



Samburu County Own Sources Revenue Administration And Enforcement Framework Assessment Report 2021



KESRA BRIEF

Kenya School of Revenue Administration (KESRA) is Kenya's specialized National Customs and Tax Training, Research and Consulting Institution. It is fully owned by Kenya Revenue Authority (KRA). KESRA is the only institution in Kenya mandated to train in Revenue and Customs Administration. It is also one of the four accredited World Customs Organization (WCO) Regional Training Centers (RTC) in East and Southern Africa.

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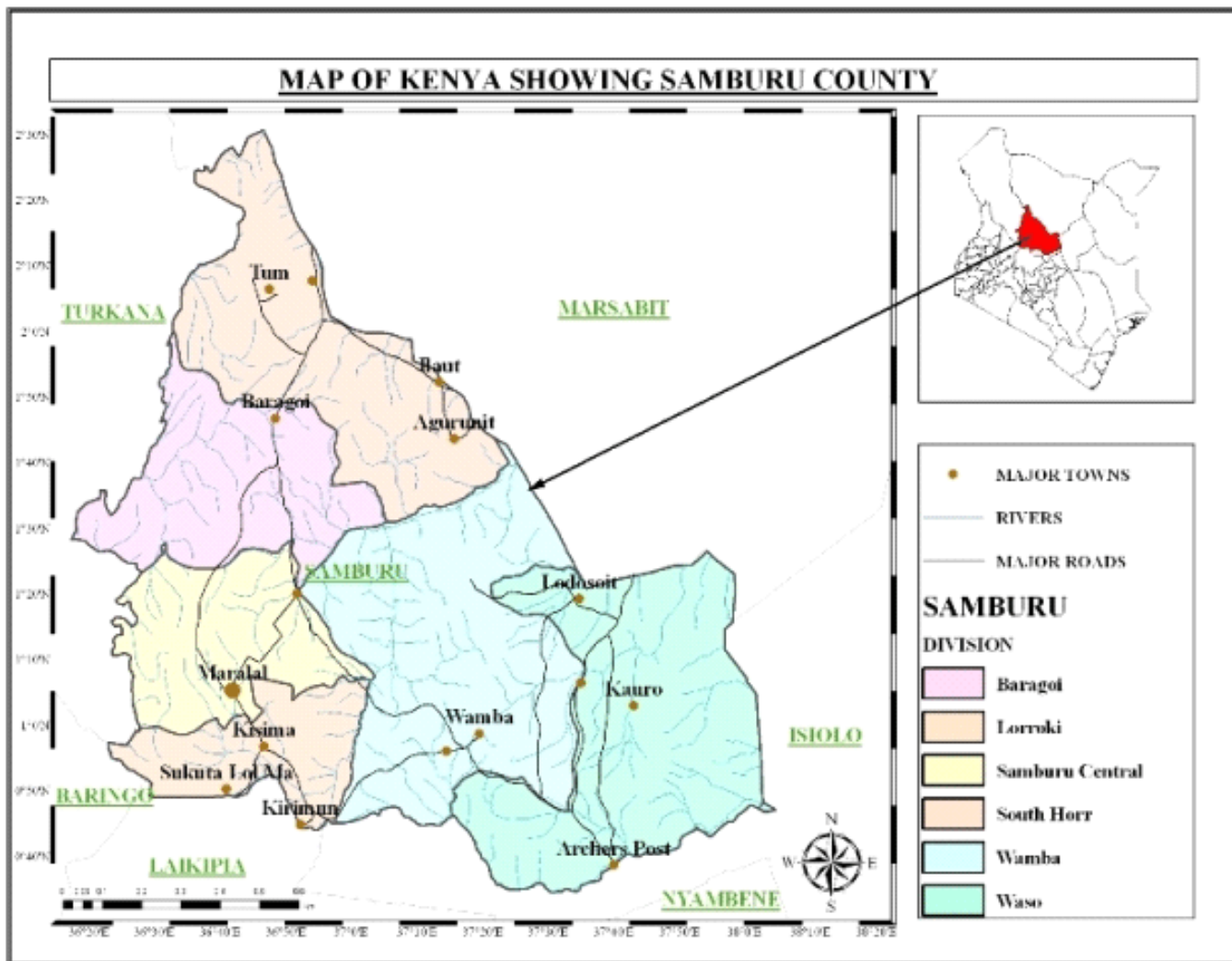
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Abbreviations and Acronyms

