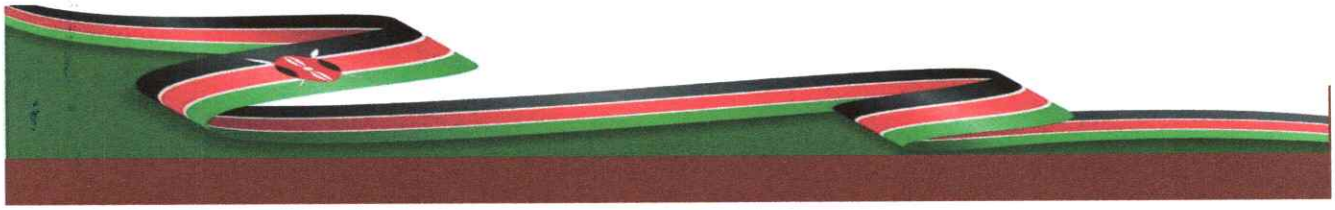
REPUBLIC OF KENYA

COUNTY GOVERNMENT OF GARISSA

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

COUNTY OWN SOURCE REVENUE MOBILIZATION STRATEGY (2025-2028)

THE COUNTY TREASURY
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P. O. Box 563 - 70100,
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Vision

Establish an Effective, Efficient, Prudent, and Sustainable Revenue Management and Administration in the County

Mission

A self-sufficient County that can run its affairs with Own Source Revenue.

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Preface

The Garissa County Own Source Revenue (OSR) Mobilization Strategy 2025-2028 marks a transformative step toward achieving fiscal autonomy and sustainable development for our county. Since the inception of devolution under the Constitution of Kenya, 2010, the reliability of adequate OSR has remained a core principle for empowering counties to meet service delivery demands effectively. This Strategy is anchored in our vision of establishing an effective, efficient, and prudent revenue management system that facilitates a self-sufficient County.

While the county has historically relied on equitable shares and conditional grants, we recognize that true sustainable growth requires maximizing our own internal potential. Over the last five financial years, Garissa has demonstrated resilience, with OSR collections growing from Ksh 96 million in FY 2020/21 to Ksh 478 million in FY 2024/25. However, we remain aware of the challenges that hinder us, including manual collection systems, limited databases, and institutional policies, and legal capacity gaps.

This Strategy provides a comprehensive roadmap for the next four years, focusing on five strategic pillars: strengthening policy and legal frameworks, automating revenue systems by procuring a County Integrated Revenue Collection Management System (CIRMS), developing institutional capacity, expanding our revenue base, and enhancing stakeholder engagement. By aligning these efforts with the third-generation County Integrated Development Plan (CIDP III 2023-2027) and the Bottom-Up Economic Transformation Agenda (BETA), we aim to finance at least 10% of the County Budget through OSR.

I call upon all leaders, staff, and residents of Garissa to embrace this Strategy. Together, we can build a robust, transparent, and accountable fiscal environment that translates revenue growth into improved public services and a resilient local economy.

Abass I. Khaar
County Executive Committee Member
Finance and Economic Planning

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Acknowledgement

The development of the Garissa County OSR Mobilization Strategy 2025-2028 was a collaborative and participatory process involving a wide range of dedicated stakeholders.

First and foremost, I express our profound gratitude to H.E. Nadhif Jama Aden, E.G.H, the Governor of Garissa County, for his visionary leadership and unwavering commitment to fiscal reforms and the enhancement of local revenue. Special recognition is also extended to the County Executive Committee Member for Finance and Economic Planning, Hon. Abass I. Khaar, whose policy direction and coordination were instrumental in shaping this strategic framework.

I acknowledge the technical expertise and hard work of the Director of Revenue, Mohamed A. Hussein, and other county technical staff for their efforts in situational analysis, data collection, and strategy formulation, which have laid a solid foundation for our future revenue goals. I particularly appreciate various County Departments and Agencies, including Health, Natural Resources, Urban Planning, Trade, and Agriculture & Livestock, for their invaluable input and cooperation in identifying sector-specific revenue streams.

My sincere thanks go to our national partners, including the Commission on Revenue Allocation (CRA), Kenya Institute for Public Policy & Research Analysis (KIPPRA), the National Treasury, and the Kenya Revenue Authority (KRA), for their continued technical support and guidance on revenue-raising measures. I also recognize the County Assembly for its critical role in oversight and the enactment of enabling revenue legislation.

Finally, I thank the citizens and business community of Garissa County. Their participation in stakeholder forums and their commitment to voluntary compliance remain the heartbeat of our revenue mobilization efforts. This Strategy belongs to the people of Garissa, and its success will depend on our collective dedication to its implementation.

Abdifatah Sh. Mohamed
Chief Officer,
Revenue Management.

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Abbreviation & Acronyms

AIA	Appropriation in Aid
AMS	Agriculture Mechanization Services
ATC	Agricultural Training Centre
BETA	Bottom-Up Economic Transformation Agenda
CBIRR	County Budget Implementation Review Reports
CEC	County Executive Committee
CECMs	County Executive Committee Members
CIDP	County Integrated Development Plan
CIRMS	County Integrated Revenue Management System
CoK	Constitution of Kenya
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CVETCs	County Vocational Education Training Centres
ECDE	Early Childhood Development Education
FIF	Facility Improvement Financing
FY	Financial Year
GARUWASCO	Garissa Rural Water and Sewerage Company
GAWASCO	Garissa Water & Sewerage Company
HRM	Human Resource Management
ICT	Information Communication Technology
KIPPRA	Kenya Institute of Public Policy and Research Analysis
KNBS	Kenya National Bureau of Statistics
KNCCI	Kenya National Chamber of Commerce and Industry
KPLC	Kenya Power & Lighting Company
KRA	Kenya Revenue Authority
OAG	Office of the Auditor General
OCoB	Office of the Controller of Budget
ODPC	Office of Data Protection Commissioner
OSR	Own Source Revenue
PESTEL	Political, Economic, Social, Technological, Environmental & Legal
PFM	Public Finance Management
PPP	Public-Private Partnership
RoR	Receiver of Revenue
SDGs	Sustainable Development Goals
SMEs	Small and Medium Enterprises
SWOT	Strengths, Weaknesses, Opportunities & Threats
TNT	The National Treasury
TVETs	Technical Vocational Education Trainings

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Chapter One
Introduction

1.1 Background

The ability of county governments to generate revenue from local sources is a critical factor in the sustainable development and fiscal autonomy of decentralized governments. In Kenya, the transition to devolved governance following the promulgation of the 2010 Constitution has placed significant emphasis on empowering counties to meet local service delivery demands effectively, making reliability of adequate revenue a key principle of Kenya's devolution. This is contained and anchored in Article 175(b) of the Constitution of Kenya, 2010. The devolution arrangements also feature political and administrative devolution, as well as fiscal decentralization. The 47 County Governments budget for devolved functions and generate revenue from local sources.

