*Revised 30th June 2023*



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**RECEIVER OF REVENUE**

*(County Government of XX)*

**REVENUE STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30TH JUNE 20xx**

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

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# Acronyms and glossary of terms

1. *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

1. *Glossary of terms*

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility

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

# Key Entity Information and Management

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

1. **Background information**

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

1. **Principal activities**

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

1. **Key Management Team**

The County Government of xxx’day-to-day management of revenue is under the following:

* County Executive Committee Member for Finance - ….
* Chief Officer, Finance ...
* Chief Officers, in charge of departments collecting revenue …
* Director, Revenue…
* Head of Revenue Reporting…

**Key Entity information and Management (continued)**

1. **County Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

XXX, KENYA

1. **Entity Contacts**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

Website: [www.go.ke](http://www.go.ke)

1. **Independent Auditor**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

1. **Principal Legal Adviser**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

Website: [www.go.ke](http://www.go.ke)

1. **Bankers** *(include all collection banks***)**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

Website: [www.go.ke](http://www.go.ke)

1. **County Attorney**

*(list details of other County Attorneys if any.)*

# Foreword By the CECM Finance and Economic Planning

*(Put the foreword note by the CECM. (One -two pages)*

*The CECM finance to highlight the performance of the Receiver of Revenue for the year under review. The CEC may highlight on a high level the general economic outlook for the year, any impediments or accelerators of revenue collection in the county, and the local business environment. This report will indicate the revenue collected, the sources of revenue, and the disbursements made to the CRF. It may also contain the collected revenue compared to the budgeted revenues, reasons for the under/ over performance and mitigating measures.*

|  |
| --- |
| **………………………………………….** |
| **CECM Finance and Economic Planning** |
| **County Government of XXX** |

# Management Discussion and Analysis

(*Two- three pages)*

*(Under this section, the management gives a report on the operational and financial performance of the Receiver of Revenue for the last three-to-five-year period and any other information considered relevant to the users of the financial statements. Comparison of budgeted and actual collections can also be done over a three-to-five-year period.)*

*(Management should also explain in detail any challenges encountered with revenue collection and the mitigating factors employed to overcome the challenges.)*

*(The management should make use of tables, graphs, pie charts and other descriptive tools to make the information as understandable as possible.)*

# 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, 20xx. 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, 20xx, 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 …… xxx

|  |
| --- |
| **………………………………………….** |
| **Name** |
| **County Receiver of Revenue** |

# Report of the Independent Auditor on the xx Receiver of Revenue for the year ended 30th June 20xx

# Statement of Receipts and Disbursements for the year ended 30th June 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **Insert current FY** | **Insert Comparative FY** |
|  |  | **Kshs** | **Kshs** |
| **County Own Source Revenue** |  |  |  |
| Cess | 1 | xxx | xxx |
| Land Rate | 2 | xxx | xxx |
| Single/Business Permits | 3 | xxx | xxx |
| Property Rent | 4 | xxx | xxx |
| Parking Fees | 5 | xxx | xxx |
| Market Fees | 6 | xxx | xxx |
| Advertising | 7 | xxx | xxx |
| Hospital Fees | 8 | xxx | xxx |
| Public Health Service Fees | 9 | xxx | xxx |
| Physical Planning and Development | 10 | xxx | xxx |
| Hire Of County Assets | 11 | xxx | xxx |
| Conservancy Administration | 12 | xxx | xxx |
| Administration Control Fees and Charges | 13 | xxx | xxx |
| Proceeds from sale of assets | 14 | xx | xx |
| Park Fees | 15 | xxx | xxx |
| Other Fines, Penalties, And Forfeiture Fees | 16 | xxx | xxx |
| Miscellaneous receipts | 17 | xxx | xxx |
| **Total County Own Source Revenue** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Other Receipts** |  |  |  |
| Donations/Grants Not Received Through CRF | 18 | xxx | xxx |
| **Total Other Receipts** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Total Receipts** |  | **xxx** | **xxx** |
| Balance b/f at the beginning of the year |  | xxx | xxx |
| **Disbursements To CRF** |  | (xxx) | (xxx) |
| Bank charges | 19 | (xxx) | (xxx) |
| **Balance Due for Disbursement** |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on \_\_\_\_\_\_\_\_\_\_\_ xxx and signed by:

|  |  |
| --- | --- |
| **…………………………………….** | **……………………………………….** |
| **Name** | **Name** |
| **County Receiver of Revenue** | **Head of Revenue Reporting** |
| ***(Ref: PFM ACT section 165, 2(a)*** | ***ICPAK M/No*** |

