



**KAJIADO COUNTY GOVERNMENT OWN-  
SOURCE REVENUE ADMINISTRATION  
ASSESSMENT REPORT**

**JANUARY 2022**

# County Governments of Kenya



Kajiado County Map



## Abbreviation

|       |  |
|-------|--|
| CECM  | County Executive Committee Member              |
| CRA   | Commission on Revenue Allocation               |
| CBROP | County Budget Review and Outlook Paper         |
| CFSP  | County Fiscal Strategy Paper                   |
| OSR   | Own Source Revenue                             |
| AGPO  | Access to Government Procurement Opportunities |
| GIS   | Geographic Information System                  |

## Table of Content

|  |      |
|--|------|
| County Governments of Kenya .....  | i    |
| Kajiado County Map .....   | ii   |
| Abbreviation .....   | iii  |
| Table of Content .....   | iv   |
| Table of Table .....   | v    |
| Table of Figure .....  | v    |
| Foreword .....   | vi   |
| Acknowledgement .....  | vii  |
| Executive Summary .....  | viii |
| CHAPTER 1 INTRODUCTION .....   | 1    |
| 1.1 Background .....   | 1    |
| 1.2 Objective .....  | 1    |
| 1.3 Scope .....  | 2    |
| CHAPTER 2 METHODOLOGY .....  | 3    |
| CHAPTER 3 CONTEXT AND SITUATIONAL ANALYSIS .....   | 5    |
| 3.1 OSR Legal and Legislative Framework .....  | 5    |
| 3.2 Key Revenue Streams in Kajiado County .....  | 5    |
| 3.3 Revenue Performance .....  | 2    |
| CHAPTER 4 GAPS AND BEST PRACTICES IN REVENUE ADMINISTRATION AND ENFORCEMENT<br>IN KAJIADO COUNTY ..... | 5    |
| 4.1 Revenue Performance Assessment .....   | 5    |
| 4.2 Stakeholder Engagement .....   | 6    |
| 4.3 Revenue Legislation .....  | 7    |
| 4.4 Tax and Ratepayer's Information .....  | 10   |
| 4.5 Structure for Revenue Management .....   | 10   |
| 4.6 Human Capacity and Skills .....  | 12   |
| 4.7 Automation and integration .....   | 17   |
| 4.8 Compliance and Enforcement .....   | 18   |
| 4.9 Accounting and Audit .....   | 19   |
| 4.10 Waivers .....   | 19   |
| 4.11 Quarterly Revenue Performance Reports .....   | 20   |
| 4.12 Observations .....  | 20   |
| CHAPTER 5 RECOMMENDATIONS .....  | 21   |
| 5.1 Revenue Performance Assessment .....   | 21   |
| 5.2 Stakeholder Engagement .....   | 22   |
| 5.3 Revenue Legislation .....  | 22   |
| 5.4 Engendered Tax and Ratepayer database .....  | 22   |
| 5.5 Structure of Revenue .....   | 23   |
| 5.6 Human Capacity and skills .....  | 23   |
| 5.7 Automation and integration .....   | 24   |
| 5.8 Compliance and Enforcement .....   | 24   |
| 5.9 Accounting and Audit .....   | 24   |
| 5.10 Waivers .....   | 25   |
| 5.11 Capacity Building on Revenue Administration .....   | 25   |
| CHAPTER 6 ACTION PLAN .....  | 26   |
| APPENDIX 1 Kajiado Revenue Performance .....   | 32   |

## Table of Table

|   |    |
|---|----|
| Table 1: Duties of Revenue Staff.....                     | 14 |
| Table 2: Level of education of Kajiado Revenue staff..... | 14 |
| Table 3: Staff Level of Experience.....                   | 15 |

## Table of Figure

|   |    |
|---|----|
| Figure 1: Kajiado County annual revenue collection and growth for four years .....                          | 2  |
| Figure 2: Kajiado County annual revenue collection against estimated revenue potential for four years ..... | 2  |
| Figure 3 Kajiado County own sources revenue financing of budget.....  | 3  |
| Figure 4: Kajiado County annual revenue collection in comparison to the target set .....                    | 4  |
| Figure 5: Extract from Kajiado County Alcoholic Drinks Regulation 2020 .....                                | 9  |
| Figure 6: Kajiado County Finance Act 2020 Extract.....  | 10 |
| Figure 7: Kajiado County Revenue Department Organogram.....   | 11 |
| Figure 8: Kitengela Sub County Revenue Officer Equipped.....  | 12 |
| Figure 9: Gender Composition of Kajiado County Government Revenue Staff.....                                | 13 |
| Figure 10: Staff position composition of Kajiado County Government Revenue Staff .....                      | 13 |
| Figure 11: Kajiado County Government Staff Composition previous employers .....                             | 15 |
| Figure 12: Kajiado County Government Revenue staff age composition.....                                     | 16 |
| Figure 13: Duty Roster posted on Sub County Office notice board in Kajiado County .....                     | 17 |
| Figure 14: Trade license being verified in Kajiado County using a barcode scanner on a mobile phone .....   | 18 |
| Figure 15: Extract from Kajiado County Finance Act 2020.....  | 19 |

## Foreword

Promoting equity while enhancing own source revenue collection for County Government is a key advisory role of the Commission. The aim is to encourage counties to become autonomous and make their own financial decisions by reducing dependence on revenue generated nationally.

The Commission is cognisant of the fact that adequate and reliable resources is a key principle in effective governance and service delivery for County Governments. Due to the contracting fiscal space in Kenya and the implementation of the fiscal consolidation policies currently being undertaken by the national government, the Commission recommends that the county governments enhance Own Source Revenue collection to meet their expenditure needs.

The Commission on Revenue Allocation (CRA) through funding from UNDP Kenya, is implementing a project under an umbrella name '*UN Joint Devolution Programme*' which seeks to strengthen county governments capacity to project, generate, and report own source revenue for equitable, efficient and accountable service delivery. In line with the Commission's mandate and delivery of the projects output the Commission undertook the revenue administration framework assessment for Kajiado County government from a gender perspective.

This assessment report ensures that the revenue administration reforms actions plan is gender-responsive for revenue decision making. This is in line, with the Commission's vision of no Kenya left behind and the core value of equity.

In conclusion, the Commission in partnership with UNDP will continue to support and strengthen the counties' Own Source Revenue (OSR) administration in a gender-responsive manner. Further, the Commission is committed to supporting and working with the county governments in overcoming the challenges in revenue collection to ensure revenue growth is consistent and sustainable in the long run.

I wish to extend my appreciation to all those who contributed to the development of this assessment report and more so to our Development Partner UNDP, Kenya office for financial support to this activity.



**Dr. Jane Kiringai, EBS**  
**Chairperson, Commission on Revenue Allocation**

## **Acknowledgement**

The Kajiado Revenue Administration and Enforcement Assessment was conducted by the Commission on Revenue Allocation under the revenue enhancement committee with the support of the UNDP Kenya Office.

The Commission also acknowledges the contribution of Kajiado county officials led by the County Executive Committee Member (CECM) Finance Mr. Michael Semewa and Chief Officer Finance Mr Lekina Tutui who ensured the assessment was well coordinated. We are thankful for the contribution of the Director General Revenue Mr David Muntet, Director of ICT revenue Mr Felix Tirike and Director of Revenue Ms Janet Sercei and all the revenue staff and other county departments that participated in the assessment.

CRA extends its gratitude to the revenue enhancement committee led by the chairperson Dr Irene Asienga who provided guidance and strategic direction during the assessment.

Special thanks to the CEO and Commission Secretary CPA James Katule and CRA technical team comprised of Selly Yagan, Meimuna Mohammed, Zablou Manoah, and Collins Wanyoike.

## **Executive Summary**

The Commission is mandated by Article 216(3b) of the Constitution of Kenya to define and enhance revenue sources for national and county governments. In fulfilment of this mandate, the Commission conducted a revenue administration and enforcement framework assessment for the Tana River County Government. The assessment objectives included: reviewing the Tana River Revenue Administration and Enforcement framework, preparing an assessment report, and disseminating and supporting the development of action plans with the County Executive and Assembly.

The assessment entailed a review of county documents, interviews with county officials and administering of questionnaires to revenue staff using the revenue administration gender-responsive assessment tool.

The assessment findings documented best practices and identified weaknesses and gaps in the Kajiado Revenue Administration Framework. Best practices included: segmented stakeholder engagements by revenue stream, adequate primary revenue legislation, revenue section organisation structure, and well-equipped sub-county revenue offices and automated revenue management. Weakness and gaps included: use of finance Act as the primary legislation;; non-submission of quarterly revenue report to the Commission; limited revenue analysis and general revenue strategies in County Budget Review and Outlook Paper(CBROP) and County Fiscal Strategy Paper(CFSP); lack of forecasting tools; inaccuracies in ratepayers database; minimal female revenue staff; lack of waiver framework.

The recommendation of the Commission from the findings of the assessment are : Enact Finance Act annually as a legal requirement; adhere to the provisions of Public Finance Management Act on submission of receivers of revenue report to the Commission; undertake in-depth revenue analysis and implement revenue-raising measures stated in the CBROP and CFSP; utilise revenue forecasting tools in developing annual revenue targets; update the ratepayer database; gradually enhance the composition of women in the county revenue department workforce and develop waiver framework in compliance with the Public Finance Management Act 2012.

