

THE REPUBLIC OF KENYA



COUNTY GOVERNMENT OF LAIKIPIA

THE TARIFFS AND PRICING POLICY

MAY 2025

TABLE OF CONTENTS

Table of Contents

Foreword	4
Acknowledgements	5
Executive Summary	5
Policy Statement	7
ABBREVIATIONS & ACRONYMS	8
Definitions and Interpretations	8
1. INTRODUCTION	9
1.0. Background	9
1.1. Policy Objectives	10
1.2. Scope of Application	10
1.3. Policy Rationale	10
1.4. Policy Framework	10
1.5. Legislative Framework	11
1.6. County Legislative Framework	13
2. CHAPTER	16
2.0. SITUATIONAL ANALYSIS	16
2.1. OVERVIEW	16
2.1.1. Revenue Performance	16
2.1.2. SWOT Analysis	18
2.1.3. PESTEL Analysis	19
3. TARIFFS, FEES AND CHARGES	21
3.0. Trade Licensing Fees	21
3.1. MARKETS FEES	25
3.2. SLAUGHTER HOUSE FEES	27
3.3. BUILDING PLAN APPROVAL FEES	28
3.4. STREET PARKING FEES	29
3.5. HOUSE RENT	31
3.6. SAND, BALLAST & QUARRY STONE CESS	32
3.7. BUSPARK FEES	33
3.8. OUTDOOR ADVERTISING FEES	35
3.9. PRODUCE CESS	35

3.10.	GAME & NATURE PARK	36
3.11.	LIVESTOCK MARKET & MOVEMENT PERMIT FEES	38
3.12.	LAND SUB DIVISION FEES	40
3.13.	WATER DRILLING RIG FEE	41
3.14.	GARBAGE COLLECTION/CONSERVANCY FEE.	42
3.15.	EXHAUSTER SERVICES, WATER BOWSER & WATER TRUCKING FEES	43
3.16.	LIQOUR	44
3.17.	PUBLIC HEALTH FEES.	46
3.18.	QUARRY EXTRACTION	48
3.19.	FIRE INSPECTION FEES	48
3.20.	RIGHT OF WAY/ WAY-LEAVE FEES.....	49
3.21.	PLOT TRANSFER FEES	Error! Bookmark not defined.
3.22.	HOARDING FEES.....	50
3.23.	DEBTS CLEAREANCE FEES	50
3.24.	WEIGHT & MEASURES FEES	51
4.	POLICY IMPLEMENTATION FRAMEWORK	53
4.0.	Institutional Framework.....	53
4.1.	County Treasury, through LCRB	53
4.2.	Technical Committee	53
4.3.	Monitoring and Evaluation	54
4.4.	Policy Review.....	55

FOREWORD

In the pursuit of sustainable economic growth, equitable access to essential services, and enhanced market efficiency, the development and implementation of a robust Tariffs and Pricing Policy is of paramount importance. This policy aims to serve as a foundational framework guiding how public utilities, infrastructure services, and regulated sectors within County Government of Laikipia will establish, adjust, and communicate their pricing mechanisms.

This policy ensures that pricing of public services is fair, transparent, and reflective of the cost of service delivery, while also promoting affordability, inclusivity, and long-term financial viability.

This policy recognizes the dynamic nature of economic environments, resource constraints, and evolving citizens expectations. It also emphasizes the importance of stakeholder engagement, regulatory oversight, and data-driven decision-making in the formulation and revision of tariffs.

As we move towards a more responsive and accountable service delivery ecosystem, this document provides a critical reference for all stakeholders. It is our hope that this policy will serve as a catalyst for enhanced service delivery, improved resource management, and increased public trust in pricing decisions.

We extend our gratitude to all institutions and individuals who contributed to the development of this policy. Your expertise, insights, and commitment have been invaluable.

Joshua Wakahora Irungu, EGH
Governor

ACKNOWLEDGEMENTS

The development of the Own Source Revenue Policy for our County has been made possible through the collaborative efforts of various stakeholders whose commitment and contributions are gratefully acknowledged.

We extend our sincere appreciation to the Office of the Governor, the County Executive Committee Member for Finance, Economic Planning & Urban Development, and, The Secretary/ Chief Executive Officer LCRB, for their strategic guidance and leadership throughout the policy formulation process. Special thanks go to the Chief Officers in various departments for providing critical technical support and data that informed this policy.

We acknowledge the valuable input from Members of the County Assembly, particularly those serving in the Budget and Finance Committees, whose insights helped shape key provisions of the policy. The participation of Sub-County Administrators, Ward Administrators, and Revenue Officers across departments was instrumental in grounding this policy in the realities of revenue administration at all levels.

We are grateful to the Institute of Public Finance, for walking with us during this important journey and facilitating the process from the onset. We also thank the Commission on Revenue Allocation for their technical support during the development of this policy.

We also recognize in a special way the citizens of Laikipia who actively participated in public forums and stakeholder engagements. Their feedback was critical in ensuring that this policy reflects the values of transparency, fairness, and shared responsibility.

Elijah Kamunya-
Secretary/ CEO- Laikipia County Revenue Board.



POLICY STATEMENT

The County Government of Laikipia and any other agency delivering services on its behalf in this county adopts and commits to implement this Tariffs and Pricing Policy for the provision of public services.



ABBREVIATIONS & ACRONYMS

County- County Government of Laikipia

CEC - County Executive Committee

CECM - County Executive Committee Member, in charge of Finance, Economic
Planning & County Development

CEO - Chief Executive Officer, LCRB.

LCRB - Laikipia County Revenue Board

OSR - Own Source Revenue



DEFINITIONS AND INTERPRETATIONS

“Constitution”	○ Means the Constitution of Kenya, 2010;
“County”	○ Means the County Government of Laikipia, established under Articles 6 (1), 176 (1) and the First Schedule of the Constitution of Kenya, 2010;
“County Executive Committee	○ Means the committee consisting of the county governor and the deputy county governor; and members appointed by the county governor, with the approval of the assembly, from among persons who are not members of the assembly
“Board”	○ Means The Laikipia County Revenue Board, established under section 4 of the Laikipia County Revenue Board Act, 2014.
“Fixed cost”	○ Means the costs which do not change as the volume of consumption of goods or services changes
“Tariffs”	○ Means the scale of fees and charges which may be imposed in respect of services provided by the county government or any agency delivering services in the county;
“User fee/charge”	○ Payment for publicly-provided services, or charge for using a public facility such as vehicle parking lot, market, health facility or park;
” Urban area”	○ Means a municipality or a town;
“Variable cost”	○ Means the costs that changes as the volume of consumption of goods or services changes

1. INTRODUCTION

1.0. Background

The Constitution of Kenya 2010, established two levels of government namely the national and the county governments which are distinct and interdependent. The Fourth Schedule of the Constitution distinguishes functions for each level of government with Part II of the Schedule articulating the functions of county governments. These functions give rise to various public services that attract fees and charges.

Subsequently, Article 209 (4) provides that the national and county governments may impose fees and charges for the services they provide. However, Article 209 (5) stipulates that such

taxation and other revenue-raising powers of a county shall not be exercised in a way that prejudices national economic policies, economic activities across county boundaries, or the national mobility of goods, services, capital, or labour.

Section 120 of the County Governments Act, Cap 265, requires county governments to develop a Tariffs and Pricing Policy for all user fees and charges. The fees and charges should be mapped and matched to the attendant services and aligned with the cost of the service provided. The county has so far not complied with this section of the law which requires the county to have in place a Tariffs and Pricing Policy to form the basis for any county fees and charges. On the contrary, the county has been relying on defunct local authority by-laws, legislation, and plans to set fees and charges for services offered by the county. It is against this backdrop that the County Government of Laikipia has developed this Tariffs and Pricing Policy

1.1. Policy Objectives

The general objective of this policy is to provide a basis for levying tariffs, fees and charges in the county. The specific objectives of the policy include:

- a) To determine the cost of providing public services.
- b) To map and match the revenue streams with expected services.
- c) To determine the tariffs, fees and charges payable for each category of citizens.
- d) To promote local economic development.
- e) To provide for the economic, efficient and sustainable setting of tariffs, fees and charges.
- f) To inform users of county services on the basis of tariffs, fees and charges.

1.2. Scope of Application

This policy applies to County and any of its agencies delivering services in the county when levying fees and charges for the delivery of public services as required by section 120 of the County Governments Act, cap 265.

1.3. Policy Rationale

This Policy is guided by section 120 of the County Governments Act, Cap 265, which requires county governments to adopt and implement a Tariffs and Pricing Policy for the provision of public services.

The development of this policy that sets tariffs of own source revenue streams will result in fees and charges being generally proportional to the cost of providing the respective services. Additionally, the main purpose of a tariff is to generate sufficient revenue to ensure effective and sustainable provision of services to the public, and, towards development.

1.4. Policy Framework

The following legislative instruments and policies were reviewed in the development of this policy as follows—

1.4.1. National Policy to Support Enhancement of County Governments’ Own-Source Revenue

The National OSR Policy underscores the need for counties to develop a Tariffs and Pricing Policy so as to provide a basis for setting fees and charges for public services offered by the county government. It also stipulates that a Tariffs and Pricing Policy should provide citizens with information to understand and interpret the fees and charges they pay and the services that they should expect from the county in return.

1.4.2. National Trade Policy, 2017

The development of this Policy was guided by among others the National Trade Policy, 2017 which gives direction on certain matters such as domestic trade development, one of the county functions and a key revenue stream for counties.

1.4.3. County Policies

The county has also adopted The Laikipia County Revenue Enhancement Strategic Plan touching on various revenue streams which have informed the development of this Policy.

1.5. Legislative Framework

In developing this Policy, the following National laws informed the basis for levying of fees and charges in the county.

1.5.1. The Constitution of Kenya, 2010.

The Constitution empowers the County to create reliable sources of income to enable it to govern and effectively deliver services to its residents. Article 185 bestows upon the legislative arm of the Laikipia County Assembly with the mandate to legislate and define the fees and charges to be administered, in compliance with the 2nd part of the Fourth Schedule of the Constitution, 2010. Article 209 (4) provides that the national and county governments may impose charges for the services they provide, with a proviso that, (5) The taxation and other revenue-raising powers of a county shall not be exercised in a way that prejudices national economic policies, economic activities across county boundaries or the national mobility of goods, services, capital or labour.

County Governments Act, Cap 265.

When developing this policy, the county was guided by Section 120 which provides in part as follows-

(1) A county government or any agency delivering services in the county shall adopt and implement a tariffs and pricing policy for the provision of public services.

(1A) Notwithstanding subsection (1), a county government or any agency delivering services in the county shall adopt and implement tariffs and pricing policy subject to the existing National Government laws and policies.