AMS	Agriculture Mechanization Services
COK	Constitution of Kenya
CBEF	County Budget Economic Forum
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
GOK	Government of Kenya
KESRA	Kenya School of Revenue Administration
OSR	Own Sources Revenue
PFMA	Public Finance Management Act
SBP	Single Business Permit
UNDP	United Nations Development Programme
UNWomen	United Nations Women

SAMBURU COUNTY MAP



EXECUTIVE SUMMARY

The Constitution of Kenya 2010 established devolved units of governance and envisaged the ability of County governments to manage their affairs and to further their development (CoK 2010, Art.174 d). Additionally, Article 209 of the Constitution gives County governments powers to impose property rates, entertainment taxes and any other charges for the services they provide.

Own Sources Revenue mobilisation by the County government is a way of strengthening their financial independence. If properly governed, then the County government of Samburu has the potential of realising their financial independence. Proper governance includes ensuring the revenue legislations are in place, and proper tools and resources for revenue administration and enforcement are positioned.

Assessment of own sources revenue (OSR) administration and enforcement framework for Samburu County was conducted from 19th to 23rd October 2020. The assessment aimed at providing recommendations for improving OSR administration and enforcement practices to enhance revenue collection.

This assessment focused on twelve (12) thematic areas namely: General OSR streams assessment; Revenue legislations; Revenue reporting structures; Operational procedures manual; Stakeholders engagement; Revenue performance analysis and forecasting; Revenue enforcement; Revenue accounts records management; Revenue automation and systems integration; Internal controls and audit mechanisms; Human capital and gender mainstreaming.

The recommendations based on the findings of this assessment are to amend legislation to include gender-responsive clauses, phase out cash as a mode of revenue collection and replace with electronic payment methods. Where cash is the mode of revenue collection reduce the period from collection to banking to three days as per the national legislative standard. Amend the livestock yard sale Act and include a clause of fines for trading outside the livestock Market. Fast-track develop of rating Act and valuation for rating Act and updating of the valuation roll. The County government is advised to train more staff on the use of LAIFOMS revenue management systems. In anticipation of a superior revenue management system for all county governments, the County is advised to upgrade its internet infrastructure to boost connectivity. Develop one electronic database of revenue payers and include information on their gender. Develop stakeholder engagement programs that include frequent awareness forum with the stakeholders on existing revenue administration framework.

The report concludes that the leadership of the County government require to fast-track the updating of the valuation rolls and accompanied legislation: rating Act and valuation for rating Act to enhance revenue from property rates. Additionally, the amendment of the livestock sales yard Act and the legislation of the revenue administration Act are recommended for the establishment of the county revenue administration framework. Capacity building for staff in revenue administration and enforcement and proper equipping of the staff and revenue collection points is also recommended to facilitate the revenue collection process.

From a gender perspective, the assessment found that several laws are used to administer the collection of revenue streams. Specifically, the Finance Act of 2019, Revenue Enforcement Act 2015 and Trade Act 2014 and Livestock Sales Yard Act 2018. These laws apply to all tax, fees and charges payable to the County Government and do not have clauses that are gender-specific. Further, in the relevant departments charged with gender issues, limited awareness of the linkage between revenue administration, enforcement and gender issues were observed.

The above findings were presented to Samburu County Executive in a validation workshop which was conducted on 26th November 2020, followed by county assembly validation workshop on 27th November 2020. The findings were acknowledged by both the County Executive and Assembly of Samburu. After that, through collaboration, the action plan of revenue administration and enforcement reform was developed. The County government, with support from the Commission, UNwomen and KESRA developed a revenue administration and enforcement reform action plan which is part of this report.

CHAPTER 1: INTRODUCTION

1.1 Preamble

The Constitution of Kenya 2010 established devolved units of governance and envisaged the ability of County governments to manage their affairs effectively and to further their development (CoK 2010, Art.174 d). Additionally, Article 209 of the Constitution gives County governments powers to impose property rates, entertainment taxes and any other charges for the services they provide.