The report incorporates an action plan developed by the County Executive and Assembly with the support of the Commission. The actions plan has activities with specific timelines and responsible actors for its implementation.

## **CHAPTER 1 INTRODUCTION**

### **1.1 Background**

The Commission on Revenue Allocation has a constitutional duty to advise County Governments to enhance their own-source revenue collection<sup>1</sup>. The Commission works with all County Governments to empower them to develop a sustainable mechanism of collecting and managing their own-source revenue. The aim is to encourage counties to become autonomous and make their own financial decisions by reducing national revenue dependence. One of the methods used by the Commission is to conduct revenue administration assessment and enforcement framework with action plans. The revenue assessment exercise involved establishing the effectiveness of the existing framework governing collection and enforcement of own-source revenue in the County utilising the gender-responsive assessment tool.

From FY 2019-20 to FY 2020-21, the Commission has conducted four revenue administration and enforcement assessments and provided support to develop revenue administration reform action plans that are engendered. Specifically, CRA has supported: Lamu, Samburu, Turkana and Isiolo Counties in this exercise. In FY 2020-21, the Commission, with UNDP and UNWomen, developed a gender-responsive revenue administration and enforcement assessment tool to be used in subsequent assessments.

### **1.2 Objective**

The revenue administration and enforcement assessment aimed at enhancing Kajiado County's own-source revenue performance through the recommendation of revenue administration and enforcement reforms. Specifically, the process includes:

- i. Review Kajiado Revenue Administration and Enforcement framework
- ii. Prepare a revenue administration and enforcement assessment report
- iii. Disseminate the report to the County Executive and Assembly of Kajiado County
- iv. Support the County Executive and Assembly of Kajiado County to develop a gender-responsive revenue administration and enforcement reform action plan.

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<sup>1</sup> Constitution of Kenya Article 216(3b)

### **1.3 Scope**

The revenue assessment entailed reviewing revenue administration and enforcement framework for Kajiado County Government while subjecting the findings to the developed gender-responsive revenue administration and enforcement assessment tool.

## CHAPTER 2 METHODOLOGY

The Commission's team assessed the Kajiado Revenue Administration and Enforcement framework from 29<sup>th</sup> November to 3<sup>rd</sup> December 2021. The assessment planned to evaluate all county revenue streams<sup>2</sup> and interview the following: County Executive Committee Member (CEC Finance, CECs in charge of the revenue streams Chief officer Finance, Chief officers in charge of the revenue streams, Head Revenue, Head of Budget, Head of Accounting, Head of Internal Audit, Gender officer, Head of enforcement, Head of ICT, County Attorney, County Public Service Board and County Assembly Clerk.

During the assessment, the Commission was able to interview: CECM-Finance, Economic Planning and ICT, Chief Officer Finance, Director General-Revenue Department, Deputy Director General-Revenue Department. Deputy Clerk to Kajiado County Assembly, Manager Kajiado Municipality, Secretary, Kajiado County Public Service Board, County Attorney, Director Revenue, Director ICT, Director Social Services, Director Budget & Economic planning, Director medical services, Director Kajiado County Referral Hospital, Head of Enforcement County Inspectorate, Director Revenue, System Administrator, Director Internal Audit, Director Revenue, Senior Accountant-County Treasury, Revenue Supervisors and Revenue collectors.

Further, the Commission's team visited the following selected revenue offices and collection points: Kitengela revenue office, Bisil Livestock Market, Isinya Cess Barrier, and Kitengela Ballast cess Barrier.

For a better understanding of the own source revenue administration practices, the Commission team reviewed the following documents:

- i. County Fiscal Strategy Paper FY 2021-2022
- ii. County Fiscal Strategy Paper FY 2020-2021
- iii. County Fiscal Strategy Paper FY 2019-2020
- iv. County Budget Review and Outlook Paper FY 2020-2021

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<sup>2</sup> Land rates, Plot rents, house rent, Sewerage & Water administration, Slaughterhouse administration, Public health services, public health facilities operations, Food Hygiene License, Health Clearance, Sanitary inspection fee, NHIF Reimbursement, Miscellaneous receipts-Agriculture, Miscellaneous receipts-Communication, Miscellaneous-Trade, Miscellaneous-Land, Bed occupancy fee, General HR returns Social services, Transit fees, Weight and measures, Registration of Institutions, Market Trade Centre Fees, Barter Market, Market stalls, Limestone/Royalties, Sand cess fees, Agricultural produce cess, Ballast Cess, Livestock Cess, Vehicle parking fees, and Bus park fees.

- v. County Budget Review and Outlook Paper FY 2019-2020
- vi. County Budget Review and Outlook Paper FY 2018-2019
- vii. County Budget Estimate FY 2021-2022
- viii. County Budget Estimate FY 2020-2021
- ix. County Budget Estimate FY 2019-2020
- x. Letters designating receivers of revenue
- xi. Annual county executive financial statements
- xii. Waiver notices file
- xiii. The Kajiado County organisation structure for the revenue department
- xiv. The Kajiado Finance Act 2020
- xv. The Kajiado County Inspectorate Service Act,2018.
- xvi. The Kajiado County Revenue Administration Act 2016
- xvii. The Kajiado County Rating Act,2016
- xviii. The Kajiado County Trade License Act,2016
- xix. The Kajiado Municipality Act
- xx. Internal Revenue reports
- xxi. Filled questionnaires by revenue staff

## **CHAPTER 3 CONTEXT AND SITUATIONAL ANALYSIS**

### **3.1 OSR Legal and Legislative Framework**

The county government of Kajiado has several legislations guiding its revenue administration process.

This includes:

- The Kajiado Finance Act 2020
- The Kajiado County Inspectorate Service Act,2018.
- The Kajiado County Revenue Administration Act 2016
- The Kajiado County Rating Act,2016
- The Kajiado County Trade License Act,2016
- Kajiado County Health Improvement Fund Act 2020
- The Kajiado Municipality Act
- County Alcoholic drinks Act 2014 amended in 2020
- Ngong Municipality Charter 2019
- Kajiado Municipality Charter 2019

The finance Act covers the rates charged by the county for all revenue streams

### **3.2 Key Revenue Streams in Kajiado County**

The revenue performance of Kajiado in the last two financial years, 2019-20 and 2020-21, demonstrates that the Key revenue streams are:

- Single Business Permits
- Hospital Fees and Public Health Services
- Natural Resources Exploitation
- Cess Revenue
- Building Plans Approvals
- Property Rates
- Advertising and Sign Boards
- Vehicle parking fees
- Liquor License
- Market Trade Centre Fees

These streams of revenue constitute between 94 and 91 per cent of the total revenue of the Kajiado County Government in FY 2019-20 and FY 2020-21. According to the County government of

Kajiado, their top revenue streams are four: Single Business Permit, Land Rates, Building Plan Approval fees, and Sand Cess.

### 3.3 Revenue Performance

The County revenue performance in the past three years fluctuated as illustrated by Figure 1; in FY 2019/20, the revenue declined by 38 per cent, recording a total collection of 710 million and increased by 21 per cent in year FY 2020-21, resulting in revenue collection of 863 million.

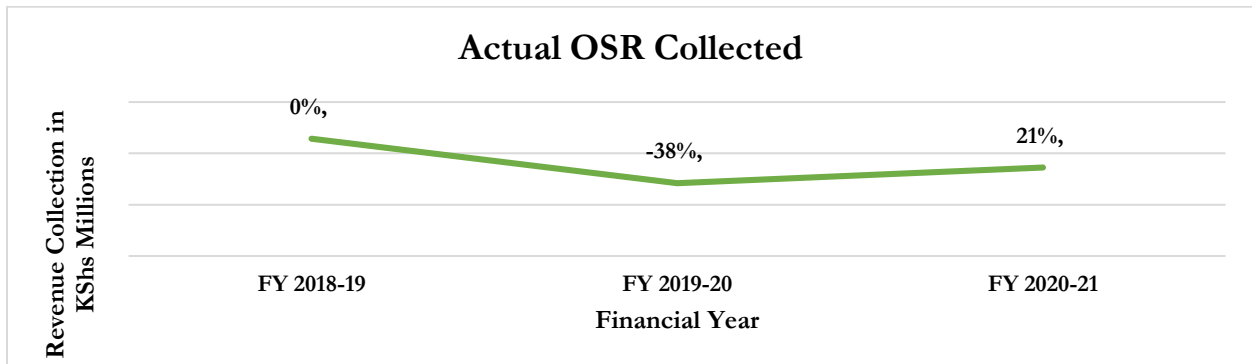


Figure 1: Kajiado County annual revenue collection and growth for four years

The estimated revenue potential of Kajiado County is estimated at 6.7 billion Kenya shillings annually<sup>3</sup>. In the three years under review, the County has been collecting between 17 and 10 per cent of its revenue potential, as illustrated by Figure 2.

