGI MBOGO

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	-Prof. JOE KAMARIA
2.	Accounting Officer in charge of Finance	-PAUL NJOROGE THIGA
3.	Director Accounting Services/Finance	-ERIC MUCHANGI MBOGO

d) Fiduciary Oversight Arrangements

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

1) Audit Committee

The Audit Committee was constituted in January 2021. its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held 4 meetings in the FY ending 2023. the committee members during FY 2023 were:

Member	Designation
CS Hellen K. Mungania	Chairperson
CPA Paul M. Njue	Member
CPA David Kithaka	Member

County Government of Embu
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Charles K. Mugo	Member
Agnes Ndila	Member
CPA Stephen Kisoi	Secretary

2) Public Accounts/Investment Committee

The **Public Accounts Committee** was formed to provide oversight on the County's finances. The committee held twenty five (25) sittings during the year.

Members who served in the committee during the year were:-

Member	Designation	Ward
Hon. Paul Muchangi Njiru	Chairperson	Gaturi North
Hon. Job Itumo Munyambu	Vice- Chairperson	Mwea
Hon. Ibrahim Swaleh	Member	Kirimari
Hon. Peter Muriithi Nyaga	Member	Mbeti North
Hon. John Ngari Mbaka	Member	Mavuria
Hon. Susan Mwendu Muthoni	Member	Nominated (representing youth)
Hon. Yvonne Mati Karambu	Member	Nominated (gender top up)
Hon. Jane Karimi Njued	Member	Nominated (gender top up)
Hon. James Njeru Augustine	Member	Nominated (representing people with disability)

3) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

The Committee held 80 meetings in FY
2022/2023. The Committee members during the
FY 2022/2023 were:

	Member	Designation	Ward
1)	Hon. Johnson Muchangi	Chairperson	Kagaari North
2)	Hon. Maureen Nyaga	V/Chairperson	Nominated
3)	Hon. Mary Kavinda	Member	Nominated
4)	Hon. Samuel Githumbu	Member	Nthawa
5)	Hon. Terry Mbuchi	Member	Kyeni North
6)	Hon. Swaleh Ibrahim	Member	Kirimari
7)	Hon. Peter Muriithi	Member	Mbeti North
8)	Hon. John Mbaka	Member	Mavuria
9)	Hon. Paul Muchangi	Member	Gaturi North
10)	Hon. Philip Nzangi	Member	Makima
11)	Hon. Ndwiga Kariuki Newton	Member	Muminji

8. The Assembly Rules and Business Committee

The Committee provides guidance on the Assembly rules and committee business.

The Committee held 9 meetings in FY 2022/2023. The Committee members during the FY 2022/2023 were:

	Member	Designation	Ward
1.	Hon. Hon. Josiah Thiriku	Chairperson	Hon. Speaker
2.	Hon. Peter Muriithi Nyaga	Member	Mbeti North
3.	Hon. John Mbaka	Member	Mavuria
4.	Hon. Swaleh Ibrahim	Member	Kirimari
5.	Hon. Johnson Mucangi	Member	Kagaari North
6.	Hon. Agnes Wanjiru	Member	Nominated
7.	Hon. Jimiah Jennifer	Member	Nominated
8.	Hon. Julius Karuri	Member	Kithimu

9. Committee on Selection

There shall be a select committee, to be designated Selection Committee, consisting the Leader of the Majority party who shall be the chairperson, the Leader of the Minority party not less than seven and not more than nine Members, who shall be nominated by County Assembly parties and approved by the County Assembly

The Committee on Selection shall nominate Members to serve in Committees, save for the membership of the Assembly Rules and Business Committee, The Powers and Privileges Committee and Committee on Appointments.

The Committee held three (3) meetings in FY 2022/2023. The Committee members during the FY 2022/2023 were:

	Member	Designation	Ward
1.	Hon. Peter Muriithi Nyaga	Chairman	Mbeti North
2.	Hon. John Mbaka	Member	Mavuria
3.	Hon. Swaleh Ibrahim	Member	Kirimari

4.	Hon. Paul Muchangi Njiru	Member	Gaturi North
5.	Hon. Philip Nzangi	Member	Makima
6.	Hon. Samuel Githumbu	Member	Nthawa
7.	Hon. Maurice Macharia	Member	Nginda
8.	Hon. Susan Wairimu Nyaga	Member	Kagaari South
9.	Hon. Susan Mwendu Muthoni	Member	Nominated

10. Committee on Appointments

There shall be a select committee to be designated the Committee on Appointments to be appointed by the County Assembly, consisting of the Speaker as a Chairperson, the Leader of the Majority Party, the Leader of the Minority party, five other Members nominated by the Assembly Rules and Business Committee.