County Own Sources Revenue is governed by the National Policy to support the enhancement of County governments own sources revenue and national legislation. Specifically, the County Government Act 2012 and the Public Finance Management Act 2012. According to CRA OSR report (2020), County own sources revenue accounts for about 11% of total County revenue in FY 2018/19. The 11 per cent contribution to the total budget of the County governments is relatively small, making the Counties over-reliant on equitable share.

The Commission with the financial support of the UNDP and technical assistance from Kenya School of Revenue Administration (KESRA) and UN Women consultants visited the County of Samburu between 19th and 23rd of October 2020. The assessment was aimed at providing recommendations for improving OSR administration and enforcement practices to enhance revenue collection.

Own Sources Revenue mobilisation by the County government is a way of strengthening the financial independence of the County governments. If properly managed, then the County government of Samburu has the potential of funding a substantial percentage of its budget up from the current rate of five (5) per cent. Proper OSR management includes ensuring the revenue legislation are in place, and proper tools and resources for revenue administration and enforcement are available.

1.2 Background

Samburu County has three sub-counties (Samburu East, Samburu North and Samburu West) and is located in the arid and semi-arid lands (ASALs) of Kenya. It stretches South from Lake Turkana to the North of Ewaso Ng'iro or Nyiro River and also features Mount Kulal, which lies east of Lake Turkana. Within the County, there are major towns include Maralal which is the County headquarter, Lodosoit, Wamba, Archers Post, South Horr and Baragoi. The economic activities are nomadic pastoralism, agro-pastoralism and tourism. The vastness of Samburu Land offers a collection of natural landscapes, ranging from volcanoes and deserts in the Suguta Valley, semi-arid grasslands, bush and sand rivers in the Great Plains to ancient mountains with impressive granite features.

Tourist attractions sites include Samburu National Reserve, Shaba National Reserve, Maralal National Reserve, and Buffalo Springs National Reserve. To the south of Samburu National Park, is the Shaba National Reserve – a reserve that supports a vast population of wild animals as well as over 400 bird species.

1.3 Objectives

The specific objectives for the assessment were;

- i. To assess and develop revenue administration and enforcement framework for Samburu County.
- ii. To disseminate reports and support County with the development of an implementation action plan.
- iii. To assess the revenue administration framework of Samburu County from a gender perspective, identify challenges and opportunities for engendering revenue administration and provide actionable policy recommendations.

1.4 Methodology

The assessment began with a literature review related to sub-national OSR management and gender. There was also a review of various Samburu County reports. Additionally, the development of an assessment tool was done to guide focus group discussions. Focus group discussions (FGDs) and in-depth interviews were conducted with: County Executive Committee Member for Finance, Economic Planning and ICT, Head of Revenue, Head of Budget, Head of Accounts, Sub-County Revenue Officer, Head of ICT as well as Revenue and enforcement officers. The primary five (5) Own Source Revenue Streams for Samburu County were sampled and examined for purposes of this report. The technical team visited revenue collection points which included Livestock market, Maralal Samburu Lodge and the County Treasury offices where revenue accounting documents were examined. Data collected was analysed based on the 12 thematic areas, as discussed in this report.

CHAPTER 2 : SITUATIONAL ANALYSIS

2.1 Thematic areas for assessment

The assessment focused on twelve (12) thematic areas that are essential for effective revenue administration and enforcement. These areas are:

1. General OSR streams assessment
2. Revenue legislations
3. Revenue reporting structures
4. Operational procedures manual
5. Stakeholders engagement
6. Revenue performance analysis, reporting and forecasting
7. Revenue enforcement
8. Revenue accounts and records management
9. Revenue automation and systems integration
10. Internal controls and audit mechanisms
11. Human capital
12. Gender mainstreaming in OSR administration and enforcement

