REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE - REVENUE STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2024

COUNTY GOVERNMENT OF EMBU

RECEIVER OF REVENUE

(County Government of Embu)

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2024

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

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(h) Bankers

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ii. Cooperative Bank, Embu Branch

iii. Family Bank, Embu Branch

(i) The County Attorney

P.O BOX 36-60100

Embu Town Hall Building.

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 2024.

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. Acquisition of a robust E-revenue system.
ii. Purchase of staff uniforms.
iii. Repair of grounded vehicles.
iv. Construction of cess structures.
v. Partitioning, renovation and refurbishment of county revenue offices.
vi. Capacity building for ECRA staff.
vii. Contractual performance management.
viii. Improvement of Corporate Governance within ECRA.
ix. Advertisement and Public Sensitization.
x. Enactment and implementation of Finance bill 2024 and the Enforcement bill 2023 as legal instruments that will support growth of revenue.
xi. Full implementation of the Embu County Health Act, in particular, Facility improvement Fund (FIF).

....

PROF Kinyua Nyaga Kamaria

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. E-revenue system challenges
ii. Mobility issues – there is inadequate revenue vehicles to cover all sub counties.
iii. Poor state of some markets resulting in 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. Poor working conditions especially at barrier points where vagaries of weather affect staff morale and performance.
vii. Capacity gap in some staff.

The revenue performance is analysed as shown below;

REVENUE SOURCE	FY.2020/2021	FY.2021/2022	FY.2022/2023	FY.2023/2024
Cess	52,827,631	39,603,278	81,931,346	73,059,381
Land Rate	8,409,587	8,295,090	34,591,764	25,213,018
Single/Business Permits	71,262,270	72,870,449	125,823,950	118,245,709
Property Rent	5,102,822	9,720,082	19,840,710	23,192,516
Parking Fees	12,579,097	17,203,100	36,104,409	47,486,667
Market Fees	14,516,104	15,893,310	17,619,678	25,839,641
Advertising	3,444,742	17,296,569	38,817,097	40,957,462
Hospital Fees	186,886,815	182,088,208	230,368,331	329,930,941
Public Health Service Fees	8,216,483	12,347,105	19,782,087	**17,397,319**
Physical Planning and Development	4,617,620	4,151,906	11,032,636	10,664,406
Hire of County Assets	401,432	1,272,204	128,600	1,151,130
Administration Control Fees and Charges	2,619,700	12,395,213	47,259,501	32,597,828
Other Fines, Penalties, And Forfeiture Fees	909,603	656,439	1,097,604	589,946
Miscellaneous Receipts	3,531,885	747,775	16,381,754	644,137
Total Own Source Revenue	**375,325,791**	**394,540,728**	**680,779,467**	**746,970,100**

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, 2024. 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, 2024, 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 26th September 2024

....
Name: Erick Njeru Ireri
County Receiver of Revenue

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REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF EMBU

PREAMBLE

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

A. Report on 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 the 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 the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

Qualified 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 financial assets and liabilities, statement of arrears of revenue as at 30 June, 2024, statement of receipts and disbursements, statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue - County Government of Embu as at 30 June, 2024, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Land Rate

The statement of receipts and disbursements and as disclosed in Note 2 to the financial statements reflects an amount of Kshs.25,213,018 in respect of land rate. However, the amount was not supported with an 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, 2024.

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.25,213,018 could not be confirmed.

2. Unsupported Long Outstanding Revenue Arrears

Page 14 of the revenue statements reflects unnumbered ageing analysis of revenue arrears amounting to Kshs.412,573,540 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.412,573,540 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Matters

Review of the progress on follow up on prior year auditor's recommendations reveal that, 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 which remained unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for county government entities to try to resolve any issues resulting from an audit that remain outstanding.

Other Information

Management is responsible for the Other Information set out on pages i to vii which comprise of Receiver of Revenue's information and overall performance, statement of performance against Receiver of Revenue's predetermined objectives, environmental and sustainability reporting and statement of Receiver of Revenue's Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue - County Government of Embu financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. 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. Outdated Revenue Management System

Management awarded a contract to a local service provider to supply, delivery, implementation, customization and commissioning of a revenue collection and management automation system for Embu County for a period of five (5) years. Review of the contract agreement revealed that the five (5) year contract period commenced on 6 April, 2018 and expired on 05 April, 2023 yet the system was still in use by October, 2024 during the audit exercise, eighteen (18) months after the expiry of the contract. No evidence was provided to confirm that Management had been granted an extension of the contract.

