*Issued 30th September 2024*



*(Indicate actual name of the Entity)*

**NATIONAL GOVERNMENT RECEIVER OF REVENUE**

 **QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED SEP/DEC/MARCH/JUNE XX 20XX**

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

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# Acronyms and Definition of Key Terms

*Provide all acronyms and Definition of Key terms for better understanding of the financial statements. E.g.*

1. Acronyms

TNT The National Treasury

PFM Public Finance Management

PSASB Public Sector Accounting Standards Board

ROR Receiver of Revenue

CBK Central Bank of Kenya

1. Definition of Key Terms

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

# Key Entity Information and Management

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

1. **Background information**

The *receiver of revenue* is under the Ministry of … At Cabinet level, the (*receiver of revenue)* is represented by the Cabinet Secretary 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 xxxx by the Cabinet Secretary, National Treasury in accordance with Section 75 and 76 of the PFM Act, 2012.

1. **Principal activities**

The (receiver of revenue) collects revenue from xxxx. Revenue collected is remitted to the National Treasury’s Exchequer Account (Consolidated Fund).

1. **Key Management**

The *entity’s* day-to-day management is under the following key organs:

* Cabinet Secretary
* Principal Secretary
* Senior Management.
* etc
1. **Entity Headquarters**

XXX Building/House/Plaza

XXX Avenue/Road/Highway

P.O. Box XXXXX

Nairobi, KENYA

1. **Entity Contacts**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX

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

1. **Independent Auditors**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

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

1. **Principal Legal Adviser**

Office of the Attorney General and Department of Justice

Sheria House, Harambee Avenue

P.O. Box 40112

GPO 00100

Nairobi, Kenya

1. **Bankers** *(include all bankers***)**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX

Website: xxx

# Statement by Receiver of Revenue

*(one page)*

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

# Management Discussion and Analysis

***(****One to two pages)*

*Under this section, the management gives a report on the actual revenue collection performance against the budgeted collection of the organisation over the period and any other information considered relevant to the users of the financial statements.*

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

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

# Statement of Receiver of Revenue’s Responsibilities

Section 83 (1) of the Public Finance Management Act, 2012 requires that, at the end of each quarter, a receiver of revenue shall prepare an account of the revenue received and collected by that receiver during that quarter.

The Principal Secretary / the designated receiver of revenue in charge of the *(indicate actual name of the entity)* is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial period ended on 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 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 Principal Secretary/ designated receiver of revenue in charge of the *(name of the entity)* 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 Principal Secretary is of the opinion that the *entity’s receiver of revenue* account gives a true and fair view of the state of *entity’s receiver of revenue* transactions during the financial period ended xx, 20xx, and of the *entity’s* financial position as at that date. The Principal Secretary in charge of the *(name of the entity)* further confirms the completeness of the accounting records maintained for the *receiver of revenue*, 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 Principal Secretary in charge of the *(name of the entity)* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity’s funds received during the period were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Principal Secretary confirms that the *receiver of revenue’s* accounts 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 Revenue Statements**

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

|  |
| --- |
| **……………………………………..** |
| **Principal Secretary**  |

# Statement of Financial Performance for the period ended Sep/Dec/Mar/Jun 20xx

| **Description** | **Notes** | **Period Ended** **Sep\*/Dec/\*Mar\*/Jun\* 20xx** |
| --- | --- | --- |
|  |  | **Kshs** |
| **Revenue** **from** **non-exchange** **transactions** |  |  |
| Taxes on Income, Profits and Capital Gains | 4 | xx |
| Taxes on Property | 5 | xx |
| Taxes on Goods and Services | 6 | xx |
| Taxes on International Trade and Transactions | 7 | xx |
| Other Taxes *(specify)* | 8 | xx |
| Proceeds from Foreign Grants | 9 | xx |
| Fines, Penalties and Forfeitures | 10 | xx |
| Miscellaneous Revenue | 11 | xx |
| **Sub-total** |  | **xxx** |
| **Revenue** **from** **exchange** **transactions** |  |  |
| Fees on Use of Goods & Services | 12 | xx |
| Property Income | 13 | xx |
| Sale of Goods and Services | 14 | xx |
| Social Security Benefits | 15 | xx |
| **Sub-total**  |  | **xxx** |
| **Total** **revenue** |  | **xxx** |
|  |  |  |
| **Expenses** |  |  |
| Disbursements to Exchequer Account | 16 | (xxx) |
| **Total** **expenses** |  | **(xxx)** |
| **Other** **gains/(losses)** |  |  |
| Gain/Loss on foreign exchange transactions | 17 | xxx/(xxx) |
| **Balance Due for Disbursements** |  | **xxx** |