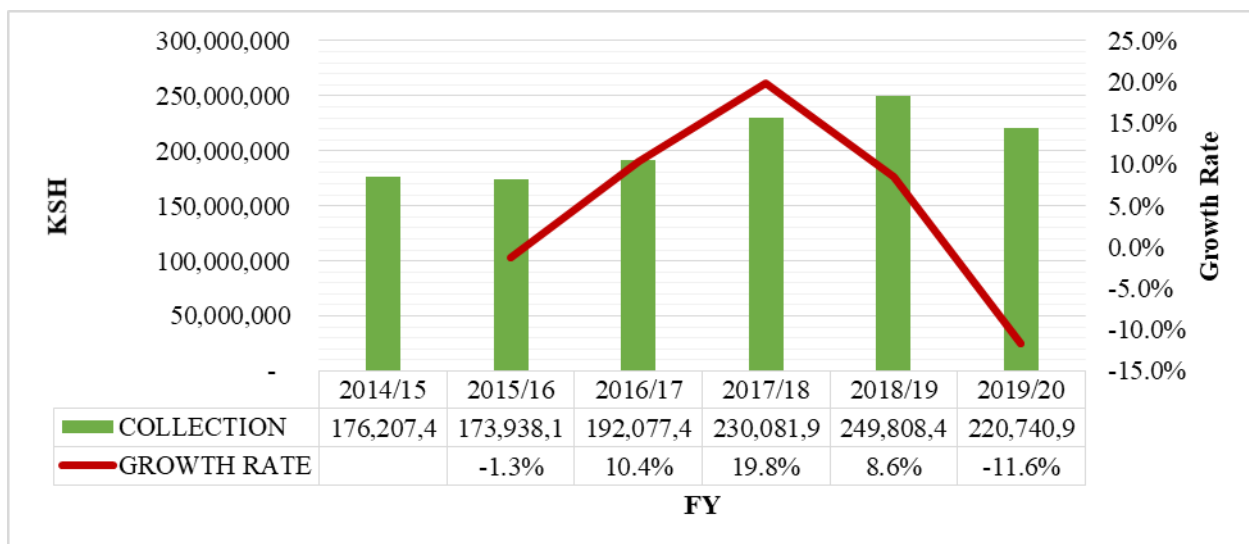
2.2 General OSR streams assessment

2.2.1 Revenue performance for the last five Financial Years

The County Fiscal Strategy Paper of Samburu County 2020, the County reports on 15 revenue streams which are listed in the annexe. For this report, five major revenue streams based on their average performance for the last five financial years were assessed as representative of the general performance of other OSR streams. The assessed streams are Game Reserve fees, Single Business Permits, Land related Fees, Parking Fees and Livestock Cess.¹ Sand harvesting cess is a seasonal stream of revenue.

The data analysis reveals that revenue has been on a steady growth from FY 2014/15 to FY 2017/18 and a decline from FY 2018/19 to FY 2019/20, primarily attributed to covid-19, which affected Samburu's top revenue stream of Game Reserve fees. Further, the revenue grew at an average rate of 5.2% per annum from FY 2015/16 to FY 2019/20

