

HBC
27/6/23



**COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK**

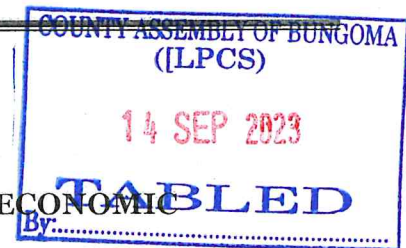
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P.O. BOX 1886-50200,
BUNGOMA, Kenya.

REF: REPORT NO 4

INTERNAL MEMO



FROM: CHAIRMAN COMMITTEE ON FINANCE AND ECONOMIC PLANNING.

TO: CLERK OF ASSEMBLY.

DATE: 13TH JUNE, 2023

RE: REPORT BY THE COMMITTEE ON FINANCE AND ECONOMIC PLANNING ON COUNTY POLICY STATEMENT ON ENHANCEMENT OF OWN SOURCE REVENUE

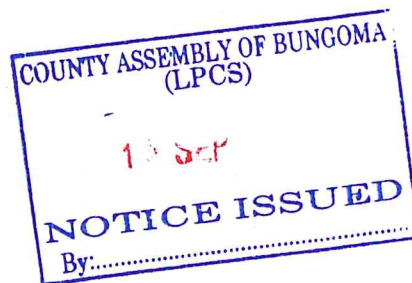
The above subject matter refers.

Forwarded herewith, please find the report by the committee on Finance and Economic Planning on consideration of above stated subject.

Kindly facilitate its approval for tabling.

HON. JAMES MUKHONGO

CHAIRMAN-COMMITTEE ON FINANCE AND ECONOMIC PLANNING.



COUNTY GOVERNMENT OF BUNGOMA



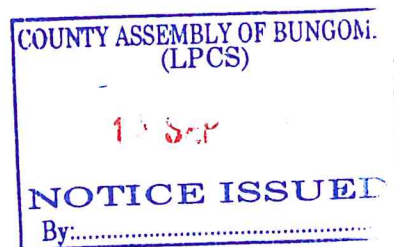
COUNTY ASSEMBLY OF BUNGOMA

THIRD ASSEMBLY – SECOND SESSION

COMMITTEE ON FINANCE AND ECONOMIC PLANNING REPORT
ON
THE COUNTY POLICY STATEMENT ON ENHANCEMENT OF OWN
REVENUE.

JUNE, 2023

The Office of the Clerk
County Assembly Buildings
BUNGOMA - Kenya
BUNGOMA



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CHAPTER ONE

1.0 PREFACE

Mr. Speaker Sir, the County Policy Statement on Enhancement Own Source Revenue was submitted to the County Assembly on 13th of February 2023 tabled in the House on Wednesday 1st March 2023 at 2:30 p.m. and committed to the Committee for processing and reporting back. Further, a letter dated 13th March, 2023 with reference number BCA/ADM/6VOL.11(64) was send the County Executive Committee on Finance on Economic Planning; inviting CECM for interrogation and to provide supporting documents that aided the Committee in coming up with this report.

1.1. THE ESTABLISHMENT AND FUNCTIONS OF THE COMMITTEE

Mr. Speaker Sir,

The sectorial Committee on Finance and Economic Planning is established pursuant to the provisions of Standing Order No. 217 of the County Assembly of Bungoma and executes its mandate in accordance with Standing Order 217(5) which provides as follows:

- a) Investigate, inquire and report all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- b) Study the program and policy objectives of departments and the effectiveness of the implementation;
- c) Study and review all county legislation referred to it;
- d) Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- e) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- f) To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing order 185(Committee on Appointments); and
- g) Make reports and recommendations to the County Assembly as often as possible, including recommendations of proposed legislation.

1.2 MANDATE OF THE COMMITTEE

The second schedule to the Bungoma County Assembly Standing Orders mandates the committee to consider matters relating to:

- a) Public finance;
- b) Monetary policies;
- c) Revenue policies including taxation;
- d) County integrated development plan;
- e) Annual development plan;
- f) Mobilization of resources for funding the budgetary requirement of the county government.