The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Article 179(2) (b) of the Constitution (Members of County Executive Committee).

The Committee held 19 meetings in FY 2022/2023.

The Committee members during the FY 2022/2023 were:

	Member	Designation	Ward
1.	Hon. Josiah Murithi Thiriku	Chairperson	Hon. Speaker
2.	Hon. Peter Muriithi Nyaga	Member	Mbeti North
3.	Hon. John Mbaka	Member	Mavuria
4.	Hon. Swaleh Ibrahim	Member	Kirimari
5.	Hon. Terry Mbuchi	Member	Kyeni North
6.	Hon. Philip Nzangi	Member	Makima
7.	Hon. Yvonne Mati	Member	Nominated
8.	Hon. Barnabas Njama	Member	Kyeni South

11. Public Investments Committee

The mandate is similar to that of the PAC. The Committee was formed to provide oversight on the County's finances. The committee Nine (9) sittings and the members who served in the committee during the year were:-

Member	Designation	Ward
Hon. Masters Leonard Mwaniki	Chairperson	Kiambere
Hon. Philip Kinyutu Nzangi	Vice- Chairperson	Makima
Hon. Mary Igoki Kavinda	Member	Nominated (gender top up)
Hon. Daniel Githinji	Member	Nominated (youth)
Hon. Augustine James Njeru	Member	Nominated (Representing PWD)
Hon. Agnes Wanjiru Gakungugu	Member	Nominated (Gender top up)
Hon. Fredrick Mugendi Gatumu	Member	Gaturi South

12. Committee on Implementation

There shall be a select committee to be known as the Committee on Implementation. The Committee shall scrutinize the resolutions of the County Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive and examine –

- (a) Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and
- (b) Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

The Committee held Seven (17) meetings in FY 2022/2023. The Committee members during the FY 2022/2023 were:

	Member	Designation	Ward
1)	Hon. Newton Kariuki	Chairperson	Muminji
2)	Hon. Jane Karimi Njued	v/Chairperson	Nominated
3)	Hon. Agnes Gakungugu	Member	Nominated
4)	Hon. Sammy Muturi	Member	Ruguru/Ngandori

*County Government of Embu
County Revenue Fund
For the financial year ended 30th June 2023*

5)	Hon. Daniel Githinji	Member	Nominated
6)	Hon. Edwin M. Njiru	Member	Runyenjes Central
7)	Hon. Philip Nzangi	Member	Makima

e) County Headquarters

P.O. Box 36-60100
Embu Town Hall Building
Nairobi Meru Highway
Embu, KENYA

f) County Contacts

Telephone: (254) 68 30686/30656/ (254) 771204003 (254) 703192924
E-mail: info@embu.go.ke
Website: www.embu.go.ke

g) County Bankers

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

h) Independent Auditor

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

i) Principal Legal Adviser

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

3. Statement by the CECM Finance

(1-2 Pages)

The CECM should include information relating to the national and County economic outlook, specific measures taken by the county to enhance revenue generation and collection.

It's my pleasure to present the County Revenue Fund Financial statement for the year ended 30th June 2023. The financial statement represents the financial performance of the County Revenue Fund over the past year.

The promulgation of the constitution of Kenya, 2010 under chapter 11 ushered Kenya into a new system of governance replacing the centralised system with a devolved system of governance. The devolved system of consist of the National Government and 47 county governments.

The county Government Act, 2012 described the functions of the county Government as follows: section 5(1) states that a county government shall be responsible for any function assigned to it under the constitution or by an Act of Parliament. (2) Without prejudice to the generality of subsection (1), a county government shall be responsible for:

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

Financing the County Governments

Article 202 of the constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the county Governments. Each county Government's equitable share of revenue raised nationally is determined yearly through the county allocation of Revenue Act (CARA). The revenue sharing formula is developed by the commission on revenue allocation and approved by parliament in accordance with Article 217 of the constitution.

County Government of Embu
 County Revenue Fund
 For the financial year ended 30th June 2023

The county also finances through own generated revenues. These are revenues collected within the county. The key local revenue sources for Embu County included business permits, Land rates, business plan approval, advertising fees, Cesses and various other administrative charges.

