



COUNTY GOVERNMENT
OF LAIKIPIA

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REVENUE ENHANCEMENT STRATEGY

(An Approach for Enhancing Own Source Revenue)

FY 2025/26 - 2026/27





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Laikipia County Revenue Enhancement Strategy FY 2025/26 - FY 2026/27
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County Government of Laikipia

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COUNTY GOVERNMENT
OF LAIKIPIA

VISION, MISSION, AND CORE VALUES

Vision

To be an excellent platform on all domestic revenue matters in Laikipia County, Respected for Transparency, Integrity, Fairness and Rule of Law

Mission

To build the most sustainable, secure, cost effective and innovative revenue platform that drives economic growth for the County.

Core Values

In the discharge of its functions, the Board is guided by the following Core Values:

Rule of Law
Human Dignity
Non - discrimination
Transparency
Justice Equality

FOREWORD

It is with great pride and a deep sense of responsibility that I present this foreword for the Laikipia County Medium Term Revenue Strategy for the Financial Years 2025/2026 and 2026/2027. As The Governor of Laikipia County, I am honored to witness the unveiling of a critical initiative designed to steer our County towards a future marked by fiscal resilience and sustainable growth.

This strategy paper represents a strategic milestone in our ongoing efforts to enhance the revenue capabilities of Laikipia County. In recent years, we have recognized the imperative to diversify and optimize our revenue sources to reduce dependence on external funding and build a more robust and self-reliant financial framework. The challenges we face are considerable, but with a clear, forward-thinking strategy, I am confident that we can navigate these challenges effectively.



The strategy paper outlines a comprehensive approach to revenue enhancement, focusing on innovative mechanisms and streamlined processes that will enhance our Own Source Revenue as well as ensuring its effective and efficient collection. This document is the culmination of extensive consultations with stakeholders, careful analysis of our financial landscape, and a commitment to transparent and accountable governance.

My vision for Laikipia County as contained in the County Integrated Development Plan, manifesto and promise to the great people of Laikipia, is one of prosperity and self-sustainability. By implementing the strategies outlined in this paper, we aim to expand our resource basket, improve service delivery, and enhance the overall quality of life for the great people of Laikipia. The success of this strategy will depend on the collective effort and dedication of all stakeholders. Therefore, as we launch this strategy, let us renew our commitment to working together with integrity and determination.

Together, we will build a stronger, more prosperous Laikipia County for future generations. Thank you and God bless you.

His Excellency Joshua Irungu, EGH
Governor, Laikipia County

PREFACE

It is with great enthusiasm that I welcome you to the launch of Laikipia County's Medium Term Revenue Strategy for the Financial Years 2025/2026 and 2026/2027. This crucial document marks a significant step forward in our mission to enhance our Own Source Revenues and ensure financial sustainability for our great County.

These revenue enhancement strategies are in line with the Boards mandate of Collecting and receiving all County Revenue, Administration and Enforcement of the County Finance Act, Advising the County Executive Committee on all matters related to Tax Administration under the County Laws and Carrying out such other roles necessary for the implementation of the Objects and purposes of the Revenue Board Act, 2014.

As Chairman of the Laikipia County Revenue Board, I am proud to present a strategy designed to optimize our revenue collection, streamline processes, and foster economic growth. This paper reflects our commitment to innovative solutions and responsible governance.

I look forward to the active and positive participation of all stakeholders and together, we can build a more resilient and prosperous Laikipia County.

Mr. Macharia Gakiri
Chairman, Laikipia County Revenue Board.

ACKNOWLEDGEMENT

The preparation of the Laikipia County Revenue Enhancement Strategy (RES) for the period FY 2025/26 - 2026/27 was a consultative and collaborative process.

Immense gratitude to H.E Joshua Irungu, the Governor of Laikipia County and H.E Reuben Kamuri, the Deputy Governor, for providing overall leadership in the development of the strategy. Special thanks to the County Executive Committee Member for Finance and Chief Officer, Finance, for their technical input in the development of the Revenue Enhancement Strategy. I would also like to acknowledge the input of the Members of the Laikipia County Revenue Board led by the Chairman, Macharia Gakiri.

The development of the Revenue Enhancement Strategy would not have been possible without a dedicated team of Laikipia County Staff drawn from all departments. Special appreciation to the Laikipia County Revenue Board Staff for putting in extra hours towards finalization of this document.

Finally, special gratitude to the Institute of Public Finance's management and staff, whom with funding from the William and Flora Hewlett foundation provided technical support during the development of the RES.

It is my firm belief that the implementation of the RES will progressively contribute to enhanced own source revenue mobilization in Laikipia County.

Kamunya Karundo
Chief Executive Officer
Laikipia County Revenue Board.

EXECUTIVE SUMMARY

The Medium Term Revenue Enhancement Strategy (FY 2025/26-2026/27) has been developed by the Laikipia County Revenue Board (LCRB) in cognizance of its mandate as stipulated in the Laikipia County Revenue Board Act 2014, Article 209 (4) of the Constitution of Kenya, the County Integrated Development Plan (CIDP), the main pillars of the Governors Manifesto and other prevailing legal and policy documents.

The realization of the Annual Development Plan and Budgets for FY 2025/26 and 2026/27 will be funded by equitable share allocation from the National Government, conditional grants and critically, Own Source Revenue. It is therefore imperative that specific, measurable, achievable, relevant, and time-bound revenue enhancement strategies be put in place to achieve the set targets in Own Source Revenue.

All the revenues in the County Government of Laikipia are domiciled in the various departments. Consequently, the situational analysis, review of gaps and challenges as well as recommended revenue enhancement strategies are structured in line with the departments of the County Government of Laikipia.

The implementation of these revenue enhancement strategies is based on stakeholders' participation, good governance and a professional approach to institutional management. These Revenue Enhancement Strategies will guide the development of the Strategic Plan for Laikipia County Revenue Board (LCRB) and aid in the realization of the Board's vision: **"to be an excellent platform on all domestic revenue matters in Laikipia County, Respected for Transparency, Integrity, Fairness and Rule of Law."** In addition, these strategies align with The Mission of the LCRB which is **"to build the most sustainable, secure, cost effective and innovative revenue platform that drives economic growth for the County"**.

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1. BACKGROUND

Laikipia County is a rural county with an estimated Gross County Product (GCP) of Ksh 119.6 million in 2022. Its contribution to the Gross Value Added (GVA) averaged 1 percent between 2018 and 2022. The county's core sectors with the highest contribution to GCP include agriculture, forestry, and fishing; transport and storage; and construction industries sectors. Over the past five years, the county's GCP has recorded mixed performance, reflective of the different shocks that have hit the economy such as the COVID-19 pandemic and recurring droughts. In 2022, the county's real GCP recovered with a 10 percent growth. This mixed performance in the county's GCP is also reflected in the county's Own Source Revenue (OSR) performance which recorded an 8 percent increase in 2022/23, a drop from a high of 24 percent in FY 2018/19.

In terms of expenditure, Laikipia County reported total expenditures of Ksh 6.5 billion, comprising Ksh 5.3 billion recurrent expenditures and Ksh 1.2 billion development expenditure for FY 2022/23. This translates to a 82:18 ratio of recurrent to development expenditures. Further, development spending as proportion of total spending declined from 33 percent in FY 2020/21 to 21 percent in FY 2022/23.

Similar to other counties, the main source of revenue for Laikipia is the equitable share transfer from the national government accounting for an average of 77 percent of total revenues for the period FY 2018/19 to FY 2022/23. OSR is the second most important source of revenue, accounting for an average of 14.7 percent of the total revenue over the same period while conditional grants from the national government accounted for an average of 8 percent.

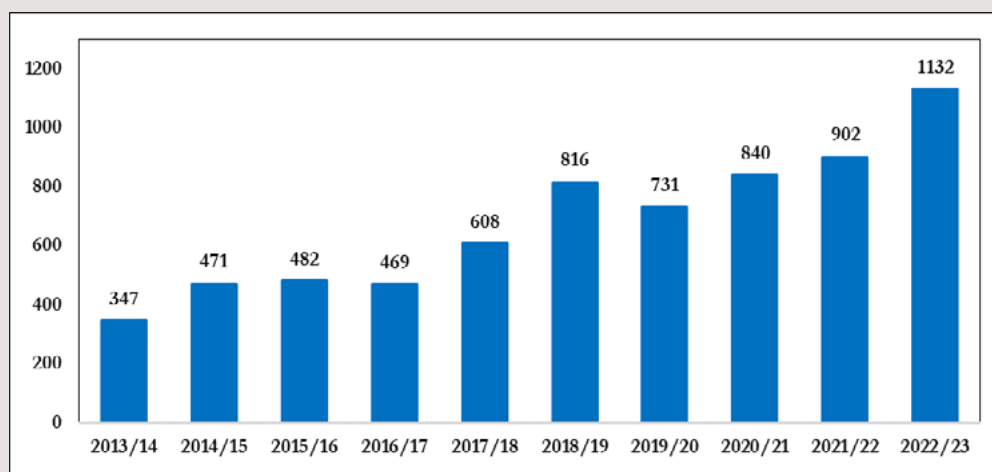
Table 1: Laikipia County Revenue by Source

FINANCIAL YEAR	Actual Receipts in Ksh. Millions					Shares				
	2018/19	2019/20	2020/21	2021/22	2022/23	2018/19	2019/20	2020/21	2021/22	2022/23
Equitable share	4,113	4,178	4,178	4,725	5,136	74%	76%	71%	82%	82%
Conditional Grants	598	579	888	166	146	11%	11%	15%	3%	2.3%
Own Source Revenue	816	728	840	902	980	15%	13%	14%	16%	15.6%
Total	5,527	5,485	5,906	5,794	6,262	100%	100%	100%	100%	100%

2 LAIKIPIA COUNTY HISTORICAL OSR PERFORMANCE

Laikipia's OSR has gradually increased over years from a low of Ksh 341 million in FY 2013/14 to a high of Ksh 1.13 billion in FY 2022/23. Even with the reported sustained increase in OSR, the collected amount remains below the county's potential of between Ksh. 1.4 billion and Ksh. 2.6 billion as estimated by Commission on Revenue Allocation (CRA)

Figure 1: Laikipia County Historical OSR Performance



Data Source: Laikipia County Revenue Board

The main revenue streams for the county include: hospital fees and charges, land rates, business permits, vehicle parking fees, the county's natural resources exploitation, and technical services fees. Performance has varied over the years, as demonstrated in Table 2.

