



OFFICE OF THE DEPUTY PRESIDENT
STATE DEPARTMENT FOR DEVOLUTION

OWN SOURCE REVENUE MAPPING GUIDELINES FOR COUNTY GOVERNMENTS



FOREWORD

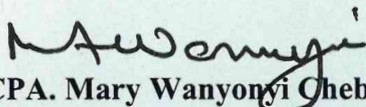
The Commission on Revenue Allocation plays a pivotal role in strengthening devolution in Kenya, as envisioned in the Constitution of Kenya, 2010. Recognizing the shift from a centralized to a decentralized financial system. The Commission on Revenue Allocation has actively worked to provide technical and policy guidance to support devolution. Beyond its primary mandate of revenue sharing, the Commission on Revenue Allocation is committed to enhancing county governments' capacity to generate own source revenue to ensure sustainable financing for devolved functions.

While county governments have the autonomy to raise their own revenue, they remain largely dependent on intergovernmental transfers. Several challenges hinder their ability to maximize own source revenue collection, including the absence of a comprehensive legal and policy framework, gaps in technical capacity, and limited knowledge of policies and laws on revenue enhancement. Additionally, economic and administrative factors affect county governments' efficiency in revenue mobilization, while political-economic considerations influence their willingness to enforce effective revenue-raising measures.

Previously, the defunct local authorities levied property rates and charged fees for services such as parking and business permits. These revenue-raising powers now fall under the county governments, yet some own source revenue streams remain under-realized. County governments' own source revenue is used to finance the provision of essential services such as water and sewerage, parking, waste management, and hospital services. However, setting appropriate user fees often presents a challenge, balancing public interests with political considerations.

To address these challenges, the Commission on Revenue Allocation has undertaken various initiatives to strengthen counties' own source revenue capacity. These include training county governments on revenue administration and collection, supporting counties in the development of revenue enhancement action plans, developing revenue forecasting models and publishing reports to guide county governments in optimizing revenue collection. The development of the own source revenue mapping guidelines is part of these efforts, providing county governments with a structured framework to identify, assess, and maximize their revenue potential.

The Commission on Revenue Allocation remains committed to supporting county governments to achieve financial sustainability by equipping them with the necessary knowledge and tools to enhance their own source revenue. Strengthening own source revenue not only empowers county governments to deliver essential services but also contributes to the overall success of devolution in Kenya. Through continued collaboration with county governments, the Commission on Revenue Allocation seeks to reinforce its role in shaping sound public finance management and fostering economic growth at the county level.



CPA. Mary Wanyonyi Chebukati
Chairperson, Commission on Revenue Allocation

ACKNOWLEDGEMENT

The Commission on Revenue Allocation expresses its deepest appreciation to the World Bank for funding development of the Own Source Revenue Mapping Guidelines through the Second Kenya Devolution Support Program from inception to publication. The Commission on Revenue Allocation further appreciates the State Department for Devolution for its coordination role under this program.

We extend our gratitude to the Public Financial Management Committee of the Commission on Revenue Allocation led by Commissioner Hadija Juma, HSC for its leadership and support throughout the process. Our sincere appreciation also goes to the Commissioners and the Commission Secretary for their guidance and commitment to the development of these guidelines.

The Commission on Revenue Allocation acknowledges the Directorate of Fiscal Affairs for spearheading this initiative and appreciates the contributions of the Inter-Agency Committee members from various institutions for their invaluable time and effort, as listed in Appendix 2.

Finally, we recognize and thank all 47 county governments for providing the data that informed the development of these own source revenue mapping guidelines.

TABLE OF CONTENTS

FOREWORD	i
ACKNOWLEDGEMENT	ii
LIST OF FIGURES	vi
LIST OF TABLES	vii
ACRONYMS AND ABBREVIATIONS	viii
DEFINITION OF TERMS	ix
CHAPTER ONE	1
1.0 INTRODUCTION	1
1.1 Background	1
1.1.1 Own Source Revenue (OSR) Performance	1
1.2 Definition of Own Source Revenue (OSR) Mapping	3
1.3 Situational Analysis on OSR Mapping	3
1.4 Purpose of OSR Mapping Guidelines	4
1.5 Scope of the OSR Mapping Guidelines	4
1.6 Policy and Legal Framework on OSR.....	4
1.6.1 Policy Framework.....	4
1.6.2 Legal Framework.....	5
CHAPTER TWO	8
2.0 COUNTY OWN SOURCE REVENUE MAPPING PROCEDURE	8
2.1 Own Source Revenue Identification	8
2.2 Categorization of Revenue Streams	8
2.3 Data Collection.....	8
2.3.1 Data Cleaning	9
2.4 Data Analysis, Visualization and Interpretation	9
2.4.1 Data Analysis.....	9
2.4.2 Visualization.....	9
2.4.3 Interpretation	10
2.5 Strategy Development.....	10
2.6 Documentation and Reporting	11
2.7 Step-by-Step Process of OSR Mapping	11
2.8 OSR Mapping Tools	12
2.9 Data Privacy	13
CHAPTER THREE	14
3.0 SYSTEMATIC MAPPING OF REVENUE STREAMS	14

3.1 Tax Revenues	14
3.1.1 Property Rates.....	14
3.1.2 Entertainment Tax	15
3.2 Fees and User Charges	15
3.2.1 Market Fees.....	15
3.2.2 Parking Fees	16
3.2.3 Hospital Service Fees	18
3.2.4 Public Health Service Fees	19
3.2.5 Public Utilities Fees.....	21
3.2.6 Park Fees.....	22
3.2.7 Environment and Conservancy Administration Fees	24
3.2.8 Administration Control Fees and Charges.....	25
3.2.9 Hire of County Assets.....	26
3.2.10 Property Rent.....	28
3.3 Licenses and Permits	29
3.3.1 Single Business Permits/Trade License.....	29
3.3.2 Physical Planning & Development Fees	31
3.3.3 Bill board and Outdoor Advertising Fees.....	32
3.4 Cess	34
3.4.1 Agricultural Produce Cess	34
3.4.2 Livestock and Livestock Products and Services Fees	35
3.4.3 Natural Resource Transportation Fees	37
3.4.4 Mapping of Other Revenue Streams	38
3.5 Emerging OSR Streams	38
CHAPTER FOUR.....	40
4.0 INSTITUTIONAL ROLES AND RESPONSIBILITIES	40
4.1 County Executive	40
4.2 County Assembly	41
4.3 Commission on Revenue Allocation.....	41
4.4 Council of Governors	41
4.5 Other Key Institutions	42
CHAPTER FIVE	43
5.0 RISKS AND MITIGATION MEASURES FOR OSR MAPPING GUIDELINES... 43	
5.1 Human Resource Capacity Risk.....	43
5.2 Budgetary Allocation Risk	43

5.3 Technology Risks	43
5.4 Policy and Legislative Risks	43
5.5 Data Risks	43
5.6 Acceptability Risk.....	43
5.7 Political Risk	44
5.8 Other Risks.....	44
CHAPTER SIX	45
6.0 MONITORING, EVALUATION AND REPORTING	45
6.1 OSR Mapping Committees	45
6.2 Progress Reports.....	45
6.3 Performance Metrics	45
CHAPTER SEVEN.....	46
7.0 CONCLUSION AND RECOMMENDATION	46
APPENDIX 1: LEGISLATIVE AND POLICY FRAMEWORK.....	47
APPENDIX 2: INTER-AGENCY MEMBERS	56

LIST OF FIGURES

Figure 1: Actual Revenue Collected OSR VS Targeted Revenue.....	2
Figure 2: Estimated OSR Potential Vs Actual Collection in KES Billions for FY 2023-24.....	2
Figure 3: OSR mapping flowchart.....	13

LIST OF TABLES

Table 1: Status of OSR Mapping Across County Governments.....	4
---	---

ACRONYMS AND ABBREVIATIONS

AI	Artificial Intelligence
CBIRR	County Budget Implementation Review Report
CEC	County Executive Committee
CECM	County Executive Committee Member
CoG	Council of Governors
CRA	Commission on Revenue Allocation
FIF	Facility Improvement Financing
GIS	Geographical Information System
ICT	Information Communication and Technology
KDSP	Kenya Devolution Support Program
KeNHA	Kenya National Highways Authority
KURA	Kenya Urban Roads Authority
OAG	Office of the Auditor General
OCOB	Office of Controller of Budget
OSR	Own Source Revenue
PFMA	Public Financial Management Act
PSASB	Public Sector Accounting Standards Board
SACCOS	Savings and Credit Co-operative Organizations
SPSS	Statistical Package for Social Sciences

DEFINITION OF TERMS

Own Source Revenue – refers to the Income generated by a government entity from its own internal sources, excluding external transfers

Own Source Revenue Mapping – it is the process of identifying, evaluating, classifying, categorizing and defining the existing and potential revenue streams.

Taxes – refers a compulsory contribution levied by a government body on income or the value of goods, services or transactions for general revenue purposes and not connected to a particular benefit.

Fees and user charges – refer to non-tax revenues collected by the government or public entities in exchange for specific services provided directly to individuals, businesses, or organizations.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

The Constitution of Kenya 2010, establishes two levels of government, namely the national and the county governments which are distinct and interdependent. The Fourth Schedule of the Constitution outlines the functions of each level of government. Part I of the Schedule specifies national government functions, while Part II of the Schedule outlines the functions of the county governments.

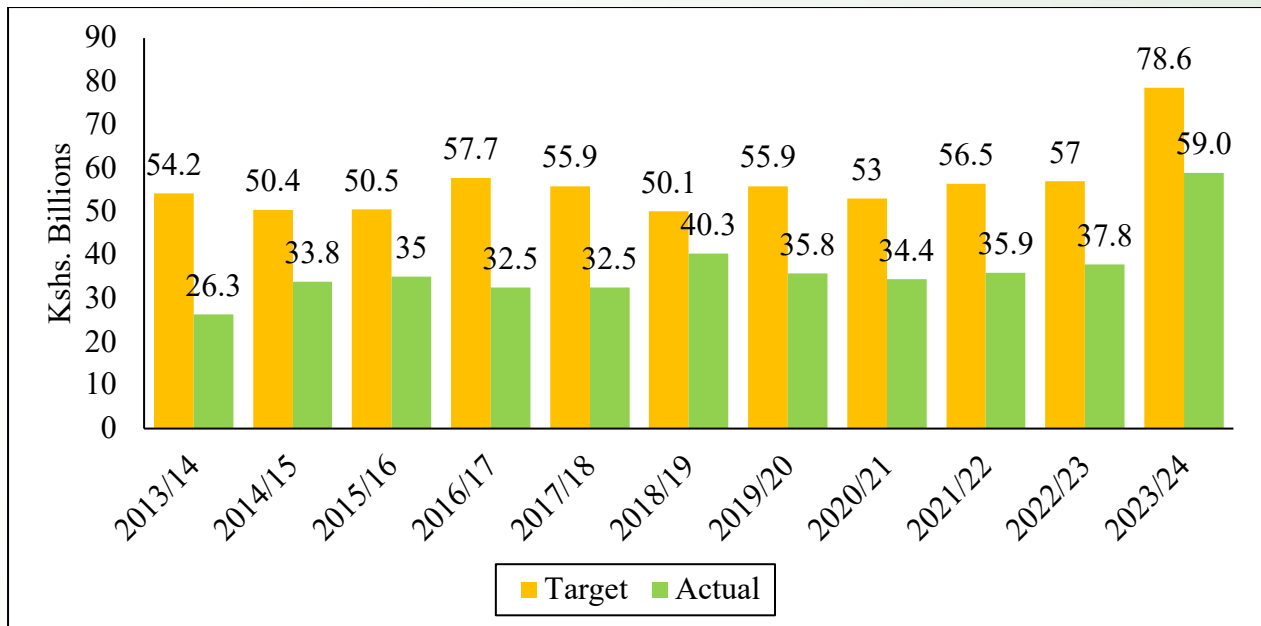
County governments are empowered by Article 209(3) and (4) of the Constitution to impose taxes such as property rates, entertainment tax, and any other tax authorized by an Act of Parliament. Additionally, they may levy fees and charges for the public services they provide. These taxes and charges constitute the county government's Own Source Revenue (OSR), which is essential for ensuring financial capacity to deliver public services, develop infrastructure, and foster local economic growth.

