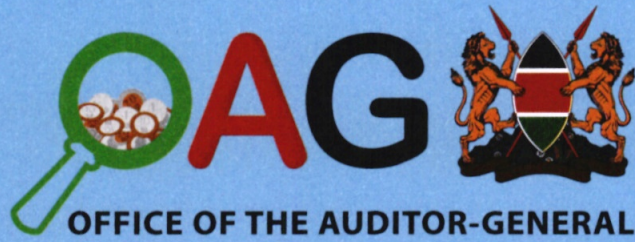


REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

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THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2023**

COUNTY GOVERNMENT OF EMBU



RECEIVER OF REVENUE
(County Government of Embu)

REVENUE STATEMENTS

FOR THE FINANCIAL 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

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
ECRA	Embu County Revenue Authority
CECM	County Executive Committee Member
CEO	Chief Executive Officer

b) Glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for finance who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 2023 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

(c) Key Management Team

The County Government of Embu' day-to-day management of revenue is under the following:

S/NO	NAME	POSITION
1.	Prof. Kinyua Nyaga Kamaria	CECM Finance & Economic Planning
2.	Erick Ileri	CEO/Revenue Receiver
3.	Paul N. Thiga	Chief Officer Finance
4.	Emily Karimi	Deputy Director Accounting Services

Key Entity Information and Management (continued)

(d) County Headquarters

P.O. Box 36 – 60100

Embu Town Hall Building

Meru – Nairobi Highway

Nairobi, KENYA

(e) Entity Contacts

Telephone: (254) 0202163116

E-mail: info@embu.go.ke

Website: www.embu.go.ke

(f) Independent Auditor

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

(g) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square - 00200

(h) Bankers

- i. Kenya Commercial Bank Embu, Kenya
- ii. Cooperative Bank, Embu Branch
- iii. Family Bank, Embu Branch

3. Foreword by the CECM Finance and Economic Planning


Pursuant to section 164 of the Public Finance Management Act, 2012 at the end of each Financial Year, the County Treasury shall prepare Financial Statements in respect of the County Government of Embu in formats to be prescribed by the Accounting Standards Board.

It is my pleasure to present the County Government of Embu receiver of revenue statements for the year ended 30th June 2023.

OSR plays a vital role in the running of the county government since it finances its operations. The key local revenue sources for the County included business permits, parking fees, land rates, business plan approval, advertising fees, cess fees and various administration charges.

The County Government will deepen reforms for resource mobilization towards improved local revenue collection by:

- i. Fully rolling-out automation of revenue collection system and sensitizing the public on the use of the same.
- ii. Capacity building of staff to enhance accountability and efficiency in operations.
- iii. Acquisition of enough POS machines to enhance revenue collection in the major revenue points such as Cess and markets.
- iv. Enhance monitoring of revenue collection in order to seal loopholes and leakages among other interventions.
- v. Preparation of valuation roll and enhancement of laws related to land rates.
- vi. Provision of necessary resources for ECRA operations such as acquiring more vehicles for revenue operations.
- vii. Installation of weighbridges in the county to assist in charging of cess fees per tonnage as indicated in the Finance Act.
- viii. Construction of revenue collection kiosks to shield our staff from poor weather conditions.
- ix. Provision of budget for repair of county equipment such as graders and agricultural machinery which lie idle at AMS Machang'a.



.....
CECM Finance and Economic Planning
County Government of Embu

4. Management Discussion and Analysis

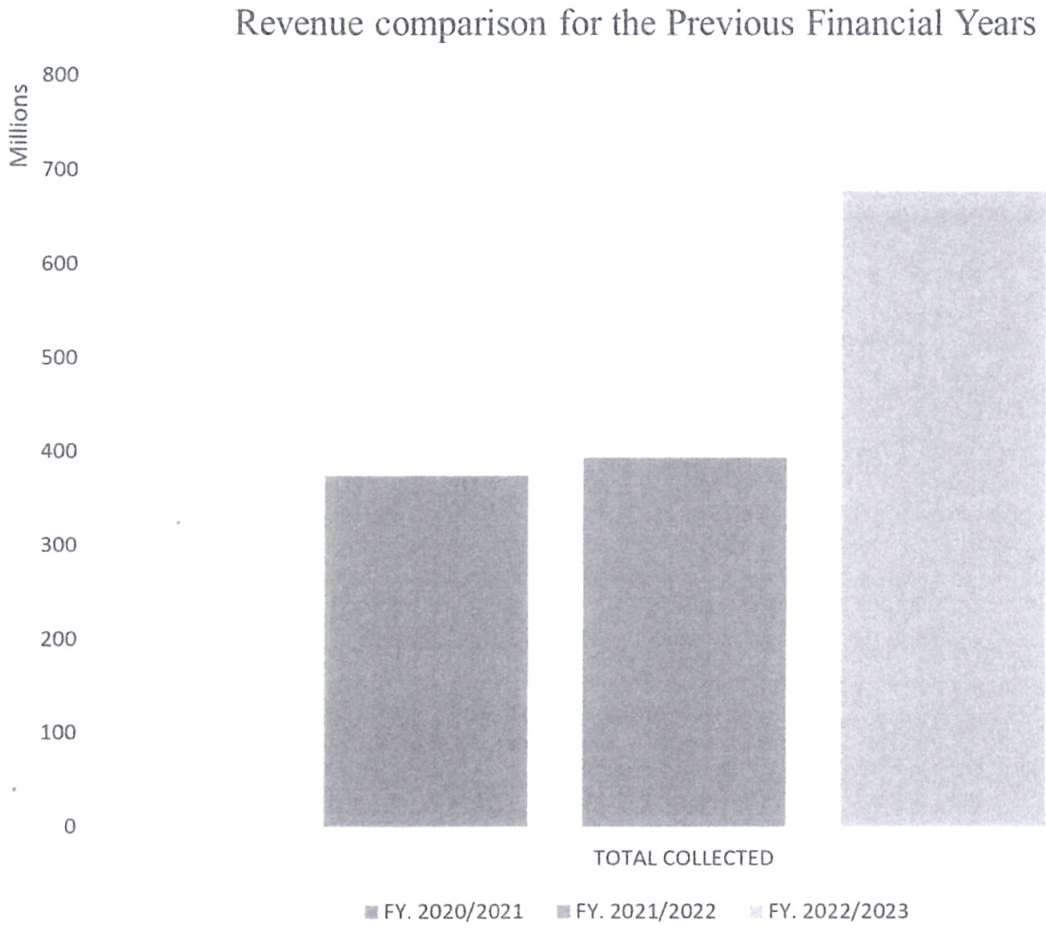
OSR has not been performing well in recent years but the year under review has marked improvement in revenue collection. There still remain some challenges that need to be addressed for further improvement such as:

- i. Resistance to change – most of the customers who were used to cash payment were not willing to revert to cashless transactions.
- ii. Perennial challenge of mobility due to the unavailability of enough vehicles affected revenue collection in all sub counties.
- iii. Non-payment of market fees in some markets.
- iv. An outdated valuation roll.
- v. Inadequate budget allocation which has severely affected the operations of ECRA.
- vi. There was resistant in payment of some county levies due to incitement by some political leaders.
- vii. Inadequate POS machines and system downtimes.
- viii. Poor state of our markets and lack of necessary amenities in bus parks such as poor drainage systems, inadequate lighting and security and congestion.
- ix. Delays in settling of utility bills in our markets, revenue offices and hospitals.
- x. Poor working conditions especially at barrier points where vagaries of weather affect staff morale and performance.

The revenue performance is analysed as shown below;

	Revenue Stream	FY. 2020/2021	FY. 2021/2022	FY. 2022/2023
		Kshs	Kshs	Kshs
1	Cess	52,827,631	39,603,278	81,931,346
2	Land Rate	8,409,587	8,295,090	34,591,764
3	Single/Business Permits	71,262,270	72,870,449	125,823,950
4	Property Rent	5,102,822	9,720,082	19,840,710
5	Parking Fees	12,579,097	17,203,100	36,104,409
6	Market Fees	14,516,104	15,893,310	17,619,678
7	Advertising	3,444,742	17,296,569	38,817,097
8	Hospital Fees	186,886,815	182,088,208	230,368,331
9	Public Health Service Fees	8,216,483	12,347,105	19,782,087
10	Physical Planning and Development	4,617,620	4,151,906	11,032,636
11	Hire Of County Assets	401,432	1,272,204	128,600
12	Conservancy Administration		-	
13	Administration Control Fees and Charges	2,619,700	12,395,213	47,259,501
14	Proceeds from sale of assets	-	-	-
15	Park Fees	-	-	-
16	Other Fines, Penalties, And Forfeiture Fees	909,603	656,439	1,097,604
17	Miscellaneous receipts	3,531,885	747,775	16,381,754
	Grand Total	375,325,791	394,540,728	680,779,467

Graphical Representation of the revenue comparison for the three financial years.



5. Statement of Receiver of Revenue’s Responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) 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 statement of assets and liabilities of the entity.
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- (iv) Safeguarding the assets of the entity.
- (v) Selecting and applying appropriate accounting policies.
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *entity’s receiver of revenue* accounts, 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) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity’s receiver of revenue* account gives a true and fair view of the state of *entity’s receiver of revenue* transactions during the financial year ended June 30, 2023, and of the *entity’s* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

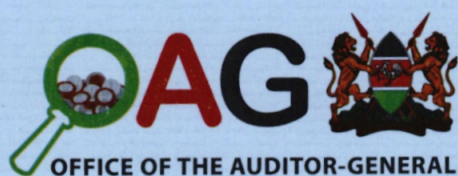
The *revenue* statements were approved and signed by the Receiver of Revenue on 19/12/2023.