Table 2: Laikipia County Historical OSR Performance, Ksh '000

	2018/19	2019/20	2020/21	2021/22	2022/23
Land Rates	112,079	76,851	46,924	43,661	57,599
Business Permits	87,118	80,920	62,926	65,457	80,082
Cess	25,337	22,914	23,789	28,294	30,343
Plot Rents	7,883	1,674	2,807	1,121	986
Other Local Levies	8	-	-	372	3,570
Administrative Services Fees	5,709	6,726	9,913	24,240	25,021
Various Fees	11,262	15,146	6,816	15,915	26,065
County's Natural Resources Exploitation	37,065	41,928	27,836	38,075	41,154
Market/Trade Centre Fee	13,617	9,290	11,572	11,476	8,192
Vehicle Parking Fees	70,977	63,888	53,713	71,910	65,789
Housing	20,598	19,391	15,517	16,637	27,280
Social Premises Use Charges	158	99	48	276	358
Education Fees	14,986	13,406	10,872	15,287	14,448
Slaughterhouses Administration	12,268	14,787	11,574	17,316	16,479
Technical Services Fees	26,072	40,724	42,495	56,733	47,352
External Services Fees	16,963	3,978	3,482	7,232	6,281
Hospital Revenues	-	-	-	411,781	518,099
Total	462,101	411,722	330,284	414,001	969,098

Data source: Laikipia County Revenue Board

The County attributes the growth in revenues to:

- i. Expansion of the tax base;
- ii. Automation of revenue collection processes that has facilitated cashless revenue administration;
- iii. Collaboration between the revenue board and other departments in revenue collection;
- iv. Expanding the staff establishment, building their competencies and ethics;
- v. Elaborate data collection and objective setting of revenue targets;
- vi. Setting up an autonomous revenue board;
- vii. Sectoral approach to stakeholder engagement;
- viii. Enhanced service delivery.

Whereas the county's revenues have grown over time, they remain inadequate to fund the county's expenditure priorities. This then necessitated a rethink of the county's approach to revenue administration for enhanced revenue mobilization.

The next chapter maps challenges affecting revenue collection and proposes strategies that the LCRB will implement in collaboration with other county departments. The overall objective of the strategy is to achieve a growth rate of at least 10 percent in the county's revenue annually.



3 REVENUE ADMINISTRATION, CHALLENGES AND PROPOSED STRATEGIES

3.1 Department of agriculture, livestock & fisheries

The department consists of two major directorates; Crops & Irrigation Development and Livestock and Fisheries development. Under Crops and Irrigation Development sub-department, there are three main revenue streams:

- i. Wheat & Maize Cess;
- ii. Fruits & Vegetables / Produce Cess;
- iii. Log Cess.

Under Livestock and Fisheries Development the main revenue streams include:

- i. Slaughtering Fee/meat inspection fee;
- ii. Meat Inspection, Annual inspection of slaughter houses slab, and inspection of meat containers;
- iii. Hides and skins fee;
- iv. Licensing of hides and skin banda;
- v. Livestock cess;
- vi. Artificial Insemination (AI) Services(annual license for A.I service providers);
- vii. Livestock vaccination;
- viii. Health certification of animals(per head);
- ix. Manure Sale;
- x. Livestock movement permit.

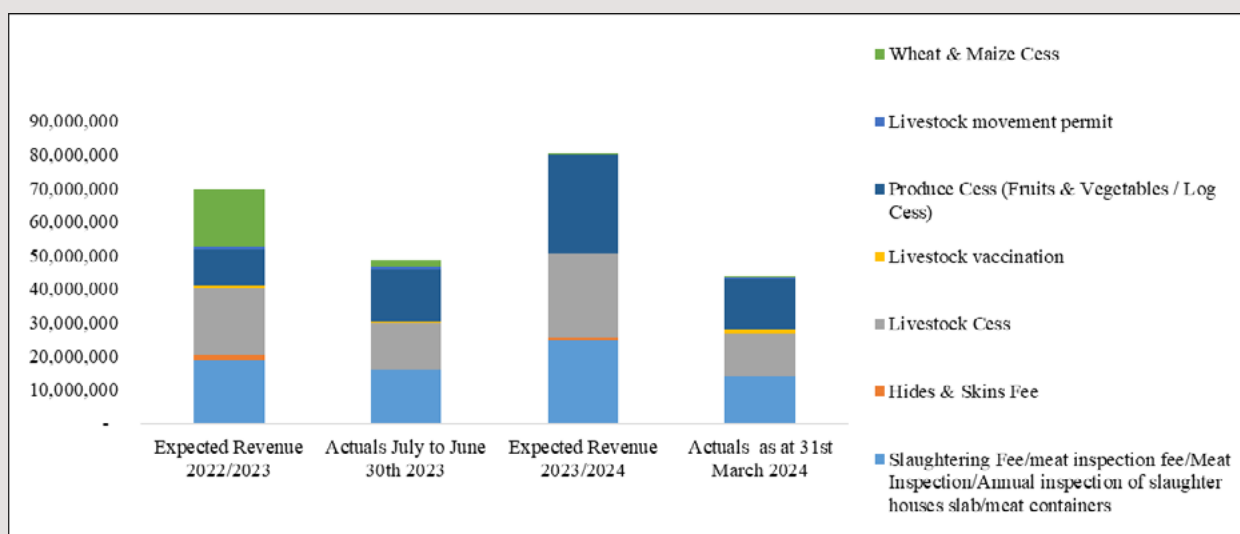
3.1.1 Situational Analysis

In terms of revenue performance, the main contributors to the department's revenues are slaughtering fee, meat inspection fee, annual inspection of slaughter houses, inspection of meat containers, livestock cess and produce cess that account for more than 95 percent of the department's revenues. Other revenue streams such as AI services are largely influenced by availability of budgetary allocations.

The department has mostly missed its revenue target in the recent past. For example, in the FY 2022/23 it failed to meet its target by 30%. In FY 2023/24, the department collected only 54% of its Ksh 80.5 million target at the end of the third quarter indicating the department's likelihood to miss the annual target.

A review of the Laikipia County's Finance Act, 2023 reveals that the department has been unable to generate revenue from some streams under the irrigation function such as approval of irrigation farm plants. Similarly, there are unutilized revenue streams under fishing including revenue from fishing permits, sport fishing license, fish movement permit, fisherman's license in public rivers and dams, fish trade license among others. Moreover, the department also has untapped revenue streams which have potential to generate additional revenue for the county.

Figure 2: Revenue performance for the Agriculture, Livestock & Fisheries



Data Source: Laikipia County Revenue Board

3.1.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in the department:

- i. Departmental targets are set without involvement of the individual department representative and progress reports are rarely shared with the respective departments. As a result there is no ownership of the set targets and shared responsibility for revenue mobilization.
- ii. There is insufficient budget allocation to enhance infrastructure standards for revenue-generating facilities such as livestock markets, abattoirs, and warehouses. For instance, certain markets, including Sipili and DoIdol Livestock Markets, remain unfenced, while areas like Nanyuki, Chumvi, Wiyumiririe, and Salama lack livestock markets altogether. Additionally, strategic locations such as Muwarak, Olmorar, Chumvi, and Kinamba do not have slaughterhouses or slabs. County warehouses also face deficiencies, lacking essential equipment such as dryers and warehouse receipt systems (WRS).
- iii. There are challenges in aligning revenue streams with departmental functions. For instance, while the Livestock Department is tasked with promoting and producing pasture, revenues from hay and silage cess are reported under the Crops and Irrigation sub-department instead. This misalignment discourages staff within departments from increasing their efforts in revenue mobilization.
- iv. There are inadequate animal health assistants (ward animal health officers and meat inspectors) in the livestock markets and slaughter houses to issue livestock movement permits in markets, inspect meat, and provide veterinary services such as AI services and vaccinations. The county currently has 19 ward animal health officers and 23 meat inspectors, but has an approved staff establishment of 30 ward animal health officers and 33 meat inspectors. This translates to a staffing deficit of 11 ward animal health officers and 10 meat inspectors.
- v. Some departmental officers lack some necessary equipment for their core mandate to facilitate generation of revenue for the department such as meat inspection stamps.
- vi. Inadequate professional training in specialized fields of revenue generation streams such as AI services, meat inspectors, agronomists, among others.
- vii. Lack of specific departmental law and policy to guide in identifying exhaustively, potential (new) revenue streams. Such law will spell out explicitly, various possible revenue streams within the department.
- viii. Lack of policy and regulation on revenue generation from the fishing sector in the county. Despite being covered in the Finance Acts, the county is yet to collect any revenue from

- fishing permits, sport fishing license, fish movement permit, fisherman's license in public rivers and dams, fish trade license among other revenue streams.
- ix. The Irrigation directorate is yet to collect any revenues from approval of irrigation farm plants as this revenue is collected by Water Resources Authority (WRA), which is a national government agency.

3.1.3 Recommendations/Strategies

To enhance revenue collection for the agriculture, livestock and fisheries department, the following strategies are recommended:

- i. The revenue board to engage departments in setting departmental revenue targets, mapping revenue streams, enforcement and providing regular progress reports.
- ii. Construction of more County critical /strategic infrastructures such as livestock markets, slaughter abattoir, warehouses, hide & skin cottages / bandas - which will aid in generation of more revenue.
- iii. Formalize the working of the County Government with critical institutions like Livestock Marketing Associations (LMA), cooperatives (for Dairy, Hay, Cereals, horticulture) etc.
- iv. Streamline the revenue collection from the fishing industry, including fishing permits and fish pond ownership.
- v. The revenue board needs to review the current revenue streams in consultation with the department so as to assign the respective streams to the right department instead of assigning some streams to the wrong departments / sub-department (e.g. Revenue from hay & silage is supposed to be captured under livestock and not crops).
- vi. The county should hire more veterinary, livestock and crop officers to manage facilities at the lower levels of devolution.
- vii. The county should provide necessary equipment, such as meat inspection stamps to staff to facilitate revenue generation.
- viii. For shared functions under irrigation, it is recommended that the Irrigation Directorate collaborates with the Water Resources Authority (WRA) in agreeing on how to share revenues from approval of irrigation farm plants.
- ix. The department should explore untapped revenue streams, such as issuing permits to milk vendors.

3.2 Department Of County Government Coordination, Administration, ICT & Public Service

3.2.1 Situational Analysis

The department consists of three major directorates: County Administration, Office of the Governor, and the County Public Service Board. The department is responsible for the following revenue streams: debt clearance certificate fee, application fee for single business permit, document search fee, salary recovery(income), encroachment, impounding charges, court fines, liquor licenses, and fire-fighting services.

Table 3: County Government Coordination, Administration, ICT & Public Service

	FY2021/22	FY2022/23			FY2023/24		
County Government Coordination, Administration, ICT & Public Service	Actual FY2021/22	Expected Revenue 2022/2023	Actuals July to June 30th 2023	Balance to Target	Expected Revenue 2023/2024	Actuals as at 31st March 2024	Balance to Target
Debts Clearance Certificate Fee	1,208,200	2,000,000	967,400	-1,032,600	1,000,000	-	-1,000,000
Application Fee	4,119,524	7,700,000	5,204,042	-2,495,958	9,000,000	1,484,450	-7,515,550
Document Search Fee	18,000	-	8,000	8,000		3,192	3,192
Encroachment		2,000,000	14,000	-1,986,000		-	0
Impounding Charges	774,990	-	585,870	585,870	1,500,000	-	-1,500,000
Court Fines	143,000	-	231,700	231,700	500,000	440,010	-59,990
Liquor licences	11,890,010	20,000,000	22,968,516	2,968,516	30,000,000	30,500	-29,969,500
Fire-Fighting Services	5,661,560	6,300,000	4,750,705	-1,549,295	7,000,000	17,275,853	10,275,853
TOTALS	24,399,554	38,000,000	34,730,233	-3,269,767	49,000,000	19,234,005	-29,765,995

Data Source: Laikipia County Revenue Board

The department has consistently fallen short of its revenue targets. For instance, in FY 2022/23, it missed its target by 9%. For FY 2023/24, despite setting a target of Ksh 49 million, only 39% had been collected by the end of the third quarter, suggesting that the annual target may not be met. Notably, the liquor license fee, which is expected to contribute Ksh 30 million and represents a significant portion of the department's revenue, has yet to be collected. Although liquor establishments have completed their applications and inspections, final approval from the County Alcoholic Drinks Committee is pending, delaying the payment of these fees.