1.1.1 Own Source Revenue (OSR) Performance

County governments have made significant strides in revenue collection since the advent of devolution in 2013. However, the performance of OSR collection has been suboptimal, with counties consistently falling short of their revenue targets. On average, counties collect 65% of their annual targeted revenue, leaving a substantial gap that affects service delivery and development programs.

Figure 1 illustrates the county governments' revenue collection performance by comparing targeted revenue and actual revenue collected from FY 2013/14 to FY 2023/24.

Figure 1: Actual Revenue Collected OSR VS Targeted Revenue

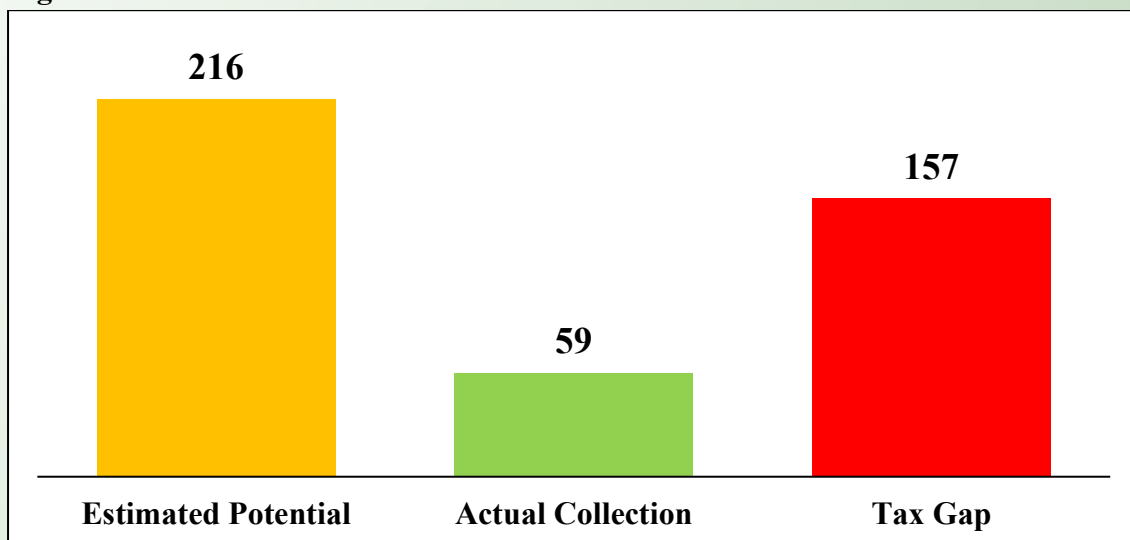


Source: Controller of Budget, (CBIRR 2013/14-2023/2024).

In 2022, the Commission on Revenue Allocation in collaboration with the World Bank conducted a comprehensive study on Own Source Revenue (OSR) potential and the tax gap. The study estimated an OSR potential of KES 216 billion for all the 47 county governments. In the financial year 2023/24 the actual collection of OSR was KES 59 billion. This shows a significant tax gap of KES 157 billion, which is the basis informing the development of the OSR mapping guidelines.

Figure 2 illustrates the counties' revenue collection performance by comparing the estimated OSR Potential, the actual revenue collected for the financial year 2023/24, and the tax gap.

Figure 2: Estimated OSR Potential Vs Actual Collection in KES Billions for FY 2023-24



Source: Commission on Revenue Allocation, 2022 & Controller of Budget, 2024:

The underperformance in OSR collection is driven by several factors. These includes but not limited to inefficiencies in revenue administration, inadequate capacity of revenue staff, limited

availability and utilization of reliable data, inaccurate forecasting methods, and gaps in tax compliance.

Additionally, county governments face persistent challenges in revenue collection, such as; inadequate revenue-related policies and primary laws, insufficient resources, including human capital and operational budgets, insufficient taxpayers' education and sensitization to promote self-assessment and voluntary compliance, reliance on manual revenue collection systems in some counties, weak revenue enforcement mechanisms, political interference, and the setting of unrealistic revenue targets. Addressing these challenges is essential for county governments to optimize their revenue potential.

Therefore, these challenges underscore the need for county governments to carry out OSR mapping to strengthen compliance on revenue administration, improve collection efficiency, and identify opportunities to expand their revenue base.

1.2 Definition of Own Source Revenue (OSR) Mapping

OSR mapping is the process of identifying, evaluating, classifying, categorizing and defining the existing and potential revenue streams. This aims to broaden the revenue base and subsequently enhance the OSR collections in the counties.

1.3 Situational Analysis on OSR Mapping

Article 216(3)(b) of the Constitution of Kenya (2010) mandates the Commission on Revenue Allocation (CRA) to define and enhance county governments' revenue sources. In pursuant to this mandate, CRA conducted a survey in 2025 to establish OSR mapping initiatives by the county governments and assess the existing and potential revenue streams.

The survey revealed that only two county governments, Mombasa and Machakos, have undertaken OSR mapping. Majority of county governments are either in the process of conducting OSR mapping or are yet to initiate. Table 1 below summarizes the findings:

Table 1: Status of OSR Mapping Across County Governments

Counties with OSR Mapping Initiatives	Counties with Partial or Limited OSR Mapping Initiatives	Counties Without OSR Mapping Initiatives
--	---	---

Mombasa and Machakos	Nairobi, Nyamira, Narok, Trans Nzoia, Homa Bay, Uasin Gishu, Kisumu, Kakamega, Laikipia, Nyeri, Siaya, and Vihiga	Baringo, Migori, Murang'a, Nakuru, Samburu, Bomet, Tharaka Nithi, Wajir, West Pokot, Taita Taveta, Busia, Bungoma, Kajiado, Kitui, Makueni, Kilifi, Kwale, Mandera, Isiolo, Garissa, Tana River, Meru, Nyandarua, Kisii, Kericho, Embu, Kiambu, Kirinyaga, Lamu, Marsabit, Nandi, Elgeyo Marakwet and Turkana
----------------------	---	---

Source: CRA Survey, 2025

These findings justify the need for county governments to prioritize OSR mapping to enhance revenue administration and collection.

It is against this backdrop, that CRA has developed OSR mapping guidelines to support county governments in conducting OSR mapping, with the aim of enhancing revenue administration and optimizing their revenue potential.

1.4 Purpose of OSR Mapping Guidelines

The guidelines will provide a standardized process to help county governments conduct comprehensive OSR mapping of existing and potential revenue streams in compliance within the existing legal framework. It will provide a step-by-step process of identifying, evaluating, classifying, categorizing and defining the existing and potential revenue streams for broadening their revenue base.

1.5 Scope of the OSR Mapping Guidelines

These guidelines apply to all county governments in conducting OSR mapping. They are intended for use by county governments, development partners, and other stakeholders involved in revenue administration at the county level.

1.6 Policy and Legal Framework on OSR

The basis of OSR collection, administration, and management must be anchored in a robust policy and legislative framework. The policy and legal framework on OSR include the following:

1.6.1 Policy Framework

1.6.1.1 National Revenue-Related Policies

These policies are designed to provide an overarching framework for standardization across county governments. This supports the county governments to mobilize adequate resources to finance service delivery.

i. National Policy to Support Enhancement of County Governments OSR 2019

The National Policy to Support Enhancement of County Governments' Own Source Revenue (OSR) aims to help counties optimize OSR by broadening their revenue base and enhancing revenue administrative capacity. This policy addresses OSR collection challenges, policy interventions, governance, accountability, and oversight.

ii. National Urban Development Policy 2016

The policy provides a framework for managing urbanization and urban development, which directly impacts revenue generation for county governments. It provides a structured approach to planning, which is essential for creating an enabling environment for revenue generation. The policy encourages the development of spatial plans, which are critical for identifying revenue-generating opportunities such as zoning for commercial, residential, and industrial areas.

iii. National Trade Policy 2017

It provides a robust framework for steering trade development in Kenya under the devolved structure of government in a much more synergistic manner. This policy provides the foundation for regulation of trade at the county level which is one of the main revenue streams.

1.6.1.2 County Governments Revenue Policies

County governments revenue policies are designed to help counties raise funds independently, reduce dependence on the national government, and promote financial autonomy. The policies help in strengthening legal and institutional framework in enhancing efficiency, transparency and accountability in revenue administration.

i. Tariffs and Pricing Policy

The County Governments Act under section 120 requires county governments or any agency delivering services in the counties to adopt and implement a tariffs and pricing policy for the provision of public services. The policy is aimed at forming a basis for costing all user fees and charges for the public services that the counties provide. As a guideline under the section, the amount individual users pay for services should generally be in proportion to their use of that service. Therefore, the fees and charges subject to the tariffs and pricing policies are stream-based and should be mapped and matched to their attendant services.

ii. Any Other County Governments Policies

County governments may consider any other applicable policies.

1.6.2 Legal Framework

Several legal frameworks guide the definition, collection, and management of OSR to ensure efficiency, transparency and accountability. The laws inform these guidelines and will be a critical reference point when county governments are mapping their revenue streams.

1.6.2.1 National Laws

These laws are designed to provide cross cutting standards for all county governments. The laws include: -

i. The Constitution of Kenya, 2010

The Fourth Schedule of the Constitution outlines functions for each level of government, with Part I providing for national government functions and Part II stipulating county government functions. In financing the implementation of these functions, the Constitution further empowers counties to raise revenue in the form of taxes and user fees and charges as per Article 209 (3) and (4). Article 209(5) however underscores the need for county governments to exercise their taxation and other revenue-raising measures in a way that does not prejudice national economic policies, economic activities across county boundaries, or the national mobility of goods, services, capital, and labor. Additionally, as a prerequisite to imposition, variation, or waiver of any taxation and revenue-raising measures, the same must be by way of legislation in line with Article 210(1) of the Constitution.

Further, the Constitution under chapter twelve establishes the institutions to aid and guide in public finance management. Such institutions include Commission on Revenue Allocation which supports county governments to define and enhance their revenue according to Article 216. The Constitution also provides room for further legislation to give effect to its provisions e.g. on matters of public finance.

ii. The Public Finance Management (PFM) Act (CAP 412A)

The Act operationalizes chapter twelve of the Constitution on public finance. Section 2 of the Act defines county government revenue to mean all money derived by or on behalf of a county government from levies, rates, fees, charges, or any other source authorized by the Constitution or an Act of Parliament.