.....
ERICK IRERI
County Receiver of Revenue



REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS 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 REVENUE STATEMENTS

Adverse Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Embu set out on pages 1 to 23, which comprise of the statement of

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

financial assets and liabilities as at 30 June, 2023, statement of receipts and disbursements 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, the financial position of the Receiver of Revenue - 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 do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Revenue Statements

Examination of the revenue statements revealed the following anomalies;

- i. The statement of receipts and disbursements reflects County own source revenue totalling to Kshs.680,779,467 out of which revenue amounting to Kshs.627,289,358 was disbursed to County Revenue Fund. However, the County Revenue Fund reflects an amount of Kshs.593,759,434 in respect to disbursements from Receiver of Revenue resulting to an unexplained variance of Kshs.33,529,924. Further, County Revenue Fund cashbook reflects funds received amounting to Kshs.659,809,031. No reconciliation has been provided for the inconsistency between the three sets of records. In addition, Management did not give reasons for not banking an amount of Kshs.62,919,534 to County Revenue Fund.
- ii. The statement of comparison of budget versus actual amounts reflects final targets and actual on comparable basis of Kshs.932,247,612 and Kshs.680,779,467, respectively resulting to budget realization of Kshs.253,132,972. However, recast of the same revealed budget realization difference of Kshs.251,468,145 resulting to a variance of Kshs.1,664,827.
- iii. The following variances were noted between balances disclosed in the statement of receipts and disbursements and the respective revenue reports:

Revenue Stream	Amount Reported in the Statement of Receipts and Disbursements (Kshs.)	Amount as per Revenue Summary (Kshs.)	Variance (Kshs.)
Hospital Fees	230,368,331	245,111,091	(14,742,760)
Public Health Service Fees	19,782,087	17,997,927	1,784,160
Miscellaneous receipts	16,381,754	14,244,707	2,137,047
Slaughter house fees	0	1,784,160	(1,784,160)
Administration Control Fees and Charges	47,259,501	290,282	46,969,219
Total	313,791,673	279,428,167	34,363,506

In the circumstances, the accuracy and completeness of County own source revenue amounting to Kshs.680,779,467 could not be confirmed.

2. Unconfirmed and Unsupported Opening Balances

The first set of financial statements in respect of the Receiver of Revenue - County Government of Embu was prepared in the current financial year (2022/2023). However, the financial statements reflects comparative balances from the previous year which were not supported by financial statements. Further, Management has made various adjustment in respect of comparable amounts and balances which have not been supported with journal vouchers.

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

3. Irregularities in the Management of Revenue Management System

The statement of receipts and disbursements reflects County own source revenue amounting to Kshs.680,779,467. However, contrary to Clause 5.2.2 of the contract agreement, the total County own source revenue was not supported with monthly bills from service provider. Further, computing of the transaction fees equivalent of 6.0% percent of all funds collected through the system to enable reconciliation and confirmation of the total County own source revenue declared in the financial statements. Further, review of the contract agreement revealed that the five (5) year contract period commenced on 06 April, 2018 and expired on 05 April, 2023. However, the system was still not in use in November, 2023 during the audit exercise, eight (8) months after the expiry of the contract. No evidence was provided to confirm that authority had been granted on the extension of the contract.

In the circumstances, the regularity and accuracy of the financial statements could not be confirmed.

4. Inaccuracies in the Cash and Cash Equivalents

The statement of financial assets and liabilities reflects a balance of Kshs.62,188,861 in respect of bank balances while Note 20 to the financial statements reflects a balance of Kshs.62,919,534 resulting to a variance of Kshs.730,673.

Further, records provided revealed that the Management used five (5) Mpesa paybill numbers. However, there was no disclosure of balances held in the paybill numbers as at the close of the financial year.

In addition, the audited financial statements reflects previous year bank balance of Kshs.12,173,600 and as disclosed in Note 20 to the financial statements. However, the statement of financial assets and liabilities reflects Nil comparative balance.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.662,919,534 could not be confirmed.

5. Unsupported Hire of County Assets

The statement of receipts and disbursements reflects an amount of Kshs.128,600 in respect of receipts from hire of County assets. However, the receipts were not supported by daily, weekly or monthly revenue summaries, hire receipt books, banking slips, details and a list of County Halls, stadia, machines and equipment owned by the County Government.

Further, review of the fourth schedule of Embu County Finance Act, 2019 revealed that Management had provided for hire of Embu Stadium and other play grounds with charges ranging from Kshs.2,000 to Kshs.200,000 per day. However, budget and actuals did not reflect revenue from hire of the stadium and other playgrounds.

In the circumstances, the accuracy and completeness of hire of County assets amounting to Kshs.128,600 could not be confirmed.

6. Unsupported Land Rate

The statement of receipts and disbursements and as disclosed in Note 2 to the financial statements reflects an amount of Kshs.34,591,764 in respect of land rate. However, the amount was not supported with updated valuation roll for the four (4) Sub-Counties detailing the plot owners, plot numbers, location, plot value, and land rates payable per year. Further, Management did not provide records of invoicing and detailed ledger to show the amount of land rates invoiced, amount received and outstanding balance as at 30 June, 2023.

In addition, the County Government relied on a 2016 draft valuation roll to collect plot rent and land rates revenue.

In the circumstances, the accuracy, completeness and regularity of land rate amounting to Kshs.34,591,764 could not be confirmed.

7. Unsupported Long Outstanding Revenue Arrears

Note 24 to the revenue statements reflects ageing analysis of revenue arrears amounting to Kshs.439,971,428 in respect of land rates ageing over three (3) years. However, Management did not provide analysis of revenue arrears including invoicing and individual ledgers.