3.2.2 Gaps and Challenges

- Conflicting laws and policy positions between the national government and the county government have created confusion and lack of clarity on the enforcement of revenue collection. For example, the national government has issued a directive on the reduction of the number of liquor outlets, hours of operation and prohibition on the mixing of bars with restaurants. This is in conflict with section 15 of Laikipia County Alcoholic Act 2014.
- Interference from national government agencies such as National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA), National Police Service (NPS) and National Government Administration Officers (NGAO) has further complicated the approval process for alcoholic drink establishments.
- Delay in the approval process of licensing as stipulated in section 13 (5) of Laikipia County Alcoholic Act, 2014 and section 10 (4) of Alcoholic Drinks Control Act of, 2010.
- Payment of court fines involving county functions such as failure to pay a single business permit, building without approvals and land rates to the national government yet they rightfully belong to the counties.
- Inadequate streamlining of the coordination of liquor establishments inspection such as timelines and a uniform framework across the County.
- Hostility in impounding and bonding of defaulters who fail to pay for single business permits and other payments concerning revenue.
- Inadequate capacity building on the enforcement officers such as vehicles for mobility purposes.
- Political interference.

3.2.3 Recommendations/Strategies

- i. Harmonization of national government and county government's policy and laws on regulation of alcoholic drinks and premises.
- ii. Expedite establishment of a county court to allow determination of revenue-related cases at the county level.
- iii. Coordinated inspection of liquor establishments.
- iv. Enact a policy in control of fire-fighting services illustrating fire certification required in all types of business premises.
- v. Provide capacity building programmes to the enforcement officers.
- vi. Enlighten the political leaders the importance of improvement of revenue collection and how the same translates into development projects.
- vii. The department should set a clear timeline between application, inspection, and approval of liquor premises. The department should also come up with a customer service charter to guide the customers on the specific timelines for every service offered.
- viii. The payment of the current single business permit should be done before even liquor approvals.

3.3 Department of Finance, Economic Planning and Development

3.3.1 Situational Analysis

The department constitutes the County Treasury and its objective is to ensure efficient delivery of financial and planning services to improve service delivery. It is a support services department and comprises the following directorates; accounting services, internal audit services, supply chain management services, revenue collection and revenue board services, budget management, and Laikipia county emergency funds.

In the periods under review, the departments' performance in FY 2021/2022 was at 23.7% with an annual target of Kshs 10 million.

In the subsequent financial years (2022/23 and 2023/24), the department did not register any revenue despite having a target of Kshs 10 million in each year mainly drawn from disposal of fixed assets.

Table 4: Finance, Economic Planning and County Development Revenue Performance

	FY2021/22	FY2022/23			FY2023/24		
Finance, Economic Planning & County Development	Actual FY2021/22	Expected Revenue 2022/2023	Actuals July to June 30th 2023	Balance to Target	Expected Revenue 2023/2024	Actuals as at 31st March 2024	Balance to Target
Disposal of Assets	2,371,000	10,000,000	-	- 10,000,000	10,000,000	-	- 10,000,000
Innovation Industrialization and Business Development		-	-	-			0
Contribution in lieu of rates (CILOR)							
TOTALS	2,371,000	10,000,000	-	- 10,000,000	10,000,000	-	- 10,000,000

Data Source: Laikipia County Revenue Board

3.3.2 Gaps and Challenges

Under disposal of fixed assets, several gaps and challenges were identified including:

- i. Lack of proper inventory and fixed assets register and documentations.
- ii. Lack of goodwill from top management in adhering to the process of asset disposal.
- iii. Conflict of interest in the disposal process.
- iv. Lack of a proper ICT procedure for archiving and backing up data before disposal of computer hardware.
- v. Lack of internal policy guidelines on when and how an asset should be disposed of.

Under Contribution in Lieu of Rates (CILOR), several gaps and challenges were identified including,

- i. Lack of goodwill from the National Government on settlement of outstanding CILOR dues.
- ii. Lack of accurate and updated data on rates owed by the National Government to County Governments.

3.3.3 Untapped Revenue Streams

- i. Sale tender documents – introduce sale of tender documents for example request for quotations and expressions of interest.
- ii. Interest income – Actualize collection and administration of interest income from enterprise fund and county mortgage programs.

3.3.4 Recommendations

- i. Engage an independent third party to conduct the asset disposal process.
- ii. Develop an internal policy that will stipulate the criteria for disposal.
- iii. Tasking the department with maintaining accurate and up to date fixed asset registers and periodic reports/returns.
- iv. Formulate an internal policy guideline that takes care of asset disposal.
- v. Conduct a cost benefit analysis on asset leasing as compared to outright purchase.
- vi. A collective approach by all County Governments through the Council of Governors to follow up on CILOR.
- vii. An audit and updating of CILOR due to the County Government should be conducted as well as the identification of all land in this category.
- viii. Transfer innovation, industrialization and business development to the department of trade.

3.4 Department of Water, Environment And Natural Resources

3.4.1 Situational Analysis

The main mandate of the department is to monitor, protect, conserve and develop the water, environment and natural resources through sustainable exploitation for socio-economic development aimed at eradicating poverty, improving living standards, and ensuring that clean, safe water and environment is sustainable now and in the future.

The main revenue streams in the department during FY 2023/24 are garbage dumping/conservancy fees, public toilets fees and burial fees. However, there are other revenue streams which have been placed in other departments yet they generate revenue which belongs to the department of Water, Environment and Natural Resources. These revenue streams

include exhauster services, water bowser services, noise pollution permits and advertisement through public address and penalties for illegal grazing within the town.

These revenue streams are guided by the Revenue Administration Act (2022), Laikipia County Finance Act 2023, Water Act 2016, WASREB guidelines 2008, Solid Waste Management policy, Environmental Management and Coordination Act (EMCA) 2015, Laikipia County Climate Change Act 2021, County Intergrated Development Plan(CIDP) 2023-2027 and Laikipia County Environment Action Plan.

Table 5: Water, Environment And Natural Resources Department Revenue Performance

Revenue Stream	FY2021/22	FY2022/23		FY2023/24	
	Actual	Target	Actual	Target	st March 2024
Garbage Dumping/Conservancy Fee	17,336,477	36,000,000	22,473,793	40,000,000	11,710,215
Public Toilets Fee	-	-	47,910	100,000	433,940
Burial Fees	183,100	-	284,600		227,700
Total	17,519,577	36,000,000	22,806,303	40,100,000	12,371,855

Data Source: Laikipia County Revenue Board

In the FY 2022/23, the department had a target of Kshs 36 million but managed to collect Kshs 22.8 million. In the third quarter of FY 2023/24, the department has managed to collect Kshs 12.4 million against Kshs 40.1 million. This is attributed to the outstanding unpaid bills on the conservancy fees, weak systems in collection of revenue from public toilets, lack of proper coordination between the revenue and water departments in managing revenue collection in the public toilets and weak enforcement systems due to lack of policies and regulations in the department.

3.4.2 Gaps, Challenges, and Recommendations

The department is currently experiencing challenges on the various revenue streams as discussed as follows;

Table 2: Laikipia County Historical OSR Performance, Ksh '000

Revenue Stream	Gaps/Challenges	Recommendation
Garbage Dumping/ Conservancy Fee	Non-payment of conservancy charges. This is normally in a % of water consumed from the utilities whereby huge debts from unsettled bills have been incurred.	A task force consisting of representatives from the water department, revenue department, and water companies should be established to evaluate the efficiency of collecting conservancy fees by the Laikipia County Revenue Board (LCRB) in comparison to the current collection and remittance processes carried out by the water companies.
	Lack of information from the revenue team on invoicing of conservancy fees.	Building the capacity of the SBP invoicing team to ensure accurate fee invoicing, as well as training revenue clerks on the proper billing of conservancy fees, is essential. Conducting workshops and seminars to raise awareness among both staff and customers will foster effective customer engagement and enhance public participation. Additionally, involving the department in setting revenue targets and consulting thoroughly on revenue generation strategies will strengthen overall performance.
	Lack of regulations governing conservancy fees	Fast track the finalization of the Water Act, Solid Waste Management Act and other regulations that are still pending.

Revenue Stream	Gaps/Challenges	Recommendation
Public Toilet Fee	Lack of remittance of the fund to the revenue collection account.	Proper follow-up of payment of monthly charges fee for each toilet as per the Laikipia County Finance Act 2024 should be done. Further, a revenue officer should be assigned to account for all collections in the public toilets in the sub counties. The mode of payment of services should also be upgraded, preferably to M-pesa services for easier accountability.
	Under projection, there is more potential if properly managed.	With the department's record of all mapped out toilets in the county, collaboration should be fostered with the revenue staff to help improve revenue collection from the public toilet fee.
	Vandalism of public toilets.	A Laikipia County Anti-Vandalism Act should be developed. Furthermore, security personnel should be assigned to the public toilets.
	Lack of timely renovation of toilets	Assign personnel to manage the toilets to ensure timely reporting in case of vandalism.
Burial Fees	Lack of charges for non-citizens in the Finance Act.	Addition of non-citizen charges for graves fees.

3.4.3 Untapped Revenue Potential

- i. Penalizing on illegal dumping. The environment department ensures a clean and safe environment by providing waste collection services in the estates and towns, providing waste receptacles and skip bins. Therefore, anyone who dumps waste irresponsibly should be penalized in accordance with Environmental Management and Coordination Act 2015. This would therefore be a source of revenue to the county.
- ii. Quarry permit fee and sand harvesting. Laikipia County has many quarries which could generate revenue. However, the department lacks a regulation to guide on how to implement the charges on sand harvesting. The county should explore ways to engage the communities who feel that they should not be charged because sand is part of their community land.
- iii. Drainage system inspection card and car wash. The department can generate revenue through the drainage system inspection card as per the Finance Act 23/24. The drainage inspection card should be issued to anyone who has complied with drainage requirements for putting up a carwash.
- iv. Drilling of borehole services. The department has acquired a County drilling rig. The department has already consulted on the prices to charge and have been clearly stated in the Finance Act. However, implementation is yet to take place.
- v. Soil dumping. The department can generate revenue by collaborating with the department of infrastructure to ensure that excess soil from construction is properly dumped in landfills at a fee. Soil dumping fees should be tied to the building approvals.
- vi. Carbon credits. The county can collaborate with carbon trading companies to enhance revenue collection from carbon credits.

