

NANDI COUNTY GOVERNMENT

Revenue Enhancement Action Plan



**MINISTRY OF FOREIGN AFFAIRS
OF DENMARK**
Denmark in Kenya



Executive Summary

The Nandi County Revenue Enhancement Action Plan (REAP) was developed with support from the Commission on Revenue Allocation (CRA) and the World Bank through the Kenya Accountable Devolution Program (KADP III). It is based on the 2022 national study on Own Source Revenue (OSR) potential and tax gaps, which estimated Nandi's OSR potential at approximately Kshs 1.4 billion per year—more than double its average historical collections, which have stood below 45% of this potential.

Nandi County's most significant contributor to its revenue potential is Hospital and Public Health Services Fees, which account for 29.5%. The second largest revenue stream is Agricultural Transportation Fees, which, when combined with Natural Resource Transportation Fees, contribute over a quarter of the county's revenue potential.

The REAP was prepared through a consultative process involving the county executive, sector departments, and technical officers. A technical workshop that was held in May 2025 workshop facilitated the validation of study findings, peer learning, and consensus-building on practical, high-impact reforms.

The plan prioritises actions that directly address Nandi's revenue strengths. For the health sector, the county will expand automation of billing systems, enhance infrastructure in high-volume facilities, and link services with insurance providers. In the agricultural produce cess, efforts will focus on formalising collection points, digitising cess payment systems, and enhancing enforcement along key transport routes. For trade licensing, the county will conduct a comprehensive business mapping exercise to improve compliance through increased public awareness and the implementation of automated systems. Market fee reforms will include upgrading infrastructure and streamlining collection procedures, while the county will also formalise the collection of transportation charges for natural resources.

Cross-cutting reforms encompass improvements in data management, legal and policy alignment, digitisation of key processes, performance-based staff deployment, and enhanced stakeholder engagement. Each proposed action is assigned a responsible officer and a timeline to ensure accountability and effective monitoring.

Nandi County's REAP positions the county to significantly enhance domestic revenue mobilisation and improve service delivery. Its national leadership in health revenue and strong potential in agriculture-linked streams make it a model for other counties seeking to leverage local economic strengths through structured and data-driven revenue reforms.

Abbreviation

CECM	County Executive Committee Member
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
GIS	Geographic Information System
HMS	Hospital Management System
ICT	Information and Communication Technology
IPRS	Integrated Population Registration System
OSR	Own Source Revenue
PSV	Public Service Vehicle
REAP	Revenue Enhancement Action Plan

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Acknowledgement

The Commission provided technical assistance in disseminating the Comprehensive Own Source Revenue Potential and Tax Gap Study, as well as facilitating the development of Revenue Enhancement Action Plans for six additional counties between the 12th and 15th of May 2025.

The Commission extends its gratitude to the World Bank for its invaluable support towards this significant initiative. We express our sincere appreciation for Meimuna Mohammed, the consultant, whose expertise was instrumental in training the counties and facilitating the development of the revenue enhancement action plan. Additionally, we commend the county governments of Murang'a, Machakos, Wajir, Kisumu, Bungoma and Nandi for their active participation in the dissemination workshop and their dedication to crafting the action plan for revenue enhancement.

The assignment would not have been possible without the guidance and strategic direction of the Commission, specifically the Public Finance Management Committee (PFMC), led by its Chairperson, Commissioner Hadija Juma, and commissioners Dr. George Midiwo and Mr. Jonas Kuko, members of the committee.

The Commission also acknowledges the contributions of the following staff of the Commission on Revenue Allocation (CRA) and the World Bank:

1. CPA Roble Nuno, CPA Selly Yagan, CPA Fridah Mutua and CPA Zablon Manoah
- CRA
2. Dr. Naomi Mathenge, Ms. Mercy Wangui, Ms. Hope Nashemeza and Ms Meimuna Mohammed - World Bank

Finally, the Commission is grateful to the World Bank for the continued technical support and funding of the work that led to this plan under the Kenya Accountable Devolution Program Phase 3 (KADP III). Financial support under KADP III was received from Denmark's Danish International Development Agency (DANIDA) and the UK's Foreign Commonwealth & Development Office (FCDO)

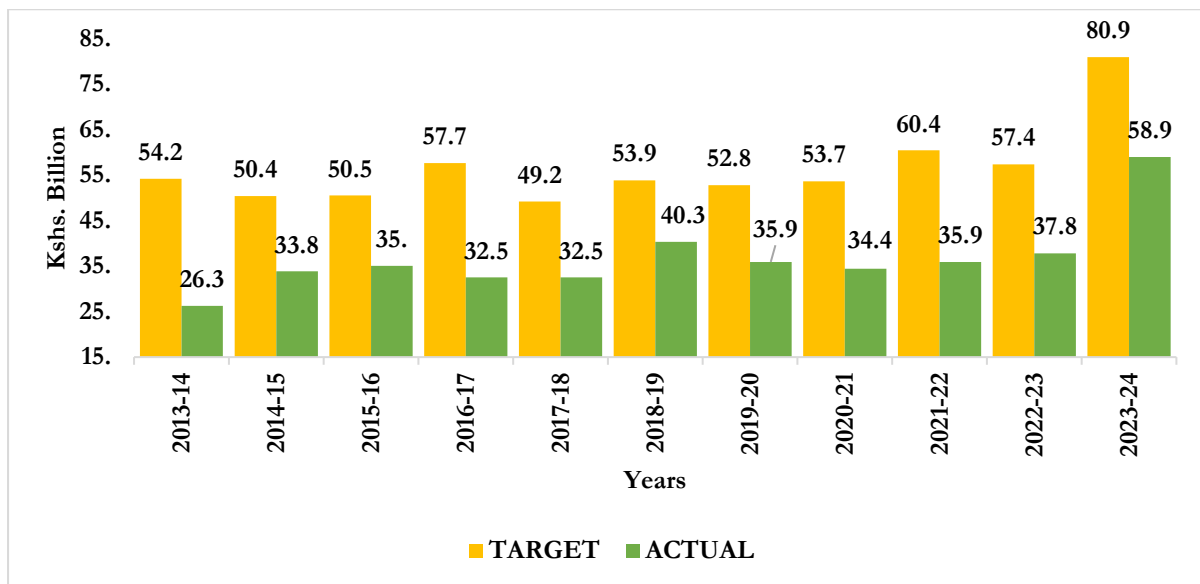
Chapter 1: Introduction

1.1. Background

The Constitution mandates the Commission on Revenue Allocation in Article 216(3b) to define and enhance revenue sources for county and national governments. Article 209(3) further empowers County Governments to raise their own revenue by imposing property rates, entertainment taxes and any other tax that may be authorised by an Act of Parliament. County governments may also impose fees and charges on services they provide.

"Over the past 11 years, since the onset of devolution in FY2013/2014, the combined revenue collections of the 47 county governments have consistently fallen short of annual targets as illustrated in Figure 1: -

Figure 1 Comparison between County OSR targets and County OSR actual Collections (FY13/14- FY23/24)



The persistent failure to meet Own Source Revenue targets has hindered effective budget execution, leading to underfunded budgets and the accumulation of pending bills.¹

In pursuit of its mandate, the Commission in collaboration with the World Bank conducted a Comprehensive OSR Potential and Tax Gap study in 2022, where the key findings ² informed and guided further technical assistance counties' revenue

¹ OCOB - Budget implementation review reports

² Estimated OSR potential for all 47 counties is 216B against a targeted collection of 52B and an actual OSR collection of 31B. Enhanced efficiency in revenue administration would help counties move towards their OSR potential.

enhancement can help counties optimise their own source revenue and improve their fiscal self-reliance while reducing pending bills and dependence on National Government transfers and grants.