This provision compels County to formulate a Tariffs and Pricing Policy for all its fees and charges. Additionally, the tariffs, fees and charges should be incidental to the cost of the respective public service.

1.5.2. The Urban Areas and Cities Act, Cap 275.

An area within County may be classified as an urban area or city under section 4 of this Act. The management of a city and municipality is vested in the county government and administered on its behalf by a board, a manager and such other staff or officers as the county public service may determine.

The Boards under section 20 (1) (b) (m) and (n) are mandated among others to:

- (a) develop and adopt policies, plans, strategies and programmes, and may set targets for delivery of services;
- (b) as may be delegated by the county government, collect rates, taxes, levies, duties, fees and surcharges on fees; and
- (c) set and implement tariff, rates and tax and debt collection policies as delegated by the county government.

The Board management functions will entail service delivery and also include collection of county fees which are grounded on this county Tariffs and Pricing Policy. Further, the Boards will be involved in setting and implementing tariffs which are enshrined in this Policy. section 21 (1) (c) also empowers Boards to impose such fees, levies and charges as may be authorized by the county government for delivery of services by the municipality or the city.

1.5.3. The Public Finance Management Act, Cap 412A.

The County Treasury is mandated under section 104 (1) (a-d) to monitor, evaluate and oversee the management of public finances and economic affairs of the county government including—

- (a) developing and implementing financial and economic policies in the county;
- (b) preparing the annual budget for the county and co-ordinating the preparation of estimates of revenue and expenditure of the county government;
- (c) co-ordinating the implementation of the budget of the county government;
- (d) mobilizing resources for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources.

This Policy falls under the purview of the County Treasury as per section 104 (1) (a) above.

1.5.4. The Public Private Partnerships Act, Cap 430.

This Act, provides for development of investment opportunities through public private partnerships where the County is able to provide services through an agreement with private companies in order to ensure that it meets its obligations as enshrined in the Part two of the Fourth Schedule of the Constitution.

1.5.5. The Physical and Land Use Planning Act, Cap 303.

This Act provides for zoning, a parameter for setting some of the fees and charges in the county for development and land use. This policy borrows from requisite provisions under this Act, empowering the county to charge fees for approvals.

1.5.6. The Public Health Act Cap 242.

This Act provides for protection of public health by regulating among others, food hygiene. It also provides a schedule of services and fees for performance of such services. This policy will

be guided by these provisions where applicable in provision of services not provided for in other Acts subject to the provisions of Constitution.

1.5.7. The Facilities Improvement Fund Act, Cap 277.

This Act provides for establishment of a fund for all county government for monies derived from own source revenue. It lists own source revenue to include user fees, charges and monies paid as reimbursement for services received from insurance firms or other relevant entities. This Act further empowers the county to create legislation to give effect to its provisions.

1.5.8. The County Outdoor Advertising Act, Cap 276.

This policy is informed by the National Act on charging on advertising fees.

1.6. County Legislative Framework

In developing this Policy, the following County laws informed the basis for levying of fees and charges in the county.

1.6.1. The Laikipia County Revenue Administration Act, 2022

This Act provides for trade licenses, revenue streams, revenue administration generally and enforcement. The policy is informed by these provisions for service delivery.

1.6.2. The Laikipia County Alcoholic Drinks Control Act, 2024

This Act provides for the regulation and licensing of outlets providing or selling alcoholic drinks within the County. This policy is informed by the Act on charging of licensing fees.

1.6.3. Laikipia County Outdoor Advertising Act, 2019

This policy is guided by the provisions of this act to ensure regulation of permits in specific areas to ensure a clean, safe and healthy environment for its residents

1.7. PRINCIPLES GUIDING THE DETERMINATION OF TARIFFS

This policy is informed by section 120 of the County Governments Act which provides guidelines on setting of tariffs. County tariffs, fees and charges should reflect the costs reasonably associated with rendering the respective services. The following are the guiding principles:

1.7.1. Affordability

Tariffs, fees and charges should be reasonably priced and proportional to the service provided. Further there should be value for money to users.

1.8. Equity

Tariffs, fees and charges must be fair and impartial and applied to all users without discrimination.

1.9. Financial Sustainability

The tariffs, fees and charges should be set to generate sufficient resources for the county to render the services in the long run.

1.10. Destitution

The county may impose tariffs, fees and charges at cost or subsidise. Poor households shall have access to at least basic services through;

- (a) tariffs that cover only operating and maintenance costs;
- (b) special tariffs or life line tariffs for low levels of use or consumption of services or for basic levels of service; or
- (c) any other direct or indirect method of subsidies of tariffs for poor households.

1.11. Transparency

Good governance, integrity, accountability and full disclosure should be observed when setting tariffs, fees and charges.

1.12. Promote Local Economic Development

Provision may be made for the promotion of local economic development through special tariffs for categories of commercial and industrial users. The tariffs, fees and charges should generate revenue, promote economic efficiency and growth of the business environment in the county.

1.13. Environmental Sustainability

Tariffs, fees and charges must promote economic, efficient, effective and sustainable use of resources, the recycling of waste and other appropriate environmental objectives.

1.14. POLICY DEVELOPMENT PROCESS

The policy development process commenced with the County Executive Committee Member of Finance designating the Secretary/ CEO, LCRB in liaison with the County Attorney to spearhead the process as supported by a Technical Committee.

This Policy was developed through the following stages—

(a) Situational Analysis- the county assessed the existing tariffs, fees and charges. Additionally, the cost-of-service delivery, the current economic situation, the rationale and basis of existing tariffs, fees and charges and the priorities of the county government were also assessed.

(b) Formulation of a Draft Tariffs and Pricing Policy- the Technical Committee formulated the draft Tariffs and Pricing Policy taking into consideration the submissions received and in line with the county priorities. The fees and charges by the county government was mapped to the public services that the county offers and intends to offer.

(d) Public Participation on the draft Tariffs and Pricing Policy-

The County conducted public participation with a view to inform and consult stakeholders on the draft Policy. The views were subsequently considered, validated and incorporated into the draft Policy by the Technical Committee.

(e) Adoption and Approval of the Tariffs and Pricing Policy by the County Executive Committee – the County Executive Committee considered and approved the draft Tariffs and Pricing Policy.

(f) Submission of the Tariffs and Pricing Policy by the County Executive Committee Member, Finance – The draft Policy was submitted for consideration and adoption by the County Assembly.

(g) Consideration of the Tariffs and Pricing Policy by the County Assembly-The County Assembly considered and adopted the Tariffs and Pricing Policy for publication and implementation.



2. CHAPTER

2.0. SITUATIONAL ANALYSIS

Currently, the County Government relies on the annual Finance Act to impose charges, fees, and levies for various services. While, the set prices and rates are subject to public participation, there is yet to be established standardized framework or methodology to guide the determination and periodic adjustment of tariffs and prices.

2.1. OVERVIEW

This Chapter presents an overview of Revenue collection for past nine Financial Years; Analysis of Strengths, Weaknesses, Opportunities, and Threats (SWOT); Political, Economic, Social, Technological, Environmental and Legal (PESTEL). This review presents the situational analysis on own source revenue and examines the gaps and opportunities for improvement in Revenue Mobilisation.

2.1.1. REVENUE PERFORMANCE

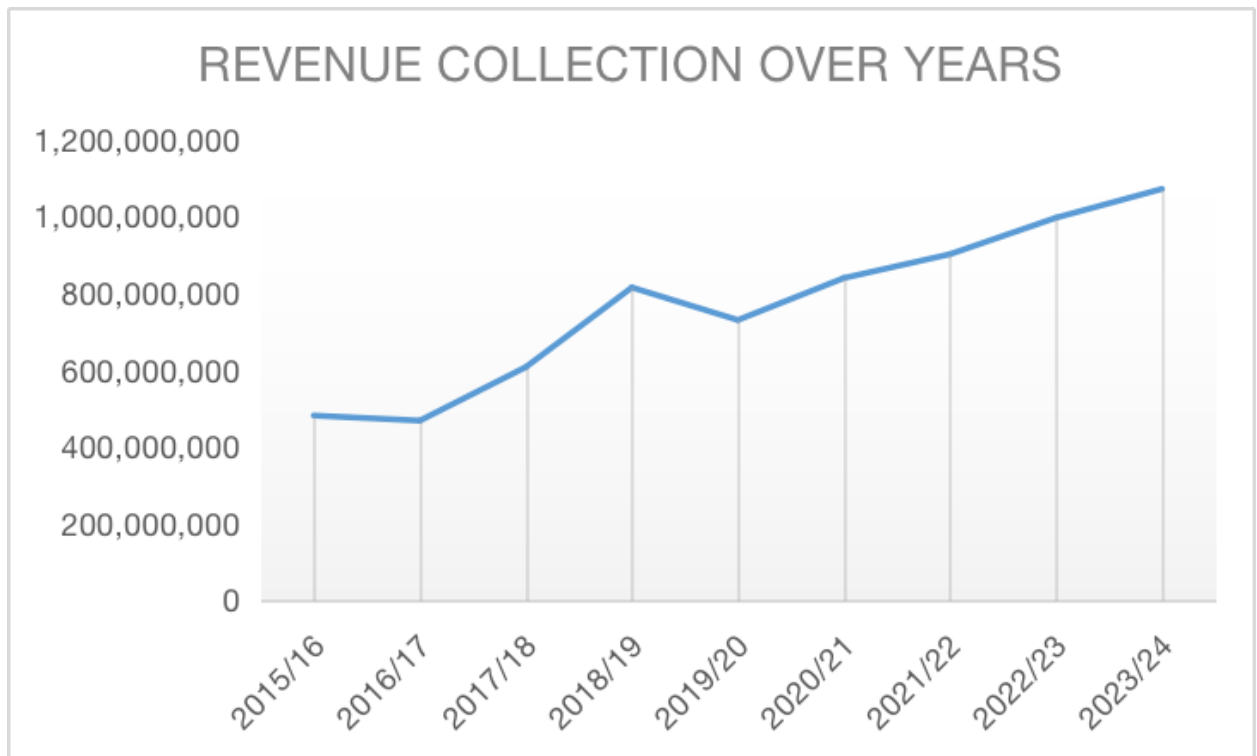
Table 2.0 OSR Revenue Performance

FINANCIAL YEAR	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Revenue Target (Million Shillings)							1,313	1,297	1,475
Revenue Collection (Million Shillings)	482	469	608	816	731	840	902	997	1,072

The overall performance for the financial year 2023/2024 was Kes. 1,072,384,458 against a target of Kes. 1,475,000,000. This is a 73% performance and a deficit of 27% equivalent to Kes. 402,615,542 with an average growth of 8% from the financial year 2022/2023. Comparing the same to the financial year 2015/2016, a growth of Kes. 590,233,375 was recorded which is 122% growth rate.

