

*(Insert the County Government’s logo)*

**RECEIVER OF REVENUE**

*(County Government of XXX)*

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED**

**SEPTEMBER/DECEMBER /MARCH/JUNE XX, 20XX**

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

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# 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* was 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**

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…
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 Auditors**

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)

# Management Discussion and Analysis

1. **Budget Execution Historical Performance and Outlook**: Key performance indicators, observations with respect to financial statements, surplus/deficit, earnings, cash flow, and whether or not past performance may be indicative of future results**. (Brief explanation on the performance for the quarter/period).**

**Budget Execution highlight for the quarter/ period**

|  |  |  |  |
| --- | --- | --- | --- |
| **Details** | **Annual Final Budget** | **Actual Cumulative to Date** | **Utilisation%** |
|  | **Kshs** | **Kshs** |  |
| Receipts | xxx | xxx | xxx |
| Payments | xxx | xxx | xxx |
| Surplus/ Deficit | - | xxx | xxx |

*(Provide explanations for the variances at high level)*

1. **Implementation Challenges and Emerging Issues:**

Key events, demands on the entity’s principal activities, commitments to others and uncertainties on the horizon, as well as their implications and significance to the business. *This would include challenges to revenue collection, risks identified or encountered and the mitigating factors. (****Brief Narration)***

1. **Compliance and Governance**
2. Non-Compliance with Statutory Requirements:Include incidences of non-compliance with Statutory Requirements detailing the issue and the status of the matter and steps being taken to comply
3. On-going or potential court cases, default/material arrears in statutory/financial obligations
4. Financial Improbity and Serious Governance Issues:
5. Any other issues

# Statement of Performance against County Predetermined Objectives

.

**Strategic development objectives** (***Adopted from xxx County- Customize as per specific county,***

The County’s 2021-2022 CIDP has identified xxxx key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s “Big Four”, NIUPLAN, SDGs and the MTP III. The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the XXX County’s 20xx-20xx CIDP are to;

* xxx
* xxx
* xxx

**Progress on attainment of Development Objectives from Annual Development Plan (*Adopted from xxx County ADP) - Customize as per specific county.***

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

| **Department** | **Objective** | **Outcome** | **Indicator** | **Performance** |
| --- | --- | --- | --- | --- |
| **Land and Physical planning** | **Increase property revenue by xx%** | **xxx** | **Increased revenue during the period** | **xx% revenue collected compared to xx% comparative period prior year** |
|  |  |  |  |  |

# Statement of Receiver of Revenue’s Responsibilities

Section 166 (1) of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 166 (2) (b) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue financial statements*, 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 period ended on **dd mm, 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 period ended **dd mm, 20xx**, and of the *entity’s* statement of financial 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 …… xxxx

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

# Statement of Receipts and Payments for The Period ended xx, 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **Period ended** **Sep\*/Dec\*/March\*/June\* 20xx** | **Comparative period prior year\*** |
|  |  | **Kshs** | **Kshs** |
| **County Own Source Revenue** |  |  |  |
| Cess | 1 | xxx | xxx |
| Land/Poll 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 |
| Park Fees | 14 | xxx | xxx |
| Other Fines, Penalties, And Forfeiture Fees | 15 | xxx | xxx |
| Miscellaneous receipts | 16 | xxx | xxx |
| **Total County Own Source Revenue** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Other Receipts** |  |  |  |
| Donations/Grants Not Received Through CRF | 17 | 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) |
|  |  |  |  |
| **Balance Due for Disbursement as at the end of the period** |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The quarterly financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

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

*Guidance notes to be removed from copy of final submission.*

*Sep\* -This relates to transactions undertaken from 1st July to 30th September.*

*Dec\* - This relates to transactions undertaken from 1st July to 31st December.*

*March\*- This relates to transactions undertaken from 1st July to 31st March.*

*June\* - This relates to transactions undertaken from 1st July to 30th June.*

*\*Comparative period relates to transactions for the same period the previous year.*

