



ASSESSMENT OF OWN SOURCE REVENUE STREAMS FOR ISIOLO COUNTY



Kenya School of Revenue
Administration



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EXECUTIVE SUMMARY

Own Source Revenue concept is governed by National legislations such as the County government Act, 2012 and the Public Finance Management Act, 2012. The County Government's enacts own legislations that boost revenue growth from own source revenue streams as a result creates wealth for its people.

According to the National policy (2018), County Government own source revenue accounts for 14 percent of total revenue. However, the Isiolo County own source revenue contribution is between 3 and 5 percent annually, demonstrating an over-reliance on the equitable share (CRA, 2019).

The UNDP through the Commission on Revenue Allocation identified the Kenya School of Revenue Administration to review the Isiolo County Government Revenue Administration and enforcement framework. The consultancy assignment aimed at identifying the existing gaps in own source revenue administration for Isiolo County government and recommend necessary action for the benefit of Isiolo County Government. The following gaps were identified as hindrance to the successful administration of own source revenue;

- » There is lack of primary legislation in some of the revenue streams assessed.
- » There is lack of operational guidelines.
- » There is lack of a revenue administration structure with defined roles and responsibility.
- » The County enforcement officers are applying rules that have no legal basis.
- » A defined framework for stakeholder engagement is lacking
- » Lack of minimum required tools at the revenue collection and enforcement work place.
- » There lacks an alternative dispute resolution mechanism
- » Lack of synergy within County government departments
- » Skills gap among the County Revenue Administration and enforcement staff.
- » There is no uniform distribution of tasks among revenue staff.
- » Revenue Administration processes are manual.

Recommendations are provided for each gap identified in the document.

1.0 INTRODUCTION

The Constitution of Kenya 2010 established devolved units of governance and envisages the ability of County governments to effectively manage their own resources. Own Source Revenue is governed by National legislations such as the County government Act 2012 and the Public Finance Management Act 2012. Further, there is a National policy on own source revenue with guides the revenue administration at the county level.

According to the National policy (2018), County Government own source revenue accounts for 14 percent of total receipts. The policy describes this contribution as small and attributes the county governments' over-reliance on equitable share to this fact. Specifically, Isiolo County own source revenue contribution is between 3 and 5 percent annually, demonstrating an over-reliance on the equitable share (CRA, 2019).

Isiolo County has an estimated population of 268,002 (census report, 2019). Its capital and largest town is Isiolo. The other upcoming towns include Garbatulla, Modogashe, Kinna, Merti and Oldonyiro. The local topography is arid or semi-arid low plains. Ewaso Nyiro River flows through the county and partly bounds it. It borders Marsabit County to the north, Wajir County to the east, Garissa and Tana River counties to the south east, Meru County to the south, Laikipia County to the south west and Samburu County to the west. Three different National Game Reserves are located in Isiolo County: Bisanadi National Reserve, Buffalo Springs National Reserve and Shaba National Reserve.

The Commission on Revenue allocation has a mandate to assist counties increase their capacity to effectively manage their resources. To this end, the Commission on Revenue Allocation (CRA) engaged the Kenya School of Revenue Administration (KESRA) to review and develop the Isiolo County Revenue Administration and Enforcement Framework.

The consultancy assignment which is funded by the United Nations Development Program (Client) aims at strengthening the capacity of Isiolo County Government to manage its Own Source Revenue collection and administration mechanisms. The main objective of this assignment was to enable Isiolo County Government improve its capacity to enforce and administer collection of revenue from the County's own source revenue streams.

The specific objectives are:

1. Reviewing the existing Revenue Administration and Enforcement Framework for Isiolo County,
2. Identifying the existing gaps that hinder effective collection and administration of own source revenue for Isiolo County,
3. Recommend suitable measures that can help improve efficiency in collection and administration of Isiolo County Government own source revenues,
4. Build capacity for the Isiolo County Executive and Assembly members and CRA on own source revenue collection mechanisms.

2.0 METHODOLOGY

KESRA consultants visited Isiolo County between 4th and 7th November 2019 and conducted an assessment of the Isiolo County Government Revenue Administration and Enforcement Framework. In depth interview method was used to collect primary data from Isiolo County government mainly County senior revenue officials, collectors, and enforcement officers in various locations within and outside Isiolo Town. The major six (6) out of the forty two (42) Isiolo County own source revenue streams were sampled for assessment and analysis. These revenue streams are: are Game park fees, Land rent and rates, Sand cess, Trading license, Street parking fees, and Livestock cess.

3.0 REVENUE PERFORMANCE FROM OWN SOURCE REVENUE STREAMS

There has been slight decline in the own source revenue collected at Isiolo county over the last six (6) years. The revenue dip was observed in FY2016/17. However, revenue grew from -14 percent in 2016/17 to 41 percent in 2018/19, which is a positive indication that the financial reforms that were adapted were yielding positive revenue growth.

Figure 1 shows revenue performance for Isiolo County over the last six years. The estimated potential revenue is Ksh 245.5 million.