In the circumstances, the regularity of the contract could not be confirmed.

3. Failure to Transfer all Revenue to County Revenue Funds

The statement of receipts and disbursements reflects an amount of Kshs.746,970,100 in respect of receipts from own source revenue and balance brought forward of Kshs.62,919,534. However, an analysis of the disbursement schedule shows that only Kshs.747,495,493 was disbursed, leaving an undisbursed balance of Kshs.62,256,504. This amount had been received for more than five days, in violation of the Public Finance Management (PFM) Act, and no acknowledgment receipts were provided.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. 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.

2. Failure to Conduct Internal Audit for Receiver of Revenue

During the year under review, the internal audit department did not carry out audit for the Receiver of Revenue - County Government of Embu and present the report to the Embu County Revenue Authority Board. Further, no records were provided for audit review as evidence on controls required to ensure that necessary approvals given for all transactions and financial and other organizational records and documents were properly kept or were either weak or not functioning as intended. This was contrary to Regulation 153(b) of the Public Finance Management Regulations (County Government), 2015 which states that internal auditors shall have a duty to give reasonable assurance through the audit committee on the state of risk management, control and governance within the organization.

In the circumstances, the internal audit department's role of giving reasonable assurance through the audit committee on the state of risk management, control and governance could not be confirmed.

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

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/. This description forms part of my auditor's report.

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2024

7. Statement of Receipts and Disbursements for the year ended 30th June 2024

	Note	FY 2023/2024 Kshs	FY 2022/2023 Kshs
County Own Source Revenue			
Cess	1	73,059,381	81,931,346
Land Rate	2	25,213,018	34,591,764
Single/Business Permits	3	118,245,709	125,823,950
Property Rent	4	23,192,516	19,840,710
Parking Fees	5	47,486,667	36,104,409
Market Fees	6	25,839,641	17,619,678
Advertising	7	40,957,462	38,817,097
Hospital Fees	8	329,930,941	230,368,331
Public Health Service Fees	9	17,397,319	19,782,087
Physical Planning and Development	10	10,664,406	11,032,636
Hire of County Assets	11	1,151,130	128,600
Administration Control Fees and Charges	13	32,597,828	47,259,501
Other Fines, Penalties, And Forfeiture Fees	16	589,946	1,097,604
Miscellaneous receipts	17	644,137	16,381,754
Total County Own Source Revenue		**746,970,100**	**680,779,467**
Other Receipts			
Donations/Grants Not Received Through CRF	18	0	0
Total Other Receipts		**0**	**0**
Total Receipts		**746,970,100**	**680,779,467**
Balance b/f at the beginning of the year		62,919,534	12,173,600
Disbursements To CRF		(747,495,493)	(627,289,358)
Bank charges	19	(137,637)	(2,744,175)
Balance Due for Disbursement		**62,256,504**	**62,919,534**

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 26th September 2024 and signed by:

....

Name: Erick Njeru Ireri
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a)

Name: Harriet Karimi Gituma
Head of Revenue Reporting
ICPAK M/No: 6387

8. Statement of Financial Assets and Liabilities As at 30th June 2024

	Note	FY. 2023/2024	FY. 2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	**20**	62,108,393	62,188,861
Cash in Hand	**21**	148,111	730,673
Total Financial Assets		**62,256,504**	**62,919,534**
Total Financial Assets		**62,256,504**	**62,919,534**
Financial Liabilities		**62,256,504**	**62,919,534**
Payables-Due to CRF	**22**	62,256,504	62,919,534
Total Financial Liabilities		**62,256,504**	**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 26th September 2024 and signed by:

....

Name: Erick Njeru Ireri
County Receiver of Revenue

....

