

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

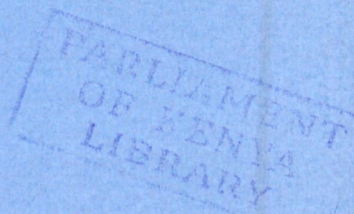
THE AUDITOR-GENERAL



ON

THE REVENUE STATEMENT

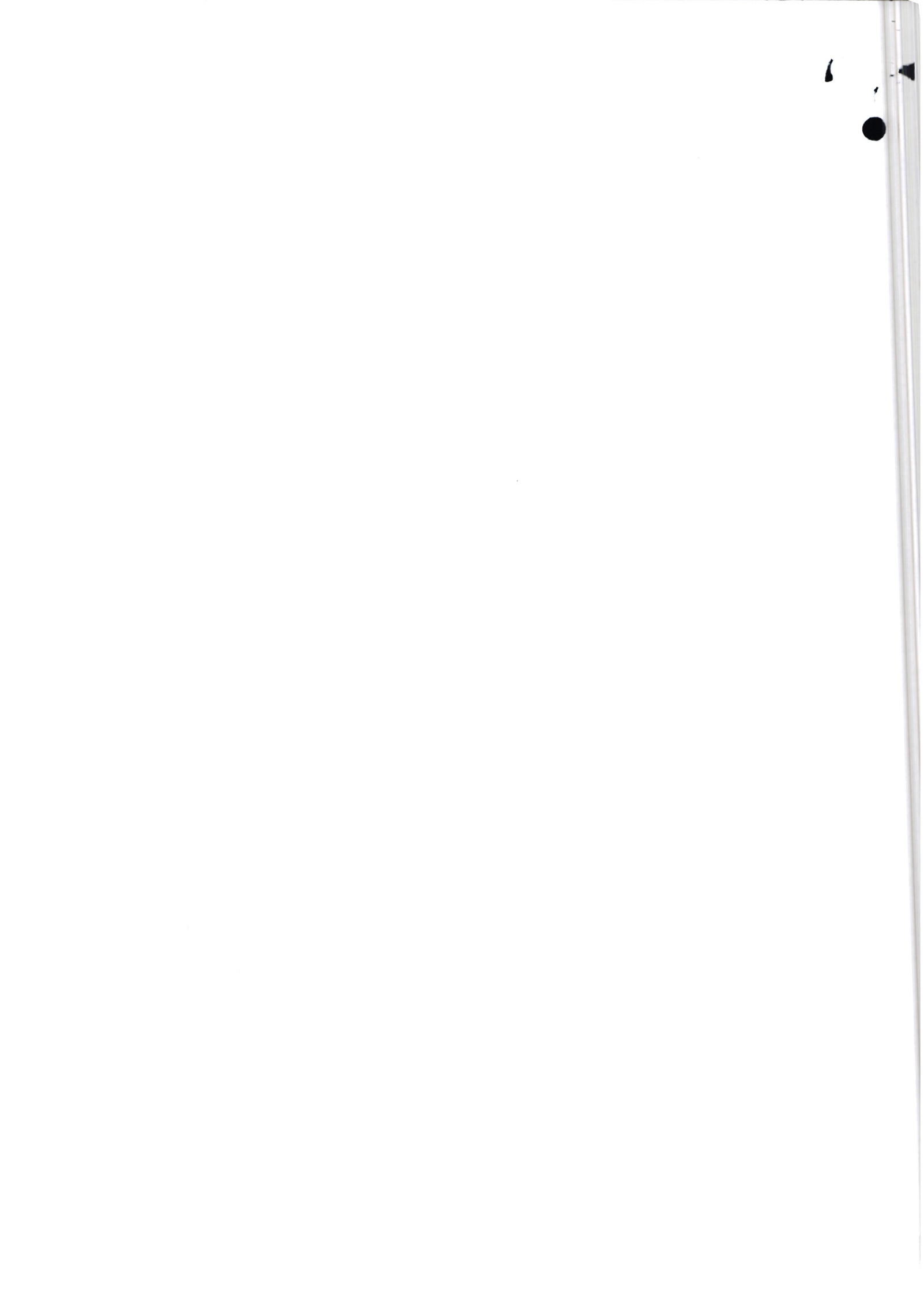
FOR THE YEAR ENDED
30 JUNE 2018

MINISTRY OF LAND AND PHYSICAL
PLANNING



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 19 FEB 2019	DAY: TUESDAY
TABLED BY: MAJORITY LEADER	
CLERK-AT-THE-TABLE:	