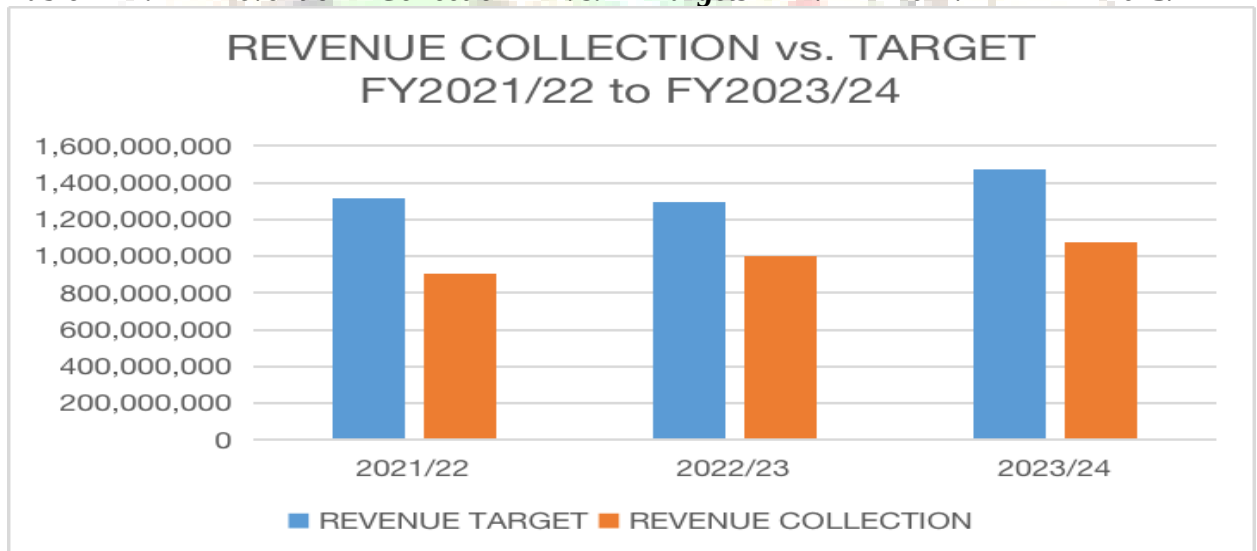
See the graphical representation below shows revenue collections over the years;

Table 2.1 Revenue Collection From F/Y 2015/16 - 2023/24



Over the past three financial years, we have grown Own Source Revenue by 19% from Kes. 902,354,455 to Kes. 1,072,384,458. However, we have fallen short of the respective targets as depicted on the graphical representation below;

Table 2.2 Revenue Collection Vs. Targets F/Y 2021/22 - 2023/24



2.1.2. SWOT ANALYSIS

Swot analysis was undertaken to identify the internal strength and weakness as well as external threats and opportunities as shown in table 2.1.2.

Table 2.1.2. Strength, Weakness, Opportunities and Threat analysis

STRENGTHS ● Full support from His Excellency the Governor and Executive ● Fully constitution of the revenue board through an act of parliament, Laikipia County Revenue Board act, 2014 ● Automation of all revenue streams ● Young, skilled, professional and motivated staff ● Progressive systems, policies, regulation and legal frameworks that guide revenue implementation ● Continuous engagement with stakeholders and the private sector.	WEAKNESSES ● Persistence of integrity challenges ● Outdated taxpayer information to date ● Lack of proper tariffs structure. ● Lack of Justification for Charges. ● Inconsistency in Price Adjustments, leading to under-pricing or overpricing of services, negatively impacting both the County's revenue base and service delivery standards. ● Lack of linkage between Service Quality vis a vis Pricing hindering the ability to incentive efficiency or improvement in service delivery through pricing mechanisms. ●
OPPORTUNITIES ● Advancement in ICT Infrastructure and Capacity Development ● Political stability and goodwill for legislative initiatives that expanding the base and facilitating tax administration ● Modernized legal framework (Finance Act) ● Increased digitization expanding the scope for data and electronic driven invoicing ● Collaboration with the departments in Revenue Target Setting and Collections with Monthly performance roundtables meetings ● Staff capacity building on revenue related matters ● Expansion of own source revenue sources.	THREATS ● Tax evasion by non-compliant taxpayers ● Challenge in tapping revenue potential from the growing e-commerce including online businesses, tourism related fees ● Low rates payment morale due to perception of misuse of revenues collected ● Climate change affecting Produce Cess among others ● Shifts in economy create liquidity in business stability, affecting collection rates.

● Mapping of County businesses to ensure proper register of businesses to enhance compliance.	
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2.1.3. PESTEL ANALYSIS

The PESTEL analysis provides a comprehensive overview of the external factors that influence Revenue Mobilisation. By understanding these factors, the Board can develop strategies to capitalize on opportunities and mitigate potential threats, ensuring effective own source revenue management.

A. Political Factors

1. **Government Policy:** Changes in national and county government policies regarding fees and charges can directly impact Revenue collection. Supportive policies can lead to increased autonomy and resources, while restrictive ones might pose challenges.
2. **Political Stability:** Political stability within Laikipia County and Kenya at large is crucial for consistent revenue collection. Political unrest or changes in government can lead to disruptions in operations and public trust.
3. **Corruption and Governance:** Corruption within government institutions can hinder revenue collection. Strong governance and anti-corruption measures are essential to maintain integrity and efficiency.

B. Economic Factors

- **Economic Growth:** The economic condition of Laikipia County, including GDP growth, employment rates, and inflation, affects revenue collection. A growing economy can increase revenue opportunities, while an economic downturn may reduce income.
- **Taxation Policies:** Changes in taxation laws, rates, and structures can impact revenue streams. Understanding these policies is essential for effective planning and strategy.

C. Social Factors

- **Population Demographics:** The population size, growth rate, and demographics of Laikipia County influence the demand for services and the capacity to collect revenue. A younger population may require more services, while an aging population may affect labour availability.
- **Public Awareness and Perception:** Public awareness and perception of the Board's role and efficiency can impact compliance and cooperation. Educational programs and transparent communication can improve trust and engagement.
- **Cultural Factors:** Understanding local customs, traditions, and cultural practices is vital in designing policies that are acceptable and effective for revenue collection.

D. Technological Factors

- **Technological Advancements:** Embracing new technologies can improve efficiency in revenue collection and service delivery. Cloud computing, data analytics, and mobile platforms offer opportunities for innovation.
- **Digital Infrastructure:** The state of digital infrastructure, including internet connectivity and access to technology, influences the Board's ability to implement digital solutions.

- **Cybersecurity:** Protecting sensitive data from cyber threats is essential to maintain trust and integrity. Robust cybersecurity measures are necessary to safeguard systems and information.

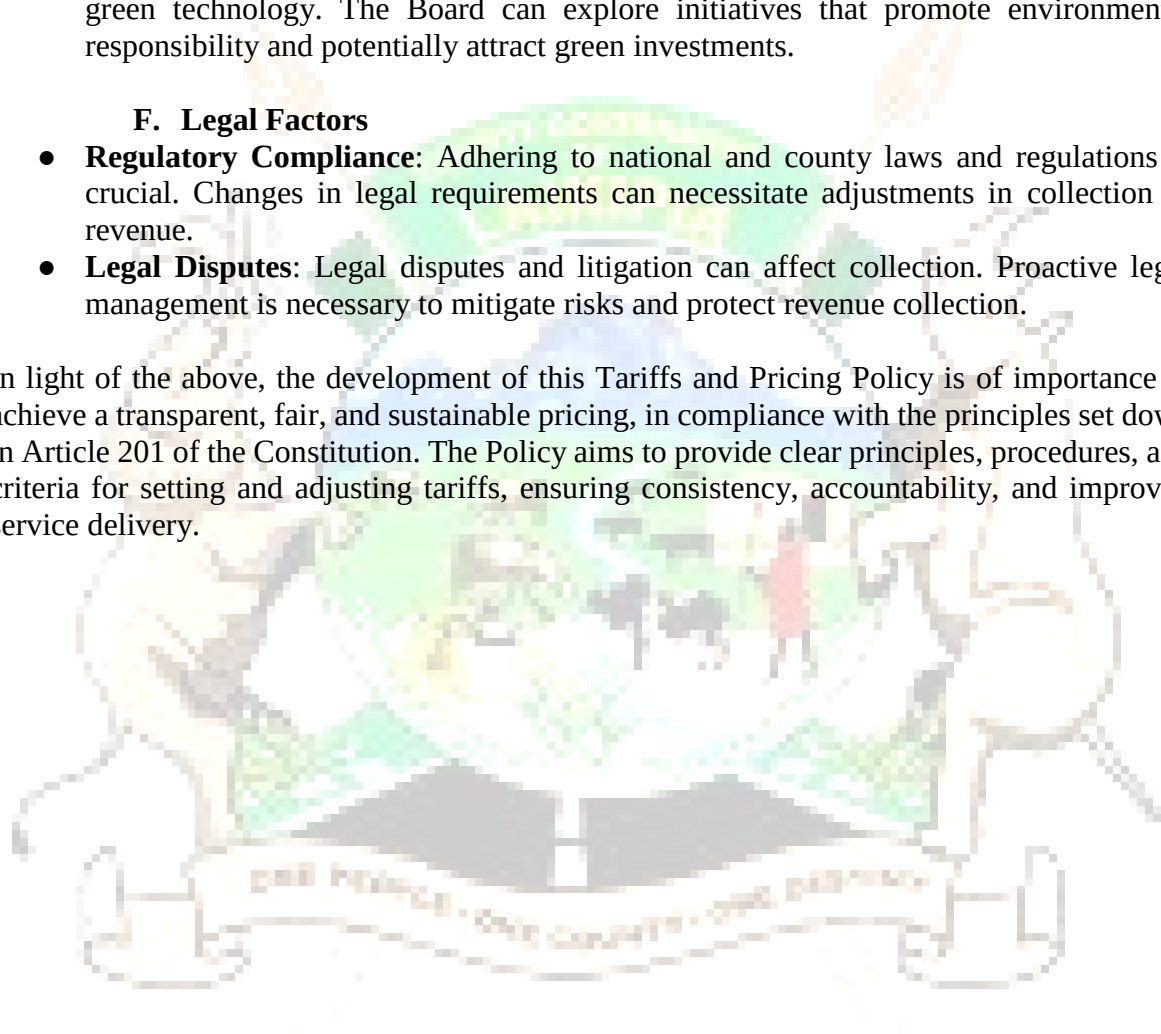
E. Environmental Factors

- **Climate Change:** Changes in climate patterns can impact economic activities such as agriculture, which in turn affects revenue from sectors reliant on natural resources.
- **Environmental Regulations:** Compliance with environmental laws and regulations is necessary for sustainable development. These regulations can affect industries within the county and, consequently, revenue collection.
- **Sustainability Initiatives:** There is an increasing emphasis on sustainable practices and green technology. The Board can explore initiatives that promote environmental responsibility and potentially attract green investments.

