

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**EMBU COUNTY GOVERNMENT EMERGENCY
FUND**

FOR THE YEAR ENDED

30 JUNE, 2023

PAPERS LAID	
DATE	17/04/2024
TABLED BY	Majority Leader
COMMITTEE	—
CLERK AT THE TABLE	Mercy

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EMBU COUNTY GOVERNMENT EMERGENCY FUND

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

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

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1. Key Entity Information and Management

a) Background information.

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

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

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

b) Principal Activities

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

c) Fund Administration Committee

Ref	Position	Name
a	Chairlady of the Board	Miss Ruria Amy Grace, RCrim
b	County Executive Committee Member - Public Service & Administration.	Mr. Emilio Kathuri
c	County Executive Committee Member – Finance & Economic Planning.	Prof. Joe Kamaria
d	County Chief Officer Administration	Mr. Henry Nthiga
e	Red Cross liaison Officer	Milka Wawira Nyaga
f	County Executive Committee Member for Health	Mr. Francis Ndwiga
g	Four residents, One from each sub county	1. Bishop Cyrus Ngunyi 2. Pastor John Gachungi 3. Rev. Auther Murungi 4. Wilson Mugo
h	County Commissioner	Mohamed Birik
i	Head Of Enforcement	Mr. Fredrick Njagi
j	Director of Disaster & Risk management	Mr. Joe Njoka
k	Chief of Staff	Mr. Patrick Muriithi Ndwiga

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d) Key Management

Ref	Position	Name
1	Fund Manager/ Administrator	Mr. Mr. Henry Nthiga
2	Chief Officer Finance	Mr. Paul Thiga Njoroge
3	Head Of Accounting	Mr. Eric Muchangi Mbogo

e) Registered Offices

P.O. Box 36 - 6010
Town Hall/Treasury Building
Off Kenyatta Highway
Embu, KENYA

f) Fund Contacts

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

g) Fund Bankers

1. Family Bank (k) Ltd




h) Independent Auditors

Auditor General
Office of the Auditor General
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

2. Fund Administration Committee




Name	Details of qualifications and experience
<p>1. Miss. Ruria Amy Grace, RCrim</p> 	<p>Date of Birth: 1970</p> <p>Qualifications:</p> <p>Masters, Science in governance & leadership Degree – Education, UON Diploma – Public administration, KSG Diploma – National Security & Diplomacy Certificate – Mt. Kenya School of Adventure & Leadership Certificate – Senior Management Course, KSG Certificate – Tribunal Administrative justice.</p> <p>Experience.</p> <p>Under Secretary in state department for Cabinet affairs Personal assistant – Principal secretary Coordination and preparing Cabinet memos, policy brief & other relevant communiques Coordinate submission of presidential directives. Overseeing the administrative, security and logistical affairs in the ministry</p>
<p>2. Francis Ndwiga Benson</p> 	<p>Date of Birth: 1976</p> <p>Qualifications:</p> <p>Phd. – Public Health MBA Strategic Management Msc. Health Systems</p> <p>Experience - Over 26 years</p> <p>Program Management Coordination, Resource Mobilization, Human Resource Management and Administration Research & Implementation.</p>
<p>3. Prof. Kinyua Nyaga Kamaria</p> 	<p>Date of Birth: 1964</p> <p>Qualifications:</p> <p>Doctor of management – Leadership and management Masters Arts – Organisational leadership Masters Business Administration – strategic management Bsc. – Finance & Accounting Certified Public Accountant</p> <p>Experience</p> <p>United Nations senior Financial analyst Chase Bank – Finance & strategic Director United States International University – Professor, Finance & Strategy Oxford University – Regional Finance & Operational Director</p>