In the circumstances, the accuracy and completeness of revenue arrears amounting to Kshs.406,569,527 could not be confirmed.

8. Irregular Spending at Source

The statement of receipts and disbursements statements reflects an amount of Kshs.230,368,331 in respect of hospital fees as disclosed in Note 8 to the financial statements which includes revenue from Embu Level 5 Hospital amounting to Kshs.209,383,168. However, review of bank statements of Embu Level 5 Hospital Operation Account revealed that Management spent at source a total of Kshs.29,011,887

contrary to Regulation 63(4) of the Public Finance Management (County Governments) Regulations, 2015. Further, the amount spent at source was not included in the revenue thus understating the disclosed revenue by the same amount.

In the circumstances, the regularity, completeness and accuracy of hospital fees amounting to Kshs.230,368,331 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - 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 adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.932,247,612 and Kshs.680,779,467, respectively resulting to underfunding of Kshs.251,468,145 or 27% of the budget.

In the circumstances, under collection affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is however, not modified in respect of this matter.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Submission of the Revenue Authority Reports

During the financial year under review, the Management did not prepare quarterly and annual financial reports detailing the activities and plans of the Authority, the performance

of the Authority, details of financial and nonfinancial performance of the Authority including annual financial statements as required by law. This is contrary to Section 25 of Embu County Revenue Authority Act, 2017 which states that within a period of three months after the end of each financial year, the Board shall submit to the Auditor-General the accounts of the Authority.

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

2. Lack of a Functional Board for Embu County Revenue Authority

During the financial year under review, Embu County Revenue Authority operated without a functional Board to assist in the management and oversight of the operations of the Authority. This is contrary to Section 8(l) of Embu County Revenue Authority Act, 2017.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weaknesses in Monitoring and Controls in Revenue Collection

The statement of receipts and disbursement reflects County own source revenue totalling to Kshs.680,779,467. However, audit review of controls around revenue collection and recording revealed the following:

- i In some cases, revenue collectors did not maintain daily revenue collection control sheets to record and account for revenue collected. Further, revenue collectors were maintaining daily physical revenue control sheets detailing the M-pesa and cash deposit references. However, there were no daily or weekly revenue reconciliation and monitoring reports to confirm the accuracy of revenue receipts recorded per revenue stream against actual bankings.

- ii Only six(6) POS machines were reported to be working in the County. In the absence of POS machines, the M-pesa and cash deposit references could not be verified and receipted resulting to hanging and unallocated receipts which could be used to settle any other revenue bills.
- iii Records on procurement of the point of sales machines including requisitions, delivery notes, goods received Notes, S11 and S13 were not provided for audit review. It was therefore not possible to determine the number of point of sales machines procured and distributed to the revenue collectors in the Sub-Counties within the County.
- iv There was no substantive Revenue Officer in Manyatta Sub-County.

In the circumstances, there were no adequate control and safeguards applied for the collection and accounting of revenue.

2. Lack of Risk Management Policy Framework

The County Executive operated without a documented Risk Management Policy Framework contrary to the requirements of The National Treasury Circular No.3/2009 of 23 February, 2009 which requires all heads of Public Institutions to develop and implement a risk management frame work as a fundamental step towards establishing an accountable and innovative public service. In addition, there was no effective reporting system that includes hotlines, report centres and whistle blower policy.

In the circumstances, failure to enforce internal control procedures may lead to fraudulent practices, possible loss and leakage of data due to lack of security and knowledge of handling information. Further, the IT assets (POS) may be lost or stolen by employees due to lack of ICT policy

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

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue'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 the intention to terminate the Receiver of Revenue or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Receiver of Revenue'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 revenue 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 revenue 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 revenue 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 revenue statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 revenue 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 controls 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 revenue 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Receiver of Revenue's ability 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 Receiver of Revenue to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures and whether the revenue 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 Receiver of Revenue 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 controls 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

08 January, 2024

*Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023*

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Note	FY. 2022/2023 Kshs	FY. 2021/2022 Kshs
County Own Source Revenue			
Cess	1	81,931,346	39,603,278
Land Rate	2	34,591,764	8,295,090
Single/Business Permits	3	125,823,950	72,870,449
Property Rent	4	19,840,710	9,720,082
Parking Fees	5	36,104,409	17,203,100
Market Fees	6	17,619,678	15,893,310
Advertising	7	38,817,097	17,296,569
Hospital Fees	8	230,368,331	182,088,208
Public Health Service Fees	9	19,782,087	12,347,105
Physical Planning and Development	10	11,032,636	4,151,906
Hire Of County Assets	11	128,600	1,272,204
Conservancy Administration	12		-
Administration Control Fees and Charges	13	47,259,501	12,395,213
Proceeds from sale of assets	14	-	-
Park Fees	15	-	-
Other Fines, Penalties, And Forfeiture Fees	16	1,097,604	656,439
Miscellaneous receipts	17	16,381,754	747,775
Total County Own Source Revenue		680,779,467	394,540,728
Other Receipts			
Donations/Grants Not Received Through CRF	18		
Total Other Receipts			
Total Receipts		680,779,467	394,540,728
Balance b/f at the beginning of the year		12,173,600	
Disbursements To CRF		(627,289,358)	(394,540,728)
Bank charges	19	2,744,175	
Balance Due for Disbursement		62,919,534	12,173,600