1.3 COMMITTEE MEMBERSHIP

Mr. Speaker Sir, the Committee on Finance and Economic Planning as currently constituted comprises of the following members:-

- | | |
|-----------------------------|-------------|
| 1. Hon. James Mukhongo | Chairperson |
| 2. Hon. Stephen Wamalwa | Member |
| 3. Hon. Everlyne Mutiembu | Member |
| 4. Hon. Violet Makhanu | Member |
| 5. Hon. Jack Kawa | Member |
| 6. Hon. Vitalis Wangila | Member |
| 7. Hon. Francis Chemion | Member |
| 8. Hon. Tony Barasa | Member |
| 9. Hon. George Makari | Member |
| 10. Hon. Aggrey Mulongo | Member |
| 11. Hon. Godfrey Wanyama | Member |
| 12. Hon. Everton Nganga | Member |
| 13. Hon. Christine Mukhongo | Member |
| 14. Hon. Catherine Kituyi | Member |

1.4 LEGAL FRAMEWORK

1.4.1 Guiding principles in the Examination of the County Policy Statement on Enhancement Own Source Revenue

Mr. Speaker Sir, in the execution of its mandate, the Committee on Finance and Economic Planning is given a legal backing under the Constitution of Kenya 2010,

Public Finance Management Act, 2012 and County Government Act, 2012. These statutory provisions include the following:

1. Constitutional Principles on Public Finance

Article 185 of The Constitution of Kenya 2010 provides for the legislative authority of the County Assembly wherein states;

185. (1) The legislative authority of a county is vested in, and exercised by, its county assembly.

(2) A county assembly may make any laws that are necessary for, or incidental to, the effective performance of the functions and exercise of the powers of the county government under the Fourth Schedule.

(3) A County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the county executive committee and any other county executive organs.

(4) A County Assembly may receive and approve plans and policies for—

2. The management and exploitation of the county's resources; and
3. The development and management of its infrastructure

2. Power for the county to collect taxes.

Article 209(4) and (5) provides that the national and County Government may impose charges for the services. The taxation of other revenue raising powers of a county shall not be exercised in a way that prejudices national economic policies, economic activities across county boundaries or national mobility of goods, services capital or labour. In addition article 210(1) of the constitution on imposition of tax states that no tax or licensing fee may imposed, waived or varies as except as provided by legislation.

There is established, for each county a County Revenue Fund in accordance with Article 207 of the Constitution.

(2) The County Treasury for each county government shall ensure that all money raised or received by or on behalf of the county government is paid into the County Revenue Fund, except money that—

(a) Is excluded from payment into that Fund because of a provision of this Act or another Act of Parliament, and is payable into another county public fund established for a specific purpose;

(b) may, in accordance with other legislation, this Act or County legislation, be retained by the county government entity which received it for the purposes of defraying its expenses; or

(c) Is reasonably excluded by an Act of Parliament as provided in Article 207 of the Constitution.

(3) The County Treasury shall administer the County Revenue Fund and ensure that the county government complies with the provisions of Article 207 of the Constitution.

(4) The County Treasury shall—

(a) arrange for the County Revenue Fund to be kept in the Central Bank of Kenya or a bank approved by the County Executive Committee member responsible for finance and shall be kept in an account to be known as the "County Exchequer Account; and

(b) Ensure that all money authorised to be paid by the county government or any of its entities for a public purpose is paid from that account without undue delay.

(5) The County Treasury shall ensure that at no time is the County Exchequer Account overdrawn.

(6) The County Treasury shall obtain the written approval of the Controller of Budget before withdrawing money from the County Revenue Fund under the authority of—

(a) An Act of the county assembly that appropriates money for a public purpose;

(b) An Act of Parliament or county legislation that imposes a charge on that Fund; or

(c) This Act in accordance with sections 134 and 135.

(7) The approval of the Controller of Budget to withdraw money from the County Revenue Fund, together with written instructions from the County Treasury requesting for the withdrawal, is sufficient authority for the approved bank where the County

Exchequer Account is held to pay amounts from this account in accordance with the approval and the instructions.