*\*\* Balance brought forward is as at year ended 30th June 20xx and 20xx-1*

# Statement Of Financial Assets and Liabilities As At xx, 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|   | **Note** | **Period as at****Sep/Dec/March/Jun****20xx** | **Audited****Prior Year****20xx** |
|   |  | Kshs | Kshs |
| **Financial Assets** |  |  |  |
| **Cash And Cash Equivalents** |  |  |  |
|  |  |  |  |
| Bank Balances | **18** | xx | xx |
| Cash In Hand | **19** | xx | xx |
|  |  |  |  |
| **Total Financial Assets** |  | xx | xx |
|  |  |  |  |
| **Financial Liabilities** |  |  |  |
|  |  |  |  |
| Payables-Due to CRF | **20** | 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*** |

\*Prior year audited relates to balances of the prior year financial statements (full year)

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

| **Receipt** | **Original annual Budget** | **Adjustments** | **Final Budget** | **Actual Cumulative to date (Sept/Dec/March/June)** | **% Of realization of revenue** |
| --- | --- | --- | --- | --- | --- |
|  | A | B | C=A+B | D | F=D/C % |
| **County Own Source Revenue** | Kshs | Kshs | Kshs | Kshs |  |
| Cess | xx | xx | xx | xx | xx |
| Land/Poll Rate | xx | xx | xx | xx | xx |
| Single/Business Permits | xx | xx | xx | xx | xx |
| Property Rent | xx | xx | xx | xx | xx |
| Parking Fees | xx | xx | xx | xx | xx |
| Market Fees | xx | xx | xx | xx | xx |
| Advertising | xx | xx | xx | xx | xx |
| Hospital Fees | xx | xx | xx | xx | xx |
| Public Health Service Fees | xx | xx | xx | xx | xx |
| Physical Planning and Development | xx | xx | xx | xx | xx |
| Hire Of County Assets | xx | xx | xx | xx | xx |
| Conservancy Administration | xx | xx | xx | xx | xx |
| Administration Control Fees and Charges | xx | xx | xx | xx | xx |
| Park Fees | xx | xx | xx | xx | xx |
| Other Fines, Penalties, And Forfeiture Fees | xx | xx | xx | xx | xx |
| Miscellaneous Receipts | xx | xx | xx | xx | xx |
| **Total County Own Source Revenue** | xx | xx | xx | xx | xx |
| **Other Receipts** | xx | xx | xx | xx | xx |
| Donations /Grants Not Received Through CRF | xx | xx | xx | xx | xx |
| **Total Other Receipts** | xx | xx | xx | xx | xx |
| **Total Receipts** | xx | xx | xx | xx | xx |

1. *[Provide below a commentary on significant under/ over realisation of revenue*
2. *Xxxx*
3. *Xxxx*

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The County Receiver of revenue’s quarterly 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 xx, 20xx

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Classification Of Receipts (Indicate As Applicable)** | **Balance as at 1st July 20xx-1** | **Arrears received during the period** | **Additions in arrears for the current period to xx(state the period)** | **Total arrears as at end of the period Sept/ Dec/ March/June** | **Measures taken to recover the arrears** | **Assessment to the recoverability of arrears** |
| Cess | xxx | (xxx) | xxx | xxx |  |  |
| Land/Poll 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 21 of these financial statements.*

# Notes to the Financial Statements

**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 to 30 June 20xx as required by law. There was *xxx* number of supplementary budgets passed in the period. A high-level assessment of the County’s actual performance against the comparable budget during the period 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.

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

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)*

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

1. **Cess**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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/Poll rates**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **Kshs** | **Kshs** |
| Land rates | xxx | xxx |
| Land penalties and interest | xxx | xxx |
| Arrears | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Single /Business Permits**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **Kshs** | **Kshs** |
| Level 5 hospitals | xxx | xxx |
| Level 4 hospitals | xxx | xxx |
| Others (*Specify*) | xxx | xxx |
| **Total** | xxx | xxx |

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

1. **Public Health Service Fees**

| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
| --- | --- | --- |
|  | **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 |

1. **Physical Planning and Development**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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 |

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

1. **Hire Of County Assets**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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 |

1. **Conservancy Administration**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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. **Park Fees**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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** |