Financial Performance

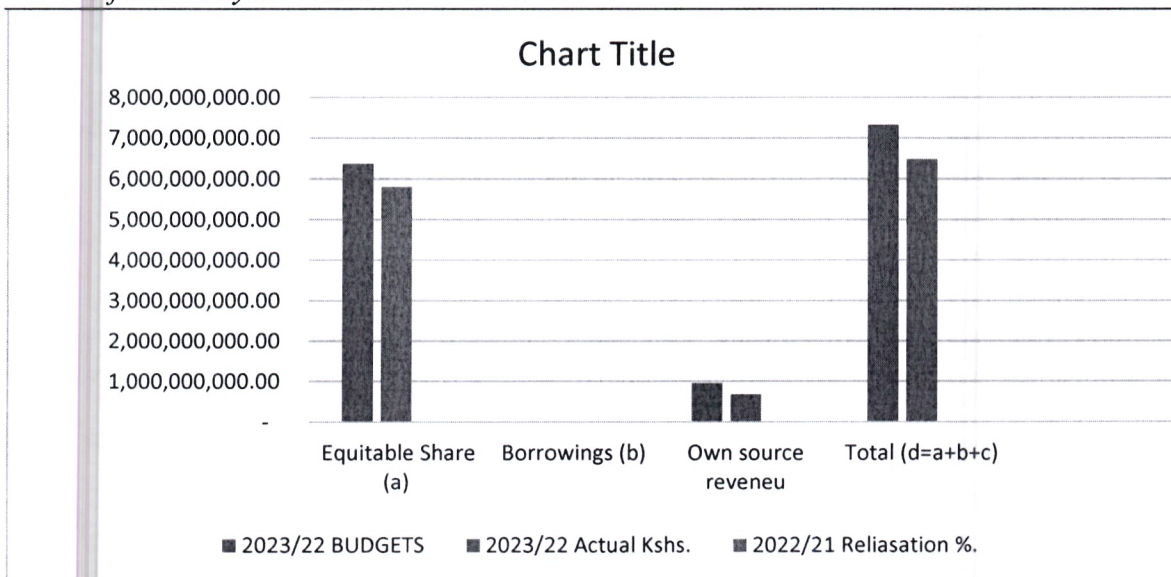
a) Revenue.

In the year ended 30th June 2023, the County had projected revenues of kshs 7,301,073,051 comprising of kshs 950,000,000 from own sources and kshs 6,351,073,051 from equitable share and other sources.

C.A.R.A revenue continue to form the largest part of the revenue budget contributing 87% towards our budget. Our own generated revenues formed 13% of our budget.

Out of the projected revenue of Kshs 7,323,123,635, the county was able to realize kshs 6,482,703,201.75 in actual revenues representing 89% performance with its own generated revenue contributing 10.4% percent of the total revenue.

DESCRIPTION	2022/23	2022/23	2021/22
Revenue type	BUDGETS	Actual Kshs.	Reliasation %.
Equitable Share (a)	6,351,073,049	5,535,263,261	87
Borrowings (b)	-	-	-
Own source revenue	950,000,000	593,759,434	63
Total (d=a+b+c)	7,301,073,049	6,129,022,695	84



b) The Executive expenditure for the year amounted to Kshs 5,241,639,654. Kshs 796,785,013 was spent on development expenditure, Kshs 3,995,019,186 was spent on recurrent expenditure and Kshs 449,835,455 was spent on various Donor and National Government funded projects in the county.

c) Cash Flows

In the financial year ended 30th June 2023 we have had liquidity disruptions caused by delayed disbursements by the National Treasury. Also of importance to note was the fact that the County Assembly delayed in the assenting to the second supplementary budget. This negatively affected the Executive optimal utilization of funds.

..... (Sign)
CECM Finance and Economic Planning
County Government of Embu.

4. Management Discussion and Analysis

Report on County Revenue Fund for the Year Ended 2023

We are pleased to present the comprehensive report on the County Revenue Fund for the fiscal year ended 2023, in conjunction with the submission of our financial statements. This report aims to provide an in-depth analysis of the county's revenue, expenditures, and financial performance during the year, as well as address specific challenges faced by the County Revenue Fund.