1.2. Rationale

The study coincided with the establishment of the third regime of county governments. County governments are seeking to boost their own-source revenue collection to expand their funding. This explains the rising requests from counties for the Commission's support in disseminating the study and developing action plans to realise their revenue potential.

To further bolster this endeavour, the Commission aimed to develop county-specific booklets containing detailed insights into the methodology applied to determine county OSR and the corresponding action plans that county leadership will be committed to implementing. These booklets will bear the signatures of H.E. the Governor on behalf of the County Government and the Chairperson of the Commission on Revenue Allocation. Specifically, the activity achieved the following objectives:

- i. Disseminated the own source revenue potential methodology through uniquely tailored workshops for the selected counties.
- ii. Facilitated the development of a revenue enhancement action plan for the selected counties.

1.3. Scope

Six county governments were disseminated to during the workshop, and they were selected based on criteria. The selection of counties for the dissemination of revenue collection findings followed a phased, data-driven, and regionally balanced approach. The purpose was to ensure both learning from success and targeted support for underperformance, while avoiding duplication and maintaining geographic equity nationwide.

1.3.1. Revenue Growth Performance (Primary Criterion)

All 47 counties were evaluated based on their Own Source Revenue (OSR) growth between fiscal year 2022/23 and fiscal year 2023/24. The top 10 counties with the highest percentage growth were considered.

1.3.2. Prior Dissemination Status (Exclusion Criterion)

Counties already covered in earlier dissemination rounds were excluded to maximise outreach and coverage. Eleven counties had already been reached. These included Turkana, Homabay, Isiolo, Kilifi, Kericho, Tana River, Nairobi City, West Pokot, and Taita Taveta. Additionally, Uasin Gishu and Kakamega were also part of the earlier dissemination efforts. As a result, all these counties were excluded from the second dissemination workshop cycle to avoid duplication and to ensure that dissemination efforts reached a new and broader group of counties across different regions.

1.3.3. Regional Balance (Equity Criterion)

To ensure fair regional representation, only one county per region was selected. If multiple eligible counties came from the same region, only the top-ranked was included. Bungoma was included despite not appearing in the top or bottom 10 OSR performance rankings.

1.3.4. Best Performing Counties Selected

Based on the above criteria, Wajir, Nandi, and Muranga were selected. Table 1 illustrates how the criteria were applied.

Table 1: Top 10 Counties by OSR Growth (FY 2022/23 to 2023/24) and their Eligibility for Dissemination

County	OSR Growth (FY22/23–23/24)	Disseminated Previously	Eligible	Notes
Wajir	253%	No	√	Selected – Northern region
Nandi	214%	No	√	Selected – Rift Valley
Turkana	199%	Yes	☒	Already disseminated
Homabay	144%	Yes	☒	Already disseminated
Isiolo	87%	Yes	☒	Already disseminated
Kilifi	83%	Yes	☒	Already disseminated
Garissa	75%	No	☒	Same region as Wajir (not selected)
Murang’a	70%	No	√	Selected – Central region
Kericho	68%	Yes	☒	Already disseminated
Tana River	56%	Yes	☒	Already disseminated

1.3.5. Performance Relative to Revenue Potential (Additional Criterion)

Counties performing well below their estimated revenue potential in FY 2023/24 were also considered. The 10 least-performing counties, as measured by this metric, were

reviewed, and those not previously disseminated were prioritised. Machakos and Kisumu were the two counties that were prioritised.

Table 2: Counties with the Lowest OSR Performance Relative to Revenue Potential (FY 2023/24) and Their Eligibility for Dissemination

County	OSR Actual/Potential (FY23/24)	Disseminated Previously	Eligible	Notes
1. Kisumu	5%	No	√	Selected – Nyanza region
2. Machakos	18%	No	√	Selected – Eastern region
3. Kajiado	19%	No	☒	Same region as Machakos
4. Baringo	19%	No	☒	Same region as Nandi
5. Nyamira	19%	No	☒	Same region as Kisumu
6. Migori	14%	No	☒	Same region as Kisumu
7. Kwale	13%	No	☒	Same region as Taita Taveta (already disseminated)
8. Bomet	11%	No	☒	Same region as Nandi
9. Nairobi City	19%	Yes	☒	Already disseminated
10. West Pokot	10%	Yes	☒	Already disseminated

Based on the criteria explained above, Murang’a, Machakos, Wajir, Kisumu, Bungoma and Nandi were selected for the dissemination workshop of the comprehensive own-source revenue potential and tax gap study.

1.4. Nandi County Government Own Source Revenue

Nandi County has an estimated own-source revenue (OSR) potential of approximately KSh 1.4 billion, distributed across a range of revenue streams as illustrated by Figure 3. The largest contributor to this potential is Hospital and Public Health Services Fees, which account for about KSh 412.8 million, or 29.5% of the total. The second largest revenue stream is Agricultural Transportation Fees, contributing KSh 242.05 million (17.3%). When combined with Natural Resource Transportation Fees at KSh 146.61 million (10.5%), these two streams together account for over a quarter of the county’s total potential. This reflects the county’s strong agricultural base and highlights the

need for better regulation, clearer legal guidelines on service-based transportation fees, and enhanced infrastructure at collection points.

Market Trade Centre Fees contribute KSh 124.28 million (8.9%), indicating significant potential in open-air markets and trading centres. Coupled with Trading Licensing Fees (KSh 81.81 million), Administration Fees and Charges (KSh 81.16 million), and Environment and Conservancy Administration Fees (KSh 81.88 million), these market-related sources form a substantial share of OSR, suggesting that reforms in market management, trader registration, and licensing enforcement could yield substantial gains.

Other notable revenue streams include Property Rates at KSh 74.61 million (5.3%) and Technical Services Fees at KSh 69.63 million (5.0%). These streams highlight the importance of updating valuation rolls, integrating billing systems with business licensing (SBP), and improving compliance frameworks.

Lower-yielding streams such as Parking Fees (KSh 34.18 million), Advertising and Signage Fees (KSh 27.21 million), Liquor Licensing Fees (KSh 14.28 million), and Building Plan Approval Fees (KSh 8.62 million) collectively contribute a modest share of the total potential. Nevertheless, these streams are critical from a regulatory and service delivery standpoint and require improved data, consistent enforcement, and updated policy frameworks.

