



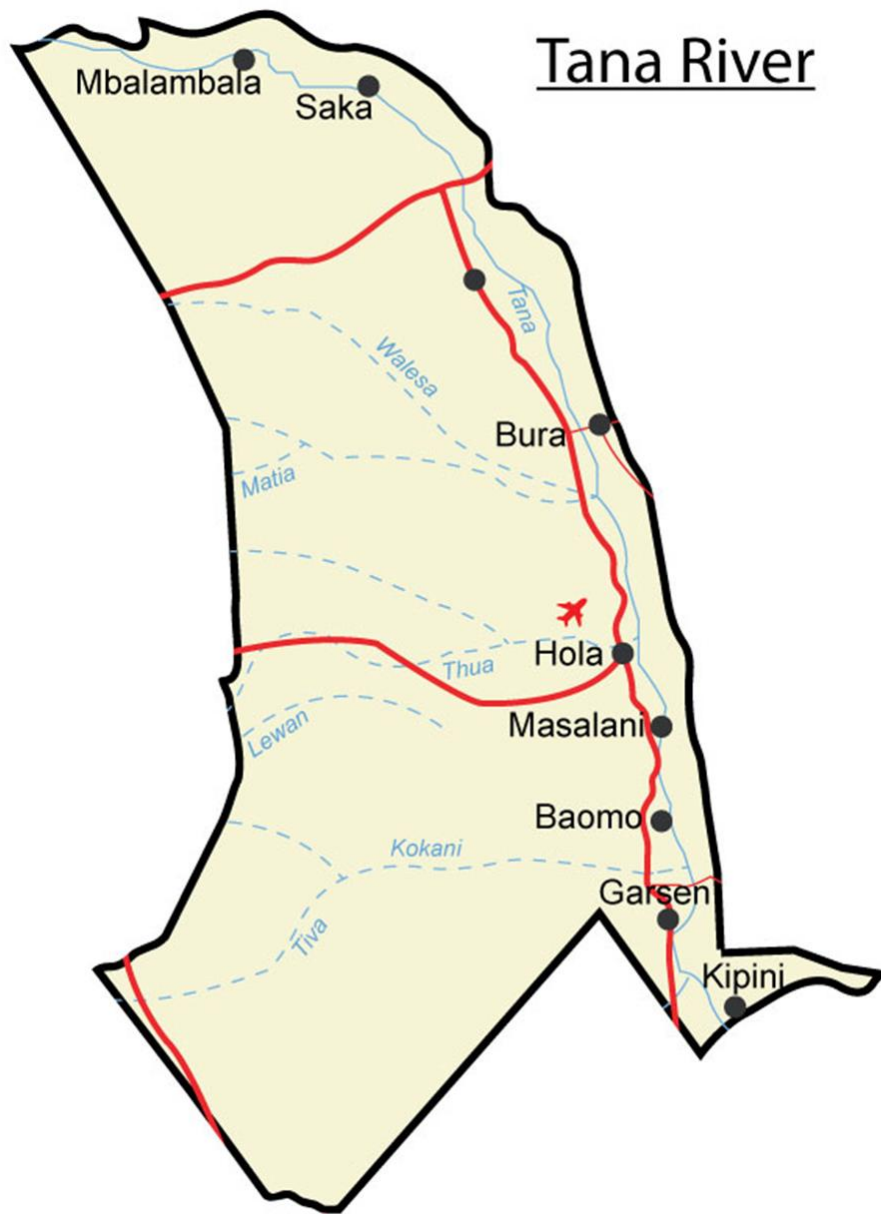
**TANA RIVER COUNTY GOVERNMENT
OWN-SOURCE REVENUE
ADMINISTRATION ASSESSMENT REPORT**

November 2021

County Governments of Kenya



Map of Tana River



Abbreviation

AGPO	Access to Government Procurement Opportunities
CBROP	County Budget Review and Outlook Paper
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CRA	Commission on Revenue Allocation
GIS	Geographic Information System
PFMA	Public Finance Management Act
OSR	Own Source Revenue
UN Women	United Nation Entity for Gender Equality and The Empowerment of Women.

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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 cognizant of the fact that adequate and reliable resources is a key principle in effective governance and equitable 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 UN Women Kenya, in this financial year is implementing a project dubbed '*Strengthening citizen participation in planning, budgeting, and gender-responsive revenue administration and enforcement framework*' which seeks to enhance gender-responsiveness in county revenue administration and enforcement framework. In line with the Commission's mandate and delivery of the project's output, the Commission undertook the revenue administration framework assessment for the Tana River County government from a gender perspective.

This assessment report ensures that the revenue administration reforms actions plan is gender-responsive providing avenues for women's leadership and participation in revenue decision making. This is in line, with the Commission's vision of no Kenya left behind and the core value of equity, and vision 2030 Sustainable Development Goals (SDG) on leaving no one behind..

In conclusion, the Commission in partnership with UN Women 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 UN Women Kenya office for immense support to this activity both technical and financial.



**Dr. Jane Kiringai, EBSChairperson,
Commission on Revenue Allocation**

Acknowledgment

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

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

The Commission also acknowledges the contribution of Tana River county officials led by the County Executive Committee Member (CECM) Finance Mr. Mathew Babwoya, who ensured the assessment was well coordinated. We are thankful for the contribution of the Chief officer of finance, Mr Hero Bwanamaka, Assistant Director - Monitoring and Evaluation (M&E,) Mr Amani Bawata, Revenue Accountant- Mr Davis Mwasambe and all the revenue staff and other county departments that participated in the assessment.

Special thanks to the CEO and Commission Secretary CPA James Katule and the CRA technical team comprised of Selly Yagan, Meimuna Mohammed, Zablun Manoah, and Collins Wanyoike. and the UN Women technical team members, Dr. Lucy Mathenge and Angela Gichohi.

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 fulfillment 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 Tana River Revenue Administration Framework. Best practices included: one-on-one discussion with women groups for better representation; enhanced transport for revenue collection and enforcement, eliminated spending by converting casual revenue collectors to contractual staff; automation of revenue payment, use of alternative dispute resolution mechanisms to resolve conflict in revenue; Weakness and gaps included: inadequate primary revenue legislation including enforcement legislation; and use of finance Act as the primary legislation; undesignated collectors of revenue; 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; stakeholder engagement that is general and not specific to revenue stream stakeholders; unsegregated data on stakeholder by stream and gender; manual ratepayers database; minimal female revenue staff; lack of waiver framework.

The recommendation of the Commission from the findings of the assessment are : legislate all primary revenue legislation of the county including enforcement legislation; enact Finance Act annually as a legal requirement; designate Chief officers of various departments concerned with revenue as receivers of revenue and revenue department as collector of revenue; 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; develop gender-responsive stakeholder engagements framework; develop and automate county ratepayers and taxpayers database that is segregated by stream and gender; 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 collection¹. 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 the developed revenue administration reform action plans that are engendered. Specifically, CRA has supported: Lamu, Samburu, Turkana and Isiolo County in this exercise. In FY 2020-21, the Commission, with UNDP and UNWomen, developed a gender-responsive revenue administration and enforcement assessment tool printed for subsequent assessment.

1.2 Objective

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

1. Review the Tana River Revenue Administration and Enforcement framework
2. Prepare a revenue administration and enforcement assessment report
3. Disseminate the report to the County Executive and Assembly of Tana River County
4. Support the County Executive and Assembly of Tana River County to develop a gender-responsive revenue administration and enforcement reform action plan.

¹ Constitution of Kenya Article 216(3b)

1.3 Scope

The revenue assessment entailed reviewing the Tana River County Government's revenue administration and enforcement framework while subjecting the findings to the developed gender-responsive revenue administration and enforcement assessment tool.

CHAPTER 2 METHODOLOGY

The Commission's team assessed the Tana River Revenue Administration and Enforcement framework from 11th October 2021 to 15th October 2021. The assessment planned to evaluate all county revenue streams² 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: Chief officer of Finance, Head of



Figure 1: Discussions with Chief Officer Finance Mr. Bwanamaka during the assessment

Monitoring and evaluation, Revenue officer, Head of accounting, Head of the internal audit, gender officer, Head of enforcement, ICT officer, Chief Officer Head, Director of medical services, CEO county public service board and revenue section staff across the sub-county. Further, the Commission's team visited the following selected revenue offices and streams. Hola revenue office, Bura revenue office, Jalamdente cess point, Madogo sub-county office,

Bangal sub-county office, and Garsen sub-county office.