**RECEIVER OF REVENUE
MINISTRY OF LAND AND PHYSICAL PLANNING**

REVENUE STATEMENT

**FOR THE FINANCIAL YEAR ENDED
JUNE, 30, 2018**

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



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I. KEY ENTITY INFORMATION AND MANAGEMENT

Ministry of Land and physical planning

a) Background information

The receiver of revenue is under the Ministry of Land and Physical Planning. At Cabinet level, the receiver of Revenue is represented by Cabinet Secretary for Ministry of Land and Physical Planning, who is responsible for general policy and strategic direction of the Ministry. The receiver of revenue, was appointed as receiver for the financial 2017/2018.

b) Principle activities

The receiver of revenue collects revenue from Rent of Land, Land registration fee, Land valuation fee, Conveyance fees, Land adjudication & case fees, Stand premium on town plots and other land revenues. Revenue collection is remitted to National Treasury and used for Government operations.

RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

C) Key management

The Ministry of Land and Physical Planning day –to-day running is under the following key management:

1	Cabinet Secretary	Faridah Karoney
2	Principal Secretary	Dr. Nicholas Muraguri
3	Chief Administrative Secretary	Gideon Mungaro

Senior Management;

1	Ag. Land Secretary	Esther Ogega
2	Chief land Registrar	Jane W Ndiba
3	Ag. Head Accounting Unit	Jane Mburu
4	Senior Chief Finance Officer	John Munywoki
5	Director Administration	Amb. Julius Kandie
6	Director Survey	James Maina
7	Director Physical Planning	Augustine K Masinde
8	Ag. Director Land Adj. & Settlement	P. K. Mwangi
9	Director H.R.M. & D	Agnes O Nyakiba
10	Ag. Director Supply Chain Mgt	Kennedy Omari
11	Chief I.C.T	Eric Micheni Mugo
12	Principal Public Com Officer	Joseph K. Mwangi
13	Deputy Chief Economist	Julius Muriithi



D) Entity Headquarters

P.O Box 30450-00100
Ardhi House
1stNgong Avenue
Nairobi Kenya

E) Entity Contacts

Telephone 254(0)202718050
E-mail ardhi.go.ke
Website www.ardhi.go.ke

F) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Tower, University Way
P.O box 30084-00100
NAIROBI, KENYA

G) Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O Box 60000-00200
NAIROBI, KENYA

H) Principal Legal Adviser

The Attorney General
State law Office
Harambee Avenue
P.O Box 40112-00200

II. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Principal Secretary in charge of the Ministry of Land and Physical Planning is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry for and as at the end of the financial year (period) ended on June 30, 2018. 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 Ministry; (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 Ministry accepts responsibility for the Ministry of Land and Physical Planning financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate Accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the Ministry's financial statements give a true and fair view of the state of Ministry's transactions during the financial year ended June 30, 2018, and of the Ministry's financial position as at that date. The Principal Secretary in charge of the Ministry of Land and Physical Planning further confirms the completeness of the accounting records maintained for the Ministry of Land and Physical Planning which have been relied upon in the preparation of the Ministry of Land and Physical Planning financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the Ministry of Land and Physical Planning has ensured 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 Ministry's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Principal Secretary on 27/09/2018


Principal Secretary


Principal Accounts

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE REVENUE STATEMENT OF THE MINISTRY OF LAND AND PHYSICAL PLANNING FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of the Ministry of Land and Physical Planning set out on pages 7 to 18 which comprise the statement of revenues and transfers for the year ended 30 June 2018, and the statement of comparison of budget and actual amounts 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, the revenue position of the Ministry of Land and Physical Planning as at 30 June 2018, and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Note 4 to the financial statements on sale of goods and services reflects transfers to the exchequer account by the Ministry comparative figure of Kshs.717,658,988.85 but the 2016/2017 audited financial statements reflects Kshs.718,956,844.85 resulting in unexplained difference of Kshs.1,297,856. Consequently, the accuracy of transfers to the exchequer comparative figure of Kshs.717,658,988.85 for the year ended 30 June 2018 could not be confirmed.

2. Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts for the year ended 30 June 2018 reflects actual revenue of Kshs.786,517,922 against a revenue budget of Kshs.841,297,579 resulting in under collection of Kshs.54,779,657. However, management did not provide explanations for the material variances as required by International Public Sector Accounting Standard 1.7.8. Non-compliance with this requirement affects understandability of the revenue statement by the users.

Report of the Auditor-General on The Revenue Statement of The Ministry of Land and Physical Planning for the year ended 30 June 2018

3. Transfers to Exchequer Account

The statement of revenues and transfers for the year ended 30 June 2018 reflects transfers to exchequer account of Kshs.786,517,922.70. However, records maintained by the National Treasury indicate total receipts of Kshs.856,030,095 from the Ministry resulting in a variance of Kshs.69,512,172.30 which has not been explained or reconciled. In the circumstances, the accuracy and validity of the total revenue collected of Kshs.786,517,922.70 included in the statement of revenues and transfers could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Ministry of Land and Physical Planning management in accordance with ISSAI 30 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 revenue 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 statement of the current year. Except for the matter described in the Basis for Qualified Opinion section of my report, I have determined that there are no other 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Qualified Opinion sections 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

1. Collection of Revenue

National Treasury Circular number 20/47(88) of 28 March 2017, addressed to Principal Secretary Ministry of Lands and Physical Planning on guidelines for revenue collection in national sub-county treasuries requires that at the end of every month, all revenues collected should be transferred through Real Time Gross Settlement (RTGS) to the central revenue control account held at the Ministry's headquarters. However, records availed for Machakos County indicate that as at 30 June 2018, Kshs.4,869,706 had been collected from survey fees, registry index maps fees and sale of maps and remitted to the

County Government in contravention of the National Treasury Circular number 20/47(88) of 28 March 2017, as detailed below;

Month/Year	Collection (Kshs)
July 2017	300,938
August 2017	417,010
September 2017	577,988
October 2017	404,173
November 2017	495,682
December 2017	278,350
January 2018	302,653
February 2018	577,105
March 2018	368,979
April 2018	322,883
May 2018	314,740
June 2018	509,205
Total	4,869,706

2. Non-maintenance of Cashbook at Bungoma National Sub-County Treasury

Section 64(6) of the Public Finance Management Regulations 2015 for National Government states that the Accounting Officer/Receiver of revenue shall ensure adequate books are kept relating to revenue collection and management. Additionally, the National Treasury Circular number 20/47 (88) of 28 March 2017 to the Principal Secretary Ministry of Land and Physical Planning on guidelines and procedures for revenue collection in national sub-county treasuries requires that all revenues received should be posted in cashbook at the national sub county treasury after presentation of bank slips, F.O. 17 and collection control sheets. Further, the circular require revenue to be banked on a daily basis into the designated bank accounts operated at the sub county treasury. However, field inspection at Bungoma National Sub-County Treasury, revealed that no cashbook was maintained for the land revenues collected at the station thus casting doubt on the completeness of the revenues collected at the sub county treasury.