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<p>4. Henry Nthiga</p> 	<p>Date of Birth: 1971</p> <p>Qualifications: Master's Degree – Planning, Management and Administration Degree in Education Senior Management Course,</p> <p>Experience. Sub County administrator – Embu County Government – 10yrs High School Principal – 8yrs</p>
<p>5. Emilio M. Kathuri</p> 	<p>Date of Birth: 1962</p> <p>Qualifications: Degree: B Science from the University of Nairobi, Implementing organisation policies administration.</p> <p>Experience. Over 25 years Formulating organisational policies Implementing / Administration of Board policies over Staff welfare</p>
<p>6. Fred Njagi.</p> 	<p>Date of Birth: 1978</p> <p>Qualifications: Degree in Administration from the university of Nairobi, Integrated management System Audit - Internal Audit course. Police Training Course, GSU training Course, GSU REKE training, Platoon Training School.</p> <p>Experience Security manager, Chief Inspector, Director – Enforcement services Embu County</p>
<p>7. Cyrus Ngunyi</p> 	<p>D.o.B. 26.8.1965 ID NO. 4685071</p> <p>PROFESSIONAL QUALIFICATIONS Degree in Economics and Sociology, Post Graduate Diploma in Education, Diploma in Education Management and Certificate in Strategic Management</p> <p>WORK EXPERIENCE 26 years in teaching (1991 – 2017) Retired Secondary School Principal</p>

<p>8. John Gachungi</p> 	<p>D.o.B. 10.10.1950 ID No. 0718325 PROFESSIONAL QUALIFICATION Diploma in Education (Humanities), Diploma in Teachers Training P1 Certificate, Diploma in athletics coaching WORK EXPERIENCE: Secondary school Teacher until December 2002</p>
<p>9. Auther Murungi</p> 	<p>D.o.B. 1st may 1961 ID. No.0884834 PROFESSIONAL QUALIFICATIONS: Diploma in Special Needs Education (Physical disabilities) WORK EXPERIENCE: 28 years in Primary school Teaching 1985-2022</p>
<p>10. Wilson Mugo</p> 	<p>D.o.B. 01.01.1962 ID No.3515694 PROFESSIONAL QUALIFICATIONS: Certificate in Sales & Marketing, Customer Service and PAR Management WORK EXPERIENCE: Field Officer (Sales and Marketing), Consultant in sales</p>
<p>11. Patrick Muriithi Ndwiga</p> 	<p>D.O.B 28.02.1958 PROFESSIONAL QUALIFICATIONS Bachelor of Arts (Hon), Diploma in Financial Management and Strategic Leadership. WORK EXPERIENCE C.E.O NCCC on IDPS, Director of Administration Office of the President, Deputy Secretary Devolution and Education Ministries, Under Secretary Ministry of Education.</p>

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<p>12. Milka Wawira Nyaga</p> 	<p>D.o.B. 23.3.1963 ID No.4877996</p> <p>PROFESSIONAL QUALIFICATIONS: Diploma in Education Management, Diploma in Special Needs Education, P1 Teacher Certificate</p> <p>WORK EXPERIENCE: 24 years Headteacher in Primary School, 39 years teaching experience</p>
<p>13. Mohamed Birik</p> 	<p>Date of Birth: 1968</p> <p>Qualifications: Degree in Administration from the university of Nairobi, Masters in Political Science Integrated management System Audit - Internal Audit course. Police Training Course, GSU training Course, GSU REKE training, Platoon Training School.</p> <p>Experience Chief Inspector, District Officer, District Commissioner, County Commissioner–Embu County</p>
<p>14. Joe Njoka</p> 	<p>Date of Birth: 1972</p> <p>Qualifications: Master’s Degree – Planning, Management and Administration Degree in Education</p> <p>Experience. Ward administrator , Director Disaster & Risk Management – Embu County</p>

3. Management Team

Name	Details of qualifications and experience
<p>1. Eric Muchangi Mbogo</p> 	<p>Date of Birth: 1970</p> <p>Qualifications: Masters, Science in governance & leadership Degree – Education, UON CPA(K)</p> <p>Experience. Head of Accounting Unit – Embu County Government</p>
<p>2. Henry Nthiga</p> 	<p>Date of Birth: 1971</p> <p>Qualifications: Master’s Degree – Planning, Management and Administration Degree in Education Senior Management Course,</p> <p>Experience. Sub County administrator – Embu County Government – 10yrs High School Principal – 8yrs</p>
<p>3. Paul Thiga Njoroge</p> 	<p>D.O.B 1978</p> <p>PROFESSIONAL QUALIFICATIONS Bachelor of Commerce(Finance Option),CPA(K)</p> <p>WORK EXPERIENCE Worked as Fund Manager of various Constituency Development Funds Chief Officer Finance – Embu County Government</p>

