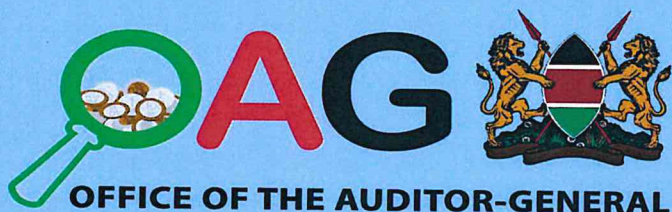


REPUBLIC OF KENYA



Enhancing Accountability

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THE AUDITOR-GENERAL

ON

REVENUE STATEMENTS

**FOR THE YEAR ENDED
30 JUNE, 2019**

STATE DEPARTMENT FOR INTERIOR

11



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

- 6 MAR 2020

RECEIVED

STATE DEPARTMENT FOR INTERIOR

REVISED REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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**STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

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**STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

I. KEY ENTITY INFORMATION AND MANAGEMENT

The *State Department for Interior* is under the Ministry of Interior and Coordination of National Government. At cabinet level, the *State Department for Interior* is represented by the Cabinet Secretary for Interior, who is responsible for the general policy and strategic direction of the *State Department for Interior*. The *State Department for Interior* was appointed as a receiver on 30th June 2016.

Principal activities

The receiver of revenue collects revenue from Licence Fees for Firearms Licensing Board and Betting Control and Licensing Board, Registration of births & deaths, Immigration Visa and other Consular fees, Passport Fees, Work Permit Fees, Id Card Fees, Certificate of Good Conduct Fees, Hire of Security and other Immigration Fees. Revenue collected is remitted to the National Treasury.

Key Management

- **Cabinet Secretary**
Dr. Fred Matiang'i, PhD , EGH
-
- **Chief Administrative Secretary**
Patrick Ole Ntutu.
-
- **Principal Secretary**
State Department for Interior
Dr.(Eng.) Karanja Kibicho, CBS
-
- **Inspector General Of Police**
Hilary N. Mutyambai, nsc (AU)
-
- **Secretary, Internal Security**
Moffat M. Kangi, EBS
-
- **Secretary, National Administration**
Chimwaga Mongo, EBS
-
- **Director , Directorate of Criminal Investigation**
George M. Kinoti , CBS
-
- **Ag: Director , Betting Control and Licensing Board.**
P.K Mbugi , OGW
-
- **Director , Directorate of Civil Registration.**
Janet Mucheru.
-
- **Director , National Registration Bureau**
Reuben Kimotho , OGW
-
- **Chairman, Firearms Licensing Board**
Charles M. Mukindia.
-

STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019

II. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue shall prepare an account of the revenue received and collected by that receiver during that financial year.

The Principal Secretary in charge of the *State Department for Interior* is responsible for the preparation and presentation of the *department's revenue account*, which gives a true and fair view of the state of affairs of the *department* for and as at the end of the financial year (period) ended on June 30, 2019. 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 *department*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

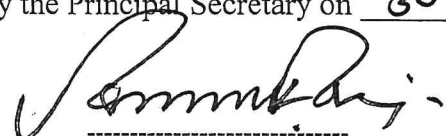
The Principal Secretary in charge of the *State Department for Interior* accepts responsibility for the *department's revenue* accounts, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the *department's revenue* account gives a true and fair view of the state of *department's revenue* transactions during the financial year ended June 30, 2019, and of the *department's* financial position as at that date. The Principal Secretary in charge of the *State Department for Interior* further confirms the completeness of the accounting records maintained for the *department's revenue*, which have been relied upon in the preparation of the *department's revenue* account as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the *State Department for Interior* 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 year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Principal Secretary confirms that the *department's revenue* 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 by the Principal Secretary on 30/09/2019