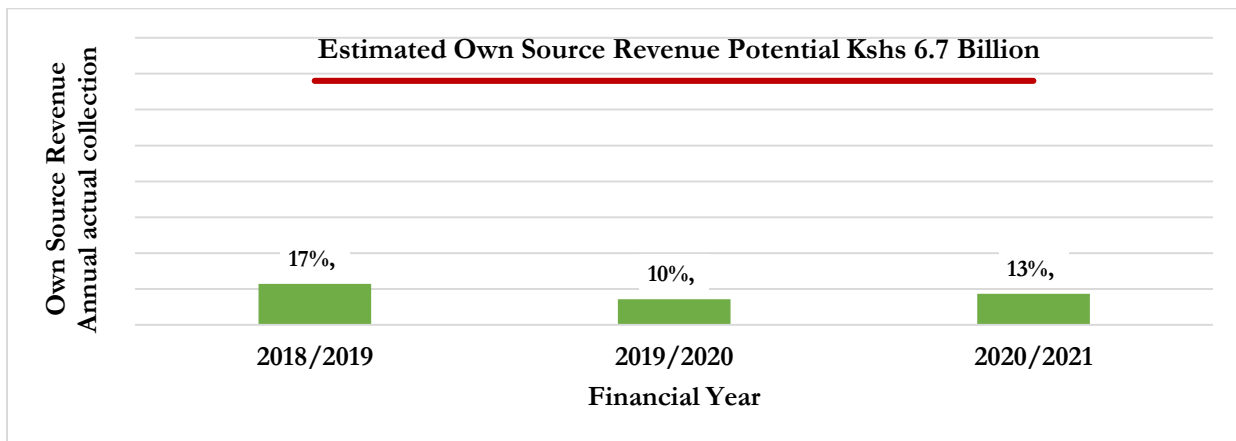
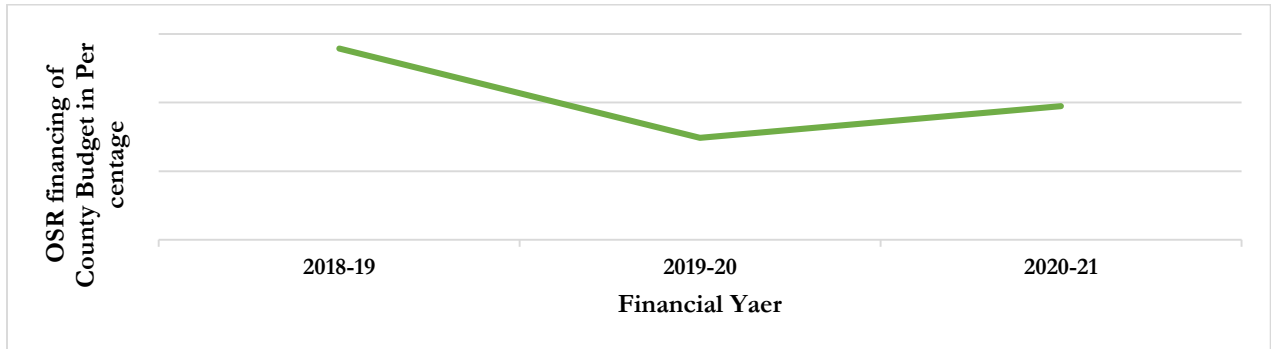


Figure 2: Kajiado County annual revenue collection against estimated revenue potential for four years

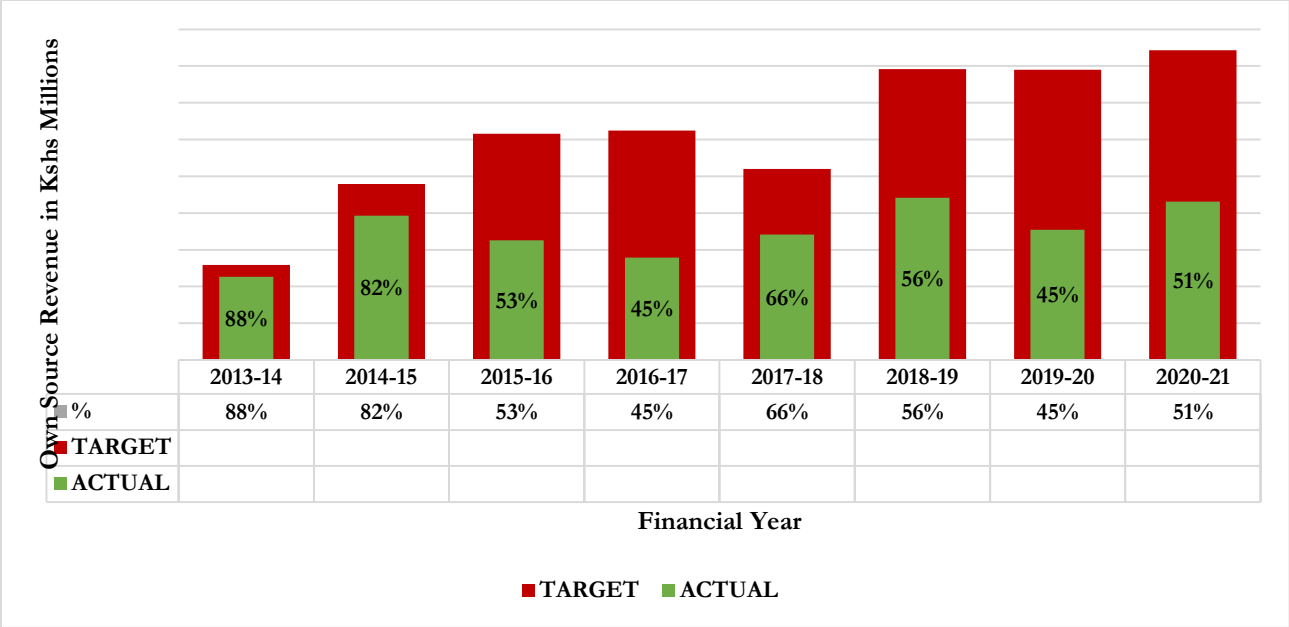
<sup>3</sup> According to the own source revenue potential and tax gap study of Kenya’s county governments 2018 by Adam Smith.

Kajiado County's own source revenue has been financing between 7.4 per cent and 13.9 per cent of the County budget in the three years under review. In FY 2018/19, the own source revenue financed 13.9 per cent of the budget and this declined to 7.4 per cent in the subsequent year, as illustrated in **Error! Reference source not found..** In FY 2020-21, the own source revenue finances 9.7 per cent.



**Figure 3 Kajiado County own sources revenue financing of budget**

Kajiado County annually collects between 53 per cent and 88 per cent of their target own source revenue collection. The collection has been half the targeted collection in the last three years, as illustrated by Figure 4.



**Figure 4<sup>4</sup>: Kajiado County annual revenue collection in comparison to the target set**

From Figure 4, the revenue performance declined in FY 2019/20 and the decline was attributed to the effect of the Covid-19 Pandemic. The highest hit revenue stream by the pandemic includes liquor licensing and Single Business Permit.

<sup>4</sup> The source of data is Annual County Budget Implementation Reports by the Controller of Budget

## **CHAPTER 4 GAPS AND BEST PRACTICES IN REVENUE ADMINISTRATION AND ENFORCEMENT IN KAJIADO COUNTY**

### **4.1 Revenue Performance Assessment**

The county Government of Kajiado assess their revenue performance to the estimated potential<sup>5</sup>. The county also compares its performance to the targets set and the previous collections. The County analyses its own source revenue performance in depth in the County Budget Review and Outlook Paper (CBROP) and in summary form in the County Fiscal Strategy Paper (CFSP). In county analysis, the revenue performance in the context of the challenges faced and the mitigation measures taken and a section that concludes the proposed strategies to enhance the revenue performance of the County. A review of the CFSP and CBROP for the past three years FY 2018-19, FY 2019-20 and FY 2020-21 shows that the county faces common challenges in revenue administration and mitigation strategies.

Vastness of the County against inadequate transport facilitation for revenue collection, lack of database to support realistic revenue targeting, unexploited revenue potential, and revenue pilferages are the key challenges hindering revenue collection mentioned by the county consistency in the CBROP. Other Challenges include weak revenue legislation and policy, limited civic education of ratepayers and inadequate staff capacity.

The county's key mitigation measures through the period under review include continuous automation of revenue streams and strengthening the inspectorate unit. Other measures employed were centralization of revenue collection under the County treasury, capacity building of revenue staff, recruitment of revenue staff, continuous follow up of debtors, and operational risk assessment of revenue system.

The county proposes strategies in the CBROP to enhance revenue performance, although not implemented. The strategies include enacting relevant revenue legislation, updating valuation rolls, implementing performance appraisal in the revenue department, revenue mapping, debt collection framework development, and monitoring and procuring revenue pilferages.

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<sup>5</sup> Estimated Potential was determined by the Own Source Revenue Potential and Tax Gap Study of Kenya's County Governments 2018

**Hospital fees and charges** were decentralised from the county treasury and managed under a fund. The revenue collected is deposited to a Kajiado County Health Improvement Fund. The decentralisation was through the Kajiado County Health Improvement Fund Act 2020. This decentralisation implies that revenue collection is still manual; therefore, accounting and reporting are yet to be streamlined. Improved service delivery in the hospital resulted in improved hospital fees revenue post-fund establishment. Specific measures employed at county-owned hospitals include installing CCTV cameras and establishing waiver committees to strengthen revenue administration. The CCTV within hospital premises mitigates against patients leaving without paying while the committees develop and implement hospital bill waivers.

**Liquor licensing fees** was also decentralised from the county treasury from 2014 through Kajiado County Alcoholic drinks Act 2014 amended in 2020. The revenue stream was affected by the closing down of bars caused by COVID-19 public health restriction. The revenue performance of liquor licensing is restricted by court orders prohibiting the county from charging the fees from alcoholic business premises.