# Statement of Financial Assets and Liabilities As at 30th June 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **Insert Comparative FY** | **Insert Comparative FY** |
|  |  | **Kshs** | **Kshs** |
| **Financial Assets** |  |  |  |
| **Cash And Cash Equivalents** |  |  |  |
|  |  |  |  |
| Bank Balances | **20** | xx | xx |
| Cash In Hand | **21** | xx | xx |
| **Total Financial Assets** |  | **xx** | **xx** |
|  |  |  |  |
| **Total Financial Assets** |  | **xx** | **xx** |
|  |  |  |  |
| **Financial Liabilities** |  |  |  |
|  |  |  |  |
| Payables-Due to CRF | **22** | xx | **xx** |
| **Total Financial Liabilities** |  | **xx** | **xx** |
|  |  |  |  |

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 \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **…………………………………….** | **……………………………………….** |
| **Name** | **Name** |
| **County Receiver of Revenue** | **Head of Revenue Reporting** |
|  | ***ICPAK M/No*** |

# Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 20xx

| **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 | xx | xx | xx | xx | xx | xx |
| Land Rate | xx | xx | xx | xx | xx | xx |
| Single/Business Permits | xx | xx | xx | xx | xx | xx |
| Property Rent | xx | xx | xx | xx | xx | xx |
| Parking Fees | xx | xx | xx | xx | xx | xx |
| Market Fees | xx | xx | xx | xx | xx | xx |
| Advertising | xx | xx | xx | xx | xx | xx |
| Hospital Fees | xx | xx | xx | xx | xx | xx |
| Public Health Service Fees | xx | xx | xx | xx | xx | xx |
| Physical Planning and Development | xx | xx | xx | xx | xx | xx |
| Hire Of County Assets | xx | xx | xx | xx | xx | xx |
| Conservancy Administration | xx | xx | xx | xx | xx | xx |
| Administration Control Fees and Charges | xx | xx | xx | xx | xx | xx |
| Proceeds from sale of assets | xx | xx | xx | xx | xx | xx |
| Park Fees | xx | xx | xx | xx | xx | xx |
| Other Fines, Penalties, And Forfeiture Fees | xx | xx | xx | xx | xx | xx |
| Miscellaneous Receipts | xx | xx | xx | xx | xx | xx |
| **Total County Own Source Revenue** | xx | xx | xx | xx | xx | xx |
| **Other Receipts** |  |  |  |  |  |  |
| Donations /Grants Not Received Through CRF | xx | xx | xx | xx | xx | xx |
| **Total Other Receipts** | xx | xx | xx | xx | xx | xx |
| **Total Receipts** | xx | xx | xx | xx | xx | xx |

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

1. *xxxx*
2. *xxxx*
3. *xxxx*
4. *xxxx*

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

The County Receiver of revenue’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **…………………………………….** | **……………………………………….** |
| **Name** | **Name** |
| **County Receiver of Revenue** | **Head of Revenue Reporting** |
|  | ***ICPAK M/No*** |

# Statement of Arrears of Revenue As at 30th June 20xx

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Classification Of Receipts**  **(Indicate As Applicable)** | **Balance as at The beginning of the current year (1st July 20xx)**  **A** | **Arrears received during the year.**  **B** | **Additions in arrears for the current year to June 30, 20xx**  **C** | **Total arrears as at 30 June 20xx**  **D=A+(B)+C** | **Measures taken to recover the arrears** | **Assessment to the recoverability of arrears** |
| Cess | xxx | (xxx) | xxx | xxx | e.g., the Governor has waived interest and penalties |  |
| Land rate | xxx | (xxx) | xxx | xxx |  |  |
| Single/Business Permits | xxx | (xxx) | xxx | xxx |  |  |
| Property Rent | xxx | (xxx) | xxx | xxx |  |  |
| Parking Fees | xxx | (xxx) | xxx | xxx |  |  |
| Market Fees | xxx | (xxx) | xxx | xxx |  |  |
| Advertising | xxx | (xxx) | xxx | xxx |  |  |
| Hospital Fees | xxx | (xxx) | xxx | xxx |  |  |
| Public Health Service Fees | xxx | (xxx) | xxx | xxx |  |  |
| Physical Planning and Development | xxx | (xxx) | xxx | xxx |  |  |
| Hire Of County Assets | xxx | (xxx) | xxx | xxx |  |  |
| Conservancy Administration | xxx | (xxx) | xxx | xxx |  |  |
| Administration Control Fees and Charges | xxx | (xxx) | xxx | xxx |  |  |
| Park Fees | xxx | (xxx) | xxx | xxx |  |  |
| Other Fines, Penalties, And Forfeiture Fees | xxx | (xxx) | xxx | xxx |  |  |
| Miscellaneous | xxx | (xxx) | xxx | xxx |  |  |
| **Total Arrears** | **xxx** | **(xxx)** | **xxx** | **xxx** |  |  |

|  |  |
| --- | --- |
| **…………………………………….** | **……………………………………….** |
| **Name** | **Name** |
| **County Receiver of Revenue** | **Head of Revenue Reporting** |
| ***(Ref: PFM ACT section 165, 2(a)*** | ***ICPAK M/No*** |