This law also provides for the effective management of public finances by the national and county governments; the oversight responsibility of Parliament and county assemblies; the different responsibilities of government entities, and other bodies for incidental matters. In relation to county revenue matters, it provides a comprehensive framework for revenue collection, budgeting, financial reporting and expenditure control in counties. It also amplifies principles of public finance management that counties must adhere to. The Act also has regulations such as the Public Finance Management (County Governments) Regulations, 2015 which further provide for additional matters such as the management of revenue.

iii. The Urban Areas and Cities Act (CAP 275)

The law gives effect to Article 184 of the Constitution to provide for the classification, governance, and management of urban areas and cities; criteria of establishing urban areas as well as principles of governance and participation of residents at the county level.

Under section 3(2) of the Act, county governments are required to comply with the National Urban Development Policy in the implementation of the Act.

iv. County Governments Act (CAP 265)

The Act generally provides for county governments' powers, functions, and responsibilities to deliver services.

Part VII of the Act provides for the establishment of a County Public Service Board that provides the workforce for revenue collection, management and mapping. Moreover, section 120 of the Act makes it a requirement for a county government or any agency delivering services in the county to adopt and implement a tariffs and pricing policy for the provision of public services.

v. County Outdoor Advertising Control Act (CAP 276)

The Act provides for a legal framework at the national level for the regulation of outdoor advertisement across counties. It also makes provision for county governments to operationalize the Act through county legislation that will among others specify advertisement fees and charges.

vi. National Rating Act, 2024

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

vii. The County Licensing (Uniform Procedures) Act, 2024

The Act seeks to establish standard uniform procedures for licensing by county governments and for connected purposes and also provides licensing fees under section 24.

viii. Facility Improvement Financing Act, 2023

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

1.6.2.2 County-Specific Revenue Laws

In compliance with Article 210(1) of the Constitution, counties are required to enact legislation to realize their revenue-raising powers. In this regard, various county laws have been enacted to either impose, waive, or vary their revenue sources as shown in Appendix 1.

CHAPTER TWO

2.0 COUNTY OWN SOURCE REVENUE MAPPING PROCEDURE

This chapter presents a step-by-step guide for conducting OSR mapping. This process aims to assist county governments to enhance their revenue base using a structured approach to ensure accuracy, efficiency, and effectiveness.

2.1 Own Source Revenue Identification

Own source revenue identification refers to the process of recognizing revenues that are collected by county governments. The purpose of this step is to identify and list all existing and potential revenue streams.

2.2 Categorization of Revenue Streams

This involves organizing and classifying various revenue streams for the county governments. These categories help in understanding the diversity and complexity of revenue streams. These may include;

- i. Taxes: these are property rates; entertainment taxes and any other tax as may be authorized by an Act of Parliament.
- ii. User Fees and charges: these include park fees, market fees collected for services offered by a county government.
- iii. Licensing and Permit Fees: these include business permits; liquor licensing and construction permits.
- iv. Fines and Penalties: these are fees generated from violations of county laws.
- v. Rent and Leasing: these are incomes from hiring, renting, and leasing County-owned assets.
- vi. Revenue from Investments: Any revenue generated from county investments, where applicable.
- vii. Sales of Goods and Services: Revenue from the sale of products or services provided by the county, such as disposal of assets.

2.3 Data Collection

This is the process of gathering relevant, and comprehensive data on the revenue streams collected by county governments. This step entails identifying all relevant data sources for both existing and potential revenue streams. Some of the sources of data include the following;

- i. Financial Records: Gather financial statements and records of the county's revenue from different streams. This may include historical data and projections.
- ii. Legal and Policy Framework: Understand any policies and laws that govern OSR collection, management and administration.
- iii. Stakeholder Engagement: map and engage all the relevant stakeholders for data provision.

- iv. **Research Studies:** Involves gathering data and insights from existing studies on county businesses to identify potential revenue sources that may be underutilized.

2.3.1 Data Cleaning

Data Cleaning is the process of detecting, correcting, or removing inaccurate, incomplete, irrelevant, or duplicated data from a dataset. In the context of own source revenue identification, data cleaning is a critical step to ensure that the revenue data used for analysis, reporting, and decision-making is accurate, consistent, and reliable.

This may be achieved through the following;

- i. Addressing data inconsistencies, errors, and missing values.
- ii. Geocoding location data to enable spatial mapping. Geocoding location data involves converting addresses or place names into geographic coordinates (latitude and longitude), which enables spatial mapping in Geographic Information Systems (GIS) or visualization tools.
- iii. Clustering data into meaningful units (e.g. departments, sub-county, ward, villages, urban centres, the nature of economic activity and by demographic).

2.4 Data Analysis, Visualization and Interpretation

This process transforms data into meaningful insights for planning and decision making.

2.4.1 Data Analysis

Data analysis is the process of systematically examining, organizing, and transforming raw data into useful information by identifying patterns, trends, and relationships. It involves applying statistical techniques and tools to clean, process, and evaluate data for effective decision-making. The following data analysis methods can be used to undertake OSR mapping.

2.4.1.1 Quantitative Analysis

This involves the use of numerical data and statistical methods to evaluate the performance, trends, and potential of revenue streams. This helps county governments to evaluate the performance of each revenue stream and trends over time.

2.4.1.2 Qualitative Analysis

This complements quantitative analysis by focusing on non-numerical data, such as stakeholder perceptions and policy impacts. This type of analysis provides deeper insights into the effectiveness and public acceptance of revenue streams, helping county governments make well-informed decisions.

2.4.2 Visualization

This is the process of presenting revenue data in the form of maps, charts, graphs and dashboards to show how revenue is generated across different administrative units within a county.

2.4.3 Interpretation

Interpretation refers to the process of drawing meaningful inferences for the OSR mapping data. It highlights the implications of the findings, identifies opportunities for improvement, and supports the development of strategies to optimize revenue streams. It may include trend analysis and pattern recognition.

2.4.3.1 Trend Analysis

The process of identifying and interpreting directions in data over time to understand how revenue streams are changing and predict future behavior. It may include;

- i. Analyzing revenue trends over time, and considering abnormal variations to identify leakages and growth opportunities.
- ii. Use statistical or econometric models to predict future revenue performance based on past trends, economic indicators, population growth, and other factors.
- iii. Assessing the efficiency of revenue collection and identify gaps in enforcement. For example, ensure that all taxable properties are being assessed properly.

2.4.3.2 Pattern Recognition

Pattern recognition involves identifying and interpreting consistent or recurring trends, behaviors, or relationships in data to uncover insights that can inform decision-making in the mapping process. It can include;

- i. Identifying geographic clusters of high or low revenue.
- ii. Detecting spatial correlations between revenue and other factors.
- iii. Identifying seasonal or cyclical patterns.

2.5 Strategy Development

Strategy development in OSR mapping involves formulating actionable plans to enhance existing revenue streams, identify potential revenue streams and address challenges that may emanate during the OSR mapping process. This includes conducting performance evaluations for all existing revenue streams to assess their effectiveness and efficiency. The process may involve:

- i. Conduct a baseline study on the OSR performance.
- ii. Identifying revenue gaps and challenges.
- iii. Comparing actual (historical and current) Own-Source Revenue (OSR) collection against its potential.
- iv. Exploring opportunities for improvement and optimization.

2.6 Documentation and Reporting

This is the final process that includes presenting the findings and recommendations. The findings may be presented through the following;

i. Revenue Maps

Create maps of the county's OSR sources, detailing where and how each source contributes to the overall revenue.

ii. Financial Reports

Present findings in financial reports or strategic documents. This should include a breakdown of revenue sources, trends, and performance metrics.

iii. Recommendations

Based on the mapping process, provide recommendations for improving or diversifying revenue sources, improving collection processes, and ensuring sustainability.

2.7 Step-by-Step Process of OSR Mapping

The flowchart below summarizes the process of OSR mapping

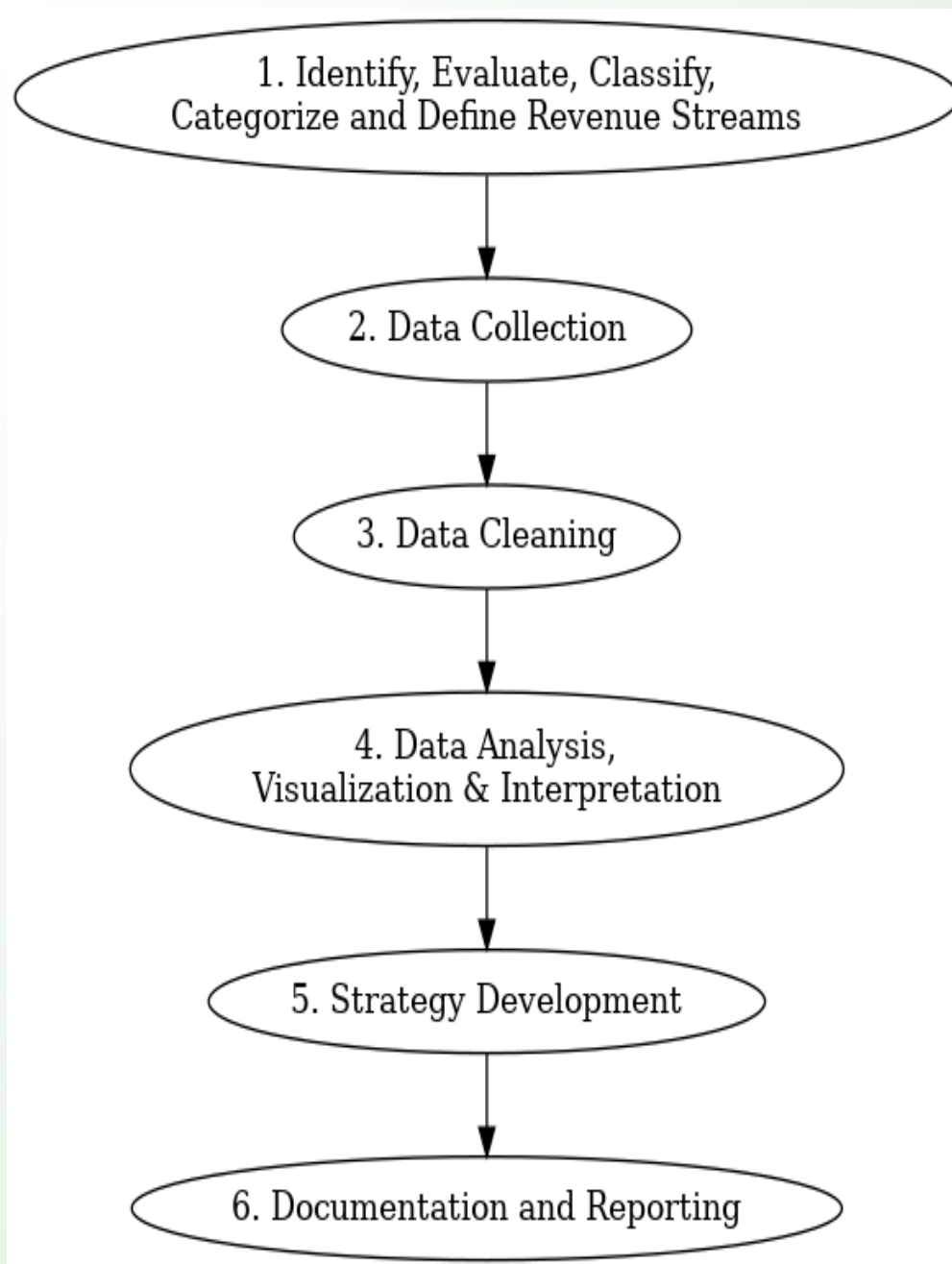


Figure 3: OSR mapping flowchart

2.8 OSR Mapping Tools

These are software applications, frameworks, and methodologies used in OSR mapping. They may include;

- i. Geographic Information Systems (GIS) for spatial OSR mapping,
- ii. Financial analysis tools i.e. spreadsheet, PowerBI, SPSS, Advanced Excel
- iii. Survey and feedback tools to collect data on existing and potential taxpayers
- iv. Data visualization tools for creating revenue flow maps and process diagrams
- v. Machine learning and artificial intelligence (AI) to automate OSR mapping and stream analysis

- vi. Use of databases -provides the structure and efficient way to store, organize, analyze, and visualize data related to revenue streams.