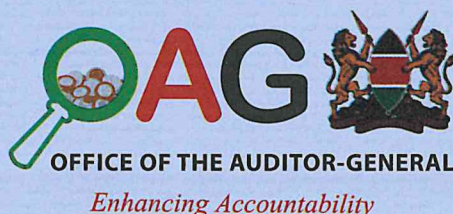

DR (ENG) KARANJI KIBICHO, CBS
Principal Secretary


JAMES K. KARORI
Senior Assistant Accountant General
ICPAK Member No . 3972

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REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2019 – STATE DEPARTMENT FOR INTERIOR

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of the State Department for Interior set out on pages 5 to 16, which comprise the statement of arrears of revenue as at 30 June, 2019, and the statement of receipts and transfers for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the nil arrears of revenue of the State Department for Interior as at 30 June, 2019, and the revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Fees on Use of Goods and Services

The statement of receipts and transfers reflects an amount of Kshs.4,838,182,626 as having been received during the year under fees on use of goods and services. However, the audit revealed the following anomalies:

1.1 Under-Charge of Licenses at Betting Control and Licensing Board

Examination of revenue records maintained at Betting Control and Licensing Board revealed that the Board did not use the recommended revenue collection rates during the issue and renewal of various classes of licenses. This resulted in the revenue undercharge of Kshs.1,500,000 which is yet to be accounted for.

1.2 Uncollected Revenue for Hire of Security Services

Examination of records maintained at Security of Government Buildings Unit revealed that an amount of Kshs.143,233,000 in respect of security services offered to Kenya

Revenue Authority from January, 2016 to October, 2019 had not been received or collected. This is contrary to Section 57(6)(1) of the National Police Service Standing Orders which requires payments to be made before security services are deployed or offered.

Further, a review of Nairobi Area Police records revealed that various banks were offered security services from July, 2018 to June, 2019 in respect of which an amount of Kshs.8,526,033 had not been received or collected for the security services rendered. In addition, the Critical Infrastructure Police Unit (CIPU) also rendered security services to various Machakos County clients for which an amount of Kshs.911,450 had not been received or collected. The Memorandum of Understanding (MoU) between the CIPU and the clients requesting for hire of security services was not provided for audit review.

Under the circumstances, the accuracy and completeness of the reported fees on use of goods and services receipts of Kshs.4,838,182,626 for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department for Interior Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the revenue statements. I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Banking of Revenue in Undesignated Accounts

On 20 November, 2018 and again on 14 June, 2019, the Accounting Officer for the State Department for Interior, directed that all revenue collected by all departments under the State Department for Interior directly and through Huduma Centres, County registrars,

Sub-County registrars and all regional coordinators should always be banked immediately and directly into the Central Bank of Kenya Account No.1000209585 and Kenya Commercial Bank, Account No.1119750730 for the Ministry of Interior and Coordination of National Government. However, examination of revenue records revealed that despite the Accounting Officer's instructions, the Kenya Police Service and the Security of Government Buildings Unit have continued to bank the revenue collected in undesignated accounts at the National Bank of Kenya Account No.01001005016300 and Account No.01001000904600, respectively.

Further, during the year under review, revenue transfers were done quarterly to the account maintained at the Central Bank of Kenya rather than immediately contrary to the Accounting Officer's instructions, which also required revenue returns to be submitted to the State Department for Interior Headquarters by the 5th of every month. No explanation has been provided for the anomaly.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the revenue statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the revenue statements, Management is responsible for assessing the ability of the State Department for Interior to sustain services, disclosing, as applicable, matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware the intention to terminate the State Department or to cease operations.