F. Legal Factors

- **Regulatory Compliance:** Adhering to national and county laws and regulations is crucial. Changes in legal requirements can necessitate adjustments in collection of revenue.
- **Legal Disputes:** Legal disputes and litigation can affect collection. Proactive legal management is necessary to mitigate risks and protect revenue collection.

In light of the above, the development of this Tariffs and Pricing Policy is of importance to achieve a transparent, fair, and sustainable pricing, in compliance with the principles set down in Article 201 of the Constitution. The Policy aims to provide clear principles, procedures, and criteria for setting and adjusting tariffs, ensuring consistency, accountability, and improved service delivery.



3. TARIFFS, FEES AND CHARGES

In determining tariffs, the county differentiated between different categories of users such as special interest groups, debtors, service providers, services, service standard, geographical areas and other matters while ensuring that it did not amount to unfair discrimination.

3.0. TRADE LICENSING FEES

A Trade License Fee in relation to a business means a charge payable by a trader as an authorization to conduct a business within the county. On payment of the fees, a trader is issued with a trade license.

The specific objectives of trade licensing are to:

- (a) control and regulate business practices.
- (b) generate consistent business-related data for county planning.
- (c) Mobilize resources for providing services that ensure a safe and clean environment for traders.

The following factors have been considered in setting the county trade licensing tariff:

- Geographic location of the business.

Cost of providing county services varies between urban zones categorised as below: -

- a. A Large Urban zone - means an area that is gazetted as a municipality or town.

They are: -

LARGE URBAN ZONES			
NANYUKI			
NYAHURURU			
RUMURUTI			
THINGITHU (TOWN)			

- b. A medium urban area- means the areas listed below

MEDIUM URBAN ZONES			
THINGITHU	KARUGA	WIYUMIRIRIE	KARANDI NG'ARUA
KINAMBA	LAMURIA	JUA KALI	LIKII
SIPILI	MATANYA	DOLDOL	
MARMANET	NARUMORU-CASTLE	MALE	

- c. A small urban zone- means the areas listed below:

SMALL URBAN ZONES			
MUNG'ETHO/BAR AKA	MITHURI	KARUMA-INDO	GO DOWN
SWEETWATERS	KINAMBA SOSIAN	ENDANA	GITHIRA
NTURUKUMA	THOME-EAST	MUKIMA	BARAKA NGOBIT
KANYONI	DAIGA	KUNDARILLA	KARUNGU
QUARRY AREA-NANYUKI	NDEMU	ETHI	MUTARO
BLUE GUM	HUHO-INI	MINJORE	MWITURIA
LORIAN	SHAMATA-WEST	OLMORAN	WAICHA KEHIRI
MURUKU	GATUNDIA	MAINA	KWA MERU
AAA-LORIAN	KARABA	MANGUO	MATHENYA

KIHATO	NGOBIT	KABIRU	METHA
MAHIANYU	NGARENGIRO	HURUMA	MUTHAIGA NGOBIT
SHAURI	MIA MOJA	MAKUTANO - NANYUKI	RIVERSIDE KARANDI
JUNCTION- MUHOTETU	MUGUMO	MAJENGO	SHALOM
GATERO	NGENIA	MUTHAIGA	KONA MBAYA
KAHUHO- RUMURUTI	NGARENDARE	BEAM	WANG'ATA
MITHIGA	KWA WANJIKU	CHUMA	MATHAGIRO
LONIEK	MUHOTETU	KAMANGURA	MAKUTANO – UMANDE
LONDON	TANDARE	WATHITUGA	UMANDE CENTRE
WITHARE	MATWIKU/MAS TORE	WANARUONA	KAHURUKO – OLMORAN
MUHONIA	MAKUTANO- SHALOM	KIAHUKO	MBOGOINI
CORNER MBAYA/BAHATI	MATOPENI	MANYATA	NDURUMO CENTRE
KARIGU-INI	PESI	NGOROTHERU	KAPKURES
KARAI	THOME-WEST	MIGAITA	SIMOTWO
CHUMVI	MUTARA	LUKOI	OLARINYIRO
KIMUGANDURA/N DIKIR	SALAMA	SOLIO VILLAGE 1	KARUAHO
KANG'A AREAS	KIAMARIGA	SOLIO VILLAGE 2	TOBONG LORE
HOT LINE AREA	MUWARAK	SOLIO VILLAGE 3	KIRIKO
PUB AREA	KARANDI- SIRMA	SOLIO VILLAGE 4	COUNTY
MAUA/MITETA	MARINA	SOLIO VILLAGE 5	RAYA
IMENTI	MAHIGA MERU	SOLIO VILLAGE 6	GATUNDIA THOME
MWIRERI	KAITI- IGWAMITI	SOLIO VILLAGE 7	NGANOINE
NAIBOR	THIGIO	WERUINI	GATUTURA
KIMANJO	GATIRIMA	KIBUBUNGI	OLMOTONYI
EWASO	KABAGE	KABANGA	GITHIMA
SURVEY	MUNYU	MWIYOGO	KITENGERA
ILPOLEI-	SHERETA	KAHUHO	SIRON
NYARIGINU/MATH AGIRO	KIRITI	IRIUKO	MAKUTANO – THINGITHU
KIWANJA NDEGE	MAILI SABA	PUB	MIAMOJA
MAUNDU NI MERI	MUTHENGERA	CHERIKA	DOLDOL
NDURURUMO	KALALU	NYUMBA TATU	KIWANJA NDEGE
SIMOTWA	DARAJA	MAMBOLEO	MUSUL
AINAMP OI	KWA MWAURA	AGOSTINO	ILIPOLEI
OLARONYIRO	MURAMATI	SHEMANEI	WASO

KAPKURUS	MIRERA	KAHURUKO	ILIMOTIOK CENTER
DEBATAS	MATWIKU	WAMURA	KARIUNGA
GITUGI	MWENJE	MISRI	TUTU
SIRIA/THIGIO	OL MUDONYI	OLTAFETA	ZIMBABWE
CHEMI CHEMI	SEEK	NAIPERERE	INDIGIRI
KURUM CENTRE	SOIT OUDO	RUAI	ILMOTIOK BRIDGE
MARURA	MUKIMA		

➤ *Cost of Providing the Services*

Services in respect to trade licensing include firefighting, street lighting, road access, storm-water management and waste collection. Such costs for service provision may be fixed or variable as tabulated below-

		LARGE URBAN ZONES			MEDIUM URBAN ZONES			SMALL URBAN ZONES		
	Details	Fixed	Variable	Total	Fixed	Variable	Total	Fixed	Variable	Total
Disaster response	Fire Engines (1 engine, 10 years)	1,050,000		1,050,000	630,000		630,000	420,000		420,000
	Salaries, Wages & Capacity Building	787,500		787,500	472,500		472,500	315,000		315,000
	Equipment & Accessories	210,000		210,000	126,000		126,000	84,000		84,000
Street Lighting	Installation Street Light	17,500,000		17,500,000	3,500,000		3,500,000	2,800,000		2,800,000
	High Flood Masts (mulika mwizi)	2,100,000			980,000			3,220,000		3,220,000
	Electricity Cost		13,650,000	13,650,000		2,730,000	2,730,000		2,184,000	2,184,000

	County Electrician salaries	756,000		756,000	378,000		378,000	378,000		378,000
Stormwater management	Drainage system			0			0			0
	Street Lights Maintenance Cost		8,750,000	8,750,000		1,750,000	1,750,000		1,400,000	1,400,000
Road access		36,750,000		36,750,000	19,600,000		19,600,000	17,500,000		17,500,000
				0			0			0
Waste Collection	Garbage trucks purchase cost (8 Trucks cost recovery spread within 10 years)	2,520,000		2,520,000	1,512,000		1,512,000	1,008,000		1,008,000
	Protective gears	350,000		350,000	210,000		210,000	140,000		140,000
	Salaries and wages (600 Waste management staff)	1,575,000		1,575,000	945,000		945,000	630,000		630,000
	Leased Equipment for compact ion	350,000		350,000	210,000		210,000	140,000		140,000
	Maintenance		350,000	350,000		210,000	210,000		140,000	140,000

	Skip bins (17)	2,082,500		2,082,500	1,249,500		2,167,500			0
Total Cost				86,681,000			34,441,000			30,359,000
Businesses licensed in 2025				8,349			4,241			5,189
Small										
The average number of annual licenses issued in the preceding 3 years										
Minimum Cost of service per license				10,382			8,121			5,851

The average cost of providing the above listed services to a trader in a large urban zone is Kshs. 10,392, medium urban zone is Kshs. 8,121 and small urban zone is Kshs. 5,851. In determining the above fees, the county only considered the geographical zoning in the county and the cost of providing the services. However, factors like the type and size of a business, any other categorizations and strategic decisions e.g. On any subsidies, by the county government will be considered in the Laikipia County Revenue Administration Act, 2022.

3.1. MARKETS FEES

These are fees charged against the daily use of the markets within the County as a prerequisite for access. These fees are meant to mobilize resources for providing services that ensure the right to a clean and healthy environment is met and enjoyed by users.

The objectives for charging these fees are simply to;

- Regulate markets- This is in order to create orderly and fair spaces that are inclusive.
- Mobilize resources- These are costs used to run the markets not limited to maintaining market facilities, providing security, waste management, sanitation, and regulatory oversight.

In determining the cost of market access fees, the cost of providing the Services was considered. These services include construction of the markets, disaster response, market lighting, security, road access, storm-water management and waste collection. Such costs for service provision may be fixed or variable as tabulated below-

Market Fees

Services	Details	Fixed Cost	Variable	Total
Infrastructure	Market Infrastructure Cost (cost recovery spread within 20 years) (for the stalls)	22,500,000		22,500,000
Sanitation and Ablution	Ablution infrastructure cost	3,000,000		3,000,000
	Water storage	4,000,000	96,000	4,096,000
Disaster Response	Fire Engines (1 engine, 10 years)	1,200,000		1,200,000
	Salaries, Wages & Capacity Building	900,000		900,000
	Equipment & Accessories	240,000		240,000
Market Lighting	High Flood Masts (mulika mwizi)	1,600,000		1,600,000
	Electricity Cost		124,800	124,800
	County Electrician salaries	432,000		432,000
Security	Perimeter fence construction cost (cost of gates to be precise)	120,000		120,000
	Security Staff Salaries (4)	840,000		840,000
Storm Water Managment	Drainage System Construction Cost (Cost recovery spread within 20 years)	32,500		32,500
	Tools	300,000		300,000
Road Access	Road Construction Cost (Tarmacked with cost recovery spread within 20 years)	4,000,000		4,000,000
	Road maintenance Cost		1,000,000	1,000,000
Waste Collection	Garbage trucks purchase cost (8 Trucks cost recovery spread within 10 years)	2,880,000		2,880,000
	Garbage Collection equipment and trucks	400,000		400,000
	Protective gears	400,000		400,000
	Maintenance		200,000	200,000
	Skip bins (17)	2,380,000		2,380,000
	Staff Salaries	840,000		840,000

TOTAL		46,064,500	1,420,800	47,085,300
Cost per Day=Total/365 days				129,001
Number of market traders				2,500
Minimum Cost of service per trader				52

The average cost of providing these services to a trader is Kshs. 52. The county only considered the cost of providing the services. However, other factors and strategic decisions e.g. On any subsidies, by the County will be considered in the Laikipia County Revenue Administration Act, 2022.