(8) Any unutilised balances in the County Revenue Fund shall not lapse at the end of the financial year but shall be retained for the purposes for which it was established.

(9) Financial reports shall be submitted to the Commission on Revenue Allocation with a copy to then Controller of Budget County Government

3. Establishment, Powers and role of the County treasury.

MR. Speaker sir, section 103 (1) of public Finance Management Act establishes for each county government, an entity to be known as County

Treasury which comprises-

- a) The County Executive Committee member for finance;
 - (b) The Chief Officer; and
 - (c) The department or departments of the County Treasury responsible for financial and fiscal matters.
- (3) The County Executive Committee member for finance shall be the head of the County Treasury.

Section 104(1) of the PFM Act 2012 Subject to the Constitution, a County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the county government including—

- (a) Developing and implementing financial and economic policies in the county;
- (b) Preparing the annual budget for the county and coordinating the preparation of estimates of revenue and expenditure of the county government;
- (c) Co-coordinating the implementation of the budget of the county government;
- (d) Mobilizing resources for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources;

Section 109 (1) of PFM Act There is established, for each county a County Revenue Fund in accordance with Article 207 of the Constitution.

- (2) The County Treasury for each county government shall ensure that all money raised or received by or on behalf of the county government is paid into the County Revenue Fund, except money that—
- (a) is excluded from payment into that Fund because of a provision of this Act or another Act of Parliament, and is payable into another county public fund established for a specific purpose;
 - (b) may, in accordance with other legislation, this Act or County legislation, be retained by the county government entity which received it for the purposes of defraying its expenses; or

(c) Is reasonably excluded by an Act of Parliament as provided in Article 207 of the Constitution.

(3) The County Treasury shall administer the County Revenue Fund and ensure that the county government complies with the provisions of Article 207 of the Constitution.

Section 158. (1) of PFM Act, 2012 receiver of revenue for a county government may authorize any public officer employed by that county government or any of its entities to be a collector of revenue for the purpose of collecting revenue for that county government and remitting it to the receiver.

(2) Any other public officer, other than a receiver of revenue or collector of revenue for a county government, who collects revenue for that Government shall, not later than three days after receiving it, deliver the revenue to a receiver or collector of revenue for that county government.

(3) A receiver of revenue' for a county government shall provide quarterly statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation.

Section 165 (1) of PFM Act 2012 provides that at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

(2) The account under subsection (1) shall include—

(a) a statement of receipts and disbursement in a form prescribed by the Accounting Standards Board from time to time; and

(b) a statement of arrears of revenue.

(3) Not later than three months after the end of the financial year, the receiver of revenue- for the county government shall—

(a) submit the accounts to the Auditor-General; and

(b) Deliver a copy to the National Treasury, the Controller of Budget, County Treasury, and the Commission on Revenue Allocation.

- (4) Not later than two months after the end of each financial year, a receiver of revenue for the county government shall submit to a county assembly a report with respect to all waivers and variations of taxes, fees or charges granted by the receiver during that year.
- (5) The receiver shall include in the report the following details in respect of each waiver or variation-
 - (a) The full name of each person benefiting from the waiver or variation;
 - (b) The amount of tax, fee or charge affected by the waiver or variation;
 - (c) the year to which the waiver or variation relates;
 - (d) The reasons for waiver or variation; and
 - (e) The legislation in terms of which the waiver was authorize

Mr. Speaker Sir, Section 132(2) of the PFM Act, 2012 provides as follows: *“The County Executive Committee Member for Finance shall, on the same date that the revenue raising measures are pronounced, submit to the County Assembly the County Finance Bill, setting out the revenue raising measures for the County Government, together with a policy statement expounding on those measures.”*

1.5 ACKNOWLEDGMENT

Mr. Speaker Sir, let me take this opportunity to express my gratitude and sincere thanks to the members of the committee for dedicating their time to sit and examine the County Policy Statement on Enhancement Own Source Revenue .The committee would also like to register appreciation to the members of secretariat who worked with us for their unwavering commitment.