**Property rates** as a revenue stream are marred by numerous litigations making a collection of revenue from a significant portion of county land unviable until the Courts settle cases.

#### **4.2 Stakeholder Engagement**

The County engages the citizens in reviewing revenue-raising measures. The departmental staff are involved in the process. The notice of stakeholder engagement is publicised through local radios and national newspapers and posted on public notice boards at ward offices, sub-county offices, and county headquarters. The stakeholder engagements are segmented by revenue stream, and the county official meets different stakeholders on different forums.

From the preparation of notices, the County includes clauses that invite women, youth and persons with disability. Although there is consideration of women in the public participation forum, the County does not target them specifically during the development of revenue-raising measures. Women are represented in public participation forums at the individual level.

Since the stakeholders are segmented, the county links service and revenue-raising measures in public participation forums. For example, while meeting market committee members to discuss market fees, the county discusses the maintenance of market premises with the participants.

During expenditure prioritisation, the gender perspective is taken into consideration. This includes:

- Organizing women into cooperative for selling of milk to county dairy factory
- In Market places, there are spaces designated for women to conduct their ornament business.
- Targeting farming programs to women in partnership with Safaricom
- Waiving trade licensing for child-headed homes, female-headed homes and disabled head homes.
- Designating spaces for persons with disability in markets, including Isinya, Ngong and Kiserian markets.

It is important to note that lobby groups do not participate in the stakeholder engagement forums and later challenge the fees/charges levied in court.

#### **4.3 Revenue Legislation**

The enactment of relevant revenue legislation has been mentioned in the CBROPs as a measure to enhance the revenue of Kajiado County. The county observed the revenue legislations were few in the past, reason given was the executive's inadequate capacity. The county has since remedy the

capacity issue by setting up an office of the county attorney in 2020. The result were increased revenue legislation, including:

- **Finance Act 2020-** the law replaced the finance Act 2015, which operated beyond its annual span.
- **Kajiado County Alcoholic Drinks Act 2014 and Kajiado County Alcoholic Drinks Regulation 2020.**
- **Kajiado County Health Improvement Fund Act 2020**

The CRA team also noted that the revenue legislation at the county was sometimes not published after being assented by the government. These legislations include Transport Act 2016 and the Environmental Act 2018.

The assembly has developed revenue-raising legislation to enhance the county's revenue base. These legislations are:

- **Kajiado County Rain Harvesting Bill 2021-** which seeks to include a requirement for rain harvesting in construction of the building, which prescribed fines for non-compliance.
- **Kajiado County Water Resources and Waste Management Bill** seeking to develop a mechanism for management of borehole with fees for maintenance of the borehole.
- **Kajiado County Alcoholic Drinks Regulation 2020** that provides a schedule of types of business and the chargeable amount for each category. It is observed from Figure 5 that the county is general in describing the type of license. The county legislation describes urban areas

generally and not the specific sub-county to village leis considered urban. This creates a risk of incorrect revenue assessment by the assessor of liquor license.

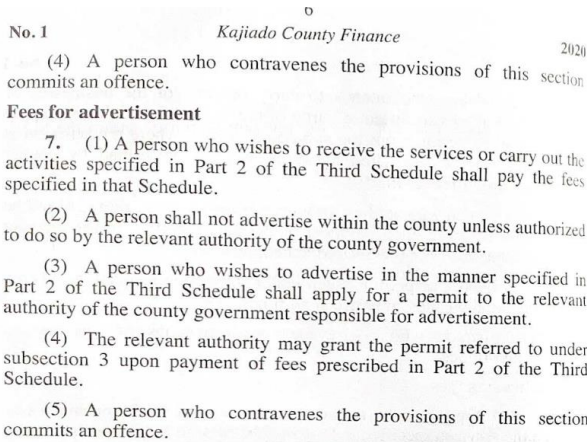
THIRD SCHEDULE (r. 15)

LICENSE FEES

| <i>Type of License</i>   | <i>Fees</i>          |                             |
|--|----------------------|-----------------------------|
|  | <i>For 12 months</i> | <i>For 6 months or less</i> |
| 1. General retail alcoholic drink license—   |                      |                             |
| (a) in respect of premises situate within urban areas  | 30,000               | 18,000                      |
| (b) in respect of premises situate elsewhere other than urban areas  | 15,000               | 9,000                       |
| 2. General retail alcoholic drink license (off License)—<br>For 12 months For 6 months or less   |                      |                             |
| (a) in respect of premises situate within urban areas  | 18,000               | 10,000                      |
| (b) in respect of premises situate elsewhere other than urban areas  | 12,000               | 7,000                       |
| 3. Brewer's alcoholic drink license For each alcoholic drink or product manufactured:  |                      |                             |
| (a) one million liters and above per annum   | 1,000,000            |                             |
| (b) between five hundred thousand (500,000) and nine hundred ninety-nine thousand, nine hundred and ninety-nine (999,999) liters per annum | 500,000              |                             |
| (c) above twelve thousand (12,000) but below four  |                      |                             |

**Figure 5: Extract from Kajiado County Alcoholic Drinks Regulation 2020**

The county finance Act 2020 was drafted as stand-alone legislation to guide revenue administration. The practice is for Finance to Act to amend primary legislation that determines the revenue base and the rate. In advertising fees, the Finance Act does not amend the primary legislation on advertising and instead describes the revenue administration procedures of advertising fees as shown in Figure 6.



**Figure 6: Kajiado County Finance Act 2020 Extract**

#### **4.4 Tax and Ratepayer's Information**

The county maintains both a tax and ratepayer database in the revenue management and manual records of taxpayers. Specifically, the County revenue staff maintain a manual register of sand cess payers, including their payment receipt, Sacco details, and vehicle registration number. The revenue department compares the system information with that of the manual register. Data in market cooperative groups are maintained by gender. However, for a business license, the gender of the business owners is not captured. The revenue management system is not linked to national identifiers; however, each ratepayer has a unique number. Further, the county has a revenue management system from which the quality of data has been described as a challenge in the County Budget Review and Outlook Paper.

#### **4.5 Structure for Revenue Management**

A **revenue section** is a unit within the Finance and Economic Planning department of the County Government of Kajiado. Moreover, two departments collect County revenue: i.e. the Department of health and the Department of social services. The Department of health collect revenue from level four hospitals and above and remit it to the hospital improvement fund. At the same time, the department of social services also collects and deposit their revenue from liquor licensing to the liquor licensing board fund.

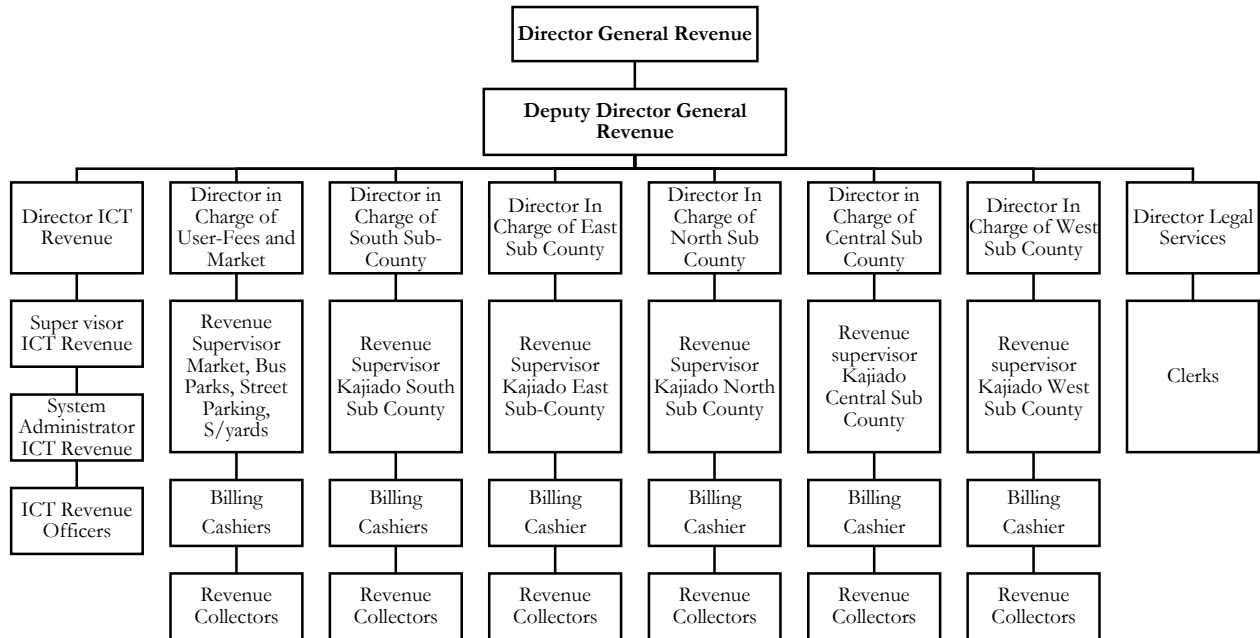
The CEC finance has **designated six receivers of revenue**, which are:

1. One Director-General -Revenue

2. Four Directors of Revenue- Central Sub County
3. One Director of ICT

The organisation structure of revenue includes Director of Revenue for the South, East, West, North and Central sub-county, the CEC finance designates four Directors of revenue for the central sub-county. Further, the Director of ICT has similar roles to the Director-General Revenue of revenue administration in the entire county. He is also responsible for revenue policies and implementing the revenue management system. The Director-General is responsible for revenue administration matters in the entire sub-county.