3.2. SLAUGHTER HOUSE FEES

These are fees charged for use of County slaughter houses.

The objectives for charging these fees are simply to;

1. **Legal and Regulatory Compliance**
2. **Hygiene and Public Health Standards**
 - Fees should support improvements in hygiene, compliance with meat safety standards, and investment in infrastructure upgrades.
3. **Economic Impact on Traders and Farmers**
 - The fee structure should be sensitive to the income levels of livestock traders and farmers to avoid discouraging formal slaughter practices.
4. **Support for Livelihoods and Food Security**
 - Ensure fees do not undermine small-scale meat businesses, which are critical for livelihoods and local food supply.
5. **Resource Mobilization.**
 - These are costs used to run the slaughter houses not limited to maintaining facilities, providing security, waste management, sanitation, and regulatory oversight.

The following factors were put into consideration towards charging abattoir fees;

- **Cost of providing services**
 - Fees should reflect the cost incurred by the county in providing abattoir services, such as:
 - Meat inspection and certification
 - Veterinary services
 - Waste disposal and sanitation
 - Water and electricity supply
 - Facility maintenance and staffing
 - Security.

The costs are itemized as below-

Abattoir Fees

Services	Details	Fixed Cost	Variable	Total
Infrastructure (Spread within 20 Years)	Land	1,200,000		1,200,000
	Slaughter Infrastructure Cost (cost recovery spread within 20 years) (for the stalls)	750,000		750,000
	Slaughter Equipment	500,000		500,000
Meat Inspectors/Frayers	Salary	5,460,000		5,460,000
Water & Electricity Bills			180,000	180,000
Market Lighting	Electricity Cost		120,000	120,000
	County Electrician salaries	108,000		108,000
Security	Perimeter fence construction cost (cost of gates to be precise)	500,000		500,000
	Security Staff Salaries (4)	60,000		720,000
	Stunner Gun & Bullets	60,000	800,000	860,000
				0
TOTAL		8,638,000	1,100,000	10,398,000
Cost per Day=Total/365 days				28,488
Number of Carcasses				70
Minimum Cost of service per Carcass				407

The average cost of providing these services to a trader per carcass is Kshs. 407. The county only considered the cost of providing the services. However, other factors such as the type, size of livestock and the strategic decisions by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.3. BUILDING PLAN APPROVAL FEES

These fees are charged by County to individuals, registered groups and organizations for use and development of land within the county. Once one pays, they are issued with permission to develop. This is a statutory fee charged in compliance with the Physical Land Use and Planning Act, 2019, Cap 303.

The specific objectives of Building Plan Approval Fees are to:

- Regulate construction activities ensuring compliance with safety, environmental, and zoning standards,
- Resource mobilization for the County, to support infrastructure and service provision related to construction oversight.

The following factors have been considered in setting the building plan and approval fees:

a. Cost of Providing Services

Fees reflect the actual cost to the county of reviewing, inspecting, and approving plans, including administrative and technical resources.

Service	Details	Fixed Cost	Variable Cost	Total
Cost of Developing a Spatial Plan	Spatial Plan	3,600,000	-	3,600,000
Road Maintenance Cost		-	1,750,000	1,750,000
Inspection	Inspectorate Salaries	2,100,000	-	2,100,000
	Inspectorate Equipment	50,000	-	50,000
	Inspectorate Vehicle	960,000	-	960,000
	Fuel & Maintenance	-	936,000	936,000
Total Cost		6,710,000	2,686,000	9,396,000
No. of Approvals in the Year				250
Minimum Cost per Building Permit				37,584

The average cost of providing these services to a developer per building is Kshs. 37,584. The county only considered the cost of providing the services. However, other factors such as the size of the Building, Type of Development, Planning and Land Use Zoning, and strategic decisions by the County e.g. On any subsidies, will be considered in the Laikipia County Revenue Administration Act, 2022, and the Physical and Land Use Planning Act, Cap 303.

3.4. STREET PARKING FEES

This fee is charged to users across the County at a daily, monthly and yearly rate for parking use.

The objectives of street parking fees are:

- To regulate the use of parking spaces.
- To mobilize resources to support the maintenance, and provision of services related to parking areas such as street lighting, cleaning, security, paving, and drainage.

The factors considered in setting street parking fees include:

I. Cost of Providing Services

This includes all costs related to maintaining parking facilities such as street lighting, cleaning, security, paving, demarcation, sanitation, firefighting, storm-water management, and road access. These costs are spread over time and factored into the fee structure.

The costs are itemized as below-

	PARKING FEE			
Services	Details	Fixed Cost	Variable	Total
Land Purchase Cost	-	-	-	0
Infrastructure	Construction Cost (Spread for 10 Years)	9,945,000		9,945,000
	Parking Attendants Salaries	3,000,000		3,000,000
Cleaning Services	Cleaners Salaries	2,340,000		2,340,000
	Equipment & Uniforms	195,000		195,000
Sanitation and Ablution	-	-	-	0
Disaster Response	Fire Engines (1 engine, 10 years)	100,000		100,000
	Salaries, Wages & Capacity Building	75,000		75,000
	Equipment & Accessories	20,000		20,000
Street Lighting	Installation	8,000,000		8,000,000
	Electricity Cost		1,872,000	1,872,000
	County Electrician salaries	1,080,000		1,080,000
	Maintenance Cost		400,000	400,000
Stormwater Management	Drainage System	637,500		637,500
Road Access	Maintenance Cost	3,750,000		3,750,000
TOTAL		29,142,500	2,272,000	31,414,500
Cost per Day=Total/365 days				86,067
Number of parking slots				850
Minimum Cost of service per parking use				101

The average cost of providing these services per user is Kshs. 101. The county only considered the cost of providing the services. However, other factors such as the parking zones, type and size of vehicle, and strategic decisions by the County e.g. On any subsidies will be considered

in the Laikipia County Revenue Administration Act, 2022, and the Physical and Land Use Planning Act, Cap 303.

3.5. HOUSE RENT

House rent is a monthly levy charged to tenants as a charge for occupancy of the county owned houses, market stalls kiosks and shops.

The objectives of charging the rent are to:

- (a) control the occupancy of the county owned houses and market stalls.
- (b) Mobilize resources for providing services that ensure a safe and habitable environment for the tenants.

The following factors have been considered in setting the house rent:

➤ *Cost Of Providing Services*

The cost of providing services include, construction cost which is spread through a period of 20 years giving the houses a useful life of the same period, and garbage collection.

Such costs for service provision may be fixed or variable as tabulated below-

Rental Estates						
Services	Details	Urban Fixed Costs	Rural Fixed Costs	Urban Variable Costs	Rural Variable Costs	Urban Total
		A	B	C	D	A+C
Infrastructure (Spread within 20 Years)	Land & Construction	38,780,000	-	-	-	38,780,000
Garbage Collection	Garbage trucks purchase cost (cost recovery spread within 5 years)	3,600,000	-	-	-	3,600,000
	Garbage collection staff salaries	900,000	-	-	-	900,000
	Skip bins (cost recovery spread within 10 years)	700,000	-	-	-	700,000
	Garbage truck fuel and maintenance cost	-	-	1,560,000	-	1,560,000
	Equipment & Uniforms	50,000				50,000
Total		44,030,000	0	1,560,000	0	45,590,000
Total cost per month						3,799,167

Number of rooms in all housing units	632
Minimum Cost of service per room in a housing unit in a month	6,011

The costs for services provided for market and bus park shops, kiosks and stalls is tabulated below-

Services	Details	Fixed Costs	Variable Costs	Total
		A	B	A+B
Infrastructure (Spread within 20 Years)	Land & Construction	32,896,920	-	32,896,920
Street Lighting & High Masts	Installation & Electricity Bills	2,900,000	312,000	3,212,000
Garbage Collection	Garbage trucks purchase cost (cost recovery spread within 10 years)	3,600,000	-	3,600,000
	Garbage collection staff salaries	900,000	-	900,000
	Garbage bins (cost recovery spread within 10 years)	700,000	-	700,000
	Garbage truck fuel and maintenance cost	-	1,560,000	1,560,000
	Equipment & Uniforms	50,000	-	50,000
Total		41,046,920	1,872,000	42,918,920
Total cost per month				3,576,577
				2,992
				1,195

The average cost of providing housing services per room is Kshs. 6,011 and Kshs. 1,195 for a stall per month. The county only considered the cost of providing the services. However, other factors such as the type and size of the house or stall, location and strategic decisions by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.6. SAND, BALLAST & QUARRY STONE CESS

This is a fee that is collected from sand harvesting activities within the county e.g. in Laikipia North. The sand is weighed at a weighing bridge and charged per tonne.

The objectives of sand cess are:

- (a) *Control the harvesting and transportation of sand*
- (b) *Address and mitigate any instances of environmental pollution*
- (c) *Mobilize resources for providing services.*

The following factors have been considered in setting the county trade licensing tariff:

- *Cost of Providing services.*

The cost of services include, construction and maintenance of the access roads and other infrastructure.

Such costs for service provision may be fixed or variable as tabulated below-

Sand, Ballast and Quarry Stone Cess				
Services	Details	Fixed Cost	Variable	Total
Infrastructure	Access Road	50,000,000		50,000,000
Revenue Attendants	Staff Salaries	1,200,000		1,200,000
Weighbridge Services	Leasing of Services	1,000,000		1,000,000
TOTAL		52,200,000	0	52,200,000
Cost per Day=Total/365 days				143,014
Number of tons per day				750
Minimum Cost of service per tonne				191

The average cost of providing services to sand, ballast and quarry stone transporters, per tonne is Kshs. 191. The county only considered the cost of providing the services. However, other factors such as commodity type, and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.7. BUSPARK FEES

This fee is levied to Public Service Vehicles for use of County Owned Bus Parks.

The objectives of charging bus park fees are: -

- a) To regulate the the picking and dropping of passengers in designated areas.
- b) To mobilize resources to support the maintenance, and provision of services related to bus parking areas such as street lighting, cleaning, security, paving, and drainage.