4. Shortages of Land Valuers in Counties

Section 10A (1) of the Stamp Duty Act Chapter 480 Revised Edition 2017 (2015), requires the Collector of Stamp Duties to refer to the Chief Government Valuer any conveyance or transfer on sale of any immovable property before or after registration of the relevant instruments in order to determine the true open market value of such property as at the date of the conveyance or transfer for purposes of ascertaining whether any additional stamp duty is payable. However, during the field inspection, it was observed that the Ministry has shortages of land valuers which not only results in inefficiencies in service delivery but also has significant impact on revenues realized from stamp duties. For instance, Migori, has only one land valuer based in Kisii County and covering Kisii, Nyamira, Migori and Homabay counties while at Bungoma Land Registry, the Assistant Senior Land Registrar in charge of the station performs valuation and assessment of stamp duty since the Regional Valuer is based in Kakamega. The correctness of the valuation and assessed stamp duty by registrars is questionable since they are not land valuers and hence the Government risks losing significant revenues due to this irregularity.

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 financial 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, except for the matters discussed in the Basis for Qualified Opinion sections of my report, 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.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 governance.

In preparing the revenue statements, management is responsible for assessing the Ministry's ability to continue as a going concern / sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Ministry's or to cease operations, or have no realistic alternative but to do so.

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, revenue 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 Ministry's revenue 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, revenue transactions and information reflected in the revenue statements are in compliance with the authorities that govern them 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 review 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 Ministry's 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 going concern 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 Ministry's ability to continue 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 Ministry's to cease to continue to sustain 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 revenue information and business activities of the Ministry's 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

24 December 2018




RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

IV. STATEMENT OF REVENUES AND TRANSFERS

	Note	2017-2018 Kshs	2016-2017 Kshs
TAX REVENUES			
Taxes on Property	1	27,674,917.00	78,720,154.00
Other Taxes	2	<u>11,219,651.00</u>	<u>10,492,389.00</u>
TOTAL TAX RECEIPTS		38,894,568.00	89,212,543.00
NON TAX REVENUES			
Property Income	3	18,314,962.00	902,364,581.50
Sale of Goods and Services	4	<u>729,308,392.70</u>	<u>718,956,844.85</u>
TOTAL NON TAX RECEIPTS		747,623,354.70	1,621,321,526.35
TOTAL REVENUE COLLECTED		786,517,922.70	1,710,534,069.35
Transfers To Exchequer Account by The Ministry		(786,517,922.70)	(830,429,072.40)
Land Rent collected by KRA on behalf of Ministry		()	(880,104,996.50)
BALANCE BROUGHT FORWARD	5(a)	NIL	NIL
BALANCE CARRIED FORWARD	5(b)	<u>NIL</u>	<u>NIL</u>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 27/09/2018 and signed by:



 Principal Secretary



 Principal Accounts Controller

RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

V. STATEMENT OF ARREARS IN REVENUE AS AT 30 JUNE 2018

Classification of Revenue	Accumulated amount in arrears from prior periods to June 2017 (a)	Amount in arrears for the immediate previous year to 30 June 2017 (b)	Amount in arrears for the current year to June 30 2018 (c)	Total arrears as at 30 June 2018 (a+b+c)	Measures taken to recover the arrears	Assessment of recoverability of arrears
<u>Tax Revenues</u>						
Taxes on property	NIL	NIL	NIL			
Other Taxes	NIL	NIL	NIL			
<u>Non Tax Revenues</u>						
Property Income	NIL	NIL	NIL			
Total arrears	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>		

Murray

Principal Secretary
 Name:

Jb

Principal Accounts Controller
 Name: *JANE MURRAY*

RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

VI. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 JUNE 2018

	Original budget 2017-2018 Kshs	Adjustments 2017-2018 Kshs	Final budget 2017-2018 Kshs	Actual on comparable basis 2017-2018 Kshs	Performance difference 2017-2018 Kshs
Tax Revenue					
Taxes on Property	00	-	00	27,674,917.00	27,674,917.00
Other Taxes	-	-	-	11,219,651.00	11,219,651.00
Total Tax Revenue	00	-	00	38,894,568.00	38,894,568.00
Non Tax Revenue					
Property Income	00	-	00	18,314,962.00	18,314,962.00
Sale of Goods and Services	841,297,580.00	-	841,297,579.00	729,308,392.70	-111,989,186.30
Total Non-Tax Revenue	841,297,580.00		841,297,579.00	747,623,354.70	-93,674,224.30
Total Revenue	841,297,580.00	-	841,297,579.00	786,517,922.70	-54,779,656.30

Sale of goods services has a percentage of 86.69 % this was due to the changes in introduction of e-citizen platform for collection of Land registration fees.



