

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**RECEIVER OF REVENUE -  
REVENUE STATEMENTS**

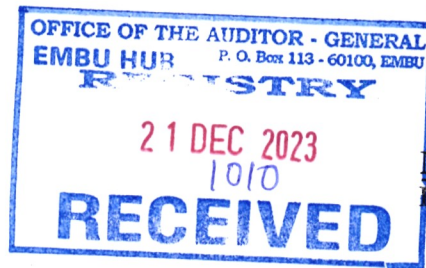
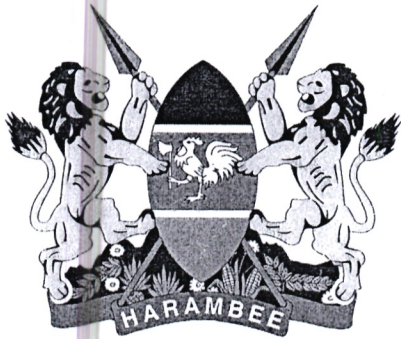
**FOR THE YEAR ENDED  
30 JUNE, 2023**

**COUNTY GOVERNMENT OF MERU**

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**MERU COUNTY  
REVENUE BOARD**

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**RECEIVER OF REVENUE**  
*(County Government of Meru)*

**REVENUE STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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



*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

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*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

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*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

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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
CECM	County Executive Committee Member



## 2. Key Entity Information and Management

*[Customise the details in this section to suit your entity]*

### (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 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 Meru' day-to-day management of revenue is under the following:

S/No	Name	Position
1	CPA Monica Kathono	CECM Finance and Economic Planning
2	CPA Francis Mungai	Ag. General Manager
3	CPA Charles Mwenda	Chief Officer Finance
4	Fridah Kagwiria Kiruguru	Ag. Director Revenue
5	CPA William Mwenda	Head of Revenue Reporting

### (d) County Headquarters

P.O. Box 3246-60200  
MKU Building  
Meru Maua Highway  
Meru, KENYA

### (e) Entity Contacts

Telephone: (254) 0202184288  
E-mail: [merurevenueboard@gmail.com](mailto:merurevenueboard@gmail.com)  
Website: [www.meru.go.ke](http://www.meru.go.ke)

### (f) Independent Auditor

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

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

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**(g) Principal Legal Adviser**

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

**(h) Bankers**

Kenya Commercial Bank Meru, Kenya  
Cooperative Bank Meru Branch

**(i) County Attorney**

*Meru County Attorney*



**3. Foreword by the CECM Finance and Economic Planning**

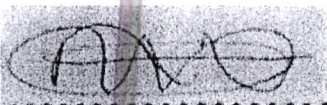
Pursuant to section 164 of the Public Finance Management Act, 2012 at the end of each Financial Year, the County Treasury shall prepare Financial Statements in respect of the County Government of Meru in formats to be prescribed by the Accounting Standards Board.

It is my pleasure to present the County Government of Meru receiver of revenue statements for the year ended 30<sup>th</sup> June 2023.

Own generated revenues play a vital role in running the day-to-day operations of the county government since it finances its operations. The key local revenue sources for County included business permits, vehicle parking fees, land rates, plot rents, business plan approval, advertising fees, cesses and various other administrative 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 use of the same.
- ii. Capacity building on staff to enhance accountability and efficiency in operations.
- iii. Enhance revenue enforcement.
- 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. Facilitating to acquire more vehicles for revenue operations.
- vii. Fast-tracking passing of the current finance bill



.....  
**CECM Finance and Economic Planning  
County Government of Meru**

#### **4. Management Discussion and Analysis**

Own source revenue has been performing well in the recent years although the year under review faced some challenges as below:

- i. Perennial challenge of mobility due the unavailability of enough vehicles affected revenue collection in all sub counties.
- ii. Non-payment of market fees in some markets since these markets needed minor and major repairs.
- iii. An out-dated valuation roll.
- iv. Inadequate budget allocation which has severely affected the operations of the board.
- v. System downtimes.

