

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

PARLIAMENT
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ON

RECEIVER OF REVENUE

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

**COUNTY GOVERNMENT OF
MANDERA**

OFFICE OF THE AUDITOR GENERAL
NORTH EASTERN REGIONAL OFFICE

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REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MANDERA



COUNTY GOVERNMENT OF MANDERA

RECEIVER OF REVENUE

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 Mandera
Revenue Statements for the Period Ended 30th June 2023

***Receiver of Revenue
County Government of Mandera
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

Mandera County is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The governor is supported by the county executive committee in carrying out the mandate as stipulated in the constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CECM for Finance is financial reporting at the county level.

Vision

To be a regionally competitive and self- reliant county

Mission

To strategically position ourselves as a county guided by innovative competitiveness in order to achieve progressive, wealthy, healthy, cohesive and secure county.

Motto

A county with unlimited opportunities and endless possibilities

Core Values

- Integrity
- Innovativeness
- Professionalism
- Team work
- Equity
- Transparency
- Accountability
- Respect for rule of law

(a) Background information

The receiver of revenue is under the Department of Revenue Services. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver 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).

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

(c) Key Management Team

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

No.	Name	Designation
1.	Ibrahim Mohamed Adan	CEC, Finance and Economic Planning and ICT
2.	Abdikadir Mohamed Tache	Chief Officer, Accounting and Financial Services
3.	Ibrahim Nurrow Issack	Chief Officer, Revenue Services
4.	Abass M. Noor	Director, Revenue Services

(d) Mandera County Headquarters

P.O. Box 13-70300

County Headquarters Building

Mandera-Isiolo Road

Mandera, KENYA

(e) County Government of Mandera's Receiver of Revenue

Contacts

Telephone: (+254) 722466499

E-mail: info@mandera.go.ke

Website: [www.mandera go.ke](http://www.mandera.go.ke)

(f) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

(g) Principal Legal Adviser

The County Attorney

County Headquarters

P.O. Box 13-70300

MANDERA, KENYA

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

(h) Bankers

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

2. Kenya Commercial Bank
Mandera Branch.
P.O. Box 275-70300
MANDERA, KENYA.

3. Equity Bank of Kenya
Mandera Branch.
P.O Box 75104
MANDERA, KENYA

4. National Bank of Kenya
Mandera Branch.
P.O Box 379-70300
MANDERA, KENYA

(i) County Attorney

The County Attorney
County Headquarters
P.O. Box 13-70300
MANDERA, KENYA

*Receiver of Revenue
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3. Foreword by the CECM Finance and Economic Planning

It's my pleasure to present the second Mandera County Receiver of Revenue Financial Statements for the financial year ended 30th June, 2023 in compliance with the relevant Public Finance Management regulations.

During the year under review, Mandera County budgeted to raise Kshs. 290,436,786. The County's revenue sources included Cess collections, Land/Poll Rates, Single/Business Permits, Property Rent, Parking Fees, Market Fees, Hospital Fees, Public Health Service Fees, Physical Planning and Development and Hire of County Assets.

The County encountered numerous challenges such as recurring droughts that affected livestock and farm production, insecurity threats from Alshabaab militants that made some targeted revenue collection spots inaccessible, border closure between Kenya and Somalia that limited movement of goods and trading activities in the region amongst other limiting factors. These challenges hindered revenue collection efforts by weakening the county's' economic conditions and the citizen's ability to pay levies. Accordingly, the total revenue collected was Kshs. 123,310,531 against a collection of Kshs.132,899,851 attained in the financial year 2021/2022. The County's entire collection of Kshs.123,310,531 was disbursed to the Mandera County Revenue Fund account to be utilized in implementation of planned programmes.

To enforce more revenue collections in the financial year 2023/2024 and subsequent financial periods appropriate mechanisms will be put in place by the receiver of revenue.


.....
CECM Finance and Economic Planning
County Government of Mandera