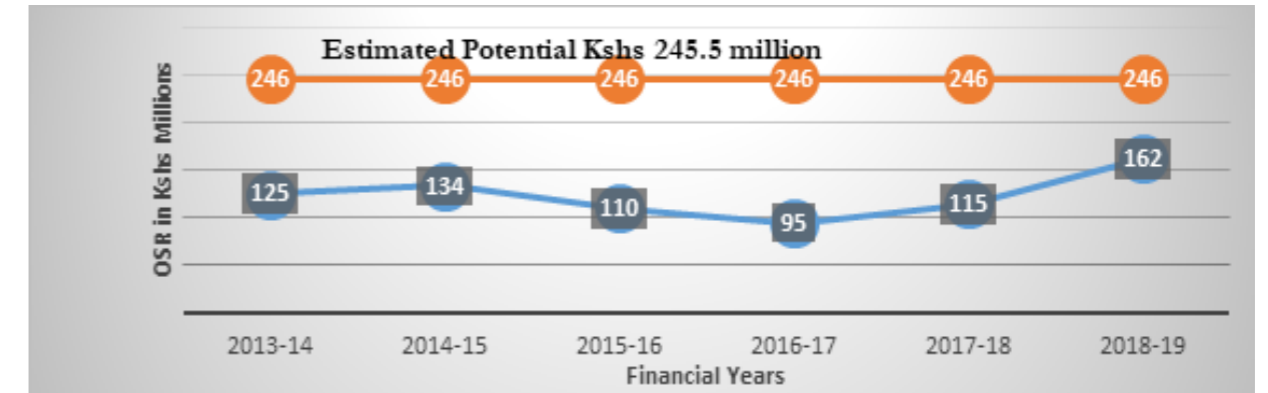


Figure 2 shows the proportion of OSR to National allocation for last six years. In FY 2013-14 and FY 2014-15 the OSR of Isiolo funded 5 per cent of the county budget. The proportion of financing dropped in 2015/16 to 3 per cent and remained constant. Isiolo County financing of its budget is still below the national average of 7.7 per cent and below the middle-income countries threshold of 21 per cent

Figure 2: Isiolo County own source revenue (OSR) as a proportion to National government allocation FY 2013/14 to FY2018/19

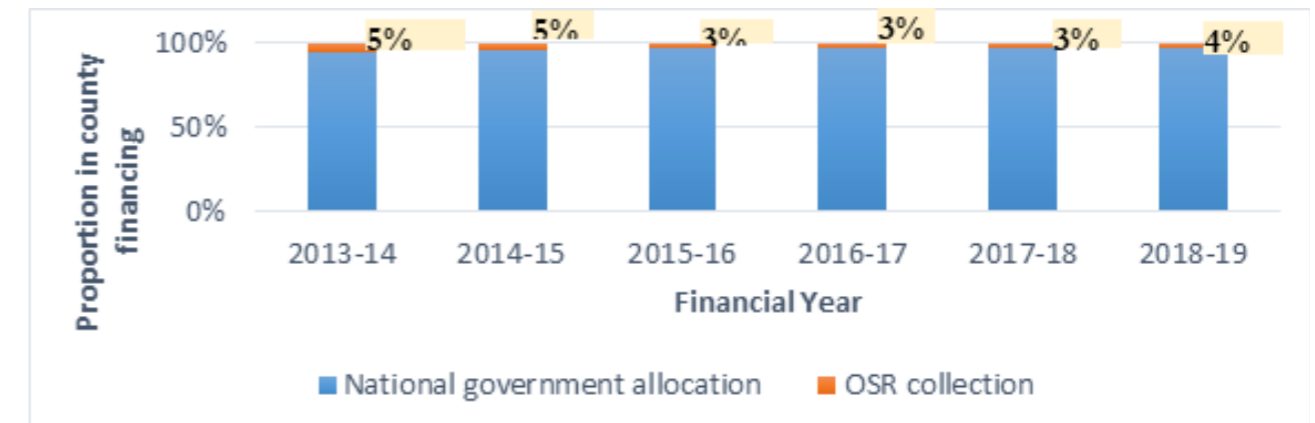


Table 1 indicates the top ten own source revenue streams for Isiolo County. Game fee contributes over 50% of the total collection over the last six fiscal years.

Table 1: Isiolo County Top Ten own source revenue stream

REVENUE STREAMS	AVERAGE REVENUE FOR FY2013/14 TO 2018/19	% REVENUE CONTRIBUTION
Game Fee	69,392,651	55
Land rates & Rents	2,444,876	10
Hospital	8,811,565	7
Sand Cess	7,834,616	6
SBP & Promotions Fee	5,505,271	4
Parking Fee	4,570,352	4
Livestock Cess	4,056,364	3
Miraa Cess	3,130,319	2
Liquor Application	1,868,953	1
Plot transfer, sub-division and Registration	1,410,654	1

3.1 SITUATION ANALYSIS OF OWN SOURCE REVENUE STREAMS

KESRA jointly with CRA officials visited the Isiolo County between 4th and 7th November 2019 and conducted an assessment of the Isiolo County Government Revenue Administration and Enforcement Framework. Interviews and discussions were held with the County senior revenue officials, collectors, and enforcement officers in various locations within and outside Isiolo Town. The exercise involved establishing the effectiveness of the existing framework governing collection and enforcement of own source revenue in the county. The analysis revealed the following issues in regard to the existing framework for revenue administration in the County.