##### **Remedies taken to curb the above challenges**

- a) The department has made arrangements with other county departments to make use of the available vehicles.
- b) A budget has been allocated to take care of the minor repairs in the markets.
- c) An updated valuation roll is being prepared to ensure it captures all the plots within the major towns.
- d) A new revenue management system has been acquired which is more efficient.

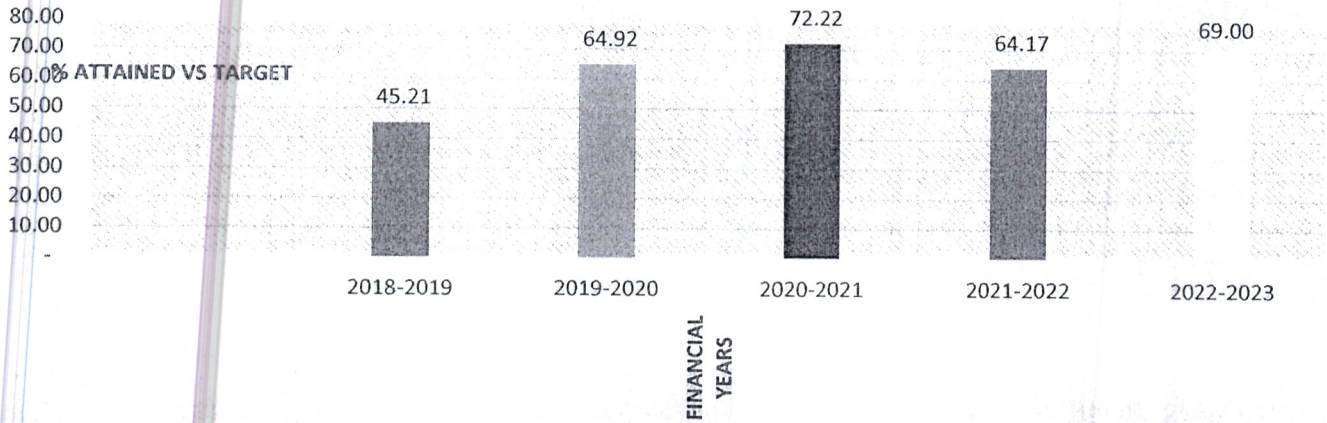
The management was and is keen in ensuring that county realizes its potentiality in collecting and maximizing its own source of revenue by applying many other mechanisms. Like, the year under review; management made it easier for the taxpayers to pay taxes by granting waivers to the land and plot owners to pay only the principal amount by waiving the penalties and interests.

Management also carried out civic education to various groups by meeting stakeholders to sensitize them on the importance of paying taxes. The stakeholders included matatu owners association, market committees and market traders..

The table below illustrates revenue performances in FY 2018/2019 to FY 2022/2023.



### MERU COUNTY TOTAL REVENUE COLLECTION ANALYSIS FOR FY 2018/19 to FY 2022-2023



## **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, and (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 27<sup>th</sup> September 2023

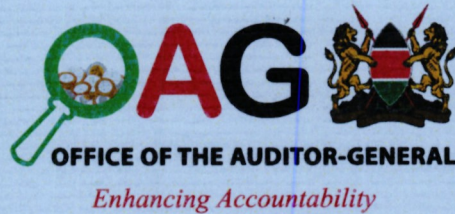


.....  
**CPA Francis Mungai**  
**County Receiver of Revenue**  
**ICPAK M/NO 13737**



# REPUBLIC OF KENYA

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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 MERU

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### 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 - Revenue Statements - County Government of Meru set out on pages 1 to 18, which comprise of

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



the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and disbursements, statement of arrears of revenue, 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 Meru 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 Presentation and Disclosure of the Revenue Statements**

Examination of the revenue statements for the year ended 30 June, 2023 reflects the following anomalies;