Sources of Revenue

The Constitution defines funding sources for County Governments, which include:

i. Equitable share of at least 15 percent of most-recently audited revenue raised nationally (Article 202(1) and 203(2));
ii. Additional conditional and unconditional grants from the National Government's share of revenue (Article 202(2));
iii. Equalization Fund based on half of one percent of revenue raised nationally (Article 204);
iv. Local revenues in the form of taxes, charges, and fees;
v. Loans and grants.
vi. Royalties- share of mining.

Therefore, the Constitution allows Counties to impose:

i. Property rates;
ii. Entertainment taxes;
iii. Charges for services they provide; and,
iv. Any other tax or licensing fee authorized by an Act of Parliament.

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These funds complement intergovernmental transfers and external grants, providing counties with the flexibility to fund development projects and improve service delivery. However, the current contribution of OSR to the total county revenue remains low, averaging around 13% of the total budgetary allocations (Commission on Revenue Allocation [CRA], 2022). Despite efforts to enhance financial management, many counties still struggle to tap into their OSR potential.

OSR forms a critical component of Garissa County's financing framework, supplementing equitable share and conditional grants from the national government. Since the onset of devolution, the County has made deliberate efforts to strengthen revenue mobilization to fund its development agenda and reduce dependence on transfers. Over the last five years, OSR has grown gradually from Ksh 96 million in FY 2020/21 to Ksh 478 million in FY 2024/25, though it still falls short of its full potential.

The County generates OSR from 27 revenue streams spread across all sectors. Key sources include single business permits, market fees, cess from agricultural and livestock produce, parking fees, user charges for health services, property rates, and building plan approvals. Strengthening the management of these streams, expanding the revenue base, and exploring new streams are therefore priorities in driving sustainable revenue growth.

The responsibility for revenue mobilization in Garissa County is anchored in the Department of Finance and Economic Planning through the Revenue Directorate, which provides overall leadership, policy direction, and coordination of revenue functions. Other departments and agencies also play a key role in generating and collecting sector-specific revenues.

1.2 Significance of the Strategy

A strategy is vital to shaping and driving an institution's success because it provides direction, alignment, adaptability to change, resource optimization, innovation, risk management, employee engagement, performance measurement, and sustainability. Thus, implementing a well-defined and adaptable plan is critical to institutional success.

The County OSR Strategy is designed to enable the county to achieve its goal of generating Own Source Revenue to finance at least 15% of the County Budget. Anchored in the CIDP III

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(2023-2027), it provides a clear framework for enhancing revenue collection to support development priorities. This strategy strengthens the social contract between its residents and the County Government through equitable taxation and responsive service delivery, fostering trust and accountability. It also places revenue growth on a consistent and predictable trajectory, ensuring sustainable financing of county priorities.

1.3 Rationale of Strategic Planning

Strategic planning in a devolved governance system is anchored on both national, regional, and global development frameworks that guide governance, economic transformation, and sustainable growth as outlined below: -

a) **Sustainable Development Goal 17** on partnerships seeks to strengthen domestic resource mobilization to improve domestic capacity for tax and other revenue collection. This global agenda aligns with county strategic planning by highlighting the need for strong fiscal systems to finance local development priorities and accelerate progress toward achieving the SDGs.
b) **Africa Agenda 2063** provides a long-term blueprint for inclusive development. It emphasizes the importance of resource mobilization and financing development from domestic sources.
c) **Constitution of Kenya (2010):** Article 209 (iii & iv) establishes a strong legal basis for county revenue generation. In addition, Article 174(vi) identifies one of the objectives of devolution as promoting social and economic development. These provisions underscore the importance of sustainable county revenue mobilization in financing service delivery and development priorities.
d) **Kenya Vision 2030:** The Vision emphasizes the need to mobilize resources to support flagship projects, which are critical for accelerating growth and transforming Kenya into a globally competitive middle-income economy. In this regard, counties are expected to strengthen domestic revenue systems to sustain investments in infrastructure, value chains, and social services.
e) **Bottom-Up Economic Transformation Agenda (BETA):** BETA emphasizes prudent resource mobilization as the basis for financing inclusive development and lifting communities from poverty. For counties, this translates into innovating around own-

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source revenue streams and ensuring that local fiscal policies complement national transformation goals

f) **Garissa County Integrated Development Plan 2023-27 (CIDP III):** The plan underscores the need to enhance revenue mobilization through strengthening legal and institutional frameworks to support OSR and external resource mobilization.

1.4 Revenue Policies and Laws

The strategy is prepared in compliance with the national and county regulatory frameworks, which collectively provide the core legal guidelines for counties to manage, streamline, raise, and account for their OSR. These include: -

a) **National Policy to Support Enhancement of County Governments OSR, 2019:** aims to help counties optimize OSR by broadening their revenue base and enhancing revenue administrative capacity.

b) **The Constitution of Kenya, 2010**: the Constitution empowers counties to raise revenue in the form of taxes, user fees and charges as per Article 209 (3) and (4). Additionally, Article 209(5) underscores the need for county governments to exercise their taxation and other revenue-raising measures in a way that does not prejudice national economic policies, economic activities across county boundaries, or the national mobility of goods, services, capital, and labor.

c) **The Public Finance Management (PFM) Act:** The Act operationalizes Chapter Twelve of the Constitution on public finance. Section 2 of the Act defines county government revenue to mean all money derived by or on behalf of a county government from levies, rates, fees, charges, or any other source authorized by the Constitution or an Act of Parliament. The Act also has regulations, such as the Public Finance Management (County Governments) Regulations, 2015, which further provide for additional matters, such as the management of revenue.

d) **County Governments Act, 2012:** The Act generally provides for county governments' powers, functions, and responsibilities to deliver services. 6 Part VII of the Act provides for the establishment of a County Public Service Board that provides the workforce for revenue collection, management, and mapping. Moreover, section 120 of the Act makes it a requirement for a county government or any agency delivering services in the county

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to adopt and implement a tariff and pricing policy for the provision of public services.

e) **County Outdoor Advertising Control Act:** The Act provides for a legal framework at the national level for the regulation of outdoor advertising across counties. It also makes provision for county governments to operationalize the Act through county legislation that will, among others, specify advertisement fees and charges.

f) **National Rating Act, 2024:** The Act envisages a comprehensive framework for the imposition of rates on land and buildings by county governments; to provide for the valuation of rateable property; to provide for the appointment and powers of valuers; to provide for the establishment, powers, and functions of the National Rating Tribunal and connected purposes.

g) **The County Licensing (Uniform Procedures) Act, 2024:** The Act seeks to establish standard uniform procedures for licensing by county governments and for connected purposes, and also provides licensing fees under section 24.

h) **Facility Improvement Financing Act, 2023:** The Act provides for public health Facility Improvement Financing (FIF), the management and administration of facility improvement financing and related matters. Section 3 of the Act outlines the object and purpose of the Act, including providing for an efficient, secure, and accountable mechanism for the collection, retention, and management of revenue derived from health services rendered at public health facilities in Kenya.

i) **Garissa County Revenue Laws:** In compliance with Article 210(1) of the Constitution, the county has enacted legislation to realize its revenue-raising powers. These include: -

i. Garissa County Finance Act, 2025- To provide for the legislation of imposition of charges and fees relating to various county property rates, entertainment tax and other user charges for services.

ii. Garissa County Omnibus Parking Act, 2018 - To provide a legal framework to regulate omnibus activities in the county and to ensure order and cleanliness in the omnibus stations.

iii. Garissa County Environmental Management and Co-ordination, 2018: To provide for the establishment of the necessary Legal and Institutional Framework for Sustainable Co-ordination and Management of the Environment within Garissa County.

iv. Garissa County Outdoor Advertising, 2018: To provide for authorization, approval, regulation, and management of outdoor advertisements.