Figure 1: Samburu OSR Trend



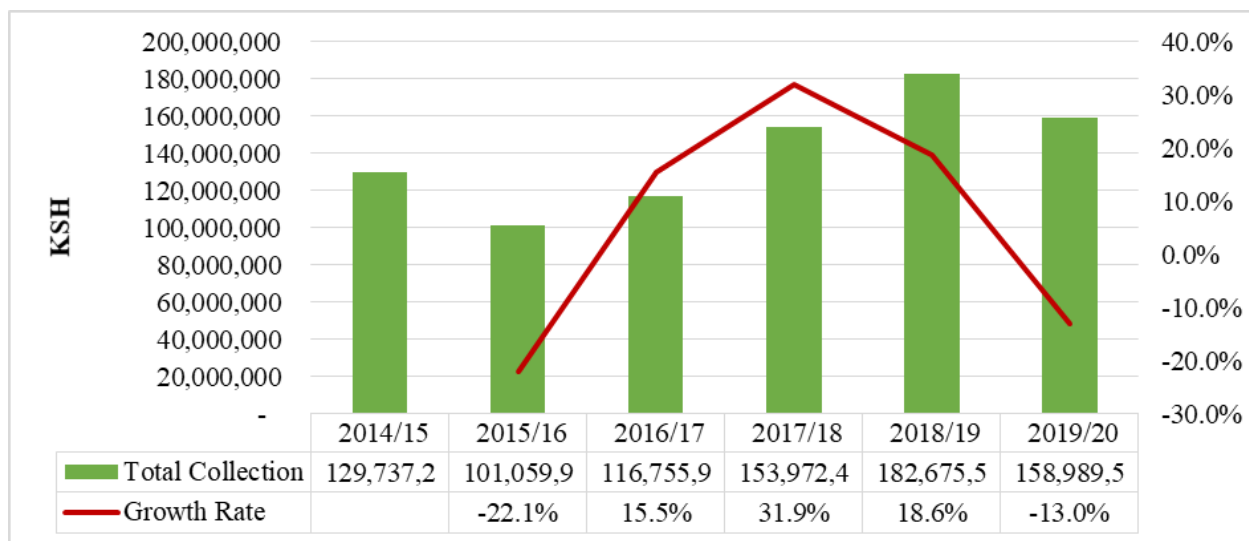
2.2.2 Game reserve fees

Game reserve fees is one of the highest revenue streams for Samburu County that accounts for over 40% of total revenue in the last three years from FY 2017/18 to FY 2019/20 with an average growth rate of 6.2% per annum in the

1. Land related revenue are the Property rates; Single Business Permits are also referred to as Trade licenses; Game Reserve Fee is a major revenue stream for the County Government of Samburu; and Open-Air Markets is referred to as Market Trade Centre Fees.

last five years. Due to Covid-19 pandemic that led to a ban on international travel and lockdown restrictions locally, revenue performance for this stream was adversely affected.

Figure 2: Game Park Revenue Trend



A situational analysis of game reserve fees reveals that there are four significant gaps in its revenue administration and enforcement. Specifically, game reserve fees collection is in cash, banking of the collected cash is every two weeks, road infrastructure within the reserve is poor, and transport for revenue staff within the park is inadequate. The Constitution of Kenya on Article 209 establishes a county revenue funds and requires all revenue collected by the County to be remitted to this fund. The public finance management Act 2012 Section 157 puts a receiver of revenue responsible for all revenue collection, receiving and accounting. Section 158 allows the receiver of revenue to appoint collectors of revenue to collect revenue on his behalf and require the collector to remit to the receiver. The section 158 further allows other public officers other than receiver and collector of revenue to collect revenue for the County but restricts them to deliver to either the receiver or collector of revenue within 3 days from the date of collection.

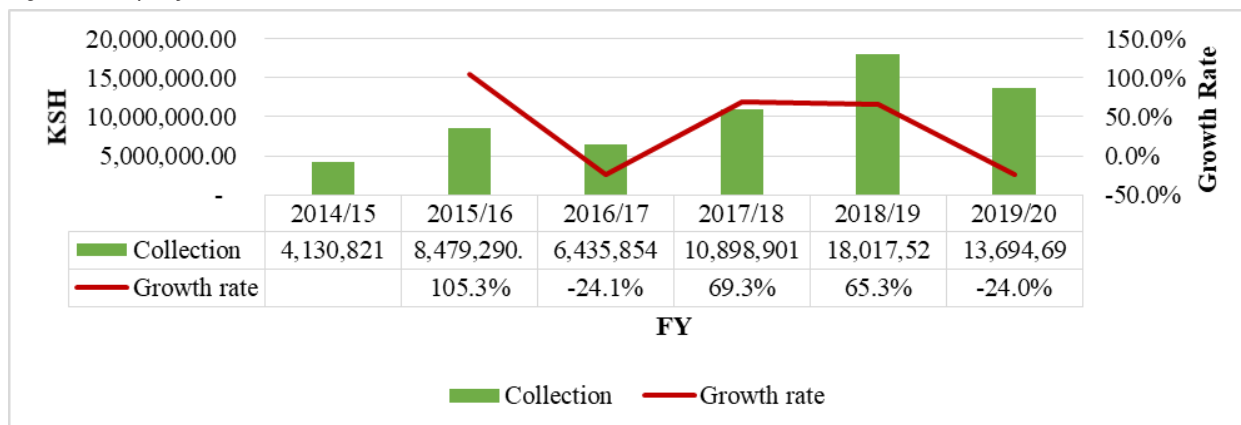
Although the national level best practice of Kenya Revenue Authority is to phase out cash collection, the legal framework allows for cash collection. The assessment hence recommends adoption of electronic payment system at the game reserve gates to reduce the risk of revenue losses and leakages. For the long period of holding cash by game reserve fees collectors, the assessment recommends adherence to the three days provided by national legislation.