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 19/12/2023 2023 and signed by:

.....
ERICK IRERI

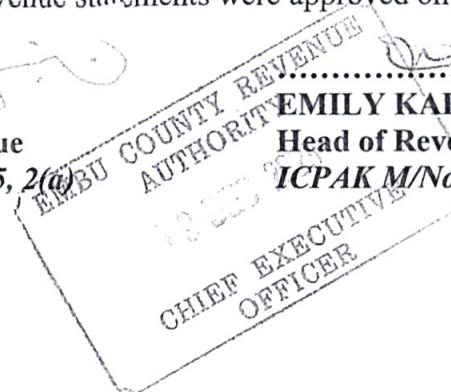
County Receiver of Revenue

(Ref: PFM ACT section 165, 2(a))

.....
EMILY KARIMI

Head of Revenue Reporting

ICPAK M/No: 31909



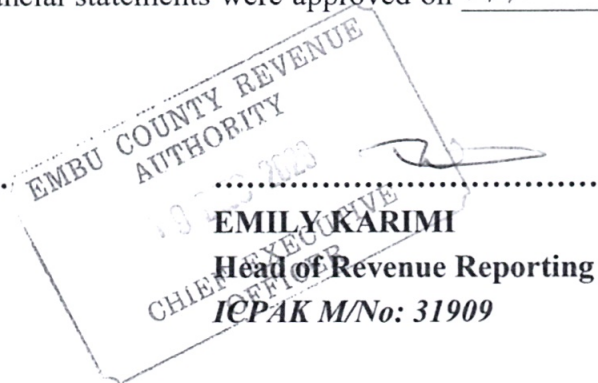
8. Statement of Financial Assets and Liabilities As at 30th June 2023

	Note	FY. 2022/2023	FY. 2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	62,188,861	-
Cash In Hand	21	730,673	-
Total Financial Assets		62,919,534	-
Total Financial Assets		62,919,534	-
Financial Liabilities			
Payables-Due to CRF	22	62,919,534	-
Total Financial Liabilities		62,919,534	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19/12 2023 and signed by:



ERICK IRERI
 County Receiver of Revenue



EMBU COUNTY REVENUE
 AUTHORITY
 19/12/2023
 EMILY KARIMI
 Head of Revenue Reporting
 ICPAK M/No: 31909

*Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023*

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

Receipt	Original Targets	Adjustments	Final Targets	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	Kshs
County Own Source Revenue						
Cess	53,257,162	-	53,257,162	81,931,346	-28,674,184	154%
Land Rate	182,849,588	-	182,849,588	34,591,764	148,257,824	19%
Single/Business Permits	152,435,111	-	152,435,111	125,823,950	26,611,161	83%
Property Rent		-	-	19,840,710		
Parking Fees	35,504,774	-	35,504,774	36,104,409	-599,635	102%
Market Fees	26,628,581	-	26,628,581	17,619,678	9,008,903	66%
Advertising	22,190,484	-	22,190,484	38,817,097	-16,626,613	175%
Hospital Fees		-	-	230,368,331		
Public Health Service Fees	409,522,858	-	409,522,858	19,782,087	389,740,771	5%
Physical Planning and Development	16,314,290	-	16,314,290	11,032,636	5,281,654	68%
Hire Of County Assets	1,000,000	-	1,000,000	128,600	871,400	13%
Conservancy Administration		-	-			
Administration Control Fees and Charges	30,769,525	-	30,769,525	47,259,501	-16,489,976	154%
Proceeds from sale of assets		-	-	-		
Park Fees		-	-	-		
Other Fines, Penalties, And Forfeiture Fees		-	-	1,097,604		
Miscellaneous Receipts	1,775,239	-	1,775,239	16,381,754	-12,941,688	829%
Total County Own Source Revenue	932,247,612		932,247,612	680,779,467	253,132,972	73%
Other Receipts		-				
Donations /Grants Not Received Through CRF	-	-				
Total Other Receipts	-	-				
Total Receipts	932,247,612	-	932,247,612	680,779,467	253,132,972	73%

Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023

The County Receiver of revenue's financial statements were approved on 19/12 2023 and signed by:



.....
ERICK IRERI
County Receiver of Revenue



.....
EMILY KARIMI
Head of Revenue Reporting
ICPAK M/No: 31909

10. Statement of Arrears of Revenue As at 30th June 2023

Classification Of Receipts	Balance as at the beginning of the current year (1 st July 2022)	Arrears received during the year.	Additions in arrears for the current year to June 30, 2023	Total arrears as at 30 June 2023	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A+(B)+C		
Cess	-	-	-	-		
Land rate	439,971,428	34,591,764	0	405,379,664	-The management intends to run waiver campaigns to entice property owners to make payments. -Before payment for Single Business Permits, every property owner is required to first clear any land rate amounts owing to the County	The recoverability is already happening especially after enforcing payment of arrears before issuing SBP..
Single/Business Permits						
Property Rent						
Parking Fees						
Market Fees						
Advertising						
Hospital Fees						
Public Health Service Fees						