Name: Harriet Karimi Gituma
Head of Revenue Reporting
ICPAK M/No: 6387

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2024

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	85,067,738	0	85,067,738	73,059,381	12,008,357	86
Land Rate	35,752,000	0	35,752,000	25,213,018	10,538,982	71
Single/Business Permits	125,956,000	0	125,956,000	118,245,709	7,710,291	94
Property Rent	22,482,320	0	22,482,320	23,192,516	(710,196)	103
Parking Fees	43,868,680	0	43,868,680	47,486,667	(3,617,987)	108
Market Fees	18,321,474	0	18,321,474	25,839,641	(7,518,167)	141
Advertising	35,400,000	0	35,400,000	40,957,462	(5,557,462)	116
Hospital Fees	290,774,328	0	290,774,328	329,930,941	(39,156,613)	114
Public Health Service Fees	21,471,180	0	21,471,180	17,397,319	4,073,861	81
Physical Planning and Development	12,442,280	0	12,442,280	10,664,406	1,777,874	86
Hire of County Assets	1,800,000	0	1,800,000	1,151,130	648,870	64
Administration Control Fees and Charges	51,664,000	0	51,664,000	32,597,828	19,066,172	63
Park Fees	1,500,000	0	1,500,000	0	1,500,000	0
Other Fines, Penalties, And Forfeiture Fees	1,500,000	0	1,500,000	589,946	910,054	39
Miscellaneous Receipts	2,000,000	0	2,000,000	644,137	1,355,863	32
Total County Own Source Revenue	**750,000,000**	0	**750,000,000**	**746,970,100**	**3,029,900**	**99.6**
Total Receipts	**750,000,000**	0	**750,000,000**	**746,970,100**	**3,029,900**	**99.6**

The County Receiver of revenue's financial statements were approved on 26th September 2024 and signed by:

....
Name: Erick Njeru Ireri
County Receiver of Revenue

....
Name: Harriet Karimi Gituma
Head of Revenue Reporting
ICPAK M/No: 6387

10. Statement of Arrears of Revenue As at 30th June 2024

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2023) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 2024 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	412,573,540	(000)	0	412,573,540		
Total Arrears	**412,573,540**	**(000)**	**000**	**412,573,540**		

....
Name: Erick Njeru Ireri
County Receiver of Revenue

....
Name: Harriet Karimi Gituma
Head of Revenue Reporting
ICPAK M/NO.: 6387

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 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 16th August, 2023 for the period 1st July 2024 to 30 June 2024 as required by law. There was only one 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.

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, 2024

12. Notes to the Financial Statements

1. Cess

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Others (Sand,Stones and Ballast)	73,059,381	81,931,346
Total	**73,059,381**	**81,931,346**

2. Land rates

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Land rates	25,213,018	34,591,764
Total	**25,213,018**	**34,591,764**

3. Single /Business Permits

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Business permit application fees	118,245,709	125,823,950
Total	**118,245,709**	**125,823,950**

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
County Housing/Plot Rent	4,639,834	10,123,989
Transfer of Property (sub-division)	6,665,415	0
Stalls/kiosks rent	11,887,267	9,716,721
Total	**23,192,516**	**19,840,710**

5. Parking Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Street parking fees	20,251,627	18,828,979
Bus Park fees	27,235,040	17,275,430
Total	**47,486,667**	**36,104,409**

6. Market Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Market entry fees	25,839,641	17,619,678
Total	**25,839,641**	**17,619,678**

7. Advertising

Descriptions	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Billboard advertising	40,957,462	38,817,097
Total	**40,957,462**	**38,817,097**

8. Hospital Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Level 5 hospitals	276,047,510	209,383,168
Level 4 hospitals	38,106,891	20,985,163
Others (*Specify*)	15,776,540	0
Total	**329,930,941**	**230,368,331**

Notes to the Financial Statements (Continued)

9. Public Health Service Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Vaccination: Yellow fever, Typhoid, etc (**veterinary Charges)**	4,062,805	3,255,167
Public health permit	11,930,344	14,742,760
Others ***(Slaughter Fees)***	1,404,170	1,784,160
Total	**17,397,319**	**19,782,087**

10. Physical Planning and Development

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Building plans approval	10,664,406	11,032,636
Total	**10,664,406**	**11,032,636**

11. Hire of County Assets

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	16,500	0
Hire of County Stadia (**youth empowerment**)	1,029,600	128,600
Others (***Library-gender***)	105,030	0
Total	**1,151,130**	**128,600**

Notes to the Financial Statement (Continued)

13.Administration Control Fees and Charges

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Weights and measures	1,008,480	791,640
Liquor licenses	31,589,348	46,177,579
Administration fees	0	290,282
Total	**32,597,828**	**47,259,501**

16.Other Fines, Penalties and Forfeitures

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Impounding Fees	589,946	1,097,604
Total	**589,946**	**1,097,604**