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

² Cess Revenue, Council Natural Resources Exploitation, Housing Rent, Single Business Permits, Plot Rates, Vehicle parking fees, Plot Rent, Technical Services, Receipts from administrative fees and charges, Market Trade Centre fees, Receipts from sale of Incidental goods, Hospital fees and Public Health services, Environment and Conservancy Administration

- iii. County Fiscal Strategy Paper FY 2019-2020
- iv. County Budget Review and Outlook Paper FY 2020-2021
- 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. Finance Act 2019
- xi. Finance Act 2016
- xii. Finance Bill 2020
- xiii. Tana River County Trade Licensing Act
- xiv. Tana River County Transport Act
- xv. Tana River County Livestock Grazing Control Act
- xvi. Liquor Licensing Act
- xvii. Sand Harvesting Act
- xviii. Inuka Fund Act
- xix. Stakeholder engagement reports for a Finance bill
- xx. Internal revenue reports FY 2021-2022
- xxi. Letters designating receivers of revenue

CHAPTER 3 CONTEXT AND SITUATIONAL ANALYSIS

3.1 OSR Legal and Legislative Framework

The county government of Tana River has several legislations guiding its revenue administration process, and they include:

- The Tana River County Liquor Licensing Act 2016 guides the liquor licensing fees
- The Tana River County Sand Harvesting Act 2017 guiding the sand cess
- The Tana River County Trade Licensing Act 2017 guiding the trade licenses fees
- The Tana River County Finance Act of 2019 was the prevailing legislation at the assessment time. The county had completed the public participation process for the finance bill 2020.

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

3.2 Key Revenue Streams in Tana River County

The revenue performance of Tana River in the last three financial years, 2017-18, 2018-19 and 2019-20, demonstrates that the Key revenue streams are:

- Cess Revenue
- Council Natural Resources Exploitation
- Housing Rent
- Single Business Permits
- Plot Rates

These streams of revenue constitute between 86 and 92 per cent of the total revenue of the Tana River.

Cess revenue in the Tana River County Government is defined as Cess collected from the farm produce, fish and livestock, while **Council natural resource exploitation** is Cess collected from Gypsum extraction, sand harvesting, Murram and Ballast.

3.3 Revenue Performance

The County revenue performance in the past three years has been on an upward trajectory, as illustrated by Figure 2; in FY 2018/19, the revenue grew by 103 per cent, recording a total collection

of 63 million and a 5 per cent growth in the following year resulting in revenue collection of 67 million in FY 2019-20. In FY 2020-21, the revenue grew by 25 per cent registering an annual revenue collection of 83 million.

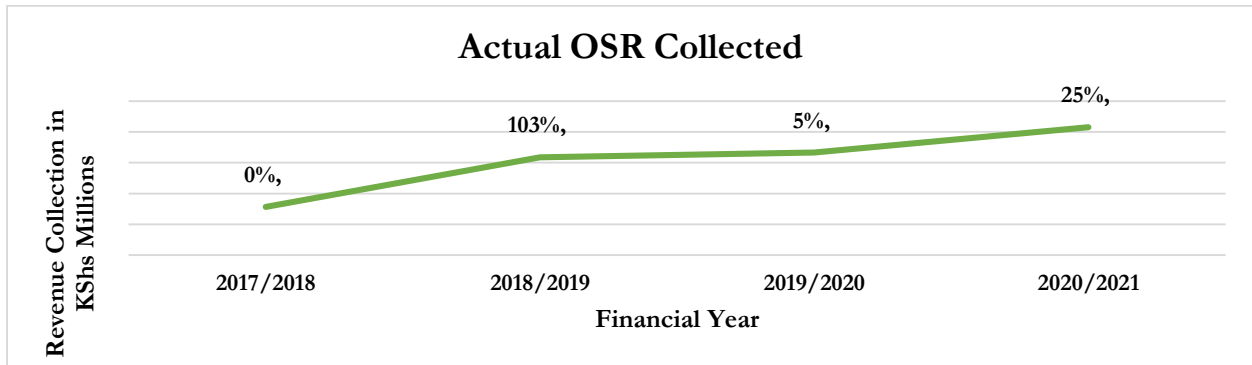


Figure 2: Tana River County’s annual revenue collection and growth for four years

The County collected half its revenue potential in FY 2020-21, which is progress from previous years. As illustrated in **Error! Reference source not found.** The estimated revenue potential of Tana River County is **Kshs 174 million** annually³; in FY 2017/18, the revenue collected was only 18 per cent of the potential leaving Tana River county with a gap of 82 per cent to fill. In FY 2018/19, the revenue collected reduced the gap to 63 per cent and slightly to 62 per cent in FY 2019/20. The revenue collected in the FY 2020/21 reduced the gap to 52 per cent.

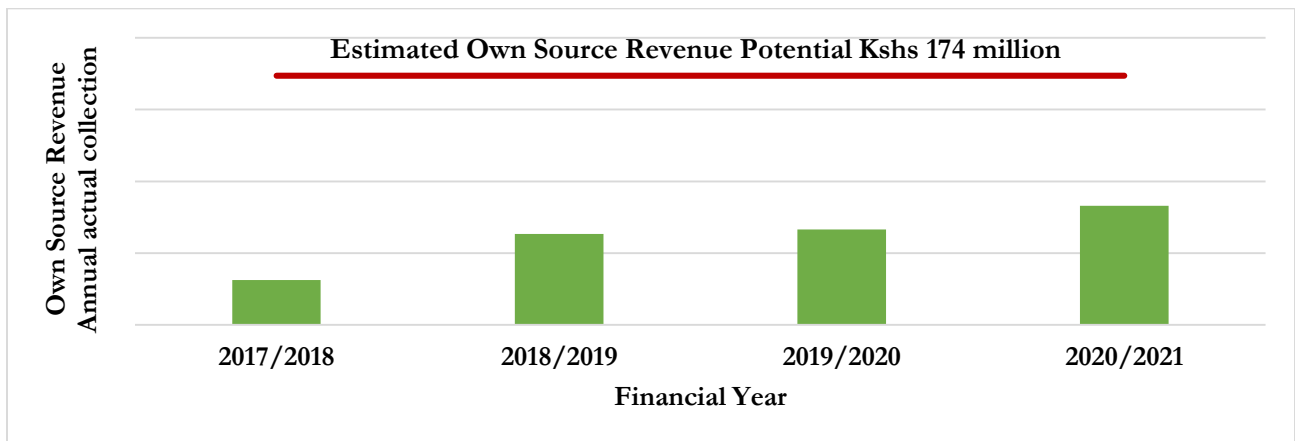


Figure 3: Tana River County annual revenue collection against estimated revenue potential for four years

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

The Tana River OSR financed one per cent of the total budget expenditure. In FY 2017-18, Tana River County financed less than one per cent of the budget annually using own-source revenue, as illustrated by Figure 4. The increased revenue performance resulted in improved fiscal autonomy of the County as the County was able to finance double what it was funding three years prior.

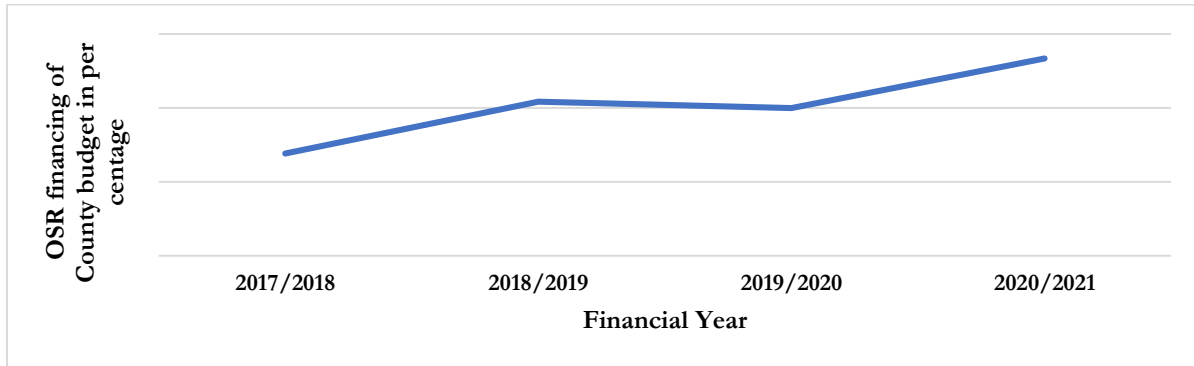


Figure 4: Tana River County’s own sources revenue financing of budget

Although the collection is increasing annually for Tana River County, the estimation of the revenue target annually is in many years outside the recommended ranges. In FY 2013-14, 2014-15, 2015-16 and 2016-17, the County overestimated its target. From FY 2017-18, the county underestimated its targeted collection, as illustrated by Figure 5. In the international best practice of revenue forecasting that measures the credibility of a budget, the highest is a range of plus or minus five per cent; the medium level is plus or minus 10 per cent and the lowest is between plus and minus 15 per cent the range. Using this yardstick, the Tana River was within the highest range of revenue forecasting in the last three years. The reason was attributed to a 10 per cent growth for the following year’s target.

