

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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THE AUDITOR-GENERAL

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ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF KAKAMEGA



RECEIVER OF REVENUE
(County Government of Kakamega)

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 Kakamega
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 Finance and Economic Planning. 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 on 17th October 2017 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 Kakamega day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance and Planning
- Chief Officer, Finance and Budget
- Chief Officers, Agriculture, Livestock Fisheries and Cooperatives
- Chief Officer, Public Service & Administration
- Chief Officer, Agriculture, Livestock and Fisheries
- Chief Officer, Health Services
- Chief Officer, Education, Science and Technology
- Chief Officer, Lands, Housing, Urban Areas and Physical Planning
- Chief Officer, Roads, Public Works and Energy
- Chief Officer, Trade, Industrialization and Tourism
- Chief Officer, Water, Environment, Natural Resources, & Climate Change
- Chief Officer, Social Services, Youth, Sports and Culture
- Chief Revenue Administrator
- Head of Revenue Reporting

(d) County Headquarters

P.O. Box 36-50100
Sahajanand Building
Kenyatta Avenue
Kakamega, Kenya

(e) Entity Contacts

E-mail: revenue@kakamega.go.ke
Website: www.kakamega-county.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

County Attorney
County Government of Kakamega
P.O Box 36-50100
Kakamega

(h) Bankers

1. Central Bank of Kenya
P.O Box 60000-00200
Nairobi.

2. KCB –Group
P.O Box 152-50100
Kakamega

3. Cooperative Bank
P.O BOX 595-50100
Kakamega

4. National Bank of Kenya
P.O Box 00100
Kakamega

3. Foreword by the CECM Finance and Economic Planning

It is with great pleasure that I present this report on the Own Source Revenue (OSR) Performance for Kakamega County for the Financial Year 2022/2023. As the County Executive Member of Finance and Economic Planning, it is my privilege to provide a comprehensive overview of the financial landscape, focusing on the crucial role played by the Receiver of Revenue in shaping our economic trajectory.

In this report, we delve into the multifaceted aspects of revenue collection within our county. We aim to shed light on the successes, challenges, and opportunities that have defined our financial journey over the past year. It is my hope that this report not only serves as a testament to our commitment to fiscal responsibility but also as a transparent and informative resource for our stakeholders and the public at large.

As we delve into the specifics, we will begin by presenting an overview of the general economic outlook for the year. This will set the stage for a deeper understanding of the factors that have influenced our revenue collection efforts. We will discuss the impediments and accelerators that have played pivotal roles in shaping the OSR landscape. Understanding these factors is essential as we chart our path towards a more sustainable and robust financial future.

The local business environment, a key driver of OSR, will also come under our scrutiny. It is imperative that we assess the local economic conditions to make informed decisions that will support our revenue generation efforts and foster economic growth within Kakamega County.

Within this report, we will provide a detailed breakdown of the revenue collected during the year, including the sources from which these funds were derived. This information will offer insights into the diversification of our revenue streams and help us identify areas where we can further enhance our income generation.

Furthermore, we will examine the disbursements made to the County Revenue Fund (CRF), highlighting the responsible allocation of resources to various development projects and essential services. Transparency and accountability in these disbursements remain paramount to our commitment to good governance.

One of the key aspects of this report is the comparison between the revenue collected and the budgeted revenues. We will elucidate the reasons behind any under or overperformance, and propose mitigating measures to address any discrepancies. This analysis is crucial in ensuring that our fiscal plans remain aligned with our revenue generation capabilities.

Receiver of Revenue
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Revenue Statements for the Period Ended 30th June 2023

In conclusion, this report represents our unwavering commitment to responsible financial stewardship. It is a testament to our dedication to the people of Kakamega County, to whom we owe the highest level of transparency and accountability. I would like to express my gratitude to the entire finance team, the Receiver of Revenue, and all stakeholders who have played a part in our financial success. Through this report, we aim to inspire confidence in our fiscal management, foster greater economic prosperity, and pave the way for a brighter and more financially secure future for Kakamega County.



CPA Livingstone Imbayi
County Executive Member of Finance and Economic Planning
County Government of Kakamega