*Revised June 30th2023*

 

**COUNTY REVENUE FUND**

*(County Government of xxx)*

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**SEPTEMBER/ DECEMBER/ MARCH/ JUNE 30, 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*

Fiduciary Management The key management personnel who had financial responsibility

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

# Key Entity Information and Management

1. **Background information**

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

1. **Key Management**

The County Revenue Funds day-to-day management is under the following key organs:

| No. | Designation | Name |
| --- | --- | --- |
| 1. | CECM Finance and Economic Planning | - |
| 2. | C.O Finance  | - |
| 3. | Director Accounting Services/Finance  | - |

1. **Fiduciary Management**

The key management personnel who held office during the period ended XX 20XX and who had direct fiduciary responsibility were:

| No. | Designation | Name |
| --- | --- | --- |
| 1. | CECM Finance and Economic Planning | - |
| 2. | Accounting Officer in charge of Finance | - |
| 3. | Director Accounting Services/Finance  | - |

1. **Fiduciary Oversight Arrangements**

*Here, provide a high-level description of the key fiduciary oversight arrangements covering;*

* *Audit and Finance committee activities*
* *Senate Committee Activities*
* *County Assembly*
* *Development partner oversight activities*
* *Controller of Budget*
* *Office of the Auditor General*

 *(Provide a brief explanation on fiduciary activities undertaken during the financial year)*

1. **County Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

XXX, KENYA

1. **County Contacts**

Telephone: (254) XXXXXXXX

E-mail: xxxx@xxx.com

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

1. **County Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

1. **Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI**, KENYA

1. **Principal Legal Adviser**

The County Attorney

XXX Avenue

P.O. Box XXX

XXX, KENYA

1. **County Attorney**

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

# Management Discussion and Analysis

(*1-2 pages)*

*(Under this section, the management gives a report on the operational and financial performance of the fund within the period against comparative prior periods and any other information considered relevant to the users of the financial statements.)*

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

# Overview of the County Revenue Fund Operations

**Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

**Receipts into the County Revenue Fund**

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

**Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget’s approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

 **Financial Reporting**

This statement covers the operations of the County Exchequer Account for the period ended XX 20XX.

#

**………………………………..**

**CEC Member – Finance and Economic Planning**

**County Government of XX**

# Statement of Management Responsibility

Section 168 of the PFM Act requires the administrator of a county public fund established by the Constitution, an Act of Parliament or county legislation, to prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board and submit the quarterly report to the County Treasury and a copy to the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the period ended XX, 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 financial position of the County Revenue Fund; (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 County Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund’s financial statements, 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). The Accounting Officer is of the opinion that the County Revenue Fund’s financial statements give a true and fair view of the state of the County Revenue Fund’s transactions during the period ended XX, 20XX, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control .The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*), Further, Accounting Officer confirms that the County Revenue Fund’s Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the Financial Statements**

The County Revenue Fund’s financial statements were approved and signed on \_\_\_\_\_\_\_\_\_ 20XX

**Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Chief Officer - Finance**

**County Government of XXX**

# Statement of Receipts and Payments Statement for the period ended *xx, 20xx*.

|  |  |  |  |
| --- | --- | --- | --- |
|  |   | **Period ended****Sept\*/Dec\*/****Mar\*/June\*** | **Comparative****Period**  |
|  | **Notes** | **Kshs.** | **Kshs.** |
| **Receipts** |  |  |  |
|  Exchequer releases | **1** | xx | xx |
| Transfers from other government agencies | **2** | xx | xx |
| Other grants | **3** | xx | xx |
| Proceeds from Domestic Borrowing | **4** | xx | xx |
| Proceeds from Foreign Borrowing | **5** | xx | xx |
| Own Source Revenue  | **6** | xx | xx |
| Return to CRF issues | **7** | xx | xx |
| **Total Receipts**  |  | **xx** | **xx** |
|  |  |  |  |
| **Payments** |  |  |  |
| Transfers to County Executive | **8** | xx | xx |
| Transfers to County Assembly | **9** | xx | xx |
| Other Transfers | **10** | xx | xx |
| **Total Payments** |  | **(xx)** | **(xx)** |
| **Net increase (decrease) in cash for the period** |  | **xx** | **xx** |
|  |  |  |  |
| Add: Opening fund balance b*/f for the year\*\** | **11** | **xx** | **xx** |
| **Closing Fund balance for the period** | **11** | **xx** | **xx** |

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………………………………………..** |
| **Chief Officer - Finance /Revenue** | **Director Accounting Services** |
|  | **ICPAK Member No………………………..** |
| **Date:………………………………………….** | **Date:………………………………………….** |