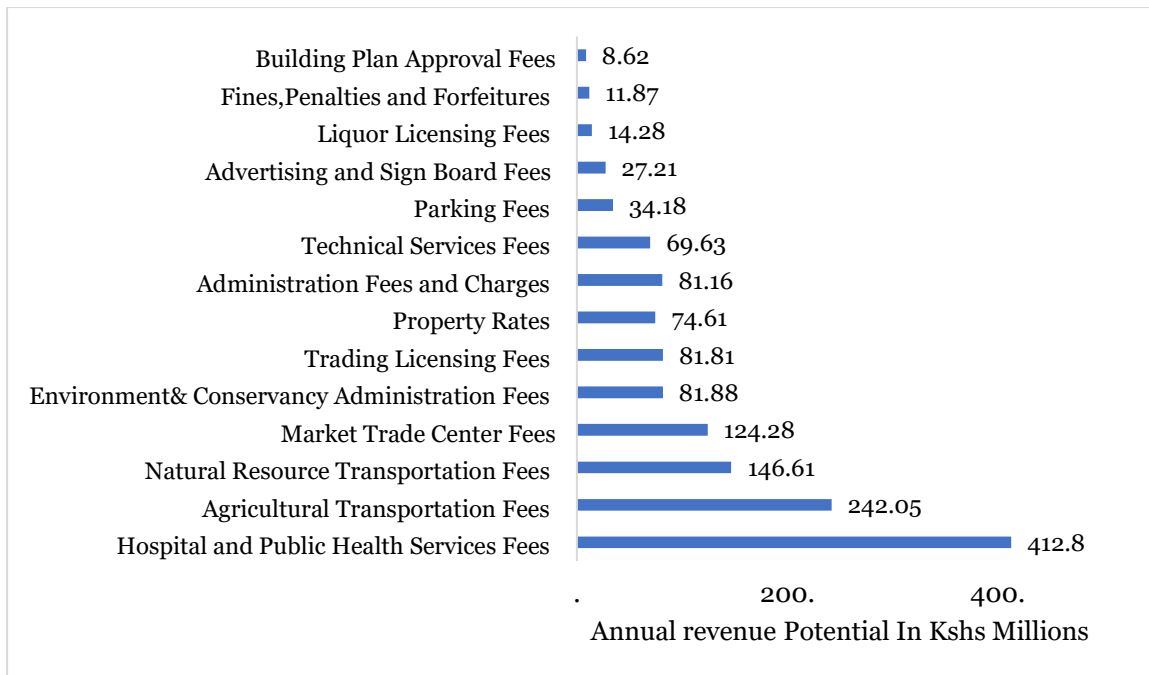


Figure 3: Nandi County revenue streams estimated annual potential

Source: Comprehensive own-source revenue potential and tax gap study 2022

The year-on-year analysis of Nandi County’s revenue performance between FY 2013/14 and FY 2023/24, as illustrated by Figure 2 reveals a trend of persistent underperformance relative to its estimated potential of KSh 1.4 billion, with notable stagnation in most years and a marked improvement only in the most recent financial year.

From 2013/14 to 2022/23, the county collected between 9% and 21% of its annual revenue potential. The lowest performance was recorded in 2013/14 at 9%, indicating a weak starting baseline in the early years of devolution. Subsequent years showed only marginal improvement, fluctuating within a narrow range: 17%–21% between 2014/15 and 2021/22, with no single year exceeding 21% over that entire period.

A concerning dip occurred again in 2022/23, where collection fell back to 14%, down from 20% the previous year. However, FY 2023/24 shows a significant turnaround, with the county achieving 45% of its revenue potential. This more than doubles the performance of any previous year.

In conclusion, while Nandi County’s revenue potential remains largely untapped, the sharp rise in 2023/24 presents a clear opportunity to consolidate gains, scale up reforms, and progressively approach the full realisation of the KSh 1.4 billion potential.

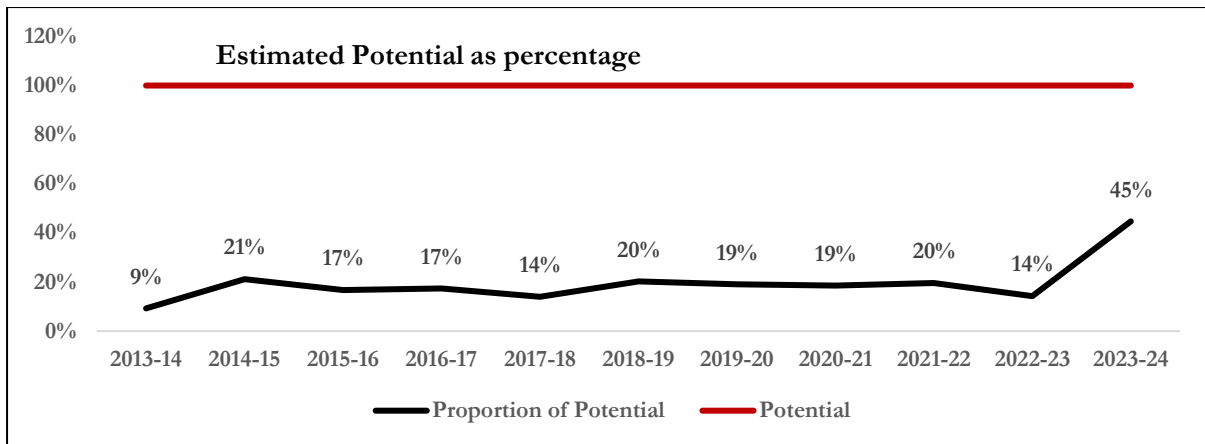


Figure 2 Nandi County government's annual OSR collection as a proportion of the potential over eleven years³

³ Computed data from Comprehensive own source revenue potential and tax gap study 2022 and Annual County Budget Implementation Review Report FY 2013-14, FY 2014-15, FY 2015-16, FY 2016-17, FY 2017-18, FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22, FY 2022-23 and FY 2023-24 .

Chapter 2: Workshop Findings

2.1. Chairperson's Remarks

In her opening remarks, the Chairperson of the Commission on Revenue Allocation (CRA) welcomed participants from Kisumu, Bungoma, and Nandi counties, as well as development partners and Commission staff. Commissioner Wanyonyi acknowledged the central role of Own Source Revenue (OSR) in advancing fiscal sustainability and deepening devolution in Kenya.



CPA Mary Wanyonyi giving her opening Remarks

The Chairperson emphasised that the dissemination workshop marked a critical phase in supporting counties to understand and act on the findings of the Comprehensive OSR Potential and Tax Gap Study conducted by CRA with the support of the World Bank.

The Chairperson reiterated the Commission's constitutional mandate, as outlined in Article 216, to recommend strategies for financing and financial management at both the national and county levels. Commissioner Wanyonyi noted that while counties are empowered to raise revenue through taxes, fees, and charges, most counties have struggled to meet their OSR targets.

Commissioner Wanyonyi cited findings from county financial reports between FY 2013/14 and 2021/22, which consistently showed underperformance in revenue

collection. This situation, the Chairperson explained, perpetuates dependency on national transfers and impedes fiscal autonomy.

To address these challenges, the Commission initiated the Comprehensive OSR Potential and Tax Gap Study in 2022. According to the Chairperson, the study yielded practical, county-specific insights designed to bridge the gap between potential and actual collections.

In 2024, CRA launched a pilot initiative that included the development of Revenue Enhancement Action Plans (REAPs) in five counties—Taita Taveta, Uasin Gishu, Homa Bay, Kakamega, and West Pokot. These REAPs, the Chairperson stated, are tailored blueprints that reflect each county’s revenue potential and operational realities.

Following the successful launch and endorsement of the selected REAPs in September 2024, CRA began extending the initiative to other counties, including Kisumu, Bungoma, and Nandi, who were present at the current workshop.

The Chairperson urged county governments to adopt bold, data-driven reforms rather than rely on incremental improvements. Commissioner Wanyonyi stressed that the development of county REAPs was not optional but a fiscal imperative that would enable counties to realise their full economic potential.

Commissioner Wanyonyi further stated that the CRA would continue monitoring revenue performance through the Receiver of Revenue Reports, in line with the Public Finance Management Act, 2012, as part of its accountability framework.

2.2. Preliminary Remarks at the County Revenue Enhancement Workshop



Commissioners and the World Bank team followed the workshop proceedings.

The Acting CEO of the Commission on Revenue Allocation (CRA), CPA Roble Nuno, officially welcomed participants to the workshop focused on strengthening county revenue enhancement. CPA Roble Nuno emphasised the importance of convening to support counties in improving their revenue mobilisation and fiscal sustainability. In his remarks, he requested that the World Bank extend its support to additional county governments for the dissemination and application of revenue potential study findings, noting that such support would be critical in helping more counties adopt evidence-based reforms to enhance their own-source revenue (OSR).

A representative from the World Bank expressed appreciation for the ongoing partnership with CRA and highlighted the Kenya Accountable Devolution Program (KADP) as a key initiative. The program aims to strengthen public financial management, enhance service delivery, and foster accountability in both national and county governments. Revenue enhancement was identified as a critical pillar of this effort.

Mr. John Oloo Manyolo, FCDO's Advisor for the Western Kenya Region, reiterated the UK's commitment to supporting Kenya's devolution agenda. He referenced the

recently concluded Kenya Devolution Programme (KDP), which delivered several key outputs, including operational manuals for Uasin Gishu and Homa Bay counties, as well as revenue potential estimates for key revenue streams in Kisumu and Mombasa. He acknowledged these tools as instrumental in enhancing transparency and capacity for OSR mobilisation at the county level.