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v. Garissa County Facility Improvement Financing Act, 2024- To establish a legal framework for the delivery of health services while reducing financial barriers to health care.

1.5 Methodology

The development of the Strategy was conducted in a participatory process. The process involved extensive desk review and analysis of relevant policy and legislative documents and technical reports. The SWOT and PESTEL analyses were used to identify key issues that could compromise revenue goals and objectives, as well as opportunities to maximize revenue growth. Further, consultations were conducted with key stakeholders to build consensus on key issues and strategies to address revenue mobilization challenges in the County.

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Chapter Two
Strategic Directions

This chapter outlines the mandate, vision & mission statement, which provides the Directorate's aspiration for the 2025-2028. It further identifies strategic goals, core values, and the quality policy statement.

2.1 Mandate, Vision, and Mission of the Directorate of Revenue Management

2.1.1 Mandate

The Directorate is mandated under Section 157 (1) of the PFM Act to be the collector and receiver of Revenue. The receiver of revenues is required under section 157 (2) of the PFM Act to ensure all revenues for which the receiver of county revenue is responsible are collected, recovered, and accounted for through the established Revenue Account as dictated by sections 109 (1) and (2) of the Act - County Revenue Fund (CRF).

2.1.2 Vision

A self-sufficient county that can run its affairs with its own source revenue.

2.1.3 Mission

Identify, mobilize, and exhaust all revenue sources in an accountable, transparent manner using qualified, trained, and ethical personnel.

2.1.4 Strategic Goals

i. Identifying all revenue sources through the establishment of revenue collection centers in all areas within Garissa County.
ii. Having a sustainable and predictable fiscal space to deliver quality services.
iii. Designing effective, efficient, and secure systems of own-source revenue collection and reporting in the county
iv. Strengthening the implementation of respective legislative laws through the integration and cooperation with other sectors.
v. Creating public awareness on own source revenue mobilization to improve revenue administration and the level of compliance.

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2.1.5 Core Values

Professionalism: maintain high standards and accountability while discharging duties by holding all its staff responsible to uphold high professional competence in service delivery and engagements.

Stakeholder Participation: promote an inclusive participatory approach in revenue policy formulation, strengthening revenue mobilization, and revenue performance evaluation for sustainable funding for county budgets.

Integrity and accountability: operate and serve promptly with utmost honesty, openness, and transparency in revenue collection at all times, and be responsible to all customers they serve.

Inclusiveness: ensure equal access and participation across diverse groups to enhance service delivery and equity.

Customer focus: ensure customers are the key drivers of the revenue collection services, thus linking service delivery to revenue collection.

Equity: for sustainable revenue collection, the directorate will lead in impartial and fair service delivery.

2.1.6 Quality Policy Statement

The County is committed to establishing an efficient, transparent, accountable, and citizen-focused OSR system that supports sustainable service delivery and socio-economic development. In line with the principles of devolution, the County shall ensure that revenue mobilization is carried out with the highest standards of quality, integrity, and professionalism. It further commits to delivering timely, efficient, and customer-centred services to taxpayers and stakeholders, recognizing that improved service delivery encourages voluntary compliance and strengthens public trust in government. Public participation and effective communication to all stakeholders will remain central to the policy development and implementation of the OSR mobilization strategy.

To achieve these commitments, the County will review and establish measurable performance standards, build staff competencies, and foster a culture of continuous improvement in revenue management. Through these efforts, the County aims to enhance revenue collection efficiency, broaden the revenue base, and ensure revenues generated contribute meaningfully to improved public services and sustainable development.

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Chapter Three

Situational Analysis

This chapter describes the internal and external environment factors that promote or inhibit the operations of the Directorate. It highlights challenges the Directorates currently face. It concludes with the role of various stakeholders in the implementation of this Strategic Plan.

3.1 Internal Environment

The analysis of the governance and administrative structures, revenue process, legal and policy framework that established the directorate of revenue management will highlight both the strengths that drive performance and the weaknesses that hinder optimal revenue mobilization. These include: -

a) Governance Structures

The PFMA 2012 allows County Governments to choose any of four administrative arrangements for revenue collection and management, which include: - internal revenue administration, which is currently in use by most Counties; establishment of an autonomous revenue authority (or County corporation); contracting the KRA; or contracting a private firm or other agent.

The National Policy on Enhancement of County Own Source Revenue (2019) underscores the need to develop a standard template for all counties to use in revenue collection, covering revenue source identification, classification, segmentation, and optimization. The Policy puts Garissa County under the category of those counties that should establish internal revenue administration departments/units; therefore, the Directorate of Revenue within the County Treasury is responsible for collection, recording, accounting, and reporting on all revenue generated by the County.

The directorate is headed by a Chief Officer who is the designated County Receiver of Revenue (RoR) pursuant to section 157 of PFMA 2012. The Directorate is mandated to formulate policies, coordinate the development of revenue regulatory frameworks, supervise and account for revenue collections and administration in the County. For ease of operations and enhancing accessibility and compliance by the public, the revenue function is devolved up to the ward, with a sub-county head responsible for several wards that fall within that sub-county.

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However, governance challenges persist, including a lack of political goodwill from county leadership to support reforms; there have been political interferences in revenue mobilization, irregular staff deployment, and the creation of municipalities has created lots of overlaps that create duplication, confusion to the public, inadequate revenue laws and policies, weak enforcement frameworks, and insufficient interdepartmental collaboration.

b) Internal Revenue Processes

The County is yet to make significant progress in automating its revenue collection processes through the installation of systems that could have improved revenue payer convenience and compliance. The County depends on manual revenue collection, which has various adverse effects on revenue collection, including a higher risk of errors, delays in collecting revenue, increased operational expenses, elevated potential for corruption, and limited scalability.

Similarly, weak coordination, lack of a clear guiding framework, lack of qualified staff, inadequate and unreliable revenue databases, weak enforcement and compliance mechanisms, among others, limit the mobilization of OSR in the County.

c) Internal Resources

The County inherited officers who previously worked in the revenue sections of the now defunct Local Authorities in the same capacities, except that it established sub-county revenue units and recruited Sub-County Revenue officers to head each sub-county. These revenue officers are responsible for the collection of revenues in the sub-counties. The directorate has a staff establishment of 225 and a total of 67 in-post, translating to a staffing gap of 158.

