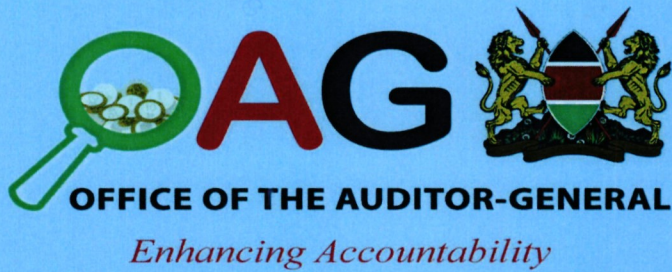


REPUBLIC OF KENYA



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| THE NATIONAL ASSEMBLY PAPERS LAID | | |
| DATE: | 05 NOV 2020 | DAY: Thursday |
| TABLED BY: | The Majority Whip Hon. Emmanuel Wanyo | |
| CLERK-AT THE-TABLE: | Anna | |

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

**STATE DEPARTMENT FOR IMMIGRATION,
CITIZENSHIP AND BORDER CONTROL**



**RECEIVER OF REVENUE
STATE DEPARTMENT FOR IMMIGRATION, CITIZENSHIP AND BORDER
CONTROL**

REVENUE STATEMENT

**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)**

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

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STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The *State Department for Immigration and Citizen Services* is under the Ministry of Interior and Coordination of National Government. At cabinet level, the *State Department for Immigration and Citizen Services* 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 Immigration and Citizen Services* was appointed as a receiver on July 26th 2018.

(b) Principal activities

The State Department for Immigration collects revenue from issue of Immigration Visa and Consular Fees, Passport Fees, Work Permit Fees. Revenue collected is remitted to the National Treasury.

(c) Key Management

The *Departments* day-to-day management is under the following key organs:

Cabinet Secretary - Hon Dr. Fred Matiangi, MGH, CBS.

Principal Secretary - Maj. Gen. (Rtd) Dr. Gordon O. Kihlangwa, CBS.

(d) Entity Headquarters

P.O. Box 30395-00100

Nyayo House Building

Kenyatta Avenue

Nairobi, KENYA

(e) Entity Contacts

Telephone: (254) 020222022

E-mail: ps.immigration@kenya.go.ke

Website: www.interior-immigration.go.ke

Nairobi, Kenya

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(h) Bankers

Central Bank of Kenya

Haile Selessie Avenue

City Square 00200

Nairobi, Kenya

Kenya Commercial Bank

Head Office

Kencom House

P.O.Box 48400

Nairobi, Kenya

National Bank of Kenya

Harambee Avenue

P.O.Box 72866

Nairobi, Kenya

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.

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 received during that financial period. Section 83 (2(b) 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.

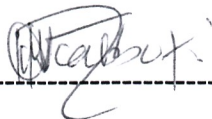
The Principal Secretary in charge of the is *State Department for Immigration and Citizen Services* responsible for the preparation and presentation of the *department's revenue account*, which gives a true and fair view of the state of affairs of the *department* for and as at the end of the period ended on *June 30th 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.

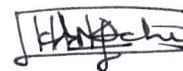
The Principal Secretary in charge of the *State Department for Immigration and Citizen Services* accepts responsibility for the *department's revenue* accounts, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International 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 period ended *June 30th 2019*, and of the *department's* financial position as at that date. The Principal Secretary in charge of the *State Department of Immigration* 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 Immigration and Citizen Services* 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'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 by the Principal Secretary on _____ 2019





MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS

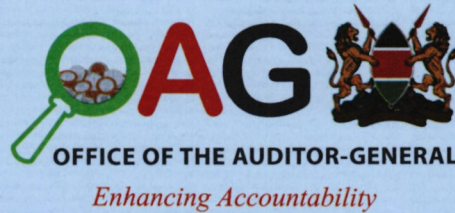
LOISE N.KIBICHO

Principal Secretary

Assistant Accountant General

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2019 - STATE DEPARTMENT FOR IMMIGRATION, CITIZENSHIP AND BORDER CONTROL

REPORT ON THE REVENUE STATEMENTS

Opinion

I have audited the accompanying revenue statements of the State Department for Immigration, Citizenship and Border Control set out on pages 6 to 27, which comprise the statement of arrears of revenue as at 30 June, 2019, and the statement of revenues 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, the revenue statements present fairly, in all material respects, the revenue position of the State Department for Immigration, Citizenship and Border Control 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 Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department for Immigration, Citizenship and Border Control 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 revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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. There were no key audit matters to report in the year under review.