- » There is lack of primary legislation in some of the revenue streams assessed.
- » There is lack of operational guidelines.
- » There is lack of revenue performance framework.
- » There is lack of a revenue administration structure with defined roles and responsibility.
- » The County enforcement officers are applying rules that have no legal basis.
- » A defined framework for stakeholder engagement is lacking
- » Lack of minimum required tools at the revenue collection and enforcement work place.
- » There lacks an alternative dispute resolution mechanism
- » Lack of synergy within County government departments
- » Skills gap among the County Revenue Administration and enforcement staff.
- » Revenue Administration processes are manual.

3.1.1 Game Park Fees

Game Park fees is a major revenue stream for Isiolo county accounting for 55 per cent of total revenue collection for the period between FY 2013-14 to 2018-19. The county government of Isiolo has contracted the Kenya Association of Tour operators (KATO) to collect on its behalf revenue from the game parks. Figure 3 indicates the revenue growth for game park fee over the last six years.

Figure 3: Revenue growth for Game Park Fee 2013/14 to 2018/19



There was tremendous growth in revenue in the FY2017/18 from -27% to 53% which is a positive indication that the interventions that were put in place during that period are work. By FY2018/19 the growth was at 52%.

Security at the game parks was cited as a major challenge during dry seasons when armed local pastoralists infiltrate the parks with their cattle scaring away tourists. It is important for the county to apportion a part of the revenue collected from this stream to maintenance and security of the park.

The specific identified gaps together with the recommended action are captured in the table 2 below

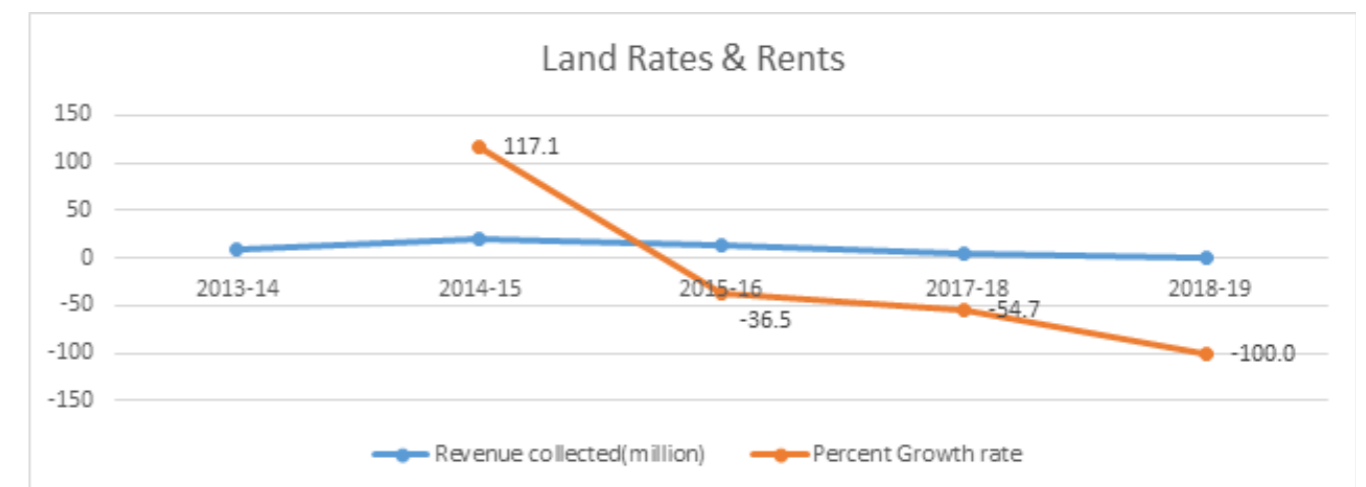
Table 2: Gaps identified and Recommendation- Game park fee

IDENTIFIED GAPS	RECOMMENDED ACTION
Game parks are not properly fenced and occasionally invaded by armed pastoralists scarring away tourists.	Consider a perimeter fence around the parks, surveillance by use of drones recommended to help boost security in the parks.
Marketing effort skewed towards international tourists	Market the parks to local tourists.
Inadequate accommodation facilities within the park	Invite investors to construct tourist camps within the game parks.
County officials use game park facilities for free	Introduce discounted rates for County officials.
Gaps exist in the agreement between the county and KATO: 1. Poor network coverage hampering collection of game park fees. 2. No provision for extended stay at the park	Consider a review of the agreement with KATO to accommodate: 1. Introducing centralised KATO booking points within the park.

3.1.2 Land rent and Rates

This is the second highest yielding revenue stream for Isiolo County taking 10 per cent of the total revenue collection between the FY 2013-14 to FY 2018-19. Figure 4 indicates revenue growth for land rates & rents from FY2013/14 to FY2018/19.

Figure 4: Revenue growth rate for Land rates & Rents



Although land rates & rents fee is the second highest own source revenue collected there has been a decline in revenue over the years. This is a negative indication that requires urgent solution. For example, in the FY2018/19, no revenue was collected from land rates & rents fee.

Revenue from this stream is collected through the Local Authority Integrated Financial Operations Management System (LAIFOMS). An outdated valuation roll which was last done in 2010 is a challenge which hampers the county from fully exploiting its potential.

The specific identified gaps together with the recommended action are captured in the table 3 below.

