*Issued 30th September 2024*





**RECEIVER OF REVENUE**

*(County Government of XX)*

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED SEPTEMBER/DECEMBER/MARCH/JUNE**

**20XX**

**Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)**

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#

# Acronyms and Definition of Key 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. **Definition of Key Terms**

**Comparative FY**- Comparative Prior Financial Year

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the entity.

*(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the quarterly report and financial statements prepared)*

# 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 it 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:

| **No.**  | **Designation** | **Name** |
| --- | --- | --- |
| 1. | CEC member -Finance | **-** |
| 2. | Chief Officer, Finance |  |
| 3. | Director, Revenue | **-** |
| 4. | Head of Revenue Reporting | **-** |

1. **Fiduciary Management**

| **No.**  | **Designation** | **Name** |
| --- | --- | --- |
| 1. | Chief Officer , Finance. | **-** |
| 2. | Director Accounting services | **-** |
| 3. | Head of Finance | **-** |
| 4. | Head of Procurement | **-** |
| 5. | xx | **-** |
| 6. | xx |  |

(Include all positions regarded as top management in your organisation as per your organisational structure).

**Fiduciary Oversight Arrangements**

*Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):*

* *Audit and Risk Committee*
* *Finance committee*
* *Parliamentary (County Assembly & Senate) Oversight Committees*
* *Other oversight arrangements*
1. **Entity Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

XXX, KENYA

1. **Entity Contacts**

Telephone: (254) XXXXXXXX

E-mail: xxxx@xxx.com

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

1. **Independent Auditor**

Office of The Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

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

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

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

1. **Principal Legal Adviser**
2. The Attorney General State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

1. County Attorney

P.O. Box xxx

XXX County

# 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 period under review. The CECM may highlight on a high level the general economic outlook for the period, 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

**Section A**

***The entity’s operational and financial performance***

*(Per period the entity should provide an overview of performance as per its mandate in tandem with the CIDP. These include key performance indicators, observations with respect to the financial statements, profits, earnings, cash flows and whether or not past performance may be indicative of future results)(In addition, under this section the entity should capture information pertaining to growth & strategy – touching on industry trends, financial flexibility, etc; challenges and opportunities – touching on key events, demands on the entity’s principal activities etc).*

**Section B**

**Entity’s compliance with statutory requirements**

*(An entity should clearly indicate the extent of compliance and whether there are any major non-compliances that may expose the entity to potential contingent liabilities. Ongoing or potential court cases and defaults should be summarized here, clearly indicating the total exposure).*

**Section C**

**Key projects and investment decisions the entity is planning/implementing.**

*(The entity should include here in the viability of such projects and how they are facilitating the entity in delivery of its mandate in line with the CIDP). (The entity should also indicate how the projects and investments decisions are being financed i.e. are they being financed by equity/debt, internal generated revenue, grants from Government and Development partners, borrowings. A statement on the sustainability of the same should be included).*

**Section D**

**Major risks facing the entity**

*(The entity should include under this section the key risks facing the entity ranging from Operational Risks, Market Risks, Capital Risk, Credit risks, Liquidity risks etc). This should be emanating from the entity’s risk management framework.*

**Section E**

**Material arrears in statutory/financial obligations**

*(This should include but not limited to items such as tax default, and outstanding staff payables).*

**Section F**

The entity’s financial probity and serious governance issues

# Statement of Receiver of Revenue’s responsibilities

Section 158 (3) of the Public Finance Management Act, 2012 requires that, at the end of each Quarter , 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 period.

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 Quarter (period) ended on Sep/Dec/March/June 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 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 Accrual 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 the *entity’s receiver of revenue* transactions during the financial period ended Sep/Dec/March/June XX, 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** |

