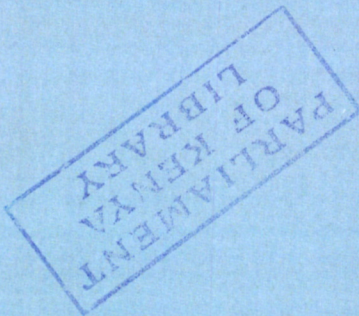
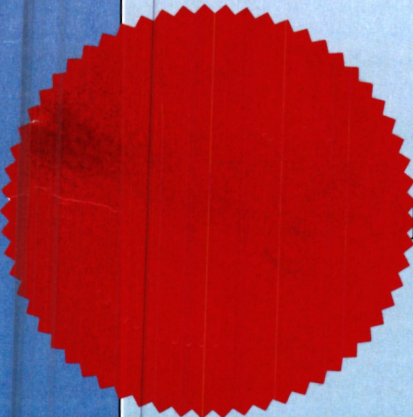


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

REVENUE STATEMENT

**FOR THE YEAR ENDED
30 JUNE 2016**



PAPER LAID
BY THE LEADER
OF THE MAJORITY
PARTY ON
16/05/17
IBM

**STATE DEPARTMENT FOR COORDINATION
OF NATIONAL GOVERNMENT**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
30 SEP 2016
RECEIVED

RECEIVER OF REVENUE
STATE DEPARTMENT FOR COORDINATION OF NATIONAL GOVERNMENT

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2016

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



RECEIVER OF REVENUE ENTITY (STATE DEPARTMENT OF COORDINATION OF NATIONAL GOVERNMENT)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

Table of Content

Page

I.	<u>KEY ENTITY INFORMATION AND MANAGEMENT</u>	3
II.	<u>STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES</u>	5
III.	<u>STATEMENT OF REVENUES AND TRANSFERS</u>	6
IV.	<u>STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE XXXX</u>	7
V.	<u>SIGNIFICANT ACCOUNTING POLICIES</u>	8
1.	<u>TAXES ON INCOME, PROFITS AND CAPITAL GAINS</u>	10
2.	<u>TAXES ON PROPERTY</u>	11
3.	<u>TAXES ON GOODS AND SERVICES</u>	12
4.	<u>TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS (CUSTOMS)</u>	13
5.	<u>OTHER TAXES (NOT ELSEWHERE CLASSIFIED)</u>	14
6.	<u>FEES ON USE OF GOODS AND ON PERMISSION TO USE GOODS OR TO PERFORM SERVICES AND ACTIVITIES</u>	15
7.	<u>SOCIAL SECURITY CONTRIBUTIONS</u>	16
8.	<u>PROPERTY INCOME</u>	17
9.	<u>FINES, PENALTIES AND FORFEITURES</u>	18
10.	<u>OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE</u>	19
11.	<u>SALE OF GOODS AND SERVICES</u>	20
12.	<u>RECEIPTS FROM SALE OF NON FINANCIAL ASSETS</u>	21
13.	<u>PROCEEDS FROM DOMESTIC BORROWINGS</u>	22
14.	<u>PROCEEDS FROM FOREIGN BORROWINGS</u>	23
15.	<u>PROCEEDS FROM FOREIGN GRANTS</u>	24
16.	<u>BALANCES CARRIED FORWARD</u>	25

RECEIVER OF REVENUE ENTITY (STATE DEPARTMENT OF COORDINATION OF NATIONAL GOVERNMENT)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The *receiver of revenue* is under the Ministry of **Interior and National Coordination of National Government**. At cabinet level, the *receiver of revenue* is represented by the Cabinet Secretary for **Interior and National Coordination of National Government** who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* was appointed as a receiver on **14th August, 2014**

(b) Principal activities

The receiver of revenue collects revenue from Betting Directorate. Revenue collected is remitted to the National Treasury and used for **Exchequer issues**

(c) Key Management

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

- Cabinet Secretary
- Principal Secretary
- Senior Management;

(d) Entity Headquarters

P.O. Box **30478-00100**
Teleposta Building/House/Plaza
Kenyatta Avenue/Road/Highway
Nairobi, KENYA

(e) Entity Contacts

Telephone: (254) **-20-2228411**
E-mail: ps@coordination.go.ke
Website: www.go.ke

(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

RECEIVER OF REVENUE ENTITY (STATE DEPARTMENT OF COORDINATION OF NATIONAL GOVERNMENT)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya
Website: www.go.ke

(h) Bankers (*Central Bank of Kenya*)

P.O. Box 60000 - 00200
NAIROBI
Website: www.go.ke

RECEIVER OF REVENUE ENTITY (STATE DEPARTMENT OF COORDINATION OF NATIONAL GOVERNMENT)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

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.