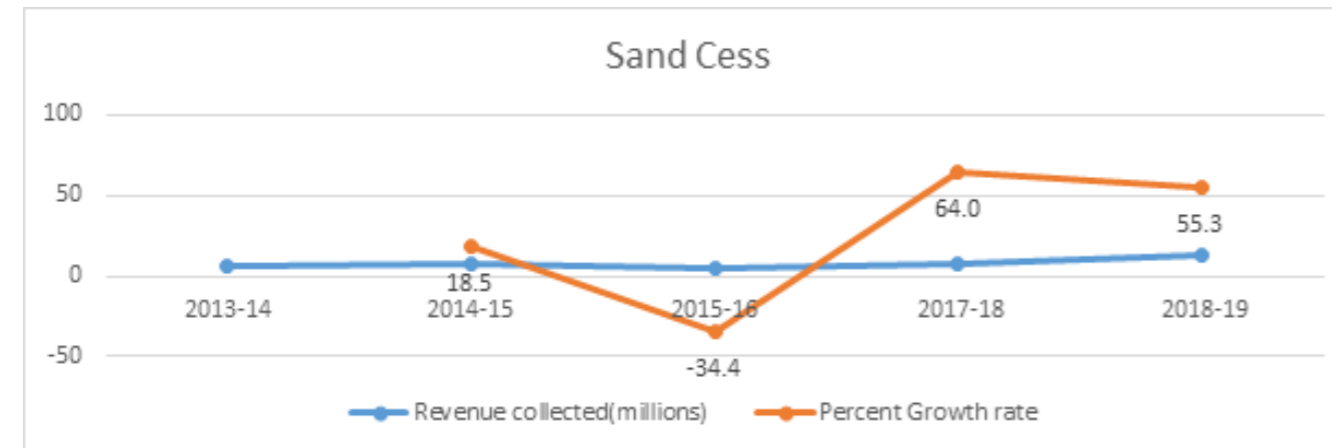
Table 3: Gaps identified and recommendations-land rates & rents

IDENTIFIED GAPS	RECOMMENDED ACTION
Outdated Valuation roll	Update the valuation rolls in collaboration with the Ministry of Land at the national government level.
Inadequate staff capacity and lack real-time relay of information from LAIFOMS	Build staff capacity on LAIFOMS and upgrade the system in collaboration with national government initiative.
Lack of physical planning leading to poor Infrastructure	Develop physical plans to improve Infrastructure e.g road network and lighting to boost the value of property hence, higher rent and rates
Lack of synergy between lands department and the revenue department	Review the land legislation to give responsibility of revenue collection from land revenue stream to the revenue department.
Existence of unexploited revenue collection points	Extend collection coverage to upcoming town with minimal cost of collection including: Garbatullah, Kina, Modagashe, Merti, oldonyiro and any other urban town

3.1.3 Sand Cess.

Sand cess contributes about 6 per cent of total revenue in Isiolo County. Management and collection of this revenue stream is guided by the Isiolo County Sand harvesting and quarrying Bill of 2018. Figure 5 shows the revenue growth rate from sand cess collection over the last six years.

Figure 5: Revenue Growth rate from Sand Cess



There is positive growth in revenue from Sand cess from the FY2017/18. By FY2018/19 revenue grew by 55.3%.

The major challenge of this revenue stream is risk of accountability in the revenue collection. Payment of the sand levy is done in cash to the county revenue collection staff. Cash collection and receipting is only known by the collector posing a risk of accountability.

The specific identified gaps together with the recommended action are captured in the table below.

Table 4: Identified gaps and recommendations-Sand Cess

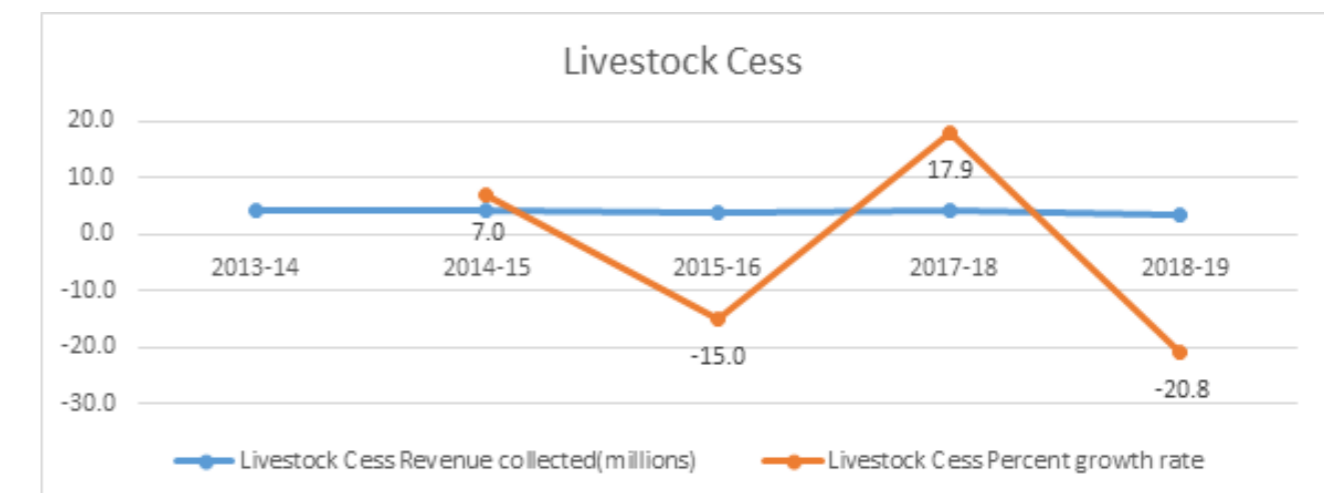
IDENTIFIED GAPS	RECOMMENDED ACTION
The Sand harvesting and quarrying Bill 2018 has not been passed into an Act.	Review and enact the Sand & Quarrying bill
Undocumented basis for setting collection targets for Sand Cess	Develop framework for target setting
Lack of a sand dealer register	Develop a sand dealers register
Poor access roads to sand harvesting sites hampering transportation.	Use available County equipment/machinery to Improve/ upgrade the roads leading to sand harvesting sites
Lack of proper accountability of daily cash collected.	Banking daily as best practice
Lack of security for cash collected	Introduce Electronic payment
Lack of minimum required tools at the revenue collection and enforcement work place	Provision of minimum required tools at work place.
Lack of minimum basic amenities at revenue collection point	Provide shelter structures and other relevant amenities
Lack of transport for staff manning the Cess collection points	Provide dedicated transport for staff.
Illegal sand harvesting done at night	Develop an enforcement mechanism to curb the night sand harvesting