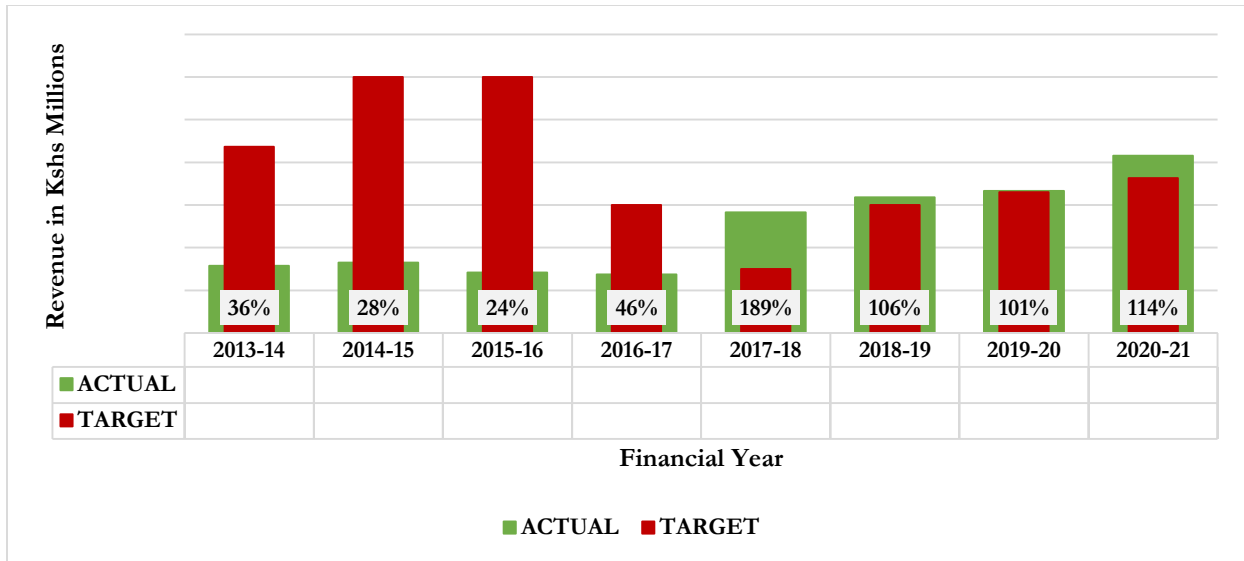


Figure 45: Tana River County’s annual revenue collection in comparison to the target set

The high season for revenue collection in Tana River County was described as October to December and May to June. The reason was that during this period, there was a high sand harvest, increased movement of livestock outside the County and issuing of single business permits.

Percentage estimated annual growth is the target setting method used in forecasting Tana River’s future annual revenue collection. Annually, the county estimates to grow their revenue by 1,0 per cent, which the county has surpassed in the FY 2021-22 revenue collection.

⁴ The source of data is Annual County Budget implementation Reports by Controller of Budget

CHAPTER 4 REVENUE GAPS AND BEST PRACTICES

4.1 Revenue Performance Assessment

The county Government of Tana River assess their revenue performance by comparing the actual to the targeted collection and the estimated potential⁵. Revenue performance was monitored by revenue streams and monthly and included in the County Budget Review and Outlook Paper (CBROP), County Fiscal Strategy Paper (CFSP) and budget estimates. The heaviest revenue analysis was conducted during the CBROP and CFSP, and the most straightforward analysis was during budget estimate preparation.

During the preparation of CBROP, the analysis was on revenue collected monthly on aggregate and by the streams. The revenue collected in the year was reviewed against the previous years and the target set by the streams. There was also a quarterly revenue analysis by the streams for the two last years and current years. In the CFSP, the County reviews revenue performance to determine how to finance the budget for the following financial years and therefore project the revenue to be collected in the two outer years. The revenue projection was followed up with recommended reforms required to achieve the projected revenue. A review of CFSP and CBROP for 2018, 2019 and 2020 note the repeat of the county governments reform plan, which are:

- Proposed recruitment in key posts;
- the resource mapping exercise,
- arresting loopholes in collection streams that are not included in the current structure;
- citizen sensitisation on the importance of paying revenue to county governments
- Preparation of the Finance Bill for approval at the county assembly

Other than comparison with the previous year, 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.

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

- Compare the revenue collection of Tana River County to counties that collect revenue in the range of Kshs 0-200 million annual average.
- Compare the revenue collected to Tana River County's economic activities and economic size.

The County grows the county revenue collection by 10 per cent every financial year, and the amount becomes the revenue target for the next financial year. This target was distributed equality across revenue streams, growing each stream by 10 per cent. The target of 10 per cent demonstrates that the county lacks a revenue forecasting tool.

In the Health department, revenue collection from health fees had increased in Tana River due to the county hospital improved services. The county hospital provides renal and theatre services, resulting in more patients seeking medical services within the County instead of outside the county. Although revenue had increased, the health department within the County does not set targets for revenue to be collected from health facilities, yet data was collected based on service delivery. This has a consequence of not setting the targets accurately since the data collected by department of health may not be utilized in revenue projections.

The revenue department had linked each revenue collection point to specific revenue streams. The revenue collected was monitored over time. Where observed discrepancies or variations from the norm, the sub-county in charge was requested to explain the changes. Although revenue mapping had been done, the County was not collecting revenue from land rents and rates since the ongoing land registration process.

4.2 Stakeholder Engagement

The County has been engaging the citizens in reviewing revenue-raising measures and ensuring that the rates are compared with similar rates in neighbouring counties: Kilifi, Lamu, Garissa and Kitui. In developing the Health bill, Inuka fund Act, and the Annual Finance Act, the County engaged stakeholders through general public participation. The groups selected for public involvement were not directly linked to the revenue stream, and therefore representation was not targeted.

4.3 Gender



Figure 6: Discussions with Gender Officer Tana River County Government

The gender aspect of public participation seeks representation. Specifically, in public participation, while developing revenue legislation, however, the revenue section does not collect information by gender for enterprise, traders, or any revenue ratepayer.

Although the County Government involves women in the public participation forums, their involvement is limited to attendance. Further to this, it was noted that the County Government initiated an avenue to provide one-on-one

discussions with women through the office of the CEC Finance. This has resulted in them voicing their views and recommendations for the revenue-raising measures proposed by the county. The one-on-one discussions have resulted in storm management activity being implemented at Hola Municipality due to market women group advocacy on the effects of floods on their market produce.

4.4 Revenue Legislation

In the County Budget Review and Outlook Paper 2018, the County reported that the Finance Bill was the legislation that governs revenue collection and obligation. However, primary revenue legislation governs revenue collection and obligation, while the Finance Act amends the primary revenue legislation annually.

As a revenue administration reform, the County sought to update its Finance Act annually from 2019, a requirement that was not adhered to before. Previously, the cash receipts included the Finance Act of 2016, which was outdated at issuance, resulting in non-compliance by ratepayers. The Finance Bill of 2020 has passed the public participation stage.

In trade, there is primary revenue legislation that guides the revenue administration. The revenue legislations in trade include the Tana River trade licensing Act, Liquor Licensing Act, investment and development corporation Act, Inuka Fund Act,

Although the County of Tana River has a Trade licensing Act of 2017, the legislation does not include the rates for various categories of trade licenses issued as a best practice in revenue administration legislation. Instead, this information is contained in the annual Finance Act of the County.

The Liquor Licensing Act of Tana River contains the rates chargeable for various license categories in a schedule, as shown in Figure 7.

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No. 20 *Tana River County Liquor Lincencing Act, 2016* **2016**

FOURTH SCHEDULE

LICENCE FEES

	Fees	
	For 12 months	For 6 months
1. General retail alcoholic drink licence —		
(a) In respect of premises situate within a City or a Municipality.....	50,000	30,000
(b) In respect of premises situate within urban areas other than city or municipality.....	30,000	18,000
(c) In respect of premises situate elsewhere than a city, municipality and urban areas.....	15,000	9,000
2. General retail alcoholic drink licence (off Licence)		
(a) In respect of premises situate within a City or a municipality.....	24,000	14,000
(b) In respect of premises situate within urban areas other than city or municipality.....	18,000	10,000
(c) In respect of premises situate elsewhere than a city, municipality and urban areas.....	12,000	7,000
3. Brewer’s alcoholic drink licence		
For each alcoholic drink or product manufactured:		

Figure 7: Extract from Tana River County Liquor Licensing Act 2016

In health, the County was in the process of developing the Health Bill.