2.9 Data Privacy

It is important for County governments during data handling and processing to comply with The Data Protection Act, 2019. This is to secure data from unauthorized interference/misuse and ensure protection of data.

CHAPTER THREE

3.0 SYSTEMATIC MAPPING OF REVENUE STREAMS

This chapter presents a description of various revenue streams, their mapping process, and the relevant laws that give legal backing for their collection.

3.1 Tax Revenues

Tax revenues are the funds collected by a government through the imposition of taxes on individuals, businesses, and other entities. These revenues are used to finance public goods and services. For county governments, there are two taxes that are explicitly provided by the constitution. These are property rates, entertainment tax.

3.1.1 Property Rates

A. Definition

Property rate means the actual amount of money payable by a rateable owner as a tax on their Property based on the valuation roll and any other forms of rating as specified in the National Rating Act 2024. In accordance with the Act, a county government may adopt any of the following forms of rating for purposes of levying property rates;

- Annual rental value rating;
- Unimproved site value rating;
- Area rating; and
- A site value rating in combination with an improvement rating.

B. Mapping process

- i. Identification, classification, and zoning of taxable, registered, and unregistered properties within the county's jurisdiction using relevant tools like Geographic Information System (GIS).
- ii. Review existing policies and laws that give effect to the collection of the property rates.
- iii. Where there is no existing legal framework that gives effect to the imposition and collection of property rates then recommend to the county department responsible for Lands and Physical Planning in collaboration with the County Attorney, County Treasury and any other relevant department(s) to develop and submit a legislative proposal to the County Assembly for enactment.
- iv. Preparation/updating of valuation roll as per Part IV of the National Rating Act, 2024.
- v. Preparation of supplementary valuation roll as per Part IV of the National Rating Act, 2024.
- vi. Compute the payable rate as per the County Rating Act or as per the prevailing Finance Act in the case where the rate struck has been amended.
- vii. Development of property rates register and integration into the county revenue management system and land information management systems where applicable.
- viii. Develop a property rates mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents

- i. Constitution of Kenya, 2010
- ii. National Rating Act, 2024
- iii. Specific County Rating Acts
- iv. Specific County Finance Acts
- v. Specific County Spatial Plans
- vi. Any other relevant policy and legal frameworks.

3.1.2 Entertainment Tax

This tax is among those expressly mandated by the Constitution to be levied by county governments. However, it remains unbundled, and its constituent revenue streams are yet to be distinctly identified. Consequently, the Commission on Revenue Allocation shall review the OSR Mapping Guidelines upon the conclusion of the unbundling process.

3.2 Fees and User Charges

Fees and user charges are non-tax revenues collected by the government or public entities in exchange for specific services provided directly to individuals, businesses, or organizations.

3.2.1 Market Fees

A. Definition

Market fee means the amount of money payable by a trader, vendor, or business for the use of a designated and undesignated markets within the county.

B. Mapping Process

- i. Identify designated and undesignated market spaces.
- ii. Collaborate with market traders' representative committees, business communities & any other relevant stakeholders to establish a register
- iii. Review existing policies and laws that give effect to the collection of the market fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the market fees then recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the market fees, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other relevant department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and

- any other relevant If there is no existing Tariffs and Pricing Policy that forms a basis department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
- d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department to develop one and submit to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iv. Apply the appropriate fees or charges as per the relevant County Trade and Market Law as may be annually amended through the County Finance Acts.
 - v. Integration of the market registers into the County Revenue Management System.
 - vi. Develop a market fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents

- i. Kenya National Trade Policy (2017).
- ii. Specific County Trade and Market Acts.
- iii. Specific County Finance Acts
- iv. Specific County Tariffs and Pricing Policy.
- v. County Specific Revenue Administration and Management Act.
- vi. Any other relevant policy and legal frameworks.

3.2.2 Parking Fees

A. Definition

This is a fee charged for parking for motorized (Motor Vehicles/Motorbikes/TukTuks /Bicycles/Boats) and non-motorized (trolleys, handcarts, animal pulled carts) modes of transport in designated areas within a county in a specified time and period depending on the size and type.

B. Mapping Process.

- i. Identify all designated parking zones.
- ii. Designate and demarcate/label and gazette potential parking spaces/slots/zones.
- iii. Collaborate with national road agencies such as KURA and KeNHA for the mapping of extra parking spaces.
- iv. Register all SACCOs involved in the transport sector.
- v. Review existing policies and laws that give effect to the collection of parking fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the parking fees, then recommend to the County Treasury in collaboration with the County Department of Roads and Transport/Urban Development, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the parking fees, recommend to the County Treasury in collaboration with the County Department of Roads and Transport/Urban Development, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Roads and Transport/Urban Development, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Roads and Transport/Urban Development, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Roads and Transport/Urban Development, County Attorney and any other department(s) to develop one and submit to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and the Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.

- vi. Deploy smart parking meters/seasonal parking/reserved/daily/per entry parking.
- vii. Configuration of the parking registers (for the seasonal and daily parking) into the County Revenue Management System.
- viii. Implement real-time monitoring and continuously update OSR mapping data.
- ix. Develop a parking fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents

- i. National Transport Policy, 2024.
- ii. Traffic Act, Cap. 403.
- iii. National Transport and Safety Authority Act Cap. 404
- iv. Specific County Transport/Parking Acts.
- v. Specific County Finance Acts.
- vi. Specific County Tariffs and Pricing Policy.
- vii. Any other relevant policy and legal frameworks.

3.2.3 Hospital Service Fees

A. Definition

These are service fees charged or paid by individuals including reimbursement from insurance companies for the use of healthcare facilities offered by public hospitals in a county.

B. Mapping Process

- i. Identify and categorize different levels of the hospitals
 - ii. Identify existing and potential service lines/categories in the hospitals.
 - iii. Review existing policies and laws that give effect to the collection of hospital service fees.
- Upon review: -

- a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the hospital service fees, then recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
- b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the hospital service fees, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
- c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County

Executive Committee and subsequent submission to the County Assembly for enactment into law.

- d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop one and submit to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iv. Integrating the county health systems with the county revenue management system.
 - v. Increase awareness to enhance voluntary compliance.
 - vi. Develop a hospital fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents

- i. Kenya Universal Health Coverage Policy (2020-2030).
- ii. The Primary Health Care Act, 2023.
- iii. Social Health Insurance Act, 2023.
- iv. Facility Improvement Financing Act, 2023.
- v. Specific County Facility Improvement Financing Acts.
- vi. Specific County Finance Acts.
- vii. Specific County Tariffs and Pricing Policy.
- viii. Any other relevant policy and legal frameworks

3.2.4 Public Health Service Fees

A. Definition

These are licenses/fees charged on business premises and individuals; commercial buildings, hoteliers, and public institutions to safeguard and promote public health in the county.

B. Mapping Process

- i. Conduct business/institutions and individual identification and registration.
- ii. Implement and maintain a digital register on public health services.
- iii. Review existing policies and laws that give effect to the collection of public health service fees. Upon review: -

- a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the public health service fees, then recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the public health service fees, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Health, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iv. Develop and adopt tiered/unified permit structures based on business size and location.
 - v. Integrating the public health register into the county revenue management system.
 - vi. Develop a public health service fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. Public Health Act, 2012.
- ii. Kenya Universal Health Coverage Policy (2020-2030).
- iii. The Primary Health Care Act, 2023.
- iv. Facility Improvement Financing Act, 2023.

- v. County Facility Improvement Financing Acts. (Develop)
- vi. Specific County Annual Finance Acts.
- vii. Specific County Tariffs and Pricing Policy.
- viii. Any other relevant policy and legal frameworks

3.2.5 Public Utilities Fees

A. Definition

Public utilities fees are charges payable to county government entities or utility providers for essential services such as water and sanitation services, wayleaves, telecommunication masts and distribution/transmission lines for electricity.

B. Mapping Process

- i. Identify water and sewerage service providers and any other utility suppliers.
- ii. Establish and register all rural water user associations with the county Department of Water.
- iii. Identify all community/water-selling kiosks - (zoning).
- iv. Identify all water users – (automated metered and non-automated metered).
- v. Identify non-revenue water losses.
- vi. Review existing policies and laws that give effect to the collection of public utility fees.

Upon review: -

- a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the public utility fees, then recommend to the County Treasury in collaboration with county department of water, the County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
- b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the public utility fees, recommend to the County Treasury in collaboration with county department of water, the County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
- c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with county department of water, the County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the, county department of water, the County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
- d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with county department of water, the County Attorney and any other department(s) to develop one and submit

- it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
- e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- vii. Develop a public utility fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. The Water Act 2016
- ii. Water Services Regulation 2021.
- iii. Environmental Management and Coordination Act (EMCA), 1999
- iv. County Finance Acts.
- v. Specific County Tariffs and Pricing Policy.
- vi. County Water Services Act.
- vii. Any other relevant policy and legal frameworks

3.2.6 Park Fees

A. Definition

Park fees are charges imposed on individuals, groups, or organizations for accessing and using public parks, recreational areas, and nature reserves within the county.

B. Mapping Process

- i. Identify all existing parks/conservancies and game reserves within the county.
- ii. Identify, evaluate, classify and categorize recreational services and facilities in the Parks.
- iii. Review existing policies and laws that give effect to the collection of park fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the park fees, then recommend to the County Treasury in collaboration with the County Department responsible for Tourism Development, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the park fees, recommend to the County Treasury in collaboration with the County Department responsible for Tourism Development, County Attorney and any other department(s) to develop a legislative proposal for approval by County

- Executive Committee and subsequent submission to the County Assembly for enactment into law.
- c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department responsible for Tourism Development, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department responsible for Tourism Development, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department responsible for Tourism Development, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iv. Identify and classify different categories of tourists and public park users (citizens and non-citizens).
 - v. Identify the payment points such as entry gates, airstrips, hotels, and tour and travel agencies.
 - vi. Identify the different types of ticketing systems.
 - vii. Identify tourism marketing strategies adopted by the county.
 - viii. Develop a park fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. National Tourism Policy.
- ii. Tourism Act, Cap. 381
- iii. Wildlife Conservation and Management Act, Cap. 376
- iv. Specific County Tourism Acts.
- v. Specific County Finance Acts.
- vi. Specific County Tariffs and Pricing Policy.
- vii. Any other relevant policy and legal frameworks.