3.1.4 Livestock Market Cess

The livestock market cess contributes 3 per cent of the total revenue collected for the period 2013-14 to 2018-19.

There is a livestock market facility at the County headquarters in Isiolo town where livestock auction happens on Mondays and Fridays. The applicable fees is on auction and movement of livestock. Figure 6 shows the revenue growth from livestock cess collected from FY2013/14 to FY2018/19.

Figure 6: Revenue growth rate from Livestock Cess



Revenue growth from livestock cess is irregular as it has been growing and declining over the years. For example, revenue grew in FY2017/18 by 18% but declined in FY2018/19 by 21%. There is need for intervention to be able to address the irregular growth in this revenue stream.

The major challenge for this revenue stream is the inadequacy of the market to handle camels which has led camel traders to load and transact business outside the market.

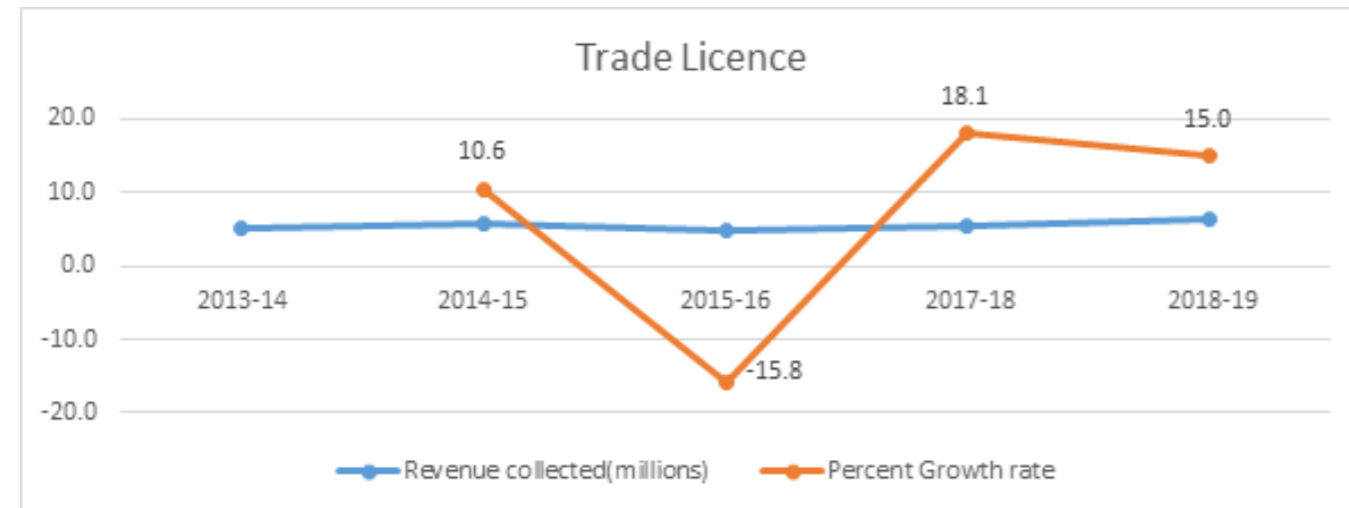
The specific identified gaps together with the recommended action are captured in the table 5 below.

IDENTIFIED GAPS	RECOMMENDED ACTION
Possible loss of revenue due to poor market structure that cannot accommodate camel traders	Build suitable market structure for the camel traders to enhance revenue collection
Auction fees charged on both the buyer and seller	Consider charging market fees for use of the market as opposed to the auction fees. Consider charging the seller.
Idle abattoir capacity	Commence usage of existing facility. Explore foreign market for livestock products.

3.1.5 Trade Licensing

Trade licensing contributed 4 per cent of the total revenue collected between FY 2013-14 and 2018-19. Figure 7 shows revenue growth from trade licensing for the last six years.

Figure 7: Revenue growth from trade licensing for FY2013/14 to FY2018/19



There was sharp decline in revenue collecting in FY2015/16 to 15.8%, however, the revenue grew positively in FY2017/18 to 18%.