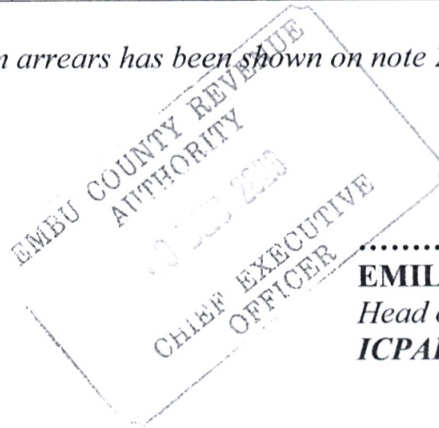
Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023

Physical Planning and Development						
Hire Of County Assets						
Conservancy Administration						
Administration Control Fees and Charges						
Park Fees						
Other Fines, Penalties, And Forfeiture Fees						
Miscellaneous						
Total Arrears	439,971,428	34,591,764	-		405,379,664	

An ageing analysis of revenue in arrears has been shown on note 23 of these financial statements.



.....
ERICK IRERI
 County Receiver of Revenue




.....
EMILY KARIMI
 Head of Revenue Reporting
 ICPAK M/No: 31909

11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Receipts

The *entity* recognises all receipts from the various sources when the related cash has been received by the *entity*.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on August for the period 1st July 2023-1 to 30 June 2024 as required by law. There was *one* supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. 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 revenue collection accounts held at Commercial banks.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(Include the receiver's actual policy on disbursements)*

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2023

12. Notes to the Financial Statements

1. Cess

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Farm produce	81,931,346	39,603,278
Quarrying	-	-
Livestock	-	-
Fish farming	-	-
Others (<i>specify</i>)	-	-
Total	81,931,346	39,603,278

2. Land rates

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Land rates	34,591,764	8,295,090
Land penalties and interest	-	-
Arrears	-	-
Total	34,591,764	8,295,090

3. Single /Business Permits

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Business permit application fees	-	-
Annual Business permit fees	125,823,950	72,870,449
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
Total	125,823,950	72,870,449

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
County Housing	10,123,989	-
Plot Rent	-	-
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	9,716,721	9,720,082
Others (<i>Specify</i>)	-	-
Total	19,840,710	9,720,082

5. Parking Fees

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Street parking fees	18,828,979	6,759,610
Monthly toll/sticker fees	-	-
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	17,275,430	10,443,490
Others (<i>Specify</i>)	-	-
Total	36,104,409	17,203,100

6. Market Fees

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Market entry fees	17,619,678	15,893,310
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	17,619,678	15,893,310

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Branding	-	-
Billboard advertising	38,817,097	17,296,569
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
others (Specify)	-	-
Total	38,817,097	17,296,569

8. Hospital Fees

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Level 5 hospitals	209,383,168	156,893,854
Level 4 hospitals	20,985,163	25,194,354
Others (Specify)	-	-
Total	230,368,331	182,088,208

9. Public Health Service Fees

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Inspection of buildings/premises/Institutions	14,742,760	8,930,453
Inspection for issuance of hygiene license	-	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	-	-
Sanitation inspection for schools	-	-
Public health permit	-	-
Veterinary services	3,255,167	2,045,352
Rodent Control/Fumigation	-	-
Slaughter House fees	1,784,160	1,371,300
Total	19,782,087	12,347,105

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	11,032,636	4,151,906
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Others (Specify)	-	-
Total	11,032,636	4,151,906

11. Hire Of County Assets

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	1,272,204
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	128,600	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Others (Specify)	-	-
Total	128,600	1,272,204

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Refuse disposal fees	-	-
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Others (Specify)	-	-
Total	-	-

13. Administration Control Fees and Charges

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Weights and measures	791,640	904,465
Fire Services	-	-
Liquor licenses	46,177,579	5,599,750
Betting levy	-	-
Administration fees	290,282	5,890,998
Total	47,259,501	12,395,213

14. Proceeds from sale of assets.

	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statement (Continued)

15. Park Fees

Description	FY. 2022/2023 Kshs	FY. 2021/2022 Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (Specify)	-	-
Total	-	-

16. Other Fines, Penalties and Forfeitures

Description	FY. 2022/2023 Kshs	FY. 2021/2022 Kshs
Impounding Fees	1,097,604	656,439
Towing Fees	-	-
Others (Specify)	-	-
Total	1,097,604	656,439

17. Miscellaneous Receipts

Description	FY. 2022/2023 Kshs	FY. 2021/2022 Kshs
Dividends	-	-
Interest	-	-
Commissions	16,381,754	747,775
Others (Specify)		
Total	16,381,754	747,775

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Donations (Specify Based on Source)	-	-
Grants (Specify Based on Source)	-	-
Others (Specify)	-	-
Total	-	-

19. Bank Charges

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Bank Charges & commissions	2,744,175	
Total	2,744,175	