Kisumu County's CEC Member for Finance, Economic Planning, and ICT Services, Mr. George Omondi Okong'o, called on CRA to provide a clear framework for defining and categorising revenue streams. He noted the need for standardised revenue reporting across the 47 county governments to enable effective monitoring, evaluation, and planning.

2.3. Own Source Revenue overview presentation

The presentation focused on the performance of own-source revenue (OSR), the potential for revenue generation, and the tax gaps observed in Kisumu, Nandi and Bungoma Counties.

The presentation highlighted that, on average, counties had been collecting only about 65% of their targeted own-source revenue. A historical analysis covering the financial years 2013/14 to 2023/24 revealed persistent underperformance in OSR collection. Specifically, in the financial year 2023/24, Kisumu, Bungoma, and Nandi counties recorded significant gaps between their estimated revenue potential and the actual revenue collected, indicating a substantial untapped capacity for local revenue generation.

The presentation also covered the key elements of effective revenue administration systems. These included the enumeration and registration of taxpayers, the assessment of tax liabilities, billing and collection processes, enforcement measures, record-keeping and accounting, compliance monitoring, and public sensitisation. Additionally, the presentation emphasised the importance of a comprehensive taxpayer database and transparent processes to enhance accountability and efficiency.

Despite ongoing efforts, counties continued to face a variety of challenges in revenue mobilisation. These challenges included weak legal and policy frameworks, revenue leakages due to poor monitoring, outdated or inadequate technology systems, and

infrastructural limitations. Additionally, a lack of public awareness, resistance to taxation, and insufficient budgetary and human resource capacity had hindered effective revenue collection.

However, the presentation also highlighted encouraging practices that some counties had adopted to address these issues. These included the use of mobile money platforms like M-Pesa for revenue collection, automation, and integration with national financial management systems such as IFMIS; the development of in-house revenue management systems; the construction of modern markets and transport facilities; and the introduction of digital parking meters. Civic education campaigns and partnerships with national agencies and development partners to train staff on revenue administration were also noted as positive developments.

Each REAP was designed to support the establishment of effective revenue administration systems by minimising leakages and promoting sustainable revenue collection. These plans disaggregated each county's OSR potential into 15 distinct revenue streams, identified specific administrative processes, assessed challenges and opportunities, and proposed actions based on national and global best practices.

In conclusion, the presentation underscored the importance of data-driven decision-making, institutional reforms, and stakeholder collaboration in enhancing counties' revenue performance. The Counties present were called upon to leverage the insights from the study to unlock their revenue potential and reduce over-reliance on transfers from the national government.



Commissioner Hadija Juma giving a presentation OSR overview presentation during the workshop proceedings

2.4. Methodology of estimating revenue potential

The facilitator introduced participants to the Deterministic Frontier Analysis (DFA) methodology, which benchmarked each county's performance against a calculated 'frontier'—defined as the average performance of the five best-performing counties in each revenue stream. DFA enabled counties to compute the revenue gap and revenue effort.

The top nine revenue streams for the three counties combined were: **Advertising and Sign Board Fees, Property Rates, Trading Licensing Fees, Parking Fees, Hospital and Public Health Services Fees, Environment and Conservancy Administration Fees, Natural Resource Transportation Fees, Agricultural Transportation Fees, and Market Trade Centre Fees.**

For each stream, participants were guided through:

- Definition and scope
- Economic base used for estimation
- Key assumptions drawn from empirical data
- Method used to estimate revenue potential

2.4.1. Outdoor Advertising and Sign Board Fees

This included fees for outdoor advertising—the base comprised advertising expenditure data from MSMEs by county. The CRA study drew from the MSME Survey variable EG19 to estimate advertisement expenditures.

A step-by-step process of estimating the outdoor advertising and sign board fees was explained in the training, and they included:

Step 1: Estimate Annual advertising expenditure

The monthly advertising expenditure, based on the 2015/16 MSME Survey by county, is multiplied by 12 to obtain the annual advertising expenditure by county.

Adjust for GDP Growth (2019/20 Values) to reflect economic conditions as at FY 2019/2020

The estimated annual advertising expenditure was updated to 2019/20 levels using a GDP growth rate of 5% per annum.

Although actual GDP growth rates varied from year to year, historical data from the Kenya National Bureau of Statistics (KNBS) shows that annual GDP growth between 2016 and 2019 ranged from approximately 4.9% to 6.3%, as illustrated by Table 3.

Table 3 Kenya's GDP growth Rates between 2016 and 2019

Year	Actual GDP Growth (%)
2016	5.9%
2017	4.9%
2018	6.3%
2019	5.4%

When compounded over the four years using these actual rates, the cumulative growth is 21.5%, which is almost identical to the result from using a flat 5% annually over four years:

Step 2: Extrapolate to the National Economy

The 2015/16 MSME Survey provided information on monthly advertising expenditure from a representative sample of businesses. However, this does not capture: large enterprises; informal businesses not in the sample; regional variations, or the full size of the national advertising market.

To estimate the total advertising expenditure for the entire economy, the model multiplied the MSME figure by a factor of 5. This scaling factor (or extrapolation parameter) was based on the assumption that MSMEs account for roughly 20% of the

national advertising spend. This assumption was grounded in empirical literature and market observations, as outlined below:

- The 2016 MSME Survey by the Kenya National Bureau of Statistics (KNBS) reported that MSMEs contribute approximately 33.8% of Kenya's GDP. However, this GDP contribution was heavily skewed toward the informal sector, which constitutes over 90% of MSMEs. Given their informal nature and limited access to formal advertising platforms, MSMEs tend to spend significantly less on structured media such as outdoor advertising compared to large corporations.
- Industry insights from the 2020 Advertising Spend Report, co-authored by ReelAnalytics and the Marketing Society of Kenya (MSK), reveal that large formal firms primarily drive advertising in Kenya, with advertising by MSMEs accounting for between 15% and 25% of the national total.
- According to studies by the Kenya Institute for Public Policy Research and Analysis (KIPPRA), MSMEs contribute less to formal taxes, media expenditure, and compliance-based revenue streams such as signage or advertising fees.

Step 3: Estimate Outdoor Advertising Share

According to the 2020 Advertising Spend Report by ReelAnalytics and MSK, outdoor advertising (e.g., billboards, signage) accounted for approximately 2.2% of total advertising expenditures. To remain conservative, the model used a 2.0% share of the total. Therefore, the monthly advertising expenditure based on the 2019/20 economic condition was multiplied by 2% to estimate the monthly outdoor advertising expenditure.

Step 4: Calculate the Revenue Effort Multiplier

Each county's performance in collecting advertising revenue was evaluated by calculating a Revenue Effort Multiplier. This comparison examined the average revenue collection from outdoor advertising and sign board fees by county over the years FY 2017/18, 2018/19, and 2019/20, based on the estimated annual expenditure on outdoor advertising in the national economy.

Step 5: Estimate Frontier Revenue Effort Multiplier

The top five counties with the highest Revenue Effort Multipliers were selected to form the performance frontier. These counties serve as benchmarks for what is realistically achievable based on peer performance. The five counties for outdoor advertising were: West Pokot, Trans Nzoia, Vihiga, Murang'a, and Kisii.

The average multiplier of these five counties was calculated and applied across all counties to estimate potential revenue.

Step 6: Estimate Revenue Potential Using the Frontier Multiplier

The estimated revenue potential for each county was computed by multiplying the frontier Revenue Effort Multiplier by each county's estimated annual outdoor advertising expenditure.