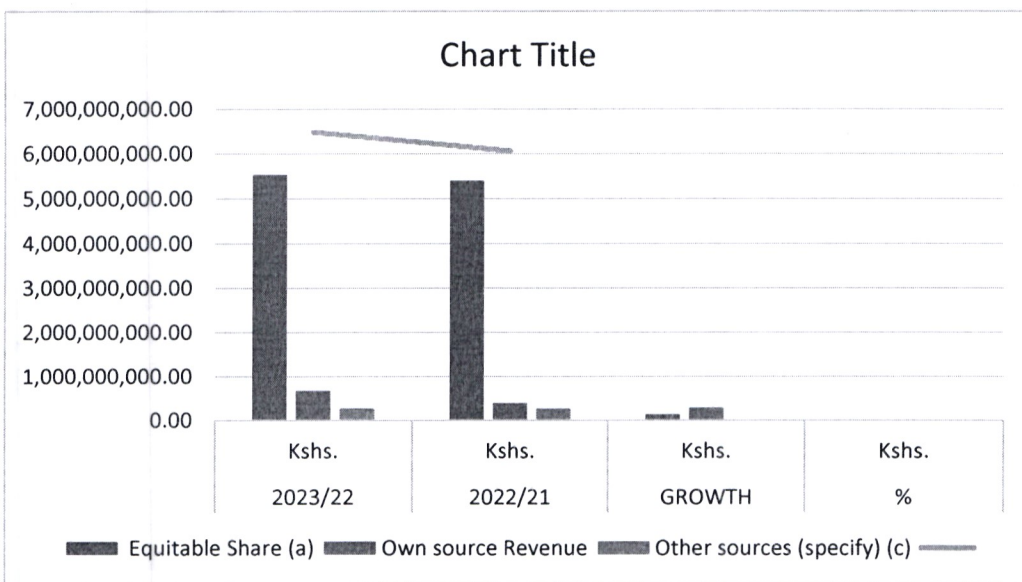
1. Executive Summary

In the year 2023, the County Revenue Fund experienced both successes and challenges. While we managed to generate significant revenue from various sources, including taxes, fees, and grants, the year was also characterized by delays in receiving equitable shares from the National Treasury. Additionally, there were instances of underutilized budget, leading to missed opportunities and potential service delivery gaps.

2. Overview of Revenue Sources

The County Executive had various revenue sources contributing to the County Revenue Fund in fiscal year 2023. The revenue streams included Equitable share, taxes, licenses, fines, grants, and other sources of income. The table below illustrate the actual revenue received 2022/23 in comparison to the previous year 2021/22

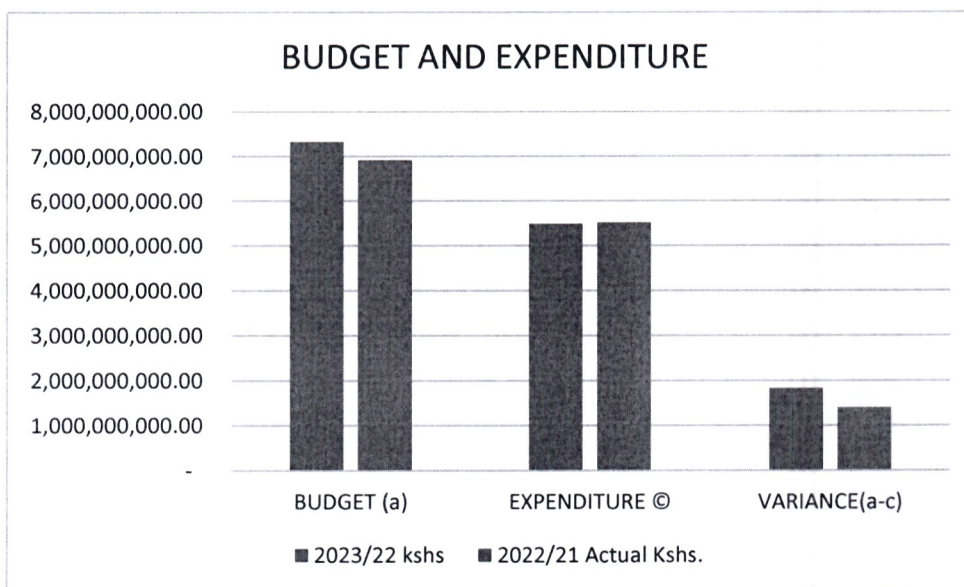
	2022/23	2021/22	GROWTH	%
	Kshs.	Kshs.	Kshs.	Kshs.
Equitable Share (a)	5,535,263,261	5,398,613,622	136,649,639	2.5%
Own source Revenue	593,759,434	394,540,728	282,510,421	71.6%
Other sources (specify) (c)	349,171,767	262,412,766	7,976,025	3.0%
	6,478,194,463	6,055,567,116		



Analysis of Expenditures

Though the revenue received in the year 2022/2023 increased considerably as compared to the previous year, the expenditures incurred by the county during the financial year 2022/2023 was considerably lower than that of the previous year 2021/2022. This was due to the reason that it took time to establish offices for the incoming county executive committee members and the chief officers. The table below illustrate the current year expenditure in comparison to the previous year 2021/22.