The major challenge of this revenue stream is absence of an updated register which is a hindrance to collection and enforcement of revenue. The county needs to conduct a business census to update the database of all registered business establishments/ owners.

The specific identified gaps together with the recommended action are captured in the table 6 below.

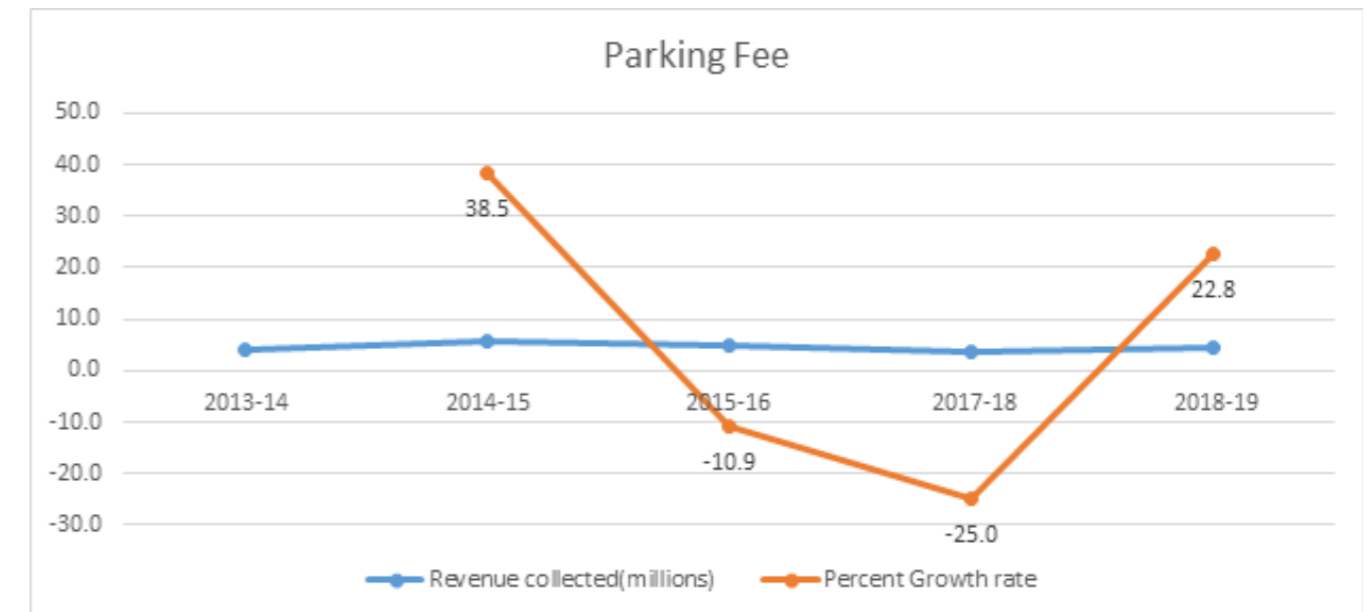
Table 6: Identified gaps and recommendations for Trade license

IDENTIFIED GAPS	RECOMMENDED ACTION
Absence of a framework for conducting business census	Develop a framework for conducting regular census for business entities
outdated database of registered business owners	Update the register of businesses in the County
Inadequate security features on trade licenses	<ul style="list-style-type: none"> Enhance security features on trade licenses to prevent fraud Introduce spot checks on trade licenses
Enforcement effort limited to Isiolo town	Extend enforcement of revenue from this sector to other major towns within the County e.g Imeriti, Garbatula and Kine
Multiple receipts/ forms/permits displayed at business premises	Introduce the use of one document/ form to capture all information

1.6 Street Parking Fees.

Street parking fees contributed 4 percent of the revenue collected for the period 2013-14 and 2018-19. Figure 8 shows the revenue growth from parking fee over the last six years.

Figure 8: Revenue growth from parking fee FY2013/14 to FY2018/19



There was a decline in revenue collected in FY 2015/16 and FY2017/18. However the revenue grew positively in FY2018/19 to 23%.

The major challenge facing this revenue streams is inadequate staffing and unmarked parking areas. The specific identified gaps together with the recommended action are captured in the table 7 below.

Table 7: Identified gaps and recommendations from parking fee

IDENTIFIED GAPS	RECOMMENDED ACTION
Unmarked Parking areas	Designate parking areas through legislation Mark parking areas
Inadequate staffing	Designate parking payment stalls within Town and business centres. Introduce e-payment platform
Security Features on parking stickers not adequate.	Need to enhance security features on parking tickets to avoid possible fraud cases
Long term Parking fee payment recorded in registers and vehicles not issued with stickers.	Issue all vehicles with parking stickers Require prominent display of parking stickers. Random spot checks to be conducted to verify the process
Use of temporary staff to collect revenue posing a risk of commitment to revenue collection.	Use only permanent County employees to collect revenue to enhance commitment and mitigate against risk of temporary staff not being prosecutable and cannot enforce revenue collection.
Poor storage of cash and receipts	Provide cabinets for safe custody of cash & receipts
Porous bus / matatu stage posing a challenge to revenue collection	Secure the stage with barriers at entry/exit points.