4.5 Tax and Ratepayer's Information

Tax and ratepayer's information, recording and bookkeeping at the County were manual. Specifically, plot rent, trading licenses, natural resource cess, and parking fees are maintained daily at the sub-county level. The information was transferred weekly to computers and consolidated monthly at the

county level. The databases on revenue payers were not maintained in a form that distinguishes the gender of ratepayers. The revenue payers were not registered using unique identification numbers by the County; however, mobile numbers and identification numbers were used in identifying some revenue payers.

4.6 Structure for Revenue Management

The **revenue section** is a unit within the finance and economic planning department of the County Government of Tana River. Public Finance Management Act sec 157(1) assigns the revenue administration responsibility to the receiver of revenue, including collecting, receiving and accounting for county government revenue. In this back-drop, revenue departments perform the duties of



Figure 8: Galmdente Cess Point photo with the revenue staff during the assessment

receivers of revenue as delegated and assigned by the county organisation structure. Given the explicit role of revenue departments to collect, receive and account for revenue in Tana River, the department's role goes beyond these three duties to include other duties such as licensing of trade.

In health, the revenue section collects, receives and accounts for revenue. However, the department of health did not know the revenue collection of the hospitals and targeted collection.

In trade, the revenue section issues licenses, inspect the businesses and collects the revenue from trade licensing and market fees. However, in the event of litigation, the Department of Trade is involved in the legal process.

The CEC finance has **designated the receiver of revenue**, the chief officer of finance. However, collectors of revenue have not been designated. As a result, heads of departments do not use the information collected from their departments to inform revenue-raising policy. However, they are involved in the public participation process where rates are reviewed. The heads of departments are

not aware of the revenue performance of the specific streams under their section. Land registration is available within the department of lands; however, the information is not used in revenue-raising policy development.

The revenue section, as well as the entire County, **lacks organisation structure**. However, the County was developing a county organisation structure and a scheme of services. The **County public service board considers gender in the recruitment of revenue section staff** as guided by the Constitution of Kenya. In 2020, the County conducted a suitability assessment to determine the qualification of revenue section staff and determine match to responsibility.

The county converted its revenue agents to contracted staff to eliminate spending at the source. The shift to contracted staff eliminated commission paid at source, and instead, the county staff are paid a salary at the end of the month.



Figure 9: Motorbikes parked at Garsen revenue sub county offices

Equipping revenue section-all revenue sub-county offices are built and equipped with computers and internet services. The county revenue offices have county email addresses, although they are underutilised. The County purchased one vehicle and nine motorbikes for the revenue section. Fuel is also provided to facilitate the mobility of motorbikes and cars. Improved mobility is increased compliance, more specific in natural resource cess. The revenue collectors and enforcement staff can follow the trucks that divert from roads where

roadblocks for revenue collection points are located.

The county government's finance and economic planning department's top leadership convenes annual meetings for the revenue section staff. The meeting is held to boost staff morale and identify policy reform areas, including challenges that cause revenue leakages and poor performances.

To understand the county revenue structure, the team reviewed *The Tana River County Government's proposed Career Progression Guideline for Revenue Personnel (2021)* provides an organisational structure for the revenue section and the roles and responsibilities as described. However, the document was still in draft form.

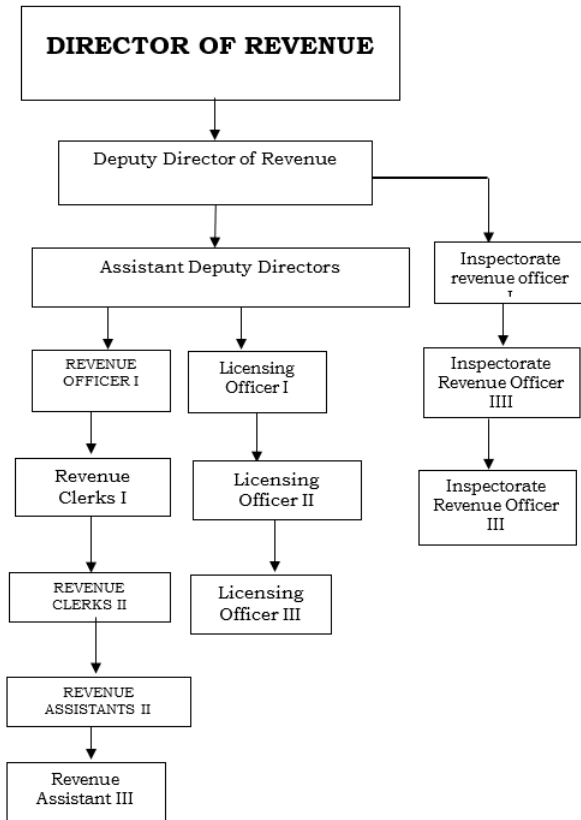


Figure 10: Proposed Revenue structure of Tana River County

The County proposes that the minimum requirement for revenue collection staff be a certificate and the maximum be a master's degree. Figure 10 outlines the workflow for the Tana River County Revenue Department.

4.7 Human Capacity and Skills

The County Public Service Board recruits staff for the revenue section on request by the Chief Officer of Finance and approval by the County Executive Committee Member of finance. From the proposed revenue structure, the basic requirement is certificate level for revenue personnel and inspectorate revenue personnel.

There are 65 staff in the revenue section in total, and the assessment administered questionnaires to 56 revenue staff who were available, accounting to 86 per cent.

The revenue staff analysis reveals more male staff than females⁶, and the female composition is a quarter of the total revenue staff. The County has made efforts to recruit females in various positions to enhance their composition. However, the uptake of the positions has been low since the areas is

⁶ In the revenue section also in the county executive committee of the 8 members two are finance and for the chief officers of the 14 only 3 are female.

considered hardship. To enhance the gender composition, the county opted to promote accountants internally to fill senior positions.



Figure 11: Gender Composition of Tana River County Government Revenue Staff

A majority (76%) of the revenue staff are support staff, and among the support staff, the females are the majority Figure 12.

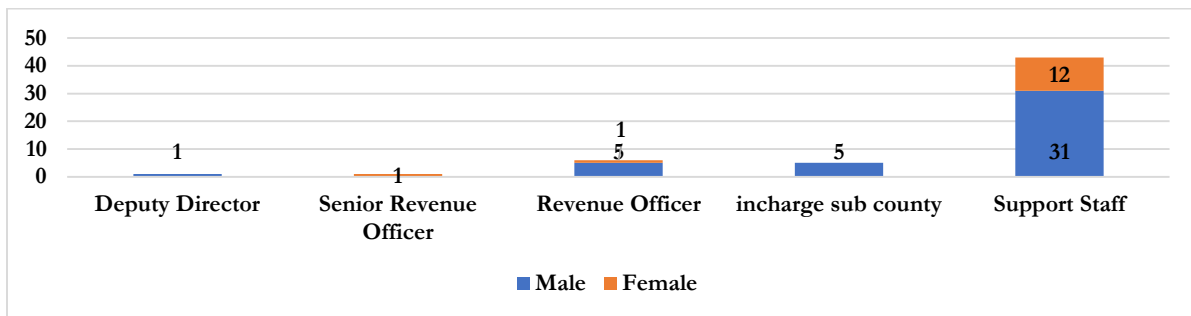


Figure 12: Staff position composition of Tana River County Government Revenue Staff

Although positions differ across employees, *some junior positions perform functions of senior positions and vice versa*. One support staff has reporting and supervision responsibility, while three revenue officers have a senior position than support staff have revenue collection responsibility.

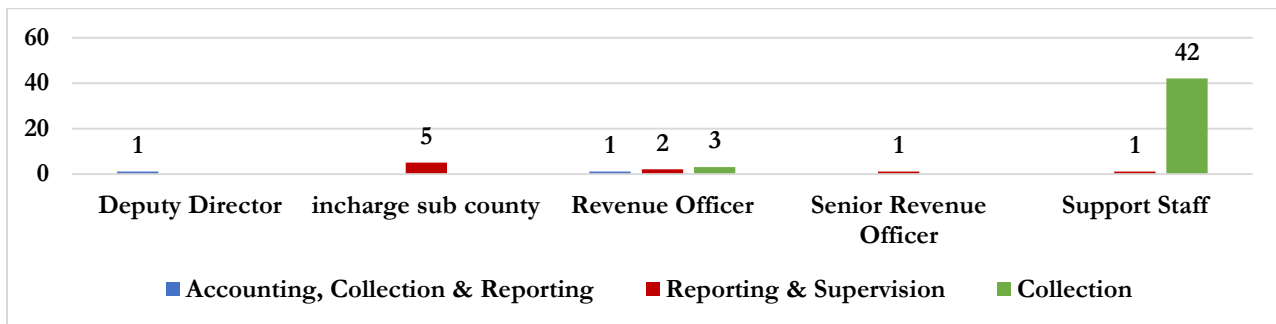


Figure 13: Duty composition of revenue staff in Tana River County Government

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.