*Notes:*

*\*Sept- Period ended 30th September*

*\*Dec- Period ended 31st December*

*\*March- Period ended 31st March*

*\*June- Period ended 30th June*

*\*\* Opening fund balance should be the closing balance as at 30th June 20xx for each year*

# Statement of Comparison of Budget Actual Amounts for the period ended *xx, 20xx*.

| **Receipt/Payments** | **Original Budget** | **Adjustments during the period** | **Final Budget for the period**  | **Actual on Comparable Basis** | **% of Realisation** |
| --- | --- | --- | --- | --- | --- |
|  | **a** | **b** | **c=a+b** | **d** | **e=d/c %** |
| **Receipts** | Kshs. | Kshs. | Kshs. | Kshs. |  |
| Opening fund balance | xx | xx | xx | xx |  |
|  Exchequer releases | xx | xx | xx | xx | xx |
| Transfers from other government agencies | xx | xx | xx | xx | xx |
| Other grants | xx | xx | xx | xx | xx |
| Proceeds from Domestic Borrowing | xx | xx | xx | xx | xx |
| Proceeds from Foreign Borrowing | xx | xx | xx | xx | xx |
| Own Source Revenue  | xx | xx | xx | xx | xx |
| Return to CRF issues | xx | xx | xx | xx | xx |
| **Total Receipts**  | **xx** | **xx** | **xx** | **xx** | **xx** |
|  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |
| Transfers to County Executive | xx | xx | xx | xx | xx |
| Transfers to County Assembly | xx | xx | xx | xx | xx |
| Others | xx | xx | xx | xx | xx |
| **Total Payments** | **(xx)** | **(xx)** | **(xx)** | **(xx)** | **xx** |
| **Balance** | xx | xx | xx | xx | xx |

*[Provide below a commentary on significant under realisation for the period and any over realisation]*

*(a) Xxxx*

*(b) 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 between the two statements should be prepared and disclosed.)*

# Significant Accounting Policies

1. **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the periods presented.

1. **Reporting entity**

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

1. **Receipts**

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

1. **Payments**

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

1. **Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

# Notes to the Financial Statements

1. **Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Equitable Share (a) | xx | xx |
| Level 5 hospitals (b) | xx | xx |
| Others *(Specify) (c)* | xx | xx |
| **Total (d=a+b+c)** | **xxx** | **xxx** |

1. **Transfers from other government agencies\*\***

|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
| --- | --- | --- |
|  | **Kshs.** | **Kshs.** |
| Road Maintenance Levy | xx | xx |
| Covid-19 | xx | xx |
| Development of Youth Polytechnics-State Department of TVETS | xx | xx |
| User Fees Foregone -Ministry of Health | xx | xx |
| World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health | xx | xx |
| Word Bank-NARIGP-State Department of Crop Development | xx | xx |
| World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development | xx | xx |
| DANIDA Grant -Primary Health care in devolved context -Ministry of Health | xx | xx |
| IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation | xx | xx |
|  SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development | xx | xx |
| Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development | xx | xx |
| Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development | xx | xx |
| UNFPA-9th County Programme Implementation -Ministry of Health | xx | xx |
| EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution | xx | xx |
| KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation | xx | xx |
| IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development | xx | xx |
| (IDA) World Bank Credit-Financing localy Led climate programme (FFLoCA)1 CCIS Grant State Department of ….. | xx | xx |
| **Total** | xx | xx |

*\*\* These include other government grants that do not pass through the Exchequer.*

1. **Other grants\*\***

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Donor 1 *(Specify)* | xx | xx |
| Donor 2 *(Specify)* | xx | xx |
| Donor 3 *(Specify)* | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

*\*\* These are funds received from development partners directly through the CRF*

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

1. **Proceeds from Domestic borrowing**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Borrowing within General Government | xx | xx |
| Borrowing from Monetary Authorities (Central Bank) | xx | xx |
| Other Domestic Depository Corporations (Commercial Banks) | xx | xx |
| Borrowing from Other Domestic Financial Institutions | xx | xx |
| Borrowing from Other Domestic Creditors | xx | xx |
| Domestic Currency and Domestic Deposits | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

***(****Give a brief description of the nature and sources of borrowings including any assets pledged as security and the legal authority to borrow****)***

1. **Proceeds from Foreign Borrowing**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Foreign Borrowing – Drawdowns Through Exchequer | xx | xx |
| Foreign Borrowing - Direct Payments | xx | xx |
| Foreign Currency and Foreign Deposits | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

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

1. **Own Source Revenue**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Cess | xx | xx |
| Land/Poll rate | xx | xx |
| Single/Business permits | xx | xx |
| Property rent | xx | xx |
| Parking fees | xx | xx |
| Market fees | xx | xx |
| Advertising | xx | xx |
| Hospital fees | xx | xx |
| Public health service fees | xx | xx |
| Physical planning and development | xx | xx |
| Hire of County Assets | xx | xx |
| Conservancy administration | xx | xx |
| Administration control fees and charges | xx | xx |
| Park fees | xx | xx |
| Other fines, penalties, and forfeiture fees | xx | xx |
| Miscellaneous | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