#

# Statement of Revenue and Disbursements for the Period Ended Sep/Dec/March/June xx, 20xx

|  |  |  |
| --- | --- | --- |
|  | **Note** | **Sep/Dec/March/June** |
|  |  | **Kshs** |
| **Revenue from non-exchange transactions** |  |  |
| Cess | 5 | xxx |
| Land Rates | 6 | xxx |
| Single/Business Permits | 7 | xxx |
| Conservancy Administration | 8 | xxx |
| Administration Control Fees and Charges | 9 | xxx |
| Other Fines, Penalties, And Forfeiture Fees | 10 | xxx |
| Public Health Service Fees | 11 | xxx |
| Physical Planning and Development | 12 | xxx |
| Donations/Grants Not Received Through CRF | 13 | xxx |
| **Total Revenue from non-exchange transactions** |  | **xxx** |
| **Revenue from exchange transactions** |  |  |
| Property Rent | 14 | xxx |
| Parking Fees | 15 | xxx |
| Market Fees | 16 | xxx |
| Advertising | 17 | xxx |
| Hospital Fees | 18 | xxx |
| Hire of County Assets | 19 | xxx |
| Sale of assets  | 20 | xx |
| Park Fees | 21 | xxx |
| Miscellaneous receipts | 22 | xxx |
| **Total Revenue from exchange transactions** |  | **xxx** |
| **Total Revenues (a)** |  | **xxx** |
|  |  |  |
| **Disbursements** |  |  |
| Disbursements To CRF | 23 | (xxx) |
| Disbursement to another County Fund | 24 | (xxx) |
| Bank charges | 25 | (xxx) |
| Waivers and exemptions | 26 | (xxx) |
| Bad debts written off  | 27 | (xxx) |
| Provision for bad debts | 28 | (xxx) |
| **Total Disbursements and other charges (b)** |  | **(xxx)** |
|  |  |  |
| Balance Due for Disbursement (collected amounts) (c) |  | **xxx** |
| Balance Due for Disbursement (uncollected Amounts) (d) |  | **xxx** |
| **Balance Due for Disbursement and Collection (e = c + d)** |  | **xxx** |

These revenue statements were approved on \_\_\_\_\_\_\_\_\_\_\_ xxx and signed by:

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

Notes:

*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.*

*(Paragraph 79 of IPSAS 33 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets, and the statement of financial position and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)*

# Statement of Financial Position as at Sep/Dec/Mar/June xx, 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|   | **Note** | **Period as at Sep\*/Dec\*/Mar\*/Jun\*** | **Opening Statement 1st July 20xx** |
|   |  | **Kshs** | **Kshs** |
| **Current Assets** |  |  |  |
| Cash and Cash Equivalents | **29** | xxx | xxx |
| Receivables from non-Exchange transactions | **30** | xxx | xxx |
| Receivables from Exchange transactions | **31** | xxx | xxx |
| **Total Current Assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Total Assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Financial Liabilities** |  |  |  |
|  |  |  |  |
| Payables-Due to CRF  | **32** | xxx | xxx |
| Revenue received in advance | **33** | xxx | **xxx** |
| **Total Financial Liabilities** |  | **xxx** | **xxx** |

The entity’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

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

*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.*

*Prior period relates to full year the previous year.*

# Statement of Cash Flows for the Period Ended September/December/March/June xx, 20xx

|  |  |  |
| --- | --- | --- |
|  | **Note** | **Period ended Sep\*/Dec\*/Mar\*/June\***  |
|  |  | **Kshs** |
| **Cash flows from operating activities** |  |  |
| **Receipts** |  |  |
| Cess |  | xxx |
| Land Rate |  | xxx |
| Single/Business Permits |  | xxx |
| Property Rent |  | xxx |
| Conservancy Administration |  | xxx |
| Administration Control Fees and Charges |  | xxx |
| Other Fines, Penalties, And Forfeiture Fees |  | xxx |
| Public Health Service Fees |  | xxx |
| Physical Planning and Development |  | xxx |
| Donations/Grants Not Received Through CRF |  | xxx |
| Parking Fees |  | xxx |
| Market Fees |  | xxx |
| Advertising |  | xxx |
| Hospital Fees |  | xxx |
| Hire of County Assets |  | xxx |
| Sale of assets  |  | xx |
| Park Fees |  | xxx |
| Miscellaneous receipts |  | xxx |
| **Total Receipts** |  | **xxx** |
|  |  |  |
| **Payments** |  |  |
| Disbursements To CRF |  | (xxx) |
| Bank charges |  | (xxx) |
| **Total Payments** |  | **(xxx)** |
| **Net Cash Flows from/ (used in) Operating Activities** |  | **xxx** |
| Cash and cash equivalents at Period Start | 29 | xxx |
| **Cash and cash equivalents at Period End** | 29 | **xxx** |

*(PSASB has prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting)*

# Statement of Comparison of Budget and Actual Amounts for Period Ended Sep/Dec/Mar/Jun xx, 20xx

| **Receipts** | **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\*100** |
|  | **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 realization) 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 24.* *A reconciliation should be presented where the actual on comparable basis does not tie with the underlying primary financial statements.)*

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*** |

#

# Notes to the Financial Statements

1. **General Information**

xxx Receiver of Revenue was appointed by the CEC member of Finance of xxx County Government in accordance with section 157 of the PFM Act. The Entity’s principal activity is xxx as outlined in the appointment letter and section 157 of the PFM Act.