Table 1: Level of education composition of staff

Position	Masters	Undergraduate	Diploma	High School certificate	Primary School Certificate	Below primary school certificate
Deputy Director	1	0	0	0	0	0
Senior Revenue Officer	0	0	1	0	0	0
Revenue Officer	0	1	2	2	1	0
In charge sub-county	0	0	0	4	1	0
Support Staff	0	0	2	16	21	4

Source: CRA Own Compilation

The **Staff level of Experience** was also analysed. Table 2, most of the staff have between 1 and 10 years of experience, although a significant portion of the staff also have 11 to 20 years of experience. The County can tap into the knowledge of experienced staff in developing county revenue administration policies and processes.

Table 2: Staff Level of Experience

Position	Years of Experience			
	1-10 years	11-20 years	21-30 years	31-40 years
Deputy Director	1	0	0	0
Senior Revenue Officer	1	0	0	0
Revenue Officer	3	3	0	0
In charge of Sub County	1	4	0	0
Support Staff	20	15	7	1
Total	26	22	7	1

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 14 shows the staff composition from previous employers.

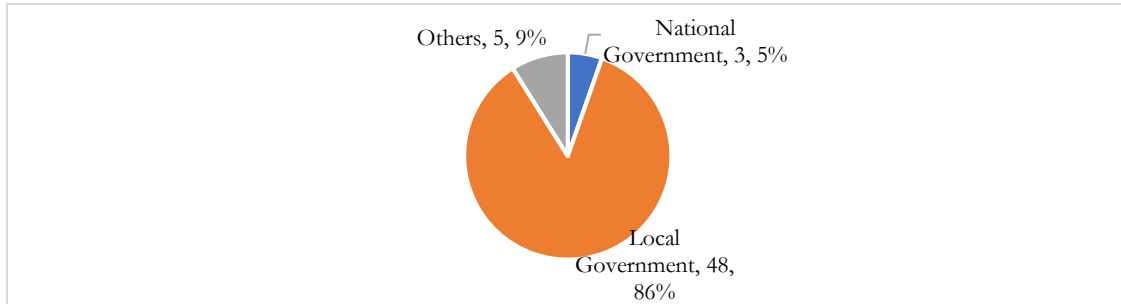


Figure 14: Tana River County Government Staff Composition previous employers

Figure 15 illustrates that revenue staff are distributed across various age brackets, with the least number of employees in the first and last age brackets. Employees in the age bracket of 23-32 are only ten, **with 30 per cent being female**. Additionally, those in the older age bracket of 53-62 years are few, only five. Analysing the employees’ age helps in planning for the succession management for the revenue staff. The Tana River should prepare to replace the five staff retiring within the next seven years.

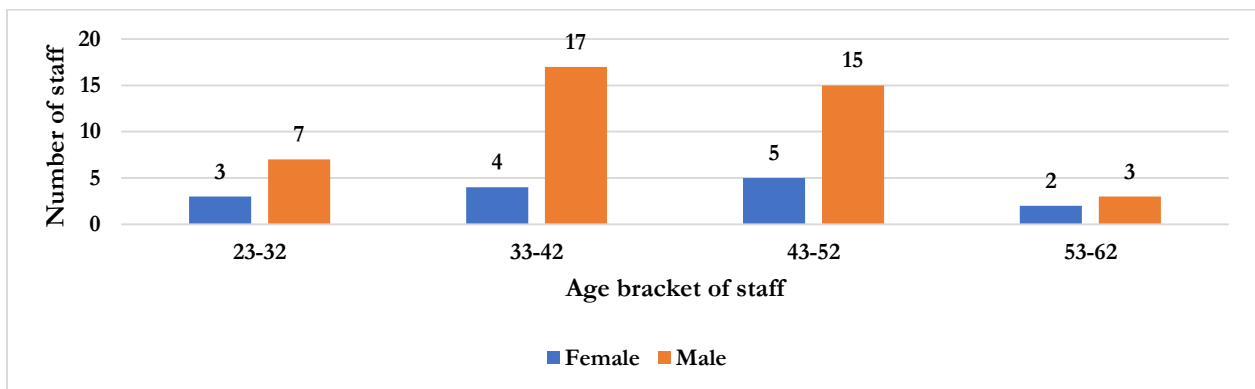


Figure 15: Tana River County Government Revenue staff age composition

It was noted that the majority of the staff handle all revenue streams. However, the County makes an effort to assign a specific revenue stream to each staff, as illustrated in Figure 16.

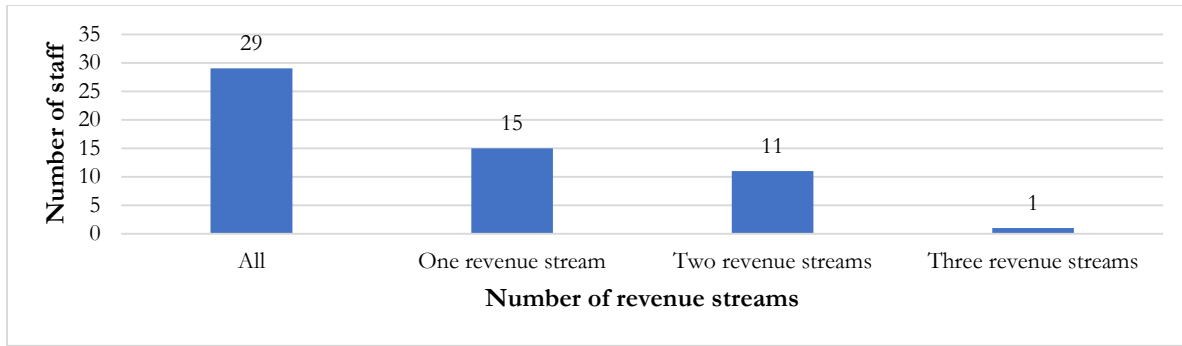


Figure 16: Tana River County Government revenue streams management composition



Figure 17: Discussion with revenue staff at Gangal Sub county offices

Performance Appraisal is conducted in Tana River County. However, it is still at the County Executive committee member level; it was yet to be cascaded to the revenue section staff. Additionally, the revenue targets have been surpassed in FY 2017-18, FY 2018-19, FY 2019-20, and FY 2020-21. During the four years, the County has rewarded the revenue

section staff with monetary rewards equal to all the staff, and the reward system is the best practice. Further, staff have been sent on benchmarking visits to Kwale County as a reward and capacity enhancement effort.



Figure 18: CRA staff supporting revenue staff in filling out the questionnaire

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.

Frequency of staff Training- It was noted that there were efforts to train staff on revenue matters; however, a few staff had been trained, and the frequency was occasional.

4.8 Automation and integration

The County has **no revenue management system**; however, its revenue collection has been automated to mpesa. Revenue payment is only via County paybill, created for various revenue streams and collection points, and revenue collection is documented in revenue receipts.

At the sub-county level, there are revenue offices in each with access to computers, furniture, a secure payment section, and sanitation facilities. The staff in the revenue section are also equipped with motorbikes and one revenue motor vehicle to facilitate revenue collection, inspection and enforcement.