Additionally, the existing staff lacks training and requisite qualifications, and gaps in career progression. Infrastructure and operational resources also remain inadequate. In terms of logistics, the Directorate has only one Motor Vehicle Hilux double cabin and lacks modern revenue collection stations, limiting the operations and productivity of the staff.

Further, for the County to have enhanced OSR collections, commitment to investment in physical infrastructures and revitalization of critical county-owned structures is critical. These include: renovation of ATC, purchase of equipment for AMS, construction and maintenance of bus parks, lorry parks, matatu parks, taxis, boda boda shades, and market

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sheds, street lights, flood lights, slaughterhouses, and livestock sale yards. These structures have been designed with the intention of providing the public with designated areas for the conduct of their business affairs, while also assisting the county in streamlining the enhancement of revenue collections from various revenue streams. However, despite commendable efforts of the county in setting up some of these structures, the structures are still inadequate, leaving the County with low revenue collection from these streams.

d) Legal and Policy framework

According to Articles 209 and 210 of the Constitution, County Governments have the authority to impose levies, property rates, entertainment charges, and other taxes or fees as authorized by an Act of Parliament to finance county functions. Imposition of taxes and levies and, generally, OSR mobilization must be guided by a strong legal and policy framework.

Over the years, the county has enacted specific laws and policies. This includes: -

- The Garissa County Annual Finance Acts,
- The County Facility Improvement Financing Act, 2024,
- The Garissa Outdoor Advertisement Act, 2018,
- The Garissa Water Management Act, 2018,
- The Garissa County Environmental Management and Co-ordination Act, 2018, and
- The Garissa County Omnibus and Bus Parking Act, 2018.

However, there still exist legal and policy gaps that hinder effective revenue collection and administration.

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3.2 External Environment

Based on the external environment analysis, a summary of the emerging opportunities and threats has been provided in the table below:

Table 1: PESTEL Analysis

Factor	Opportunities	Threats
Political	• Autonomy • Partnerships with national institutions (KRA, CRA, KIPPRA, KNBS, TNT) for policy guidance and data sharing • Collaboration with the private sector for innovative revenue collection solutions	• Political interference in revenue management • Limited enforcement and policy implementation
Economic	• Agri-pastoral-driven economy provides a strong tax base. • Growth of SMEs, skill development, and agro-processing creates new revenue streams. • Expanding revenue base through sectors eg. Gypsum mining	• Vulnerability of the agri-pastoral economy to climate shocks reduces revenue potential from the sector. • Inflation, lack of access to capital funds, inadequate skill development, and unemployment reduce citizens' ability to pay.
Social	• Urbanization and business growth in towns expand taxable activities. • Rising demand for services provides an opportunity for increased revenue	• Spread of informal businesses that are difficult to map and levy
Technological	• Automation of revenue systems • Increase in efficiency in collection, thus enhancing the collections and accountability • The use of GIS for mapping and data analytics will improve evidence-based collection	• Inadequate budget & High costs in the acquisition of systems • Cyber security and data security • Poor network connectivity & frequent system downtimes • Obsolescence of ICT equipment
Environmental	• Potential in environmental levies: Sand, Gypsum, and gravel harvesting	• Climate change: drought, floods • Limited environmental conservation
Legal	• Existing National Legal framework that supports county collection- National Policy on OSR Enhancement, PFM Act, FIF Act, Rating Act, County Licensing (Uniform Procedures) Act 2024, • Alignment with CRA revenue- raising measures ensures compliance.	• Conflicting national and county • Limited county policies and legal frameworks

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3.3 OSR Potential and Analysis of OSR Performance in the County

3.3.1 OSR Potential

According to a study conducted by CRA on ***"OSR Potential and Tax Gap for County Governments in Kenya"***, using deterministic frontier analysis, Garissa County has an estimated revenue potential of Kshs. 810 million, this is exclusive of revenues from hospitals and public health services.

3.3.2 OSR Performance in the County

OSR forms a critical component of Garissa County's financing framework, supplementing equitable share and conditional grants from the national government, thus a significant factor in the sustainable development and fiscal autonomy of county governments.

The County has made significant progress in mobilizing and managing OSR. Since the onset of devolution, the County has steadily improved its revenue collection and capacity, demonstrating resilience, innovation, and commitment to fiscal sustainability.

As indicated in Table 2, over the last five years, the county's OSR collections show a substantial upward trajectory. While revenue stagnated below Ksh 120 million between 2017/18 and 2020/21, collections increased dramatically to Ksh 478.45 million by 2024/25. This represents more than a fourfold increase in actual revenue collections within five years.

This trend provides important insights into the county's evolving fiscal capacity and the effectiveness of revenue mobilization reforms. However, sustaining this positive momentum will require continued strengthening of revenue administration systems, periodic development and review of county revenue legislations, expansion of the taxable revenue base, and enhanced use of digital revenue management platforms.

Strengthening transparency and accountability in revenue collection will also be critical in maintaining public trust and ensuring that OSR growth translates into improved service delivery and attaining a sustainable local economic development in the County.

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Table 2: OSR Performance in the County

FY	OSR Target Ksh.	Actual OSR Ksh.	Deviation Ksh.	% Realized
2017/18	250	115.84	-134.16	46.34
2018/19	250	112.47	-137.53	44.99
2019/20	250	108.1	-141.9	43.24
2020/21	250	96.01	-153.99	38.40
2021/22	200	125.71	-74.29	62.86
2022/23	250	193.12	-56.88	77.25
2023/24	230	260.82	30.82	113.40
2024/25	400	478.45	78.45	119.61

3.3.3 OSR Performance Per Stream for FYs 2023-2024 and 2024-2025

Table 3 illustrates OSR performance per stream for the financial years 2023-2024 and 2024-2025. The County implemented a policy shift that ringfenced revenue collections from the health sector. The Garissa FIF Act 2024 was enacted and implemented, allowing the health centres to seamlessly provide services, thus generating more revenues as indicated in the respective Annual County Budget Implementation Review Reports (CBIRR).