Lastly, the committee is grateful to the offices of Honorable Speaker and Clerk of the County Assembly of Bungoma for the support received as it discharged its mandate of reviewing the Bill.

Mr. Speaker Sir, it is therefore my singular duty, on behalf of the Committee of Finance and Economic Planning, to table this report and recommend it to the County Assembly for consideration and adoption.

Signed.....Date.....*13/6/23*.....

**Hon. James Barasa Mukhongo, MCA Chwele/Kabuchai Ward
Chairperson, Committee on Finance and Economic Planning**

CHAPTER TWO

2.1 EXAMINATION OF COUNTY POLICY STATEMENT ON ENHANCEMENT OF OWN SOURCE REVENUE

Introduction

Mr. Speaker sir, Section 132 (1) of the Public Finance Management Act ,2012 provides that each Financial year, the County Executive Committee Member for Finance (CECM-F) shall with the approval of the County Executive Committee, make a pronouncement of revenue raising measures for the county government

Section 132 (2) of the PFMA 2012 states that the County Executive Committee Member –Finance shall, on the same date the revenue raising measures are pronounced, submit to the County Assembly the County Finance Bill, setting out the revenue raising measures with a policy statement expounding on those measures.

Own source revenue is a critical supplement to revenue received from National government, for the County to realize meaningful development; we must devise other sources of revenue that are reliable and predictable.

During the Financial year 2022/2023, the county government has projected to raise Kshs.500 Million as own source revenue.

REVENUE RAISING MEASURES AND STRATEGIC APPROACHES

The County Treasury has put in place the following measures to achieve its target;

Strategy 1

Weekly performance appraisal for revenue collectors to monitor variations between collections and targets, Revenue collectors will have structured forms to fill daily, they will operate in specific mapped revenue collection zones and none of them will stay in a zone for more than 2 days.

This is to reduce incidences of fraud when they become familiar with the customers in an area. Revenue directorate shall be furnishing the County Assembly with reports

As part of the performance appraisal, the department will map out collection zones and ensure that no revenue collector will be stationed in one zone for more than two days. They will also be required to fill structured forms on a daily basis.

Strategy 2

The County Treasury aspires to fully transition to cashless revenue collections in a bid to curb revenue loss through non remittance of revenue collected by revenue collectores. Towards this, the department will update the revenue system to recognize more revenue streams up to the village level. It will also ensure that all revenues are paid into the County Revenue collection account. Receivers of revenues

will be tasked to keenly monitor their revenue streams and report on the same on a monthly basis.

Strategy 3

Receivers of revenues will be tasked to ensure prompt and proper accounting and reporting of revenues as stipulated in section 157 (2) of the PFM Act. The reports will be on a monthly basis so that any deviations can be promptly addressed.

Strategy 4

In order to maximize revenue collections and easily attain targets, the department plans to decentralize revenue collections to the Ward level. Ward Revenue Enhancement Committees will be established in each Ward with the Ward Administrators being tasked with chairing these Committees while the Village Administrators will be engaged in ensuring maximum revenue collections as they are closer to the citizens.

Strategy 5

To discourage defaulting; the Office of County Attorney shall assist in the processing of defaulters and enforcing revenue collection through court.

They have negotiated with judiciary to be given a designated court to handle county revenue matters.

The departments stated that the Court has already been approved and it is awaiting allocation of space and furnishing of the relevant revenue laws

Strategy 6

In order to encourage residents to pay revenue; the County Treasury has introduced Tax incentives. The tax incentive will be extended to all registered market traders, the trader shall receive the incentive strictly from the resident market and if he or she trades on other markets the tax will apply normally.

The business permit will exempt two days per week depending on the period of the permit. The intention is to encourage tax compliance.

The department has tasked the market committees to maintain up to date register of resident market traders.

The County Treasury will also encourages all traders to take at least a weekly permit to benefit from tax incentives

Strategy 7

The Revenue department intends to purchase additional vehicles to support supervision and collection of business licenses.