Management is also responsible for the submission of the revenue statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

In addition to the audit of the revenue statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the revenue statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the sustainability of services basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the State Department for Interior to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the revenue statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 November, 2020

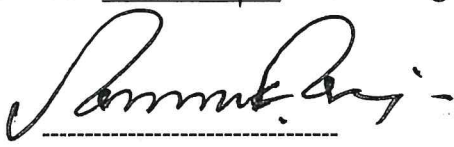
**STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

III. STATEMENT OF RECEIPTS AND TRANSFERS

	Note	2018/2019 Kshs	2017/2018 Kshs
NON TAX RECEIPTS			
Fees on use of Goods/Services	1	4,838,182,626.30	11,906,002,447.95
Sale of Goods and Services	2	760,500.00	1,394,688.00
Receipts from Sale of Non Financial Assets	3	18,896,182.15	4,694,950.00
Other Receipts not Classified Elsewhere	4	24,947,783.80	4,129,297.00
TOTAL NON TAX RECEIPTS		4,882,787,092.25	11,916,221,382.95
TOTAL RECEIPTS COLLECTED		4,882,787,092.25	11,916,221,382.95
TRANSFERS TO EXCHEQUER ACCOUNT		(4,898,466,448.75)	(11,902,043,867.90)
BALANCE BROUGHT FORWARD		18,171,475.00	4,577,033.00
Prior year Adjustment	5	-	(583,073.00)
BALANCE CARRIED FORWARD	6	2,492,118.50	18,171,475.00

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30/09/ 2019 and signed by:


DR (ENG) KARANJA KIBICHO, CBS
Principal Secretary


JAMES K. KARORI
Senior Assistant Accountant General
ICPAK Member No.3972

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REVENUE STATEMENTS

FOR FINANCIAL YEAR ENDED 30 JUNE, 2019

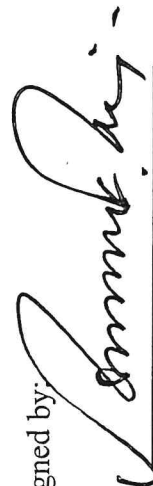
IV. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2019

Classification of Revenue	Accumulated amount in arrears from prior periods to June 2017	Amount in arrears for the immediate previous year to 30 June 2018	Amount in arrears for the current year to June 30, 2019	Total arrears as at 30 June 2019	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Non Tax Revenues						
Hire of Security – (SGB) Security of Government Buildings	42,888,000.00	42,887,500.00	43,005,000.00	128,780,500.00	Follow up and Commitment letter by KRA to pay the arrears.	
Hire of Security – (CIPU) Critical Infrastructure Protection Unit	-	-	911,450.00	911,450.00	APS- Director of Operations following up with sub county	
Hire of Security – (KPS) Kenya Police Service	-	-	8,008,433.00	8,008,433.00	Follow up by KPS on payment.	
TOTAL ARREARS	42,888,000.00	42,887,500.00	51,924,883.00	137,700,383.00		

These revenue statements were approved on 30/09/2019 and signed by:



DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary



JAMES K. KARORI
Senior Assistant Accountant General
ICPAK Member No.3972

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**STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

V. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The revenue statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *department*.

2. Recognition of Revenue

The *Department for Interior* recognises all revenues from the Issue of Licence Fees under Firearms Licensing Board, Betting Control and Licensing Board, Registration of births & deaths, Immigration Visa and other Consular fees, Passport Fees, Work Permit Fees, Id Card Fees, Certificate of Good Conduct Fees, Hire of Security and other Immigration Fees. Revenue is recognised when the event occurs and the related cash has actually been received by the *department*.

3. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the 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 to these revenue statements.

4. 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 amounts held at the Central Bank of Kenya.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue.

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**STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

6. Comparative Figures

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

7. 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, 2019.