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

# 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 *xxx*. 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*.

1. **Recognition of Receipts**

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

1. **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 20xx-1 to 30 June 20xx as required by law. There was *xxx* 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.

1. **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.

1. **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.

1. **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)*

1. **Comparative Figures**

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

1. **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, 20xx

# Notes to the Financial Statements

1. **Cess**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Farm produce | xxx | xxx |
| Quarrying | xxx | xxx |
| Livestock | xxx | xxx |
| Fish farming | xxx | xxx |
| Others (*specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Land rates**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Land rates | xxx | xxx |
| Land penalties and interest | xxx | xxx |
| Arrears | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Single /Business Permits**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Business permit application fees | xxx | xxx |
| Annual Business permit fees | xxx | xxx |
| Business permit penalties and interest | xxx | xxx |
| Business permit fees arrears | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

1. **Property Rent**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| County Housing | xxx | xxx |
| Plot Rent | xxx | xxx |
| Tenancy Agreement | xxx | xxx |
| Transfer of Property | xxx | xxx |
| Stalls/kiosks rent | xxx | xxx |
| Others *(Specify)* | xxx | xxx |
| **Total** | xxx | xxx |

1. **Parking Fees**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Street parking fees | xxx | xxx |
| Monthly toll/sticker fees | xxx | xxx |
| Motorbike fees | xxx | xxx |
| Registration fees | xxx | xxx |
| Reserved parking | xxx | xxx |
| Bus Park fees | xxx | xxx |
| Others (*Specify*) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Market Fees**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Market entry fees | xxx | xxx |
| Hawking fees | xxx | xxx |
| Others (*Specify)* | xxx | xxx |
| **Total** | xxx | xxx |

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

1. **Advertising**

|  |  |  |
| --- | --- | --- |
| **Descriptions** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Branding | xxx | xxx |
| Billboard advertising | xxx | xxx |
| Signage | xxx | xxx |
| Roadshows | xxx | xxx |
| Banners | xxx | xxx |
| Posters | xxx | xxx |
| Tent advertising | xxx | xxx |
| Street pole/clock advertising | xxx | xxx |
| others *(Specify)* | xxx | xxx |
| **Total** | xxx | xxx |

1. **Hospital Fees**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Level 5 hospitals | xxx | xxx |
| Level 4 hospitals | xxx | xxx |
| Others (*Specify*) | xxx | xxx |
| **Total** | xxx | xxx |

1. **Public Health Service Fees**

| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Inspection of buildings/premises/Institutions | xxx | xxx |
| Inspection for issuance of hygiene license | xxx | xxx |
| Vaccination: Yellow fever, Typhoid, etc | xxx | xxx |
| Applications for medical examination | xxx | xxx |
| Sanitation inspection for schools | xxx | xxx |
| Public health permit | xxx | xxx |
| Rodent Control/Fumigation | xxx | xxx |
| Others *(Specify)* | xxx | xxx |
| **Total** | xxx | xxx |

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

1. **Physical Planning and Development**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Sale of County planning documents | xxx | xxx |
| Land valuation and registration fees | xxx | xxx |
| Change / Renewal of user | xxx | xxx |
| Building plans approval | xxx | xxx |
| Signboards | xxx | xxx |
| Occupational Permits | xxx | xxx |
| Enforcement / Demolition | xxx | xxx |
| Architectural designs by county officers | xxx | xxx |
| Hoarding fees | xxx | xxx |
| Others (Specify) | xxx | xxx |
| **Total** | xxx | xxx |

1. **Hire Of County Assets**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Agricultural Mechanisation Services (AMS) | xxx | xxx |
| Hire of Machines and Equipment | xxx | xxx |
| Hire of County Stadia | xxx | xxx |
| Hire of County Halls | xxx | xxx |
| Conference facilities/Agricultural Training Centers (ATC) | xxx | xxx |
| Others (*Specify*) | xxx | xxx |
| **Total** | xxx | xxx |