- i. The Management did not provide ledgers and trial balance to support the revenue statements.
- ii. Further, the Management did not prepare the statements of cash flows.
- iii. The statement of receipts and disbursement and as disclosed in Note 14 to the financial statements reflects an amount of Kshs.115,000 in respect of bank charges while the supporting schedules reflects Nil balance resulting to a variance of Kshs.115,000.
- iv. The statement of receipts and disbursement reflects own source revenue collected totalling to Kshs.396,641,415 with an amount brought forward, transfers to County Revenue Fund and bank charges amounting to Kshs.4,453,670, Kshs.393,647,506 and Kshs.115,000, respectively resulting to undisbursed revenue totalling to Kshs.7,332,579. However, the amount differs with a balance of Kshs.7,784,436 reflected in the statement of assets and liabilities resulting to an unreconciled variance of Kshs.451,857.
- v. The statement of receipts and disbursements reflects County own source revenue totalling to Kshs.396,641,415 which differs with the County own source revenue collections amount of Kshs.393,647,505 reflected in the statement of Meru County Revenue Fund resulting to a variance of Kshs.2,993,910.

In the circumstances, the accuracy completeness, presentation and disclosure of the revenue statements could not be confirmed.



## 2. Unsupported Revenue and Loss of Revenue Data

The statement of receipts and disbursements reflects County own source revenue amount of Kshs.396,641,415. Review of records revealed that Management entered into a contract with a local service provider for the supply, delivery, implementation, customization and commissioning of a revenue collection and management automation system for Meru County at contract sum of Kshs.49,905,910 for a period of five (5) years commencing on 24 April, 2018. Further, the service provider was paid transaction fees equivalent to 4% percent of all the funds collected through payment gateway for revenue up to Kshs.499,999,999 exclusive of any taxes applicable and additional 1.5% percent on revenue above Kshs.500,000,000.

Upon the expiry of the contract on 23 April, 2023, the parties agreed to extend the contract for a period of six (6) months ending 26 October, 2023 with no changes on the terms. However, as at the time of audit in November, 2023, the Management was not able to provide the following key report,;

- i. Revenue collected per revenue stream.
- ii. Revenue collected by collection channel and period.
- iii. Total transaction amounts.
- iv. Total transaction amounts per County collector.
- v. Total transaction per Sub-County.
- vi. Date and time of transactions.
- vii. Payment channel used to effect a transaction.
- viii. Transaction ID/Reference ID of the transaction.

The Management explained this was due to the inability to retrieve the reports after the rights were withdrawn by the service provider immediately the contract expired. Failure to provide the following listed records and information for audit review amounted to limitation of scope.

Further, the financial records in respect to Meru Revenue Board and Receiver of Revenue provided for audit review revealed that the Management collected own generated revenue totalling to Kshs.396,641,415.39. Meru County Executive or the Board Management neither provided monthly revenue reports generated to support the amount collected through the system which was to form the basis for payment nor invoices raised by the vendor to support the collection fee in the current year under review. However, the Board's statement of cashflows and as disclosed in Note 4 to the financial statements reflects revenue collection fees of Kshs.17,700,000 which was paid to the vendor of the revenue collection system. The Management claims that the amount paid was part of the previous financial year 2021-2022 outstanding collection fee balance of Kshs.26,194,047.

Therefore, based on the above information the amount collected was charged a fee at the rate of 4%, then the Board ought to have accounted for an amount of Kshs.654,851,175 ( $Kshs.26,194,047 \times 100/4$ ) and not Kshs.398,186,64 declared in the previous financial year 2021-2022 resulting to under declaration by revenue collected amounting to Kshs.256,664,527. This is an indication that the County Government of



Meru has a higher potential in revenue collection compared to the unsupported revenue disclosed in the current year amounting to Kshs.396,641,415.

Failure to provide the supporting documents such as vendor invoices, revenue collection statements, list of all sources of revenue and system generated statements on funds swept to the County Revenue Fund results to limitation of scope.