*(The total of own source revenue should tally with disbursements from county receiver of revenue)*

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

1. **Return to CRF Issues**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Recurrent Account (*County Executive*) | xx | xx |
| Development Account (*County Executive*) | xx | xx |
| Recurrent Account (*County Assembly*) | xx | xx |
| Development Account (*County Assembly*) | xx | xx |
| County Revenue Fund Account | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

*(Explain reasons for return)*

1. **Transfers to County Executive**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Recurrent Account  | xx | xx |
| Development Account  | xx | xx |
| Special purpose Accounts | xx | xx |
| Others (*Specify*) | xx | xx |
| **Total** | **xx** | **xx** |

**(***Explain as per County Appropriation Act)*

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

1. **Transfers to County Assembly**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Recurrent Account  | xx | xx |
| Development Account  | xx | xx |
| Special purpose accounts | xx | xx |
| Others (*Specify*) | xx | xx |
| **Total** | **xx** | **xx** |

*(Explain as per County Appropriation Act)*

1. **Other Transfers**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/****Mar/June** | **Comparative period** |
|  | **Kshs.** | **Kshs.** |
| Agency Notices | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

*(Explain as per County Appropriation Act)*

1. **Fund balance**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep/Dec/****Mar/June** | **Prior period audited** |
|  | **Kshs.** | **Kshs.** |
| County Exchequer Account /CRF Account- (*CBK Account number xxx*) | xx | xx |
| **Total** | **xx** | **xx** |

# Annexes

**Annex 1. Analysis Of Receipts from The National Treasury Exchequer Releases**

|  **Period (20xx/20xx)** | **Quarter 1****(Kshs.)** | **Quarter 2****(Kshs.)** | **Quarter 3****(Kshs.)** | **Quarter 4****(Kshs.)** | **Cumulative current year****(Kshs.)** | **Total prior year** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. **Transfers from the National Exchequer**
 |  |
| Equitable Share | xx | xx | xx | xx | xx | xx |
| Level 5 Hospitals | xx | xx | xx | xx | xx | xx |
| **Total (As per Note 1)** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| 1. **Transfers from Other Government Agencies**
 |  |
| DANIDA - Universal Healthcare in Devolved Units Programme | xx | xx | xx | xx | xx | xx |
| World Bank – THUSCP | xx | xx | xx | xx | xx | xx |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | xx | xx | xx | xx | xx | xx |
| Kenya Devolution Support Programme | xx | xx | xx | xx | xx | xx |
| Youth Polytechnic support grant | xx | xx | xx | xx | xx | xx |
| Abolishment of user fees in health centres and dispensaries | xx | xx | xx | xx | xx | xx |
| Kenya Urban Support Programme | xx | xx | xx | xx | xx | xx |
| Agriculture Sector Development Support Project (ASDSP) | xx | xx | xx | xx | xx | xx |
| Kenya Climate Smart Agriculture Project (KCSAP) | xx | xx | xx | xx | xx | xx |
| Water and Sanitation Development Project | xx | xx | xx | xx | xx | xx |
| **Total (As per note 2)** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| **Grand Total (A+B)** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |

**Annex 2 . Analysis Of Receipts from Own Source Revenue per Quarter**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Period 20xx** | **Quarter 1****(Kshs.)** | **Quarter 2****(Kshs.)** | **Quarter 3****(Kshs.)** | **Quarter 4****(Kshs.)** | **Total****(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 |
| Proceeds from sale of assets  | xx | xx | xx | xx | xx |
| Other fines, penalties, and forfeiture fees | xx | xx | xx | xx | xx |
| Miscellaneous | xx | xx | xx | xx | xx |
| Others *(Specify)* | xx | xx | xx | xx | xx |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** |

**Annex 3: Analysis of Transfers from the County Revenue Fund**

|  **Period (20xx/20xx)** | **Quarter 1****(Kshs.)** | **Quarter 2****(Kshs.)** | **Quarter 3****(Kshs.)** | **Quarter 4****(Kshs.)** | **Total****(Kshs.)** |
| --- | --- | --- | --- | --- | --- |
| County Executive -Rec | xx | xx | xx | xx | xx |
| County Executive -Dev | xx | xx | xx | xx | xx |
| County Assembly -Rec | xx | xx | xx | xx | xx |
| County Assembly -Dev | xx | xx | xx | xx | xx |
| Special Purpose A/c (Specify) | xx | xx | xx | xx | xx |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** |