1. **Statement of Compliance and Basis of Preparation**

**Statement of compliance**

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

***Guiding note during the transition period:***

***The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual****).*

**Basis of Preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and 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.

**Reporting period**

The reporting period for these financial statements is for the period ended xxxx..

**Notes to the financial statements**

1. **Significant Accounting Policies**

 The principal accounting policies adopted in the preparation of these revenue statements are set out below:

1. **Revenue from non-exchange transactions**

**Fees, taxes, fines and charges**

The *Receiver of Revenue* recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

1. **Revenue from exchange transactions**

**Rendering of services**

The *Receiver of Revenue* recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Notes to the financial statements**

**Dividends**

Dividends or similar distributions must be recognized when the shareholder’s or the Entity’s right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

1. **Budget**

The County Revenue budget is developed on cash basis. The budget has 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. 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 for the financial period under review has been included in these financial statements.

The *Entity’s* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cashflows has been presented under section *xxx* of 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**

1. **Revenue in Arrears**

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

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 period. (*Include the receiver’s actual policy on disbursements whether weekly, monthly….)*

1. **Payables due to CRF**

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

1. **Comparatives**

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial postion as at the time of first time adoption of the accrual basis of accounting.

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. **Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

***State all significant judgements, estimates and assumptions made:***

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*(include provisions applicable for your organisation e.g. provision for bad debts, and how management estimates these provisions).*

**Notes to the Financial Statements**

1. **Cess**

|  |  |
| --- | --- |
| **Description** | **Period ended Sep/Dec/March/June 20xx** |
| Farm produce | xxx |
| Quarrying | xxx |
| Livestock | xxx |
| Fish farming | xxx |
| Others (*specify)* | xxx |
| **Total** | **xxx** |

1. **Land rates**

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

1. **Single /Business Permits**

|  |  |
| --- | --- |
| **Description** | **Period ended Sep/Dec/March/June 20xx** |
|  |  |
| Business permit application fees | xxx |
| Annual Business permit fees | xxx |
| Business permit penalties and interest | xxx |
| Business permit fees arrears | xxx |
| **Total** | **xxx** |

**Notes to the financial statements**

1. **Conservancy Administration**

|  |  |
| --- | --- |
| **Description** | **Period ended Sep/Dec/March/June 20xx** |
|  |  |
| Refuse disposal fees | xxx |
| Dumpsite fees | xxx |
| Sewerage fees | xxx |
| Sale of seedlings | xxx |
| Public cemetery | xxx |
| Disposal of carcasses | xxx |
| Noise control | xxx |
| Others (*Specify)* | xxx |
| **Total** | **xxx** |

1. **Administration Control Fees and Charges**

|  |  |
| --- | --- |
| **Description** | **Period ended Sep/Dec/March/June 20xx** |
|  |  |
| Weights and measures | xxx |
| Fire Services | xxx |
| Liquor licenses | xxx |
| Betting levy | xxx |
| Others (*Specify)* | xxx |
| **Total** | **xxx** |

**Notes to the financial statements**

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

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

1. **Public Health Service Fees**

| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
| --- | --- |
|  |  |
| Inspection of buildings/premises/Institutions | xxx |
| Inspection for issuance of hygiene license | xxx |
| Vaccination: Yellow fever, Typhoid, etc | xxx |
| Applications for medical examination | xxx |
| Sanitation inspection for schools | xxx |
| Public health permit | xxx |
| Rodent Control/Fumigation | xxx |
| Others *(Specify)* | xxx |
| **Total** | **xxx** |

*(Provide brief explanation for this revenue)*

**Notes to the financial statements**

1. **Physical Planning and Development**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Sale of County planning documents | xxx |
| Land valuation and registration fees | xxx |
| Change / Renewal of user | xxx |
| Building plans approval | xxx |
| Signboards  | xxx |
| Occupational Permits | xxx |
| Enforcement / Demolition | xxx |
| Architectural designs by county officers | xxx |
| Hoarding fees | xxx |
| Others (Specify) | xxx |
| **Total** | **xxx** |