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4. Board/Fund Chairperson's Report

It is my pleasure to present the Funds' FY 2022/23 report and Financial Statements. It's worth noting that there has been only one transaction over the period under review other than what had been reported in the previous financial period as here below;

The Board resolved to commit the fund in the mass burial of victims of arson in the county where an entire family perished. This in line with article 3 (h) of THE PUBLIC FINANCE MANAGEMENT (EMBU COUNTY EMERGENCY FUND) REGULATIONS 2020.

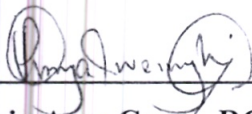
The Board of Management is equally proud of the achievements realized by the Fund in this period towards the fight against the COVID – 19 pandemic. Considering the scale and complexity of operations of hospitals and in particular the Embu referral and teaching hospital, largest referral hospital in the region, I am particularly impressed by the “can do attitude” of staff coupled with their commitment to delivering the best possible service to patients, amidst the ranging pandemic. Embu County by virtual of it being previously the Provincial General Hospital continues to receive patients from multiple counties, a factor which compounded the fight against COVID – 19.

Management and operations of the Fund was guided by the existing legal, and institutional frameworks that govern health sector to ensure efficient and effective delivery of services in the county in the event out and emergency. The Kenyan Constitution 2010 under the Bill of Rights provides the right to the highest attainable standard to the public including protection of life. With this in mind, and the strategic placement of Embu County as the former provincial head quarter, the placement of the Embu Teaching and referral hospital, the health sector, the Board is committed to ensure continued fight any catastrophe and deriver service delivery to the citizens. During the period under review, the fund effectively aided in the fight against the COVID-19 by providing resources and supporting initiatives that aided in the fight against the disease.

Acknowledgement

On behalf of the Board, I would like to thank all our stakeholders specially the Disaster management and mitigation unit, Ministry of Health, The National Treasury and development partners for the support they continue to accord the County without which our achievements would not have been realized.

Signed: _____



Miss. Ruria Amy Grace, RCrim

Chairperson

5. Report of the Fund Administrator


I would like to recognise the fund council and the entire management of the Emergency Fund for their relentless effort to deliver their mandate of serving the residents of Embu. It is worth noting the selfless act of convening for meeting within a very short notice to deliberate of any emerging issue viewed as a threat to human life, more so during the year in which we experienced a pandemic of global magnitude. This was evident during the fight against the threat the expeditious response in mitigation.

In the year under review we were faced with one calamity in which members of one house hold perished in a suspected case of arson. The fund hence come in hand to facilitate their descent burial.

The fund did not transact any other business in the period under review other than the aforementioned, but we call upon the government to provide more on the budget which will place the fund in a better position to handle any other eventuality.

Let us continue to serve the county at large in all ways that we can.

Thank you.

Signed: 
Mr. Henry Nthiga
Fund Administrator

6. Corporate Governance Statement

- a. There has been three board meeting during the year under review convened to have a general overview of the County, the third one aimed at addressing the fire tragedy with a view of giving financial aid to the victims. This third activity was sanctioned and executed.

The attendance of the meetings for the year were as below;

<u>DATE</u>	<u>MEMBERS PRESENT</u>	<u>MEMBERS ABSENT WITH APOLOGY</u>	<u>MEMBERS ABSENT WITHOUT APOLOGY</u>	<u>IN- ATTENDANCE</u>
27.09.2022	07	3	04	2
04.10.2022	09	3	02	3
28.03.2023	08	2	04	0
14.05.2023	10	0	04	4

b. Appointment and removal of trustees/ Administration Committee Members

For the appointment or removal from office of trustees or a committee member, the Governor writes the official appointment as per the provisions of article 6 of the Embu County Emergency Fund Act, 2020

- c. Roles and functions of the Administration Committee members,
The functions are as defined by article 8 of the Act.