The following key factors are necessary for establishing and maintaining a functional and secure bus park; -

- *Cost of Providing services.*

The costs of service include, construction and maintenance of the bus parks, access roads and other infrastructure, street lighting, storm water management, security, disaster response, and cleaning.

This comprehensive approach ensures that the fee is fair, reasonable and reflective of the true cost of service provision to public service vehicle operators. This is tabulated below-

Bus park				
Services	Details	Fixed Cost	Variable	Total
Land Purchase Cost	Bus park (Spread for 20 Years)	5,000,000	-	5,000,000
Infrastructure	Construction Cost (Spread for 10 Years)	10,530,000		10,530,000
	Parking Attendants Salaries	2,400,000		2,400,000
Cleaning Services	Cleaners Salaries	720,000		720,000
	Equipment & Uniforms	60,000		60,000
Disaster Response	Fire Engines (1 engine, 10 years)	100,000		100,000
	Salaries, Wages & Capacity Building	60,000		60,000
	Equipment & Accessories	16,000		16,000
Street Lighting	Installation	400,000		400,000
	Electricity Cost		31,200	31,200
	County Electrician salaries	54,000		54,000
	Maintenance Cost		6,667	6,667
Stormwater Management	Drainage System	90,000		90,000
Road Access	Maintenance Cost	540,000		540,000
TOTAL		19,970,000	37,867	20,007,867
Cost per Month=Total/12 Months				1,667,322
Number of PSV Vehicles				1,000
Minimum Fee per PSV Vehicle				1,667

The average cost of providing services to Public Service Vehicle Operators is Kshs. 1,667, monthly. The county only considered the cost of providing the services. However, other factors such as commodity type, and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.8. OUTDOOR ADVERTISING FEES

This fee is levied to traders who use advertising platforms within the county not limited to, billboards and signages among others in order to attract business.

The objectives for providing this service are: -

- a. To regulate outdoor advertising within the County.
- b. To mobilize resources to support the maintenance, and provision of services related to outdoor advertising such as road access, and the spatial plan.

The following factors are considered in levying this fee: -

- *Form of advertising.*
- *Cost of Providing services.*

The costs of services include, construction and maintenance of access roads and development of the spatial plan as tabulated below-

Outdoor advertising				
Services	Details	Fixed Cost	Variable	Total
Cost of Developing a Spatial Plan	Spatial Plan	1,200,000	-	1,200,000
Plan Approvals	Planners Salaries	1,200,000	-	1,200,000
	Inspectorate Equipment	12,500	-	12,500
	Inspectorate Vehicle	192,000	-	192,000
	Fuel & Maintenance	-	62,400	62,400
Access Road	Road Access	3,937,500		3,937,500
TOTAL		5,342,000	62,400	5,404,400
Cost per Quarter=Total/4 Quarters				1,351,100
Number of Billboards Sides				43
Minimum Cost of service per Billboard Side				31,421

The average cost of providing services to owners is Kshs. 31,421 per square meter. The county only considered the cost of providing the services. However, other factors such as type of advertisement, form, size, and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Outdoor Advertising Act, 2019.

3.9. PRODUCE CESS

Produce cess is a fee charged by the County on agricultural commodities within the county. On payment one is issued a receipt.

The objectives of produce cess are to;

- a) To mobilize resources to support the maintenance, and provision of services related to produce such as road access.

b) To regulate movement within the County.

The following factors have been considered in setting the county produce cess;

➤ *Cost of providing the service*

The county government of Laikipia provides services for construction and maintenance of roads as tabulated below-

Produce Cess				
Services	Details	Fixed Cost	Variable	Total
Access Roads	Road Access	15,000,000		15,000,000
TOTAL		15,000,000	0	15,000,000
Cost per Day=Total/365 days				41,096
Number of Vehicles				80
Minimum fee per Vehicle				514

The average cost of providing services to transporters is Kshs. 514. The county only considered the cost of providing the services. However, other factors such as commodity type, vehicle tonnage and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.10.GAME & NATURE PARK

Game and nature park fees are fees charged by County for visiting Thompson falls and other game and nature sites within the County.

The objective of Game and Nature park fees are to:

- To support the protection and preservation of wildlife, habitats, and natural resources.
- To mobilize resources towards providing the service
- To promote responsible, eco-friendly tourism practices.

The factors to consider when charging this fee are: -

➤ *Cost of providing the service*

The fees for accessing game and nature parks are based on a range of capital and operational costs aimed at maintaining a safe, clean, and sustainable environment.

These costs are tabulated below-

GAME AND NATURE PARKS				
Services	Details	Fixed Cost	Variable	Total
Infrastructure	Land (Spread within 20 Years)	5,000,000		5,000,000
	Construction (Spread within 10 Years)	3,000,000		3,000,000
Staff Salaries, Wages & Capacity Building	Revenue, Tourism & Enforcement Officers	4,200,000		4,200,000

Garbage Collection	Garbage trucks purchase cost (cost recovery spread within 5 years)	36,000		36,000
	Garbage collection staff salaries	720,000		720,000
	Dust bins (cost recovery spread within 5 years)	18,000		18,000
	Garbage truck fuel and maintenance cost	520,000		520,000
	Equipment & Uniforms	40,000		40,000
Security	Perimeter fence construction cost (cost of gates to be precise)	391,000		391,000
	Security Staff Salaries (4)	1,260,000		1,260,000
Road Access	Road Construction Cost (Tarmacked with cost recovery spread within 20 years)	175,000		175,000
Sanitation and Ablution	Ablution infrastructure cost	150,000		150,000
	Water Point (Spread within 10 Years)	2,000		2,000
	Water Bill	24,000		24,000
Disaster Response	Ambulance (1 Ambulance, 10 years)	200,000		200,000
	Rescue Services	180,000		180,000
	Salaries, Wages & Capacity Building	720,000		720,000
	Equipment & Accessories	80,000		80,000
TOTAL		16,716,000	0	16,716,000
Cost per Day=Total/365 days				45,797
Number of visitors per day				300
Minimum cost of service per visitor				153

The average cost of providing services to visitors is Kshs. 153. The county only considered the cost of providing the services. However, other factors such as age, nationality of the visitors and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.11. LIVESTOCK MARKET & MOVEMENT PERMIT FEES

The Livestock market access fees are for providing access to County Abattoirs for traders to sell their livestock.

the Livestock movement permit fees are charged against movement of livestock within the county for purposes of sale.

The specific objectives of livestock market fees & movement permit fees are to;

- a) To mobilize resources to support the maintenance, and provision of services related to livestock market and movement.
- b) To control transmission of diseases within the County.
- c) To regulate livestock movement.

The following factors have been considered in setting the county produce cess;

- *Cost of providing the service*

The county government of Laikipia provides services at costs as tabulated below-

Livestock Market access				
Services	Details	Fixed Cost	Variable	Total
Infrastructure	Market Infrastructure Cost (cost recovery spread within 20 years) (for the stalls)	500,000		500,000
Sanitation and Ablution	Ablution infrastructure cost (cost recovery spread within 10 years)	150,000		150,000
	Water storage	100,000	96,000	196,000
Staff Salaries, Wages & Capacity Building	Revenue, Enforcement, Livestock Officers, LMA	1,376,000		1,376,000
Market Lighting	High Flood Masts (mulika mwizi)	40,000		40,000
	Electricity Cost		3,120	3,120
	County Electrician salaries	432,000		432,000
Security	Perimeter fence construction cost (cost of gates to be precise)	391,000		391,000
	Security Staff Salaries (4)	840,000		840,000
Storm-water Management	Drainage System Construction Cost (Cost recovery spread within 20 years)	32,500		32,500
	Tools	300,000		300,000
Road Access	Road Construction & maintenance Cost (Tarmacked	4,000,000	1,000,000	5,000,000

	with cost recovery spread within 20 years)			
Waste Collection	Garbage Truck (8 lorries)	2,880,000		2,880,000
	Garbage Collection equipment and trucks	400,000		400,000
	Protective gears	400,000		400,000
	Maintenance		200,000	200,000
	Skip bins (17)	2,380,000		2,380,000
	Staff Salaries	840,000		840,000
Road Access	Road Construction Cost (with cost recovery spread within 20 years)	10,000,000		10,000,000
TOTAL		24,561,500	1,299,120	25,860,620
Cost per Day=Total/52 Weeks				497,320
Number of Livestock				1,500
Cost of service per Livestock				332

Movement Permit				
Services	Details	Fixed Cost	Variable	Total
Salary	Veterinary Officer	180,000	-	180,000
Certificate	Certification	98,000	-	98,000
TOTAL		278,000	0	278,000
Total 365 days				278,000
Number of Livestock				4,900
Minimum cost of service per livestock				57

The average cost of providing services to Livestock traders is Kshs. 332 per livestock and to Livestock transporters is Kshs 57, per livestock. The county only considered the cost of providing the services. However, other factors such as type of livestock, quantity of livestock and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.12.LAND SUB DIVISION FEES

These fees are charged by County to individuals, registered groups and organizations for sub-division of land within the county.

The specific objectives of plot land subdivision Fees are to:

- Regulate subdivision of land ensuring compliance with environmental, and zoning standards,
- Resource mobilization for the County, to support infrastructure and service provision related to oversight.

The following factors have been considered in setting the Land Subdivision fees:

➤ *Cost of Providing Services*

Fees reflect the actual cost to the county of reviewing, inspecting, and approving sub-division exercises, including administrative and technical resources such as GIS lab, Spatial Plan and Staff salaries. They are as follows: -

Subdivision				
Services	Details	Fixed Cost	Variable	Total
Cost of Developing a Spatial Plan	Spatial Plan (Spread within 10 Years)	1,200,000	-	1,200,000
Cost of GIS Lab	GIS Lab (Spread within 10 Years)	800,000	-	800,000
	Salaries of GIS Lab Technicians	2,880,000	-	2,880,000
	Maintenances	-	100,000	100,000
Physical Planning	Salaries	720,000	-	720,000
Compliance	Compliance certificate books	16,000	-	16,000
	Scheme plan approval	4,000,000	-	4,000,000
TOTAL		9,616,000	100,000	9,716,000
Cost per Year				9,716,000
Number of Portions				9,000
Minimum cost of service per Land Portion				1,080

The average cost of providing these services per land portion is Kshs. 1080. The county only considered the cost of providing the services. However, other factors and strategic decisions

by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.13.WATER DRILLING RIG FEE

1. This is a machine used to drill holes in the ground to access underground water sources. The fee is charged for use and lease of drilling rigs and equipment owned by the County.