DESCRIPTION	2022/23	2021/22
Revenue type	kshs	Actual Kshs.
BUDGET (a)	7,301,073,049	6,919,114,500
<i>EXPENDITURE</i>		
©	5,241,639,654	5,515,185,635
VARIANCE(a-c)	2,081,483,981	1,403,928,865



5. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

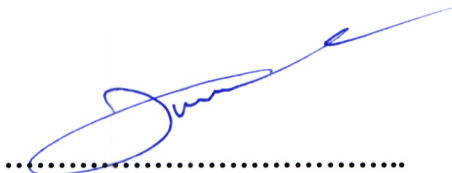
Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County Appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2023.



.....

**CEC Member – Finance and Economic Planning
County Government of Embu.**

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2023*. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

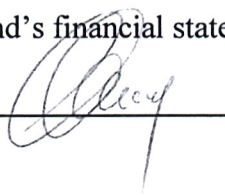
The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2023*, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*). Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 19/12 2023.

Signature _____



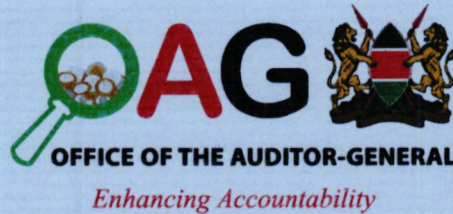
Name Paul N Thiga

Chief Officer Finance

County Government of Embu

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF EMBU

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund – County Government of Embu set out on pages 1 to 12, which comprise of the statement of receipts and payments and statement of comparison of budget and actual amounts for

Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2023 – County Government of Embu

the year ended 30 June, 2023, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund – County Government of Embu as at 30 June, 2023, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Public Finance Management (Embu County Revenue Fund) Regulations, 2020.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

Examination of the annual report and financial statements for the year ended 30 June, 2023 revealed the following anomalies;

- i. The statement by the CECM Finance under the section on financial performance indicates projected revenue of Kshs.7,301,073,051 in one paragraph and the next paragraph indicates Kshs.7,323,123,635 for the same item, hence there is unexplained variance of Kshs.22,050,584.
- ii. The analysis of expenditure on page xv reflects expenditure of Kshs.5,241,639,654 while the statement of receipts and payments and statement of comparison of budget and actual amounts reflect total payments of Kshs.6,121,666,634 resulting to a variance of Kshs.880,026,980.
- iii. The statement of receipts and payments reflects comparative exchequer releases balance of Kshs.5,006,417,724 and refers to disclosure Note 1 to the financial statements. The Note however, reflects a balance of Kshs.5,398,613,622 resulting to unexplained variance of Kshs.392,195,898.
- iv. The statement of receipts and payments reflects previous year's transfers from other government agencies amount of Kshs.275,872,607 and refers to Note 2 to the financial statements. The Note however, does not have comparative column and balances.
- v. The statement of receipts and payments reflects return to CRF issues nil balance and refers to disclosure Note 7 to the financial statements which however, reflects a balance of Kshs.6,963,774.
- vi. The statement of receipts and payments reflects comparative transfers to county executive of Kshs.5,006,417,724 and refers to Note 8 to the financial statements.

The Note however, reflects Kshs.5,515,185,635 resulting in unexplained variance of Kshs.508,767,911. Further, review of records from The National Treasury revealed that the County had total actual transfers to Executive of Kshs.5,535,263,261, resulting to further inconsistencies.

- vii. The statement of receipts and payments reflects a comparative transfers to County Assembly balance of Kshs.613,862,000 and refers to Note 9 to the financial statements. The Note however reflects a nil balance.
- viii. The statement of receipts and payments reflects closing fund balance of Kshs.6,963,774 and refers to Note 11 to the financial statements. The Note however, reflects a balance of Kshs.137,997,740 resulting to an unexplained difference of Kshs.131,033,966
- ix. The analysis of receipts from exchequer releases on page 13 reflects total exchequer receipts of Kshs.5,884,435,028. The statement of receipts and payments and the statement of comparison of budget and actual amounts however, reflect Kshs.5,535,263,261 resulting in unexplained variance of Kshs.349,174,767.