CONCLUSION

The Assessment conduct covered six revenue streams specifically: Game park fees, Land rates, Trade license, parking fees, Sand Cess, and livestock cess. The assessment has specific observations and recommendations for each revenue streams and also has general observations and recommendations that cuts across the all the revenue streams. The assessment reviewed the revenue performance of the specific revenue streams for five years which was between FY 2013-14 and 2018-19.

An analysis of the existing Isiolo County revenue administration and enforcement framework revealed the absence of important legislation, operational guidelines, revenue structure, and lack of necessary skills among others greatly hamper administration of own source revenue in the county.

5.0 RECOMMENDATIONS

The recommendations from the assessments are as follows:

5.1 Primary Legislation

Primary legislations are the frameworks that guide revenue administration of the various streams. It is important that each revenue streams is guided by an enacted primary legislation. Finance Act must make reference to primary legislation guiding revenue administration.

The county need to enactment key bills that guide on revenue collection and administration, to avoid engaging in illegal enforcement action.

5.2 Operational guidelines

Laws often do not include all the details needed to explain how an individual, business, and other entities might follow the law. In order to make the laws work on a day-to-day level, the county government of Isiolo needs to create regulations that set specific requirements about what is legal and what isn't. For example, enactment of the Isiolo county Sand Harvesting and Quarrying Act will not have the details of how the enforcement officers would handle and remit the cess amount collected, this needs to be through regulations and enforcement guidelines.

The absence of such regulations make it difficult to achieve uniformity in enforcement approach by the officers on the ground thereby causing confusion as to how the rate payers should comply. Clear rules of engagement through sensitization of stakeholders is key to achieving higher levels of compliance.

Isiolo County Government should develop operational guidelines and regulations that must guide the process of collection and enforcement of own source revenue in the county. The guidelines and regulations should among others state the establishment of a legal debt, due date for payment, mode of payment, form of acknowledgement/receipt of payment, prescribe sanctions for late or non-payment and the procedure for recovery of the debt.

5.3 Revenue Performance Framework

The county needs to develop a framework for setting revenue targets which is the revenue monitoring and evaluation framework to be informed by previous years' revenue performance, socio-economic and political environment. The targets should also be matched with adequate facilitation to achieve them. The framework will measure performance and enable effective resources allocation.

5.4 Revenue administration structure with defined roles and responsibility.

Staff rationalisation is necessary in streamlining operations, improve decision making and monitor employee performance. The roles and responsibilities of all the concerned revenue officials need to be clear to enable smooth workflow and clear reporting relationship.

5.5 Legal basis for enforcement of revenue.

Collection and enforcement of revenue must be based on existing policy framework that has been taken through the legal process of enactment. There are some bills guiding own source revenue streams administration pending enactment. This makes it impossible for enforcement and collection of revenue to happen leaving the collectors at the mercy of the revenue payers.

There is need for capacity building of senior revenue administration official on new legislations and changes in legislation in order to effectively implement.

5.6 Stakeholder Engagement

Stakeholder engagement is an essential tool in ensuring voluntary compliance. Sensitizations and awareness programs to educate the revenue payers before and after enactment of legislation about their obligations is way of ensuring voluntary compliance.

Identify and engage key stakeholders before and after enactment of revenue legislation to ensure they are involved in the decision making process for ownership and buy in. County revenue employees must be considered as key stakeholders as they are a link between the county administration and the public.

5.7 Adequate Skills

Knowledge of the provision of the act guiding revenue collection and enforcement is paramount. Therefore it is important for all revenue staff to be trained on the revenue collection and enforcement act. Conduct capacity building for revenue staff particularly every after enactment of the Finance Act to sensitize them on any changes in law that impact on their duties.

Senior revenue administration officers need to understand the risk involved in employing temporary staff to avoid over-reliance on them for revenue collection. Knowledge about the provisions of the Act under which to enforce collection of revenue to this category of employees is in doubt. Responsibility, accountability and commitment to duty is not guaranteed especially when payment of wages delay.

5.8 Minimum required tools at the work place.

Revenue collection points require basic amenities which include: shelter, toilets, and water. Specifically, the revenue collection office requires minimum tools which are: lockable cabinets, shelves for storing documents, guarded cash storage. Revenue officers require transport to man designated revenue points.

The County government of Isiolo should fully support the revenue administration function by providing staff with the necessary requisite tools to do the job. In the short run the county should endeavor to provide basic tools like lockable cabinets, shelter, toilets security for those handling cash in dangerous locations and transport for those whose daily functions are far away from where they reside.

5.9 Interdepartmental collaboration and coordination.

The County administration should provide leadership and political goodwill by coordinating the collection and enforcement action between the various County government ministries. Legislation governing administration of revenue from various streams will require input and attention of officers who may not necessarily be under the Finance docket. Revenue administration function requires coordination between all the ministries and divisions within the county. Cooperation in terms of sharing knowledge is necessary for uniformity in enforcement and collection of revenue. Primary legislation guiding revenue administration must take cognizant of interdepartmental relationships by defining the roles and responsibilities of collectors of revenue. This will ensure unity in command and clear understanding of the roles and responsibilities within the revenue administration function.

5.10 Modern approaches to Revenue Administration.

The modern approach to revenue collection includes electronic payment methods as opposed to cash handling, accounting using software as opposed to manual book keeping. Integration of the various process in revenue collection are also a modern approach to revenue administration.