In the outdoor advertising Revenue Effort Multiplier, Kisumu County was ranked 21st, while Nandi was ranked 41st and Bungoma 42nd in comparison to the 47 county governments

2.4.2. Property Rates

Property rates were described as taxes imposed on the value of land within a county. The economic base comprised the estimated total value of commercial and residential property, excluding agricultural land, derived from household asset data and business survey values.

Step 1: Estimating the Total Value of Residential Property

The Kenya Integrated Household Budget Survey (KIHBS), 2015/16, published by the Kenya National Bureau of Statistics (KNBS), included data on the reported value of homes and land owned by households. In the survey, many households reported the value of the homes and land they own. For households that did not report the value of their property, the CRA 2022 study used a method called imputation to estimate the value of the homes and land they own.

To estimate house value, the study used the household-reported rent being paid and divided it by the national average rental yield estimated at 6.7%.

Step 2: Estimating the Total Value of Commercial Property

In the 2016 KNBS Micro, Small, and Medium Enterprise (MSME) Survey, businesses reported the value of their premises. Where they did not report the value of their

premises, the study used the rent yield to calculate the value of their premises based on the rent they reported as being paid.

Step 3: Determining the Value as per 2019/20

Since both commercial and Residential property values were based on 2015/16 studies, the values were updated by 5% over four years to obtain the value of the properties as of 2019/20.

Step 4: Calculate the Revenue Effort Multiplier

Each county's performance in collecting property rates revenue was evaluated by calculating a Revenue Effort Multiplier. This comparison examined the average revenue collection in property rates by county over the years FY 2017/18, 2018/19, and 2019/20, based on the estimated value of residential and commercial properties in 2019/20.

Step 5: Estimate Frontier Revenue Effort Multiplier

The top five counties with the highest Revenue Effort Multipliers were selected to form the performance frontier. These counties serve as benchmarks for what is realistically achievable based on peer performance. The five counties for outdoor advertising were Machakos, Bomet, Isiolo, Laikipia, and Mombasa.

The average multiplier of these five counties was calculated and applied across all counties to estimate potential revenue.

Step 6: Estimate Revenue Potential Using the Frontier Multiplier

The estimated revenue potential for each county was computed by multiplying the frontier Revenue Effort Multiplier by each county's estimated annual outdoor advertising expenditure.

In the property rates Revenue Effort Multiplier, Kisumu County was ranked 17th, while Nandi was ranked 19th, and Bungoma 24th in comparison to the 47 county governments

2.4.3. Trade Licensing Fees

These fees were charged to businesses for operational licenses. The economic base comprised the number of formal and informal businesses, as estimated by the Kenya

National Bureau of Statistics (KNBS) and the MSME Survey. The CRA study used the number of employees as a proxy for business activity.

Step 1: Identify Relevant Employment Categories

Data on the number of persons engaged in Micro, Small, and Medium Enterprises (MSMEs) was extracted from the MSME Survey, 2015/16. The data includes four categories of workers in each county:

- Number of working owners (i.e., self-employed business operators)
- Number of full-time regular employees (aged 16 and above)
- Number of part-time regular employees (aged 16 and above)
- Number of casual employees

These categories represent the total persons involved in MSMEs.

Step 2: Apply Assumed Weights to Reflect Full-Time Equivalency

Each worker category contributes differently to total labour input. Therefore, weights were applied to standardise the various categories into full-time equivalent (FTE) terms:

- Working owners: 100% weight (treated as full-time)
- Full-time employees: 100% weight
- Part-time employees: 50% weight
- Casual employees: 25% weight

These weights were defined as part of the model assumptions.

Step 3: Multiply Each Worker Category by Its Weight

Each number from the MSME Survey was multiplied by the corresponding weight to reflect the full-time equivalent contribution:

Step 4: Sum the Weighted Contributions

Weighted contributions were added together to obtain the total full-time equivalent employees and self-employed persons for the base year (2015/16):

Step 5: Project FTE to the Estimation Year (2019/20)

To estimate the number of full-time equivalent persons in a future year (e.g., 2019/20), the base year FTE value was adjusted using an assumed annual GDP growth rate of

5%, compounded over 4 years. This accounts for economic growth and expansion of business activity over time.

Step 6: Calculate the Revenue Effort Multiplier

Each county's annual actual average revenue collections from trade licensing fees (for FY 2017/18, 2018/19, and 2019/20) were calculated and divided by the number of FTEs as of 2019/20 to calculate the revenue effort multiplier.

Step 7: Estimate the Frontier Revenue Potential

To determine the maximum feasible collections (frontier potential), the average of the top five counties' revenue effort multipliers was used. These counties were identified based on having the highest multipliers, reflecting high effort in collecting revenue: The top Five Counties by Revenue Effort Multiplier were:

1. Murang'a
2. Marsabit
3. Tana River
4. West Pokot
5. Nyandarua

Nandi was ranked 15th, Bungoma 20th, and Kisumu 37th, in terms of the revenue effort multiplier, compared to the 47 counties.

Step 8: Estimate County Potential Revenue

The revenue effort multiplier was multiplied by the FTE for each county to estimate the potential revenue from trade licensing fees. If a county's actual revenue exceeded its revenue potential, the revenue potential was considered its annual average revenue collection.

2.4.4. Parking Fees

These were charges for parking in designated areas for vehicles. The economic base consisted of the estimated Parking Activity per Year for the county. To estimate how much revenue each county could potentially collect from parking fees in a year. This was done by first estimating the number of times parking spaces were used annually (by both cars and buses), and then calculating the revenue that this use could generate.

Step 1: Estimate the Parking slots Ratio per urban population

Using the Nairobi urban population data from the 2019 Kenya Population and Housing Census (Volume II) and the Nairobi parking slots data from the JICA

NIUPLAN study (2014), the study estimated the ratio of parking slots per urban population.

Urban population = 4,397,073

Total parking slots (CBD): 14,864

Ratio = $14,864 / 4,397,073 \times 1,000 \approx 3.38$ slots per 1,000 urban residents

Step 2: Estimate the number of parking slots per county

Using the urban population of each county based on the 2019 Kenya Population and Housing Census (Volume II), the study multiplied by the parking slots ratio of 3:38 parking slots per 1000 urban population.

Step 3: Annual use of these spaces was estimated

Assuming that each parking slot is used twice per day for 300 days in a year, and that public service vehicles (such as buses and matatus) contribute one and a half times more revenue per use than private vehicles, the study estimated total parking demand by multiplying the number of parking slots by 2 (daily uses), then by 300 (number of chargeable days), and finally by 2.5.

This final multiplier (2.5) combines the value of both private and public vehicle use, where private vehicles are weighted as 1.0 and public vehicles as 1.5, to reflect their combined contribution to revenue potential."

Step 4: Calculating the Revenue Effort Multiplier

Dividing the annual average revenue collection for each county's parking fees over three years (2017/18, 2018/19, 2019/20) and the estimated annual use of parking slots by county, the study calculated the parking fees revenue effort multiplier.

Step 7: Frontier Revenue Potential was Estimated

The average revenue effort of the top 5 best-performing counties was calculated. These counties were: (1) Nyeri, (2) Vihiga, (3) Kisii, (4) Nandi and (5) Meru. In the Revenue Effort Multiplier, Bungoma was ranked 17th, and Kisumu was ranked 22nd.

Step 8: Revenue potential estimation

The Average frontier Revenue Effort Multiplier is multiplied by the annual use of parking slots by counties to estimate the revenue potential. If actual revenue was

higher than the frontier estimate, it was used as the potential; if lower, the frontier estimate was used.

2.4.5. Public Health Services and Hospital Fees

This revenue stream includes revenue from public health licensing fees and hospital fees. Steps taken to Estimate Revenue Potential from Public Health and Hospital Fees included:

Step 1: Establishing the economic base of health expenditure

The estimation began with data from the Kenya Household Health Expenditure and Utilisation Survey (KHHEUS), 2013, which reported the amount households spent on inpatient and outpatient services provided by public hospitals (level 4 and above) for each county.