The revenue section has an **organisation structure** to implement revenue administration in Kajiado. This is a best practice as the organisation structure is in the revenue department’s strategic plan from 2018 to 2023. Although the structure has a legal service directorate, the establishment of the County attorney has supported the department in developing legislations, making the office redundant. The revenue department does not have an enforcement directorate and instead uses the county government’s inspectorate department service.



**Figure 7: Kajiado County Revenue Department Organogram**

**Equipped revenue staff-** sub-county revenue offices are equipped with computers, printers, filing cabinets, and safe for storage of county documents. The offices have access to the local area network.

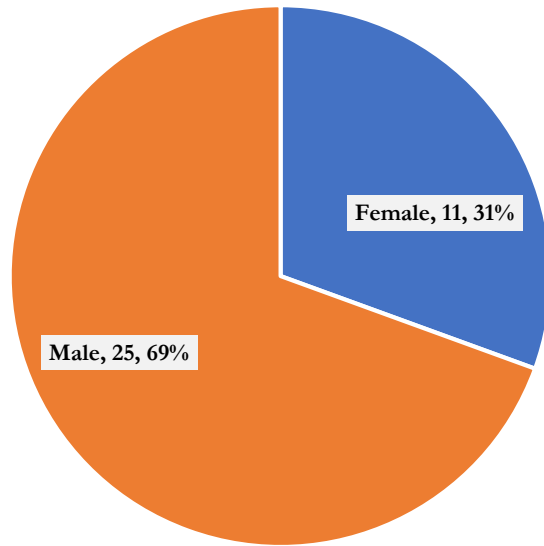


**Figure 8: Kitengela Sub County Revenue Officer Equipped**

#### **4.6 Human Capacity and Skills**

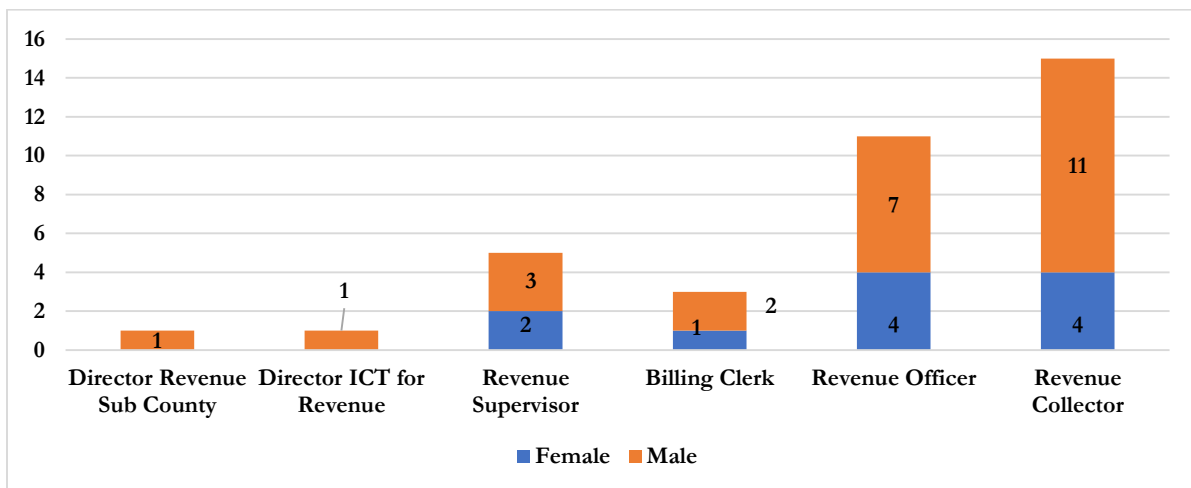
The County Public Service Board recruit staff for the revenue section on request by the Chief Officer of Finance and approval by the County Executive Committee Member of finance. The basic requirement of the revenue department is a diploma in business for revenue personnel. The assessment administered questionnaires to 36 revenue staff who were available.

The revenue staff analysis reveals more male staff than females, and the female composition is 31 per cent of the total revenue staff.



**Figure 9: Gender Composition of Kajiado County Government Revenue Staff**

At the Director level, no women were interviewed, although there are three females of the eight designated receivers of revenue in the designation of revenue. Female revenue staff increase at the low staff level and four at the revenue officer and collector levels, as demonstrated in Figure 10.



**Figure 10: Staff position composition of Kajiado County Government Revenue Staff**

In the revenue department organisation structure, there is no revenue officer position, although of the interviewed staff there 11 revenue officers. The duties and responsibilities of the revenue staff are well matched to their positions, as demonstrated in Table 1.

**Table 1: Duties of Revenue Staff**

| Position                 | Duties  |
|--------------------------|---|
| Director-General Revenue | Supervision                                   |
| Director ICT for Revenue | Accounting, Reporting, Supervision            |
| Revenue Supervisor       | Supervision                                   |
| Billing Clerk            | Collection, Reporting                         |
| Revenue Officer          | Collection, Banking Reporting and Supervision |
| Revenue Collector        | Collection and banking                        |

Analysis of the **level of education** for the revenue staff shows that some staff positions matched the level of education for the high post of deputy director; however, at the senior revenue officer, the level of education is a diploma, while there were revenue officers with the undergraduate level of education. Table 1 shows the level of education of the Revenue Department.

In the qualification of revenue staff, there are revenue officers and collectors with graduate and master levels of education, which is higher than that of billing clerks. Given the supervisory role of billing clerk, there is a need to match the level of education to work allocation.

**Table 2: Level of education of Kajiado Revenue staff**

| Position                 | KCSE | Diploma | Graduate | Master |
|--------------------------|------|---------|----------|--------|
| Director-General Revenue | 0    | 0       | 0        | 1      |
| Director ICT for Revenue | 0    | 0       | 0        | 1      |
| Revenue Supervisor       | 0    | 2       | 3        | 0      |
| Billing Clerk            | 1    | 2       | 0        | 0      |
| Revenue Officer          | 3    | 6       | 1        | 1      |
| Revenue Collector        | 7    | 7       | 1        | 0      |

*Source: CRA Own Compilation*

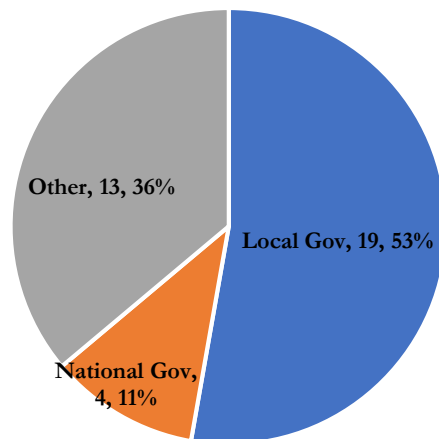
The **Staff level of Experience** was also analysed in Table 3, most of the staff have between 1 and 10 years of experience, and a small proportion of staff had over ten years of work experience. It is important to note that the county Director-General Revenue has the highest level of experience of 20 years.

**Table 3: Staff Level of Experience**

| Position                 | Years of Experience |             |
|--------------------------|---------------------|-------------|
|                          | 1-10 years          | 11-20 years |
| Director-General Revenue | 0                   | 1           |
| Director ICT for Revenue | 1                   | 0           |
| Revenue Supervisor       | 4                   | 1           |
| Billing Clerk            | 3                   | 0           |
| Revenue Officer          | 11                  | 0           |
| Revenue Collector        | 10                  | 5           |
| <b>Total</b>             | <b>29</b>           | <b>7</b>    |

*Source: CRA Own Compilation*

It was noted that the majority of the revenue staff worked in the previous local authority, and few worked previously in the national government. Figure 10 shows the staff composition from previous employers.



**Figure 11: Kajiado County Government Staff Composition previous employers**

Figure 12 illustrates that revenue staff are distributed across various age brackets with the least number of employees in the last age brackets. Employees in the age bracket of 24-30 are eleven. A majority of

the staff are in the bracket of 31 to 40 years. This illustrates that the county has a productive workforce to learn and implement lessons within its revenue assignments.