**Notes to the Financial Statement (Continued)**

1. **Conservancy Administration**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Refuse disposal fees | xxx | xxx |
| Dumpsite fees | xxx | xxx |
| Sewerage fees | xxx | xxx |
| Sale of seedlings | xxx | xxx |
| Public cemetery | xxx | xxx |
| Disposal of carcasses | xxx | xxx |
| Noise control | xxx | xxx |
| Others (*Specify)* | xxx | xxx |
| **Total** | xxx | xxx |

1. **Administration Control Fees and Charges**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Weights and measures | xxx | xxx |
| Fire Services | xxx | xxx |
| Liquor licenses | xxx | xxx |
| Betting levy | xxx | xxx |
| Others (*Specify)* | xxx | xxx |
| **Total** | xxx | xxx |

1. **Proceeds from sale of assets.**

|  |  |  |
| --- | --- | --- |
|  | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Receipts from Sale of Buildings | xxx | xxx |
| Receipts from Sale of Vehicles and Transport Equipment | xxx | xxx |
| Receipts from Sale of Plant Machinery and Equipment | xxx | xxx |
| Receipts from Sale of Certified Seeds and Breeding Stock | xxx | xxx |
| Receipts from Sale of Strategic Reserves Stocks | xxx | xxx |
| Receipts from Sale of Inventories, Stocks and Commodities | xxx | xxx |
| Disposal and Sales of Non-Produced Assets | xxx | xxx |
| **Total** | xxx | xxx |

**Notes to the Financial Statement (Continued)**

1. **Park Fees**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Lodge Tariffs and levies | xxx | xxx |
| Park entry fees | xxx | xxx |
| Filming and Photography fees | xxx | xxx |
| Camping fees | xxx | xxx |
| Balloon landing fees | xxx | xxx |
| Others *(Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Other Fines, Penalties and Forfeitures**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Impounding Fees | xxx | xxx |
| Towing Fees | xxx | xxx |
| Others (*Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Miscellaneous Receipts**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Dividends | xxx | xxx |
| Interest | xxx | xxx |
| Commissions | xxx | xxx |
| **Others** *(Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

**Notes to the Financial Statement (Continued)**

1. **Donations And Grants Not Received Through CRF**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Donations *(Specify Based on Source)* | xxx | xxx |
| Grants *(Specify Based on Source)* | xxx | xxx |
| Others *(Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Bank Charges**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current**  **FY** | **Insert Previous**  **FY** |
| **Kshs** | **Kshs** |
| Bank Charges & commissions | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Bank Balances**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Bank, Account No. & currency** | **Amount** | **Exc. rate (if in foreign currency)** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  |  |  | **Kshs** | **Kshs** |
| Name of Bank, Account No. & currency | xxx | xxx | xxx | xxx |
| Name of Bank, Account No. & currency | xxx | xxx | xxx | xxx |
| Name of Bank, Account No. & currency | xxx | xxx | xxx | xxx |
| **Total** | **xxx** |  | **xxx** | **xxx** |

1. **(a) Balance carried forward as at 30th June 20xx and subsequently transferred**

|  |  |  |
| --- | --- | --- |
| **Ref** | **Amount (Kshs)** | ***Date subsequently transferred*** |
| Disbursement 1 | xxx | *1 July 20xx* |
| Disbursement 2 | xxx | *15 July 20xx* |
| **Total** | **xxx** |  |

*(This is a disclosure note indicating how the cash balance as at the end of the year has been subsequently disbursed to the CRF)*

**Notes to the Financial Statement (Continued)**

1. **Cash in hand**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Cash Balance *(Location)* | xx | xx |
| Mobile Money | xx | xx |
| Others *(Specify)* | **xx** | **xx** |
| **Total** | **xxx** | **xxx** |

1. **Payables- Due To CRF**

|  |  |  |
| --- | --- | --- |
| **Payables** | **Insert**  **Current FY** | **Insert**  **Comparative FY** |
|  | **Kshs** | **Kshs** |
| Balance b/f at the beginning of the year | **xxx** | **xxx** |
| Amount collected during the year | xxx | xxx |
| Amounts disbursed to CRF during the year | (xxx) | (xxx) |
| **Balance c/d at the end of the year** | **xxx** | **xxx** |

*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.*

**Notes to the Financial Statement (Continued)**

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

1. 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** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
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|  |  |  |  |  |  |

*(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.

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

***Guidance Notes:***

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

|  |  |
| --- | --- |
| **………………………………………** | **………………………………………..** |
| **Name** | **Name** |
| **County Receiver of Revenue** | **Head of Revenue Reporting** |
|  | ***ICPAK M/No*** |
| **Date** | **Date** |