In the circumstances, the accuracy, completeness, regularity, presentation and disclosure of County own generated revenue amounting to Kshs.396,641,415 could not be confirmed.

### **3. Unsupported and Undisclosed Arrears of Revenue**

The statements of arrears of revenue reflects a balance of Kshs.12,108,000. However, the Management did not provide records on the movement, ledger details and schedule of arrears for audit review. Further, the total revenue was omitted in the statement.

In addition, the statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects County own generated land and rates receipts amount of Kshs.26,921,066. The receipts include an amount of Kshs.25,769,000 and Kshs.1,152,065 in respect of land rates and penalties respectively. However, Management did not disclose arrears of revenue as required by Section 165 2(b) of the Public Finance Management Act, 2012.

Similarly, Management has not demonstrated efforts being undertaken to recover the outstanding rates contrary to Section 157(2) of the Public Finance Management Act, 2012 which requires the receiver of County Government revenue to ensure that the revenue for which the receiver is responsible is collected or recovered and is accounted for.

In the circumstances, the accuracy and completeness of the arrears of revenue balance of Kshs.12,108,000 could not be confirmed.

### **4. Failure to Collect Hawking Revenue**

The statement of receipts and disbursement and as disclosed in Note 6 of the financial statements reflects an amount of Kshs.33,533,526 in respect to market fees, which includes nil hawking fees balance. The County failed to collect hawking fees which is under the market fees Schedule I of Kshs.20 charged on a daily basis to every hawker. Further, during the year under review the County collected an amount of Kshs.33,533,526 against set target amount of Kshs.69,552,215 resulting to revenue shortfall of Kshs.36,018,689. In addition, the revenue dropped by an amount of Kshs.11,141,207 or 25% during 2022/2023 financial year compared to 2021/2022 financial year amount of Kshs.44,674,733.

Although, the County had automated its revenue collection, Management did not provide any data such as the e-receipt books and e-invoices issued to customers for audit review.



In the circumstances, the accuracy, regularity and completeness of market fees amount of Kshs.33,533,526 could not be confirmed.

#### **5. Inaccuracies in the Single Business Permits Revenue**

The statement of receipts and disbursement and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.129,343,568 in respect of Single Business Permits collected during the year. The revenue includes an amount of Kshs.6,467,178 and Kshs.122,876,389 for application fees and annual business permits respectively. However, the Management did not disclose any values in respect of penalties on outstanding licenses and interests accrued thereon.

Further, details of businesses with outstanding licenses, penalties, non-renewed licenses or permits and accrued interests relating to single business permits were not provided for audit review.

In addition, the Receiver of Revenue did not maintain an updated register of the businesses in the County Contrary to Section 26 of Meru County Finance Act, 2019 and Section 130(b)(iv) of Public Finance Management Act, 2012. In the absence of the register it was not possible to establish the actual businesses owners who could not have applied for the annual business permits.

In the circumstances, the accuracy, regularity and completeness of Single Business Permits amounting to Kshs.129,343,568 could not be confirmed.

#### **6. Irregularities in the Meru Alcoholic Licensing and Control Board Revenue**

The Meru County Receiver of Revenue had an approved final budget receipts amount of Kshs.580,000,000 which excludes budget and actual revenue of Kshs.56,797,233 Kshs.59,260,515, respectively in respect of Meru Alcoholic Licensing and Control Board. Further, review of the County own generated receipts revealed that the Board collects and spends the funds at source instead of remitting to the County Revenue Fund for accountability. No evidence has been provided for audit review on the authority to spend at source.

In the circumstances, the regularity, accuracy and completeness of the County own revenue generated could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Meru Management in accordance with ISSAI 130 on the 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.595,140,000 and Kshs.396,641,415, respectively resulting to under-collection of Kshs.198,498,585 or 33% 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 qualified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues or given any explanation for failure to implement the recommendations.