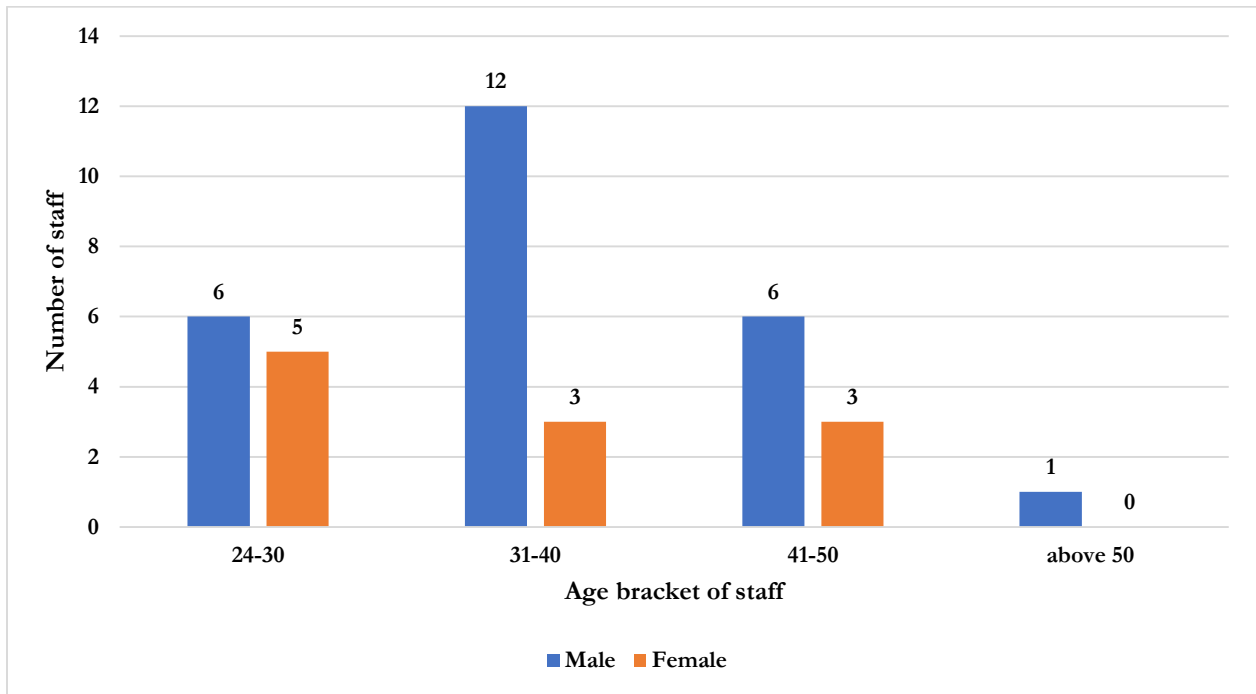


Figure 12: Kajiado County Government Revenue staff age composition

**Staff rotation** is monthly, and duty rosters are displayed at each sub-county revenue office. The staff rotations within sub-county are done by in charge while the Head of revenue assigns cross sub-county on special duties.

**COUNTY GOVERNMENT OF KAJIADO**  
P.O BOX 11KAJIADO  
TEL: KAJIADO-0202043075  
FAX : 02020430801

**DUTY ROSTER**

| NO | DAYS      | NAME           |
|----|-----------|----------------|
| 1  | MONDAY    | MUSTAFA        |
| 2  | TUESDAY   | KAITORE        |
| 3  | WEDNESDAY | SEKETUET       |
| 4  | THURSDAY  | TOM METIAN     |
| 5  | FRIDAY    | PURITY NAMPASO |

**Figure 13: Duty Roster posted on Sub County Office notice board in Kajiado County**

**Frequency of staff Training-** the Director of ICT trains revenue staff on revenue management systems using the revenue management system manual. The training is done when new staff join the directorate, and when new updates are developed into the revenue management system.

#### **4.7 Automation and integration**

The County has a **revenue management system** called Zizi pay. The system is provided as a service on a commission-based model. The Commission paid is 6 per cent of total revenue collected using the system and it is paid quarterly. The system is available most of the time. Challenges in implementing the revenue management system includes:

- Poor network connectivity in some areas of the county
- Lack of access to revenue data from the system since the vendor stores it

The revenue management system is linked to the pay bill method of payment, reducing cash handling in revenue collection.

#### 4.8 Compliance and Enforcement

The County Government of Kajiado has an enforcement Directorate established by the Kajiado County Inspectorate Service Act 2018 with the responsibility of enforcing compliance with county laws and regulations. Deterrence mechanisms employed by the enforcement directorate for non-compliance include:

- Arresting citizens when noncompliance is established.
- Impound goods, animals and vehicles where noncompliance inactivity is established.
- Stop persons from doing actions that contravene county laws and regulation
- Arrest without a warrant a person who fails to produce a license, permit, certificate or pass required by county law.

The revenue management system can check trade licensing accuracy by reading the displayed business licenses using QRcode scans on mobile phones.



**Figure 14: Trade license being verified in Kajiado County using a barcode scanner on a mobile phone**

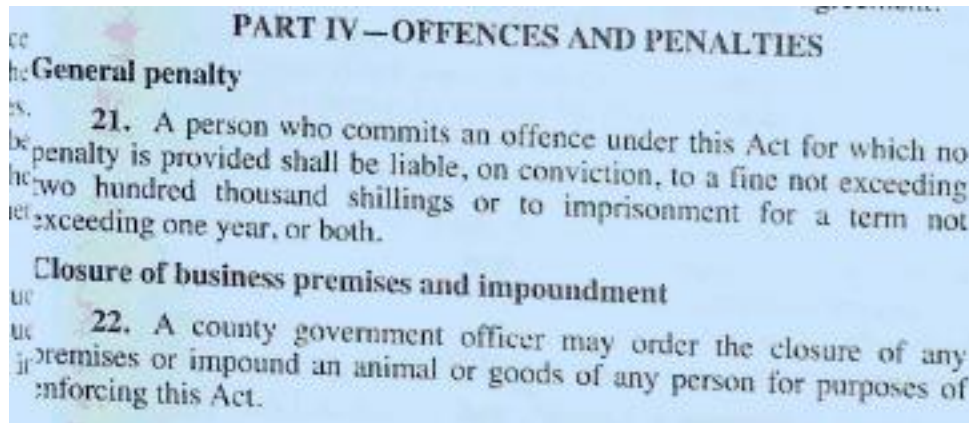


Figure 15: Extract from Kajiado County Finance Act 2020

**Expenditure planning, budgeting, implementation, reporting, and oversight** are linked with several revenue streams revenue collection components. Linking service delivery and revenue-raising is practised in markets and sale yards. The gender consideration is made in allocating market spaces to women lead households.

#### 4.9 Accounting and Audit

The revenue accounting system for the county is in the revenue management system ZiZi. Financial reporting begins when revenue is moved from commercial banks to County Revenue Fund. The Directors of revenue in charge of sub-counties are responsible for accounting for their sub-county. At the same time, the Director of General Revenue and the Director of ICT are responsible for the revenue accounting of the entire county. Since revenue collection is central at the county treasury, the revenue directorate does the revenue accounting and reporting.

During assessment, it was noted that Kajiado County Government has **no revenue administration operations procedures manual**.

#### 4.10 Waivers

In line with PFM Act 2012 Section 164, Kajiado County Treasury maintains a public record (file) of each waiver together with the reason for the waiver and report. Kajiado county draws the mandate to issue waivers from the Public Financial Management (PFM) Act 2012 Section 159(1). The County maintains a waived file. The file contains;

- waiver application letters from the public, e.g. Business persons, farmers, NGOs, Religious organisations.
- County responses on the waivers, i.e. from the CECM County treasury.

Some of the areas the waivers were requested and granted include;

1. Fees, i.e. agricultural produce Cess
2. Building plan approvals.
3. Land subdivisions
4. Land and plot rents, i.e. religious organisations

Gaps identified in the waiver process of the County revenue department were:

- Lack of communication when the county government denies waivers.
- A criterion of determining waiver was lacking and granted waivers were either 50% or 100%.

#### **4.11 Quarterly Revenue Performance Reports**

During the assessment evidence of letters to the Commission on Revenue Allocation from Receiver of Revenue submitting quarterly revenue performance reports as required by the Public Finance Management Act 2012 (PFMA Section 158(3)) were not available.

#### **4.12 Observations**

The County had not conducted the cost of revenue collection; however, the general costs the County attributes to revenue collection include personnel emoluments, operational costs, commission for the revenue management system and cost of maintaining the revenue management system.

## **CHAPTER 5 RECOMMENDATIONS**

The following recommendations are suggested for the county to consider.

### **5.1 Revenue Performance Assessment**

- i. The county needs to be more specific when proposing the revenue reforms in the County Budget revenue and Outlook Paper and County Fiscal Strategy Paper instead of being general and repeated yearly. The detailed description of the reform will enable the linkage of reform to revenue performance and identify which reforms resulted in revenue improvement and which ones did not.
- ii. The County should be complying with the Public Finance Management Act requirement of reporting to the Commission on Revenue Allocation quarterly on revenue performance (PFMA Section 158(3))
- iii. The County should document and publish the revenue mapping report, which illustrates the revenue collection points for the County and the revenue streams collected at each of the collection points. Information gathered from the weekly and monthly revenue monitoring process should find its way into the county annual documents such as the CBROP, CFSP and budget Estimate.
- iv. The County needs to implement revenue enhancement strategies described in the County Budget Review and Outlook Papers, including revenue mapping and database development.
- v. In setting the revenue targets for the next financial year, the County should use other forecasting tools. Accurate revenue forecasts are a crucial input to preparing a credible budget. Revenues allow the County government to finance expenditures and deliver services to its citizens. Overly optimistic revenue forecasts can lead to unjustifiably large expenditure allocations that will eventually require a potentially disruptive in-year reduction in spending or an unplanned increase in borrowing to sustain the spending level. On the other hand, underestimation in the forecast can result in the proceeds of an over the realisation of revenue being used for spending that has not been subjected to the scrutiny of the budget process. The county could consider requesting technical support on Revenue forecasting from the Commission on Revenue Allocation.