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

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Donations *(Specify Based on Source)* | xxx |
| Grants *(Specify Based on Source)* | xxx |
| Others *(Specify)* | xxx |
| **Total** | **xxx** |

**Notes to the financial statements**

1. **Property Rent**

|  |  |
| --- | --- |
| **Description** | **Period ended Sep/Dec/March/June 20xx** |
|  |  |
| County Housing | xxx |
| Plot Rent | xxx |
| Tenancy Agreement | xxx |
| Transfer of Property | xxx |
| Stalls/kiosks rent | xxx |
| Others (Specify) | xxx |
| Total | xxx |

1. **Parking Fees**

|  |  |
| --- | --- |
| **Description** | **Period ended.****Sep/Dec/March/June 20xx** |
|  |  |
| Street parking fees | xxx |
| Monthly toll/sticker fees | xxx |
| Motorbike fees | xxx |
| Registration fees | xxx |
| Reserved parking | xxx |
| Bus Park fees | xxx |
| Others (*Specify*) | xxx |
| **Total** | **xxx** |

**Notes to the financial statements**

1. **Market Fees**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Market entry fees | xxx |
| Hawking fees | xxx |
| Others (*Specify)* | xxx |
| **Total** | **xxx** |

1. **Advertising**

|  |  |
| --- | --- |
| **Descriptions** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Branding | xxx |
| Billboard advertising | xxx |
| Signage | xxx |
| Roadshows | xxx |
| Banners | xxx |
| Posters | xxx |
| Tent advertising | xxx |
| Street pole/clock advertising | xxx |
| others *(Specify)* | xxx |
| **Total**  | **xxx** |

1. **Hospital Fees**

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

**Notes to the financial statements**

1. **Hire Of County Assets**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Agricultural Mechanisation Services (AMS) | xxx |
| Hire of Machines and Equipment | xxx |
| Hire of County Stadia | xxx |
| Hire of County Halls | xxx |
| Conference facilities/Agricultural Training Centers (ATC) | xxx |
| Others (*Specify*) | xxx |
| **Total** | **xxx** |

1. **Sale of assets.**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Receipts from Sale of Buildings |  xxx |
| Receipts from Sale of Vehicles and Transport Equipment | xxx |
| Receipts from Sale of Plant Machinery and Equipment | xxx |
| Receipts from Sale of Certified Seeds and Breeding Stock | xxx |
| Receipts from Sale of Strategic Reserves Stocks | xxx |
| Receipts from Sale of Inventories, Stocks and Commodities | xxx |
| Disposal and Sales of Non-Produced Assets | xxx |
| **Total** |  xxx |

**Notes to the financial statements**

1. **Park Fees**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Lodge Tariffs and levies | xxx |
| Park entry fees | xxx |
| Filming and Photography fees | xxx |
| Camping fees | xxx |
| Balloon landing fees | xxx |
| Others *(Specify)* | xxx |
| **Total** | **xxx** |

1. **Miscellaneous Revenues**

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

1. **Bank Charges**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |
| Bank Charges & commissions | xxx |
| **Total** | **xxx** |

**Notes to the financial statements**

1. **Disbursements to CRF**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  | **Kshs** |
| Quarter 1 | xxx |
| Quarter 2 | xxx |
| Quarter 3 | xxx |
| Quarter 4 | xxx |
| **Total** | **xxx** |

1. **Disbursement to another County Fund**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  | **Kshs** |
| Quarter 1 | xxx |
| Quarter 2 | xxx |
| Quarter 3 | xxx |
| Quarter 4 | xxx |
| **Total** | **xxx** |

1. **Waivers and Exemptions**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Penalties | xxx |
| Interest  | xxx |
| **Others** *(Specify)* | xxx |
| **Total** | **xxx** |

**Notes to the financial statements**

1. **Bad debts written off.**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
|  |  |
| Bad debts written off (*Specify revenue stream*) | xxx |
| **Total** | **xxx** |

1. **Provision for bad debts**

|  |  |
| --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** |
| Provision for bad debts (*Specify revenue stream*) | xxx |
| **Total** | **xxx** |