Table 3: OSR Performance Report Per Stream

	OSR Collection Report by Stream		
NO.	DESCRIPTION	FY 2023/2024	FY 2024/2025
1	Land Rates	1,089,929	4,354,836
2	Business Permits	20,231,630	18,423,086
3	Livestock Cess	23,723,886	20,077,522
4	Sand, Gravel, and Ballast Extraction Fees	5,615,500	194,701
5	Gypsum Transportation Cess	4,568,000	-
6	Sales of Flowers, Plants, Firewood, Produce, etc.	1,230,000	454,500
7	Market Entrance/Gate Fee/Vegetable Cess	19,240,136	25,659,772
8	Market Stalls Rent	1,102,970	1,473,000
9	Market Shelters Fee	213,910	30,110
10	Produce Inspection Fee - Weight and Measure	317,200	35,400
11	Reserved Fees/Street Parking	864,100	1,255,103
12	Food Quality Inspection Fee- **(FIF/AIA)**	2,417,040	4,992,700
13	Health Centres Services Fee/Cost Sharing- **(FIF/AIA)**	163,763,811	379,155,240
14	Sale of Miraa	4,887,617	12,980,545
15	Slaughtering Inspection Fee	4,200,200	387,480
16	Vet Services/Movement Permits	1,726,965	1,810,650
17	Buildings Plan Approval Fee	712,200	1,039,001
18	Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	3,410,149	2,983,422
19	Sign Boards & Advertisement/Promotion Fee	1,164,800	3,073,300
20	Fire-Fighting Services	5,000	66,000
	TOTAL	**260,485,043**	**478,446,368**

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3.4 Challenges in OSR Collection in Garissa County

The County faces several challenges that hinder the optimization of revenue mobilization. These challenges are:

i. **Inadequate regulatory and institutional framework:** the County has no clear demarcation and guidelines on matters concerning OSR collections.

ii. **Limited database:** there is inadequate data on taxpayers and registers.

iii. **Lack of County Integrated Revenue Collection Management System (CIRMS):** The County continues to collect OSR manually, and therefore, no CIRMS in place.

iv. **Political interference:** This has been the biggest failure in revenue collection in the County.

v. **Institutional capacity gaps, including inadequate personnel and skill deficiency:** The Directorate has an acute shortage of staff, with the majority of the staff being aged and of low qualifications.

vi. **Untapped revenue opportunities in the county:** With investment in AMS, ATC, ECD, Natural Resources, TVETs, Rural Water Associations, among others, the County can generate more revenues.

vii. **Weak interdepartmental linkages/cooperation:** There has been poor interdepartmental coordination and cooperation on matters of OSR in the County, which was necessitated by a lack of clear guidelines from the CECMs.

viii. **Limited voluntary taxpayer compliance:** The County residents are predominantly illiterate, and therefore, the level of taxpayer compliance has been insufficient.

3.5 Stakeholder Analysis

The successful execution of the County's OSR Strategy necessitates the participation of numerous stakeholders, each of them playing a distinct but complementary role. Understanding their respective roles, expectations, and areas of shared responsibility improves cooperation and encourages successful revenue mobilization.

Table 4 summarizes the major stakeholders in revenue administration, including their roles, expectations, and how the Directorate communicates with them to achieve coordination, compliance, and improved performance.

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Table 4: Analysis of Revenue Stakeholders' Role and Expectations

Stakeholder	Role	Stakeholder expectation	Revenue Directorate expectation
County Executive Committee (Governor, CEC Finance, Chief Officer Finance & Chief Officer Revenue)	• Policy direction, resource allocation, • Development and approval of bills & policies • Political support for OSR reforms, strategic direction on defaulters/waivers	• Customer satisfaction • Delivery of Services • Meeting set targets	• Approve the strategies for revenue collection • Provision of adequate budget for Revenue Mobilization
County Assembly	• Approval of Finance Acts, Revenue laws, oversight, • representation of citizens' interests.	• Timely submission of the bills for enactment • Full implementation of revenue-raising measures	• Timely approval of revenue regulatory bills • Political support
County Departments and Agencies (Health, Trade, Lands, Livestock, Roads, Agriculture, Municipalities)	• Spearhead revenue collection under • their specific streams, • Deliver timely services, • Develop Primary laws • Participate in target setting.	• Full coordination and support • Technical guidance • Realistic targets	• Meet set revenue targets • Submission of timely reports • Identify new revenue streams • Engagement during the formulation of revenue-related policies and laws
Sub-County & Ward Administrators	• OSR enforcement, taxpayer • engagement, grassroots mobilization.	• Provision of relevant • information on revenue	• Community sensitization and monitoring compliance • Review revenue performance
National Treasury & CRA	• Develop regulatory framework, • Provide advisories on Revenue- raising measures • Capacity Building	• Adherence to statutory guidelines and timely reporting	• Dissemination of relevant guidelines • Provision of advisories on Revenue • Stakeholder engagement in policy and legal formulation • Training for staff
Kenya Revenue Authority (KRA)	• Provision of technical support, sharing best practices, and enforcement collaboration.	• Compliance with applicable tax measures	• Capacity building & Collaboration, and timely sharing of data
Judiciary & Law Enforcement- National Police Service	• Fast-track enforcement of revenue laws, • Dispute resolution and support in handling revenue defaulters.	• Submission of enacted laws and legislations • Training of County enforcement officers.	• Strengthen collaboration, training, and timely determination of cases.

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Stakeholder	Role	Stakeholder expectation	Revenue Directorate expectation
National Transport Safety Authority	• Collaboration in enforcement, • Collaboration in Data sharing	• Formal data requests • Compliance with data protection laws	• Timely sharing of data • Enforcement collaboration
Office of Data Protection Commissioner (ODPC)	• Sensitization on Data Protection • Registration	• Compliance with data protection laws	• Compliance with data protection laws
GAWASCO & GARUWASCO	• Data sharing	• Formal data requests • Compliance with data protection laws	• Timely sharing of data
Kenya Power & Lighting Co. (KPLC)	• Data sharing	• Formal data requests • Compliance with data protection laws	• Timely sharing of data
Sector Collaboration Groups			
All citizens in Garissa, Hawkers Association, Market Committees, Livestock Market Association/Committees, Bars Owners Association, Garissa Jua Kali Association, Kenya National Chamber of Commerce and Industry (KNCCI), Small and Medium Enterprises (SMEs), and Traders Corporations, Garissa Madogo Matatu Association, Garissa Taxi Association, Garissa Boda Boda Association, Garissa Health Providers Association, Garissa Private Schools Association, Real Estate and Property Management.	• Sensitization on payment to the relevant revenue payment • Beneficiaries of direct services • Participate in laws and policy formulation and community mobilization • Compliance meeting	• Sensitization on payment to relevant taxpayers. • Provision of quality and timely services • Participation in policy formulation • High level of compliance • Simplified payment processes	• Information sharing with Members • Mobilization of members during public engagements • Sensitizing the public and providing a feedback mechanism • High level of Compliance • Improvement in OSR

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CHAPTER FOUR

STRATEGIC PILLARS, OBJECTIVES, AND INTERVENTIONS

This chapter highlights the strategic pillars, objectives, and key interventions to be addressed within the plan period of this OSR mobilization strategy (2025-2028).

4.1 Strategic Pillars and Objectives

Several structural, institutional, and operational challenges constrain the successful mobilization of OSR in the County. Addressing these challenges requires targeted, strategic interventions to strengthen the revenue administration framework and improve revenue collection efficiency. Key strategic pillars have been identified to guide the County's revenue mobilization efforts.

4.1.1 Pillar One: Strengthening Legal, Policy, and Institutional Frameworks

Objective: To strengthen the legal, regulatory, and institutional framework for effective OSR mobilization.