17.Miscellaneous Receipts

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Miscellaneous Revenue streams	572,430	16,381,754
Audit fees	71,707	0
Total	**644,137**	**16,381,754**

19.Bank Charges

Description	FY 2023/2024	FY2022/2023
	Kshs	Kshs
Bank Charges & commissions	137,637	2,744,175
Total	**137,637**	**2,744,175**

20.Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2023/2024	FY2022/2023
			Kshs	Kshs
Embu County Revenue Collection A/C ;Co-Operative Bank - 1141408435600			27.37	3,251,260.12
Ishiara District Hospital Revenue and Service A/C ; Co-Operative Bank - 1141408211501			13,384,897.54	7,458,416.04

Runyenjes District Hospital Revenue and Service A/C ; Co-Operative Bank - 1141408462200			5,615,080.00	3,576,107.28
Runyenjes District Hospital Revenue & Service A/C ; Co-Operative Bank - 1141408462201			4,776,780.04	5,786,862.04
Mbeere District Hospital A/C ; Co-Operative Bank - 1141569278801			7,711,702.00	4,548,231.53
Embu County Health Department A/C ; Co-Operative Bank - 1141408420500			2,760.00	91,116.80
SCPHO Runyenjes Revenue and Service A/C ; Co-Operative Bank - 1141408461801			2.37	2.37
SCPHO Mbeere South Revenue and Service A/C ; Co-Operative Bank - 1141408882401			6.66	6.66
SCPOH Mbeere North A/C ; Co-Operative Bank -1141569275001			2.62	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	3,466.35
Kianjokoma SDH Service Acc & Revenue Account A/C ; Co-Operative Bank - 1141408461601			1,426,374.04	76.04
Embu Level 5 Hospital Revenue A/C ; Co-Operative Bank - 1141498204800			25.84	0.84
SCMOH Mbeere South A/C ; Co-Operative Bank - 1141408211201			(2.49)	1.24
Mbeere District Hospital A/C ; Co-Operative Bank- 1141569278800			0	0
Ishiara District Hospital Revenue & Service A/C ; Co-Operative Bank 1141408211500			0	0
Kianjokoma SDH Service Acc & Revenue A/C ; Co-Operative Bank - 1141408461600			681,989.50	790,783.00
Embu County Health Fund A/C ; Kenya Commercial Bank - 1253889880			12,225.00	12,225
Karurumo Rural Health Facility Centre A/C ; Kenya Commercial Bank - 1125317558			1,096,235.00	637,972
Embu County Exchequer A/C ; Kenya Commercial Bank-1141517922			0	0
Embu Level 5 Hospital Revenue Collection A/C ; Family Bank - 075000053389			8,667,956.00	35,022,006
Embu County Health Improvement Fund Account, 075000053390			9.00	9
Embu Level 5 Hospital Operation Account, 075000052039			358,453.00	1,010,292
Embu county Exchequer -KCB			419,568.00	0
Others from Level 3 and 2 Hospitals			17,950,808	0
TOTALS			**62,108,393**	**62,188,861**

20 (a) Balance carried forward as at 30th June 2024 and subsequently transferred

Ref	Amount (Kshs)	*Date subsequently transferred*
Disbursement 1	27.37	*Not swapped*
Disbursement 2	13,384,897.54	*10th July 2024*
Disbursement 3	5,615,080	*10th July 2024*
Disbursement 4	4,776,780	*10th July 2024*
Disbursement 5	7,711,702	*10th July 2024*
Disbursement 6	2,760	*Not swapped*
Disbursement 7	2.37	*Not swapped*
Disbursement 8	6.66	*Not swapped*
Disbursement 9	26.93	*Not swapped*
Disbursement 10	3,466.35	*Not swapped*
Disbursement 11	1,426,374.04	*10th July 2024*
Disbursement 12	25.84	*Not swapped*
Disbursement 13	2.49	*Not swapped*
Disbursement 14	681,989.5	*12th July 2024*
Disbursement 15	1,096,235	*12th July 2024*
Disbursement 16	8,667,956	*10th July 2024*
Disbursement 17	9	*Not swapped*
Disbursement 18	358,453	*Not swapped*
Disbursement 19	419,568	*5th July 2024*
Total	**44,145,362.09**	