## **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 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 Board Reports**

During the financial year under review, the Management did not prepare quarterly financial reports detailing the activities and plans of the Board, the performance of the Board, details of financial and non-financial performance of the Board as required by law. This is contrary to Section 15 of Meru County Revenue Act, 2014 which states that the

Board shall within fifteen days from the close of every quarter, submit quarterly report on the performance of the Board which should be annexed to the County Quarterly Report.

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

## **2. Undisbursed Funds**

The statement of receipts and disbursement reflects own source revenue collected totalling to Kshs.396,641,415 with an amount brought forward, transfers to County Revenue Fund and bank charges amounting to Kshs.4,453,670, Kshs.393,647,506 and Kshs.115,000, respectively resulting to undisbursed revenue totalling to Kshs.7,332,579. This was contrary to Section 17(1) of Meru County Revenue Act, 2014 which states that; all revenue collected by or payable under this Act shall be collected by the Board and paid into the County Revenue Fund.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply 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 THE 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 own source revenue collected totalling to Kshs.396,641,415. However, daily revenue control sheets detailing the M-pesa and cash deposit references for cess, street parking fees, market entry fees and slaughter fees were not provided. Further, there were no daily or weekly revenue reconciliation and monitoring reports to confirm the accuracy of revenue receipts recorded per revenue stream against actual banking.

In the circumstances, there were no adequate internal controls 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 framework as a fundamental step towards establishing an accountable and innovative public service. In addition, there was no effective reporting system that includes hotlines, report centers 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**

**16 January, 2024**

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

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

	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>County Own Source Revenue</b>			
Cess	1	49,975,483.23	63,288,561.00
Land Rate	2	26,921,066.22	18,280,412.33
Single/Business Permits	3	129,343,568.10	91,592,970.00
Property Rent	4	19,223,929.86	20,824,801.00
Parking Fees	5	49,271,738.71	59,308,646.00
Market Fees	6	33,533,525.66	44,674,733.00
Advertising	7	37,164,198.86	37,128,656.00
Physical Planning and Development	8	26,015,333.00	26,826,397.69
Hire Of County Assets	9	11,201,768.75	21,718,400.90
Conservancy Administration	10	282,200.00	200,600.00
Administration Control Fees and Charges	11	11,121,653.00	9,534,512.00
Other Fines, Penalties, And Forfeiture Fees	12	2,586,950.00	324,450.00
<b>Total County Own Source Revenue</b>		<b>396,641,415.39</b>	<b>393,703,139.92</b>
<b>Total Other Receipts</b>		-	-
<b>Total Receipts</b>		<b>396,641,415.39</b>	<b>393,703,139.92</b>
Balance b/f at the beginning of the year		4,453,670.44	8,937,178.42
<b>Disbursements To CRF</b>		-	-
Bank charges	14	393,647,505.91	398,186,647.90
		115,000.00	-
<b>Balance Due for Disbursement</b>		<b>7,332,580.92</b>	<b>4,453,670.44</b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 27<sup>th</sup> September 2023 and signed by:



.....  
**CPA Francis Mungai**  
County Receiver of Revenue  
ICPAK M/NO 13737



.....  
**CPA Machoki William Mwenda**  
Head of Revenue Reporting  
ICPAK M/No:19584



*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

**8. Statement of Financial Assets and Liabilities As at 30<sup>th</sup> June 2023**

	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalentents</b>			
Bank Balances	13	7,332,580.92	4,342,190.44
Cash In Hand	15	451,855.00	111,480.00
<b>Total Financial Assets</b>		<b>7,784,435.92</b>	<b>4,453,670.44</b>
<b>Total Financial Assets</b>		<b>7,784,435.92</b>	<b>4,453,670.44</b>
<b>Financial Liabilities</b>		-	
Payables-Due to CRF	16	7,784,435.92	4,453,670.44
<b>Total Financial Liabilities</b>		<b>7,784,435.92</b>	<b>4,453,670.44</b>