In the circumstances, the financial statements do not present a true and fair view of the financial performance and position of the Fund.

2.0 Unsupported Own Source Revenue

The statement of receipts and payments reflects own source revenue of Kshs.593,759,434 from thirteen (13) revenue streams as disclosed in Note 6 to the financial statements. The revenue streams disclosed were however, not supported with monthly summaries of actual cash received. Further, review of the County Revenue Fund Cashbook revealed that the Fund received a total of Kshs.659,809,031 during the year, resulting in unexplained variance of Kshs.66,049,597.

In addition, review of the statement of Receiver of Revenue revealed own source revenue of Kshs.680,779,467 out of which revenue totalling to Kshs.627,289,358 was disbursed to County Revenue Fund. No explanation or reconciliation were provided for the inconsistencies between the three sets of records.

In the circumstances, the accuracy and completeness of own source revenue balance of Kshs.593,759,434 could not be confirmed

3.0 Unsupported County Revenue Fund Balance

The statement of receipts and payments and Note 11 to the financial statements reflects fund balance of Kshs.363,491,602 as at 30 June, 2023. The balance was however, not supported with cashbook, monthly bank reconciliation statements and certificate of bank balance.

In the circumstances, the accuracy of the Fund balance of Kshs.363,491,602 could not be confirmed.

4.0 Unsupported Comparative Balances

The statement of receipts and payments reflects comparatives for total receipts, total payments and fund balance of Kshs.5,676,831,059, Kshs.5,620,279,724 and Kshs.6,963,774 respectively. The Management did not however, submit financial statements for the previous financial year (2021/2022) for audit contrary to the requirements of Section 167 of the Public Finance Management Act, 2012 which requires the Administrator of a County Public Fund established by the Constitution, an Act of Parliament or County legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Accounting Standards Board.

In the circumstances, the accuracy and completeness of the comparative balances could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.7,301,073,049 and Kshs.6,485,158,236 respectively, resulting in an underfunding of Kshs.815,914,813 or 11% of the budget. Similarly, the Fund expended Kshs.6,121,666,634 against an approved budget of Kshs.7,301,073,051 resulting in net under-expenditure of Kshs.1,083,561,545 or 15% of the budget.

The underfunding and underperformance affected the implementation of the planned activities and may have impacted negatively on service delivery to the public.

2. Presentation and Disclosures in the Financial Statements

Examination of the annual report and financial statements for the year ended 30 June, 2023 revealed the following anomalies;

- i. There was inconsistency in page numbering in the table of contents with the acronyms and glossary of terms and the statement of comparison of budget and actual amounts both sharing page 2. The acronyms and glossary of terms should be in page ii. Key entity information and management is indicated as being in page 3 instead of iii.

- ii. Disclosure of balances in revenue collection accounts was omitted from the financial statements, contrary to Note 12 of the Public Sector Accounting Standards Board reporting template for the County Revenue Fund.
- iii. Analysis of receipts from own source revenue per quarter in page 15 reflected only total amounts per quarter without showing the amount received from specific revenue streams.

In the circumstances, Management did not comply with the reporting requirements as prescribed by the Public Sector Accounting Standards Board (PSASB).

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions, and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence

obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 January, 2024

8. Statement of Receipts and Payments for the Year Ended 30th June 2023.

		2022/23	2021/22
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	5,535,263,261	5,006,417,724
Transfers from other government agencies	2	349,171,767	275,872,607
Other grants	3	-	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	593,759,434	394,540,728
Return to CRF issues	7	-	-
Total Receipts		6,478,194,463	5,676,831,059
Payments			
Transfers to County Executive	8	5,241,639,654	5,006,417,724
Transfers to County Assembly	9	880,026,980	613,862,000
Other Transfers	10	-	-
Total Payments		6,121,666,634	5,620,279,724
Net increase (decrease) in cash for the year		356,527,829	56,551,335
Add Opening fund balance b/f	11	6,963,774	81,446,405
Closing Fund balance for the period	11	363,491,602	6,963,774

.....
 Name **PAUL THICIA**
 Chief Officer - Finance
 ICPAK Member No. **9714**
 Date **19/12/2023**

.....
 Name **ERIC MUCHANZI MBOYO**
 Director Accounting Services
 ICPAK Member No. **12131**
 Date **19/12/2023**

County Government of Embu
County Revenue Fund
For the financial year ended 30th June 2023

9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2023.