The use of revenue documents that have enhanced security features is highly recommended to replace old manual receipts that can easily be duplicated. The use of barcoded parking stickers that can be scanned for authenticity can help reduce possible cases of fraud.

5.11 Alternative Dispute resolution

Litigation is an expensive method of revenue enforcement and causes stigma amount revenue payers. Modern approaches to revenue enforcement options include arbitration and mediation. In mediation the revenue payer and the county government can settle the revenue obligation without resorting to the lengthy and expensive court action. Teams should be set up with clear rules and processes to preside over complaints that emerge from non-compliant revenue payers.

5.12 Improve on Infrastructure

Improvement of infrastructure enhancement revenue collection and enforcement as revenue payers relate the services to the payments they make to the county. Specifically, constructing the perimeter fence at the park, upgrading the market to accommodate camel traders, and rehabilitating the access roads to the sand harvesting sites are all initiatives that would improve the county infrastructure.

Additionally, constructing sheds for passengers awaiting to board vehicles at the bus terminus, providing sanitation in the markets, marking parking bays, and providing proper drainage in the central business centers are among initiatives that would improve county infrastructure.

ANNEXES

TOP TEN REVENUE STREAMS PERFORMANCE OVER FIVE YEARS

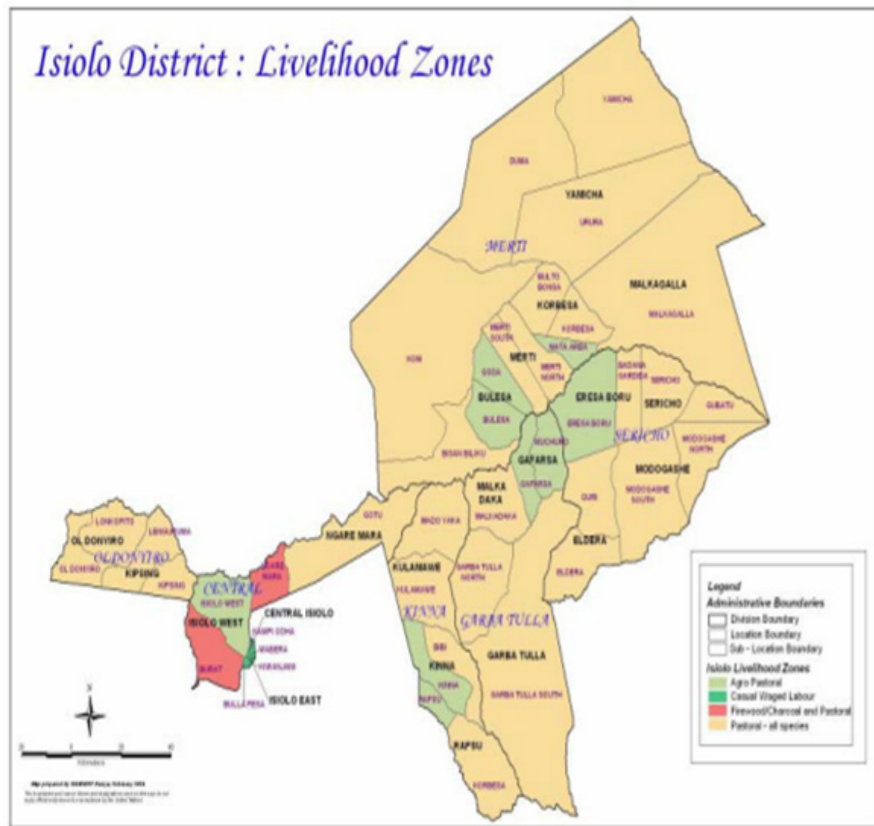
REVENUE STREAM	YEAR 2013-14	YEAR 2014-15	YEAR 2015-16	YEAR 2017-18	YEAR 2018-19	TOTAL of FIVE YEARS	AVERAGE	%
Game Collection	87,163,066	56,804,052	41,632,512	63,886,444	97,477,182	346,963,257	69,392,651	55
Land rates & Rents	9,092,253	19,740,491	12,528,745	5,678,584	0	62,224,379	2,444,876	10
Hospital	0	15,547,326	11,365,377	9,302,638	7,842,485	44,057,826	8,811,565	7
Sand Cess	6,300,870	7,466,630	4,897,950	8,034,240	12,473,389	39,173,079	7,834,616	6
SBP & Promotions Fee	5,098,819	5,636,920	4,743,745	5,603,265	6,443,604	27,526,353	5,505,271	4
Parking Fee	4,020,400	5,569,800	4,965,240	3,724,055	4,572,267	22,851,762	4,570,352	4
Livestock Cess	4,139,640	4,429,205	3,763,260	4,435,051	3,514,666	20,281,822	4,056,364	3
Miraa Cess	4,711,230	5,314,677	2,091,014	1,198,625	2,336,050	15,651,596	3,130,319	2
Liquor Application	0	2,292,200	1,829,000	2,422,000	2,801,563	9,344,763	1,868,953	1
Plot transfer, - sub-division and Registration	56,000	710,000	4,291,500	1,395,768	600,000	7,053,268	1,410,654	1

Source: CRA,2019

Annex 2: Maps and Photographs of Isiolo County
 Figure 1. Isiolo County Location on the map of Kenya.



Photographs taken at Isiolo County





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