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**STATE DEPARTMENT OF REVENUE
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

1. . FEES ON USE OF GOODS AND ON PERMISSION TO USE GOODS OR TO PERFORM SERVICES AND ACTIVITIES

	Original Estimates	Revised Estimates	Actual	% Realized
INTERIOR REVENUE				
Betting Fees	201,389,005.00	-	264,938,941.95	132 %
Licence Fees	80,545,696.00	-	39,788,610.00	49 %
Registration of births & deaths	163,845,221.00	-	152,189,325.50	93 %
Identity Card Fees	31,958,870.00	-	88,646,705.30	277 %
Certificate of good conduct	574,133,109.00	-	1,015,720,908.30	177 %
Hire of security	657,845,266.00	-	565,588,251.65	86 %
	1,709,717,467.00	-	2,126,872,742.70	124 %
IMMIGRATION REVENUE				
Immigration visa & other consular fees	3,770,434,832.00	-	1,042,737,583.60	28 %
Passport fees	1,099,735,213.00	-	341,725,550.00	31 %
Work permit fees	4,665,119,219.00	-	1,247,135,650.00	27 %
Other immigration fees	1,171,918,075.00	-	79,711,100.00	7 %
East African Community Tourist Visa Fees	80,193,846.00	-	-	0 %
	10,787,401,185.00	-	2,711,309,883.60	25 %
TOTAL REVENUE	12,497,118,652.00	-	4,838,182,626.30	39 %
Transfers to Exchequer	-		4,853,861,982.80	
Balance Brought Forward	-		18,171,475.00	
Balance Carried Forward	-		2,492,118.50	

Visa/ Passport/ W/Permit and other Immig. Fees--: The huge performance difference appearing in the Statement of Fees on use of goods Estimates and Actual Revenue has been brought about by the State Department of Immigration receiving most of the Revenue for these items.

The State Department for Interior received Revenue for the State Department of Immigration especially for the months of July 2018 to September 2018. The Immigration Department collected Revenue for the remaining months of the Financial Year 2018-2019 Difference in Original Estimates and Letter of Appointment Estimates for 2018-2019 Financial Year:

REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019

Licence Betting fees---:Licence on Betting Fees has gone up due to promotions which took place in the year yet they were not anticipated.

Good conduct--: The performance difference occurred due to the requirement introduced for Mpesa agents to acquire Certificate of good conduct..

Hire of Security - : The total of Kshs 565,588,251.65 is less the amount carried forward of Kshs 15,814,904.00 brought forward from Financial year 2017 – 2018.

Capturing Revenue in IFMIS - :

All the Revenue received was captured in the IFMIS under the various receivable activities as per the Letter of Appointment except **Identify Card Fees** which is not a Revenue item under State Department of Immigration but State Department for Interior. The Department received the Revenue hence reported and captured the same in the IFMIS.

These revenue statements were approved on 30/09/ 2019 and signed by:



DR (ENG) KARANIA-KIBICHO, CBS
Principal Secretary



JAMES K. KARORI
Senior Assistant Accountant General
ICPAK Member No.3972

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STATE DEPARTMENT FOR INTERIOR
REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019

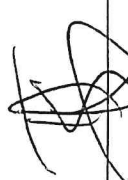
2. SALE OF GOODS AND SERVICES


	Original Estimates	Revised Estimates	Actual	% Realized
Administrative Fees and Charges				
Incidental Sales by Non-Market Establishments	0	0	0	
Sale of Tender Documents	877,220.00	0	760,500.00	87 %
Total Revenue	877,220.00	0	760,500.00	87 %
Balance brought forward	-	-	-	
Transfers to Exchequer account	-	-	760,500.00	
Balance carried forward	-	-	-	

Sale of Tender Documents.

The under collection on Sale of Tender Documents was due to the fact that the tender Documents were being downloaded online free of charge at the Interior Headquarters.