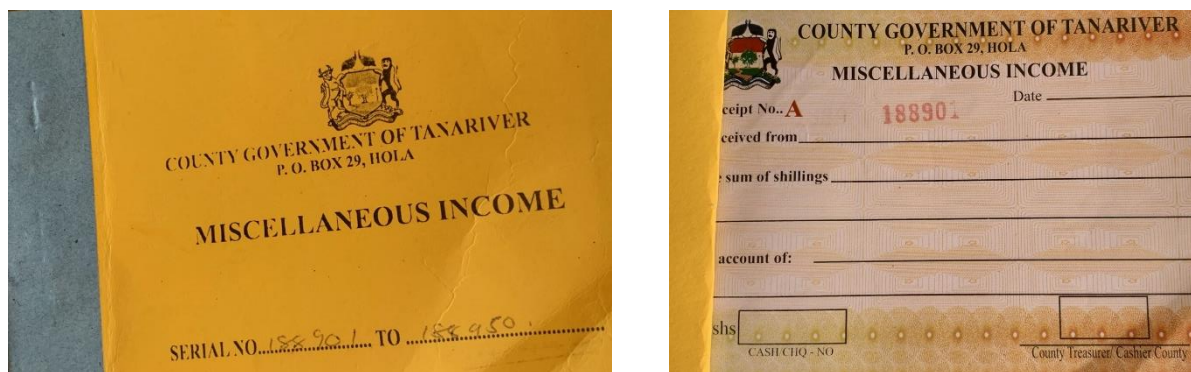


Figure 19: Tana River County Sample Miscellaneous income receipt book

The revenue collected is recorded in manual books that are transferred to excel every week at the sub-county level, and monthly it is consolidated at the county level. The County has various **paybill for each of the revenue streams**. Connectivity is available in all Subcounty headquarters, and the County has county emails whose use is minimum. Revenue accounting is done using Microsoft Excel. Revenue section staff seek technical support regarding the Paybill usage from the vendor.

4.9 Compliance and Enforcement

The County Government of Tana River has an enforcement section established in 2016, and it is the goal of the department to grow it into an inspectorate. The enforcement section has a total of 177 staff divided between three sub-counties. **The female composition is the least in sub-counties ranging between 19 and 22 per cent.**

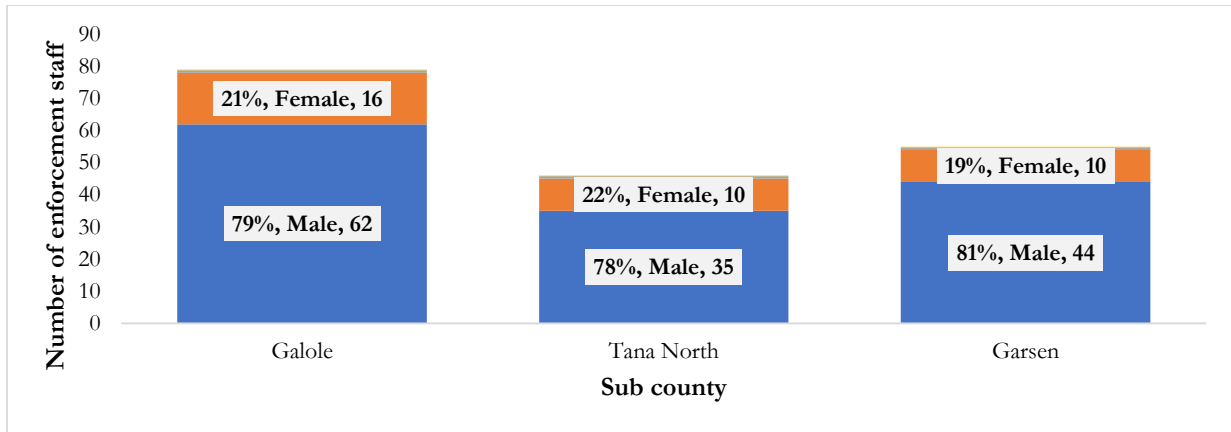


Figure 20: Gender Composition of enforcement section staff

Enforcement legislation was at the county assembly during the assessment period, and it seeks to provide the county inspectorate with prosecution power.

Although enforcement was a section in the public administration department, its collaboration with the revenue section was very close, with enforcement staff assigned. Inspection for compliance and enforcement of the same in revenue payments is done by the enforcement and revenue staff in collaboration with the National Police Service, given the lack of prosecution power by the County Governments. County also **lacks a county court** that hears cases of non-compliance for prosecution. The County uses judicial service commission courts that penalise the ratepayers and collects the reviews received by the national government and does not benefit the County.

Enforcement is on the clock assignment for the County, and it is undertaken during the day and the night and weekends and public holidays. Other than ensuring compliance in revenue payment, the enforcement includes protecting government premises and equipment.

The enforcement team require training on municipality inspectorate and revenue compliance inspectorate and enforcement. It is important to note that, in the proposed revenue structure, the revenue section will have inspectorate personnel within the section.

Legislation to enforce revenue non-compliance was lacking in Tana River. However, there are efforts to legislate the Enforcement Act as the bill is in the county assembly.

Since the revenue from penalties fined by courts does not go to the county government, **alternative dispute resolution mechanisms** are often utilised. In 2020, the Hola business community disputed

the parking fees charged by the County Government of Tana River. The County set up an alternative dispute resolution committee to resolve the dispute, consisting of the principal administrative secretary, urban and enforcement department, trade department, Hola municipality board, and revenue section. The committee met with the association and listened to the reasons for disputing the parking fees charged, and the issues were addressed. Further, the association was sensitised on the revenue legislation process.

Expenditure planning, budgeting, implementation, reporting, and oversight are delinked from all revenue streams' revenue collection components. It was difficult to link service delivery and revenue-raising. The gender aspect of subsidy is also lacking since the latter is a prerequisite.

Since the accounting system was manual, there **is no ageing analysis for late and non-payment** rates from various streams. Land rates have the highest rates of default compared to all other revenue streams. The County attributes the high default rate to the citizens' weak understanding of the relationship between revenue-raising and service delivery.

Penalties are set in the annual finance Act across various revenue streams instead of their specific revenue administration primary legislation. The offences are described with the amount chargeable as a penalty. Table 3 illustrates the penalties for 2021-22 as proposed in the Finance Bill 2021.

Table 3: Extract of penalties in Tana River County Finance Bill 2021

Penalty at markets		2,000
Public Health	Penalty for illegal sewage collection	10,000
Water Sector		
Water penalties for water installation defaulters (e.g. Tanks, appurtenances, pipelines, connections, plants etc.)	Penalties for operating exhauster services without approval/certificate	100,000
	Dumping/discharging solid waste/liquid or chemicals without approval	20,000
	Illegal water connection	10,000
	Illegal water connection and backdated billing	10,000
	Water theft for domestic consumers	10,000
	Water theft for corporate consumers (Construction sites and industries)	100,000
	Vandalism of service pipes	10,000
	Vandalism Penalty	10,000

	Metre theft	10,000	
	Vandalism of Metre	Replacement of the same and charges for water wasted plus labour costs	
Traffic and Parking			
Running the Barrier Bar		10,000 plus additional repairs	
Penalty for Run Away Vehicles at Barriers and Wrongly Declared Goods on Transit Vehicles	Pickups	6,000	
	Canters, lorry, other vehicle	7 tonnes and below	15,000
		Over 7 tonnes	20,000
	Below 20ft container	1,000	
	20ft container and over	2,000	
Clamping of the vehicle per day		3,500	
Chaining of Boda-boda per day		1,000	
Payment of penalty on PSV for non-payment or late payment of a monthly levy	Matatu	50%of outstanding fees	
	Minibus		
	Bus		
	Taxi		
	Motorcycle	500	
Penalty for non-payment of cess/ royalties (Per load)		Three times of licence payable	
Penalty for non-payment of licence or fees			
Operating in cultural heritage areas	motorbikes, tuk-tuk	30,000	
	cars & tractors	100,000	
Penalty for building without approved building plan		5,000	
Storing the following	(i) Building blocks	2,000	
items in undesignated places for 3 hrs	(ii) Mangrove poles		
	(iii) Hand carts		
	(iv) Empty crates		
	(v) Construction materials		
	(vi) Foodstuffs		
	Every hour or part of an hour. After the three hours	1,000	
County fines /bonds	Withdrawal of court bond	2,000	
	Penalties and fines for breach of County Laws	As per County Laws	

4.10 Accounting and Audit

The county's revenue accounting system is the revenue module on IFMIS called accounts receivable the County had not started using it. Financial reporting begins when revenue is moved from commercial banks to County Revenue Fund. The revenue section has accountants who provide reports to the financial reporting unit within the finance and economic planning department. Each department in the County has accountants who prepare reports and submit them to the financial reporting unit. Therefore, the financial reporting unit has the role of consolidating financial statements and not accounting for the county government.



Figure 21: Miscellaneous receipt for receipting revenue
miscellaneous receipt book.

The commercial bank account for revenue collection is controlled by the County Executive Committee member of the finance and Chief officer finance. Either of the two instructs the bank to transfer the revenue in the commercial bank every Thursday to the County Revenue Fund.