3.5 Department of Trade , Tourism , Creative Economy & Co-Operatives

3.5.1 Situational Analysis

Trade department was established in the year 2013 with a mandate of creating an enabling and conducive environment for businesses and enterprises to thrive through marketing, legislation, standardization and licensing of trade products. The department consists of four major sections, Trade, Tourism, Cooperative, and Enterprise Development.

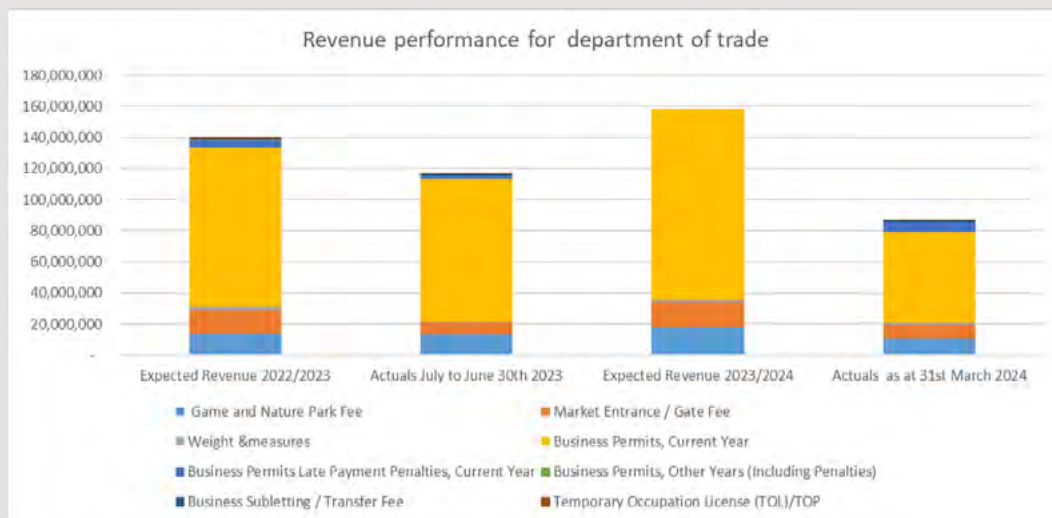
The main revenue streams in the department are:

- i. Game and Nature Park Fees,
- ii. Market Entrance / Gate Fees,
- iii. Weight & Measures,
- iv. Business Permits,
- v. Business Permits Late Payment Penalties,
- vi. Business Permits arrears (Including Penalties),
- vii. Business Subletting / Transfer Fee,
- viii. Temporary Occupation License (TOL)/TOP).

These revenue streams are informed by Revenue Administration Act (2022), Laikipia County Finance Act 2023 and Weights and Measures Act. In terms of revenue performance, the main contributors to the department's revenues are single business permits and Game and Nature Park Fees that account for more than 95 percent of the department's revenues.

The department has mostly missed its revenue target in the recent past. For example, in the FY 2022/23 it missed by 17%. In the FY 2023/24, with a target of Kshs 158.6 million, the department has collected only 54% of the target by the end of the third quarter indicating that the department is likely to miss the annual target.

Figure 3: Trade, Tourism, Creative Economy & Co-Operatives performance



Data Source: Laikipia County Revenue Board

3.5.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in the department:

- i. To realize optimal revenue collection in Single business permits, a high level of compliance is of essence. There lacks a county court where cases of non-compliance are reported where offenders are presented and charged.
- ii. Conflicting laws whereby professional bodies fail to pay for trade licenses. For instance members of the law society of Kenya fail to pay for their trade license since they are regulated by their professional bodies.
- iii. There lacks proper control in the process of invoicing, pushing for payments, checking on compliance, and enforcing single business permits as the ward receiver is tasked with the entire process

- iv. Thomson falls is the only tourist attraction site that generates revenue under the game and nature park fees stream but it lacks basic amenities e.g. washrooms which inconveniences visitors who wish to spend more time at the site. Also, there lacks a designated room for changing, limiting clients who visit the site for video and photo shooting sessions.
- v. There is no signage to show direction and market the facility to the public and foreigners.
- vi. The park is not well protected and fenced making it insecure and easily accessible to intruders.
- vii. Limited budgetary allocation to improve stream infrastructure standards for markets. For example, there are markets that are not fenced (for example Mugumo Market and Wiyumiririe Market). Furthermore, various areas do not have designated places for markets thus forcing traders to trade on the road side such as Kwa Wanjiku and Gatundia. Moreover, these markets lack properly maintained social amenities.
- viii. Lack of enough staff for the weights and measure section. There is currently one inspector who handles all cases of inspection in the whole county. Also, the section has only two supporting staff.
- ix. Lack of data indicating the number of weighing machines in the county for accurate future projection.
- x. Inadequate professional training in specialized fields of revenue generation streams such as Single Business Permits invoicing and Weights and Measure billing.

3.5.3 Recommendations/Strategies

To improve revenue collection by Trade, Tourism, Creative Economy & Co-Operatives, the following strategies are proposed:

- i. Operationalization of Laikipia County Court for non-compliance.
- ii. Seeking interpretation of the law and clear the ambiguity in the existing laws. Moreover, the executive should engage the professional bodies in the development of an amicable solution where conflicting laws exist.
- iii. Actualization of the compliance department in the Laikipia County Revenue Board for monitoring and enforcement of unpaid single business permits.
- iv. The Thompson Falls needs to be uplifted and more attraction sites be installed such as a zip line, recreational park, and basic amenities such as washrooms and changing rooms.
- v. Traders within the facility need to be controlled, licensed and issued with identification badges for conducive operations e.g photographers and hawkers.
- vi. Improve the status of markets by construction of a modern market. Also, building of special rooms where mothers can use for breastfeeding and special rooms for children games at a fee.
- vii. Employ technicians to calibrate the faulty weighing instruments which will increase the revenue collected. Additionally, collection of all weights and measure data should be done alongside the respective business for purposes of having accurate future projections.
- viii. Training, capacity building and motivation for all staff.

3.5.4 Untapped Potential

- i. Introduction of a zip line and recreational park.
- ii. Untapped potential at Kirimon Game Reserve and Manguo Hippo Park.
- iii. Innovation, industrialization and business development.

3.6 Department of Roads, Public Works, Lands & Energy

3.6.1 Situation Analysis

The department of infrastructure had a target of Kshs 395,600,000 but managed to collect Kshs 278,339,138 missing the target with Kshs 117,260,862 in the financial year 2022/2023. For the FY 2023/2024, the department has a target of Kshs 481,600,000 but has managed to collect ksh.190,932,876 by 31st march 2024 having a variance of Ksh.290,667,124.

3.6.2 Gaps and Challenges

The gaps identified in this revenue stream include;

- i. Inadequate staff for development control and enforcement
- ii. Lack of teamwork between enforcement, infrastructure, public health and the revenue team.
- iii. Inadequate facilitation in terms of transport which hinders the officers from visiting sites for inspection purposes especially in remote areas.
- iv. For the housing estate in the county the major gap is subletting of the rentals and irregular transfer of the houses.
- v. Lack of remittance of stand premium from the national government to the county government.
- vi. Lack of formalization of subdivisions done thus denying county land rates the resultant plots.
- vii. Currently, installation fee is charged for Right-of-Way / Way-Leave Fee (KPLC, Telkom, etc.) depending on the distance. However, there is no requirement for renewal yet these installations continue making money within the area of Laikipia jurisdiction. Continued inspection is also required.
- viii. Lack of proper control has led to a data gap for the number of unapproved signboards and billboards in Laikipia. Furthermore, the issuing of advertisement fees alongside SBP is largely estimated.
- ix. Accumulation of land rates, failure to recover the arrears and waivers continue to significantly affect the county's projected revenue. The problem is persistent in undeveloped land. In other cases, inaccurate records make it difficult for the county to issue demand letters to the right owners.
- x. Mineral, sand, gravel, and ballast extraction is one of the major activities in Laikipia County. However, there is a weak link between issuance of permits and enforcement.
- xi. Unmarked parking slots and lack of a reliable and updated database for the number of vehicles operating under each sacco impedes effective mobilization of parking fees. Also, missing road signs for wrong entry, loading zones, PWDs parking slots among others hinders enforcement.

3.6.3 Recommendations

- i. Staffing of the department with adequate building inspectors, enforcement officers, physical planners, surveyors, architects, engineers.
- ii. Teamwork should be encouraged between the concerned departments, i.e enforcement, infrastructure, public health and the revenue team.
- iii. For issuance of single business permits in new buildings or premises the client must avail an approved building plan.
- iv. Billing officers to be deployed to infrastructure offices to ease the services where they can make all revenue related payments (creating a one stop shop) to avoid cases of forgery.

-
- v. Training of officers on development control, enforcement and management of revenue systems.
 - vi. Need to create a module for online development application and approval system and incorporate it to the revenue system to enhance efficiency and automated payments.
 - vii. Adequate facilitation be availed to staff i.e. vehicles and fuel for site visits, enforcement and monitoring.
 - viii. The housing records should be updated to reflect the current occupants. Furthermore, tenancy agreements and demand letters for the units with arrears should be issued followed by vacate notices to those who would not have complied with the demand notices prescribed in the Act. Where applicable, use legal means to recover the outstanding debts. A close follow up of rent status to be done on the 5th of every month. A comprehensive housing policy should also be conducted to provide guidance on tenancy agreements and eviction.
 - ix. The LCRB should make close follow up with the CECM Lands on stand premium to be remitted to the county government by the National Government through the National Land Commission. This also includes other payments made in the resultant allotment letters.
 - x. For subdivisions the public should be made aware of the importance of formalization of the process for individual titling.
 - xi. Need to review revenue streams to create more bands especially on wayleaves and advertisements.
 - xii. There is a need for inspection and mapping of existing infrastructure on road reserves. That is, electric posts, fiber overhead and underground installations, water and sewerage. The exercise will seal gaps, especially where alterations have been done without updating county records. Moreover, there is a need for annual renewal as opposed to a one off permit fee.
 - xiii. There is a need to map all existing signboards and billboards. This will create layers of plans and updated data. Another approach to minimize approximation of fees on signboards would be a holistic inspection at least two months before the end of the year.
 - xiv. Adequate publicizing of pre-waiver commencement, update county land registry with the right owners including phone number for ease of sending reminder text messages and demand letters. Where land is developed, the county needs to pursue the alternative of recovering land rate arrears either from the tenants or decline issuance of SBP for businesses operating within defaulting premises. If these approaches are fruitful, the county can pursue the legal means to repossess the property.
 - xv. There is a need for more enforcement and monitoring especially on sand extraction. The county through the County Artisanal Mining committee should also explore options on licensing sand harvesters as well as other artisanal miners. The county should also acquire its own weighbridges.
 - xvi. There is a need for data cleansing to get the actual number of vehicles operating in every sacco. The county leadership also needs to have a dialogue with boda boda riders and create awareness on designated parking areas and the need to pay parking fees. In addition, there should be clear markings on the parking slots, road signs, enforcement, and more advertisements on methods to pay for parking.

3.7 Department of Health

3.7.1 Situation Analysis

The department of health had a target of Kshs 582 million but collected Kshs 481.3 million missing the target by Kshs 100.7 million during the financial year 2022/2023. For the financial 2023/24, the department's target was Kshs 624.5 million, and by 31st March 2024 the department had collected Kshs 436.6 million, translating to a deficit of Kshs 187.9 million which is supposed to be recovered by 31st June 2024.