These revenue statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

|  |  |
| --- | --- |
| **……………………………** | **………………………………** |
| **Name** | **Name** |
| **Principal Secretary** | **Head of Accounting Unit** |
| *(Ref: PFM ACT section 82,2(a))* | **ICPAK 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.*

*( 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 postion asat the time of adoption of the accrual basis of accounting. In preparing these financial reporting template, this election has been made and therefore there are no comparatives in the first year of transition.)*

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Note** | **Period Ended Sep\*/Dec\*/Mar\*/Jun\* 20xx** | **Opening Statement 1st July 20xx**  |
|   |  | **Kshs** | **Kshs** |
| **Current Assets** |  |  |  |
| Cash and Cash Equivalents | 18 | xxx | xxx |
| Receivables from non-Exchange transactions | 19 | xxx | xxx |
| Receivables from Exchange transactions | 20 | xxx | xxx |
| **Total Current Assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Total Assets**  |  | **xxx** | **xxx** |
|  |  |  |  |
| **Current Liabilities** |  |  |  |
| Payables-Due to Exchequer | 21 | xxx | xxx |
| Revenue received in Advance | 22 | xxx | xxx |
| **Total Financial Liabilities**  |  | **xxx** | **xxx** |

These revenue statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

|  |  |  |
| --- | --- | --- |
| **……………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK No………….** |

*(Ref: PFM ACT section 82,2(a))*

# Statement of Cash Flows for the Period Ended Sep/Dec/Mar/Jun 20xx

|  |  |  |
| --- | --- | --- |
| **Description** | **Note** | **Period Ended** **Sep\*/Dec\*/Mar\*/Jun\* 20xx** |
|  |  | **Kshs** |
| **Operating Activities** |  |  |
| **Receipts** |  |  |
| Taxes on Income, Profits and Capital Gains |  | xxx |
| Taxes on Property |  | xxx |
| Taxes on Goods and Services |  | xxx |
| Taxes on International Trade & Transactions |  | xxx |
| Other taxes *(specify)* |  | xxx |
| Proceeds from foreign grants |  | xxx |
| Fines, Penalties and Forfeitures |  | xxx |
| Miscellaneous receipts |  | xxx |
| Fees on use of Goods/Services |  | xxx |
| Property income |  | xxx |
| Sale of Goods and Services |  | xxx |
| Social security contributions |  | xxx |
| **Total Receipts** |  | **xxx** |
|  |  |  |
| **Payments** |  |  |
| Disbursements To Exchequer Account |  | (xxx) |
| **Total Payments** |  | **(xxx)** |
|  |  |  |
| **Net Cash from operating Activities** |  | **xxx** |
|  |  |  |
| Cash and Cash Equivalent as at Period Start | 18 | xxx |
| **Cash and Cash Equivalent as at Period End** | 18 | **xxx** |

*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.*

# Statement of Comparison of Budget and Actual Amounts for the period ended xx 20XX

| **Description** | **Original Targets** | **Adjustments** | **Final Targets** | **Actual** | **%** **Realized** |
| --- | --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** |  |
| **Revenue from non-exchange transactions** |  |  |  |  |  |
| Taxes on Income, Profits and Capital Gains | xx | xx | xx | xx | x% |
| Taxes on Property | xx | xx | xx | xx | x% |
| Taxes on Goods and Services | xx | xx | xx | xx | x% |
| Taxes on International Trade and Transactions | xx | xx | xx | xx | x% |
| Other Taxes *(specify)* | xx | xx | xx | xx | x% |
| Proceeds from Foreign Grants | **xx** | **xx** | **xx** | **xx** | **x%** |
| Fines, Penalties and Forfeitures | xx | xx | xx | xx | x% |
| Miscellaneous Revenue | xx | xx | xx | xx | x% |
|  **Sub Total** | **xx** | **xx** | **xx** | **xx** | **x%** |
|  |  |  |  |  |  |
| **Revenue from exchange transactions** |  |  |  |  |  |
| Fees on Use of Goods & Services | xx | xx | xx | xx | x% |
| Property Income | xx | xx | xx | xx | x% |
| Sale of goods and services | xx | xx | xx | xx | x% |
| Social Security Benefits | xx | xx | xx | xx | x% |
| **Sub Total** | **xx** | **xx** | **xx** | **xx** | **x%** |
| **Total revenue** | **xx** | **xx** | **xx** | **xx** | **x%** |

**Budget Notes:** *Provide below a commentary on significant variations of actual revenues against the final target.*

# Notes to Financial Statements

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

1. **General Information**

xxx Receiver of Revenue was appointed by the Cabinet Secretary, National Treasury in accordance with section 75 of the PFM Act. The Entity’s principal activity is xxx as outlined in the appointment letter and section 75 of the PFM Act.