The Commission has developed a revenue forecasting tool which Kajiado County Government can request for technical support from the Commission. Further, the County can analyse revenue to:

- check the level of own-source revenue financing of the county budget,
- comparison of revenue collected to the County's estimated potential.
- Compare the revenue collection of Kajiado County to counties that collect revenue in the range of above Ksh. 1 billion annual average.
- Compare the revenue collected to the economic activities and economic size of Kajiado County.

## **5.2 Stakeholder Engagement**

The county to develop public participation frameworks that target specific revenue stream ratepayers. The targeted approach will ensure the affected ratepayers participate effectively in the revenue-raising measures that affect them. Ensure there are gender considerations in invitation of the participants during public participation. The strategy to enhance stakeholder engagement was mentioned as a strategic intervention the county plans to implement in the County Budget Review and Outlook Papers of 2020 and 2019.

## **5.3 Revenue Legislation**

The County needs to amend the Kajiado County Alcoholic Drink Regulation 2020, to include a detailed description of the license type to assess business so as to enhance compliance with the liquor licensing Act. The County need to legislate all primary legislation for revenue streams and use the Finance Act to amend the primary legislation as observed in Finance Act 2020. Currently, Kajiado county uses the Finance Act as primary legislation for advertising fees instead of amending the advertising fee legislation.

## **5.4 Engendered Tax and Ratepayer database**

It is recommended that the County maintain an electronic database of tax and ratepayers disaggregated the data by gender and revenue stream. This database will enable the County to target better its stakeholders during public participation and sensitization drives. The database will enhance compliance as it can be linked to the prequalification of suppliers seeking to provide the county

government services. The County would also analyse its implementation of government policies such as Access to Government Procurement Opportunities (AGPO).

### **5.5 Structure of Revenue**

Based on the observations made during the assessment concerning the structure of the revenue section, the following are recommended:

- i. It is recommended that the CEC Finance consider not designating the Director of ICT as a receiver of revenue but instead supports revenue collection through the maintenance of the revenue management system.
- ii. The revenue directorate organisation structure needs to be modified to incorporate the revenue officer's role, which is missing in the structure.
- iii. The Receiver of revenue designation letters need to be amended to demonstrate which sub-county the Director revenue in charge of sub-county is responsible for. All the directors of revenue in charge of the sub-county are responsible for the Kajiado Central sub-county.
- iv. A good revenue practice is that the proposed revenue administration structure includes an inspectorate within the revenue section. These practices ensure that the inspectorate team can inspect and enforce revenue collection.

### **5.6 Human Capacity and skills**

- i. The female composition of county revenue staff is minimal, and it is recommended that recruit more females in the future.
- ii. It is recommended that the County develop a performance appraisal system specific to each employee in the revenue section and the reward system. Each staff is given a weekly, monthly and annual target that they work towards as individuals and as team leads within sub-counties. With a significant proportion of staff having less than 11 years of work experience at the County, the County Government of Kajiado should utilise this group of staff to develop revenue administration policies and procedures by adequately capacity building them. The County may request the Commission on Revenue Allocation to support the capacity building of its staff to strengthen their revenue administration skills.

## **5.7 Automation and integration**

- i. Although the County has automated its revenue administration, it is recommended that the County gradually enhances its infrastructure and equipment at the sub-county to village level revenue office to support effective implementation of the revenue management system.
- ii. The County needs to have a copy of the revenue data from the system stored within the county.
- iii. The County needs to have a self-service portal option as part of the revenue system to encourage citizen-initiated transactions and enhance self-compliance.

## **5.8 Compliance and Enforcement**

- i. The County directorate of revenue in amending its organisation structure needs to include enforcement officers within the revenue department and train the enforcement team on enforcement of county revenue
- ii. Although deterring mechanisms are important in administration revenue, the county can better communicate with stakeholders on revenue obligation and due dates to enhance compliance.
- iii. The County should consider linking revenue and expenditure for each revenue stream. The strong link will enhance revenue collection compliance as citizens can link service delivery to the revenue they pay to the County. Additionally, the County departments will better plan and budget the revenue and expenditure for the sections they head by providing a broader view of their responsibility.
- iv. Partnership with business associations also enhances revenue compliance as the ratepayers are targeted through their associations. Further, linking trade licensing to the County's prequalified suppliers process will enhance compliance with trade licensing.

## **5.9 Accounting and Audit**

There is a need for continued strong cooperation between the accounting and audit sections. This will ensure internal controls mechanisms are enhanced.

### **5.10 Waivers**

Although the County has provided waivers for institutions, it would be necessary to specify the criteria for applying for the waiver from the county government. Further, the waiver category is extensive, affecting revenue collection by reducing the county tax base. Responding to ratepayers on declined requests for waivers is an important practice that the county needs to adopt to enhance compliance with revenue obligations.

### **5.11 Capacity Building on Revenue Administration**

During the dissemination of the assessment report, the Commission noted the need for holistic training on revenue administration matters for both the County Executive and Assembly.

## CHAPTER 6 ACTION PLAN

The Commission convened a dissemination workshop for the County Executive and Assembly of Kajiado on the 30<sup>th</sup> and 31<sup>st</sup> March 2022 at Travellers Beach Hotel & Club-Mombasa. During the dissemination, the County Executive and Assembly developed the action plan below with the support of the Commission.

| RECOMMENDATION  | ACTIVITIES TO BE UNDERTAKEN  | RESOURCE REQUIRED                       | RESPONSIBILITY (ACTION TO) | TIMELINE                    |
|---|--|---|----------------------------|-----------------------------|
| <b>1 Revenue Performance</b>  |  |   |                            |                             |
| 1.1. Specific revenue reforms proposal in the County Budget Review and Outlook Paper and County Fiscal Strategy Paper   | Revenue Department to develop specific strategies for enhancing revenue and submit them to the Budget department | Financial Resource/Technical Assistance | Director-General Revenue   | Aug-2022                    |
|   | Provide specific revenue strategies proposed by the revenue department in the CFSP and CBROP                     |   | Director of Budget         | Sept-2022                   |
|   | Develop a report that reviews the specific strategies for revenue enhancement in CBROP and CFSP                  | Financial Resource/Technical Assistance | County Assembly            | June 2023                   |
| 1.2. Complying with the Public Finance Management Act requirement of reporting to the Commission on Revenue Allocation quarterly on revenue performance (PFMA Section 158(3)) | Submit quarterly revenue reports to the Commission on Revenue Allocation   | no resources required                   | CEC Finance                | 15 <sup>th</sup> April 2022 |

| <b>RECOMMENDATION</b>   | <b>ACTIVITIES TO BE UNDERTAKEN</b>   | <b>RESOURCE REQUIRED</b>                | <b>RESPONSIBILITY (ACTION TO)</b>                 | <b>TIMELINE</b> |
|---|--|---|---|-----------------|
| 1.3. Implement revenue enhancement strategies described in the County Budget Review and Outlook Papers, including revenue mapping and database development. | Develop a comprehensive gender-responsive rate and taxpayer database (by revenue stream) | Financial Resource                      | Director-General-Revenue/ Director of ICT revenue | December 2022   |
|   | Conduct revenue mapping in Key revenue streams   | Financial Resource/Technical Assistance | Director-General Revenue/ Director of ICT revenue | June 2023       |
| 1.4. Use revenue forecasting tools in setting revenue targets for subsequent financial year.  | Conduct Training on revenue forecasting for all revenue stream                           | Financial Resource/Technical Assistance | CEC Finance/CO Finance                            | December 2022   |
|   | Request CRA for capacity building on forecasting   | Financial Resource/Technical Assistance | CEC Finance/CRA                                   | December 2022   |
|   | Prepare revenue target backed by revenue forecasting tools                               | No resource required                    | Head of budget                                    | July 2023       |
| 1.5. Analyse Own Source Revenue performance using parameters provided by the Commission   | Conduct Training on revenue analysis tool for all revenue stream                         | Financial Resource/Technical Assistance | CEC Finance/CO Finance                            | December 2022   |
|   | Prepare revenue analysis using tools recommended by CRA                                  | No resource required                    | Head of budget                                    | July 2023       |
| <b>2 Stakeholder Engagement</b>   |  |   |   |                 |
| 2.1. Develop gender-responsive public participation frameworks  | Develop gender-responsive public   | Financial Resource/Technical Assistance | CEC finance                                       | July 2023       |

| <b>RECOMMENDATION</b>  | <b>ACTIVITIES TO BE UNDERTAKEN</b>  | <b>RESOURCE REQUIRED</b> | <b>RESPONSIBILITY (ACTION TO)</b>            | <b>TIMELINE</b> |
|--|---|--------------------------|--|-----------------|
|  | participation framework on revenue raising  |                          |  |                 |
| <b>3 Revenue Legislation</b>   |   |                          |  |                 |
| 3.1. Amend the Kajiado County Alcoholic Drink Regulation 2020, to include a detailed description of the license type                     | Amend the Kajiado County Alcoholic Drink Regulation 2020, to include a detailed description of the license type | Financial Resource       | CEC finance/ County Attorney/County Assembly | June 2023       |
| 3.2. Legislate all primary legislation for revenue streams and use the Finance Act to amend the primary legislation e.g advertising fees | Conduct a study to identify revenue streams that lack primary legislation                                       | No resource Required     | Director-General Revenue                     | December 2022   |
|  | Legislate primary law on all revenue streams  | Financial Resource       | CEC finance/ County Attorney/County Assembly | June 2023       |
| <b>4 Engendered Tax and Ratepayer database</b>   |   |                          |  |                 |
| 4.1. Maintain electronic database of tax and ratepayers disaggregated the data by gender   | Actioned in 1.4   |                          |  |                 |
| <b>5 Structure of Revenue</b>  |   |                          |  |                 |
| 5.1. CEC Finance designates the Director of ICT revenue to differentiate from Director General-Revenue                                   | Action already undertaken   |                          |  |                 |