The Objectives considered in charging this fee are as follows:

- a) To Promote equitable access to groundwater
- b) To ensure affordability for low-income users
- c) Support sustainable groundwater management
- d) Encourage private sector participation with fair pricing norms

the factors considered in charging this fee are: -

- *Cost for Providing services.*

Fees reflect the actual cost to the county for infrastructure, insurance and maintenance, including administrative costs. They are as follows: -

Water Drilling Rig				
Services	Details	Fixed Cost	Variable	Total
Infrastructure	Cost of buying (Spread within 10 Years)	4,000,000		4,000,000
Personnel	Salaries	2,100,000		2,100,000
Fuel	Fuel	2,448,000		2,448,000
Oils & Lubricants	Oils & Lubricants		1,800,000	1,800,000
Insurance	Insurance	500,000		500,000
Maintenance	Service & fast-moving parts		900,000	900,000
TOTAL		9,048,000	2,700,000	11,748,000
Cost per Day=Total/12 months				979,000
Number of metres				200
Minimum cost of service per metre				4,895

The average cost of providing these services per meter is Kshs. 4,895. The county only considered the cost of providing the services. However, other factors such as key pricing models, depth, location, and strategic decisions by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.14.GARBAGE COLLECTION/CONSERVANCY FEE

A conservancy fee is a levy charged by the County on services offered in the collection of garbage.

Policy Objectives considered in charging this fee are: -

- a) Mobilize resources towards operational and maintenance costs of waste collection and disposal.
- b) Promote a healthy and clean environment.

The Costs of Providing the services and considered in charging this fee. Specifically: -

Conservancy Fees				
Services	Details	Fixed Cost	Variable	Total
Garbage Collection	Garbage trucks purchase cost (cost recovery spread within 5 years)	10,080,000		10,080,000
	Garbage collection staff salaries	9,450,000		9,450,000
	Skip bins (cost recovery spread within 10 years)	392,000		392,000
	Fuel		14,560,000	14,560,000
	Maintenance cost		2,800,000	2,800,000
	Equipment & Uniforms	525,000		525,000
	Insurance	1,400,000		1,400,000
TOTAL		21,847,000	17,360,000	39,207,000
Cost per Day=Total/12 months				3,267,250
Number of Households				7,000
Minimum cost of service per Household per month				467

The average cost of providing these services per household per month is Kshs. 467. The county only considered the cost of providing the services. However, other factors such as type of premises, location, and strategic decisions by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.15.EXHAUSTER SERVICES, WATER BOWSER & WATER TRUCKING FEES

These fees are for transport of water to residents within the County and removal of liquid waste from areas within the County.

The objectives of charging these services are to;

- a) Mobilize resources in order to cover operational costs.
- b) Promote a clean and health environment.

The factors considered in charging these services are infrastructure charges for equipment used, lubricants and maintenance and administrative costs such as salaries.

Cost of Providing Services as tabulated below-

Exhauster Services, Water Bowser & Water Trucking				
Services	Details	Fixed Cost	Variable	Total
Infrastructure	Cost of buying a water bowser (Spread within 10 Years)	2,000,000		2,000,000
Personnel	Salaries	600,000		600,000
Fuel	Fuel		3,133,440	3,133,440
Maintenance	Oils & Lubricants		288,000	288,000
	Insurance	500,000		500,000
	Service & fast-moving parts		2,400,000	2,400,000
Road Access	Road Construction Cost (Tarmacked with cost recovery spread within 20 years)	400,000		400,000
TOTAL		3,500,000	5,821,440	9,321,440
Cost per Day=Total/12 months				776,787
Number of trips				192
Minimum cost of service per trip				4,046

The average cost of providing these services per trip is Kshs. 4,046. The county only considered the cost of providing the services. However, other factors such as distance, and strategic decisions by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.16.LIQOUR

A Liquor License Fee is the official charge imposed by a government authority for granting permission to manufacture, sell, distribute, or serve alcoholic beverages within a specific jurisdiction.

The factors considered for charging these fees are

- Mobilize resources in order to cover operational costs.
- Regulatory control.

Costs of providing the service- These are costs as tabulated below-

		Large Urban Zones			Medium Urban Zones			Small Urban Zones		
	Details	Fixed	Variable	Total	Fixed	Variable	Total	Fixed	Variable	Total
Disaster response	Fire Engines (1 engine, 10 years)	54,000		54,000	54,000		54,000	72,000		72,000
	Salaries, Wages & Capacity Building	40,500		40,500	40,500		40,500	54,000		54,000
	Equipment & Accessories	10,800		10,800	10,800		10,800	14,400		14,400
Street Lighting	Installation Street Light	1,500,000		1,500,000	300,000		300,000	240,000		240,000
	High Flood Masts (mulika mwizi)	180,000			84,000			276,000		276,000
	Electricity Cost		1,170,000	1,170,000		234,000	234,000		187,200	187,200
	County Electricity salaries	64,800		64,800	32,400		32,400	32,400		32,400
Stormwater management	Drainage system			0			0			0
	Street Lights Maintenance Cost		750,000	750,000		150,000	150,000		120,000	120,000

Road access		3,150,000		3,150,000	1,680,000		1,680,000	1,500,000		1,500,000
				0			0			0
Waste Collection	Garbage trucks purchase cost (8 Trucks cost recovery spread within 10 years)	129,600		129,600	129,600		129,600	172,800		172,800
	Protective gears	18,000		18,000	18,000		18,000	24,000		24,000
	Salaries and wages (600 Waste management staff)	81,000		81,000	81,000		81,000	108,000		108,000
	Leased Equipment for compaction	18,000		18,000	18,000		18,000	24,000		24,000
	Maintenance		18,000	18,000		18,000	18,000		24,000	24,000
	Skip bins (17)	178,500		178,500	107,100		2,167,500			0
Total Cost				7,183,200			4,933,800			2,848,800
Liquor Outlets licensed in 2025				333			500			400
Small										
The average number of annual liquor licenses issued in the preceding 3 years										
Cost of service per license				21,571			9,868			7,122

The average cost of providing these services per license is Kshs. 21,571, in large urban zones, Kshs. 9,868 in Medium Urban zones and Kshs. 7,122 in small urban zones. The county only considered the cost of providing the services. However, other factors and strategic decisions

by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022 and the Laikipia County Alcoholic Drinks Control Act, 2024

3.17.PUBLIC HEALTH FEES

These are fees charged for obtaining a certificate of compliance by businesses and to promote a safe and healthy environment for the residents of the County.

The following factors have been considered in charging this fee:-

- Resource mobilization
- Regulatory measures to ensure a healthy environment
- Costs of providing services-

These costs are tabulated below: -

		Big towns			Medium towns			Small Towns		
	Details	Fixed	Variable	Total	Fixed	Variable	Total	Fixed	Variable	Total
Disaster response	Fire Engines (1 engine, 10 years)	150,000		150,000	90000		90000	60000		60000
	Salaries, Wages & Capacity Building	112,500		112,500	67500		67500	45000		45000
	Equipment & Accessories	30,000		30,000	18000		18000	12000		12000
Street Lighting	Installation Street Light	2,500,000		2,500,000	500000		500000	400000		400000
	High Flood Masts (mulika mwizi)	300,000			140,000			460,000		460,000
	Electricity Cost		1,950,000	1,950,000		390000	390000		312000	312000
	County Electrician salaries	108,000		108,000	54000		54000	54000		54000
Stormwater management	Drainage system			0			0			0
	Street Lights		1,250,000	1,250,000		250000	250000		200000	200000

	Mainten ance Cost									
Road access		5,250,0 00		5,250,0 00	2,800,0 00		2,800,0 00	2,500,0 00		2,500,0 00
				0			0			0
Waste Collectio n	Garbage trucks purchase cost (8 Trucks cost recovery spread within 10 years)	360000		360,000	216000		216000	144000		144000
	Protectiv e gears	50000		50,000	30000		30000	20000		20000
	Salaries and wages (600 Waste managem ent staff)	225000		225,000	135000		135000	90000		90000
	Leased Equipme nt for compacti on	50000		50,000	30000		30000	20000		20000
	Maintena nce		50000	50,000		21000 0	210000		20000	20000
	Skip bins (17)	297500		297,500	178500		216750 0			0
Total Cost				12,383, 000			695800 0			433700 0
Business es licensed in 2025				8,349			6,241			5189
Small										
The average number of annual licenses issued in the preceding 3 years										
Cost of service per public health per year				1,483			1114.8 85			835.80 65

The average cost of providing these services per license is Kshs. ,1,483 in Large Urban Zones, Kshs. 1,114.9 in Medium Urban Zones and Kshs. 835.8 in Small urban zones. The county only considered the cost of providing the services. However, other factors and strategic decisions by the County e.g. On any subsidies will be considered in the Laikipia County Revenue Administration no. 2 and the Public Health Act. Cap 242

3.18. QUARRY EXTRACTION

This is a fee that is collected from quarry extraction activities within the county, this includes murrum, ballast, construction stones etc., and they are changed per wheeler lorries.

The quarry extraction cess fees are

- Control the extraction of quarry materials and transportation
- Address and mitigate any instances of environment pollution
- Mobilize resources for providing services.

Cost of providing services

The costs of services include, construction and maintenance of the access roads.

Such costs for service provision may be fixed or variable as tabulated below.

Quarry extraction fees				
services	details	Fixed cost	variable	Total
Infrastructure	Access road	100,000,000		50,000,000
Revenue attendants	Staff salaries	1,000,000		1,000,000
Total		101,000,000		101,000,000
Cost per day=total days	365			139,726
Number of tonnes per day				1000
Minimum cost of service per tonne				140

The average cost of providing services to quarry extraction and transportation per tonne is 140. However other factors such as commodity type and strategies decisions by the county e.g on any other subsidies will be considered in the Laikipia County Administration Act No. 2.

3.19. FIRE INSPECTION FEES

Fire inspection fee is a charge collected from business owners in Laikipia County. The objectives of fire inspection fees include promoting fire safety within the county, protecting life and property, and ensuring compliance with fire safety regulations. These fees also support the provision of fire and rescue services. The cost-of-service provision to the public is tabulated below;

Fire inspection				
Services	Details	Fixed Cost	Variable	Total
Fire engine	Fire engine purchase (2 engines for 10 years)	1,800,000		

	Repair and Maintenance		2,000,000	
	Salaries for fire inspectors	1,350,000		
	Equipment	360,000		
	FUEL		1,400,000	
Road Access		3,500,000		
TOTAL		7,010,000	3,477,440	
Cost per YEAR				10,487,440
Number of premises				17,779
Minimum Fee per PREMISE				590

The average cost of providing services to a premise is Kshs. 590, yearly. The county only considered the cost of providing the services. However, other factors such as type of the premise, location of the premise, size of the premise and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.20. RIGHT OF WAY/ WAY-LEAVE FEES

Way leave payments are compensation given to the County Government by utility companies for the right to install, operate, and maintain infrastructure like power lines, pipelines, or telecommunication cables on their property on County property. This can either be overhead cables strung along electricity poles or cut underground.