3.2.7 Environment and Conservancy Administration Fees

A. Definition

These are charges imposed on individuals and institutions for environment management related and conservation services such as waste management, noise pollution, control exhausters, cemeteries, refuse removal and dumpsites among others.

B. Mapping Process.

- i. Identify, evaluate, classify, categorize or premises that pay for environmental conservation fees.
- ii. Identify potential businesses or premises that will pay for environmental conservation fees.
- iii. Identify waste collection service providers in waste management within the county
- iv. Identify and zone areas for waste management within the county.
- v. Prepare a register of all premises.
- vi. Identify public cemeteries, crematorium and sites for disposal of carcasses.
- vii. Identify and categorize waste collection and disposal facilities within the county.
- viii. Identify and categorize waste processing facilities within the county.
- ix. Review existing policies and laws that give effect to the collection of environment and conservancy administration fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the environment and conservancy administration fees, then recommend to the County Treasury in collaboration with the County Department of Environment, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the environment and conservancy administration fees, recommend to the County Treasury in collaboration with the County Department of Environment, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Environment, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Environment, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Environment, County Attorney and any other department(s) to

- develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
- e) Any legislative gap(s) identified during the review process that requires a variation of fees in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
 - x. Conduct regular assessments and inspections.
 - xi. Develop Environment and Conservancy Administration fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. Environmental Management and Coordination Act, Cap.387.
- ii. Public Health Act, Cap. 242
- iii. Sustainable Waste Management Act, 2022.
- iv. Specific County Environment Management Acts.
- v. Specific County Finance Acts.
- vi. Specific County Tariffs and Pricing Policy.
- vii. Any other relevant policy and legal frameworks

3.2.8 Administration Control Fees and Charges

A. Definition

These are levies imposed by the county government to regulate public and private entities on administrative activities such as inspection of weights and measures equipment, liquor licensing, betting control and fire inspection services among others. This ensures compliance with legal, safety, and operational standards for businesses, institutions, and individuals.

B. Mapping Process.

- i. Identify, evaluate, classify, categorize businesses or premises with activities to be controlled.
- ii. Review existing policies and laws that give effect to the collection of administration control fees and charges. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the administration control fees and charges, then recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the administration control fees and charges, recommend to the

County Treasury in collaboration with the County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.

- c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees and charges. Subsequently, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iii. Integrate the business register into the County Revenue Management System.
 - iv. Develop administration control fees and charges mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. Weights and Measures Act Cap.513.
- ii. Standards Act, Cap. 496
- iii. Specific County Weight & Measures Acts.
- iv. Specific County Liquor Licensing Acts.
- v. Specific County Finance Acts.
- vi. Alcoholic Drinks Control Act, Cap. 121
- vii. Specific County Tariffs and Pricing Policy.
- viii. Any other relevant policy and legal frameworks

3.2.9 Hire of County Assets

A. Definition

This refers to the use of property, equipment, or resources owned by a county government through rental or lease terms. This could include buildings, halls, equipment, grounds, vehicles, stadia, machinery, boats, libraries or other public assets that the county makes available for use by individuals, businesses, or organizations, usually for a fee and under specific terms and conditions.

B. Mapping Process

- i. Identify the existing county assets that generate revenue.
- ii. Prepare, and update the county asset register.
- iii. Review existing policies and laws that give effect to the collection of fees or charges on the hire of county assets. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the fees or charges on the hire of county assets, then recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the fees or charges on the hire of county assets, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees and charges. Subsequently, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.

- iv. Identify assets with tracking systems.
- v. Develop Hire of County Assets mapping reports outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. Intergovernmental Relations Act, Cap. 265F
- ii. Specific County Agricultural Training Centres Acts.
- iii. Specific County Agricultural Mechanization Services Acts.
- iv. Specific County Hire of Plants and Machinery Acts.
- v. Specific County Finance Acts.
- vi. Specific County Tariffs and Pricing Policy.
- vii. Any other relevant policy and legal frameworks

3.2.10 Property Rent

a) Definition

Property rent means fees and charges payable on land, residential and commercial properties owned, managed, leased and rented out by the county government to individuals or institutions.

b) Mapping Process

- i. Identify, evaluate, classify, categorize rentable properties.
- ii. Review existing policies and laws that give effect to the collection of property rent. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the property rent, then recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Planning, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the property rent, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Planning, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Planning, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees or charge. Subsequently, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Planning, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees or charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.

- d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Planning, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees or charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iii. Develop a property rent mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.
- c) Reference Documents:**
- i. National Rating Act, 2024.
 - ii. Specific County Finance Acts.
 - iii. Specific County Tariffs and Pricing Policy.
 - iv. County Specific Rating Act
 - v. Any other relevant policy and legal frameworks

3.3 Licenses and Permits

3.3.1 Single Business Permits/Trade License

A. Definition

It is an authorization granted to conduct business, trade, or occupation in the county, including a profession (excluding regulation of professions which involves putting in place processes and mechanisms to ensure that professionals in a certain field adhere to standards of competence and ethics as prescribed by their respective professional bodies).

B. Mapping Process

- i. Identification and data collection on all businesses within the county
- ii. Classification and zoning of business.
- iii. Review existing policies and laws that give effect to the collection of single business permit/trade license fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the single business permit/trade license fees, then recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other

- department(s) to develop the policy and submit to the County Executive Committee for approval.
- b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the single business permit/trade license fees, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Trade, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iv. Apply the appropriate fees or charges as per the relevant County Trade Licensing Law as may be amended annually through the County Finance Acts.
 - v. Preparation/updating of the business register/database.
 - vi. Develop and adopt unified permit structures based on business size and location.
 - vii. Integration of the business register into the County Revenue Management System.
 - viii. Develop a single business permit fees/ trade license fees mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents

- i. County Licensing (Uniform Procedures) Act, 2024
- ii. Specific County Trade Licensing Acts
- iii. Specific County Finance Acts.
- iv. Specific County Tariffs and Pricing Policy.

- v. Any other relevant policy and legal frameworks.

3.3.2 Physical Planning & Development Fees

A. Definition

These are payments for technical services offered by the county government such as authorized construction, renovation, or modification of structures, construction sign boards, survey fees, subdivision fees, development control fees, extension of leases, renewal fees, approval of scheme plans, allocation charges, and beacon fees, among others.

B. Mapping Process

- i. Identification and classification of physical planning and development service fees.
- ii. Review existing policies and laws that give effect to the collection of physical planning and development fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the physical planning and development fees, then recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Development, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the physical planning and development fees, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Development, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Development, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees. Subsequently, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Development, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Lands, County Department of Urban Development, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.

- e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iii. Identify physical planning and development application and payment processes.
 - iv. Integrate the physical planning and development processes into the County Revenue Management System.
 - v. Conduct regular assessments of development control revenues.
 - vi. Develop a physical planning and development mapping report outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. Physical and Land Use Planning Act, 2019.
- ii. National Construction Authority Act, Cap. 118
- iii. National Rating Act, 2024
- iv. Sectional Properties Act, Cap. 286
- v. Urban Areas and Cities Act, Cap. 275
- vi. Specific County Finance Acts.
- vii. County Integrated Development Plans
- viii. County/municipal/sub-county spatial plan
- ix. Specific County Tariffs and Pricing Policy.
- x. Any other policy and legal frameworks

3.3.3 Bill board and Outdoor Advertising Fees

A. Definition

Billboard and Outdoor Advertising Fees are charges levied by county governments on businesses and individuals for placing advertisements including promotional events in public spaces, such as billboards, signboards, banners, branding, posters, flyers, road shows, fireworks, lamp posts, sandwich men, tent pitching, and digital screens.

B. Mapping Process

- i. Identify, classify, and categorize types of advertisement.
- ii. Identify existing and potential advertising spaces.
- iii. Identify and assess business premises with signboards/signages.
- iv. Review existing policies and laws that give effect to the collection of billboard and outdoor advertising fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the billboard and outdoor advertising fees, then recommend to the County Treasury

- in collaboration with the County Department of Urban Development, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
- b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the billboard and outdoor advertising fees, recommend to the County Treasury in collaboration with the County Department of Urban Development, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Urban Development, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees and charges. Subsequently, recommend to the County Treasury in collaboration with the County Department of Urban Development, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Urban Development, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- v. Integrate the Billboard and Outdoor advertising application and approval processes into the County Revenue Management System.
 - vi. Conduct regular assessments of billboard and outdoor advertising fees revenues.
 - vii. Develop billboards and outdoor advertising fees mapping reports outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. County Outdoor Advertising Control Act, 2020
- ii. Specific County Outdoor Advertising Acts.
- iii. Specific County Finance Acts.
- iv. Specific County Tariffs and Pricing Policy.
- v. Any other policy and legal frameworks

3.4 Cess

These are fees imposed by the county governments on the transportation of specific goods/produce within and across the county borders for provision of services as prescribed in a county law.

3.4.1 Agricultural Produce Cess

A. Definition

These are fees imposed by county governments on the transportation of all tradeable agricultural produce/crops within and across the counties.

B. Mapping Process

- i. Identify and categorize the types of cess.
- ii. Identify cess collection points.
- iii. Establish and identify a digitalized cess collection system.
- iv. Review existing policies and laws that give effect to the collection of the agricultural produce cess. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the agricultural produce cess, then recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the agricultural produce cess, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees and charges. Subsequently, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee

- for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
- e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- v. Conduct regular assessments of agricultural output.
 - vi. Develop agricultural produce cess mapping reports outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. National Agriculture Policy, 2021.
- ii. Specific County Agricultural Produce Cess Acts.
- iii. Specific County Finance Acts.
- iv. Specific County Tariffs and Pricing Policy.
- v. Any other policy and legal frameworks

3.4.2 Livestock and Livestock Products and Services Fees

A. Definition

These are fees imposed on livestock and livestock products sold or transported within and outside the county of origin. It also includes veterinary service fees; stock traders’ licenses, certificate of transport, slaughter men annual license, inspection fees, licenses of carriers, slaughter licenses, artificial insemination, hides and skin licenses, flayers license fees and stock movement permit fees. Other fees are Livestock sales yard fees, auction and exportation, grazing fees, loading fees.

B. Mapping Process

- i. Identify livestock markets, slaughter points, tanneries, and trading zones/barriers.
- ii. Implement livestock tracking systems where applicable.
- iii. Review existing policies and laws that give effect to the collection of livestock and livestock products fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the livestock and livestock products fees, then recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.

- b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the livestock and livestock products fees, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees and charges. Subsequently, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department of Agriculture, County Department of Trade, County Attorney and any other department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.
 - e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- iv. Identify and digitalize sales yard collection.
 - v. Conduct regular/seasonal assessments of tradable livestock output.
 - vi. Develop livestock and livestock products fees and all relevant fees mapping reports outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. The National Livestock Policy 2019.
- ii. Crop Production and Livestock Act, Cap. 321
- iii. Public Health Act, Cap. 242
- iv. The Meat Control Act, Cap. 356
- v. Animal Diseases Act, Cap. 364
- vi. Specific county livestock sales yard Acts.
- vii. Specific County Finance Acts.

- viii. Specific County Tariffs and Pricing Policy.
- ix. Any other relevant policy and legal frameworks

3.4.3 Natural Resource Transportation Fees

A. Definition

These are fees levied for the transportation of extracted natural resources such as sand, soap stones, kaolin, ballast, pumice, hardcore, and quarrying on county roads.