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 27<sup>th</sup> September 2023 and signed by:



.....  
CPA Francis Mungai  
County Receiver of Revenue  
ICPAK M/NO 13737



.....  
CPA Machoki William Mwenda  
Head of Revenue Reporting  
ICPAK M/No:19584

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30<sup>th</sup> 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
<b>County Own Source Revenue</b>						
Cess	88,531,316.00	-	88,531,316.00	49,975,483.23	38,555,832.77	56.44949775
Land Rate	40,597,440.00	-	40,597,440.00	26,921,066.22	13,676,373.78	66.312222614
Single/Business Permits	151,008,468.00	-	151,008,468.00	129,343,568.10	21,664,899.90	85.65318873
Property Rent	32,421,252.00	-	32,421,252.00	19,223,929.86	13,197,322.14	59.294222423
Parking Fees	82,335,152.00	-	82,335,152.00	49,271,738.71	33,063,413.29	59.84289518
Market Fees	69,552,216.00	-	69,552,216.00	33,533,525.66	36,018,690.34	48.21345399
Advertising	57,804,048.00	-	57,804,048.00	37,164,198.86	20,639,849.14	64.29341914
Physical Planning and Development	41,764,992.00	-	41,764,992.00	26,015,333.00	15,749,659.00	62.28980721
Hire Of County Assets	15,463,976.00	-	15,463,976.00	11,201,768.75	271,076.00	72.43783067
Conservancy Administration	312,192.00	-	312,192.00	282,200.00	29,992.00	90.39309143
Administration Control Fees and Charges	14,843,832.00	-	14,843,832.00	11,121,653.00	3,722,179.00	74.92440631
Other Fines, Penalties, And Forfeiture Fees	505,116.00	-	505,116.00	2,586,950.00	-	512.1496844
					2,081,834.00	



*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

Total County Own Source Revenue	595,140,000.00	-	595,140,000.00	<b>396,641,415.39</b>	198,498,584.6	66.64741
Other Receipts				-		
Total Receipts	-	-	-	-	-	0
<b>Total Receipts</b>	595,140,000.00	-	595,140,000.00	<b>396,641,415.39</b>	198,498,584.6	66.64741

The County Receiver of revenue's financial statements were approved on 27<sup>th</sup> September 2023 and signed by:

  
.....

CPA Francis Mungai  
County Receiver of Revenue  
ICPAK M/NO 13737

  
.....

CPA Machoki William Mwenda  
Head of Revenue Reporting  
ICPAK M/No:19584

**Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023**

**1. Statement of Arrears of Revenue As at 30th June 2023**

Classification Of Receipts	Balance as at The beginning of the current year (1 <sup>st</sup> July 2022) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2023 C	Total arrears as at 30 June 2023 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	11,500,000	7,450,000	4,000,000	8,050,000	Grating of Waivers	Some can be recovered with ease.
Single/Business Permits	-	-	-	-		
Property Rent	4,650,000	2,350,000	1,7580,000	4,058,000	Grating of Waivers	Some can be recovered with ease.
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	-	-		
Administration Control Fees and Charges	-	-	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
<b>Total Arrears</b>	-	-	-	-		



.....  
Name Name: CPA Francis Mungai  
County Receiver of Revenue  
ICPAK M/No: 13737



.....  
CPA William Mwenda  
Head of Revenue Reporting  
ICPAK M/No: I9584



**2. 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 Meru. 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 xxx for the period 1st July 2022-1 to 30 June 2023 as required by law. There was 2 number of 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.

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

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**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.