Improving the road infrastructure within the game reserve improves accessibility for both visitors of the reserve and revenue collectors and supervisors. The assessment recommends game reserve road infrastructure improve and provision of transport equipment for supervisor of game reserve fees to reduce the number of days it takes to bank the revenue collected and increase revenue from the game reserve fees.

2.2.3 Property Rates

Property rates stream recorded an average growth of 38.9% per annum from FY 2015/16 to FY 2019/20.

Figure 3: Property rates revenue Trend



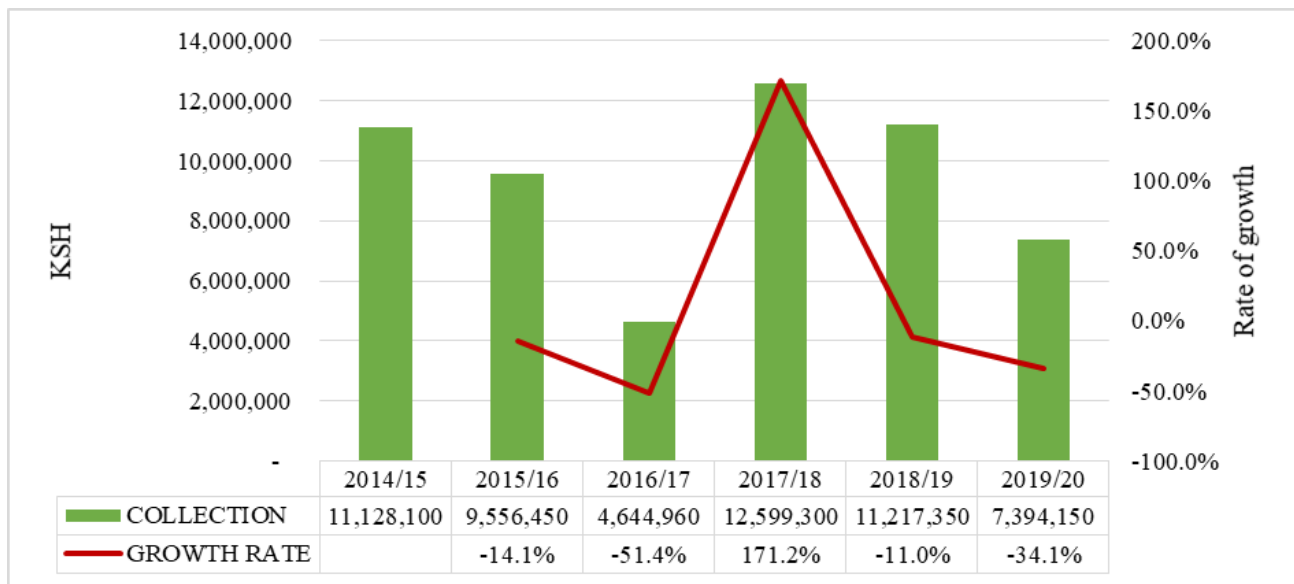
A situational analysis of property rate stream reveals two primary gaps in its administration. Specifically, the valuation roll of 2009 is out-dated and in use and land rates payments are received by cash or by Mpress pay bill number.

It is commendable that an electronic payment option exists in the property rates stream and this assessment recommends phasing out the cash mode of payment. With regards to the valuation roll, it is recommended that process of updating the valuation rolls and development of rating and valuation for rating Act legislation fast-tracked to increase the counties revenue from this stream and enhance its administration and enforcement.

2.2.4 Single Business Permits (SBP)

SPB revenue grew at an average rate of 12.1% per annum from FY 2015/16 to FY 2019/20) as illustrated in figure 4 below.