Miscellaneous receipt books are used at Cess Collection, Parking fees, market fees, and security features, including the watermark Figure 22 shows the flow of the issuance of the

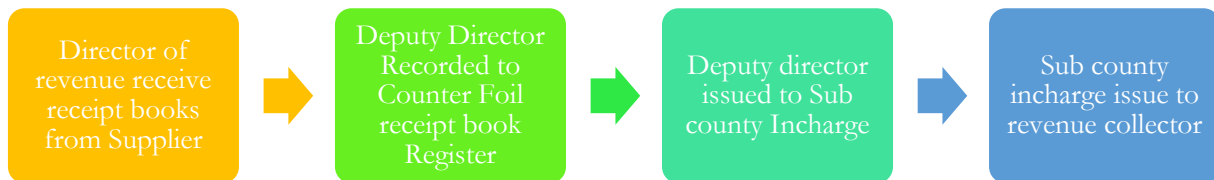


Figure 22: Receipt Issuance and Recording Process

Tana River County Government has **no revenue administration operations procedures manual**.

4.11 Waivers

In FY 2019-20 and FY 2020-21, the County Executive Committee Member of Finance issued a waiver to all ratepayers of trade licensing and Parking fees from April 2020 to December 2020. According to the finance bill 2021, the County Government of Tana River proposes to waiver payment of revenue by certain institutions, including:

- i. Institutions carrying out humanitarian functions on a short-term basis;
- ii. Government agencies or institutions engaging in specific social activity in partnership with the county government;
- iii. Charity organisations; and
- iv. Religious organisations

4.12 Quarterly Revenue Performance Reports

It was observed that the receiver of revenue has not been reporting to the Commission on Revenue Allocation quarterly as required by Public Finance Management Act Section 158(3).

4.13 Observations

It is important to note that gender considerations were made during health spending by prioritising maternity services in the health budget to support the safe delivery of children within hospital facilities.

The County had not conducted the cost of revenue collection; however, the general costs the County attributes to revenue collection include Personnel payments and operational costs.

Revenue monitoring was done at the sub-county level weekly and monthly at the county level. The reconciliation of revenue reports with the sub-county in charge was done at the beginning of every month. The reports were compiled for reporting to the budget committee monthly. The reports have a quantitative analysis and reasons for revenue performance.

CHAPTER 5 RECOMMENDATIONS

The following recommendations are suggested for the county to consider.

5.1 Revenue Performance Assessment

- i. The County to be more specific and gender responsive when proposing the revenue reforms in the County Budget revenue and Outlook Paper and County Fiscal Strategy Paper instead of being general and repetitive 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 to use gender disaggregated data collected from health facilities on payment of hospital fees to project revenue collection in future periods and service delivery in the health department.
- iii. 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))
- iv. Although revenue mapping had been conducted, the same must be documented. 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's annual documents, such as the CBROP, CFSP and budget Estimate.
- v. In setting the revenue targets for the next financial year, the County should use other forecasting tools other than the 10 per cent revenue growth currently being used. Accurate revenue forecasts are a key input to preparing a credible budget and service delivery. 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 and 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

5.2 Stakeholder Engagement

The county should develop gender-responsive public participation frameworks targeting specific revenue stream ratepayers. The targeted approach will ensure the affected ratepayers participate effectively in the revenue-raising measures that affect them.

To strengthen gender participation in the budget-making process, the county should adopt the measure of one on one discussion with women and youth groups . The discussions will enhance their views and recommendations on the county budget-making process.

5.3 Revenue Legislation

Among the best practices of revenue administration legislation, primary laws are expected to provide the framework for revenue administration for a revenue stream. The revenue administration charges and categories are then amended as the need arises through the annual Finance Act. On this backdrop, the County needs to amend the Trade Licensing Act to include the schedule of trade licenses categories and charges schedule. The county can adjust the charges and category of licenses for trade licensing through the annual finance bill.

5.4 Engendered Tax and Ratepayer database

It is recommended that the County maintain an electronic database of tax and ratepayers, disaggregate the data by gender and revenue stream, and link this information to the County's available GIS system. This database will enable the County to target better its stakeholders during public participation and sensitisation 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

- i. It is recommended that the CEC finance designates several receivers of revenue who are chief officers in the various departments. These departments' receivers of revenue then appoint the

revenue section as the revenue collector. This arrangement will ensure that the department heads are involved in the revenue reporting and budgeting. There should be a link between service delivery and revenue collected, which should be shared with the stakeholders during the public participation process.

- ii. The proposed revenue administration structure is a step in the right direction. It is recommended that the County fast-tracks the process of developing the county's organisational structure.
- iii. The minimum requirement of a certificate after high school certificate requires that the current revenue team be supported to progress them to the minimum requirement needed to perform their functions.
- 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. It is recommended that recruitment consider recruiting more females, especially at the top position of the revenue management level.
- ii. The County needs to advocate for women's capacity enhancement to increase their composition in the county workforce.
- iii. The job description should be spelt out., It is essential to ensure that each position function is limited to the role, and more supervisory roles are assigned to a senior position in the organisation structure. It is crucial that the county match revenue collection roles only to revenue collectors and those of supervision and reporting to more senior positions such as revenue officer and sub-county in charge.
- iv. 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 with over ten years of work experience in the County, the County Government of Tana River should utilise this group of staff to develop revenue administration policies and procedures. Their work experience spans from the defunct local

authority before the county government was established. The skills acquired from then may have best practices in the current revenue administration framework development. The minimum requirement proposed by the County of certificate level for revenue staff can be implemented by supporting staff to enhance their level of education. Upgrading their education level is possible given the age brackets of the majority of the staff are between 33 and 52 years. A combination of work experience and education will significantly enhance the county revenue section staff's competency. 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

Under the automation and integration, the following were the recommendations:

- i. Although the County has not automated its revenue administration, it is recommended that the County's revenue section staff are trained on revenue management systems to equip them with knowledge as a prerequisite to the automation process.
- ii. Given the revenue payment system in place, it is also recommended that the County enhance its technical capacity to support the revenue automated payment.

5.8 Compliance and Enforcement

- i. The county to include the tax inspectorate within the revenue section are a good proposal in the revenue structure. The County should fast-track the process of approving and implementing the proposed revenue administration structure. The County should absorb the enforcement staff within revenue in the set-up of the revenue structure and strengthen their skills in revenue payment inspection and enforcement.
- ii. Legislation in enforcement is paramount, and it is recommended that the legislative process is fast-tracked to provide the County Government with prosecution powers. Further, the County Government should collaborate with the Judicial Service Commission to ensure its own source revenue penalties and fines are remitted to the County Revenue Fund.
- iii. The penalties should also be punitive to deter the default rate.
- iv. The County should consider providing a link between 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 for the revenue and expenditure for the sections they head by providing a broader view of their responsibility. Specifically, the trade department may define the revenue stream, license the business, and assess them for rates payable while the revenue section collects the required revenue.

- v. 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. The County has a GIS system deployed at the department of lands; using the system to map out business will enhance the county revenue base of trade licensing and provide methods of inspection and enforcement of non-compliance.

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 which institutions apply for the waiver from the county government. Further, the waiver category is extensive, which affects revenue collection by reducing the county tax base. It should be noted that Government agencies, charity organisations and religious organisations are sometimes involved in profit-making businesses e, and therefore, they should be required to pay county rates.

CHAPTER 6 ACTIONS PLAN

The Commission convened a dissemination workshop for the County Executive and Assembly of Tana River on the 28th and 29th 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
1. Revenue Performance				
1.1. Specific revenue raising measures reforms proposed in the County Budget Review and Outlook Paper and County Fiscal Strategy Paper	Revenue department to be included to the team preparing CBROP and CFSP	No resource requirement	CEC Finance/Chief Officer Finance	June 2023
1.2. Weekly and monthly revenue monitoring process information included CBROP, CFSP and Budget Estimates.	Revenue department to be included to the team preparing CBROP and CFSP	No resource requirement	CEC Finance/Chief Officer Finance	June 2023
1.3. Use gender disaggregated data collected from health facilities on payment of hospital fees to project revenue collection in future period in the health department.	Work with the Chief officer of health to develop a revenue forecasting tool for health fees.	Technical Assistance	CEC Finance/ Chief Officer Health	June 2023
1.4. Submitting quarterly revenue report to the Commission on Revenue allocation	Submit quarterly revenue as per the PFMA requirement	Financial resource	Director of Revenue	April 2022
1.5. Document revenue mapping study that was conducted.	Document the revenue mapping study already undertaken	Financial resource	Chief Officer of Finance/Director of Revenue	June 2022

RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCE REQUIRED	RESPONSIBILITY (ACTION TO)	TIMELINE
1.6. Use forecasting tools in estimated revenue targets.	Conduct training on revenue forecasting	Technical Assistance/ Financial Resource	Chief Officer Finance	June 2023
2. Stakeholder Engagement				
2.1. Develop Gender-responsive public participation frameworks that target specific revenue streams and ratepayers.	Prepare public notices that specify the target audience	No resource required	CEC finance & Chief Officer Finance	June 2023
	Hold forums that provide awareness of revenue-raising measures for the county.	Financial Resource	CEC finance & Chief Officer Finance	June 2023
	Strengthen one on one discussions with women	No resource Required	CEC finance & Chief Officer Finance	June 2023
3. Revenue Legislation				
3.1. Amend the Trade Licensing Act to include rates	Amend the trade licensing Act	Financial Resource	CEC Finance and County Assembly	June 2023
3.2. Develop Primary Legislations	Fast track revenue legislation	Financial resource/ Technical Assistance	County Attorney and County Assemblies	June 2023
4. Engendered Tax and Ratepayer database				

RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCE REQUIRED	RESPONSIBILITY (ACTION TO)	TIMELINE
4.1. Maintain an electronic database of tax and ratepayers	Develop a comprehensive database of tax and ratepayers internally (by stream and gender)	Financial resource/ Technical assistance	Director of Revenue/ Director of ICT	June 2023
4.2. Link electronic database to County GIS system	Conduct a survey on ratepayers' and taxpayers' location	Financial Resource	CEC finance and CEC Lands and physical planning	June 2024
4.3. Disaggregate database by Gender and revenue stream	No action	No resource requirement	Not applicable	
5. Structure of Revenue				
5.1. CEC finance to designate receivers of revenue as chief officers of departments	Write letters designating receivers of revenue and require them to designate the revenue department as collectors of revenue.	Financial resource	CEC Finance/Chief Officer Finance	June 2022
	Conduct a meeting with Chief officers	Financial resource	CEC Finance/Chief Officer Finance / Director of	June 2022
5.2. Chief Officers to designate the department of revenue as the collector of revenue	Action in 5.1			
5.3. FastTrack adoption of revenue department structure	Liaise with county public service board on revenue structure adoption	No resource requirement	CEC Finance/Chief Officer Finance / CPSB	June 2022
5.4. Support staff to achieve the certificate level of education required by the organisation's structure	Train revenue staff to attain certificate level	Financial resource	CEC Finance/Chief Officer Finance / CPSB	June 2023

RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCE REQUIRED	RESPONSIBILITY (ACTION TO)	TIMELINE
6. Human Capacity and Skills				
6.1. Adhere to the one third gender rule in revenue recruitment	Send an advisory to CPSB on adherence to the gender rule in future recruitment	Financial resource	CEC Finance/Chief Officer Finance / CPSB	June 2022
	Enhance the capacity of current staff to take up the vacant positions	Financial resources	CEC Finance/Chief Officer Finance / CPSB	June 2024
6.2. Develop Clear job descriptions	Prepare job descriptions for all revenue department staff	Financial resources	CEC Finance/Chief Officer Finance /CPSB	June 2023
	Enhance staff capacity on revenue administration roles and gender mainstreaming	Financial resources/ Technical Assistance	CEC Finance/Chief Officer Finance /CPSB	June 2024
6.3. Performance appraisal cascaded to all levels	Develop staff revenue administration target	Financial resources/ Technical Assistance	CEC Finance/Chief Officer Finance /Director of Revenue	June 2023
	Develop staff performance contract	Financial resources/	CEC Finance/Chief Officer Finance/Director of	June 2023
6.4. Develop gender responsive revenue administration procedure manual	Develop revenue administration procedure manual	Financial resources/ Technical Assistance	CEC Finance/Chief Officer Finance /Director of Revenue	June 2024
7. Automation and integration				

RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCE REQUIRED	RESPONSIBILITY (ACTION TO)	TIMELINE
7.1. Training of staff on automated revenue management systems	Train staff on automated revenue management systems	Financial resources/ Technical Assistance	CEC Finance/Chief Officer Finance /Director of Revenue	June 2024
8. Compliance and Enforcement				
8.1. Fast track legislation on the enforcement	Fast track enforcement bill	No resource required	County Assembly	June 2022
8.2. Link revenue-raising measures to expenditure	Develop county tariff and pricing policy	Financial resources/ Technical Assistance	CEC Finance/Chief Officer Finance	June-2024
9. Waivers				
9.1. Develop criteria for applying, reviewing and approving gender responsive waivers	Develop waiver framework	Financial resources/ Technical Assistance	CEC Finance/Chief Officer Finance	June-2023

APPENDIX 1 : Tana River Revenue Performance

TANA RIVER REVENUE STREAMS FOR THREE YEARS								
FY 2019-20, FY 2018-19 AND FY 2017-18								
Revenue Stream	Actual FY 2020/21		Actual FY 2019/20		Actual FY 2018/19		Actual FY 2017/18	
Cess Revenue	38,717,689	47%	20,924,265	31%	8,337,930	29%	17,715,056	57%
Council Natural Resources Exploitation	17,354,235	21%	14,745,995	22%	20,037,754	32%		0%
Housing Rent		0%	10,143,600	15%		0%		0%
Single Business Permits	11,424,271	14%	8,369,735	13%	15,535,281	24%	10,811,600	35%
Plot Rates	5,624,988	7%	6,189,909	9%	869,800	1%	332,100	1%
Vehicle parking fees	3,819,874	5%	1,266,050	2%	3,134,353	5%	1,188,260	4%
Plot Rent		0%	1,131,762	2%	1,220,404	2%		0%
Technical Services	431,235	1%	433,809	1%	217,930	0%		0%
Receipts from administrative fees and charges	318,200	0%	369,800	1%	1,371,800	2%	342,472	1%
Market Trade Centre fees	1,284,026	2%	358,800	1%		0%		0%
Receipts from the sale of Incidental goods		0%	8,000	0%	989,415	2%	924,000	3%
Hospital fees and Public Health services	113,490	0%		0%	78,348	0%		0%
Environment and Conservancy Administration	30,970	0%		0%	1,657,026	3%		0%
Other miscellaneous receipts	3,956,827	5%	2,638,309	4%		0%		0%
Totals	83,075,805	100%	66,580,034	100%	63,450,041	100%	31,313,488	100%

APPENDIX 2 Tana River County – Engagement

No.	Name	Designation	Gender
1	Amani Bawata	Assistant Director -M&E	F
2	Millicent ondiek	county gender and social services	F
3	Erick Wasonga	CCO-Health	M
4	Davis mwasambe	Revenue Accountant	M
5	Miriam Bunu	Deputy director finance	F
6	Victoria Tumaini	Secretary/CEO CPSB	F
7	Husein Bakero	Deputy director ICT	M
8	Hero B said	CO -Finance	M
9	Elisha Baya	Director trade	M
10	Omar Dhadho	Commissioner General enforcement	M
11	Siad Abdinoor	Director Enforcement	M
12	Ismail H Saidi	Sub County Revenue Officer	M
13	Agnes H. Jilloh	Revenue collector	F
14	Asma A. Abdul	Revenue Collector	F
15	Amina Hassan	Revenue Collector	F
16	Esha Omar	Revenue Collector	F
17	Sulleiman B. Issa	Revenue Collector	M
18	Aden Ibrahim	Revenue Collector	M
19	Jibo juma	Revenue Collector	M
20	Osman Doctar	Revenue Collector	M
21	Ibrahim Boba	Revenue Collector	M
22	Esha A. Hamza	Revenue Collector	F
23	Daudi Suleiman Omar	Revenue Collector	M
24	Koromi Buileta	Revenue Collector	M
25	Osman Gata	Revenue Collector	M
26	Yusa mohamed	Incharge station	M
27	Osman Maulid	Revenue Collector	M
28	Abdul Hakim juma	Revenue Collector	M
29	Salim kuri Godana	Revenue Collector	M
30	Komora Said	Revenue Collector	M
31	Mohamed Yare	Revenue Collector	M

32	DR.Oscar Eudema	Director Health	M
33	David Bonaya	Sub County Revenue Officer	M
34	Bisharo G. Dawata	Revenue Collector	F
35	Hatir Kuriyo	Revenue Collector	M
36	Ahmed Ali Guyo	Sub County Revenue Officer	M
37	Hussein daud	Revenue Collector	M
38	Mohamed Abaska	Revenue Collector	M
39	Mahamud Hanji	Sub County Revenue Officer	M
40	Sahal Ibrahim	Revenue Collector	M
41	Idle Ali	Revenue Collector	M
42	Abdi Rashid	Revenue Collector	M
43	Issak Abdi	Revenue Collector	M
44	Hussein Babo Jilo	Revenue Collector	M
45	Elyas Abdi	Revenue Collector	M