To bring this 2013 data up to 2019/20 values, the study applied an annual GDP growth rate of 5% over 6 years (2013 to 2019/20):

This updated figure represents the estimated annual spending on public hospital services in 2019/20, forming the economic base for this revenue stream.

Step 2: Calculating the Revenue Effort Multiplier

For each county, the average actual revenue collected from public health services and hospital fees was calculated using data from FY 2017/18 to 2019/20. It was divided by the estimated annual spending on public hospital services in 2019/20 to get the revenue effort multiplier. This multiplier measured the effectiveness of a county in collecting revenue from its economic base.

Step 3: Estimating the Frontier Revenue Effort Multiplier

The revenue effort multipliers are ranked from top to bottom, and the average of the top five counties is used as the frontier Revenue Effort Multiplier. These counties were:

- 1) Mombasa
- 2) Kakamega
- 3) Bungoma
- 4) Laikipia
- 5) Kiambu

Kisumu is ranked 6th, while Nandi is 14th in Revenue Effort Multiplier.

Step 4: Estimating frontier revenue potential

For each county, the Frontier Revenue Potential was calculated by multiplying the average frontier Revenue Effort Multiplier by the estimated annual spending on public hospital services in 2019/20. If a county's actual revenue collection was higher than its frontier potential, the actual revenue was used as the final potential. If it were lower, the frontier value would be taken as the county's potential.

2.4.6. Market Trade Centre Fees

Market Trade Centre fees were levied on traders operating in county markets. Steps taken to estimate revenue potential from market trade centre fees were:

Step 1: Estimating the Economic Base on the Number of SMEs in Markets

To estimate the population of businesses likely to pay market fees in the county, the study uses the number of Small and Medium Enterprises (SMEs) operating in stalls and open markets for each county. This number represented the potential fee-paying units for market access or stall use.

Step 2: Calculate the average annual revenue collection of the market trade centre fees

For each county, the average revenue collected from market trade centre fees was calculated based on three financial years: 2017/18, 2018/19, and 2019/20.

Step 3: Calculating the Revenue Effort Multiplier

This multiplier shows the amount of revenue a county collects per SME in stalls and markets and is calculated by dividing the average annual revenue collection by the number of SMEs in stalls and markets.

Step 4: Establishing the Frontier Benchmark

The frontier revenue effort multiplier was created by calculating the average multiplier of the top 5 performing counties, after ranking the revenue effort multipliers across the 47 counties. The top five counties were: (1) Nairobi City;(2) Mombasa;(3) Murang'a;(4) Nyeri; and (5) Kirinyaga. The revenue effort multiplier for Kisumu was ranked 8th, while Bungoma was ranked 19th, and Nandi was ranked 30th.

Step 5: Estimating frontier revenue potential

To estimate the potential revenue that counties could collect, the number of SMEs was multiplied by the frontier revenue effort multiplier. If the actual average revenue collected is higher than the frontier potential, the revenue potential equals the actual average revenue collected. If the actual average revenue collected is lower, the estimated revenue potential is used as the basis for comparison.

2.4.7. Agricultural Produce Transportation Fees

Agricultural produce transportation fees are collected on the transportation of agricultural goods.

Steps taken to estimate revenue potential from agricultural transportation fees included:

Step 1: Estimating the Economic Base – Value of Agricultural Produce

To estimate the revenue potential from agricultural transportation fees (such as cess or produce movement levies), the Gross County Product (GCP) value of agrarian production in 2017 was used as the economic base. Since this data was from 2017, it was adjusted for inflation and economic growth using an assumed GDP growth rate to reflect 2019/20 values.

Step 2: Estimating the average annual actual revenue collections

For each county, the study took the average of actual revenues collected from agriculture-linked transport fees over three fiscal years (2017/18–2019/20).

Step 3: Calculating the Revenue Effort Multiplier

This step assessed how efficiently a county collected revenue from its agricultural base. It is calculated by dividing the average annual revenue collection by the value of agricultural produce as at 2019/20.

Step 4: Establishing a Benchmark – The Frontier Multiplier

To assess what counties could potentially collect, the average revenue effort multiplier of the top 5 best-performing counties was used as the Frontier Revenue Effort Multiplier. The counties are ranked from highest to lowest revenue effort multipliers, and the top 5 counties are: (1) Nairobi City, (2) Kilifi, (3) Taita/Taveta, (4) Isiolo, (5) Embu. On this Revenue Effort Multiplier, Bungoma is ranked 36th, Nandi is ranked 37th, and Kisumu is ranked 45th.

Step 5: Estimating Frontier Revenue Potential

Each county's Frontier Revenue Potential was calculated by multiplying its Value of Agricultural Produce as at 2019/20 by the frontier multiplier. Finally, each county's potential revenue was taken as the higher of its actual average revenue collected or its frontier revenue estimate.

2.4.8. Environment and Conservancy Administration Fees

Environmental and conservancy administration fees refer to the fees charged by the county government to conserve the environment, including charges for garbage collection, among others.

Steps taken to estimate revenue potential from environmental and conservancy administration fees were:

Step 1: Estimating the Economic Base – Households and Licensed Businesses

To estimate the economic base for environmental and conservancy fees, the study used the combined number of households and licensed businesses in each county as a proxy for demand and liability for these services.

- Households were sourced from the 2019 Kenya Population and Housing Census.
- Licensed businesses were obtained from the 2015/16 MSME Survey.

These were summed to form the total number of potential fee-paying units.

Step 2: Calculating the average annual revenue Collections

The study then calculated the average annual revenue collected from environmental and conservancy fees over three fiscal years (2017/18, 2018/19, and 2019/20).

Step 3: Calculating the Revenue Effort Multiplier

This multiplier reflects the amount of revenue a county collects for every potential fee-paying unit and is calculated by dividing the average annual revenue collection by the total number of potential fee-paying units.

Step 4: Defining the Frontier Benchmark

To benchmark performance, the study took the average revenue effort multiplier of the top five best-performing counties: Top 5 Counties were: (1) Machakos, (2) Laikipia, (3) Mombasa, (4) Nakuru and (5) Uasin Gishu. In terms of revenue effort multiplier, Bungoma ranked 10th, Kisumu ranked 18th, and Nandi ranked 41st.

Step 5: Estimating Frontier Revenue Potential

Each county's frontier revenue potential was calculated by multiplying its economic base by the frontier multiplier. Finally, the county's revenue potential was determined by comparing the actual and frontier estimates. The higher of the two was selected.

2.4.9. Natural Resource Transportation Fees

Natural Resource Transportation fees were described as charges imposed by County Governments for direct services provided to the exploitation or conveyance of natural resources within the county. These services may include maintenance of access roads, provision of inspection and compliance monitoring, security oversight, waste management, and the use of county infrastructure such as weighbridges, loading bays, or administrative facilities. These fees must be commensurate with the cost of services rendered and not include or duplicate royalties, taxes, or charges levied by the national government under national legislation.

During the training, participants were shown how to estimate the revenue potential of this revenue stream using a deterministic frontier analysis method. The method involved:

- **Step 1**-Calculating the Revenue Effort Multiplier for each county by dividing the average actual revenue collections from natural resource transportation fees from 2017/18 to 2019/20 by the county's Gross County Product for mining and quarrying based on the County Gross Product Report 2022.
- **Step 2**-Identifying the top five counties with the highest Revenue Effort Multipliers to establish the frontier benchmark. These counties were: Nakuru, Tana River, Turkana, Tharaka-Nithi, and Marsabit
- **Step 3**-Averaging the Revenue Effort Multipliers of these top five counties to create a standard multiplier (the frontier revenue effort).
- **Step 4**-Applying this frontier multiplier to the mining and quarrying GCP of each county to estimate its revenue potential from natural resource royalties.