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, I confirm that, nothing 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

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 governance.

In preparing the revenue statements, Management is responsible for assessing the ability of the State Department for Immigration, Citizenship and Border Control to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to

terminate the State Department for Immigration, Citizenship and Border Control 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 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 ability of the State Department for Immigration, Citizenship and Border Control 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 for Immigration, Citizenship and Border Control 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 for Immigration, Citizenship and Border Control 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

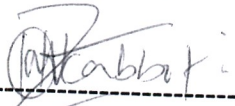
25 September, 2020


STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

III. STATEMENT OF REVENUES AND TRANSFERS

| | Note | 2018/2019 Kshs | 2017/2018 Kshs |
|---|------|--------------------------|--------------------------|
| TAX REVENUES | | | |
| Taxes on Income, Profits and Capital Gains | | - | - |
| Taxes on Property | | - | - |
| Taxes on Goods and Services | | - | - |
| Taxes on International Trade & Transactions | | - | - |
| Other Taxes | | - | - |
| TOTAL TAX RECEIPTS | | - | - |
| NON TAX REVENUES | | | |
| Sale of Goods and Services | 1 | 10,365,407,487.00 | 10,447,012,912.00 |
| Receipts from Sale of Non Financial Assets | | - | - |
| Proceeds from domestic Borrowings | | - | - |
| Proceeds from foreign borrowings | | - | - |
| Proceeds from foreign grants | | - | - |
| TOTAL NON TAX RECEIPTS | | 10,365,407,487.00 | 10,447,012,912.00 |
| TOTAL REVENUE COLLECTED | | 10,365,407,487.00 | 10,447,012,912.00 |
| TRANSFERS TO EXCHEQUER ACCOUNT | 2 | (10,365,407,487.00) | (10,447,012,912.00) |
| BALANCE BROUGHT FORWARD | | - | - |
| BALANCE CARRIED FORWARD | | - | - |

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


MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary


LOISE N. KIBICHO
Assistant Accountant General

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

Note-1 & 2- Provided below is a commentary on receipts and transfers reflected above:
The amounts collected were equivalent to those transferred because of the National Treasury principle in which all funds deposited in the revenue account are subsequently transferred to the exchequer and a nil balance of the account is maintained on a daily basis.

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
 REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 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(a) | Amount in arrears for the immediate previous year to 30 June 2018 (b) | Amount in arrears for the current year to June 30, 2019 (c) | Total arrears as at 30 June 2019 (a+b+c) | Measures taken to recover the arrears | Assessment to the recoverability of arrears |
|---|--|---|---|--|---------------------------------------|---|
| Tax Revenues | | | | | | |
| Taxes on income profits and capital gains | | | | | | |
| Taxes on property | | | | | | |
| Taxes on goods and services | | | | | | |
| Taxes on International Trade and Transactions | | | | | | |
| Other Taxes | | | | | | |
| Non Tax Revenues | | | | | | |
| Fees on Use of Goods and services | | | | | | |
| Social security contributions | | | | | | |
| Property Income | | | | | | |
| Fines, penalties and Forfeitures | | | | | | |
| Receipts from sale of non financial assets | | | | | | |
| Total arrears | - | - | - | - | | |



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
 Principal Secretary



LOISE N. KIBICHO
 Assistant Accountant General

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 *entity*. 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 *entity*.

2. Recognition of Revenue

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

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.

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 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, 2018.

**STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019**

1. TAXES ON INCOME, PROFITS AND CAPITAL GAINS

| | Original Estimates | Revised Estimates | Actual | % Realized |
|------------------------------------|--------------------|-------------------|--------|------------|
| Income Tax from Individual (PAYE) | | | | |
| Income from Corporate Tax | | | | |
| Income share of LATF | | | | |
| Other Income (Refunds) | | | | |
| Total Revenue | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-1- The state department's collection is only revenue which is not subject to taxation.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

**STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019**

2. TAXES ON PROPERTY

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|--------|------------|
| Immovable Property (Stand Premia on Town Plots) | | | | |
| Second Hand Motor Vehicle Purchase Tax | | | | |
| Total Revenue on Property | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-2- The state department's property is not subject to taxation

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

7. SOCIAL SECURITY CONTRIBUTIONS

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|--------|------------|
| Contributions from Government Employees to Social and Welfare Schemes within Government | | | | |
| Total Contributions | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-7- The state department did not have any social security contributions.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

3. TAXES ON GOODS AND SERVICES

| | Original Estimates | Revised Estimates | Actual | % Realized |
|-------------------------------------|--------------------|-------------------|--------|------------|
| VAT on Domestic Goods and Services | | | | |
| VAT on Imported Goods and Services | | | | |
| VAT Refund | | | | |
| VAT Remissions | | | | |
| Total VAT | | | | |
| Excise Receipts | | | | |
| Refunds | | | | |
| Total Revenue on Goods and Services | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-3- The state department's goods and services are not subject to taxation

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
 Principal Secretary



LOISE N. KIBICHO
 Assistant Accountant General

**STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES,
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019**

4. TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS (CUSTOMS)

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|--------|------------|
| Customs Duties | | | | |
| Refunds | | | | |
| Other Taxes on International Trade and Transactions (IDF Fee) | | | | |
| Total Revenue | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-4- The state department does not deal with international trade and transactions (customs)

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
 Principal Secretary



LOISE N. KIBICHO
 Assistant Accountant General

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
 REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

5. OTHER TAXES (NOT ELSEWHERE CLASSIFIED)

| | Original Estimates | Revised Estimates | Actual | % Realized |
|------------------------------------|--------------------|-------------------|--------|------------|
| Stamp Duty | | | | |
| Refunds | | | | |
| Total Revenue | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-5- The state department does not have other taxes.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
 Principal Secretary



LOISE N. KIBICHO
 Assistant Accountant General

**STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES,
REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019**

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


| | Original Estimates | Revised Estimates | Actual | % Realized |
|------------------------------------|--------------------------|--------------------------|--------------------------|------------|
| 1420225-Immigration visas | 3,770,434,832.00 | 3,770,434,832.00 | 2,739,362,175.00 | 73% |
| 1420226-passport fees | 1,099,735,213.00 | 1,099,735,213.00 | 1,777,524,890.00 | 162% |
| 1420227-Work permits | 4,665,119,219.00 | 4,665,119,219.00 | 5,838,334,302.00 | 125% |
| 1420229-Other Immigration fees | 1,171,918,075.00 | 1,171,918,075.00 | 10,186,120.00 | 18% |
| Total Fees | 10,707,207,339.00 | 10,707,207,339.00 | 10,365,407,487.00 | 97% |
| Transfers to the Exchequer account | | | 10,365,407,487.00 | |
| Balance carried forward | | | - | |

Commentary on Actual Revenue against the Revised Estimates

Provided below is a commentary on significant under collection (below 10% of under collection and over collection)

- i. *The over collection on Passports was due to the requirement of each holder of the old passport to renew by September 2019.*
- ii. *The over collection on work permits was due to the verification of all work permits from May to July 2018 which resulted to new applications being submitted and paid for during the 2018/2019 financial year and also the shift of special pass, dependant pass, students internship from manual to online and hence payments on ecitizen on these passes, which during the budget were categorized under other immigration fees, were captured and reported alongside work permits.*
- iii. *The under collection on other immigration fees was due to the shift of special pass, dependant pass, students internship from manual to online and hence payments on ecitizen on these passes, which during the budget were categorized under other immigration fees, were captured and reported alongside work permits.*
- iv. *Not included in the above is a total of revenue amounting to kshs. 2,711,309,883.60 which was collected through the ministry of interior. It was composed of Kshs.1,042,737,583.60 on visa fees, Kkshs. 341,725,550.00 on passports fees, Kshs. 1,247,135,650.00 on work permits and Kshs. 79,711,100.00 on other immigration fees.*