7. Management Discussion and Analysis

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

In view of the foresaid, the Fund was involved in mitigating suffering following a fire tragedy experienced earlier in the county in which an entire family perished. The fund committed an amount of Ksh. 415,000.00 towards aiding the family of in according the deceased a decent send-off.

The Fund started its operations in the financial year 2021/2022, in which the board had the fund operations, the management was face with a Task of mitigating against COVID -19 pandemic. The fund had a budget of Kes. 1,000,000.00 for the financial year under review. There were no emergencies reported during the period.

8. REPORT OF THE TRUSTEES/ FUND ADMINISTRATION COMMITTEE

The fund did not record any major activities over the first three quarters and had to meet twice with to review its preparedness to handle any given occurrence. Other than the fire tragedy occurrence recorded in the third quarter in which in the County committed and amount of Ksh. 415,000.00, the committee did not have any other activity.

The board submits the funds activity for financial year 2022/2023 in which there was only one activity or transaction in the period under review.

10.1 Principal activities

The principal activities of the Fund was and continue to be, facilitating the combat of any urgent and unforeseen need for expenditure which has no specific legislative framework, or budgetary allocation.

10.2 Performance

There was one transaction in the period under review. The performance of the Fund for the period ended June 30th, 2023, are set out on page 06 to 17

10.3 Trustees

The members of the Administration Committee who served during the year are shown on page vi to ix. The changes in the Board during the financial year are as shown below:

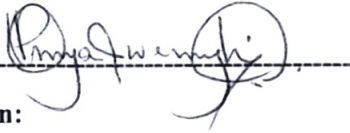
Index	Current Trustee	Position	Previous Trustees
1	Miss. Ruria Amy Grace, RCrim	County Secretary	Mr. Johnson Nyaga
2	Mr. Francis Ndwiga Benson	CECM Health	Mr. John Mukundi
3	Mr. Prof. Joe Kamaria	CECM Finance & Economic Planning	Mr. Suleiman Nthiga Kariuki
4	Mr. Henry Nthiga	Co. Administration	Mr. Kenneth Njagi
5	Mr. Emilio Muriithi Kathuri	CECM Administration	Mr. David Kariuki
6	Mr. Fred Njagi	Head of Enforcement Services	Fred Njagi

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10.4 Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Sign:

Miss. Ruria Amy Grace, RCrim

Chair, Fund Administration Committee

Date: 8th August 2023

9. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by The Public Finance Management (Embu County Emergency Fund) Regulations 2020, shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the period ended December 31st, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and The Public Finance Management (Embu County Emergency Fund) Regulations 2020. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30th 2022, and of the Fund's financial position as at that date, given that there were no further transactions in the year under review.

The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

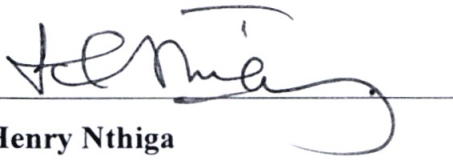
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In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund's financial statements were approved and signed by:

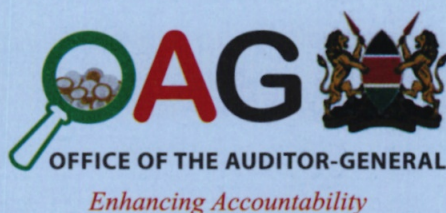


Mr. Henry Nthiga

Administrator of the County Public Fund

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 EMBU COUNTY GOVERNMENT EMERGENCY FUND FOR THE YEAR ENDED 30 JUNE, 2023

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 Embu County Government Emergency Fund set out on pages 1 to 16, which comprise of the statement of financial position as at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Embu County Government Emergency Fund as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Embu County Government Emergency Fund Act, 2014.

Basis for Qualified Opinion

Unsupported Imprest

The statement of financial performance and as disclosed in Note 3 to the financial statements reflects Kshs.415,000 in respect of use of goods and services, being amount issued as cash imprests for emergency expenditure. However, the Management did not provide an imprests Register to confirm the amount was recorded and accounted for. This is contrary to Regulation 93(4) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the accuracy and accountability of the Kshs.415,000 could not be confirmed.