B. Mapping Process

- i. Identify all quarry points.
- ii. Identify and classify all types of natural resources extracted and transported.
- iii. Identify the Cess collection points.
- iv. Establish and register businesses involved in natural resource transportation services.
- v. Review existing policies and laws that give effect to the collection of natural resource transportation fees. Upon review: -
 - a) If there is no existing Tariffs and Pricing Policy that forms a basis for determining the natural resource transportation fees, then recommend to the County Treasury in collaboration with County Department responsible for Natural resources, County Attorney and any other department(s) to develop the policy and submit to the County Executive Committee for approval.
 - b) Where there is no existing legal framework that gives effect to the Tariffs and Pricing Policy in imposing the natural resource transportation fees, recommend to the County Treasury in collaboration with the County Department responsible for Natural resources, County Attorney and any other department(s) to develop a legislative proposal for approval by County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - c) Where there is no existing policy and no legal framework, recommend to the County Treasury in collaboration with the County Department responsible for Natural resources, County Attorney and any other department(s) to develop and submit to the County Executive Committee for approval of the Tariffs and Pricing Policy to provide a basis for costing the fees and charges. Subsequently, recommend to the County Treasury in collaboration with the County Department responsible for Natural resources, County Attorney and any other department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
 - d) Where there is an existing legal framework but no policy framework on Tariffs and Pricing, recommend to the County Treasury in collaboration with the County Department responsible for Natural resources, County Attorney and any other

department(s) to develop one and submit it to the County Executive Committee for approval. Subsequently, align the existing legal framework with the policy and recommend any necessary legislative amendments to the county assembly for enactment into law.

- e) Any legislative gap(s) identified during the review process that requires a variation of fees and charges in the existing primary OSR laws may be proposed for amendment in the County Finance Bill.
 - f) Seek views of the Cabinet Secretary of the National Treasury and Commission on Revenue Allocation whenever developing revenue-raising measures/legislative proposals in compliance with section 161 of the PFM Act.
 - g) The recommendations in (a) to (f) above, are complimentary steps to the mapping process and therefore should not hinder the OSR mapping exercise as per these guidelines.
- vi. Identify and digitalize cess collection.
 - vii. Conduct regular assessments of natural resource output.
 - viii. Develop natural resource transportation fees mapping reports outlining potential revenue, realized revenue, tax gap, challenges, and recommendations.

C. Reference Documents:

- i. National Mining Act, 2016.
- ii. Specific County Sand Harvesting Acts.
- iii. Specific County Natural Resource Management Acts.
- iv. Specific County Finance Acts.
- v. Specific County Tariffs and Pricing Policy.
- vi. Traffic Act
- vii. Environmental Management and Coordination Act
- viii. Any other relevant policy and legal frameworks

3.4.4 Mapping of Other Revenue Streams

Other existing user fees and charges not outlined in section 3.2 should follow a similar mapping process where applicable.

3.5 Emerging OSR Streams

A. Definition

These are significant and identifiable revenue streams that are new to county governments and emanate from new opportunities, services, policy, legislation, technology, and business ventures among others.

B. Mapping Process.

- i. Identify the emerging revenue stream
- ii. Classify whether it is a tax, fee, or charge
- iii. Conduct a feasibility study to understand the nature of the emerging revenue stream for administration and collection.

- iv. Ascertain whether it falls among the existing revenue stream categories; if it does, map it as per the stipulated guidelines of the specific revenue stream.
- v. If considered as a unique revenue stream, conduct a review of existing policies (tariffs and pricing) and laws that give effect to its administration and collection.
- vi. Where there is no existing policy and legal framework for the unique revenue stream, recommend to the County Treasury in collaboration with the County Attorney and the relevant county department(s) to develop and submit a draft to the County Executive Committee for approval.
- vii. Subsequently, recommend to the County Treasury in collaboration with the County Attorney and the relevant county department(s) to develop a legislative proposal to impose the new fees and charges for approval by the County Executive Committee and subsequent submission to the County Assembly for enactment into law.
- viii. Any subsequent variation of unique fees in the enacted primary law may be proposed for amendment in the Finance Bill.
- ix. Develop emerging revenue stream fees mapping report.

C. Reference Documents

- i. Any relevant policy and legislation framework.

CHAPTER FOUR

4.0 INSTITUTIONAL ROLES AND RESPONSIBILITIES

This chapter describes the institutions that play key roles and responsibilities in ensuring effective OSR mapping and administration in county governments. These include; County Executive, County Assembly, Commission on Revenue Allocation, Parliament, Council of Governors, and other Public Finance Management Institutions as follows: -

4.1 County Executive

Responsible for overall revenue strategy and implementation. This comprises of the following institutions: -

i. County Executive Committee

The functions of County Executive Committees are prescribed under Article 183 of the Constitution. These include; the implementation of national and county legislations, as well as preparation of legislative proposals for consideration by county assemblies. The committee also approves county policies prepared by the relevant county departments. Further, according to Section 36 of the County Government Act, the committee manages and coordinates the functions of county administration and its departments. In view of these functions, the committee will coordinate and manage the OSR mapping exercise in the county.

ii. County Executive Committee Member for Finance and Economic Planning

Facilitates and coordinates the county OSR mapping and budgeting processes, and provides leadership in implementing finance and economic policies in accordance with Section 132 of PFMA. The OSR mapping exercise will be domiciled in the County Treasury. The County Executive Committee Member for Finance and Economic Planning should provide road map for the implementation of the OSR mapping Guidelines and may constitute a technical committee to spearhead and coordinate the exercise.

iii. Revenue Department/Directorate

The Department/Directorate is responsible for identifying, classifying, categorizing, and analyzing all existing and potential revenue streams in the county. Further, the department will serve as the secretariat to the technical committee.

iv. Revenue Boards/Authorities/Agencies

These are county entities established by an Act of a County Assembly. They are semi-autonomous entities mandated to manage revenue administration on behalf of the county

executive. The Board reports to the County Executive Committee Member for Finance and Economic Planning.

v. Private Firms and Other Agents

These are firms that are competitively sourced through a procurement process and have expertise in revenue collection. They will be responsible for revenue collection and they may be involved in OSR mapping exercises in their assigned streams. These firms report to the County Executive Committee Member for Finance and Economic Planning.

vi. County Public Service Boards

Section 57 of the County Government Act, establishes the County Public Service Board. The board establishes and abolishes offices, appoints and confirms personnel in the county public service, and exercise disciplinary control over employees. They approve staff establishment and recruit officers involved in the OSR mapping.

vii. Internal Audit

The role of internal audit is to provide independent and objective assurance of the OSR mapping process by ensuring accountability, transparency, accuracy and efficiency.

viii. Technical Committee

The Technical committee will plan, coordinate, undertake and monitor the OSR mapping exercise. The committee should be appointed by the CECM Finance and Planning and its membership may comprise of revenue generating departments.

4.2 County Assembly

The Assembly considers and passes budget estimates and revenue-related legislation. They also exercise oversight over the county executive committee and other county executive entities.

4.3 Commission on Revenue Allocation

The Commission on Revenue Allocation defines and enhances revenue sources for county governments. It will provide technical support for the development and implementation of OSR mapping guidelines.

4.4 Council of Governors

The COG offers a collective voice on policy issues, promotes inter-county and intergovernmental consultations, and shares information on the counties' performance in

executing their functions. The COG will provide a platform for sharing best practices on OSR mapping.

4.5 Other Key Institutions

Other key institutions that may support the OSR mapping exercise. These include: The National Treasury, the Senate, the National Assembly, the Office of Controller of Budget (OCOB), the Office of the Auditor General (OAG), Public Sector Accounting Standards Board (PSASB), the State Department for Devolution, the Intergovernmental Budget and Economic Council, the Central Bank of Kenya, the Kenya Revenue Authority, the ICT Authority, the Kenya National Bureau of Statistics, the Kenya Civil Aviation Authority, the Kenya Film Classification Board, Kenya Wildlife Services, Kenya Forest Services, Judiciary, Intergovernmental Relations Technical Committee, National Transport and Safety Authority, SACCOs, Registration of persons The Ministry of Interior and National Administration, Registrar of companies, Office of the Attorney General, Kenya Police Service, Banks, Insurance companies, Ministry of Lands (land registry), National Lands Commission, the National Environmental Management Authority, Kenya Chamber of Commerce and any other.

CHAPTER FIVE

5.0 RISKS AND MITIGATION MEASURES FOR OSR MAPPING GUIDELINES

Risks are any potential situations that could negatively impact the OSR mapping exercise. The following are some of the risks and their mitigation measures: -

5.1 Human Resource Capacity Risk

Inadequate capacity in revenue mapping, often stemming from insufficient staff skills and numbers, poses a challenge to a county's ability to effectively analyze and optimize its revenue streams. County governments should therefore hire or deploy staff and conduct training needs assessment and request for customized capacity-building training on OSR mapping.

5.2 Budgetary Allocation Risk

Due to competing needs, counties may have inadequate resources to carry out revenue mapping exercises. Therefore, the County Governments should prioritize allocating sufficient funds for the exercise. In addition, county governments are encouraged to partner with other institutions to mobilize resources.

5.3 Technology Risks

Some county governments have not invested adequately in technology for revenue mapping while some have technology but are not utilizing it. Therefore, counties need to invest in and optimally utilize technology for OSR mapping.

5.4 Policy and Legislative Risks

Policy and legislative changes at the national or county and the conflicting national and county policy and legislation level may hinder OSR mapping exercise. County governments should seek the County Attorney's office for legal advice, research best practices in other counties, and phased implementation of OSR mapping.

5.5 Data Risks

County Governments may not have reliable, complete, and accurate data on their OSR. There is a need to engage departments, use multiple data sources, leverage technology, proper record keeping and assign data champions. County Governments should conduct regular audits and reviews of revenue data to identify discrepancies and improve data integrity.

5.6 Acceptability Risk

Stakeholders in the OSR mapping exercise may be unwilling to participate. To address this, County governments should engage stakeholders early in the process, carry out sensitization, communicate the mapping's benefits, pilot the exercise, and ensure transparency.

5.7 Political Risk

Political interference or lack of support can delay or derail OSR mapping efforts. Leadership changes, competing interests, or limited political buy-in may hinder implementation. To mitigate this, counties should sensitize political leaders on the benefits of OSR mapping, promote inclusive engagement, and anchor the process in formal policy and planning documents to ensure continuity and reduce political influence.

5.8 Other Risks

The other risks associated with OSR mapping exercise may include; climate change, inter-boundary conflict, frequent change of revenue management systems and security risks. By addressing these risks through targeted interventions, county governments can enhance the accuracy and effectiveness of their revenue mapping exercises.

CHAPTER SIX

6.0 MONITORING, EVALUATION AND REPORTING

This is a systematic framework for tracking progress and assessing the effectiveness of the revenue mapping process. The following may be considered for monitoring, evaluation, and reporting: -

6.1 OSR Mapping Committees

County governments may administer and monitor the revenue mapping exercise through technical committees composed of heads of directorates in charge of the revenue streams, chaired by the chief officer responsible for finance.

6.2 Progress Reports

The Revenue Department/Directorates/Agencies/Boards should prepare monthly, quarterly and annual reports on the progress of the mapping exercise. The reports should conform with the OSR mapping guidelines and be submitted to relevant institutions as stipulated in the Public Finance Management Act, Cap. 412A.