These revenue statements were approved on 30/09/ 2019 and signed by:


DR (ENG.) KARANJA KIBICHO, CBS
Principal Secretary


JAMES K. KARORI
Senior Assistant Accountant General
ICPAK Member No.3972

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**REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

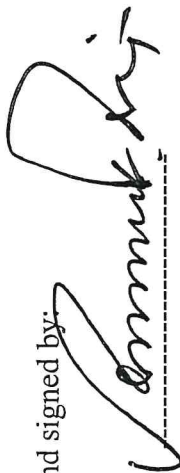
3. RECEIPTS FROM SALE OF NON FINANCIAL ASSETS

	Original Estimates	Revised Estimates	Actual	% Realized
Receipts from the Sale of Buildings	0	0	0	
Receipts from the Sale of Vehicles and Transport Equipment	1,739,525.00	0	18,896,182.15	1086 %
Receipts from the Sale of Inventories, Stocks and Commodities	7,836,499.00	0	0	0 %
Receipts from the Sale of Intangible Non-Produced Assets		0	0	
Total Revenue	9,576,024.00	0	18,896,182.15	197 %
Balance brought forward	-		-	
Transfers to the exchequer account	-		18,896,182.15	
Balance carried forward	-		-	

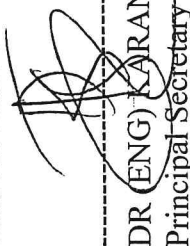
Receipts from Sale of Motor Vehicles and Transport equipment:

The over collection was as a result of the Budget being based on Reserve prices but the Motor Vehicles and Motor Cycles fetching higher prices at the Auction market.

These revenue statements were approved on 20/09/ 2019 and signed by:



JAMES K. KARORI
Senior Assistant Accountant General
ICPAK Member No.3972



DR (ENG) KARANJA KIBICHO, CBS
Principal Secretary

REVENUE STATEMENTS

FOR FINANCIAL YEAR ENDED 30 JUNE, 2019


4. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

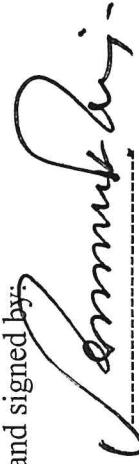
	Original Estimates	Revised Estimates	Actual	% Realized
Miscellaneous Revenue				
Sundry Revenue	0	0	24,947,783.80	
Total Revenue	0	0	24,947,783.80	
Balance brought forward	0	0	-	
Transfers to the Exchequer account	-		24,947,783.80	
Balance carried forward	-		-	

These revenues had not been budgeted for, in the financial year 2018 / 2019 and not classified under any revenue item in the Letter of Appointment hence reported under unclassified revenue.

The revenue received was from General Service Unit (GSU) as training levy for GSU training school and Payments in Lieu of notice on resignation from Directorate of Criminal Investigation (DCI) .

These revenue statements were approved on 30/09/2019 and signed by:


 DR (ENG) KARANJA KIBICHO, CBS
 Principal Secretary


 JAMES K. KARORI
 Senior Assistant Accountant General
 ICPAK Member No.3972

REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019

5. PRIOR YEAR ADJUSTMENT

The prior year adjustments of Kshs. 583,073.00 was as a result of Revenue erroneously captured twice in the 2016/2017 Financial Year.

**REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019**

6. BALANCES CARRIED FORWARD

<u>Balance carried forward subsequently transferred</u>	<i>Date transferred</i>
Amount	<i>30TH July 2018</i>
1. 15,814,904.00	
<u>Balance carried forward yet to be transferred</u>	
1. Q1 – 57,568.50	
2. Q3 – 77,980.00	
2017/2018 – 2,356,570.00	
TOTAL -- 2,492,118.50	

The amount of Kshs. **15,814,904.00** that was carried Forward was Revenue for Financial 2017-2018 that was received in the (KCB) Kenya Commercial Bank Revenue Collection Account by 30th June 2018 but was Subsequently transferred on 30th July, 2018, that is 2018-2019 Financial Year.



REVENUE STATEMENTS
FOR FINANCIAL YEAR ENDED 30 JUNE, 2019

A REPORT OF WAIVERS AND VARIATIONS OF TAXES, FEES OR CHARGES GRANTED BY THE RECEIVER OF
REVENUE DURING THE PERIOD.

Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver	Reasons for waiver/ variation	The law in terms of which the variation was granted
N/A	N/A	N/A	N/A	N/A

(PFM ACT section 82 sub section 4, 5)