VII. 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 Ministry. 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 Ministry.

2. Recognition of Revenue

The Ministry recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Ministry.

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. Comparative Figures

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

5. 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, 2018.

6. Revenue in Arrears

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

7. 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



RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

1. TAXES ON PROPERTY

	2017/2018	2016/2017
	Kshs	Kshs
Inmovable Property (Stand Premium on Town Plots)	27,674,917.00	78,720,154.00
Total Revenue on Property	27,674,917.00	78,720,154.00
Balance brought forward	-	-
Transfers to the Exchequer account by the Ministry	(27,674,917.00)	(78,720,154.00)
Balance carried forward	-	-

The above amount appears for Stand Premium was collected by the ministry, However PS Lands, was not appointed as the Receiver of Revenue for Stand Premium for Financial Year 2017/18.

The above revenue statement was approved on 27/06/2018 2018 and signed by:



Principal Secretary



Principal Accounts Controller

RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

2. OTHER TAXES

	2017/2018	2016/2017
Stamp Duty	11,219,651.00	10,492,389.00
Total Revenue Other Taxes	11,219,651.00	10,492,389.00
Balance brought forward	-	-
Transfers to the Exchequer account by the Ministry	(11,219,651.00)	(10,492,389.00)
Balance carried forward	-	-

The above amount appears for Stamp Duty was collected by the ministry, However PS Lands, was not appointed as the Receiver of Revenue for Stamp Duty for Financial Year 2017/18. Hence the variance.

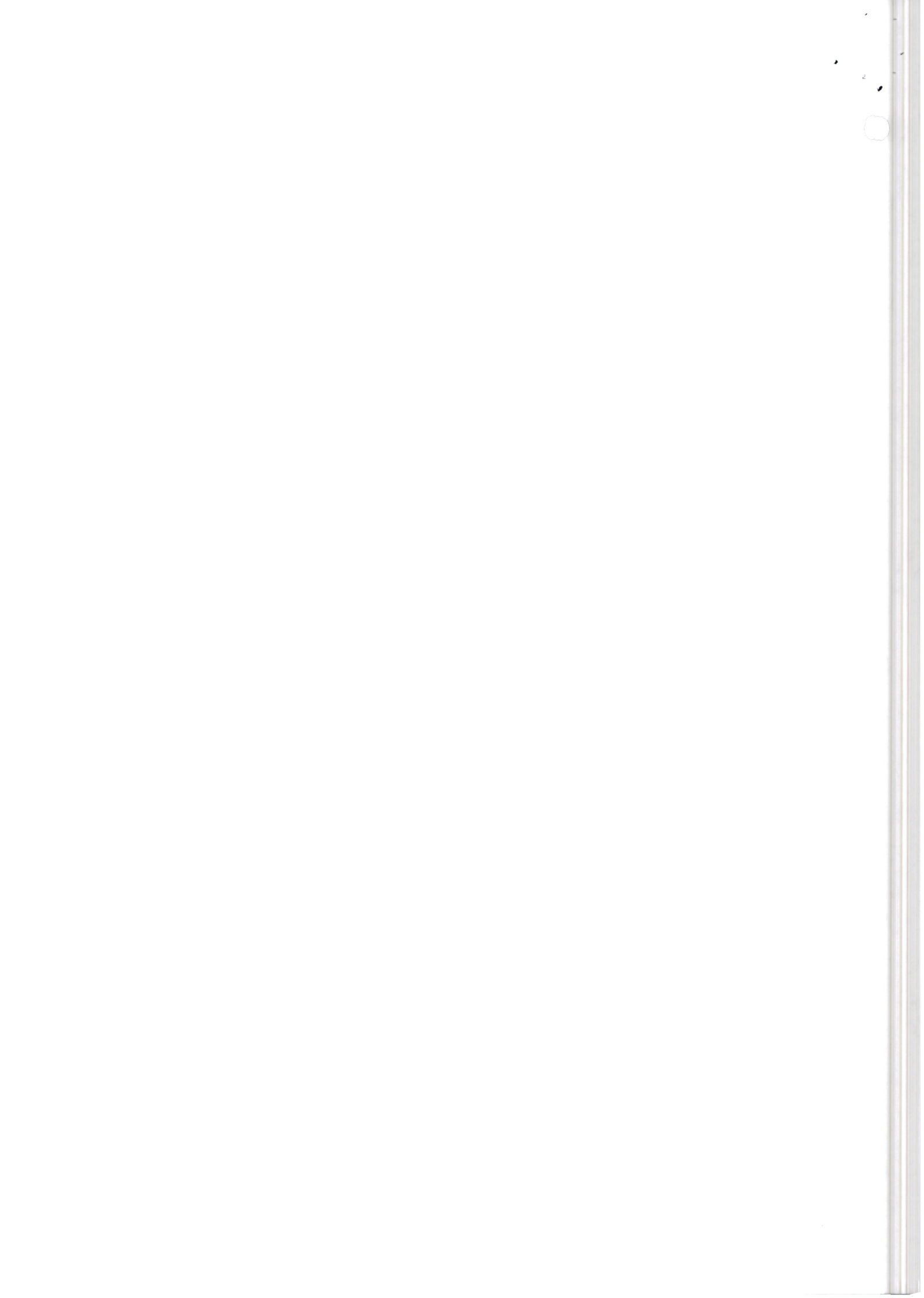
The above revenue statement was approved on 27/09 2018 and signed by:



Principal Secretary



Principal Accounts Controller



RECEIVER OF REVENUE -- MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

3. PROPERTY INCOME

	2017/2018	2016/2017
Rent of Land	18,314,962.00	902,364,581.50
Total Property Income	18,314,962.00	902,364,581.50
Balance brought forward	-	-
Transfers to the Exchequer account by the Ministry	(18,314,962.00)	(902,364,581.50)
Balance carried forward	-	-

The above amount appears for Rent of Land was collected by the ministry, However the PS Lands was not appointed as the Receiver of Revenue for Financial Year 2017/18. Hence the variance

The above revenue statement was approved on 27/09 2018 and signed by:



Principal Secretary



Principal Accounts Controller



RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

4. SALE OF GOODS AND SERVICES

	2017/2018	2016/2017
Land Valuation Fees	1,772,680.00	5,141,156.00
Land Adjudication and Case Fees	39,570.00	34,810.00
Land Registration Fees	17,887,762.00	21,803,521.00
Conveyance Fees	7,482,735.00	6,185,820.00
Other Land Revenue	702,125,114.70	685,791,537.85
Sale of freehold interest in Agricultural Land	531.00	0
Balance brought forward	-	-
Total Revenue Sale of Goods and Services	729,308,392.70	718,956,844.85
Transfers to the Exchequer account by the Ministry	(729,308,392.70)	(718,956,844.85)
Balance brought forward	-	-

The decrease in land valuation fees, land adjudication and cases fee, land registration was attributed to Transition from manual collection to e-citizen portal which was not accessible to all

The above revenue statement was approved on 27/05/2018 2018 and signed by:



Principal Secretary



Principal Accounts Controller



RECEIVER OF REVENUE – MINISTRY OF LAND AND PHYSICAL PLANNING
 REVENUE STATEMENT
 FOR FINANCIAL YEAR ENDED, 30th JUNE, 2018

5. BALANCES CARRIED FORWARD

<u>a) Balance brought forward subsequently transferred</u>	<i>Date transferred</i>
Amount	
1. NIL	1 July NIL
<u>b) Balance brought forward yet to be transferred</u>	
1. NIL	

a. BALANCES BROUGHT FORWARD

b. BALANCES CARRIED FORWARD

There were no balances carried forward for the year ended 30 June 2018 since the revenue account is a zero balancing account, where everyday revenue banked is transferred to the exchequer through a standing order by Treasury to Central Bank of Kenya.

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