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases	5,535,263,261		5,535,263,261	5,535,263,261	-	100
SHARE						
Transfers from other government agencies	-	-	-	-	-	
Other conditional grants	689,891,081	125,918,707	815,809,788	349,171,767	466,638,021	43
Proceeds from Domestic Borrowing	-	-	-	-	-	
Proceeds from Foreign Borrowing	-	-	-	-	-	
Own Source Revenue	950,000,000	-	950,000,000	593,759,434	356,240,566	63
Return to CRF issues	-	-	-	6,963,774	(6,963,774)	
Total Receipts	7,175,154,344	125,918,707	7,301,073,049	6,485,158,236	815,914,813	
Payments						
Transfers to County Executive	6,247,206,930	-	6,373,125,635	5,241,639,654	1,131,485,981	82
Transfers to County Assembly	927,947,414	-	927,947,414	880,026,980	47,920,434	95
Others	-	-	-	-	-	
Total Payments	7,175,154,344	125,918,707	7,301,073,051	6,121,666,634	1,083,561,545	96
Balance	-	-	-	363,491,602	(363,491,602)	

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) The equitable share received during the financial year was met as allocated in the budget estimate by 100%.*
- (b) Although the Local revenue collected was above the 70% mark in comparison to the budget allocated more would have been achieved if all the revenue streams were exhaustively tapped during the year. However, there was a remarkable improvement on the revenue collected compared the revenue collected the previous year.*
- (c) There was under expenditure mainly because of delayed exchequer releases and the late assenting of the second supplementary by the County Assembly.*
- (d) The Grants and Project funds forming part of the County revenue failed to meet the budget estimates.*

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation between the two statements should be prepared and disclosed.)

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

Significant Accounting Policies (Continued)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

f) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation or *There were no restrictions on cash during the year. (Entity to indicate the amount of funds restricted for use or relating to conditional allocations.)*

11. Notes to the Financial Statements

1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

	2022/23	2021/22
	Kshs.	Kshs.
Equitable Share (a)	5,535,263,261	5,398,613,622
Borrowings (b)	-	-
<i>Other sources (specify) (c)</i>		
Total (d=a+b+c)	5,535,263,261	5,398,613,622

2. Transfers from other government agencies**

	2022/23
	Kshs.
Road Maintenance Levy	-
Covid-19	-
Development of Youth Polytechnics-State Department of TVETS	-
User Fees Foregone -Ministry of Health (NUTRITION INTERNATIONAL)	12,500,000
Word Bank-NARIGP-State Department of Crop Development	176,031,775
Primary Health care in devolved context -Ministry of Health	5,406,000
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	8,651,752
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	66,049,597
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	2,339,915
FINANCING LOCALLY –LED CLIMATE ACTION PROGRAM (FLLOCA)	11,000,000
NAVCDP	67,192,729
Total	349,171,767

** These include other government grants released through other government entities such as the National Government MDAs.

3. Other grants**

Description	2022/23 Kshs.	2021/22 Kshs.
Donor 1 (Specify)	-	-
Donor 2 (Specify)	-	-
Donor 3 (Specify)	-	-
Others (Specify)	-	-
	-	-

** These are funds received from development partners directly to the CRF.

4. Proceeds from Domestic borrowing.

Description	2022/23 Kshs.	2021/22 Kshs.
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Others (Specify)	-	-
Total	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security and the legal authority to borrow)

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

Description	2022/23 Kshs.	2021/22 Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others (Specify)	-	-
Total	-	-

(Where a note is not applicable, it should be removed, and notes renumbered)

County Government of Embu
 County Revenue Fund
 For the financial year ended 30th June 2023

6. Own Source Revenue

Description	2022/23	2021/22
	Kshs.	Kshs.
Cess	81,931,346	39,603,278
Land/Poll rate	34,591,764	8,295,090
Single/Business permits	125,823,950	72,870,449
Property rent	19,840,710	9,720,082
Parking fees	36,104,409	17,203,100
Market fees	17,619,678	15,893,310
Advertising	12,227,732	17,296,569
Hospital fees	193,448,068	194,435,313
Public health service fees	-	-
Physical planning and development	11,032,636	4,151,906
Hire of County Assets	128,600	1,272,204
Conservancy administration	-	-
Administration control fees and charges	46,969,219	6,504,213
Park fees	-	-
Other fines, penalties, and forfeiture fees	1,097,604	656,439
Miscellaneous	12,943,718	6,638,773
Others (<i>Specify</i>)	-	-
Total	593,759,434	394,540,728