1. **Cash and Cash Equivalents**

|  |  |  |
| --- | --- | --- |
| **Name of Bank, Account No. & currency** | **Period ended** **Sep/Dec/March/June 20xx** | **Statement 1st July 20xx** |
|   | **Kshs** | **Kshs** |
| Name of Bank, Account No. & currency | xxx | xxx |
| Name of Bank, Account No. & currency | xxx | xxx |
| Name of Bank, Account No. & currency | xxx | xxx |
| Cash at Hand | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(The amount should agree with the closing and opening balances as included in the statement of cash flows)*

**Notes to the financial statements**

1. **Receivables for non-exchange transactions**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended****Sep/Dec/March/June 20xx** | **Opening****Statement 1st July 20xx** |
| **Kshs** | **Kshs** |
| **Receivables** |  |  |
| *Specify the various categories* | xxx | xxx |
|  | xxx | xxx |
| **Sub total** | xxx | xxx |
| Less impairment Allowance | (xxx) | (xxx) |
|  |  |  |
| **Total** **Current** **Receivables** | **xxx** | **xxx** |

*(Provide brief explanation on current receivables*)

**Ageing analysis for Receivables from Non-exchange transactions**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Opening Statement** **1st July 20xx** |
|  | **Current FY** | **% of the total** | **Opening** **Balance** | **% of the total** |
|  | **Kshs** |  | **Kshs** |  |
| Less than 1 year | xxx | % | xxx | % |
| Between 1- 2 years | xxx | % | xxx | % |
| Between 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total (a+b)** | **xxx** | **%** | **xxx** | **%** |

**30 b) Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions**

|  |  |  |
| --- | --- | --- |
| **Impairment allowance/ provision** | **Period ended Sep/Dec/March/June 20xx** | **Opening****Statement 1st July 20xx** |
|  | **Kshs** |
| At the beginning of the period | xxx | xxx |
| Additional provisions during the period | xxx | xxx |
| Recovered during the period | (xxx) | (xxx) |
| Written off during the period | (xxx) | (xxx) |
| At the end of the period | **xxx** | **xxx** |

*(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)*

**Notes to the financial statements**

1. **Receivables from exchange transactions**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/March/****June 20xx** | **Opening** **Statement** **1st July 20xx** |
| **Kshs** | **Kshs** |
| **Total receivables** |  |  |
| *Specify items the various category* | xxx | xxx |
|  | xxx | xxx |
| Less: impairment allowance | (xxx) | (xxx) |
| **Total receivables** | **xxx** | **xxx** |

**31 a) Ageing analysis for Receivables from Non-exchange transactions**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep/Dec/March/****June 20xx** | **Opening** **Statement 1st July 20xx** |
|  | **Current FY** | **% of the total** | **Opening****Statement 1st July 20xx** | **% of the total** |
|  | **Kshs** |  | **Kshs** |  |
| Less than 1 year | xxx | % | xxx | % |
| Between 1- 2 years | xxx | % | xxx | % |
| Between 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total (a+b)** | **xxx** |  | **xxx** |  |

**31 b) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

|  |  |
| --- | --- |
| **Impairment allowance/ provision** | **Period ended Sep/Dec/March/June 20xx** |
|  |
| At the beginning of the year/period | xxx |
| Additional provisions during the period | xxx |
| Recovered during the period | (xxx) |
| Written off during the period | (xxx) |
| At the end of the period | **xxx** |

**Notes to the financial statements**

1. **Payables- Due To CRF**

|  |  |  |
| --- | --- | --- |
| **Payables** | **Period ended** **Sep/Dec/March/June 20xx** | **Opening** **Statement 1st July 20xx** |
|   | **Kshs** | **Kshs** |
| Amount collected yet to be disbursed to CRF | xxx | xxx |
| Amount billed and yet to be collected for disbursement to CRF | xxx | xxx |
| **Total undisbursed funds to CRF** | **xxx** | **xxx** |

*These amounts should tie to the total of bank balances (amount collected yet to be disbursed to CRF) and total receivables (amount yet to be collected and disbursed to CRF).*

1. **Revenue received in advance**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended** **Sep/Dec/March/June 20xx** | **Opening** **Statement 1st July 20xx** |
|   | **Kshs** | **Kshs** |
| *Specify* | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

**Appendixes**

# Appendix 1: 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 Period.****B** | **Additions in arrears for the current Period to Sep/Dec/March/June xx, 20xx****C** | **Total arrears as at Sep/Dec/March/June xx 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** |  |  |

*(Total arrears as at the end of the year should be the total of receivables from exchange and non- exchange transactions)*

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

**Appendix 2: 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 above)* | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

**Appendix 3: 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***