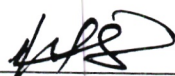
The Principal Secretary in charge of the *State Department for Coordination of National Government* is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on **30 June, 2016**. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in charge of the *State Department for Coordination of National Government* accepts responsibility for the *entity's receiver of 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 *entity's receiver of revenue* account gives a true and fair view of the state of *entity's receiver of revenue* transactions during the financial year ended **30 June, 2016**, and of the *entity's* financial position as at that date. The Principal Secretary charge of the *State Department for Coordination of National Government* further confirms the completeness of the accounting records maintained for the *receiver of revenue*, which have been relied upon in the preparation of the *receiver of revenue* account as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the *State Department for Coordination of National Government* 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 *receiver of revenue's* accounts have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Principal Secretary on **30th September 2016**



Principal Secretary



Principal Accounts Controller

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016 - STATE DEPARTMENT FOR COORDINATION OF NATIONAL GOVERNMENT

REPORT ON THE REVENUE STATEMENTS

I have audited the accompanying revenue statements of State Department for Coordination of National Government set out on pages 6 to 26, which comprise the statement of arrears of revenue as at 30 June 2016, and the statement of revenue 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.

Management's Responsibility for the Financial Statements

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 such 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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these revenue statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the revenue statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the revenue statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the revenue statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation

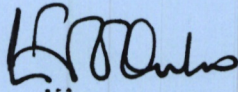
Report of the Auditor-General on Revenue Statements for State Department for Coordination of National Government for the year ended 30 June 2016

and fair presentation of the revenue statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State Department's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the revenue statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the revenue statements present fairly, in all material respects, the arrears of revenue of State Department for Coordination of National Government as at 30 June, 2016, and its 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.



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

Nairobi

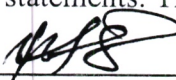
07 April 2017

RECEIVER OF REVENUE ENTITY (STATE DEPARTMENT OF COORDINATION OF NATIONAL GOVERNMENT)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

STATEMENT OF REVENUES AND TRASFERS

	Note	2015/2016 Kshs	2014/2015 Kshs
TAX REVENUES			
Taxes on Income, Profits and Capital Gains	1	0	0
Taxes on Property	2	0	0
Taxes on Goods and Services	3	0	0
Taxes on International Trade & Transactions	4	0	0
Other Taxes	5	0	0
TOTAL TAX RECEIPTS		0	0
NON TAX REVENUES			
Fees on use of Goods/Services	6	0	188,350,568
Social Security Contributions	7	0	0
Property Income	8	0	0
Fines, Penalties and Forfeitures	9	0	0
Other Receipts	10	154,591,272.30	0
Sale of Goods and Services	11	0	2,417,000
Receipts from Sale of Non Financial Assets	12	0	1,292,350
Proceeds from domestic Borrowings	13	0	0
Proceeds from foreign borrowings	14	0	0
Proceeds from foreign grants	15	0	0
TOTAL NON TAX RECEIPTS		154,591,272.30	192,059,918
TOTAL REVENUE COLLECTED		0	0
TRANSFERS TO EXCHEQUER ACCOUNT		154,591,272.30	(188,350,568)
BALANCE BROUGHT FORWARD	16	0	0
BALANCE CARRIED FORWARD	16	0	3,709,350

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30th September 2016 and signed by:



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

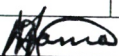

Principal Accounts Controller

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REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

STATEMENT OF ARREARS OF REVENUE AS AT 30TH JUNE 2016

Classification of Revenue	Accumulated amount in arrears from prior periods to June xxx (a)	Amount in arrears for the immediate previous year to 30 June xxx (b)	Amount in arrears for the current year to June 30, xxx (c)	Total arrears as at 30 June xxx	Measures taken to recover the arrears	Assessment to the recoverability of arrears
<u>Tax Revenues</u>						
Taxes on income profits and capital gains						
Taxes on property						
Taxes on goods and services						
Taxes on International Trade and Transactions						
Other Taxes						
<u>Non Tax Revenues</u>						
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	0	0	0	0		


 Principal Secretary


 Principal Accounts Controller

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

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.