Participants' discussing Revenue Enhancement Action Plan

Based on the Revenue Effort Multiplier, the three counties were ranked as :

- i. Kisumu – ranked 24th out of 47 counties
- ii. Nandi – ranked 35th out of 47 counties
- iii. Bungoma – ranked 38th out of 47 counties

2.5. Recommendations

The participants made recommendations to the Commission on Revenue Allocation after learning the methodology used to estimate the revenue potential for the various streams, which were:

i. Request for clarification on advertising expenditure data – Kisumu County

Kisumu County expressed concerns regarding the accuracy of advertising expenditure figures drawn from the 2016 MSME Survey, noting that the data appeared inconsistent with their local context. The Commission was requested to engage with the Kenya National Bureau of Statistics (KNBS) to obtain a written clarification on how the advertising expenditure data was derived and allocated to counties.

ii. Concerns over the economic base data

Bungoma County’s CEC Member for Finance, CPA Chrispinus Barasa, noted in his closing remarks the inconsistencies in the reported economic base data as published by KNBS across counties. The figures, in some cases, did not reflect what was observed locally, raising concerns about their accuracy. Participants recommended that CRA collaborate with KNBS and the county statistics offices to improve the quality and consistency of data used in revenue estimations.

iii. Inconsistent classification and reporting of revenue streams across counties



Bungoma County’s CEC Member for Finance also observed in his closing remarks that counties defined and reported revenue streams differently, making it challenging to compare performance across similar streams. Some counties reported specific streams while others did not, or used different categories for what appeared to be the same type of revenue. The Commission on Revenue Allocation (CRA) was requested, in consultation with the Public Sector Accounting Standards Board, to develop and promote standardised guidelines for classifying and reporting revenue streams, thereby enhancing comparability and supporting more accurate analysis.

Nicholas Biwott Director Revenue explaining to the participants Nandi County REAPS

Chapter 3: Nandi County Government Revenue Enhancement Action Plan

Strategy	Responsible	Timeline
1. Hospital and Public Health Licensing Fees		
1.1. Deploy an efficient ERP system in all hospital facilities to ensure real-time billing, reporting, and transparency in health revenue collection.	CECM Health; CECM Finance; County Attorney	December, 2025
1.2. Implement a countywide policy requiring all hospital revenue collections to be remitted directly into the County Revenue Fund (CRF), to promote financial accountability and proper reporting.	CECM Health; CECM Finance	December, 2025
1.3. Diversify health revenue by integrating health insurance schemes such as M-Tiba into the billing system to enhance cost recovery.	CECM Health; CECM Finance	December, 2025
1.4. Conduct countywide public sensitisation campaigns to raise awareness of health services provided in county health facilities.	CECM Health; CECM Finance	December, 2025

1.5. Decentralise public health services to the ward level to improve access, regulatory reach, and local health revenue administration.	CECM Health; CECM Finance	December, 2025
1.6. Upgrade Level 2 health facilities (e.g., Serem, Kapkangani, Kobujoi) to Level 3 and elevate KCRH to a Level 5 referral facility to expand revenue-generating service capacity.	CECM Health; CECM Finance; Public Works	June, 2026
1.7. Launch sensitisation drives on registration for the Social Health Authority (SHA) to increase health insurance enrolment and cost recovery.	CECM Health; CECM Finance	December, 2025
2. Property Rates and Plot Rent		
2.1. Update the county valuation roll to ensure accurate and current property billing.	CECM Lands; CECM Finance	July 2025 (Continuous)
2.2. Upgrade the land rates system to automate billing, improve tracking, and enhance reporting accuracy.	CECM Lands; ICT Department	July 2025 (Continuous)

2.3. Adopt and implement all legally supported forms of rating appropriate for the county.	CECM Lands; County Attorney	July 2025 (Continuous)
2.4. Develop county-specific legislation to govern property rates, plot rent collection, and enforcement.	CECM Lands, County Attorney, CECM Finance	July 2025 (Continuous)
2.5. Conduct public sensitisation campaigns on payment obligations and county land policies.	CECM Lands, Director of Revenue	July 2025 (Continuous)
2.6. Implement a waiver and incentive program to encourage settlement of arrears and improve compliance.	CECM Finance; County Attorney	July 2025 (Continuous)
3. Parking Fees		
3.1. Mark and number all parking slots in urban areas to enable systematic billing and allocation.	CECM Roads, Municipal Manager, CECM Finance	Dec-25
3.2. Enhance enforcement of parking regulations and ensure compliance by establishing designated inspection teams.	CECM Roads, Enforcement Unit, CECM Finance	Dec-25

3.3. Require that all Public Service Vehicle (PSV) parking payments be made through registered SACCOs.	CECM Roads; Director of Revenue	Dec-25
3.4. Ensure that all parking fee payments are made through the county's Pay bill to improve traceability and reduce cash handling.	CECM Finance; ICT Department	Dec-25
3.5. Designate new parking slots and install cob paving in Kapsabet, Nandi Hills, and Mosoriot towns to improve accessibility and revenue generation.	CECM Roads; Public Works	Dec-25
3.6. Establish marked points for vehicle pick-up and termination to streamline traffic and parking usage.	CECM Roads; Municipal Boards	Dec-25
3.7. Fast-track the development and approval of parking legislation to provide a legal framework for revenue collection and compliance.	County Assembly; County Attorney	Dec-25
3.8. Implement innovative parking systems to enhance digital monitoring, automate payments, and increase revenue efficiency.	ICT Department; CECM Finance	Dec-25

3.9. Develop an overflow parking plan for use during public functions, markets, or special events to maximise space usage.	Municipal Manager, CECM Roads	Dec-25
3.10. Install directional signs and parking maps in high-traffic areas to support wayfinding and ease of compliance.	CECM Roads; County Planning Unit	Dec-25
4. Trade Licensing Fees		
4.1. Conduct continuous public sensitisation and awareness campaigns to educate businesses on their licensing obligations and the importance of compliance.	CECM Trade, Director of Revenue, CECM Finance	Dec-25
4.2. Enhance enforcement through regular inspections and compliance audits targeting licensed and unlicensed businesses.	Enforcement Unit; CECM Trade	Dec-25
4.3. Undertake GIS mapping of all businesses in the county to support planning, accurate billing, and monitoring of license coverage.	CECM Trade; ICT Department	Dec-25
4.4. Build the capacity of enforcement and revenue personnel through regular training	Director of Revenue, Human Resource Department	Dec-25

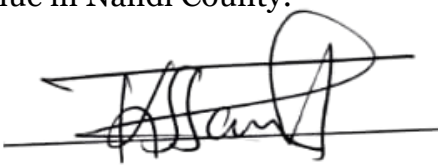
on business regulation, customer service, and revenue laws.		
5. Market Fees		
5.1. Automate the issuance and tracking of livestock movement permits to improve transparency and control over livestock-related revenues.	CECM Agriculture and Livestock; CECM Finance; County Attorney	December, 2025
5.2. Map and number all market stalls to ensure proper allocation, billing, and monitoring of traders.	CECM Trade; CECM Finance; County Attorney	December, 2025
5.3. Mark and number all open-air market spaces to increase accountability and support structured market planning.	CECM Trade; CECM Finance	December, 2025
5.4. Enhance market sanitation facilities, including public toilets, drainage, and waste management systems, to improve the trading environment.	CECM Trade; CECM Finance	December, 2025
5.5. Upgrade infrastructure at livestock sale yards, including fencing, auction rings, and weighbridges, to enhance compliance and service delivery.	CECM Agriculture and Livestock; CECM Trade; CECM Finance	December, 2025