(The total of own source revenue should tally with disbursements from county receivers of revenue)

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	6,963,774	-
Development Account (<i>County Executive</i>)	-	-
Recurrent Account (<i>County Assembly</i>)	-	-
Development Account (<i>County Assembly</i>)	-	-
Others (<i>Specify</i>)	-	-
Total	6,963,774	-

(Explain the circumstances surrounding the returns to CRF)

8. Transfers to County Executive

	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account	3,995,019,186	4,572,490,111
Development Account	796,785,013	942,695,524
Special purpose Accounts	449,835,455	-
Others (<i>Specify</i>)	-	-
Total	5,241,639,654	5,515,185,635

(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts by the County Executive)

County Government of Embu
 County Revenue Fund
 For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account	880,026,980	-
Development Account	-	-
Special purpose accounts	-	-
Others (<i>Specify</i>)	-	-
Total	880,026,980	-

(*Explain as per County Appropriation Act. These amounts should tally with corresponding receipts recorded by the County Assembly*)

10. Other Transfers

Description	2022/23	2021/22
	Kshs.	Kshs.
Agency Notices	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

(*Explain as per County Appropriation Act*)

11. Fund balance

	2022/23	2021/22
	Kshs.	Kshs.
County Exchequer Account - (<i>CBK Account number 1000171014</i>)	363,491,602	137,997,740
Total	363,491,602	137,997,740

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2022/23	2021/22
			Kshs	Kshs
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Total			-	-

(These balances should be reconciled by those reported by CRORs as balances due for disbursement to the CRF at the end of the reporting period.)

12. Annexes

Annex 1: Progress on follow up of Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be 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) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National/ County Treasury.

.....
Name
Chief Officer Finance
ICPAK Member No
Date



County Government of Embu
County Revenue Fund

For the financial year ended 30th June 2023

Annex 2 . Analysis Of Receipts from The National Treasury Exchequer Releases

Period (2022/23)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,255,684,720	845,665,220	845,665,221	2,588,248,100	5,535,263,261
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme		-	-	-	-
World Bank – THUSCP-Primary Health Care		-	-	5,406,000	5,406,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)		-	106,423,419	69,608,355	176,031,774
Kenya Devolution Support Programme		-	-	-	-
Youth Polytechnic support grant		-	-	-	-
Nutrition International Grant		7,500,000	-	5,000,000	12,500,000
Kenya Urban Support Programme		-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)		-	4,806,902	3,844,850	8,651,752
Kenya Climate Smart Agriculture Project (KCSAP)		-	-	-	-
Emergency Locust Response Project		-	26,589,365	39,460,232	66,049,597
National Agricultural Value Chain Development Project-NAVCDP		-	-	-	67,192,729
FINANCING LOCALLY –LED CLIMATE ACTION PROGRAM (FLLOCA)	-	-	11,000,000	-	11,000,000
Total	1,255,684,720	853,165,220	994,484,907	2,713,907,452	5,884,435,028

County Government of Embu
 County Revenue Fund
 For the financial year ended 30th June 2023

Annex 3. Analysis of Receipts from Own Source Revenue per Quarter

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess					
Land rate					
Single/Business permits					
Property rent					
Parking fees					
Market fees					
Advertising					
Hospital fees					
Public health service fees					
Physical planning and development					
Hire of County Assets					
Conservancy administration					
Administration control fees and charges					
Park fees					
Proceeds from sale of assets					
Other fines, penalties, and forfeiture fees					
Miscellaneous					
Others (<i>Specify</i>)					
Total	48,626,425	157,126,449	188,239,530	199,767,030	593,759,434

County Government of Embu
County Revenue Fund

For the financial year ended 30th June 2023

Annex 4: Analysis of Transfers from the County Revenue Fund

Period (2022/23)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	745,185,089	1,039,576,231	484,352,685	1,725,905,181	3,995,019,186
County Executive -Dev	-	74,576,549	8,830,628	713,377,836	796,785,013
County Assembly -Rec	83,147,335	251,271,662	144,000,001	401,607,982	880,026,980
County Assembly -Dev	-	-	-	-	-
Special Purpose A/c (Specify)	-	7,500,000	166,012,784	276,322,671	449,835,455
Total	828,332,424	1,372,924,442	803,196,098	3,117,213,670	6,121,666,634