20. Bank Balances

Account Name, Bank & Account No.	Currency	Balance As at 30 th June 2023	FY. 2021/2022
Embu County Revenue Collection A/C ;Co-Operative Bank - 1141408435600	Ksh.	3,251,260.12	819,899
Ishara District Hospital Revenue and Service A/C ; Co-Operative Bank - 1141408211501	Ksh.	7,458,416.04	8,420
Runyenjes District Hospital Revenue and Service A/C ; Co-Operative Bank - 1141408462200	Ksh.	3,576,107.28	604
Runyenjes District Hospital Revenue & Service A/C ; Co-Operative Bank - 1141408462201	Ksh.	5,786,862.04	6,370
Mbeere District Hospital A/C ; Co-Operative Bank - 1141569278801	Ksh.	4,548,231.53	7,548
Embu County Health Department A/C ; Co-Operative Bank - 1141408420500	Ksh.	91,116.80	61,117
SCPHO Runyenjes Revenue and Service A/C ; Co-Operative Bank - 1141408461801	Ksh.	2.37	2
SCPHO Mbeere South Revenue and Service A/C ; Co-Operative Bank - 1141408882401	Ksh.	6.66	7

Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023

SCPOH Mbeere North A/C ; Co-Operative Bank -1141569275001	Ksh.	2.62	3
SCPHO Manyatta Revenue and Service A/C ; Co-Operative Bank - 1141408462001	Ksh.	26.93	27
County Health Management Team Hssf A/C ; Co-Operative Bank - 1141407087300	Ksh.	3,466.35	422,371
Kianjokoma SDH Service Acc & Revenue Account A/C ; Co-Operative Bank - 1141408461601	Ksh.	76.04	76
Embu Level 5 Hospital Revenue A/C ; Co-Operative Bank - 1141498204800	Ksh.	0.84	354,162
SCMOH Mbeere South A/C ; Co-Operative Bank - 1141408211201	Ksh.	- 1.24	0
Mbeere District Hospital A/C ; Co-Operative Bank- 1141569278800	Ksh.	0	0
Ishiara District Hospital Revenue & Service A/C ; Co-Operative Bank 1141408211500	Ksh.	0	0
Kianjokoma SDH Service Acc & Revenue A/C ; Co-Operative Bank - 1141408461600	Ksh.	790,783.00	0
Co-op. Alcoholic Control fund A/C ; Co-Operative Bank - 1141408230700	Ksh.	CLOSED	-
MOH Embu West A/C ; Co-Operative Bank - 1141134247300	Ksh.	CLOSED	0
MOH Embu North A/C ; Co-Operative Bank -1141134216500	Ksh.	CLOSED	-
MOH Embu East A/C ; Co-Operative Bank -1141134216400	Ksh.	CLOSED	-
MOH Embu Mbeere South A/C ; Co-Operative Bank -1141134216700	Ksh.	CLOSED	-
MOH Embu Mbeere North A/C ; Co-Operative Bank -1141134216800	Ksh.	CLOSED	-
Embu County Health Fund A/C ; Kenya Commercial Bank - 1253889880	Ksh.	12,225	12,225
Karurumo Rural Health Facility Centre A/C ; Kenya Commercial Bank - 1125317558	Ksh.	637,972	-
KCB E-Revenue A/C ; Kenya Commercial Bank - 1178028569	Ksh.	N/A	-

**Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023**

Embu Level 5 Hospital Revenue Collection A/C ; Kenya Commercial Bank -1202479405	Ksh.	0	610,099
Embu County Exchequer A/C ; Kenya Commercial Bank-1141517922	Ksh.	0	9,870,671
Embu Level 5 Hospital Revenue Collection A/C ; Family Bank - 075000053389	Ksh.	35,022,006	-
Embu County Health Improvement Fund Account, 075000053390	Ksh.	9	
Embu Level 5 Hospital Operation Account, 075000052039	Ksh.	1,010,292	
Embu Level 5 Revenue Account; Safaricom - Paybill Number:585770	Ksh.	308,296	-
Runyenjes District Hospital; Safaricom - Paybill Number:587070	Ksh.	14,840	-
Ishiara District Hospital; Safaricom - Paybill Number:587310	Ksh.	14,560	-
Mbeere District Hospital ; Safaricom - Paybill Number:586230	Ksh.	36,725	-
Embu County Government ; Safaricom - Paybill Number:814814	Ksh.	356,252	-
Total		62,919,534	12,173,600

21. (a) Balance carried forward as at 30th June 2023 and subsequently transferred

Name of Bank & Account No.	Ref	Amount (Kshs)	Date subsequently transferred
Embu County Revenue Collection A/C ;Co-Operative Bank - 1141408435600	FT23185PWJC2	3,251,260.12	4/7/2023
Ishiara District Hospital Revenue and Service A/C ; Co-Operative Bank - 1141408211501	FT23199NH4L	7,458,416.04	18/7/2023
Runyenjes District Hospital Revenue and Service A/C ; Co-Operative Bank - 1141408462200	FT23199XTVJQ	3,576,107.28	18/7/2023
Runyenjes District Hospital Revenue & Service A/C ; Co-Operative Bank - 1141408462201		5,786,862.04	
Mbeere District Hospital A/C ; Co-Operative Bank - 1141569278801	FT231199ZTDVQ	4,548,231.53	18/7/2023

Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023

Embu County Health Department A/C ; Co-Operative Bank - 1141408420500		91,116.80	
SCPHO Runyenjes Revenue and Service A/C ; Co-Operative Bank - 1141408461801		2.37	
SCPHO Mbeere South Revenue and Service A/C ; Co-Operative Bank - 1141408882401		6.66	
SCPOH Mbeere North A/C ; Co- Operative Bank -1141569275001		2.62	
SCPHO Manyatta Revenue and Service A/C ; Co-Operative Bank - 1141408462001		26.93	
County Health Management Team Hssf A/C ; Co-Operative Bank - 1141407087300		3,466.35	
Kianjokoma SDH Service Acc & Revenue Account A/C ; Co-Operative Bank - 1141408461601		76.04	
Embu Level 5 Hospital Revenue A/C ; Co-Operative Bank - 1141498204800		0.84	
SCMOH Mbeere South A/C ; Co- Operative Bank - 1141408211201		- 1.24	
Mbeere District Hospital A/C ; Co- Operative Bank- 1141569278800		0	
Ishiara District Hospital Revenue & Service A/C ; Co-Operative Bank 1141408211500		0	
Kianjokoma SDH Service Acc & Revenue A/C ; Co-Operative Bank - 1141408461600		790,783.00	
Co-op. Alcoholic Control fund A/C ; Co- Operative Bank - 1141408230700		CLOSED	
MOH Embu West A/C ; Co-Operative Bank - 1141134247300		CLOSED	
MOH Embu North A/C ; Co-Operative Bank -1141134216500		CLOSED	
MOH Embu East A/C ; Co-Operative Bank -1141134216400		CLOSED	
MOH Embu Mbeere South A/C ; Co- Operative Bank -1141134216700		CLOSED	
MOH Embu Mbeere North A/C ; Co- Operative Bank -1141134216800		CLOSED	

Receiver Of Revenue
County Government Of Embu
Revenue Statements for the Period Ended 30th June 2023

Embu County Health Fund A/C ; Kenya Commercial Bank - 1253889880		12,225	
Karurumo Rural Health Facility Centre A/C ; Kenya Commercial Bank - 1125317558		637,972	
KCB E-Revenue A/C ; Kenya Commercial Bank - 1178028569		N/A	
Embu Level 5 Hospital Revenue Collection A/C ; Kenya Commercial Bank -1202479405		0	
Embu County Exchequer A/C ; Kenya Commercial Bank-1141517922		0	
Embu Level 5 Hospital Revenue Collection A/C ; Family Bank - 075000053389	FT23205YNZ38	35,022,006	24/7/2023
Embu County Health Improvement Fund Account, 075000053390		9	
Embu Level 5 Hospital Operation Account, 075000052039		1,010,292	
Embu Level 5 Revenue Account; Safaricom - Paybill Number:585770		308,296	
Runyenjes District Hospital; Safaricom - Paybill Number:587070		14,840	
Ishiera District Hospital; Safaricom - Paybill Number:587310		14,560	
Mbeere District Hospital ; Safaricom - Paybill Number:586230		36,725	
Embu County Government ; Safaricom - Paybill Number:814814		356,252	
Total		62,919,534	

Notes to the Financial Statement (Continued)

22. Cash in hand

Description	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Cash Balance (<i>M-pesa Paybill Accounts</i>)	730,673	145,006
Mobile Money	-	
Others (<i>Specify</i>)	730,673	145,006
Total		

23. Payables- Due To CRF

Payables	FY. 2022/2023	FY. 2021/2022
	Kshs	Kshs
Balance b/f at the beginning of the year	12,173,600	-
Amount collected during the year	680,779,467	394,540,728
Amounts disbursed to CRF during the year	(627,289,358)	383,682,210-
Balance c/d at the end of the year	62,919,534	12,173,600

Notes to the Financial Statement (Continued)

24. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	-	439,971,428	-	-	439,971,428
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	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
Total	-	439,971,428	-	-	439,971,428

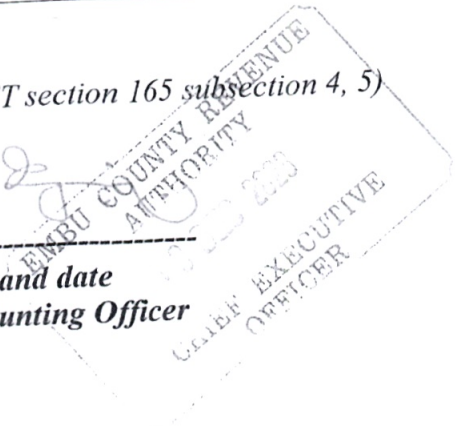
25. Appendices

Appendix 1: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
	N/A	N/A	N/A	N/A	N/A

(PFMACT section 165 subsection 4, 5)

Sign and date
Accounting Officer



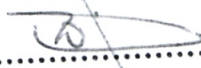
Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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)
The fund did not prepare revenue statements in the year ended 30 th June 2022 and therefore it was not audited.				

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ERICK IRERI
County Receiver of Revenue

Date

EMBU COUNTY REVENUE AUTHORITY

EMILY KARIMI
 Head of Revenue Reporting
 ICPAK M/No: 31909
 CHIEF EXECUTIVE OFFICER
 Date