3.7.2 Gaps and Challenges

- i. Failure to bill some services, for instance the billing office fails to capture all the services offered in the ward and overcharging in-patient for services not rendered.
- ii. Failure by patients to clear their hospital bills.
- iii. Non-automation of revenue collection in some health facilities and unreliable internet connection.
- iv. Delayed lodging of claims to NHIF leading to non-payment claims.
- v. Failure by the management in making follow-up for payment of lodged claims.
- vi. Health facilities within Laikipia do not have harmonized fees and charges schedule. This leads to different charges being imposed on similar services across the facilities.
- vii. Lack of strong internal controls to avoid misappropriation of funds, fraud and irregularities by medical personnel. In some cases, patients collude with medical personnel to by-pass set procedures when seeking medical services.
- viii. Issuance of medical certificates, especially those demanded by institutions like schools and colleges and hotels for food handlers, has long been abused with almost every personnel being able to fill them and access the stamp.
- ix. Lack of critical and specialized services, for instance MRI, CT-Scan, OGD-Biopsy among others, leads to inadequacy in offering patients critical services. As a result, the county also misses the revenue to private facilities.

3.7.3 Recommendations

- i. Patient bills to be verified by another officer before they are passed for payment. This will detect omissions, errors and irregularities including fraud.
- ii. Beef up security to ensure no patient escapes without settling their hospital bills.
- iii. Revenue collection should be automated. The county should also invest in installation of high speed internet connection to reduce downtimes.
- iv. For NHIF claims to be lodged in time, there is a need for adequate IT infrastructure and capacity building for the personnel.
- v. Regular follow-up by the management to ensure timely payment of NHIF claims. This should also include immediate correction and resubmission of rejected claims.
- vi. Harmonization of charges across health facilities in the county.
- vii. Besides the spelt out procedures and controls, there is a need for impromptu audits and random checks to unravel irregularities and loopholes.
- viii. The county should automate payment of medical certificates. Moreover, the system should auto-generate the medical certificate with a QR code once the applicant has gone through the due process.
- ix. The county needs to procure specialized medical equipment and recruit specialists. This will not only restore public confidence in the services offered but also attract those with private medical cover.

3.8 Department of Education, Sports, Youth And Social Services.

3.8.1 Situational Analysis

The department has three sectors which include;

- i. **Sports and talent development**, which coordinate and manage sports activities and formulate and implement policy documents.
- ii. **Education training**, and library services which manage early childhood education vocational education and training bursary funds and library services.
- iii. **Social development** which manages social and cultural programs. Formulate and implement policy documents and Create synergies through collaborations.

Table 6: Education, Sports, Youth and Social Services Department Revenue Performance

	FY2021/22	FY2022/23			FY2023/24	
Education, Sports, Youth & Social Services	Actual FY2021/22	Expected Revenue 2022/2023	Actuals July to June 30th 2023	Balance to Target	Expected Revenue 2023/2024	Actuals as at 31st March 2024
Social Hall Hire	163,000	50,000	248,010	198,010	400,000	45,000
Stadium	116,000	50,000	115,010	65,010	200,000	191,200
Vocational/Training School Fee	29,755,791	25,000,000	10,385,000	!(14,615,000!)	30,000,000	11,858,000
Library Services Fee					100,000	151,965
TOTALS	30,034,791	25,100,000	10,748,020	!(14,351,835!)	30,700,000	12,246,165

Data Source: Laikipia County Revenue Board

The data shows in the financial year 2021/2022 the department collected a total of thirty million thirty-four thousand and seven hundred and ninety-one shillings **Kshs (30,034,791)** while in the financial year 2022/2023 it raised a revenue of ten million and seven hundred and forty-eight and twenty shillings **Kshs (10,748,000)** against a target of twenty-five million and one hundred thousand **Kshs (25,100,000)**. In the current year 2023/2024 it raised twelve million two hundred and forty-six thousand one hundred- and sixty-five-shilling Kshs (12,246,165) equivalent to forty percent (40%) of revenue collected thus a deficit of sixty percent (60%).

3.8.2 Gaps and Challenges

The following gaps and challenges have been identified to have contributed to the deficient for the social hall and stadiums, they include;

- i. They have poor lighting and ventilation system, erratic sound controls in the social hall which discourage hiring of the facilities.
- ii. Poor communication or no communication at all to the public on the existence of the facilities thus they are not properly marketed.
- iii. Political interference by leaders encourages utilization of the facilities without payment when they are allowed to use for free thus revenue lost.
- iv. There has not been a clear administrative structure of the facilities thus affecting and discouraging hiring for lack of a clear and understandable workflow.

- v. Dilapidated infrastructure and furniture which includes washrooms, doors, changing rooms, spectators stand ,playing equipment and structures ,metallic chairs and tables (in some they lack furniture) discourages hiring of the facilities.

Vocational training centers

- i. Low enrollment due to inadequate capacity in terms of trainers, equipment and infrastructure is characterized by low fee payments.
- ii. There is evidence of departments in the county government which get services and products and fail to pay. Moreover, in some cases, payments made through the e-county CRF fail to be rechanneled back to VTC.
- iii. Negative attitudes by society affects segments of financial inclusion of the VTCs e.g. County bursary funds ring fenced for vocational training centers in the county are diverted to secondary schools and colleges thus denying VTC revenue in terms of fees for trainees.
- iv. Lack of proper marketing strategy for VTC products and services deny the center's business opportunities.

Library services

- i. Poor reading culture among Laikipia makes the facilities underutilized thus affecting revenue generation.
- ii. Misuse of library facilities by parents turning it to a daycare facility discourages serious users as they overstretch the facility.
- iii. The current rate of twenty shillings is too low to raise the desired target.
- iv. Absolute materials in the library which includes reading and ICT devices and dilapidated infrastructure discourages revenue generation.
- v. Lack of extension services to schools and other public institutions limits the web thus no income.
- vi. Lack of planning in the CIDP denied funds for expansion thus less revenue

3.8.3 Untapped Revenue Streams

- i. Introduce entry and hawking fee for traders during sports and cultural events.
- ii. Introduce parking fees in public spaces e.g. stadium social halls.
- iii. Introduce facility improvement funds in ECDE centers.
- iv. Install high speed internet hotspot and work stations (Gazebo) in the libraires stadium and social halls and introduce entry fee.
- v. Sports department to purchase buses which can be hired for events
- vi. Servicing of county vehicles by VTCs.
- vii. Establish culture and heritage museums.

3.8.4 Recommendations

- i. Install sound proofing in Nanyuki social hall.
- ii. Refurbish the all-social halls and stadiums by ensuring renovations adopting modern architectural designs, furnishing with friendly to use chairs, tables are comfortable for attendees and spectators.
- iii. Conduct public awareness on availability of facilities in social and stadiums a robust marketing strategy.
- iv. Engage political leaders on the effect of their decision concerning waivers.
- v. Develop and implement a clear structure and workflow for stadium and social halls.

VTC

- i. Sensitize VTCs on standard procurement procedures and payment requisites in county government to avoid nonpayment of services and products.
- ii. Capacity built VTC in terms of hiring qualified and competent trainers, construction of modern workshops, installing modern equipment and machines, adopting competency-based education and training curriculum.
- iii. Adopt a robust marketing strategy for VTC products and services with the objective to penetrate and gain market segments, e.g. websites.
- iv. Implement Facility Improvement Fund (FIF) for VTCs.

Libraries

- i. In collaboration schools and opinion leaders Sensitize citizens the advantages of reading culture.
- ii. Develop a policy on the use of library services and facilities to avoid overstretching and misuse of the amenities.
- iii. Adopt standard rates for a cost-effective operation.
- iv. Upgrade facilities through installation of high-speed internet, work stations (Gazebos).
- v. Introduce outreach services to schools and villages across the county.
- vi. Incorporate library in subsequent fiscal documents.

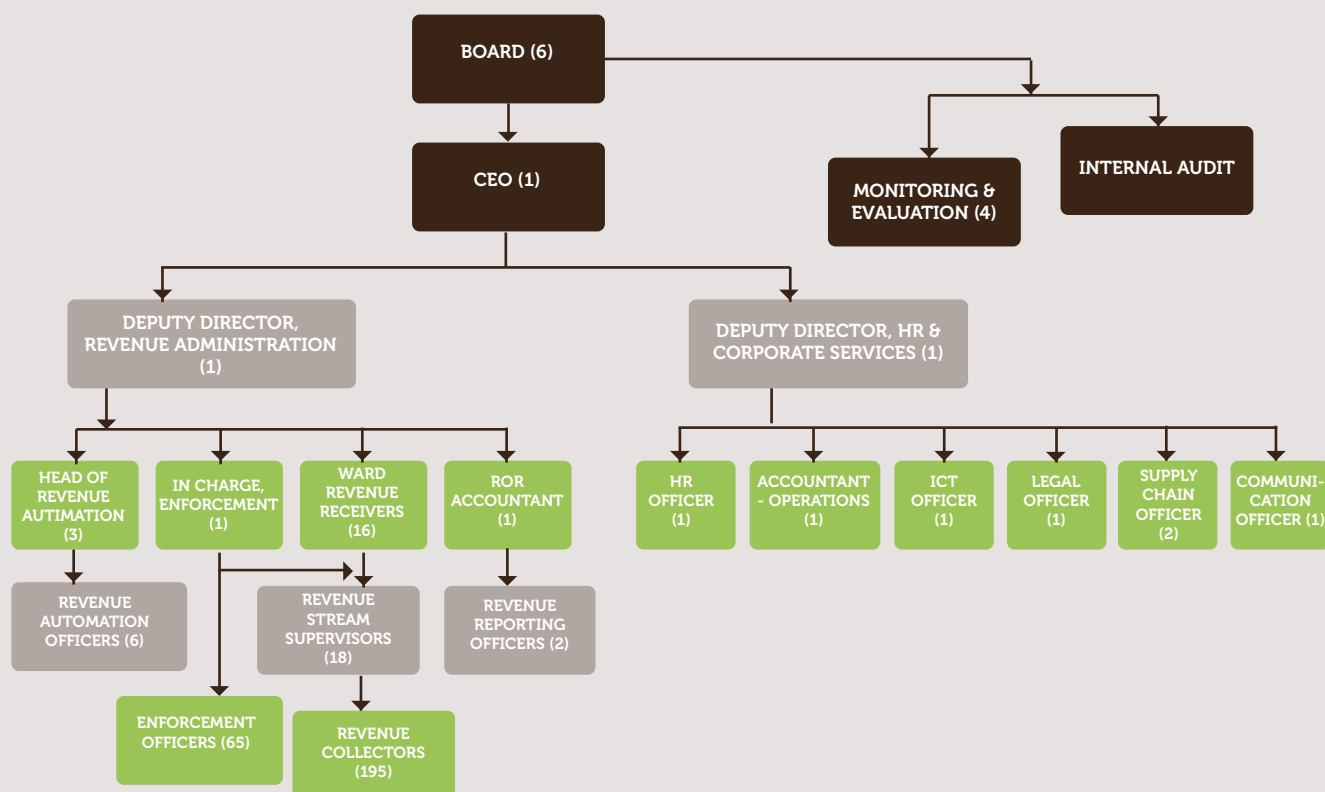


4 LAIKIPIA COUNTY REVENUE ADMINISTRATION:

Laikipia County has a fully constituted Revenue Board whose primary role is to assess, collect, administer, and enforce laws relating to revenue as provided for in the Laikipia County Revenue Board Act, 2014. The board is semi-autonomous and has contributed to more independent revenue administration within the county. The core functions of the board are:

- Collecting and receiving all County Revenue
- Administration and Enforcement of the Finance Act
- Advising the County Executive Committee on all matters related to Tax Administration under the County Laws
- Carry out such other roles necessary for the implementation of the Objects and purposes of the Revenue Board Act, 2014.