**Notes to the financial statements (continued)**

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

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **Kshs** | **Kshs** |
| Impounding Fees | xxx | xxx |
| Towing Fees | xxx | xxx |
| Others (*Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Miscellaneous Receipts**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **Kshs** | **Kshs** |
| Dividends | xxx | xxx |
| Interest  | xxx | xxx |
| Commissions | xxx | xxx |
| **Others** *(Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****March/June 20xx** | **Comparative period prior year** |
|  | **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 Balances**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Bank, Account No. & currency** | **Amount in bank account currency** | **Exc. rate (if in foreign currency)** | **As at xx Sep/Dec/****March/June 20xx** | **Prior Year audited** |
|   |  |  | **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. **Cash in hand**

|  |  |  |
| --- | --- | --- |
| **Description** | **As at xx Sep/Dec/****March/June 20xx** | **Prior Year audited** |
|   | **Kshs** | **Kshs** |
| Cash Balance *(Location)* | xx | xx |
| Mobile Money | xx | xx |
| Others *(Specify)* | **xx** | **xx** |
| **Total** | **xxx** | **xxx** |

1. **Payables- Due To CRF**

|  |  |  |
| --- | --- | --- |
| **Payables** | **As at xx Sep/Dec/****March/June 20xx** | **Prior Year audited** |
|   | **Kshs** | **Kshs** |
| Balance b/f at the beginning of the year | **xxx** | **xxx** |
| Amount collected during the period | xxx | xxx |
| Amounts disbursed to CRF during the period | (xxx) | (xxx) |
| **Balance c/d at the end of the period** | **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 16 above.*

**Notes To the Financial Statements (Continued**

**21. 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/poll 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 |
| 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** |

# Appendices

**Appendix 1: Statement of Receipts and Disbursements Per Quarter**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Quarter 1** | **Quarter 2** | **Quarter 3** | **Quarter 4** | **Cumulative to date****Period ended xxx** | **Comparative prior year (at year end)** |
|  |  |  |  | **Kshs** | **Kshs** |  |
| **County Own Source Revenue** |  |  |  |  |  |  |
| Cess | xxx | xxx | xxx | xxx | xxx | xxx |
| Land/Poll Rate | xxx | xxx | xxx | xxx | xxx | xxx |
| Single/Business Permits | xxx | xxx | xxx | xxx | xxx | xxx |
| Property Rent | xxx | xxx | xxx | xxx | xxx | xxx |
| Parking Fees | xxx | xxx | xxx | xxx | xxx | xxx |
| Market Fees | xxx | xxx | xxx | xxx | xxx | xxx |
| Advertising | xxx | xxx | xxx | xxx | xxx | xxx |
| Hospital Fees | xxx | xxx | xxx | xxx | xxx | xxx |
| Public Health Service Fees | xxx | xxx | xxx | xxx | xxx | xxx |
| Physical Planning and Development | xxx | xxx | xxx | xxx | xxx | xxx |
| Hire Of County Assets | xxx | xxx | xxx | xxx | xxx | xxx |
| Conservancy Administration | xxx | xxx | xxx | xxx | xxx | xxx |
| Administration Control Fees and Charges | xxx | xxx | xxx | xxx | xxx | xxx |
| Park Fees | xxx | xxx | xxx | xxx | xxx | xxx |
| Other Fines, Penalties, And Forfeiture Fees | xxx | xxx | xxx | xxx | xxx | xxx |
| Miscellaneous receipts | **xxx** | **xxx** | xxx | xxx | xxx | xxx |
| **Total County Own Source Revenue** |  |  | **xxx** | **xxx** | **xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **Other Receipts** |  |  |  |  |  |  |
| Donations/Grants Not Received Through CRF | **xxx** | **xxx** | xxx | xxx | xxx | xxx |
| **Total Other Receipts** |  |  | **xxx** | **xxx** | **xxx** | **xxx** |
| **Total Receipts** | xxx | xxx | **xxx** | **xxx** | **xxx** | **xxx** |
| Balance b/f at the beginning of the year \*\* | (xxx) | (xxx) | xxx | xxx | xxx | xxx |
| **Disbursements To CRF** | **xxx** | **xxx** | (xxx) | (xxx) | (xxx) | (xxx) |
| **Balance Due for Disbursement as at the end of the period** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

**Appendix 2: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the Period.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/No** | **Name of person / organisation benefitting from waiver/ variation** | **Period 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 - Reports Generated From IFMIS**

The following Financial Reports generated from IFMIS should be generated and attached as appendices to these financial statements.

* 1. GOK IFMIS Comparison Trial Balance
	2. GOK Miscellaneous Receipts Register
	3. FO30 (Bank reconciliations) for all bank accounts