Figure 4: SBP Revenue Trend



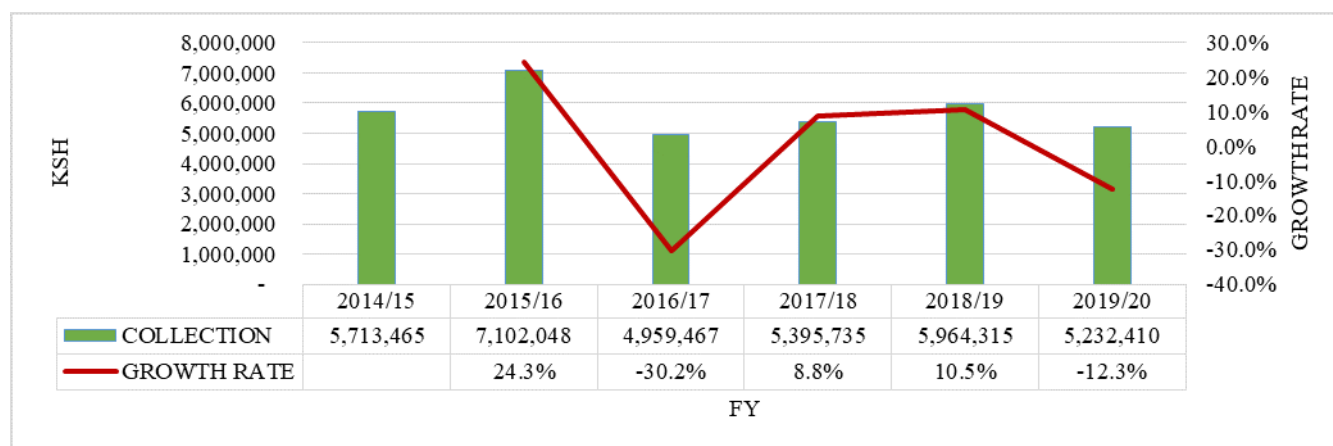
A situational analysis of single business permit reveals that the permits and revenue receipts are through an electronic revenue management system called LAIFOMS. The system is a stand-alone system and is not integrated. It is therefore usable on a single computer and information is not shareable across computers. For the LAIFOMS system, a few staff are skilled to operate the system and issue permits and revenue receipts. The single business permit rateable payers are unaware of this revenue stream requirement to pay. Inadequate transport facilities hamper enforcement and inspection checks.

The assessment recommended skills transfer to more revenue staff on the operation of the LAIFOMS system. Given the weakness of the LAIFOMS system county is advised to obtained a revenue management system that has integration features. In anticipation of the upgrading to an advanced revenue management system, the assessment recommends to the County to upgrade its network infrastructure to enhance connectivity in readiness for the new system. Awareness programs on single business permits importance; payment modalities is recommended to boost the compliance and collection of this revenue stream. To boost revenue enforcement provision of additional transport equipment within the revenue department increases the frequency of inspection and compliance on this revenue stream. The assessment, therefore, recommends the addition of transport equipment within the revenue department.

2.2.5 Livestock Cess

Livestock Cess has been recording an average growth rate of 0.2% for the last five years from FY 2015/16 to FY 2019/20. In FY 2019/20 livestock cess recorded a decline of 12.3%.

Figure 5: Livestock Cess Revenue Trend



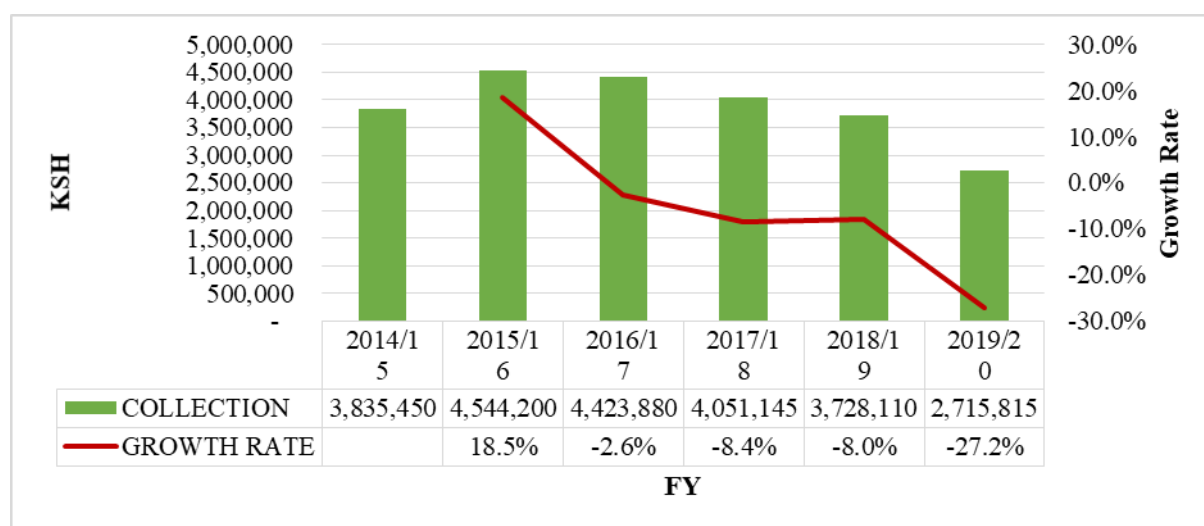
To assess this revenue stream, the assessment team visited the livestock market where the stream is collected. It was observed that the market had no designated revenue payment point, and instead, revenue collectors were spread within the market. Further, this stream of revenue was collected in cash, and some traders conducted their business of selling livestock outside the market.

