

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

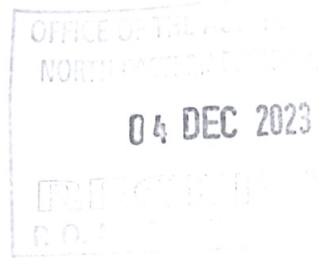
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**RECEIVER OF REVENUE-REVENUE
STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2023**

COUNTY GOVERNMENT OF GARISSA

PAPERS LAID	
DATE	29/02/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	POLYCARP



Revised 30th June 2023



**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF GARISSA
REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

*Receiver Of Revenue
County Government of Garissa
Revenue Statements for the Period Ended 30th June 2023*

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*Receiver Of Revenue
County Government of Garissa
Revenue Statements for the Period Ended 30th June 2023*

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

b) Glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Revenue and resource mobilization. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver on appointment by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act

(b) Principal activities

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

(c) Key Management Team

The County Government of Garissa day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Hon Abass Ismail Khaar
- Chief Officer, Finance -Aden Harun Abdi
- Director, Revenue- Yusuf Mohamed Abdi
- Head of Revenue Reporting...

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box563-70100
Garissa County offices
Lamu Road
Garissa, Kenya

(e) Entity Contacts

Telephone: (254) 2123865575
E-mail: info@garissa.go.ke
Website: <http://garissa.go.ke>

(f) Independent Auditors

Auditor General
Office of the Auditor-General
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

3. Foreword by the CECM Finance and Economic Planning

For the period starting 1st July 2022 and ending 30th June, 2023, total revenue

Collections were ksh78,741,423. Main revenue streams are bridge cess, livestock fees, parking fees, public health, single business permit, building plan approval fees, market fees, land rate and rent. Balance b/f was Kshs 575,659.81

Kshs 82,017,141/= was transferred to County Revenue Fund account at CBK including the balance brought forward.

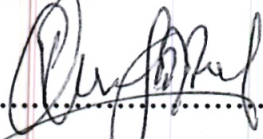
In the said period, there was improvement of revenue collection compared to the previous year although we have not hit our target due to different factors such as:-

- Lack of automated revenue system
- Cyclic severe drought
- Central market fire
- Lack of enough personnel and general unwillingness by public to pay cesses.
- Conflicts among the people involved in gem sum

Several measures have been put in place to maximise revenue collection in Garissa county including; -

- Broadening of tax base
- Plans are under way to hire more staffs
- We have held successful talks with all department that aids in revenue collection for better coordination

Public participation meetings and publication of the same for public education on their role in the revenue collection.



.....
Hon Abass Ismail Khaar

CECM Finance and Economic Planning

County Government of Garissa

*Receiver Of Revenue
County Government Of Garissa
Revenue Statements for the Period Ended 30th June 2023*

4. Management Discussion and Analysis

The Department of revenue management is mandated under sections 157(1) of the PFM act 2012 to be the collectors and receivers of revenue. The receiver of revenue is required under section 157(2) of the PMF act to ensure that all revenues for which the receiver of revenue is responsible over is collected, recovered and accounted through the established revenue accounts dictated by section 109(1) of the PFM act. The county revenue account and the M-pesa paybill number here below are the only lawful monies collection avenues.

- KCBA/C: **1140761625**
- M-pesapaybill: **209118**

Tabular presentation of the last 5 annual financial performances by revenue department: -

YEAR	TOTAL COLLECTION(KSHS)	TARGETS(KSHS)	% REALIZED
2017/2018	86,687,562.95	250,000,000	34.6%
2018/2019	112,446,781.00	250,000,000	44.97%
2019/2020	108,098,258.50	150,000,000	72.06%
2020/2021	96,012,664.00	150,000,000	64.08%
2021/2022	67,420,262.00	150,000,000	44.94%
2022/2023	78,741,423.00	130,000,000	60.5%

During the financial year under discussion the county managed to collect ksh78,741,423. Main revenue streams are bridge cess, livestock fees, parking fees, public health, single business permit, building plan approval fees, market fees, land rate and rent. Balance b/f was Kshs 575,659.81. Kshs 82,017,141/= was transferred to County Revenue Fund account at CBK including the balance brought forward.

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