CHAPTER THREE

GENERAL OBSERVATIONS AND RECOMMENDATION

COMMITTEE OBSERVATIONS

The committee observed the following:

1. No performance appraisal indicator for senior revenue collectors in the revenue collection chain has been provided in the strategy.
2. The receivers of revenue do not promptly account and report revenues collected as provided for in section 157 (2) of the PFM Act,2012.
3. The receivers of Revenue do not have specific revenue streams targets.
4. The policy does not have a mechanism to carry out regular audit in respect to the registration of businesses in the correct category as provided for in the Finance Act.
5. That it is not clear whether Mapping is linked to the county revenues system and the registers do not guarantee that they will be used for subsequent years for invoicing exercise.
6. The creation of the county court will assist the department on enhancement and compliance with revenue raising legislation thus enhance the revenue collection.
7. On tax Holidays there could be possibility of multiple registration of members by market committee across the county through collusion or manipulation
8. The County Government have many vehicles in various garages and parking bays and thus there is need to access the status of the existing vehicle before purchasing the new vehicle.
9. The policy statement was submitted to the County Assembly on 13th of February 2023 the following year whereas section 132 of the PFM Act requires the policy to be submitted by 30th of April together with the Financial estimate and Finance Bill before the beginning of the Financial year applicable

Committee recommendations

1. The committee recommended that senior revenue collectors along the collection chain should also have an appraisal tool to hold them accountable in the performance of their sections and departments.
2. That the receivers of revenue are hereby directed to strictly adhere to the provisions of section 157(2) of PFM Act.2012 by promptly accounting and reporting revenues collected.
3. The Treasury should set specific Revenue streams targets for all receivers of revenue in the County.




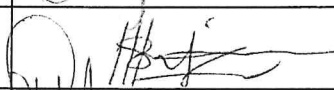
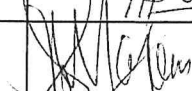

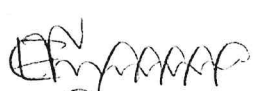

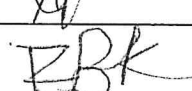

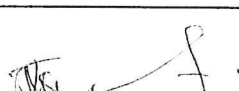

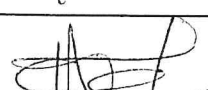
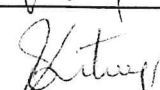
4. The Policy should provide a mechanism to carry out regular audit in respect to the registration of businesses in their correct categories as provided in the Finance Act.
5. The committee recommended that the Mapping should be linked to the county revenues system and the registers should be permanent so that can be used for in subsequent years where invoicing will be done without repeating the exercise.
6. The County Government should carry out an audit on existing vehicles before buying new ones.
7. The department and the County Attorney should liaise with Judicial Service Commission to fast-track the establishment of the county Courts.
8. The committee recommended to have automated system based registers rather than manual to avoid multiple registration by Market committees.

6.3 Conclusion

Honourable Speaker, I beg this Honourable house to adopt this report of the Finance and Economic Planning committee on Count Policy Statement on enhancement of own Source Revenue.

ADOPTION SCHEDULE

We the undersigned Members affix our signatures adopting this report with the contents therein.

	MEMBERS NAME	DESIGNATION	SIGN
1	Hon. James Mukhongo	Chairperson	
2	Hon. Stephen Wamalwa	Member	
3	Hon. Everlyne Mutiembu	Member	
4	Hon. Vitalis Wangila	Member	
5	Hon. George Makari	Member	
6	Hon. Francis Chemion	Member	
7	Hon. Everton Nganga	Member	
8	Hon. Aggrey Mulongo	Member	
9	Hon. Tonny Barasa	Member	
10	Hon. Violet Makhanu	Member	
11	Hon. Jack Kawa	Member	
12	Hon. Godfrey Wanyama	Member	
13	Hon. Christine Mukhongo	Member	
14	Hon. Catherine Kituyi	Member	

Annexures

1. Adoption minutes
2. The County Policy statement on enhancement of own Source Revenue

**MINUTES OF THE FINANCE AND ECONOMIC PLANNING COMMITTEE
MEETING HELD ON TUESDAY 13TH JUNE, 2023 AT 11.00 A.M IN THE
COMMITTEE ROOM 1**