21.Cash in hand

Description	FY 2023/2024	FY2022/2023
Embu Level 5 Revenue Account; Safaricom - Paybill Number:585770	84,921	14,840
Runyenjes District Hospital; Safaricom - Paybill Number:587070	16,405	14,560
Ishiara District Hospital; Safaricom - Paybill Number:587310	3,930	36,725
Mbeere District Hospital ; Safaricom - Paybill Number:58623	3,090	356,252
Embu County Government; Safaricom - Paybill Number:814814	39,765	308,296
TOTAL	**148,111**	**730,673**

22.Payables- Due To CRF

Payables	FY 2023/2024	FY2022/2023
	Kshs	Kshs
Balance b/f at the beginning of the year	62,919,534.	12,173,600
Amount collected during the year	746,970,100	680,779,467
Amounts disbursed to CRF during the year	(747,495,493)	(627,289,358)
Bank charges	(137,637)	(2,744,175)
Balance c/d at the end of the year	**62,256,503**	**62,919,534**

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	0	0	0	0	0
Single/business permits	0	0	0	0	0
Land rates/Property rent	0	0	0	412,573,540	412,573,540
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others *(Specify)*	0	0	0	0	0
Total (*agree to statement of arrears)*	0	0	0	**412,573,540**	**412,573,540**

12. 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

(PFM ACT 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.

Audit issue	Key issue	Management Response	Audit Comments
1. Inaccuracies in the Revenue Statements			
i.	County own source revenue totaling 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 cashbooks 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.	*The Kshs. 33,529,924 was swiped and received on the CRF bank account on 12th July 2023 and* *Kshs.62,919,534 was swiped to CRF account on various dates.*	Evidence of the swiped funds provided and confirmed correct. **The matter is addressed.**
ii.	Budget versus actual amounts reflects final targets and actual on comparable basis of Kshs.932,247,612 and	*Regrettably, we acknowledge and note that there was a typo error during the preparation of the*	The explanation provided resolves the issue. The issue has been addressed in the subsequent financial

	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.	*receiver of revenue financial reports and has since been rectified.*	statements presented for audit. **The matter is addressed.**
2.0 Unconfirmed and Unsupported Opening Balances	Financial statements in respect of the Receiver of Revenue-County Government of Embu were prepared in the current financial year (2022/2023). However, the financial statements reflect comparative balances from the previous year which were not supported by financial statements.	*The Receiver of Revenue had an opening bank balance of Kshs. 12,173,600 as per the bank statements from 16 Banks as shown in the table. While we acknowledge that this was the first time that the financial statements of the Receiver of Revenue were being prepared and for the purposes of preparation of financial statement of assets and liabilities, the receiver of revenue took into account the closing balances as recorded in the audited financial statements of the Executive report FY. 2021/2022 and treated them as opening balances for ROR financial statements for the FY. 2022/2023. To date, we note that the Receiver of Revenue Financial Reports have been prepared as required on quarterly and annual basis.*	The bank certificates for the said bank balances have been provided and confirmed true. **The matter is addressed.**

3.0 Irregularities in the Management of Revenue Management System	County own source revenue amounting to Kshs.680,779,467 was disclosed. 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 equivalents 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 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.	*The contract between Embu County and Jambopay Webtribe limited was amended deleting the clause 5.2.2 that provided that 6% of the all collected revenue be send to Jambopay Webtribe limited on a monthly basis. The contract was not due for renewal, instead the system was to be handed over to the Embu County Government as per the provision of the contract. The handing over process is yet to be completed pending the implementation of some modules.*	The explanation provided does not solve the issue raised. **The matter has not been addressed.**
4.0 Inaccuracies in the Cash and Cash Equivalents	A balance of Kshs.62,188,861 in respect of bank balances while Note 20 to the financial statements reflects a balance of	*The statement of financial assets and liabilities reflects Ksh.62,188,861 in respect of bank balances and*	The explanation provided solves the issue raised, the cash in hand from the respective M-pesa pay bills have been provided for verification and confirmed correct.

