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COUNTY GOVERNMENT OF NYAMIRA

DEPARTMENT OF FINANCE, ECONOMIC PLANNING & RESOURCE MOBILIZATION
REVENUE DIRECTORATE

ACTION IMPLEMENTATION REPORT

The implementation Report is based on Revenue Audit that was conducted in the first half of the Financial Year 2024/2025 (July - December 2024)

POLICY ALIGNMENT CONTEXT

This report aligns audit findings with the Nyamira County Revenue Directorate Policy, focusing on revenue mobilization efficiency, accountability, compliance, automation and institutional governance.

POLICY PILLARS

The revenue directorate is based on the following pillars

- ✓ Revenue Governance & Accountability
- ✓ Revenue Systems & Automation
- ✓ Revenue Mobilization & Optimization
- ✓ Compliance & Enforcement
- ✓ Institutional Capacity & Oversight



KEY AUDIT ISSUES

The following key Audit issues were highlighted:

- ✓ Under-banking of Ksh 4.59M
- ✓ Irregular withdrawals (Ksh 23.5M)
- ✓ Weak revenue system and lack of ownership
- ✓ Low revenue performance (24.58%)
- ✓ Non-performing revenue streams
- ✓ Weak oversight mechanisms

REVENUE GOVERNANCE AND ACCOUNTABILITY

- ✓ Actions:
 - Enforce daily reconciliation of revenue
 - Conduct forensic audit and recover funds



- Introduce maker-checker controls
- Enforce weekly transfer of funds to CBK

REVENUE SYSTEMS AND AUTOMATION

- ✓ Actions:
 - Enforce system ownership transfer
 - Establish County data center
 - Integrate ICT Directorate into system control
 - Develop automated reconciliation module



REVENUE MOBILIZATION AND OPTIMIZATION

- ✓ Actions:
 - Develop revenue enhancement strategy
 - Use data-driven revenue targets
 - Automate billing and collection
 - Introduce staff performance incentives

COMPLIANCE AND ENFORCEMENT

- ✓ Actions:
 - Activate dormant revenue streams
 - Strengthen enforcement operations
 - Initiate legal recovery of unpaid revenue
 - Conduct taxpayer awareness campaigns

INSTITUTIONAL CAPACITY AND OVERSIGHT

- ✓ Actions:
 - Reactivate implementation committee
 - Introduce performance dashboards
 - Improve data validation controls
 - Conduct staff capacity building


IMPLEMENTATION ROADMAP

- ✓ Phase 1 (0-3 months): Controls, investigations, ICT integration
- ✓ Phase 2 (3-6 months): System upgrades, enforcement
- ✓ Phase 3 (6-12 months): Revenue growth and policy refinement

PERFORMANCE INDICATORS

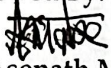
- ✓ Revenue performance >70%
- ✓ Zero revenue leakages
- ✓ 100% system ownership
- ✓ Compliance rate >85%
- ✓ Full activation of revenue streams

In conclusion this implementation of this report will enhance revenue collection, accountability, and governance in Nyamira County.


Director
Revenue Directorate
Nyamira County Government

COUNTY DIRECTOR REVENUE
DEPARTMENT OF FINANCE,
ECONOMICS PLANNING RM & ICT
NYAMIRA

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