5.6. Adopt a fully cashless payment system across all markets to improve revenue collection efficiency and reduce leakages.	CECM Trade; CECM Finance; ICT Department	December, 2025
6. Agricultural Produce Transportation Fees		
6.1. Engage stakeholders to agree on renaming and redefining the stream as the Agricultural Produce Transportation Fee, and develop the necessary enabling legal and policy frameworks.	CECM Agriculture; CECM Finance; CECM Trade; CECM Administration	December, 2025
6.2. Establish strategic road barriers at key points of produce movement to facilitate fee collection and compliance.	CECM Agriculture; CECM Finance; CECM Trade; CECM Administration	December, 2025
6.3. Form a dedicated enforcement team to operate agricultural checkpoints, including nighttime shifts to reduce evasion.	CECM Agriculture; CECM Finance; CECM Trade; CECM Administration	December, 2025
6.4. Train enforcement and revenue staff on relevant acts and procedures governing the transportation of agricultural produce.	CECM Agriculture; CECM Finance; CECM Trade; CECM Administration	December, 2025
7. Liquor Licensing Fees		

7.1. Streamline the end-to-end licensing process from application to issuance by adopting clear digital workflows and service standards.	CECM Trade; CECM Finance; County Attorney	December, 2025
7.2. Ensure all sector players stick to their regulatory mandates by establishing clear operational boundaries and roles.	CECM Trade; County Attorney	December, 2025
7.3. Clarify the mandates of all players in the liquor sector to avoid duplication and enhance coordination.	CECM Trade; County Attorney	December, 2025
7.4. Set up a dedicated enforcement team to ensure compliance with licensing laws and responsible alcohol service standards.	CECM Trade; CECM Finance	December, 2025
7.5. Amend the County Liquor Act to align with evolving stakeholder needs, compliance requirements, and enforcement provisions.	County Attorney; CECM Trade	December, 2025
7.6. Research licensing requirements and clarify the different types of licenses, such as those for bars, restaurants, or retail stores.	CECM Trade; CECM Finance	December, 2025

7.7. Support applicants in preparing thorough documentation, including zoning, fire, health, and safety approvals.	CECM Trade; County Attorney	December, 2025
7.8. Engage with local communities to address concerns such as noise, safety, and operating hours, thereby improving acceptance.	CECM Trade; CECM Finance	December, 2025
7.9. Plan and implement staff training programs on responsible alcohol service to promote compliance and safety.	CECM Trade; CECM Finance	December, 2025

I, the Governor of Nandi County Government, **His Excellency Hon. Stephen Kipyego Sang, EGH**, commit to implementing this action plan in our efforts to enhance own source revenue in Nandi County.

Date: 21/08/2025 Signature: 

I the chairperson of the Commission on Revenue Allocation **CPA Mary Wanyonyi Chebukati** commit to supporting the county in implementing its action plan through advisory and technical assistance as well as monitor the implementation of this action plan.

Date: 21st August 2025 Signature: 

Annex 1: CRA and World Bank Representatives at the dissemination workshop

Name	Designation
1. CPA Mary W. Chebukati	Chairperson- Commission on Revenue Allocation
2. Mr. Koitamet Olekina	Vice Chairperson-Commission on Revenue Allocation
3. Hon Fatuma Gedi CBS	commissioner-Commission on Revenue Allocation
4. DR.George Midiwo	commissioner-Commission on Revenue Allocation
5. DR. Isabel Waiyaki	commissioner-Commission on Revenue Allocation
6. Mr.Jonas Kuko	commissioner-Commission on Revenue Allocation
7. Mr.Muasya Mutiso	commissioner-Commission on Revenue Allocation
8. Ms Hadija Juma HSC	commissioner-Commission on Revenue Allocation
9. CPA Roble Nuno	Ag.Commission Secretary/CEO, Commission on Revenue Allocation
10. Zablun Manoah	Ag.Manager, Natural Resources Management Commission on Revenue Allocation
11. Fridah Mutua	Ag.Manager, Revenue Enhancement-Commission on Revenue Allocation
12. Isabella Kitiabi	Executive secretary- Commission on Revenue Allocation
13. Rogers Oscar Oketch	Intern in fiscal affairs
14. Alvin Wafula	PA chairperson
15. Naomi Mathenge	Senior Economist, Kenya Accountable Devolution Programme, World Bank
16. Ahya Ihsan	Senior Economist, Kenya Accountable Devolution Programme, World Bank
17. Caroline Kinyulusi	Manager communication
18. Meimuna Mohamed	Facilitator World Bank
19. Mercy Wangui	World Bank

Annex 2: Annexe County Government Participants

Name	Designation	County
George obong'o	CECM-Finance	Kisumu County Government
Philip Adundo	Ceo Revenue board	Kisumu County Government
Ngasi M. Awour	Municipal Manager	Kisumu County Government
Richard Ogira	Municipal Manager	Kisumu County Government
Raphael Otieno	S.C.R.O	Kisumu County Government
Absalom Otieno	H.R.O	Kisumu County Government
Steve Agalo	D/Director ICT	Kisumu County Government
Marbell Oduor	Reconciliation officer	Kisumu County Government
Jeff Otieno	Enforcement	Kisumu County Government
George Ogello	Head reporting unit	Kisumu County Government
Nancy Auma	Revenue Reporting Officer	Kisumu County Government
Nandi David	Ag.Ror	Kisumu County Government
Robert Otieno Ayako	Dir.ADM cgk	Kisumu County Government
Walter Otieno Oduor	Director, Agri & Irrig, Kisumu	Kisumu County Government
John Ming'ala	Director of Trade and Co-ops	Kisumu County Government
Peter Collins Okoth	Director liquor	Kisumu County Government
Lazarus Juma	Principal Manager	Kisumu County Government
Elvis O.Otieno	Director Budget	Kisumu County Government
Moses Ogenda	Director of Public Works	Kisumu County Government
Fredrick Misigo	Director of land &physical planning	Kisumu County Government
AR Ogolla	D.M.S	Kisumu County Government
Chrispanus Barasa	CECM Finance and Economic Planning	Bungoma County Government
Eugene Mwangale	Revenue Officer	Bungoma County Government
Nabwana Igntious	Revenue Officer	Bungoma County Government
David Wabukala	Revenue Officer	Bungoma County Government
Paul Wafula wasikoyo	Revenue Officer	Bungoma County Government
Robert Simiyu	chief officer	Bungoma County Government
Moses walekwa	Director revenue	Bungoma County Government
Denis Nyongesa	Revenue ICT	Bungoma County Government
Albert Wanjala	AG Dir land &physical	Bungoma County Government
Kelvn Bukolembe	Revenue Officer	Bungoma County Government
Peter Mulati	D.D. admin	Bungoma County Government
Diana Nanjala	Accountant	Bungoma County Government
Evans Katenya	Economist	Bungoma County Government
Esther Mukhua	D.Budget	Bungoma County Government
Billy Rotich	Revenue officer	Nandi County Government

Name	Designation	County
Emmanuel Kipkurui Cheruiyot	Revenue ICT officer	Nandi County Government
Japhet Kirwa	Revenue Officer	Nandi County Government
Kurgat Clifton	Assistant Director Trade and Industry	Nandi County Government
Sydeney Korir	Admin finance	Nandi County Government
Gideon Kimaru Butta	Accountant	Nandi County Government
Cornelius Yego	C.M.T	Nandi County Government
Anne Jepchumba	Finance Officer	Nandi County Government
Jebet Miriam	Finance Officer	Nandi County Government
Kelvin Rutto	Revenue officer	Nandi County Government
Edwin Kiprotich	Revenue officer	Nandi County Government
Peter Lagat	Revenue officer	Nandi County Government
Peter Tanui	Revenue Accountant	Nandi County Government
Urslah Chepkoech	Revenue officer	Nandi County Government
Nicholas Biwott	Director Revenue	Nandi County Government
Dr.Bitok Samson Kiprugut	CDVS	Nandi County Government
David Kemei	Director of Public Works	Nandi County Government
Alfayo Lel	Municipal Manager	Nandi County Government