6.3 Performance Metrics

The following key performance indicators will be used to assess OSR mapping exercise;

- i. Number of existing revenue streams mapped
- ii. OSR performance
- iii. Number of potential revenue streams identified
- iv. Number of revenue streams by category, purpose, type, and stability
- v. Data collected on each revenue stream.
- vi. Number of laws, regulations, and policies developed per stream
- vii. Any other relevant performance indicators in the county.

CHAPTER SEVEN

7.0 CONCLUSION AND RECOMMENDATION

The OSR Mapping Guidelines provide a comprehensive framework for counties to effectively identify, classify, categorize and define their revenue streams. The guidelines emphasize the importance of accurate data collection, systematic categorization of revenue sources and offer a clear understanding of the various revenue generation methods within the county.

By mapping these revenue sources, counties can broaden the revenue base that can support fiscal planning, ensure transparency, and enhance accountability in revenue administration and collection. Further, these guidelines will not only assist counties in identifying areas of potential revenue loss or under-realization but also support the development of tailored strategies to enhance overall OSR performance at the county level.

The guidelines outline potential risks that could negatively impact the OSR mapping exercise. To monitor and track the progress of the revenue mapping process, county governments will prepare progress reports and monitor performance indicators.

In order to successfully implement these guidelines, county governments should invest in capacity-building, provide adequate resources, enhance stakeholder engagement, enact relevant policies and legislation and continuously review the revenue mapping processes. Through institutionalization of best practices and embracing innovative approaches, counties will strengthen revenue administration systems and improve the provision of services to the public.

APPENDIX 1: LEGISLATIVE AND POLICY FRAMEWORK¹

NO.	COUNTY	LEGISLATION
1	Baringo.	<ul style="list-style-type: none"> i. Baringo County Finance Act 2023, ii. Baringo County Revenue Administration Act 2023, iii. Baringo County Trade Licenses Act 2023, iv. Baringo County Property Rates Act 2023, v. Baringo County Agricultural Produce Cess Act 2023. vi. Baringo County Entertainment Tax Act, vii. Baringo County Liquor License Act
2	Bomet.	<ul style="list-style-type: none"> i. Bomet County Finance Act
3	Bungoma	<ul style="list-style-type: none"> i. The Bungoma County Finance Act, 2013 ii. The Bungoma County Trade Licensing Act, 2017 iii. The Bungoma County Agricultural Produce Cess Act, 2017 iv. The Bungoma County Parking Management Act, 2017 v. The Bungoma County Public Markets Act, 2019 vi. The Bungoma County Revenue Administration and Management Act, 2019 vii. The Bungoma County Alcoholic Drinks Control Act, 2015 viii. The Bungoma County Property Hire and Lease Act, 2017 ix. The Bungoma County Public Entertainment and Amenities Act, 2023 x. The Bungoma County Inspectorate, Compliance and Enforcement Act, 2023 xi. Bungoma County Outdoor Advertisement and Signage Act, 2023 xii. Bungoma County Weights and Measures Act, 2023
4	Busia	<ul style="list-style-type: none"> i. County Finance Act 2023 ii. Liquor Act 2014 iii. Cess Act 2017 iv. Rating Act 2017 v. Transport and Safety Act 2016 (Regulations pending) vi. FIF Act vii. Trade Licensing Act
5	Elgeyo Marakwet	<ul style="list-style-type: none"> i. County Finance Acts ii. Elgeyo Marakwet County Equitable Development Act 2015 iii. Elgeyo Marakwet county health facilities

¹ The list of county legislation was generated from the questionnaires administered during data collection and may not be up to date

		<ul style="list-style-type: none"> iv. Elgeyo Marakwet county compliance and enforcement Act 2022 v. Elgeyo Marakwet county health facilities improvement fund Act 2022 vi. Elgeyo Marakwet county Trade (Licensing) and Markets Bill, 2016
6	Embu	<ul style="list-style-type: none"> i. The Embu County Revenue Administration Act 2015 ii. The Embu County Rating Act 2015 iii. The Embu County Tax Waivers Act 2015 iv. The Embu County Finance (Amendment) Act 2020 v. The Embu County Trade Promotion, Development and Licensing Act, 2023 vi. The Embu County Laws Compliance and Enforcement Act 2024 vii. The Embu County Alcoholic Drinks Control (Amendment) Act 2024 viii. The Embu County Tourism Act 2018 ix. The Embu County Environment Management Act 2015 x. The Embu County Laws Compliance and Enforcement Act 2024
7	Garissa	<ul style="list-style-type: none"> i. Garissa County Finance Act 2023. ii. County Revenue Administration Bill, 2024. iii. Garissa County Omnibus Stations and Parking Act, 2018. iv. Garissa County Facilities Improvement Financing Act, 2024
8	Homa Bay	<ul style="list-style-type: none"> i. Homa Bay County Finance Acts of 2023 ii. Homa Bay County Revenue Administration Act,2020 iii. Homa Bay County Trade Licensing Act. iv. Homa Bay County valuation and rating Act. v. Homa Bay County tax waiver and variation Act 2020...
9	Isiolo	<ul style="list-style-type: none"> i. Isiolo County Finance Act2023-24 ii. Isiolo County Trade and Markets Bill, 2022 iii. Isiolo County Community Conservancies Bill, 2023 iv. Isiolo County Wildlife Management and Conservation Bill, 2021
10	Kajiado	<ul style="list-style-type: none"> i. The Kajiado County Finance Act 2023 ii. The Kajiado County Rating Act 2016 iii. The Kajiado County Revenue Administration Act 2016 iv. The Kajiado County Trade License Act 2017 v. The Kajiado County Health Improvement Act 2020 vi. The Kajiado County Alcoholic Drinks Control Act 2014
11	Kakamega	<ul style="list-style-type: none"> i. The Kakamega County Finance Acts

		<ul style="list-style-type: none"> ii. The Kakamega County Revenue Administration and Management Act, 2017 iii. The Kakamega County Trade Licensing Act, 2018 iv. The Kakamega County Trade and Markets Act, 2018 v. The Kakamega County Agricultural Produce and Cess Act, 2019 vi. The Kakamega County Alcoholic Drinks Control Act, 2014 vii. The Kakamega County Abattoirs Act, 2014 viii. The Kakamega County Health Services Act, 2022 ix. The Kakamega County Environmental Management Act, 2019 x. The Kakamega County Enforcement Service Act, 2022 xi. The Kakamega County Revenue Administration and Collection Act, 2014.
12	Kericho	<ul style="list-style-type: none"> i. Kericho County Finance Acts,2023 ii. Kericho County Trade Licensing Act, 2017. iii. Kericho County Rating Act,2019 iv. Kericho County Alcoholic Drinks Control Act,2019 v. Kericho Facilities Improvement Financing (FIF) Act,2021
13	Kiambu	<ul style="list-style-type: none"> i. Kiambu County Finance Act. ii. Kiambu County Trade License Act.Kiambu County Health Act. iii. Kiambu County Alcoholic Drink Control Act. iv. Kiambu County Co-operative Societies Act
14	Kilifi	<ul style="list-style-type: none"> i. Kilifi County Trade Licensing Act (2016) ii. Kilifi County Valuation for Rating Act (2016) iii. Kilifi County Rating Act (2016) iv. Kilifi County Revenue Administration Act (2014) v. Kilifi County Liquor Control Act (2015) vi. Kilifi County Hospital Service Improvement Fund Act (2016) vii. Kilifi County Statute Law (Miscellaneous Amendments) Act (2021) viii. Kilifi County Tax Waiver Administration Act (2014) ix. Kilifi County Finance Act (2023)
15	Kirinyaga	<ul style="list-style-type: none"> i. County Finance Acts ii. Kirinyaga County Revenue Administration Act iii. The Kirinyaga County Business Licensing Act iv. The Kirinyaga County Ratings Act v. The Kirinyaga County Health Services Act vi. The Kirinyaga County Public Entertainment Act vii. Kirinyaga County Alcoholic Drinks Control

		<ul style="list-style-type: none"> viii. Kirinyaga County Transport and Parking Act ix. Kirinyaga County Solid Waste Management Act
16	Kisii	<ul style="list-style-type: none"> i. County Finance Acts ii. County Revenue Administration Act iii. FIF Acts (Health, Liquor, Veterinary) iv. Kisii County Flags, Emblems, and Names Act v. Kisii County Public Nuisances Act vi. Kisii County Disaster Management Act vii. Kisii County Outdoor Advertising Act
17	Kisumu	<ul style="list-style-type: none"> i. Kisumu County Finance Acts ii. Kisumu County Revenue Administration Amendment Act No 7 of 2022 iii. Facility Improvement Fund Act of 2022 iv. Public Finance Management Act 2012 v. Alcoholic Drinks Control Act
18	Kitui	<ul style="list-style-type: none"> i. Kitui County Finance Act, 2024 ii. Kitui County Alcoholic Drinks Control Act, 2014 iii. Kitui County Business Licensing Act, 2014 iv. Kitui County Charcoal Management Act, 2014 v. The Kitui County River Basins Sand Utilization and Conservation Act, 2024
19	Kwale	<ul style="list-style-type: none"> i. County Finance Act: ii. County Business Licensing Act: iii. County Cess Act: iv. County Quarrying Act: v. Entertainment Tax Act:
20	Laikipia	<ul style="list-style-type: none"> i. Laikipia County Finance Act, 2024 ii. Laikipia County Revenue Administration Act, 2022 iii. Laikipia County Alcoholic Drinks Control Act, 2017 iv. Laikipia County Climate Change Act, 2021 v. Laikipia County Health Services Act, 2014 vi. Laikipia County Disaster Risk Management Act, 2019 vii. Laikipia County Community Engagement and Resilience Act, 2022 viii. Laikipia County Youth Service Act, 2020
21	Lamu	<ul style="list-style-type: none"> i. Lamu County Finance Act, 2023 ii. Lamu County Revenue Administration Act iii. Lamu County Trade Licensing Act, 2015 iv. Lamu County Facility Improvement Fund (FIF) Act v. Lamu County Valuation and Rating Act vi. Lamu County Peace Building and Conflict Management Act, 2021 vii. Lamu County Alcoholic Drinks Control Act, 2020

22	Machakos	<ul style="list-style-type: none"> i. The Machakos County Finance Act 2024. ii. The Machakos County Revenue Administration Act of 2015 iii. Machakos County Tax Waivers Administration Act of 2022 iv. Machakos Liquor Licensing Act 2014
23	Makueni	<ul style="list-style-type: none"> i. County Finance Act, 2024 ii. County Revenue Administration Act, 2017 iii. The Makueni County Alcoholic Drinks Control Act, 2014 iv. Makueni County Sand Conservation and Utilization Act, 2015 v. Makueni County Health Services Act, 2017. vi. Makueni Trade and Public Markets Act, 2023
24	Mandera	<ul style="list-style-type: none"> i. Mandera County Finance Act, 2023 ii. Mandera County Revenue Administration Act, 2016 iii. Mandera County Trade Development Fund Act, 2014 iv. Mandera County Health Services Improvement Financing Act, 2023 v. Mandera County Administration Act, 2014 vi. Mandera County Towns Act vii. Mandera County Public Works and Services Act
25	Marsabit	<ul style="list-style-type: none"> i. Marsabit County Finance Acts ii. Marsabit County Revenue Administration Act 2016 iii. Marsabit County Health Services Act 2016 iv. Marsabit County rating Act 2016 v. Marsabit County Trade Licensing Act 2017 vi. Marsabit County Transport Act 2017 vii. Marsabit County Tourism Act 2017 viii. Marsabit County Alcoholic Drinks Control Act 2016
26	Meru	<ul style="list-style-type: none"> i. Meru County Finance Act (2019) ii. Meru County Revenue Regulation and Control Act (2019) iii. Meru County Public Participation Act (2014) iv. Meru County Tax Waivers Administration Act (2020) v. Meru County Public Transport and Traffic Management Act (2020)
27	Migori	<ul style="list-style-type: none"> i. Migori County Finance Act, 2023 ii. Migori County Revenue Administration Act, 2023 iii. Migori County Alcoholic Drinks Act, 2016 iv. Migori County Community Health Services Act, 2022 v. Migori County Fisheries and Aquaculture Act, 2016 vi. Migori County Trade Development Credit Scheme Act, 2016