Figure 4: Structure of Laikipia County Revenue Board



While the board has a revenue collection and enforcement mandate, execution of this department requires close collaboration with all county departments who are responsible for service delivery.

4.1 Gaps and Challenges

The following gaps and challenges affect revenue administration in Laikipia County:

- The Laikipia County Revenue Board is not fully staffed with major gaps in the mid-level.
- Lack of standardized tariffs and pricing policy to guide introduction and review of fees and charges.
- Capacity gaps among the board members and staff.

-
- iv. Short-term contracts for the LCRB staff affects continuity of the revenue administration function.
 - v. Poor remuneration and facilitation for the LCRB staff, affecting their morale.
 - vi. Inadequate budgetary allocation.
 - vii. Political declarations that affect revenue collection and passing of the annual finance bills.
 - viii. Lack of collaboration between LCRB and other departments.
 - ix. The county is yet to enact revenue stream-specific legislation.

4.2 Recommendations

- i. Establish the organizational sections as per the organogram and assign duties accordingly.
- ii. Formulate a policy to review the terms of service for the LCRB staff to ensure a perpetual preservation of institutional memory, professional development and career progression.
- iii. Competitively hire and compensate LCRB staff.
- iv. Capacity-build Members of the Board to perform their policy formulation and oversight roles stipulated in the LCRB Act of 2014.
- v. Staff training and development to enhance skills, performance, and overall organizational capability.
- vi. Strengthen its performance metrics and appraisal systems to entrench a culture of accountability and excellence.
- vii. Cross-departmental collaboration in setting targets by consulting responsible departments in setting revenue targets.
- viii. Enact regulations for various revenue streams as an addition to the main Finance/Administration Act to ease departmental inputs and avoid political influence when the main Finance Bill is tabled in the County Assembly.



5 IMPLEMENTATION MATRIX- STRATEGIES SHORT TERM AND MEDIUM TERM

Revenue Stream: Department of Agriculture, Livestock & Fisheries				
Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Engage departments in setting departmental revenue targets, mapping revenue streams, enforcement and reporting	Laikipia County Revenue board and department of agriculture	Continuous, four (4) interdepartmental meetings	Continuous, four (4) interdepartmental meetings	Continuous, four (4) interdepartmental meetings
Improve infrastructure standards such as livestock markets, slaughter abattoir, and warehouses	Department of Finance Department Agriculture, Livestock and Fisheries (DALF)	Mapping, designing and construction of two livestock markets and two slaughterhouses and equip one warehouse with dryers	Mapping, designing and construction of two livestock markets, two slaughterhouses, and equipping one warehouse with dryers.	Mapping, designing and construction of two livestock markets, and two slaughterhouses, and equipping one warehouse with dryers.
Formalize the working of the County Government with critical institutions like Livestock Marketing Associations (LMA), cooperatives (for Dairy, Hay, Cereals, horticulture)	Department Agriculture, Livestock, Fisheries,	Finalize draft Sale Yard Bill; Finalize the Dairy Policy	Implementation and enforcing of the bills	Evaluate the Implementation of the bills and addressing the identified challenge
	LCRB, Dairy Board of Kenya County Assembly	Draft a Cereal Policy/Bill/Strategy Draft Hay and Horticulture Policy/ Bill/ Strategy		
Streamline the revenue collection from the fishing industry	Department Agriculture, Livestock, Fisheries, LCRB	Develop specific licenses for fisheries payable on digital platforms.	Fisheries directorate, In partnership with LCRB to effect the revenue collection	Evaluation of the implementation of the strategy Continue the issuance of the licenses and collection of the fees.

Employ 11 ward animal health officers and 10 meat inspectors. and 6 specialized crops officers (agronomists)	CPSB Finance dept DALF	In consultation with the CPSB board, DALF department to come up with the necessary indent, recruit and deploy the Animal Health officers and meat inspectors. Induct and equip the recruited officers.	Collection of the respective fees (meat inspection, slaughter, AI, agronomic and vaccination fees) the officers	Collection of the respective fees (meat inspection, slaughter, AI, agronomic and vaccination fees) the officers
Facilitate the staff with necessary equipment	Finance Department DALF; State Department of Livestock	Procurement of the necessary equipment; and issue them to the relevant officers	Generation of revenue and enforcement; monitoring and evaluation	Generation of revenue and enforcement; monitoring and evaluation
Develop a revenue sharing formula between Irrigation Directorate engage WRA for revenues collected from approval of irrigation farm plants.	DALF WRA State Department of Water Office of the County Attorney	Hold consultative meetings; develop a memorandum of understanding; Collect and share revenues as per the MoU (MoU) (modus operandi)	Collect and share revenues as per the MoU	Collect and share revenues as per the MoU; ; review of the MoU
Explore untapped revenue streams • Permits for milk vendors	DALF LCRB	Mapping and inclusion of untapped revenue streams;	Collect revenues from identified new revenue streams such as permits for milk vendors Evaluate the performance of the new revenue streams	Collect revenues from identified new revenue streams such as permits for milk vendors Address the challenges identified during the implementation of the strategy

Revenue Stream: County Government Coordination, Administration, ICT & Public Service

Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Harmonize national and county government's policy and laws on regulation of alcoholic drinks and premises.	County Administration National Government County assembly The Office of the Attorney General The Office of the County Attorney	Develop a common policy guiding both governments Engage the public in formulation of the policy Propose amendments to the alcoholic acts Implement the amended law	Implement the policy.	Evaluate the effectiveness of the implementation of the amended law. Address the challenges identified.
Expedite establishment of a county court to allow determination of revenue-related cases at the county level.	Office of the County Attorney LCRB The Judiciary	Establishment and equipping of the court Operationalization of the County Court Enforce the county by-laws	Evaluation of the impact of County Court on revenue performance. Enforce the county by-laws	Address the emerging issues Enforce the county by-laws
Streamlined coordination of inspection of liquor establishments by the national government and county team	County administration and National government	Develop regulations that guide the composition of the team and process of inspection and approval of liquor establishment	Implementation of the regulations	Continuous implementation of the regulations and addressing the challenges
Enact a policy in control of fire-fighting services illustrating fire certification required in all types of business premises.	County administration and LCRB	Develop a policy to guide on fire inspections and certification across the county Implementation of the policy	Evaluation and Implementation of the policy	Continuous implementation of the policy and addressing the challenges

Staffing and capacity building programmes to the enforcement officers	County administration and County Public Service Board	Employ more enforcement officer, purchase of vehicles or motorcycles for mobility purpose	Training of the enforcement officers on County by laws and regulations	Continuous training and reviews of County by laws and regulations
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Revenue Stream: Department of Trade

Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Engagement between professional bodies and the county executive	Professional bodies Department of Administration Department of Trade LCRB	Consultative meeting with the stakeholders	Evaluating the effectiveness of the engagement and addressing the emerging issues	Evaluating the effectiveness of the engagement and addressing the emerging issues
Upgrading of Thomson Falls (Ziplining and a recreational park)	Department of trade Department of Infrastructure LCRB Department of Environment	Design and allocate budget for Installation of a Zipline and a picnic site Operationalization and revenue collection	Monitoring trends of revenue generation	Evaluation of the effectiveness of the upgraded facilities and addressing the emerging issues
Control and identification of traders within the Falls	LCRB Department of Trade Department of Administration	Issuance of identification cards and licenses	Enforcement of the issuance of identification badges and Licenses to the traders collection of revenue	Evaluation of the effectiveness of the upgraded facilities and addressing the emerging issues

Construction of a modern market with a day cares (Nanyuki and Nyahururu)	LCRB	Designing and Allocation of budget	Designing and Allocation of budget	Inspection and launching of the project
	Department of Trade	Construction of the Nanyuki modern market	Construction of the Nyahururu markets	Evaluation of revenue collected
	Department of Administration			Address emerging issues
	Department of Infrastructure			
Employ technicians to calibrate faulty weights and measures equipments	Department of Trade	Advertisement and Recruitment	Capacity building of the technicians	Evaluating the impact of hiring of technicians by the County government
	County public service board	Data collection of all weighing equipment in the county and associating them with the respective SBPs.	Updating the Weighing Machines database Inspection of all Weighing equipment	Addressing identified challenges
Training and capacity building of staff	Department of Trade and all other department of county	One training per year	One training per year	One training per year

Revenue Stream: Department of Water, Environment and Natural Resources.

Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Establish a task force to determine the effectiveness of collection of conservancy fees by LCRB as compared to current collection and remittance by Water Companies	LCRB Water department Water companies County assembly County Attorney	Working on policy and enacting law to give the taskforce a legal background. Formulation of regulations to actualize the taskforce Operationalize the Taskforce.	Monitor the effect of the taskforce on revenue collection	Assessment and evaluation of the effect of the taskforce on revenue collection
Sensitization workshop for staff and the public	Department of Administration Department of Water Department of Revenue	Sensitize the public on the process of SBP invoicing and the charges therein	An interdepartmental Monitoring of the process of SBP invoicing	Evaluate the effect of capacity building the process of invoicing and payment of other charges that accompany SBP payments
Departmental collaboration and consultation in setting targets in revenue generating stream	LCRB Department Of Water And Natural Resources	Setting well laid out targets Team approach in revenue collection in the department of Water and Natural Resources	Team approach in revenue collection in the department of Water and Natural Resources	Monitoring and evaluation of the revenue collection towards the targets
Fast Tracking the finalization of Laikipia County water Act and Solid Waste Management Act	County Assembly Department of Water and Natural Resources County Attorney LCRB	Drafting of the relevant Bills Enactment of the Acts. Operationalization of the enacted laws	Implementation of the enacted laws. Monitoring the effect of the enacted laws to the revenue collection	Evaluation of the effect of enacted laws to the revenue Addressing the challenges identified during the implementation of the strategy.

Develop a dashboard that updates payments for public toilets on monthly basis	Department of Environment LCRB	Follow up on payments on a monthly basis	Follow up and enforcement.	Evaluation of revenue performance from the public toilets
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Revenue Stream: Department Of Finance And Economic Planning.

Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Add grave fees charges for non citizens	LCRB Department of Water and Natural Resources County Assembly	Addition of charges in the finance act and approval in assembly	Implementation of the enacted sections of the Finance Act	Evaluation of performance Address the identified challenges.
Engage an independent third party to conduct the asset disposal process.	Finance and economic planning	Update fix asset register and pre-qualification for auctioneers	Disposal of the first lot	Disposal of the second lot Evaluate the effect of engaging an independent party i disposal of assets in the county
Ensure an accurate and up to date fixed asset register is maintained by departments	Department of Finance and Economic Planning	Produce quarterly up to date fixed asset register	Produce quarterly up to date fixed asset register	Produce quarterly up to date fixed asset register
Formulate and develop an internal policy guideline that takes care of asset disposal	Department of Finance and Economic Planning County Attorney	Formulate the policy guideline and implement it	Monitor and Evaluate implementation of guidelines	Monitor and Evaluate the implementation of the asset disposal guidelines.
Conduct a cost benefit analysis on asset leasing as compared to outright purchase	Department of Finance and Economic Planning	Collect data and conduct analysis and implement preferred strategy	Implement preferred strategy and monitor its implementation	Evaluate the implementation of the strategy and address the emerging issues

Initiate a collective approach by all County Governments through the Council of Governors to follow up on CILOR	Executive Office of the Governor. LCRB	Liaison with government agencies involved and follow up on collection.	Update amounts payable and follow up on collections	Update amounts payable and follow up on collections
Auditing and updating of CILOR due to the County Government as well as identifying all land in this category	Department of Finance and Economic Planning LCRB	Collect and validate data on CILOR amounts	Update on data on amounts collectable from CILOR	Update on data on amounts collectable from CILOR
We also recommend transferring Innovation Industrialization and Business Development to the department of trade	Department of Finance and Economic Planning Department of Trade and Tourism	Transfer of staff and functions and revenue targets to the department of Trade	Follow up on revenue streams under the Directorate of Industrialization and Business Development in the department of trade	Evaluate the effect on revenue of the transfer of the streams to the directorate of Industrialization and Business Development.

Revenue Stream: Department Of Education, Sports, Youth and Social Services

Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Refurbish all-social halls and stadiums by ensuring renovations, adapt modern architectural designs, furnishing with friendly and comfortable chairs, for audience and spectators.	Department of education sports and social services	Implement phase I installation of (chairs Budget for preceding year	Implement phase II washrooms and Dias Monitoring the effect of implementation of phase one on revenue collection	Implement phase III Change rooms and spectators stands Monitoring the effect of implementation of phase two on revenue collection

Conduct public awareness on availability of facilities in social and stadiums a robust marketing strategy.	Department of education sports and social services LCRB	Budget for marketing strategies Conduct public awareness campaign Collect revenue Conduct a forum to engage leaders.	Conduct public awareness caravan Monitor the effect of the strategy on revenue collection	Evaluate the implementation of the strategy and its effect on revenue generation.
Engage political leaders on the effect of their decision concerning waivers	Department of education sports and social services LCRB		Monitor the effect strategy on revenue collection	Evaluate the implementation of the strategy and address the emerging issues
Develop and implement a clear structure and workflow for stadium and social halls	Department of education sports and social services LCRB County Assembly	Draft and approve department structure on administration Appoint officer (s) responsible for stadium and social hall operations to assist in revenue enhancement	Monitor the collection of revenue post implementation of the strategy	Evaluate the effect of the strategy to the collection of revenue Address the challenges identified.
Install sound proofing in Nanyuki social hall	Department of education sports and social services LCRB	Budgeting for the preceding financial year	Implement the project Budget for maintenance for the preceding year Monitor revenue generation	Implement maintenance of the sound proofing amenity Evaluate the strategy and address challenges identified
Sensitize VTCs on standard procurement procedures and payment requisites in county government to avoid nonpayment of services and products.	Department of education sports and social services LCRB	Conduct sensitization workshop for VTC managers Fastrack all pending bills	Monitor Revenue generation	Evaluate the effect of the strategy on revenue generation Address the challenges identified

Capacity building VTCs in terms of hiring qualified and competent trainers, construction of modern workshops, installing modern equipment and machines, adopting competency-based education and training curriculum.	Department of education sports and social services Department of Finance and Planning LCRB	Budget for preceding financial year Implement phase I of project Pilot CBET curriculum Review revenue targets for the department of education, Sports and social services	Implement phase II of project Rollout CBET curriculum Monitor the revenue trends and identify challenges	Implement Phase II Evaluate the effect of the strategy on revenue generation
Adopt a robust marketing strategy for VTC products and services with objective to penetrate and gain market segments, e,g website	Department of education sports and social services LCRB	Conduct marketing caravan Hold open days for public on products and services Set new targets for the VTCs	Continuous Advertise through different forums and platforms Enrolment of new students	Evaluation of the revenue generation post implementation of the strategy
Implement Facility Improvement Fund (FIF) for VTCs	Department of education sports and social services	advocate for implementation of FIF in VTC	Implement FIF	Evaluate the revenue trends
In collaboration schools and opinion leaders Sensitize citizens the advantages of reading culture	Department of education sports and social services	Budget for sensitization forums	Conduct sensitization forums and engage citizens	Conduct sensitization forums and engage citizens
Develop a policy on the use of library services and facilities to avoid overstretching and misuse of the amenities.	Department of education sports and social services LCRB County Assembly	Draft and approve policy document Implement the policy document	Implement and monitor the policy document	Evaluate the effect of the policy document implementation

Adopt standard rates for a cost-effective operation	Department of education sports and social services			
	LCRB County Assembly	Advocate for increment of charge fee Implement new charge rates	Monitor the revenue trends Identify underlying challenges	Evaluate the effect of the new charges on revenue generation Address the challenges identified.
Upgrade facilities through installation of high-speed internet, work stations (Gazebos)	Department of education sports and social services	Budget for upgrade in subsequent year	Implement phase I of project upgrade	Implement for Phase II of project
	Department of Administration and ICT LCRB		Set new targets for the stream	Monitor and Evaluate the revenue trends
Introduce outreach services to schools and villages across the county.	Department of education sports and social services	Budget for upgrade in subsequent year	Implement outreach programmes to schools	Implement outreach programme to public facilities other than schools
Incorporate library in subsequent fiscal documents	Department of education sports and social services	Incorporate library service in preceding year budget	Implement budget allocations	Implement budget allocation

Revenue Stream: Department of Roads ,Public Works ,Lands & Energy

Strategy	Responsible department	Target		
		2024/25	2025/26	2026/27
Staffing of the department with adequate building inspectors, enforcement officers, physical planners, surveyors, architects, engineers	Infrastructure	Hire Three inspectors	Hire Three inspectors.	Hire Two inspectors are required
	CPSB	Liaise with LCRB to set targets for the department	Review the previous years targets upwards	Evaluate the effect of the strategy on revenue trends
	LCRB	Monitor revenue trends towards the set targets.	Monitor revenue trends towards the set targets.	
Teamwork should be encouraged between the concerned departments, i.e enforcement, infrastructure, public health and the revenue team.	Infrastructure	training should be conducted to harmonize the task force	implementation ,monitoring and evaluation	implementation ,monitoring and evaluation
	LCRB			
	Administration			
	Health			
For issuance of single business permits in new buildings or premises the client must avail an approved building plan	Infrastructure	Inspection and enforcement	Inspection and enforcement	Inspection and enforcement
	LCRB	Monitoring the enforcement of the policy	Setting new revenue targets for the department Monitoring the revenue generation and identifying underlying challenges	Evaluate the effect of the strategy on the revenue generation. Address the challenges identified

Billing officers to be deployed to infrastructure offices to ease the services where they can make all revenue related payments (creating a one stop shop) to avoid cases of forgery	Finance LCRB	Deployment of at least one revenue officer to infrastructure department Actualize a one stop shop at the department of Infrastructure	Monitoring the effectiveness of the one stop shop and identify the gaps in operations and revenue collection	Evaluation of the effect of the one stop shop on revenue generation and reporting procedures
Training of officers on development control, enforcement and management of revenue system	Infrastructure LCRB	Training and deployment	Monitoring and Evaluation	Monitoring and Evaluation
Need to create a module for online development application and approval system and incorporate it to the revenue system to enhance efficiency and automation of payments	ICT LCRB Infrastructure	Developing of the module and training of the users Rolling out of the module Monitoring the efficiency of the automation on revenue collection	Monitoring the implementation of the strategy and identifying the challenges therein Study the changes in revenue generation	Evaluate the impact of the automation on revenue generation Address the challenges identified.
Adequate facilitation be availed to the staffs i.e. vehicles and fuel for site visits, enforcement and monitoring	Infrastructure LCRB Administration Public Health	Dedicate a vehicle for each sub-county for the inspection	Inspection and Enforcement Monitoring Evaluation	Inspections and Enforcement Evaluation of the strategy and reporting

The housing records should be updated to reflect the current occupants, issuance of tenancy agreement and demand letters for the units with arrears followed by notices to vacate to those who fail to comply with the demand notices as per the act. Where applicable, use legal means to recover the outstanding debts. A close follow up of rent status to be done every 20th of every month. A comprehensive housing policy should also be done to provide guidance on tenancy agreements and eviction	LCRB Department of Roads ,Public Works ,Lands & Energy County Attorney	Data clean up Issuance of tenants agreements Negotiations on debt clearance	Monitoring and Enforcing Monitoring the payment of the debts and enforcing eviction as per the tenants agreements	Monitoring and Evaluation of the revenue trends. Reporting on the impact of the tenants agreements and addressing the underlying challenges
The LCRB should make close follow up with the CECM Department of Roads ,Public Works ,Lands & Energy on stand premium to be remitted to the county government by the National Government through the National Land Commission. This also includes other payments made in the resultant allotment letters	LCRB Department of Roads ,Public Works ,Lands & Energy	Consultation between the County and the National governments	Follow up on the progress of the payments. Monitoring the trends on revenue generation	Follow up to make progress with the payments. Reporting on the impact of the strategy on Revenue collection in the Department of Roads ,Public Works ,Lands & Energy
Need to review revenue streams to create more bands especially on wayleaves and advertisements	LCRB Department of Roads ,Public Works ,Lands & Energy County Assembly	Amendments be made on renewal of wayleaves and advertisements Implement the policy as amended	implementation and enforcement.	implementation and enforcement Evaluation of the policy and its effect on revenue generation

For subdivisions, the public should be made aware of the importance of formalization of the process for individual titling	Infrastructure	Publicize the importance of formalizing sub-divisions and implementation	Monitoring and enforcement	Monitoring and enforcement
There is a need for inspection and mapping of existing infrastructure on road reserves. That is, electric posts, fiber overhead and underground installations, water and sewerage. The exercise will seal gaps, especially where alterations have been done without updating county records. Moreover, there is a need for annual renewal as opposed to a one off permit fee	Infrastructure LCRB County Assembly	Mapping & documentation of the existing infrastructure on road reserves and check whether there are additional and/or alteration and amend the existing records	Issue revised invoices and make follow ups for compliance	Regular monitoring, revision and evaluation of the revenue trends and compliance with the finance act.
There is a need to map all existing signboards and billboards. This will create layers of plans and updated data. Another approach to minimize approximation of fees on signboards would be a holistic inspection at least two months before the end of the year.	Infrastructure LCRB	Mapping & documentation of all advertisements, billboards, sign boards within the county. Send invoices to the advertisers	Regular updating of the data. Enforcement for payment compliance Monitoring & Evaluation	Regular updating of the data. Enforcement for payment compliance Monitoring, Evaluation and reporting