The County will focus on reviewing and harmonizing revenue laws and policies, establishing clear institutional roles and responsibilities, and strengthening governance structures to promote transparency, professionalism, and accountability in revenue collection.

Key Activities:

1. Review and harmonization of county revenue laws and policies;
2. Development of clear revenue administration guidelines;
3. Institutional restructuring and role clarification;
4. Strengthening oversight and accountability mechanisms.

4.1.2 Pillar Two: Revenue Automation and Data Management

Objective: To have an efficient revenue management system with accurate data.

This pillar will emphasize the development and implementation of a CIRMS, the establishment of a comprehensive taxpayer registry, the digitization of revenue records, and the integration of electronic payment platforms to enable real-time monitoring and reporting of revenue performance.

Key Activities:

1. Development and implementation of CIRMS;
2. Integration with payment platforms (mobile money, banks);

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3. Real-time monitoring and reporting systems;
4. Capacity building on system use.
5. Development of the taxpayer registers;
6. Data collection and mapping of revenue sources;
7. Creation of digital records for taxpayers;
8. Regular updating and validation of revenue registers.

4.1.3 Pillar Three: Institutional Capacity Development

Objective: To strengthen the Human Resource Capacity & Improve the Welfare of the Staff

This pillar focuses on strengthening human resource capacity through the recruitment of qualified personnel, continuous professional training, and institutional restructuring where necessary. In addition, the County will endeavour to enhance staff welfare and initiate performance management systems to enhance efficiency and accountability among revenue staff.

Key Activities:

1. Recruitment of qualified revenue staff;
2. Continuous training and capacity building;
3. Continuous Organizational restructuring;
4. Initiation of performance management systems for revenue staff.
5. Enhancing the working conditions of the staff.

4.1.4 Pillar Four: Revenue Base Expansion, Growth, and Delivery of Services

Objective: To expand revenue base, deliver services, and make proper investments in infrastructure.

Under this pillar, the County will identify, map, develop, and commercialize viable revenue streams while strengthening the management of existing county assets and services to maximize their revenue potential. Similarly, the County will focus on the delivery of timely and efficient services to the residents.

Key Activities:

1. Identification and mapping of new revenue streams;
2. Commercialization of county services and assets;
3. Enhancing investment in service delivery sectors.
4. Strengthening revenue collection from existing facilities;
5. Engaging Public-private partnerships and investments in revenue-generating sectors.

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4.1.5 Pillar Five: Stakeholder Engagement and Taxpayer Compliance

Objective: To sensitize County stakeholders & improve coordination in OSR Mobilization

This pillar focuses on enhancing taxpayer education and awareness programs, strengthening public participation mechanisms, simplifying revenue payment procedures, and improving coordination among county departments involved in revenue administration.

Key Activities:

1. Level of Compliance-Public education and awareness campaigns;
2. Taxpayer engagement forums and public participation;
3. Establishment of customer service and taxpayer support centres.
4. Establishment of interdepartmental revenue coordination and reporting committees;
5. Introduction of waivers, rewards, and sanctions for individual businesses and companies.

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CHAPTER FIVE
IMPLEMENTATION AND COORDINATION FRAMEWORK

This chapter describes the implementation and coordination framework of the OSR mobilization strategy (2025-2028). It highlights the Implementation Plan, the Coordination Framework, the Institutional Framework, and the Risk Management & Resource Mobilization Framework.

5.1 Implementation

The implementation plan provides an operational structure that fosters a shared understanding among implementers, allowing the strategic plan to be effectively implemented. It consists of:

a) **Strategic objectives:** This entails what the County aims to achieve within the four-year plan.
b) **Strategies:** these entail means and strategies for achieving the County's strategic objectives.
c) **Activities/input:** these are the essential activities the County will take into consideration to realize its strategies.
d) **Output:** The desired outcome of the County action over the plan period.

Annex 1 highlights the implementation matrix.

5.2 Coordination and Institutional Framework

OSR collection and mobilization is a cross-cutting function. The County Treasury coordinates OSR mobilization in the County through various departments and agencies responsible for collecting revenue from specific service streams.

The directorate leads in the process of revenue collection and raises revenue by imposing taxes, fees and charges for services rendered. And any imposition of taxes and levies requires the enactment of enabling legislation to guide revenue collection across all sectors. Additionally, the revenue directorate can only actualise this mandate by coordinating the enactment of enabling revenue legislation. Despite the existence of a few revenue laws, the directorate is still struggling with the performance of revenue due to failure to implement the existing laws fully and the inadequacies of several revenue laws.

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5.3 Organizational Structure, Staff Establishment & HRMD

5.3.1 Organizational Structure

The organizational structure of the directorate is as illustrated in Figure 1:

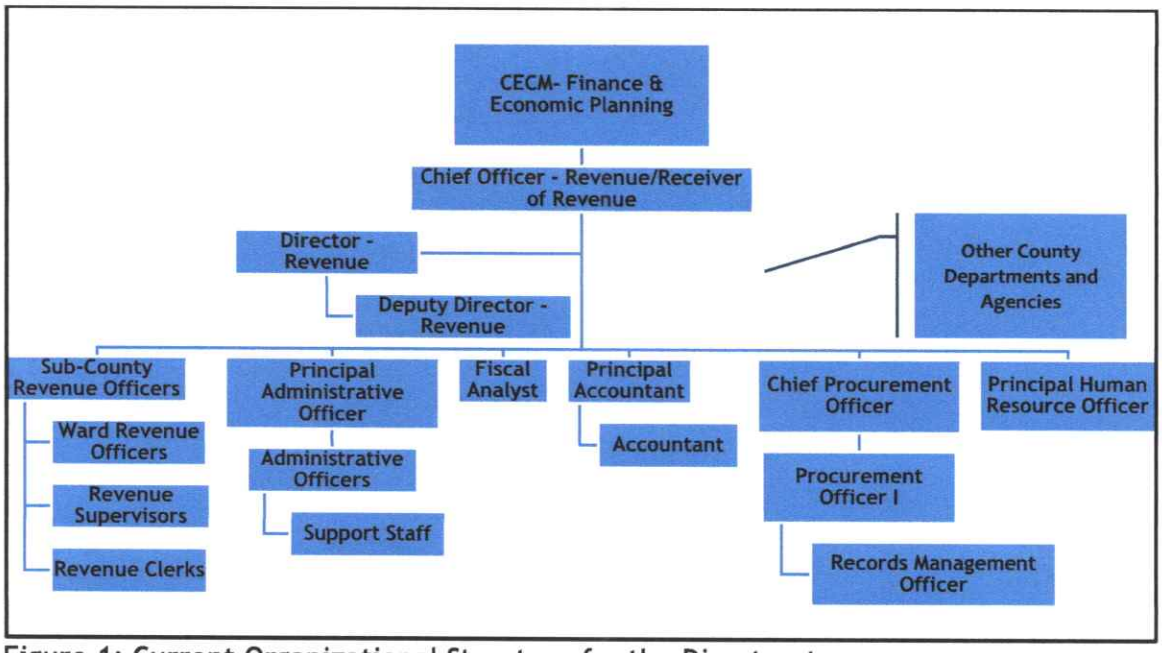


Figure 1: Current Organizational Structure for the Directorate

5.3.2 Staffing Establishment: Current & Optimal Levels

Staff establishment is a framework that outlines approved jobs and the number of posts created for the regular requirements of an institution.