		<ul style="list-style-type: none"> vii. Migori County Sand Harvesting Act, 2020 viii. Migori County Law Enforcement Inspection Units Act, 2020
28	Mombasa	<ul style="list-style-type: none"> i. Mombasa County Finance Act, 2023 ii. Mombasa County Climate Change Act, 2024 iii. Mombasa County Multi-Year Projects Financing Act, 2024 iv. Mombasa County Appropriation Act, 2024 v. Public Finance Management (Mombasa County Ardhhi Fund) Regulations, 2024 vi. Mombasa County Finance Act, 2021 vii. Mombasa County Public Participation Act, 2017 viii. Mombasa County Tax Waiver and Variation Act, 2017 ix. Mombasa County Local Tourism Act, 2017 x. Mombasa County Environmental Health and Sanitation Act, 2017 xi. Mombasa County Office of the County Attorney Act, 2017
29	Murang'a	<ul style="list-style-type: none"> xii. Murang'a County Finance Act, 2018 xiii. Murang'a County Revenue Administration Act, 2015 xiv. Murang'a County Finance (Amendment) Act, 2016 xv. Murang'a County Agroecology Development Act, 2022 xvi. Murang'a County Economic and Social Council Act, 2022 xvii. Murang'a County Investment Promotion Act, 2022
30	Nairobi City	<ul style="list-style-type: none"> xviii. Nairobi City County Finance Act xix. Nairobi City County Revenue Administration Act, 2021 xx. Nairobi City County Trade Licensing Act, 2019 xxi. Nairobi City County Betting, Lotteries and Gaming Act, 2021 xxii. Nairobi City County Alcoholic Drinks Control and Licensing Act, 2014 xxiii. Nairobi City County Transport Act, 2020 xxiv. Nairobi City County Markets and Hawkers Act xxv. Nairobi City County Rating Act
31	Nakuru	<ul style="list-style-type: none"> i. County Finance Acts 2023 ii. County Revenue Administration Act 2016 iii. County Government Act 2012 iv. County Rating Act 2024 v. Nakuru County Revenue Authority Act 2021 vi. Nakuru County Tea Cess Act 2021 vii. Nakuru County Trade Act, 2020 viii. Nakuru County Tourism and Marketing Act 2020

		<ul style="list-style-type: none"> ix. Nakuru County Betting, Gaming and Lotteries Act, 2016 x. Nakuru County Zoning and Parking Act, 2016 xi. Nakuru County Persons with Disabilities Act, 2016 xii. Nakuru County Public Entertainment and Amenities Act, 2014 xiii. Nakuru County Alcoholic Drinks and Control Act, 2014 xiv. Nakuru Outdoor Advertisement Act, 2016 xv. Nakuru County Fire and Rescue Service Act, 2016 xvi. Nakuru County Public health and sanitation Act 2017 xvii. Nakuru County Vocational and Technical (Polytechnics) Act 2014
32	Nandi	<ul style="list-style-type: none"> i. Nandi County Business Licensing Act, 2016 ii. Nandi County Revenue Administration Act, 2016 iii. Nandi County Rating Act, 2016 iv. Nandi County Alcoholic Drinks Control Act, 2014 v. Nandi County Cess Act, 2016 vi. Nandi County Facilities Improvement Fund Act, 2023 vii. Nandi County Finance Act, 2024
33	Narok	<ul style="list-style-type: none"> i. Narok County Finance Acts ii. Nark County Municipality Acts iii. Narok County Alcoholic Drinks Regulations and Control Act iv. Narok County Health Care Services Improvement Fund Act v. Legislative & policy framework
34	Nyamira	<ul style="list-style-type: none"> i. Nyamira County Finance Act 2023 ii. Nyamira County Land Rates Act iii. Nyamira County Trade and Investments Development Act, 2014 iv. Nyamira County Parking Fees and Charges Act v. Nyamira County Community Health Services Bill, 2022 vi. Nyamira County Revenue Administration Act. 2018
35	Nyandarua	<ul style="list-style-type: none"> i. Nyandarua County Finance Acts-2024 ii. Nyandarua County Alcoholic Drinks Control Act 2024 iii. Nyandarua County FIF Act 2024
36	Nyeri	<ul style="list-style-type: none"> i. County Revenue Administration Act, 2014 ii. The various County Finance Acts iii. The Nyeri County Alcoholic Drinks Control Act, 2024 iv. The Nyeri County Tax Waivers Administration Act, 2015
37	Samburu	<ul style="list-style-type: none"> i. County Finance Acts-2023-24 ii. County Sale Yard Act 2018 iii. Samburu Conservation Act 2019 iv. County Health Services Act 2018

		<ul style="list-style-type: none"> v. Veterinary Act Cap 364 vi. The Repealed Local Authority Acts vii. County Liquor Administration Act 2016 viii. Samburu County Climate Change Act 2022-This supports carbon credit
38	Siaya	<ul style="list-style-type: none"> i. Siaya County Finance Acts ii. Siaya County Revenue Administration Act iii. Siaya County Health Act iv. Siaya County Tax Waiver Act
39	Taita Taveta	<ul style="list-style-type: none"> i. Taita Taveta County Finance Act, 2023 ii. Taita Taveta County Maternal, Newborn, and Child Health Act, 2023 iii. Taita Taveta County Public Open Spaces Use and Maintenance Act, 2023 iv. Taita Taveta County Persons with Disabilities Act, 2023 v. Taita Taveta County Road Management Act, 2023 vi. Taita Taveta County Alcoholic Drinks Control and Licensing Act, 2016 vii. Taita Taveta County Education Fund Act viii. Taita Taveta County Symbols and Flag Act
40	Tana River	<ul style="list-style-type: none"> i. County Finance Act 2024/2025 ii. County Revenue Administration Act 2016 iii. County Liquor Licensing Act 2016 iv. Trade License Act 2016 v. Appropriation Act
41	Tharaka Nithi	<ul style="list-style-type: none"> i. Tharaka Nithi County Finance Act, 2023 ii. Tharaka Nithi County Alcoholic Drinks Control Act, 2021 iii. Tharaka Nithi County Climate Change Fund Bill, 2019 iv. Tharaka Nithi County Health Services and Sanitation Bill, 2021
42	Trans Nzoia	<ul style="list-style-type: none"> i. County Finance Act ii. County Revenue Administration Act iii. County Rating Act iv. County Trading Licence Act v. County Agricultural Produce Cess Act
43	Turkana	<ul style="list-style-type: none"> i. County Finance Act ii. County Revenue Administration Act iii. Trading License Act iv. Turkana County Animal Health Act
44	Uasin Gishu	<ul style="list-style-type: none"> v. County Finance Acts vi. County Revenue Administration Act

		<ul style="list-style-type: none"> vii. County Trade Licensing Act viii. Trade and Marketing Act
45	Vihiga	<ul style="list-style-type: none"> ix. Finance Act. x. Vihiga Trade Licensing Act, 2017 xi. Vihiga County Tea Cess Act, 2015 xii. Vihiga County Revenue Administrative Act xiii. Vihiga County Cess Act, 2015 xiv. Vihiga County Facility Improvement Act xv. Vihiga County Rating Act, 2016.
46	Wajir	<ul style="list-style-type: none"> i. County Finance Act. ii. Health Facility Improvement Financing Act (FIF)
47	West Pokot	<ul style="list-style-type: none"> i. County Finance Acts ii. Health Facility Improvement Financing Act (FIF) iii. West Pokot County Urban Planning Act, 2016 iv. West Pokot County Community Service Act, 2024.

APPENDIX 2: INTER-AGENCY MEMBERS

No.	Name	Institution
1.	CPA. Roble Nuno	Commission on Revenue Allocation
2.	CPA. Selly Yagan	Commission on Revenue Allocation
3.	Dr. David Shikumo	Commission on Revenue Allocation
4.	CPA. Zablon Manoah	Commission on Revenue Allocation
5.	CPA. Fridah Mutua	Commission on Revenue Allocation
6.	Mr. Henry Mecha	Commission on Revenue Allocation
7.	Ms. Emily Kimani	Commission on Revenue Allocation
8.	Mr. Collins Wanyoike	Commission on Revenue Allocation
9.	CPA. Jane Maingi	Commission on Revenue Allocation
10.	Mr. Rogers Oscar Oketch	Commission on Revenue Allocation
11.	Mr. Alvin Wafula	Commission on Revenue Allocation
12.	Ms. Eva Murungi	Commission on Revenue Allocation
13.	Mr. Stephen Momanyi	Council of Governors
14.	Mr. Benard Bett	National Treasury
15.	Ms. Mary Nguli	National Treasury
16.	Dr. Samuel Nyaga	State Department of Devolution
17.	Mr. Peter Akwalu	State Department of Devolution
18.	Mr. Victor Odhiambo	State Department of Devolution
19.	Mr. Ronny Ntwiga	State Department of Devolution
20.	Mr. Mark Kipkoech	Office of Controller of Budget
21.	Mr. Kenneth Kibet Barno	County Government of Uasin Gishu
22.	Ms. Peris Oyombera Muniafu	County Government of Busia
23.	CPA. Benard Kipkurui Koros	County Government of Kericho
24.	Mr. Kituku Stephen M.	County Government of Machakos
25.	Mr. Ramadhan Ratib Masila	County Government of Makueni
26.	Mr. Abdirizack Ibrahim Hassan	County Government of Mandera
27.	Mr. Mohamed Ali Hussein	County Government of Garissa
28.	Mr. Paul Mwangi	County Government of Nairobi
29.	CPA Joseph Kamau Muihah	County Government of Lamu
30.	Mr. Solomon Kiplagat Kandie	County Government of Elgeyo Marakwet
31.	CPA. Chris Ombunya	County Government of Kakamega
22.	CPA. Moses Minchil	County Government of Narok
33.	Mr. Moses Bundi	County Government of Tharaka Nithi
34.	CPA. Kamunya Karundo	Laikipia County Revenue Board
35.	CPA. Roselyne K. Munyasya	County Government of Kitui
36.	Ms. Rehema M. Salim	County Government of Nyeri
37.	CPA. Hamisi Mwakadingo	County Government of Kwale
38.	Mr. Ezekiel Osoro Magati	County Government of Kisii
39.	CPA. Hillary Kipkoech Siror	County Government of Baringo
40.	CPA. David Nandi	County Government of Kisumu
41.	Mr. Henry Napareng	County Government of West Pokot