**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



3. Notes to the Financial Statements

1. Cess

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Farm produce	49,975,483.23	63,288,561.00
Quarrying	-	-
Livestock	-	-
Fish farming	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>49,975,483.23</b>	<b>63,288,561.00</b>

2. Land rates

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Land rates	25,769,000.58	17,498,116.61
Land penalties and interest	1,152,065.64	782,295.72
Arrears	-	-
<b>Total</b>	<b>26,921,066.22</b>	<b>18,280,412.33</b>

3. Single /Business Permits

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Business permit application fees	6,467,178.41	4,579,648.50
Annual Business permit fees	122,876,389.70	87,013,321.50
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
<b>Total</b>	<b>129,343,568.10</b>	<b>91,592,970.00</b>

*Receiver Of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

**Notes to the Financial Statements (continued)**

**4. Property Rent**

Description	FY 2022/2023	FY 2021/2022
County Housing	-	-
Plot Rent	9,064,225.86	10,825,315.00
Tenancy Agreement	-	-
Transfer of Property	78,015.00	464,660.00
Stalls/kiosks rent	10,081,689.00	9,534,826.00
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>19,223,929.86</b>	<b>20,824,801.00</b>

**5. Parking Fees**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Street parking fees	14,781,521.61	17,792,593.80
Monthly toll/sticker fees	5,419,891.26	6,523,951.06
Motorbike fees	-	-
Registration fees	1,970,869.55	2,372,345.84
Reserved parking	261,861.20	315,203.68
Bus Park fees	26,837,595.09	32,304,551.62
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>49,271,738.71</b>	<b>59,308,646.00</b>



Notes to the Financial Statements (continued)

6. Market Fees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Market entry fees	33,533,525.66	44,674,733.00
Hawking fees	-	-
Others		
<b>Total</b>	<b>33,533,525.66</b>	<b>44,674,733.00</b>

7. Advertising

Descriptions	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Branding	7,432,839.77	7,425,731.20
Billboard advertising	11,149,259.66	11,138,596.80
Signage	1,858,209.94	1,856,432.80
Roadshows	3,716,419.89	3,712,865.60
Banners	2,229,851.93	2,227,719.36
Posters	1,486,567.95	1,485,146.24
Tent advertising	4,459,703.86	4,455,438.72
Street pole/clock advertising	4,831,345.85	4,826,725.28
others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>37,164,198.86</b>	<b>37,128,656.00</b>

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

**Notes to the Financial Statements (continued)**

**8. Physical Planning and Development**

<b>Description</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	25,892,083.00	26,739,397.69
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Others (Application)	123,250.00	87,000.00
<b>Total</b>	<b>26,015,333.00</b>	<b>26,826,397.69</b>

**9. Hire Of County Assets**

<b>Description</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Hire of Machines and Equipment	-	20,310,300.90
Conference facilities/Agricultural Training Centers (ATC)	11,148,868.75	1,200,000.00
Others ( <i>County Estates</i> )	52,900.00	208,100.00
<b>Total</b>	<b>11,201,768.75</b>	<b>21,718,400.90</b>



Notes to the Financial Statements (continued)

10. Conservancy Administration

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Refuse disposal fees	263,000.00	188,200.00
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	19,200.00	12,400.00
Disposal of carcasses	-	-
Noise control	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>282,200.00</b>	<b>200,600.00</b>

Notes to the Financial Statement (Continued)

11. Administration Control Fees and Charges

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Weights and measures	2,101,674.00	1,594,600.00
Fire Services	69,000.00	138,900.00
Toilet Fess	577,620.00	680,110.00
Surrender of Imprest	313,002.00	246,893.00
Audit Fees	1,333,437.00	1,090,989.00
Meat Inspection and Veterinary Services	1,355,290.00	2,145,180.00
Slaughter House Fees	5,371,630.00	3,603,090.00
Others ( <i>Sale of Tender Documents</i> )	-	34,750.00
<b>Total</b>	<b>11,121,653.00</b>	<b>9,534,512.00</b>

12. Other Fines, Penalties and Forfeitures

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Impounding Fees	2,586,950.00	324,450.00
Towing Fees	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>2,586,950.00</b>	<b>324,450.00</b>