| <b>RECOMMENDATION</b>  | <b>ACTIVITIES TO BE UNDERTAKEN</b>  | <b>RESOURCE REQUIRED</b> | <b>RESPONSIBILITY (ACTION TO)</b>                            | <b>TIMELINE</b> |
|--|---|--------------------------|--|-----------------|
| 5.2. Modify revenue directorate organisation structure to incorporate the revenue officer's role                         | Review the revenue directorate organisation structure to include revenue officers         | No resource required     | CEC finance/ Director General/CEO of CPSB                    | September 2022  |
| 5.3. Amend the receiver of revenue designation letters be to state which sub-county the Director revenue is in charge of | Action already undertaken   |                          |  |                 |
| 5.4. Include inspectorate within the revenue section   | Action already undertaken   |                          |  |                 |
| <b>6 Human Capacity and Skills</b>   |   |                          |  |                 |
| 6.1. Recruit more females in the future  | Consider gender threshold in the subsequent recruitment                                   | No resource required     | CEO of CPSB/Chief officer Finance                            | July 2024       |
| 6.2. Develop a performance appraisal system specific to each employee in the revenue section and the reward system       | Develop a target and reward policy for the revenue staff                                  | Financial resource       | Chief Officer Finance/ Director General Revenue/CEO of CPSB/ | March 2023      |
|  | Streamline the implementation of performance contracting of revenue staff                 | Financial resource       | Chief Officer Finance/CEO of CPSB/Director General Revenue   | July 2022       |
| <b>7 Automation and Integration</b>  |   |                          |  |                 |
| 7.1. Gradually enhances infrastructure and equipment at the sub-county   | Provide access to the county revenue infrastructure and equipment at the sub-county level |                          |  | June 2024       |

| <b>RECOMMENDATION</b>   | <b>ACTIVITIES TO BE UNDERTAKEN</b>   | <b>RESOURCE REQUIRED</b>                 | <b>RESPONSIBILITY (ACTION TO)</b>  | <b>TIMELINE</b> |
|---|--|--|--|-----------------|
| 7.2. Maintain the revenue database within the county.   | Action already taken   |  |  |                 |
| 7.3. Develop self-service portal as part of the revenue management system to encourage citizen-initiated transactions and enhance self-compliance | Include a self-service portal in the revenue management system of the county         | Financial Resource/Technical Capacity    | Director-General Revenue/Director of ICT revenue                                   | Jan 2023        |
| <b>8 Compliance and Enforcement</b>   |  |  |  |                 |
| 8.1. Enhance communication with stakeholders on revenue obligation and due dates to ensure compliance.  | Implement sensitisation programs on revenue obligations and due dates                | Financial Resource                       | Director-General Revenue/ Director of Compliance/ Director of public participation | Jan 2023        |
| 8.2. Link revenue and expenditure for each revenue stream.  | Customise the Commission's model tariff and pricing policy                           | Financial Resource/ technical Assistance | CEC finance/ Head of budget/ Director-General Revenue/ Director of Compliance      | Jun 2023        |
| 8.3. Link trade licensing to the County's prequalified suppliers process  | Amend the trade licensing Act and include a clause on pre-qualification of suppliers | Financial Resource/ Technical Assistance | CEC Finance/ County Attorney/County Assembly                                       | June 2023       |
|   | Sensitisation of suppliers on the prequalification requirement                       | Financial Resource                       | Director-General Revenue/ Director of Compliance/ Director of public participation | December 2023   |
| <b>9 Waivers</b>  |  |  |  |                 |
| 9.1. Specify the criteria for applying for the waiver   | Develop a waiver framework   | Financial resources/Technical assistance | CEC Finance  | June 2023       |

| RECOMMENDATION  | ACTIVITIES TO BE UNDERTAKEN   | RESOURCE REQUIRED                        | RESPONSIBILITY (ACTION TO)  | TIMELINE  |
|---|---|--|-----------------------------|-----------|
|   | Develop waiver Legislation  | Financial Resource                       | County Assembly             | June 2022 |
| <b>10 Holistic Capacity Building</b>  |   |  |                             |           |
| 10.1. Capacity building the County Executive and Assembly on revenue administration | Train the County Executive and Assembly on revenue administration matters | Financial resources/Technical assistance | CEC Finance/County Assembly |           |

## APPENDIX 1 Kajiado Revenue Performance

| <b>Kajiado County</b>                            |                           |                           |                           |
|--|---------------------------|---------------------------|---------------------------|
| <b>Annual OSR revenue Performance FY-2020-21</b> |                           |                           |                           |
| <b>Revene Stream</b>                             | <b>Actuals FY 2020/21</b> | <b>Actuals FY 2019/20</b> | <b>Actuals FY 2018/19</b> |
| Others   | 52,417,998                | 116,660,193               | 544,984,097               |
| Single Business Permits                          | 180,234,830               | 122,958,950               | 220,230,267               |
| Technical Services                               |                           |                           | 167,350,913               |
| Natural Resources Expoitation                    | 112,138,687               | 117,057,969               | 85,414,213                |
| Vihecle parking fees                             | 33,744,165                | 45,911,872                | 47,777,998                |
| Hospital Fees and Public Health Services         | 113,654,660               | 64,260,518                | 36,618,570                |
| Property Rates                                   | 62,917,884                | 30,848,650                |                           |
| Market Trade Centre Fees                         | 16,155,793                | 44,377,737                | 26,729,417                |
| External Services                                |                           |                           |                           |
| Cess Revenue                                     | 111,067,172               | 8,319,760                 | 12,677,530                |
| Receipts From Administrative Fees and Charges    |                           | 156,881,943               | 1,639,763                 |
| Fines ,Penalties and forfeitures                 |                           | 2,683,200                 |                           |
| Housing Rent                                     |                           |                           |                           |
| Building Plans Approvals                         | 102,177,319               |                           |                           |
| Liquour Licence                                  | 28,263,295                |                           |                           |
| Advertising and Sign Boards                      | 49,959,050                |                           |                           |
| <b>Totals</b>                                    | <b>862,730,853</b>        | <b>709,960,792</b>        | <b>1,143,422,768</b>      |

Kajiado County – Engagement

| <b>NO</b> | <b>NAME</b>            | <b>DESIGNATION</b>                             |
|-----------|------------------------|--|
| 1.        | Mr Michael Semera      | CECM-Finance, Economic Planning and ICT        |
| 2.        | Mr Lekina Tutui        | Chief Officer Finance                          |
| 3.        | Mr David Muntet        | Director General-Revenue Department            |
| 4.        | Mr Joseph K.Nailole    | Deputy Director General-Revenue Department     |
| 5.        | Mr Kipambi Ntale       | Deputy Clerk to Kajiado County Assembly        |
| 6.        | Mr Francis Parsime     | Manager Kajiado Municipality                   |
| 7.        | Mr Noel Taryilai       | Secretary, Kajiado County Public Service Board |
| 8.        | Mr Augustine Sekeyian  | County Attorney                                |
| 9.        | Ms Janet Sercei        | Director Revenue                               |
| 10.       | Mr Felix Tirike        | Director ICT                                   |
| 11.       | Ms.Irine Katete        | Director Social Services                       |
| 12.       | Ms Priscilla Mungai    | Director Budget & Economic planning            |
| 13.       | Dr Ezekiel Kapkonil    | Director medical services                      |
| 14.       | Dr.Opiyo Odhiambo      | Director Kajiado County Referral Hospital      |
| 15.       | Mr Moses Birisha       | Head of Enforcement County Inspectorate        |
| 16.       | Mr Jonathan Tarere     | Director Revenue                               |
| 17.       | Mr Daniel Nkilisho     | System Administrator, Revenue department       |
| 18.       | Mr Julius Sekeyo       | Director Internal Audit                        |
| 19.       | Mr Parsakei Jonah      | Director Revenue                               |
| 20.       | Mr Jackson Ritei       | Senior Accountant, County Treasury             |
| 21.       | Mr Lekian Tutui        | Revenue collector                              |
| 22.       | Mr Emmanuel Tupet      | Revenue collector                              |
| 23.       | Ms Agnes Teen Lesere   | Revenue collector                              |
| 24.       | Mr. Joel Mureno Somore | Revenue collector                              |
| 25.       | Mr James Kaitore       | Revenue collector                              |
| 26.       | Ms Christine Siamito   | Revenue supervisor                             |
| 27.       | Mr Joseph Sekeuet      | Revenue collector                              |
| 28.       | Mr Mathew Musewel      | Revenue collector                              |

| <b>NO</b> | <b>NAME</b>          | <b>DESIGNATION</b> |
|-----------|----------------------|--------------------|
| 29.       | Mr John Kutata       | Revenue collector  |
| 30.       | Mr Fredrick Kasino   | Revenue collector  |
| 31.       | Mr Paul Parsenka     | Revenue Supervisor |
| 32.       | Mr Daniel Ole Kimiri | Revenue collector  |