Currently, the County inherited officers who previously worked in the revenue sections of the now-defunct Local Authorities in the same capacities, except that it established sub-county revenue units and recruited Sub-County Revenue officers to head each sub-county. These revenue officers are responsible for the collection of revenues in the sub-counties.

The directorate has a staff establishment of 225 and a total of 67 in-post, translating to a staffing gap of 158 as shown in Table 1.

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Table 5: Staff Establishment for the Directorate

S/No	Designation	Proposed Establishment	In-post	Variance
1.	Chief Officer	1	1	0
2.	Director	1	1	0
3.	Deputy Director	2	2	0
4.	Sub County Revenue Officer	7	7	0
5.	Fiscal Analyst	2	1	-1
6.	Accountants	3	2	-1
7.	Chief HRM Officer	2	1	-1
8.	ICT Officer	1	1	0
9.	Administrative Officers	4	4	0
10.	Procurement Officer/Store	4	3	-1
11.	Ward Revenue Officers	30	0	-30
12.	Revenue Officers I (Supervisors)	30	10	-20
13.	Revenue Clerks	131	31	-100
14.	Driver	2	1	-1
15.	Support Staff	5	2	-3
	Total	**225**	**67**	**-158**

5.3.3 HRM and Skills Development

The competency framework for the Public Service 2017 links the kind of behaviours required, valued, recognized, and rewarded in an institution with respect to specific occupational roles. It ensures that staff have a common understanding of the organization's values and expected excellent performance behaviours. Therefore, for effective implementation of this strategy, the directorate, in partnership with the directorate HRM, will ensure effective and continuous training and capacity building of all its staff to enhance workforce capabilities and improve performance in OSR collection.

Table 6 highlights skill sets and skill gaps in reference to OSR mobilization in the County.

Table 6: HRM & Skills Development

Designation	Skill Set	Skills Gap
Governor	Fiscal policy Legislation Leadership	Fiscal policy Legislation Leadership
CECs	Fiscal policy Legislation Leadership	Fiscal policy Legislation Leadership

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Designation	Skill Set	Skills Gap
CECM - Finance	Fiscal policy Legislation Leadership Forecasting	Fiscal policy Legislation Leadership Forecasting Models
Chief Officer (s)	Fiscal Policy Legislation Managerial skills Accounting skills Analytical Financial reporting	Accounting Financial reporting Forecasting models
Director	Fiscal Policy Managerial skills Forecasting skills Accounting skills Analytical Financial reporting	Accounting Financial reporting Forecasting models
Deputy director	Analytical Forecasting Financial reporting Managerial skills Strategic skills	Data modelling and analytics Strategic leadership Forecasting
Subcounty Revenue Officers	Managerial skills Debt collection skills Report writing Forecasting skills Data Management Supervisory skills Data Modelling	Data modelling and analytics Managerial skills Debt collection skills Report writing Forecasting skills Data Management Supervisory skills
Accountants/Fiscal Analyst	Report writing Forecasting Skills Data modelling and analytics ICT skills	Report writing Data modelling and analytics Forecasting
Ward revenue Officers	ICT skills Report writing Analytical Revenue systems skills Debt collection skills Supervisory skills Accounting skills	Report writing Analytical Revenue system Debt collection training
Revenue collectors	ICT skills Revenue system skills Debt collection skills Customer care service skills	Computer packages Revenue system Debt collection Customer handling

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5.4 Risk Management

Effective implementation of the OSR Mobilization Strategy requires a structured approach to identifying, assessing, mitigating, and monitoring potential risks that may hinder the achievement of the strategy's objectives. The framework provides a systematic process to manage uncertainties and ensure the sustainability of revenue mobilization efforts in the County. **Annex 2** illustrates the risk management matrix.

5.5 Resource Mobilization Framework

Adequate and sustainable financial, human, and technical resources are required for the successful implementation of this strategy.

Sources of Resource Mobilization

i. **County Government Budgetary Allocation**: The County Treasury will allocate funds annually to support key activities such as revenue automation, staff capacity and welfare development, and taxpayer awareness programs.

ii. **Reinvestment of OSR:** A share of the revenue generated from OSR will be reinvested to strengthen revenue administration systems, including upgrading ICT infrastructure and public investment projects.

iii. **Support from National Government and Agencies:** The County will seek technical and financial support from the national government through CRA, TNT, OCoB, and OAG aimed at strengthening public financial management systems.

iv. **Support from Development Partners and Donors:** These non-state actors may provide technical assistance, capacity-building support, and funding for initiatives such as institutional reforms and governance strengthening.

v. **Public-Private Partnerships:** The County will explore partnerships with the private sector for the development and management of revenue-generating infrastructure and services.

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CHAPTER SIX
MONITORING & EVALUATION

6.1 Monitoring and Evaluation

The County Treasury will coordinate the monitoring and evaluation of the OSR Mobilization Strategy. Quarterly and annual progress reports will be prepared to assess performance against the identified strategic pillars, objectives, and key result areas. Key performance indicators will include growth in OSR collections, improvements in taxpayer compliance levels, automation coverage, and diversification of revenue streams.

6.2 Reporting

An effective reporting mechanism is critical for tracking the progress, performance, and impact of the OSR Mobilization Strategy. The reporting framework will ensure transparency, accountability, and informed decision-making throughout the implementation period.

Additionally, it will also facilitate the timely identification of challenges, emerging issues, lessons learnt, and enable the County leadership to take corrective measures where necessary.

Various reports will be generated to monitor and evaluate the performance and implementation status of the strategy, as well as the general performance of OSR Collections in the County. These reports include: -

i. Daily revenue collection reports.
ii. Weekly revenue collection reports.
iii. Monthly revenue performance reports.
iv. Quarterly revenue performance reports.
v. Annual revenue performance reports.
vi. Quarterly Strategy Implementation Reports.
vii. Strategy Evaluation Report.

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6.3 Conclusion

The OSR Mobilization Strategy provides a comprehensive framework for strengthening the County's capacity to generate sustainable local revenue to support service delivery and socio-economic development.

By addressing the key institutional, legal, technological, and operational challenges that have historically constrained revenue performance, the strategy lays a strong foundation for improving efficiency, transparency, and accountability in revenue administration.

The successful implementation of this strategy will depend on the commitment of the County leadership, effective coordination among county departments, and the active participation of stakeholders, including residents, businesses, and development partners. Investments in revenue automation, strengthening institutional capacity, and expanding the county's revenue base will play a critical role in enhancing revenue performance while minimizing leakages and inefficiencies.