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

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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,461,741 and Kshs.461,741 respectively resulting to under-funding of Kshs.1,000,000 or 68% of the budget. Similarly, the Fund expended Kshs.415,000 against an approved budget of Kshs.1,461,741 resulting to an

under-expenditure of Kshs.1,046741 or 72% of the budget. The under-performance has not been explained.

The under-funding and under-expenditure affected implementation of planned activities and programs and may have impacted negatively on service delivery to the beneficiaries.

My opinion is not modified in respect of this matter.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Ensure Adequate Funding of the Emergency Fund

The statement of financial position reflects cash and cash equivalents balance of Kshs.46,741, being balance after the Fund spent Kshs.415,000 on emergencies during financial year 2022/2023. The Management had however, not replenished the fund as at the close of the financial year, contrary to Regulation 13(3) of the Public Finance Management (Embu County Emergency Fund) Regulations, 2020. The Regulation states that as soon as practicable after the County Assembly has approved the payment, the Executive Member shall arrange for a draft appropriation law to be introduced into the County Assembly for the appropriation of the money paid and for the replenishment of the County Government Emergency Fund to the extent of the amount of the payment.

In the circumstances, the County Government may not adequately respond to emergencies due to lack of funds and Management was also in breach of the law.

2. Failure to Convene Required Emergency Committee Meetings

Review of committee minutes revealed that the Emergency Fund Committee held only one meeting during the financial year under review. This is contrary to Regulations 6(4) of the Public Finance Management (Embu County Emergency Fund) Regulations, 2020. The corporate governance statement in page xii indicated that the committee met four times during the year. The meetings are however, not supported with attendance Registers and committee meeting minutes.

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

3. Failure to Approve Emergency Expenditure

During the financial year under review, Embu County Emergency Fund incurred an expenditure of Kshs.415,000 towards supporting victims of fire tragedy. The approval of the expenditure, by the County Assembly was not provided for audit review. Regulation 13 (1) of the Public Finance Management (Embu County Emergency Fund) Regulations, 2020 however, requires that within two months after payment is made from the County Government Emergency Fund under Regulation 12, the Executive Committee Member shall seek the approval of the County Assembly for the payment.

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

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 complying, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis of Conclusion

Lack of Internal Audit

Review of records and operations of the Fund revealed that the Fund did not have an internal audit unit during the year under review. The Management indicated that Auditors from the County Executive carried out audits for the Fund. There was however, no evidence including audit reports and annual audit plan to confirm that internal audit was conducted on the operations of the Fund.

In the circumstances, the effectiveness of internal controls, risk management and overall governance could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

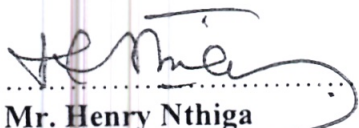
14 March, 2024

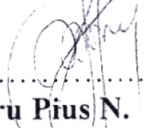
Embu County Government, Emergency Fund
Annual Report and Financial Statements for the year ended June 30th, 2023

11. Statement of Financial Performance for the Year Ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	KShs
Revenue from non-exchange transactions			
Public contributions and donations		-	-
Transfers from the County Government	1	-	-
Fines, penalties and other levies		-	-
		-	-
Revenue from exchange transactions			
Interest income		-	-
Other income		-	-
Fund account b/d	4	-	-
Total revenue		-	-
Expenses			
Employees Cost	2	-	-
Use of Goods & Services	3	415,000	-
Finance costs		-	-
Total expenses		-	-
Other gains/losses			
Gain/loss on disposal of assets		-	-
Surplus/(deficit) for the period		(415,000)	-

The notes set out on pages 06 to 16 form an integral part of these Financial Statements

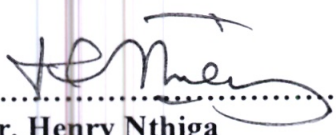

 Name: Mr. Henry Nthiga
 Administrator of the Fund

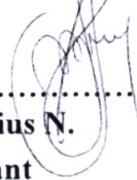

 Name: Njeru Pius N.
 Fund Accountant
 ICPAK Member Number:

12. Statement of Financial Position as At 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	KShs
Assets			
Current assets			
Cash and cash equivalents	4	46,741	461,741
Current portion of long- term receivables from exchange transactions		-	-
Receivables from Non- exchange transactions		-	-
Prepayments		-	-
Inventories		-	-
		46,741	461,741
Non-current assets			
Long term receivables from exchange transactions		-	-
Property, plant and equipment		-	-
Intangible assets		-	-
		-	-
Total assets		46,741	461,741
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions		-	-
Provisions		-	-
Current portion of borrowings		-	-
Employee benefit obligations		-	-
Non-current liabilities			
Long term portion of borrowings		-	-
Non-current employee benefit obligation		-	-
Total liabilities		-	-
Net assets		46,741	461,741
Revolving Fund		-	-
Reserves		-	-
Accumulated surplus		46,741	461,741
Total net assets and liabilities		46,741	461,741

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

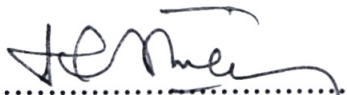
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 Name: Mr. Henry Nthiga
 Administrator of the Fund

.....

 Name: Njeru Pius N.
 Fund Accountant
 ICPAK Member Number:

Embu County Government, Emergency Fund
Annual Report and Financial Statements for the year ended June 30th, 2023

13. Statement Of Changes in Net Assets for the year ended 30th June 2023

	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2021	-	-	461,741	461,741
Surplus/(Deficit) For the Period	-	-	-	-
Funds Received During the Year	-	-	-	-
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2022	-	-	461,741	461,741
Balance As At 1 July 2022	-	-	461,741	461,741
Deficit For the Period	-	-	(415,000)	(415,000)
Funds Spent During the Year	-	-	-	-
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 31 December 2022	-	-	46,741	46,741



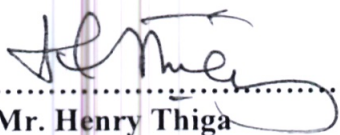
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Name: Mr. Henry Nthiga
Administrator of the Fund



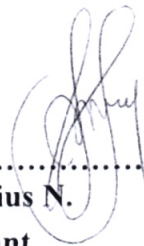
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Name: Njeru Pius N
Fund Accountant
ICPAK Member Number:

14. Statement Of Cash Flows For The Year Ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	KShs
Cash flows from operating activities			
Receipts			
Public contributions and donations		-	-
Transfers from the County Government	1	-	-
Interest received		-	-
Receipts from other operating activities		-	-
Total Receipts		-	-
Payments			
Employees Cost	2	-	-
Use of Goods & Services	3	415,000	-
Finance cost		-	-
Total Payments		-	-
Net cash flows from operating activities		(415,000)	-
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		-	-
Proceeds from sale of property, plant and equipment		-	-
Proceeds from loan principal repayments		-	-
Loan disbursements paid out		-	-
Net cash flows used in investing activities			
Cash flows from financing activities			
Proceeds from revolving fund receipts		-	-
Additional borrowings		-	-
Repayment of borrowings		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(415,000)	-
Cash and cash equivalents at 1 JULY	4	461,741	461,741
Cash and cash equivalents at 31 DECEMBER		46,741	461,741



Name: Mr. Henry Thiga
Administrator of the Fund



Name: Njeru Pius N.
Fund Accountant
ICPAK Member Number:

Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023

15. Statement of Comparison of Budget and Actual Amounts for the Period

	Original budget	Adjustments	Final budget	Actual on comparable basis	Variance	% utilization
	2022/2023	2022/2023	2022/2023	2022/2023		2022/2023
Revenue	KShs	KShs	KShs	KShs		
Public contributions and donations	-	-	-	-	-	-
Transfers from County Govt.	11,000,000	(9,538,259)	1,461,741	461,741	1,000,000	31.6%
Interest income	-	-	-	-	-	-
Others – Balance b/d	-	-	-	-	-	-
Total income	11,000,000	(9,538,259)	1,461,741	461,741	1,000,000	
Expenses						
Fund administration expenses	-	-	-	-	-	-
Use of Goods & Services	11,000,000	(9,538,259)	1,461,741	415,000	1,000,000	31.6%
Finance cost	-	-	-	-	-	-
Total expenditure	11,000,000	(9,538,259)	1,461,741	415,000	1,000,000	-
Surplus for the period	-	-	-	46,741	-	-.