MEMBERS PRESENT

NAME	DESIGNATION
1. HON. JAMES MUKHONGO	CHAIRPERSON
2. HON. ORIZE KUNDU	VICE CHAIR
3. HON. STEVEN WAMALWA	MEMBER
4. HON. AGGREY MULONGO	MEMBER
5. HON. EVERLYNE MUTIEMBU	MEMBER
6. HON. VITALIS WANGILA	MEMBER
7. HON. CATHERINE KITUYI	MEMBER
8. HON. CHRISTINE MUKHONGO	MEMBER
9. HON. TONY BARASA	MEMBER
10. HON. EVERTON NGANGA	MEMBER
11. HON. VIOLET MAKHANU	MEMBER
12. HON. JACK KAWA	MEMBER
13. HON. GEORGE MAKARI	MEMBER
14. HON. FRANCIS CHEMION	MEMBER
15. HON. GODFREY WANYAMA	MEMBER

SECRETARIAT

1. JOCKTAN KABEYI	COMMITTEE CLERK
2. PETER MBITO	HANSARD
3. JANET NALIANYA	FISCAL ANALYST
4. JOSEPH KALAMU	RESEACHER
5. LUCY IMENJE	SERJEANT AT ARMS

AGENDA

1. Preliminaries
 - i. Prayer
 - ii. Determination of quorum
 - iii. Adoption of the agenda
2. Communication from the Chair
3. Adoption of the report on County Policy Statement on Enhancement of own Source Revenue.

MIN. 1/13/6/23: PRAYER

The meeting was called to order at 11.16 a. m with a word of prayer from Hon Vitalis Wangila.

MIN.2/13/6/2023: DETERMINATION OF QUORUM

There was quorum to transact business as per the Standing Orders.

MIN.3/13/6/23: ADOPTION OF THE AGENDA

The agenda was adopted on proposal by Hon. George Makari and seconded by Hon. Christine Mukhongo

MIN. 4/13/6/23: COMMUNICATION FROM THE CHAIR.

The Chair thanked members for keeping time.

MIN.5/13/6/23: ADOPTION OF THE REPORT ON COUNTY POLICY STATEMENT ON ENHANCEMENT OF OWN SOURCE REVENUE.

The report was read to members and they made some observation from which they unanimously came up with recommendation to the department for implementation.

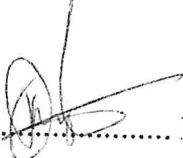
The Chair afterwards read to members the recommendation and put a question for approval of the recommendation therein, the Members through acclamation adopted the report.

MIN.6/13/6/23 .ADJOURNMENT

There being no other business, the committee adjourned at 11.53 a:m. The committee will reconvene on notice.

CONFIRMATION

Mr. Jocktan Kabeyi

Sign  Date...13/6/23

Committee Clerk

Hon. Barasa Mukhongo

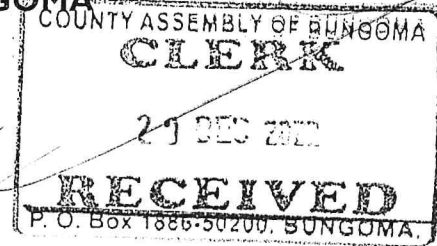
Sign  Date...13/6/23

Chairperson.

*Tabled on 15/02/2023 at 9:30 AM
Finance Committee
to proceed*

*DCL
7.11.22*

COUNTY GOVERNMENT OF BUNGOMA



*21/12/22
For
HSC
County Finance
Bill to the
Account of
the Committee
15/12/22*

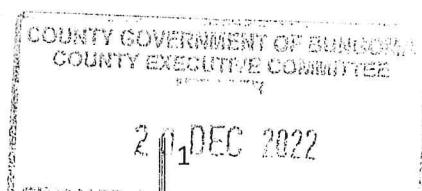
MINISTRY OF FINANCE AND ECONOMIC PLANNING
COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING

OUR REF: CGB/FIN/INTER.MEMO/VOL4/17 DATED: 19th DECEMBER, 2022
TO : CLERK, COUNTY ASSEMBLY OF BUNGOMA
FROM : CEC Member – Finance and Economic Planning
DATE : 19th December, 2022

RE: POLICY STATEMENT ON ENHANCING OWN SOURCE REVENUE

Introduction

1. Section 132. (1) of the Public Finance Management Act, 2012 provides that each Financial Year, the County Executive Committee Member for Finance (CECM-F) shall with the approval of the County Executive Committee, make a pronouncement of the revenue raising measures for the county government.
2. Section 132 (2) of the PFMA 2012 states that The CECM-Finance shall, on the same date that the revenue raising measures are pronounced, submit to the county assembly the County Finance Bill, setting out the revenue raising measures with a policy statement expounding on those measures.
3. Local revenue is an essential revenue source for the County given since it expands budgetary and service delivery needs. The County has little influence on the revenue that it receives as transfers from the national government in cases of delays, local revenue is the best alternative. As measures are progressively implemented to enhance own source revenue, it is increasingly becoming a source of focus for accountability and fiscal discipline in the county.
4. Since the on-set of devolution, The National Treasury has fallen short on achieving 100 percent transfer of equitable revenues to counties. This lack of sufficient funds to the counties means that the counties cannot spend on planned development projects, which ultimately creates funding crisis that end up in large pending bills, stifling local economies and killing opportunities for investment and job creation



The strategy indicated will help to attain the target set for revenue collection.



CPA CHRISPINUS BARASA
CECM FINANCE AND ECONOMIC PLANNING

Copy to: H. E the Governor
Speaker of Assembly of Bungoma
County Secretary

REVENUE RAISING MEASURES AND STRATEGIC APPROACHES

In order to attain the revenue projection of Ksh.700 million, strategic measures has to be put in place as follows:

NO. OF MEASURE	REVENUE RAISING MEASURES	STRATEGY
MEASURE ONE	Weekly performance appraisal for revenue collectors to monitor variations between collections and targets.	<ul style="list-style-type: none"> • The revenue collectors will have structured forms to fill daily returns. • The specific revenue collection zones will be mapped. • No revenue collector will stay in a zone more than two days.
MEASURE TWO	Full transition to cashless transactions;	<ul style="list-style-type: none"> • All revenues shall be cashless to avoid cash handling. • System will be updated to recognize revenue upto village level • All department revenue sources will be paid to revenue collection accounts.
MEASURE THREE	The receivers of revenue to ensure proper and prompt accounting and reporting of revenues as per Section 157 (2) of PFMA, 2012.	<ul style="list-style-type: none"> • All receivers of revenue to monitor their revenue streams and report on monthly basis. • Any deviation should be addressed promptly.

MEASURE FOUR	Decentralization of revenue collection to the ward level with clear mapping of revenue points will enhance maximum revenue collection to attain the expected target.	<ul style="list-style-type: none"> • Ward administrator will chair the ward revenue enhancement committee. • The village administrators will be engaged to ensure maximum revenue collections. • The revenue streams and mapping as well as registers of businesses will be done.
MEASURE FIVE	The office of county attorney shall assist in the processing of defaulters and enforcing revenue collection through court and negotiate to be given a designated court to handle county revenue matters.	<ul style="list-style-type: none"> • All defaulters will be enforced through court • A designated court shall be organized by county attorney to handle county defaulter. • A charge sheet to be known staff to be trained to process the charges.
MEASURE SIX	Tax incentives: There shall be tax incentives to all registered market traders, the trader shall receive the incentive strictly from the resident market and if he or she trades on other markets the tax will apply normally. The business permit will exempt two days per week depending on the period of the permit. The intention is to encourage tax compliance.	<ul style="list-style-type: none"> • The market committee shall maintain upto date register of resident market traders • All traders to be encouraged to take at least a weekly permit to benefit from the tax incentive
MEASURE SEVEN	Additional vehicles to support supervision and collection of business licenses	<ul style="list-style-type: none"> • Increase enforcement vehicles