*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

Notes to the Financial Statements (continued)

13. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2022/2023	FY 2021/2022
			Kshs	Kshs
Co-operative Bank,01141418507201, Ksh	-	-	5,625,533.93	3,629,139.00
KCB Bank,1140746316	-	-	901,160.99	299,783.69
KCB Bank,1293077178	-	-	469,031.00	413,267.75
<b>Total</b>	-	-	<b>6,995,725.92</b>	<b>4,342,190.44</b>

20 (a) Balance carried forward as at 30<sup>th</sup> June 2023 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	5,625,533.93	3rd July 2023
Disbursement 2	1,370,191.99	10 <sup>th</sup> July 2023
<b>Total</b>	<b>6,995,725.92</b>	

14. Bank Charges

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Charges & commissions	115,000.00	-
<b>Total</b>	<b>115,000.00</b>	<b>-</b>

15. Cash in hand

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Cash Balance ( <i>Location</i> )	451,855.00	111,480.00
Mobile Money	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>451,855.00</b>	<b>111,480.00</b>



Notes to the Financial Statements (continued)

16. Payables- Due To CRF

<i>Payables</i>	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	<i>Kshs</i>	<i>Kshs</i>
<i>Balance b/f at the beginning of the year</i>	<b>4,453,670.44</b>	<b>8,937,178.42</b>
<i>Amount collected during the year</i>	<b>396,641,415.39</b>	393,703,139.92
<i>Amounts disbursed to CRF during the year</i>	-393,647,505.91	- 398,186,647.90
<b><i>Balance c/d at the end of the year</i></b>	<b>7,784,435.92</b>	<b>4,453,670.44</b>

*This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 19 above.*

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

17. 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 benefiting 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
1	Madaraka 64		227,395.00		
2	T/400B		1,157.00		
3	N/1/2106		84,639.00		
4	MADARAKA 64		227,395.00		
5	KINORU		6,435.00		
6	NTIMA/NTAKIRA4067		63.00		
7	NTIMA/NTAKIRA1994		60.00		
8	B11/1994		774.00		
9	NYAKI/MURATHANKARI1079		3,106.00		
10	NTIMA/IGOKIS235		194.00		
11	NYAKI/MURATHANKARI1,186		194.00		
12	NTIMA/IGOKI9182		135.14		



County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

13	GAK23A			17,036.11	
14	MADARAKA33			155,163.00	
15	NYAKI/MULA2575			102,945.18	
16	NTIMA/IGOKI2575			102,945.18	
17	NTIMA/IGOKI3974			12,306.81	
18	NTIMA/IGOKI/4847			52,260.00	
19	NTIMA/IGOKI/9029			55,200.00	
20	NT/8397			22,156.00	
21	NT/IGOKI			567,122.00	
22	NT/IGOKI4108			2,525,983.00	
23	NT/IGOKI2350			4,071,003.00	
24	NT/IGOKI4923			44.00	
25	NYAKI/MULA2362			193,738.00	
26	NYAKI/MULA			193.74	
27	NYAKI/MULA2363			7,749.60	
28	NTIMA/IGOKI5066			169.80	
29	NTIMA/IGOKI1846			3,609.00	

*Receiver Of Revenue  
County Government Of Meru  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

30	NYAKI/MULATHANKARI/1094				13,372.58		
31	T.603				18,588.44		
32	B1/253				22,181.84		
33	B11/733				69,945.88		
34	NTIMA IGOKI7319				27,701.71		
35	B1/310				31,410.00		
36	NTIMA IGOKI6490				47,985.70		

(PFM ACT section 165 subsection 4, 5)



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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.

<b>Reference No. on the external audit Report</b>	<b>Issue Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



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**CPA Francis Mungai**  
**County Receiver of Revenue**  
*ICPAK M/No:13737*

Date



.....  
**CPA Machoki William Mwenda**  
**Head of Revenue Reporting**  
*ICPAK M/No:19584*

Date