16. Notes to the Financial Statements

1. General Information

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

2. Statement of compliance and basis of preparation

The Fund’s financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

- (i) Relevant new standards and amendments to published standards effective for the year ended 30 June 2022

IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity’s future cash flows.</p>

**Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023**

Standard	Effective date and impact:
	<p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>(State the impact of the standard to the Entity if relevant)</i></p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity’s financial performance, financial position and cash flows. <p><i>(State the impact of the standard to the Entity if relevant)</i></p>

Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023

Standard	Effective date and impact:
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p><i>(State the impact of the standard to the Entity if relevant)</i></p>
<p>Other improvements to IPSAS</p>	<p><i>Applicable 1st January 2023</i></p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> • <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> • IPSAS 29: Financial instruments: Recognition and Measurement <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p> <p><i>State the impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 43</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in</p>

**Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023**

Standard	Effective date and impact:
	<p>a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the impact of the standard to the Entity if relevant</i></p>

(iii) Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2022.

1. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Interest income

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

b) Budget information

The original budget for FY 2022-2023 was approved by the County Assembly and that there were Subsequent revisions which reduced it to Ksh1,000,000. No more additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented in page 5 of these financial statements.

Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023

Summary of Significant Accounting Policies (Continued)

c) Property, plant and equipment

The fund did not have and such assets over the period under review.

d) Intangible Assets

The fund did not have and such assets over the period under review.

a) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

There were no such assets.

b) 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.

c) Comparative figures

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

d) Events after the reporting period

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

e) Ultimate and Holding Entity

The entity is a County Public Fund established The Public Finance Management Act (Embu County Emergency Fund, 2020). Its ultimate parent is the Embu County Government.

f) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made e.g.

a) Estimates and assumptions – The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023

6. Notes to the Financial Statements

1. Transfers from County Government

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers From County Govt. –Operations	-	-
Payments By County On Behalf Of The Entity	-	-
Total	-	-

2. Employee Costs

Description	2022-2023	2021-2022
	Kshs	Kshs
Salaries And Wages	-	-
Staff Gratuity	-	-
Staff Training Expenses	-	-
Social Security Contribution	-	-
Other staff costs	-	-
Total	-	-

Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023

3. Use of Goods and Services

Description	2022/2023	2021/2022
	Kshs.	Kshs.
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	-	-
Committee Allowances	-	-
Bank Charges	-	-
Electricity And Water Expenses	-	-
Fuel And Oil Costs	-	-
Insurance Costs	-	-
Postage And Courier	-	-
Printing And Stationery	-	-
Rental Costs	-	-
Security Costs	-	-
Telephone And Communication Expenses	-	-
Bank Charges	-	-
Audit Fees	-	-
Provision For Doubtful Debts	-	-
Other expenses	415,000	-
Total	415,000	-

Embu County Government Emergency, Fund
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Notes to the Financial Statements Continued

4. Cash and cash equivalents

Description	2022-2023	2021-2022
	Kshs	Kshs
Car Loan Account	-	-
County Mortgage Account	-	-
Fixed Deposits Account	-	-
On – Call Deposits	-	-
Current Account – Family Bank, Embu	46,741	461,741
Others	-	-
Total Cash And Cash Equivalents	46,741	461,741

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

		2022-2023	2021-2022
Financial Institution	Account number	Kshs	Kshs
a) Current Account			
Family Finance Bank		46,741	461,741
Total		46,741	461,741
Grand Total		46,741	461,741

Embu County Government Emergency, Fund
Annual Report and Financial Statements for the year ended 30th, June 2023

Notes to the Financial Statements (Continued)

Other Disclosures

5. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc

b) Due from related parties

	2022-2023	2021-2022
	Kshs	Kshs
Due From Embu County Government	1,000,000	11,000,000
Total	1,000,000	11,000,000