The objectives of charging these services are to;

- Mobilize resources in order to cover technical advisory services.
- Regulate the installation, operationalization and maintenance of infrastructure such as power lines, pipelines and telecommunication cables.

The factors considered in charging these services are: -

- The nature of infrastructure being installed, either cables strung overhead or cables and pipes installed underground
- The scope of works

Cost of Providing Services as tabulated below-

Way-leaves & Right of Way			
Details	Fixed Cost	Variable	Total
Spatial Plan	3,600,000		3,600,000
GIS lab	800,000		800,000
Inspectorate equipment		1,750,000.00	1,750,000
Salaries of technical Staff	2,100,000		2,100,000

Inspectorate vehicle	960,000		960,000
Fuel & maintenance		936,000	936,000
Total Annual Cost	7,460,000	2,686,000	10,146,000
No of overhead Poles Used per Year			5,600
Cost Per Pole			1,812
Length of underground cables dug per year (40KMs)			40,000
Cost Per Metre			254

The average cost of providing services per metre is Kshs. 254, yearly. The county only considered the cost of providing the services. However, other factors such as type of the premise, location of the premise, size of the premise and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.

3.21.HOARDING FEES

These are fees that encompass putting up of temporary structures that act as fences or barriers, erected around a construction site within the county.

The main objective of this fee is to enhance security of the user and safety of the public.

The factors considered in charging this fee are as tabulated below: -

Service	Details	Fixed Cost	Variable Cost	Total
Cost of Developing a Spatial Plan	Spatial Plan	180,000	-	180,000
Road Maintenance Cost		-	875,000	875,000
Inspection	Inspectorate Salaries	63,000	-	63,000
	Inspectorate Equipment	30,000	-	30,000
	Inspectorate Vehicle	28,800	-	28,800
	Fuel & Maintenance	-	28,080	28,080
Total Cost		301,800	903,080	1,204,880
No. of Approvals in the Year				250
Cost per Hoarding Permit				4,820

The average cost of providing services for debts clearance is 4820 per holding permit. The county only considered the cost of providing the services. However, other factors and strategic decisions by the county e.g on any subsidies will be considered in the Laikipia County Revenue Administration Act 2022.

3.22.DEBTS CLEARANCE FEES

It's a fee charged from land ownership and property transactions to clear outstanding property rates typically when, selling or transferring land/property, renew or apply for title deed, doing due diligence before purchase or when applying for a land lease extension, where land rates are changed by local governments or municipal councils.

The cost for the service is tabulated below;

Debts clearance certificate fee				
Services	Details	Fixed cost	variable	Total
salary	Revenue collectors	900,000		900,000
certificate	certification	200 books		600,000
TOTAL				1,500,000
Total 365=per day				4,109
Number of certificates				15,000
Minimum cost per certificate				4,109

The average cost of providing services for debts clearance is 4109 per certificate. The county only considered the cost of providing the services. However, other factors and strategic decisions by the county e.g on any subsidies will be considered in the Laikipia County Revenue Administration Act 2022.

3.23.WEIGHT & MEASURES FEES

Weight and Measures Fees refer to the charges collected by a government or regulatory authority for services related to the inspection, testing, verification, and certification of weighing and measuring instruments used in trade and commerce.

The main Objectives of Charging Weight & Measures Fees are: -

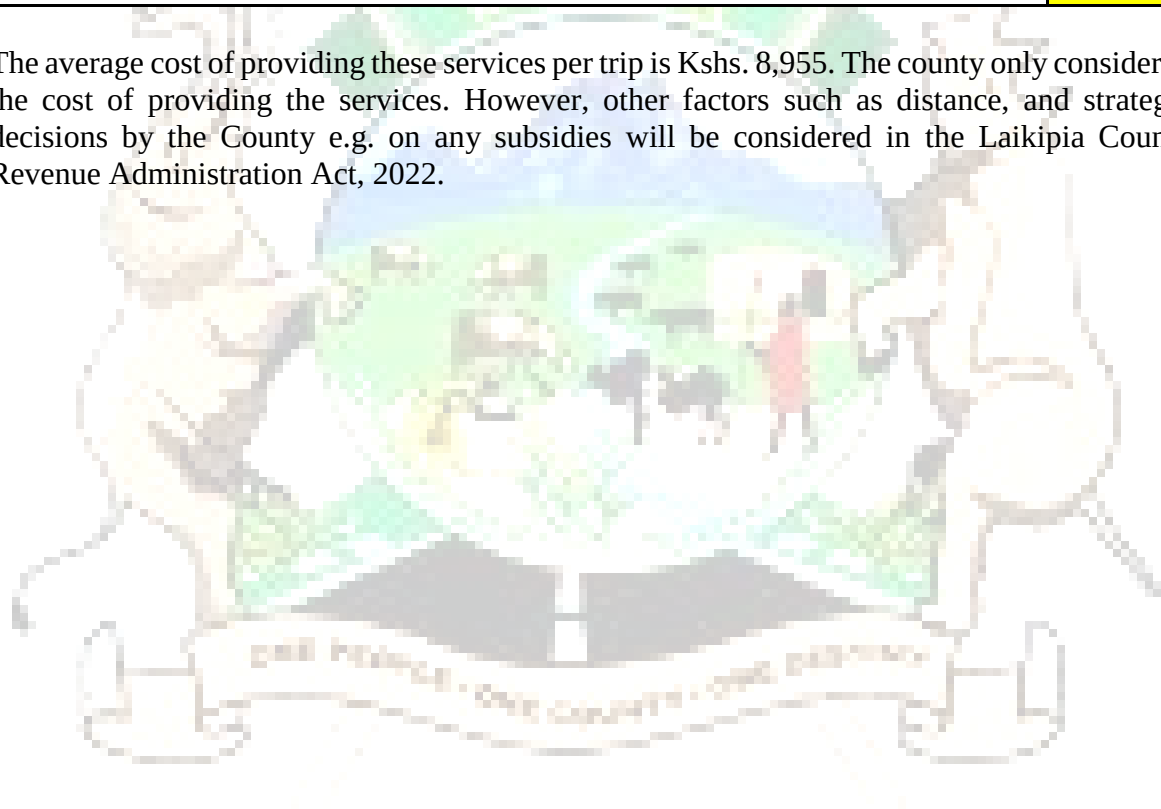
- a) Ensure Accuracy in Trade
- b) Protect Consumer Rights
- c) Promote Fair Competition
- d) Enforce Legal Metrology Laws
- e) Fund Inspection and Verification Services
- f) Promote Periodic Maintenance & Compliance
- g) Support Data Collection & Oversight

The Cost of providing the service is the factor considered in charging this fee. The county government of Laikipia provides services at costs as tabulated below-

WEIGHT & MEASURES FEES				
Services	Details	Fixed Cost	Variable	Total
Personnel	Salaries	1,680,000		1,680,000
Fuel	Fuel		520,000	520,000

Oils & Lubricants	Oils & Lubricants		288,000	288,000
Insurance	Insurance	500,000		500,000
Maintenance	Service & fast-moving parts		2,400,000	2,400,000
Road Access	Road Construction Cost (Tarmacked with cost recovery spread within 20 years)	200,000		200,000
TOTAL		2,380,000	3,208,000	5,588,000
Cost per Month=Total/12 months				465,667
Number of trips				52
Cost of service per trip				8,955

The average cost of providing these services per trip is Kshs. 8,955. The county only considered the cost of providing the services. However, other factors such as distance, and strategic decisions by the County e.g. on any subsidies will be considered in the Laikipia County Revenue Administration Act, 2022.



4. POLICY IMPLEMENTATION FRAMEWORK

This Policy will be implemented through an inter-departmental approach spearheaded by the County Treasury. The County Treasury will also commission a midterm evaluation of the implementation progress.

4.0. Institutional Framework

The actors responsible for the implementation of this Policy are the County Treasury, the Technical Committee, County Executive Committee, and the County Assembly whose roles are as follows:

4.1. County Treasury, through LCRB

The County Treasury is in charge of coordinating the implementation and review of this Policy. Specifically, they shall be responsible for:

- (a) requesting and compiling submissions in the review of this Policy;
- (b) ensuring adequate public participation on the proposed changes to this Policy; and
- (c) preparing a monitoring and evaluation report on the implementation of this Policy.

4.2. Technical Committee

This Technical Committee will be chaired by the CEO. It will comprise technical officers from departments where revenue streams are domiciled to a maximum of eleven (11) members. The technical committee shall review and incorporate submissions from the County Treasury and issues raised by stakeholders on this Policy.

4.2.1. County Executive Committee

This Committee shall-

- 1. (a) Discuss and approve the Policy;
- 2. (b) Lead and oversee implementation of the Policy;
- 3. (c) Make policy decisions on emerging issues concerning the Policy.

4.2.2. County Assembly

The assembly shall:

- 1. Consider and adopt the Policy submitted by the County Executive Committee;
- 2. Enact any relevant laws to give effect to the Tariffs and Pricing Policy;
- 3. Play the oversight role to the county executive committee in the implementation of the Tariffs and Pricing Policy.

To ensure compliance, the county shall in developing the Finance Act, be guided by this Policy provisions, to ensure the minimum charges for services are guided by the costs.

Compliance to the policy shall be enforced by the County Treasury. The county government shall develop legislation on sanctions for non-compliance where necessary.

4.3. Monitoring and Evaluation

Monitoring and evaluation of this policy will be conducted periodically to assess the progress of implementation of the Policy. The Policy's broader impact on the overall county economy will be monitored within the context of the County Integrated Monitoring and Evaluation System (CIMES).

Table 4.3. below summarizes the policy development process outlining the progress indicators, lead actors and timelines in line with the county budget calendar. The relevant county departments will be required to issue periodic progress reports to the County Treasury for evaluation purposes.

Table 4.3. Policy Development Matrix

ACTIVITY	OUTPUT INDICATOR	STATUS	RESPONSIBLE	TIMELINES
Research on County Revenue Stream charges to inform the situational analysis	LCRB	Completed	Technical Committee	19 th May 2025-22 nd May 2025.
Formulation of draft Tariffs and Pricing Policy	draft Tariffs and Pricing Policy	Completed	Technical Committee/OCA	28 th May 2025
Public Participation	Public Participation	Pending	Directorate of Public participation/ Technical Committee	
Affected Principal Laws	Various county legislations	Pending	OCA/ County Assembly	
Enactment of Finance Act	Finance Act	Pending	Executive/ County Assembly	

Preparation of monitoring and evaluation report on the Tariffs and Pricing Policy.	Monitoring and Evaluation Report	Pending	County Treasury	
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4.4. Policy Review

This Policy shall be reviewed every two years and tabled before the County Assembly for adoption.