6. Comparative Figures

RECEIVER OF REVENUE ENTITY *(STATE DEPARTMENT OF COORDINATION OF NATIONAL GOVERNMENT)*
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

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, 2016

REVENUE STATEMENTS (STATEMENT OF REVENUE AND EXPENSES)
 REVENUE STATEMENTS
 FOR THE YEAR ENDED 30TH JUNE 2016


1. TAXES ON INCOME, PROFITS AND CAPITAL GAINS

	Original Estimates	Revised Estimates	Actual	% Realized
Income Tax from Individual (PAYE)				
Income from Corporative 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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

**REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016**

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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



Principal Secretary



Principal Accounts Controller

RECEIVED OF REVENUE ENTITY (STATE PARLIT OF JORDI) IN O TION, OVER IT)

**REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016**

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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



Principal Secretary



Principal Accounts Controller

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				

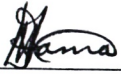
Commentary on Actual Revenue against the Revised Estimates

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

REVENUE STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2016

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

	Original Estimates	Revised Estimates	Actual	% Realized
Interest Received				
Licences under Traffic Act				
Licenses under the Communication Act				
Petroleum Development Levy (PDL)				
Roads Maintenance Levy (RML)				
Total Fees				
Balance brought forward				
Transfers to the Exchequer account				
Balance carried forward				


Commentary on Actual Revenue against the Revised Estimates

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on 30th September 2016 and signed by:



 Principal Secretary



 Principal Accounts Controller

REVENUE STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2016

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				

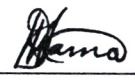
Commentary on Actual Revenue against the Revised Estimates

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

REVENUE STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2016

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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



Principal Secretary



Principal Accounts Controller

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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

10. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

	Original Estimates	Revised Estimates	Actual	% Realized
Miscellaneous Revenue				
Price Competition			80,232,771.30	
Public Gaming			30,175,000	
Public Rotary			16,945,000	
Book Makers			20,225,000	
Funfairs			7,013,500	
Sundry Revenue				
Total Revenue			154,591,272.30	
Balance brought forward				
Transfers to the Exchequer account			154,591,272.30	
Balance carried forward				


Commentary on Actual Revenue against the Revised Estimates

The revenue was not factored in the printed estimates

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

**REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016**


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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:


Principal Secretary


Principal Accounts Controller

RECEIVED OF REVENUE ENTITY (STATE DEPARTMENT OF REVENUE) (STATE OF ILLINOIS, DEPARTMENT OF REVENUE)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

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				

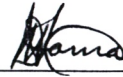
Commentary on Actual Revenue against the Revised Estimates

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

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				

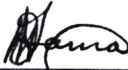
Commentary on Actual Revenue against the Revised Estimates

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

RECEIVER OF REVENUE ENTITY (STATE DEPARTMENT OF COORDINATION OF FINANCIAL OVERSIGHT)
REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016

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				

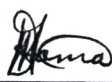
Commentary on Actual Revenue against the Revised Estimates

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



 Principal Secretary



 Principal Accounts Controller

**REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016**


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

2015/2016 Estimates did not factor revenue collection

The above revenue statement was approved on **30th September 2016** and signed by:



Principal Secretary



Principal Accounts Controller

**REVENUE STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2016**

16. BALANCES CARRIED FORWARD

<u>Balance brought forward subsequently transferred</u>	
Amount	<i>Date transferred</i>
1 0	<i>1 July xxxx</i>
2. 0	<i>3 July xxxx</i>
Xxx(1+2)	
<u>Balance brought forward yet to be transferred</u>	
1 0	
2. 0	
Xxx(1+2)	
XXXX	

Explain the breakdown of all revenue collected but not transferred to the exchequer account. If transferred subsequent to the year-end, please indicate the date of transfer. The grand total should tie to the balance carried forward in the statement of receipts and transfers.