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS



LOISE N. KIBICHO

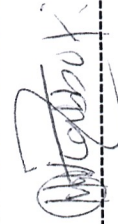
8. PROPERTY INCOME

| | Original Estimates | Revised Estimates | Actual | % Realized |
|--|--------------------|-------------------|--------|------------|
| Interest | | | | |
| Dividends from Central Bank of Kenya (CBK) | | | | |
| Other Profits and Dividends | | | | |
| Surplus funds from Regulatory Authorities | | | | |
| Rent of Land | | | | |
| Rent of Government Buildings and Housing | | | | |
| Total Property Income | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-8- The state department did not receive any property income.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

9. FINES, PENALTIES AND FORFEITURES

| | Original Estimates | Revised Estimates | Actual | % Realized |
|--|--------------------|-------------------|--------|------------|
| Fines, Penalties and Forfeitures and Other Charges | | | | |
| Total Income | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-9- The state department did not receive any fines, penalties and forfeitures.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
 Principal Secretary



LOISE N. KIBICHO
 Assistant Accountant General

REVENUE STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

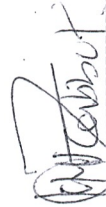
10. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

| | Original Estimates | Revised Estimates | Actual | % Realized |
|------------------------------------|--------------------|-------------------|--------|------------|
| Miscellaneous Revenue | | | | |
| Sundry Revenue | | | | |
| Total Revenue | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-10- The state department did not have any other receipts.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

11. SALE OF GOODS AND SERVICES

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|--------|------------|
| Administrative Fees and Charges | | | | |
| Incidental Sales by Non-Market Establishments | | | | |
| Sale of Tender Documents | | | | |
| Total Revenue | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-11 - The state department did not receive any fees from sale of goods and services.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

12. RECEIPTS FROM SALE OF NON FINANCIAL ASSETS

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|--------|------------|
| Receipts from the Sale of Buildings | | | | |
| Receipts from the Sale of Vehicles and Transport Equipment | | | | |
| Receipts from the Sale of Inventories, Stocks and Commodities | | | | |
| Receipts from the Sale of Intangible Non-Produced Assets | | | | |
| Total Revenue | | | | |
| Balance brought forward | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-14- The state department did not have any receipts from sale of non-financial assets

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

13. PROCEEDS FROM DOMESTIC BORROWINGS

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|--------|------------|
| Borrowing within General Government | | | | |
| Borrowing from Monetary institutions (CBK) | | | | |
| Borrowings from Commercial Banks | | | | |
| Borrowings from other domestic financial institutions | | | | |
| Borrowings from other domestic creditors | | | | |
| Domestic Accounts Payable | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-13 The state department's did not receive any proceeds from domestic borrowings.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

14. PROCEEDS FROM FOREIGN BORROWINGS

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---------------------------------------|--------------------|-------------------|--------|------------|
| Government of Germany | | | | |
| Government of Japan | | | | |
| European Investment Bank | | | | |
| Global Fund | | | | |
| International Development Association | | | | |
| African Development Bank | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |

Commentary on Actual Revenue against the Revised Estimates

Note-14- The state department did not have any proceeds from foreign borrowings

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

15. PROCEEDS FROM FOREIGN GRANTS

| | Original Estimates | Revised Estimates | Actual | % Realized |
|------------------------------------|--------------------|-------------------|--------|------------|
| Government of Denmark(DANIDA) | | | | |
| Government of Sweden (SIDA) | | | | |
| Government of Italy | | | | |
| Government of Japan | | | | |
| United Kingdom- DFID | | | | |
| Government of USA(USAID) | | | | |
| Transfers to the Exchequer account | | | | |
| Balance carried forward | | | | |


Commentary on Actual Revenue against the Revised Estimates

Note-15- The state department did not have any proceeds from foreign grants.

The above revenue statement was approved on _____ 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALANGWA, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General

16. BALANCES CARRIED FORWARD

| <u>Balance brought forward subsequently transferred</u> | <i>Date transferred</i> |
|---|-------------------------|
| Amount | |
| 1. Nil | <i>None</i> |
| 2. Nil | <i>None</i> |
| | |
| <u>Balance brought forward yet to be transferred</u> | |
| 1. Nil | |
| 2. Nil | |
| | |
| | |
| | |