Adequate publicizing of pre-waiver commencement, update county land registry with the right owners including phone number for ease of sending reminder text messages and demand letters. Where land is developed, the county needs to pursue the alternative of recovering land rate arrears either from the tenants or decline issuance of SBP for businesses operating within defaulting premises. If these approaches are fruitful, the county can pursue the legal means to repossess the property.	Revenue Board, Department of Roads ,Public Works ,Lands & Energy County Attorney Executive office of the Governor County Assembly	Seek waiver approval from the assembly, Publicise and advertise on the print media, churches, public gatherings and placing adverts on all public places like shopping centers.	Implementing Monitoring & Evaluation of the effect of the waiver and its impact on revenue generation	Review the impact of the waiver and make necessary recommendations for future projections
There is a need for more enforcement and monitoring especially on sand extraction. The county through the County Artisanal Mining committee should also explore options on licensing sand harvesters as well as other artisanal miners. The county should also acquire its own weighbridges	Administration Environment Department of Roads ,Public Works ,Lands & Energy LCRB County Assembly	Come up with policies relating to Sand harvesting, Mining & Exploration of other minerals Monitor the implementation of the formulated policies Keep track of the revenue trend as an effect of the policy implementation	Implementation of said policies, Enforcement to ensure compliance Monitor the revenue trends Identify the challenges	Evaluation of the effects of the implementation of the strategy. Recommend on the ways to address identified challenges

There is a need for data cleansing to get the actual number of vehicles operating in every Sacco. The county leadership also needs to have a dialogue with boda boda riders and create awareness on designated parking areas and the need to pay parking fees. In addition, there should be clear markings on the parking slots, road signs, enforcement, and more advertisements on methods to pay for parking.	Department of Roads ,Public Works ,Lands & Energy	Have a forum with all Matatu & Boda boda Saccos for them to provide details of vehicles and boda bodas operating under their umbrella bodies.	Continuous update of the SACCOs register, monitoring and enforcement.	Continuous update of the register. Monitoring and enforcements Evaluation of the effect of the changes done in the department
	LCRB	Issuance of licenses and monthly stickers		
		Monitoring the collection of revenue in street Parking and buspark.		
		Monitor the management of designated bus parks and reserved parkings		

Revenue Stream: Department of Health

Strategy	Revenue impact	Responsible department	Target		
			2024/25	2025/26	2026/27
Patient bills to be verified by another officer before they are passed for payment. This will detect omissions, errors and irregularities including fraud.		Department of Health LCRB	Identification of the officer and on-job training	Implementation of the strategies and close monitoring of the revenue trends.	Evaluating the effect of the strategies on revenue trends
			Monitoring and auditing the patients bills frequently		Recommend necessary changes to address challenges identified

Beef up security to ensure no patient escapes with hospital bills.		Hospital Administration	Identification of security personnel Training Strategic positioning and also an innovative way of identifying patients	Implementation of the strategy Monitoring the implementation of the strategy	Monitoring and Evaluation of the effect of the strategy to the revenue collection
Revenue collection should be automated. The county should also invest in installation of high speed internet connection.		Administration LCRB ICT	Identifying the ICT infrastructure required Procurement and Installation of a high speed internet infrastructure	Monitor the effect of the strategy on revenue collection and identify challenges	Monitoring and evaluation of the effect of the strategy and ways to address underlying challenges
For NHIF and other insurance claims to be lodged in time, there is a need for adequate IT infrastructure and capacity building for the personnel.		LCRB a Hospital administration	Timely upload of the required bunches of the claim forms Monitor and audit the claims uploaded	Timely upload of the required bunches of the claim forms Monitoring the billing of the NHIF claims before and after uploading Identify common reasons that make claims be rejected	Timely upload of the required bunches of the claim forms Evaluate the implementation of strategy and recommend ways to address the identified challenges

Regular follow-up by the management to ensure timely payment of NHIF claims. This should also include immediate correction and resubmission of rejected claims.		Hospital management LCRB	Update statement of account for all debtors Monitoring the efficiency in submission and resubmission of NHIF claims	Update statement of account for all debtors Make necessary changes to ensure more efficiency in making claims to NHIF.	Update statement of account for all debtors. Evaluation of the efficiency of the strategy.
Harmonization of charges across health facilities in the county		Hospital management LCRB	Seeking of approvals of proposed charges and developing a schedule implementable across all health facilities	Implementation of the harmonized charges Monitoring and enforcement	implementation of the harmonized charges. evaluation and reporting
Besides the spelt out procedures and controls, there is a need for impromptu audits and random checks to unravel irregularities and loopholes.		Hospital management Internal Audit Unit LCRB	Regular checks to ensure compliance with internal controls Monitoring and Evaluation	Regular checks to ensure compliance with internal controls Monitoring and Evaluation	Regular checks to ensure compliance with internal controls Monitoring and Evaluation and reporting
The county needs to invest in a system where payment of medical certificates is automated. Moreover, the system should auto-generate the medical certificate with a QR code once the applicant has gone through the due process.		Administration LCRB ICT	System upgrade through the system provider Monitoring the implementation of the strategy Creating a database for all food handlers in the county	Monitoring the implementation of the strategy	Evaluation of the effect of the strategy on revenue trends

The county needs to procure specialized medical equipment and recruit specialists. This will not only restore public confidence in the services offered but also attract those with private medical cover.		Administration Finance Technical personnel	Identification of the required equipment Budgetary provision and procurement Installation and rolling out	Monitoring the implementation of the strategy Learn the effect of the strategy on revenue generation.	Monitoring ,evaluation and reporting
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	Revenue Stream: LAIKIPIA COUNTY REVENUE BOARD				
Strategy		Responsible department	Target		
			2024/25	2025/26	2026/27
Hold consultative meetings with other departments to plan on individual department's strategy implementation, Monitoring and Evaluation and reporting		LCRB Individual departments	Hold consultative meetings to analyze the strategies and specific implementation matrices Set revenue targets for the respective departments Monitoring, Evaluation and timely reporting of the revenue collection progress	Review the revenue trends and set new targets for the current financial year Address the emerging challenges Continuous Monitoring, Evaluation and timely reporting of the revenue collection progress	Review the revenue trends and set new targets for the current financial year Address the emerging challenges Continuous Monitoring, Evaluation and timely reporting of the revenue collection

Quantify the cost of Policy formulation against the cost of Implementation of those policies.		LCRB	Get the actual cost of collection of revenue per stream per the agreed period. Prepare annual budgets for the Board informed by the demand of both the cost of policy formulation and the actual cost of collection in each stream. Establish a kitty to run the Ward Receivers Offices Monitoring the implementation of the strategy and identify the gaps therein.	Continuous Monitoring of the implementation of the strategy Identifying the challenges and addressing them.	Evaluation of the effect of the strategy on revenue collection Identify the challenges encountered in the implementation of the strategy and recommend possible remedies.
Training the revenue board members and the LCRB staff on provisions of Revenue Administration Act 2022, Laikipia County Revenue Board Act 2014 and the Finance Act 2024		LCRB Office of the County Attorney	Conduct training and capacity building for the LCRB members and the staff. Monitoring the compliance of the said Acts by the LCRB staff in revenue collection.	Continuous training and capacity building for the LCRB members and the staff. Monitoring the compliance of the said Acts by the LCRB staff in revenue collection. Identify gaps and recommend remedies	Evaluation of the effect of the strategy to revenue collection and enforcement of the relevant Acts.

Actualization of the Monitoring and Evaluation and Reporting Department within the LCRB		LCRB	Form the M&E team and include the reporting component in the section Prepare a M&E Logical framework and Evaluation framework for the Revenue Enhancement Strategy Data collection, analysis and presentation	Conduct monitoring of data trends, behavior, growth and make projections Inform on status of short term indicators and outcomes and recommend on PIPs	Report on Evaluation of the Revenue Enhancement Strategy document. Advice on ways to address the challenges encountered in the implementation of the RES plan
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Actualization of the LCRB institutional Organogram.		LCRB	Establishment of the organizational sections as per the organogram and assign duties accordingly Formulate a policy to review the terms of service for the Revenue collectors to ensure a perpetual preservation of institutional memory Explain the communication lines and the roles of each level of management in the board. Empower the office of the CEO in daily administration of revenue collection and management of other levels under the office of the CEO Implement the roles of Policy formulation and oversight of the Members of the Board as dictated by the LCRB Act of 2014.	Implementation of the Policy. Monitoring the performance of duties by the section heads and the supporting staff under each section	Evaluation of the implementation of the strategy and its effect on revenue collection.
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6 ANNEX 1 ANNEX: REVENUE STREAMS BY DEPARTMENT

County Government Coordination, Administration, ICT & Public Service
Debts Clearance Certificate Fee
Application Fee (SBP & Liquor licenses)
Document Search Fee
Telephone Calls Reimbursement/Salary recovery(income)
Encroachment
Impounding Charges
Court Fines
Liquor licences
Fire-Fighting Services
Agriculture, Livestock & Fisheries
Slaughtering Fee/meat inspection fee
Annual inspection of slaughter houses slab/meat containers
Hides & Skins Fee
Licensing of hides & skin banda
Livestock Cess
AI Services(annual license for A.I service providers)
Livestock vaccination
Health certification of animals(per head)
Certificate of Transport (C.O.T)
Wheat & Maize Cess
Fruits & Vegetables / Produce Cess
Log Cess
Manure Sale

Livestock movement permit
Education, Sports, Youth & Social Services
Social Hall Hire
Stadium Hire
Vocational/Training School Fee
Library Services Fee
Water & Natural Resources
Garbage Dumping/Conservancy Fee
Public Toilets Fee
Burial Fees
Roads, Public Works, Lands & Energy
Stand Premium
Housing Estates Monthly Rent
Beacon Search Pointing Fee
Allotment Fee
Buildings Plan Preparation Fee/plan approval/inspection
Subdivision
Change of User
Extension of User
Fencing
Beacon Showing
Architectural
Survey Fee
Construction of site board
Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)
Sign Boards & Advertisement/promotion Fee

Land Rates
Ground/Plot Rent
Mineral Extraction Royalties (Cement, Silica, etc.)
Sand, Gravel, and Ballast Extraction Fees
Quarry Extraction Fees
Enclosed Bus Park Fee
Other Vehicles Enclosed Park/Reserved Fees (Cars, Lorries, etc.)
Street Parking/ motorbike Fee
Clamping Fee
Plot Transfer Fee
Department of Health
Buildings Plan Approval Fee
Public health license
Health Centres Services/Hospital fee
Finance, County Planning & Development
Disposal of Assets
Innovation Industrialization and Business Development
Trade, Tourism, Creative Economy & Co-Operatives
Game and Nature Park Fee
Market Entrance / Gate Fee
Weight & measures
Business Permits
Temporary Occupation License (TOL)/TOP



COUNTY GOVERNMENT
OF LAIKIPIA

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