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) and Section 82 of the Public Finance Management Act, 2012. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

***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).*

These financial statements were authorized for issue by the accounting officer on xxxx

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity,* and all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

1. **Significant Accounting Policies**
2. **Revenue**
3. **Revenue from non-exchange Transactions**

Revenue from taxes, grants, fines, penalties and forfeitures is recognized when the event occurs and the asset recognition criteria is met. Revenue billed/assessed during the period but not yet collected is reported as a receivable in the statement of financial position.

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. 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.

1. **Budget**

The budget is developed on the cash basis, the same accounts classification basis, and for the same period as these revenue statements. The revenue budget was approved as required by law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue’s actual performance against the comparable budget for the financial year under review has been included in these revenue statements.

1. **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya and any other commercial bank.

**Notes to the financial statements**

1. **Disbursements to the Exchequer**

The Receiver of Revenue has a *(daily, weekly, monthly)* arrangement for sweeping of funds from its bank account to the Exchequer account. Total disbursements to the exchequer are as a result of the sweeping arrangement during the period. (*Indicate the receiver’s actual policy on disbursements*

1. **Subsequent Events**

There have been no events subsequent to the financial period end with a significant impact on the revenue statements for the period ended Jxx, 20xx

**Notes to the financial statements**

1. **Taxes On Income, Profits and Capital Gains**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Income Tax from Individuals (PAYE) | xxx |
| Income from Corporations (Other Enterprises) (Capital gain, ToT, Digital Tax, etc) | xxx |
| Other Income Tax- instalment tax, consultancy tax | xxx |
| Less: Refunds | (xxx) |
| **Total Revenue** | **xxx** |

1. **Taxes On Property**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Immovable Property (Stand Premia on Plots, Land Rent) | xxx |
| Capital gains tax | xxx |
| Stamp Duty  | xxx |
| Other Property Taxes | xxx |
| **Total Revenue on Property** | **xxx** |

**Notes to the financial statements**

1. **Taxes On Goods and Services**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| VAT on Domestic Goods and Services | xxx |
| VAT on Imported Goods and Services (imports, oil & anti adulteration levy) | xxx |
| VAT Refund | (xxx) |
| VAT Remissions | xxx |
| **Total VAT** | **xxx** |
| Excise Receipts (airtime, domestic excise duty, excise imports, excise tax money transfer, excise tax betting, excise tax on advert) | xxx |
| Refunds | (xxx) |
| Anti- adulteration levy | xxx |
| Other taxes on goods and services- Cement Levy | xxx |
| **Total Revenue from Taxes on goods and services** | **xxx** |

1. **Taxes On International Trade and Transactions (Customs)**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Customs Duties | xxx |
| Customs Duties refunds | (xxx) |
| Other Taxes on International Trade and Transactions (Import Declaration Fees and Inspection Fees) | xxx |
| **Total Revenue**  | **xxx** |

1. **Other Taxes (Not Elsewhere Classified)**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Other taxes (specify) | xxx |
| **Total Revenue**  | **xxx** |

**Notes to the financial statements**

1. **Proceeds from Foreign Grants**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Grants from International Organisations through the Exchequer | xxx |
| Program Grants  | xxx |
| **Total proceeds from grants** | **xxx** |

1. **Fines, Penalties and Forfeitures**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Court imposed Fines and Forfeitures | xxx |
| Other Fines, Penalties Forfeitures, and other Charges | xxx |
| **Total Income** | **xxx** |

1. **Miscellaneous Revenue**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Miscellaneous Revenue | xxx |
| Sundry Revenue | xxx |
| **Total Revenue** | **xxx** |

1. **Fees On Use of Goods/Services**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Licences under Traffic Act | xxx |
| Licenses under the Communication Act  | xxx |
| Licenses under Betting, Lotteries and Gaming Act | xxx |
| Mineral Export Licensing ࿮ | xxx |
| Prospecting Fee | xxx |
| Petroleum Development Levy (PDL)  | xxx |
| Roads Maintenance Levy (RML) | xxx |
| **Total Fees on use of Goods/Services** | **xxx** |