Equally important is promoting voluntary taxpayer compliance through public awareness and improved service delivery. When residents perceive a clear link between the taxes they pay and the services they receive, trust in the revenue system increases, thereby strengthening the culture of tax compliance.

Going forward, the County will ensure continuous monitoring and evaluation of the strategy to track progress, identify emerging challenges, and make necessary adjustments. Through sustained implementation of the strategic pillars outlined in this strategy, the County is well-positioned to significantly enhance its OSR, reduce dependence on transfers from the national government, and build a resilient and self-sustaining local economy.

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Annex 1: Implementation Matrix for the OSR Mobilization Strategy

Strategic Pillar	Key Activities	Outputs	Outcome	Responsibility	Timeline	Cost Million Ksh.
Strengthening Legal, Policy, & Institutional Frameworks	Review and harmonize county revenue laws and policies	Updated and harmonized county revenue legislation	Improved regulatory clarity and strengthened revenue enforcement	Directorate of Revenue, County Attorney, County Assembly	Jul 25 - Dec 26	6
	Develop revenue administration, structure, guidelines, and standard operating procedures	Standard operating procedures for revenue collection	Improved transparency and consistency in revenue administration	Directorate of Revenue	Jul 25-Jul 26	3
	Establish a revenue oversight and accountability framework	Clear organizational structure and accountability framework	Enhanced governance and reduced political interference	Governor, CECM Finance, County Treasury	Jul 25-Jul 26	0
Revenue Automation & Data Management	Procure and implement the CIRMS	Functional CIRMS	Reduced revenue leakages and improved accountability	Directorate of ICT, Revenue/County Treasury	Jul 25-Jul 26	50
	Develop a comprehensive taxpayer database and revenue registers	Digital taxpayer registry and updated revenue records	Improved revenue forecasting and taxpayer tracking	Directorate of Revenue/All Departments	Jul 25-Dec 26	2
	Integrate systems with CIRMS, electronic payment platforms (mobile money, banks)	CIRMS, Mobile money, and bank payment integration	Increased efficiency and convenience in revenue payments and reporting	ICT Directorate, County Treasury	Jul 25 - Jan 27	2
	Conduct regular data verification, taxpayer mapping	Verified taxpayer records	Improved compliance and expanded tax base	Directorate of Revenue	Continuous	2
Institutional Capacity Development	Recruit qualified revenue officers	Increased staffing levels	Improved efficiency in revenue collection	CPSB, County Treasury	Jul 25-Dec 26	50
	Conduct training and professional development programs for revenue staff	Trained and skilled revenue staff	Enhanced professionalism and service delivery	Directorate of Revenue/HRM	Continuous	6

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Strategic Pillar	Key Activities	Outputs	Outcome	Responsibility	Timeline	Cost Million Ksh.
	Establish a performance management and reward system for revenue staff	performance monitoring framework	Improved accountability and staff productivity	County Treasury/HRM	Jul 25-Jul 26	2
	Provide operational work stations, equipment, and logistics	Vehicles, enforcement tools, and ICT equipment	Strengthened enforcement and operational efficiency	County Treasury	Continuous	6
Expansion of Revenue Base, Growth, & Delivery of Services	Map and assess new revenue streams across sectors	Comprehensive OSR potential report	Identification of new revenue opportunities	Revenue/All sectors	Jul 25-Jul 26	3.5
	Strengthen investment in revenue-generating sectors, timely delivery of services-health sector, AMS, County lodges, Plants and Equipment, ATC, TVETs, ECD, Construction of Parking Lots/shades	Improved management systems for county facilities	Increased revenue collections from county assets	Relevant Sector Departments	Jul 25-Jul 27	200
	Develop PPP frameworks for revenue-generating projects	PPP investment frameworks	Increased investment	County Treasury	Jul 25-Dec 26	3
	Commercialize county assets and services	Revenue-generating operational models	Diversified revenue streams	County Treasury, Sector Departments	Jul 25-Jan 27	8
Stakeholder Engagement & Taxpayer Compliance	Conduct taxpayer education and public awareness campaigns	Public awareness programs and outreach materials	Improved taxpayer compliance culture	Directorate of Revenue, Communication	Continuous	4
	Establish taxpayer service centres and feedback mechanisms	Operational taxpayer service desks	Improved customer service and dispute resolution	Directorate of Revenue	Jul 25-Dec 26	1
	Organize stakeholder forums and public participation on revenue matters	Stakeholder engagement meetings and consultations	Strengthened trust and collaboration with taxpayers	County Treasury	Continuous	3
	Simplify revenue payment procedures and improve customer service	Simplified payment processes and service standards	Increased voluntary compliance	Directorate of Revenue	Continuous	2
				Total		**353.5**

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Annex 2: Risk Management Matrix

Risk Category	Potential Risk	Likelihood	Impact	Mitigation Measures	Responsible
Political Risks	Political interference in revenue collection and enforcement	High	High	Strengthen the legal framework, establish clear operational guidelines, and enhance oversight mechanisms	County Treasury, CEC
Institutional Risks	Weak institutional capacity and inadequate staffing	Medium	High	Recruit qualified personnel, conduct continuous staff training, and implement performance management systems	CPSB, County Treasury
Operational Risks	Continued reliance on manual revenue collection systems	High	High	Implement the CIRMS, digitize records	ICT & Revenue Directorates
Data Management Risks	Incomplete or inaccurate taxpayer database	Medium	High	Conduct taxpayer mapping, establish a digital taxpayer registry, and perform periodic data verification	Directorate of Revenue, ICT
Compliance Risks	Low taxpayer awareness and voluntary compliance	High	Medium	Implement taxpayer education campaigns and strengthen stakeholder engagement	Directorate of Revenue, Communications Unit
Financial Risks	Insufficient budget allocation for strategy implementation	Medium	High	Integrate OSR strategy activities into county budgeting and planning processes	Revenue/County Treasury
Coordination Risks	Weak interdepartmental collaboration in revenue matters	Medium	Medium	Establish interdepartmental revenue coordination committees and reporting frameworks	Revenue/County Treasury
Technological Risks	System failure or delays in the implementation of revenue automation systems	Medium	Medium	Procure reliable systems, provide ICT support, and perform regular system maintenance	ICT Director Treasury, System Host/Owner

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Annex 3: Commitment

I, the Governor of the County Government of Garissa, **H.E NADHIF JAMA ADEN, E.G.H,** commit to implementing the Strategic Pillars herein in our bid to mobilize and enhance OSR Collections in Garissa.

Date: 18th March 2025 Signature: .....

I, the County Executive Committee Member for Finance & Economic Planning, **Hon. Abass I. Khaar,** commit to coordinating, supporting, funding, and giving policy directions regarding OSR mobilization efforts and enhancement in the County.

Date: 18th March 2025 Signature: .....

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The County Government of Garissa
P.O. Box 563 – 70100, Garissa.
Email: info@garissa.go.ke
Website: www.garissa.go.ke

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