	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.	*Kshs.730,673 in respect of Cash in hand. The cash in hand is per the Mpesa statements for the 5 paybill numbers provided in the records. (Annex 3).*	**The matter is addressed.**
5.0Unsupported Hire of County Assets	A balance of Kshs.128,600 in respect to receipts from hire of county assets was disclosed. However, it was 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.	*This was a once off transaction and it was for the hire of talents academy, attached is the revenue transactions.*	The relevant documents supporting the transaction has been provided and confirmed correct. **The matter has been addressed.**
6.0Unsupported Land Rate	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.	*The County is yet to complete the process of coming up with a new valuation roll, however, through the department of land, housing and urban planning, this notwithstanding, there is a draft valuation roll that is yet to be validated through the legal process of enacting into law.*	It's an ongoing process hence it has not been completed **The matter has not been addressed**

7.0 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.	*The management extracted the outstanding arrears of Kshs. 439,971,428 as it appeared from the E-revenue system. Rules and regulation measures has been put in place in the current Finance bill 2023 under clause which will allow the county to recover any ratable property whose owner fails to pay the stipulated rates.*	It's an ongoing process hence it has not been completed. Until the county establishes the valuation roll the issue remains outstanding. **The matter has not been addressed**
8.0 Irregular Spending at Source	Note 8 to the financial statements 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.	The spending was done under supervision of the hospital management; however, the revenue department were not vanished with relevant information as to why they spent at source.	The management acknowledges the spending. The amount in question was included in the revenue schedules collected by the hospitals. However, no concreate explanation and respective approval was given as to why the hospital spent at source. **The matter has not been addressed.**
Emphasis of Matter			
9.0Budgetary Control and Performance	Budget and actual amounts reflect 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.	*The County has made a 73% improvement in terms of revenue collection when comparing the year under review with the previous FY. 2022/2023. While the county has been experiencing a*	Explanation provided and satisfactory. However, the issue has been resolved in the subsequent year. **The matter is addressed.**

	In the circumstances, under collection affected the planned activities and may have impacted negatively on service delivery to the public.	*myriad of challenges, measures have been put in place to mitigate the challenges hence enable effective collection of revenue.*	
10.0 Non-Submission of the Revenue Authority Reports	During the financial year under review, the Management of Embu County Revenue Authority 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.	*The board was not in place as at the time of audit. The management has since reformed and is now preparing revenue reports as per the IPSAS and the provided templates.*	The Management has acknowledged the omission however have provided a draft financial statement waiting for submission to the office of auditor general. **The matter is has not been addressed.**
110.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 in place to assist in the management and oversight of the operations of the Authority. There were no records of appointment of Board Members and Board minutes during the year to confirm that the Board was in place and functional.	*The process of recruitment delayed due long procedure in the recruitment of a new Board of directors since the contracts of the previous board of authority expired in 2022. However, there is already a board of authority in place following the appointment that was done on 19th February 2024.*	There is an effective board in place. **The matter is addressed.**
12.0 Weaknesses in Monitoring and Controls in Revenue Collection			
a.	In some cases, revenue collectors did not maintain daily revenue collection control sheets to record and account for revenue	*The County has been experiencing automation challenges with the current E-revenue*	The management has acknowledged the gap until the county acquires new revenue system the issue remains outstanding.

	collected on a daily basis. Further, for instances where revenue collectors were maintaining daily physical revenue control sheets detailing the M-pesa and cash deposit references, there were no daily/weekly revenue reconciliation and monitoring reports to confirm the accuracy of revenue receipts recorded per revenue stream against actual banking.	*system. However, the process of acquiring a new revenue management system is underway which will solve many challenges that cut across poor daily revenue monitoring records, bank/messages code validation, reconciliation of unallocated codes and other revenue procedures.*	**The matter is addressed**.
b.	Only six 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	*The contract with web tribe had expired and the county had acquired new POS which had not been configured as at the time of audit.*	The management has acknowledged the weakness in internal controls however; the county is in the process of acquiring the new system. **The matter is addressed**
c.	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.	*In addition, during the year, there was no procurement of the POS machines.*	Explanation provided in regards to procurement of the new system is satisfactory hence issue addressed. **The matter is addressed.**
d.	There was no substantive revenue officer in Manyatta subcounty.	*The County had a revenue officer assigned to Manyatta sub county in an acting capacity since December 2022. We confirm that a substantive revenue*	Explanation and evidence provided is satisfactory and confirmed correct. **The matter is addressed.**

		officer was appointed on 1st December 2023.	

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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Name: Erick Njeru Ireri

County Receiver of Revenue

Date: 26/09/2024

Name: Harriet Karimi Gituma

Head of Revenue Reporting

ICPAK M/No.: 6387

Date: 26/09/2024