**Notes to the financial statements**

1. **Property Income**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | ***Kshs*** |
| Interest  | xxx |
| Dividends from Central Bank of Kenya (CBK) | xxx |
| Other Profits and Dividends (specify entity) | xxx |
| Surplus funds from Regulatory Authorities | xxx |
| Rent of Land | xxx |
| Stand Premia on Town Plots | xxx |
| Royalty on Carbon Dioxide  | xxx |
| Mining Royalties | xxx |
| Magadi Soda Royalty | xxx |
| Base Titanium Royalty | xxx |
| Fishing Rights | **xxx** |
| **Total** | **xxx** |

1. **Sale of Goods and Services**

| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
| --- | --- |
|  | **Kshs** |
| Rent of Government Building and Housing | xxx |
| Fees under Traffic Act | xxx |
| Second-hand Motor Vehicle Purchase Tax | xxx |
| Other Land Revenue | xxx |
| Land Adjudication and Case Fees | xxx |
| Conveyance Fees | xxx |
| Land Valuation Fees | xxx |
| Land Registration Fees | xxx |
| Sale of Freehold Interest in Agricultural Land | xxx |
| Official Receiver’s Fees | xxx |
| Registration of Companies | xxx |
| Registration of Coat of Arms | xxx |
| Registration of Business Names | xxx |
| Registration of Marriages | xxx |
| Registration of Hire Purchase Agreement | xxx |
| Registration of Newspapers, Books and Periodicals | xxx |
| Public Trustee Fees | xxx |
| Business Names Search Fees | xxx |
| Licence Fees | xxx |
| Registration of Births and Deaths | xxx |
| Identity Card Fees | xxx |
| Certificate of Good Conduct Fees | xxx |
| Hire of Security Service Fees | xxx |
| Immigration Visas and Other Consular Fees | xxx |
| Passport Fees | xxx |
| Work Permit Fees | xxx |
| Other Immigration Fees | xxx |
| East African Tourist Visa Fees | xxx |
| Verification Fees | xxx |
| Incidental Sales by Non-Market Establishments | xxx |
| Sale of goods and fees for services | xxx |
| Sale of Tender Documents | xxx |
| **Total Revenue** | **xxx** |

1. **Social, Security Benefits**

|  |  |
| --- | --- |
| **Descriptions** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Contributions from Government Employees to Social and Welfare Schemes within Government | xxx |
| **Total Contributions** | **xxx** |

1. **Disbursement to Exchequer Account**

|  |  |
| --- | --- |
| **Descriptions** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Disbursement to Exchequer Account | xxx |
| **Total**  | **xxx** |

**Notes to the financial statements**

1. **Gain/Loss on Foreign Exchange Transactions**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|  | **Kshs** |
| Gain or loss on foreign exchange transactions | xxx |
| Gain or loss on balances in foreign exchanges | xxx |
| **Total**  | **xxx** |

1. **Cash and Cash Equivalents**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Bank, Account No. & currency** | **Amount in bank account currency** | **Exc. rate (if in foreign currency)** | **Period Ended****Sep/Dec/Mar/Jun 20xx** | **Opening Statement 1st July 2024** |
|  |  |  | **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** |

**Notes to the financial statements**

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

| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** | **Opening Statement 1st July 2024** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Taxes on Income, Profits and Capital Gains | xx | xx |
| Taxes on Property | xx | xx |
| Taxes on Goods and Services | xx | xx |
| Taxes on International Trade and Transactions | xx | xx |
| Other Taxes | xx | xx |
| Proceeds from Foreign Grants | xx | xx |
| Fines, Penalties and Forfeitures | xx | xx |
| Miscellaneous Receipts | xx | xx |
| **Total** | **xxx** | **xxx** |

1. **Receivables from exchange transactions**

| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** | **Opening Statement 1st July 2024** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Fees on Use of Goods & Services | xx | xx |
| Property Income | xx | xx |
| Sale of Goods and Services | xx | xx |
| Social Security Benefits | xx | xx |
| **Total**  | **xxx** | **xxx** |

**Notes to the financial statements**

1. **Payables- Due to Exchequer**

|  |  |
| --- | --- |
| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** |
|   | **Kshs** |
| Balance b/f at the beginning of the quarter | **xxx** |
| Amounts received during the quarter | xxx |
| Amounts disbursed to Exchequer during the quarter | (xxx) |
| Balance c/d at the end of the quarter | 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 18 above.*

