



KENYA PLANT HEALTH INSPECTORATE SERVICE

STANDARD OPERATING PROCEDURE

Department: Finance & Accounts

Revision No:03

Issue No:01

SOP FOR REVENUE RECEIPTING, RETURNS AND REPORTING

SOP/KEPHIS/FIN/01

Issued by: 

Deputy Director Finance & Accounts

Date: 27/9/25

Approved by: 

Director Corporate Services

Date: 27/01/2025



TABLE OF CONTENTS

1.0. Purpose	3
2.0 Scope	3
3.0 References	3
4.0 Definitions	3
5.0 Responsibilities.....	3
6.0 Schematic representation	4
7.0 Procedure.....	4
A: Regional Offices	4
B: Border Posts and other Stations – Without Accountants.....	7
8.0 Records	8



1.0. Purpose

To ensure timeliness in the receipting, preparation and remittance of monthly revenue returns from Regional Offices and Stations.

2.0 Scope

Entails receipting of revenue, updating the financial system and remitting of the revenue returns to head office

3.0 References

3.0 KEPHIS Financial Policies and Procedures Manual

3.1 International Public Sector Accounting Standards

3.2 Bank statements

3.3 Cashbook of the financial system

3.4 KEPHIS systems financial reports

3.5 Dollar Cheques

4.0 Definitions

4.1 DD - Deputy Director

4.2 DCS- Director of Corporate Services

4.3 DDFA – Deputy Director Finance and Accounts

5.0 Responsibilities

DD and Inspectors in Charge of Border Posts



6.0 Schematic representation

Revenue receipting, returns & reporting						
Sources of Inputs	Inputs	Activities	Outputs	Receivers of Outputs	Risks	Checks/ Controls
- Regional offices - Border Posts	- E-Citizen payment notification - Bank slips - MPESA payment message - Dollar Cheques	- Receipting - Analysis of revenue data - Reporting	- Customer receipts - Bank deposit slips - Cashbook report - Revenue returns report - Revenue analysis report	- Board of Directors - Managing Director - Directors - Deputy Directors - Stakeholders	- Delayed receipting & reporting - ERP system breakdown or delays - Double receipting	- Regional revenue returns reports compliance - Revenue Monitoring - Revenue audits

7.0 Procedure

A: Regional Offices

This section is applicable to centres where accountants have been deployed:



- 7.1 The accountant receives E-citizen/MPESA payment notification, from clients or E- citizen platform reports /bank statement showing client's payment and proceeds to generate receipts serially from ERP system:
- 7.1.1 If the payment done is not clear which service has been offered, the accountant picks the option 'Direct-miscellaneous receipt', which shall be reallocated later to the correct service once confirmed.
 - 7.1.2 If the payment relates to pro-forma invoiced services, the accountant ensures that he/she has indicated the pro-forma invoice number in the receipt.
 - 7.1.3 If the payment relates to prior pending debt with an invoice that is already prepared and posted, the accountant picks the option 'apply to' the client account.
 - 7.1.4 If the payment relates to a security deposit for services to be rendered, the accountant picks the option 'prepayment'
 - 7.1.5 If evidence of payment provided by the client is a deposit slip or E-citizen notification, the accountant shall confirm the same in the bank statement/ E- Citizen platform prior to receipting
- 7.2 E-citizen/MPESA-430 payments/direct payments shall be receipted by the regional accountant in and dated according to the **date of payment** by the client.
- 7.3 Cheques and direct payments shall be receipted in the KEPHIS Receiving Bank Accounts (430 and 269)
- 7.4 For the MPESA payments to 430, the regional accountant **shall correctly and accurately indicate the MPESA transaction code** in the client's receipt.
- 7.5 On a weekly basis, the accountant deposits dollar cheques intact total revenue in hand to the designated bank account.



- 7.6 For purposes of monthly reporting, the accountant shall either export the revenue reports from the ERP system for their respective regions
- 7.7 On monthly basis, the accountant shall export from the E-citizen platform and verify against the ERP receipts done in the region for the respective station. In case of discrepancy **requiring reversal**, the Accountant shall inform principal accountant to reverse after approval by the Deputy Director Finance and Accounts.
- 7.9 At the end of every month, the accountant shall export/be sent the 430-bank statement of the revenue bank and compares with the regional revenue report exported from ERP.
- 7.10 If there is a deficit or surplus revenue, the accountant establishes the cause of the variances and advises the DDFA accordingly
- 7.11 The accountant prepares and submits a revenue report / returns to the Managing Director through DDFA by 5th of following month. The report shall contain the following:
1. Revenue generated analysed in terms of major revenue contributors;(indicate revenue per service-Phytosanitary, seed certification, laboratory, farm inputs, rental, nursery inspections etc)
 2. Total Revenue collected
 3. Outstanding debts, indicating service rendered and days due
 4. Indicate the monthly revenue variances analysis (decrease and increase) plus reasons for the changes;
 5. Indicate any revenue reconciliation figures noted during the reconciliation of the E-citizen revenue reports and KEPHIS systems (e.g. IEICS, SCPvP)
 6. List of cancelled or spoiled receipts/proforma invoices;



7. Serial number range of unused receipts;

8. List of any revenue related challenges faced in the regions and border posts.

7.12 All receipts done should be posted once receipted in the ERP system by the respective accountant doing the receipts.

B: Border Posts and other Stations – Without Accountants

This section is applicable to stations where an accountant has not been deployed and without access to ERP system.

7.17 The inspector receives E-Citizen/MPESA payment notification from clients and where required, issues receipt serially using manual receipt books issued to the station by KEPHIS Headquarters.

7.19 By 5th of the following month, the Officer-in-Charge shall submit revenue return for their station directly to the Managing Director through the Regional DD and DDFA containing the following:

1. Cover letter summarizing total revenue collection for the month;
2. Copy of all receipts issued during the month;
3. Revenue generated analysed in terms of major revenue contributors;(indicate revenue per service-Phytosanitary, seed certification, laboratory, farm inputs, rental, nursery inspections etc)
4. Serial numbers of unused receipt books;
5. Indicate the monthly revenue variances analysis (decrease and increase) plus reasons for the changes;
6. Monthly technical inspection reports as applicable;
7. List of cancelled or spoiled receipts



8. List of any revenue related challenges faced in the regions and border posts.

8.0 Records

8.1. Monthly & Quarterly revenue remittance report

8.2 Bank deposit slips

8.3 Receipt copies

8.4 Inspection reports

8.5 Border post E-citizen reports

REVISION DETAILS					
REVISION SUMMARY	REASON	DATE	REVISED BY	ISSUE NUMBER	REVISION NUMBER
1. Change of 3.1	Changes in reporting standards	18/05/2015	HF	2	0
2. Review of entire SOP	To meet requirements of ISO 9001:2015	28/02/2018	HF	1	1



3. Review of entire SOP	Enhance revenue control	23/07/2019	HF	1	2
4. Review of the entire SOP	Using a new financial system-ERP and introduction of E-citizen	08/01/2025	DDFA	1	3