1. **Revenue Paid In Advance**

| **Description** | **Period Ended** **Sep/Dec/Mar/Jun 20xx** | **Opening Statement 1st July 2024** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Revenue from non exchange | xx | xx |
| xxx | xx | xx |
| Revenue from exchange | xx | xx |
| xxx | xx | xx |
| **Total**  | **xxx** | **xxx** |

# Appendices

**Appendix 1: Statement of Financial Performance per Quarter**

| **Description** | **Notes** | **Quarter 1** | **Quarter 2** | **Quarter 3** | **Quarter 4** | **Cumulative** |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **Kshs** | **Ksh** | **Ksh** | **Ksh** | **Ksh** |
| **Revenue** **from** **non-exchange** **transactions** |  |  |  |  |  |  |
| Taxes on Income, Profits and Capital Gains | 1 | xx | xx | xx | xx | xx |
| Taxes on Property | 2 | xx | xx | xx | xx | xx |
| Taxes on Goods and Services | 3 | xx | xx | xx | xx | xx |
| Taxes on International Trade and Transactions | 4 | xx | xx | xx | xx | xx |
| Other Taxes (specify) | 5 | xx | xx | xx | xx | xx |
| Proceeds from Foreign Grants | 6 | xx | xx | xx | xx | xx |
| Fines, Penalties and Forfeitures | 7 | xx | xx | xx | xx | xx |
| Miscellaneous Receipts | 8 | xx | xx | xx | xx | xx |
| **Sub-total** |  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |
| **Revenue** **from** **exchange** **transactions** |  |  |  |  |  |  |
| Fees on Use of Goods & Services | 9 | xx | xx | xx | xx | xx |
| Property Income | 10 | xx | xx | xx | xx | xx |
| Sale of Goods and Services | 13 | xx | xx | xx | xx | xx |
| Social Security Benefits | 14 | xx | xx | xx | xx | xx |
| **Sub-total**  |  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |
| **Total** **revenue** |  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **Expenses** |  |  |  |  |  |  |
| Disbursements to Exchequer Account | 15 | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| **Total** **expenses** |  | **(xxx)** | **(xxx)** | **(xxx)** | **(xxx)** | **(xxx)** |
| **Other** **gains/(losses)** |  |  |  |  |  |  |
| Gain/Loss on foreign exchange transactions | 17 | xxx/(xxx) | xxx/(xxx) | xxx/(xxx) | xxx/(xxx) | xxx/(xxx) |
| **Surplus/Deficit for the period** |  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

**Appendix 2: Statement of Arrears of Revenue as at xx Sep/Dec/March/June 20xx**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Classification of Receipts** | **Balance as at beginning of the quarter 1st xx 20XX *(current FY)*** | **Arrears received during the quarter (arrears paid)** | **Additions in arrears for the current quarter**  | **Total arrears as at the end of the quarter xx xx 20XX** | **Measures taken to recover the arrears** | **Assessment to the recoverability of arrears** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** |  |  |
| **Revenue from Non-Exchange Transactions** |   |   |   |   |   |   |
| Taxes on Income, Profits and Capital Gains | xxx | (xxx) | xxx | xxx |   |   |
| Taxes on Property | xxx | (xxx) | xxx | xxx |   |   |
| Taxes on Goods and Services | xxx | (xxx) | xxx | xxx |   |   |
| Taxes on International Trade and Transactions | xxx | (xxx) | xxx | xxx |   |   |
| Other Taxes | xxx | (xxx) | xxx | xxx |   |   |
| Proceeds from Foreign Grants | xxx | (xxx) | xxx | xxx |   |   |
| Fines, Penalties and Forfeitures | xxx | (xxx) | xxx | xxx |   |   |
| Miscellaneous Receipts | xxx | (xxx) | xxx | xxx |   |   |
| **Sub Total** | **xxx** | **(xxx)** | **xxx** | **xxx** |   |   |
| **Revenue** **from** **exchange** **transactions** |  |  |  |  |   |   |
| Fees on Use of Goods & Services | xxx | (xxx) | xxx | xxx |   |   |
| Property Income | xxx | (xxx) | xxx | xxx |   |   |
| Sale of Goods and Services | xxx | (xxx) | xxx | xxx |   |   |
| Social Security Benefits | xxx | (xxx) | xxx | xxx |   |   |
| **Sub Total** | **xxx** | **(xxx)** | **xxx** | **xxx** |  |  |
| **Total Arrears** | **xxx** | **(xxx)** | **xxx** | **xxx** |   |  |

*These arrears are disclosed as required under the PFM Act Section 82 (2) of 2012*

**...............................................................**

**Name**

**Principal Secretary**