As recommended in game reserve fees, the County can consider phasing out cash collection to reduce the risk of revenue leakages and introduce electronic payment methods for this revenue stream. Introduction of pay point within the livestock market enhances the administration of livestock fee as the payment is centralised and identifiable. Introduction of fine for trading outside the livestock market in the livestock legislation enhances the compliance of this stream and prevents loss of revenue from traders operating outside the market. On legislating the fines, the county government can then begin to fine traders operating outside the market.

2.2.6 Slaughter and Market Fees Revenue Trend

Trend data available on slaughter and market fees revenue reveals that collection has been declining for the last five years at an average rate of -5.5% per annum from FY 2015/16 to 2019/20 with only FY 2015/16 recording a growth of 18.5% as illustrated in the figure below

Figure 6: Slaughter and Market Fees Trend



2.3 Revenue Legislation

Primary revenue laws provide the basis for effective revenue administration and enforcement, while the County Finance Act amends the primary legislation annually.

In addition to the Finance Act, there is need for primary OSR laws such as the County valuation and rating Act, trade licencing Act, County revenue administration Act, agricultural services Act and mining Act that focuses mainly on specific revenues streams. These laws provide information on how the various rates, fees and charges for services and other revenue-raising measures can be administered and enforced,

Samburu County revenue administration and enforcement rely on an enacted Finance Act 2019; however, there is a

pending Finance bill 2020 awaiting enactment at the County Assembly ². Other enacted laws are:

- County liquor licence Act 2016
- County Trade and License Act 2018
- Livestock Sales Yard 2018(livestock)
- Conservancy Act, 2020
- Agricultural Machinery Services Act 2014

Gaps identified were:

- i. Delay in approval of Finance Acts,2020
- ii. Insufficient technical capacity in legislative drafting
- iii. Insufficient stakeholder engagement framework on revenue legislation.

2.4 Revenue reporting structures

The revenue reporting structure is how revenue employees communicate on revenue matters internally as well as distributes duties and responsibility for employees. It defines the scope of acceptable behaviour within which employees' lines of power and revenue accountability, and to some extent, their relationship with the public. It also provides each employee with a job description and standard of performance. These structures are presented in the form of organograms.

The revenue structure of Samburu County is well defined. Assignments are well distributed to all staff. Supervisors of each OSR stream are stationed at the head office while other staff work from the field. Some revenue officers are attached to other departments within the County.

Gaps identified are:

- i. Some revenue officers lack defined job descriptions.
- ii. There are challenges in the supervision of revenue officers attached to other departments

2.5 Procedures manual

Well-developed procedures manual provides an authoritative source for internal controls and decision making. Properly documented procedures manuals speed up the process of decision making for employees and help them follow regulations concerning laid down code of conduct. The procedures manual is the tool that is used to assess the internal controls in place.

Gap identified are:

- i. There are no procedures manual
- ii. No uniformity in the approach to enforcement and recovery of debt

2.6 Stakeholder engagement

A stakeholder is any group or individual who can affect or be affected by the achievement of the organisation's objectives. In context to revenue administration, stakeholders refer to the County Executives, County Assembly, County Revenue employees and the public. The decision of the stakeholders to comply with the revenue laws depends on their knowledge of the laws. If the Revenue officers cannot understand the revenue laws, then they are not able to administer nor enforce effectively.

On the other hand, if the County Assembly does not understand the importance of passing the revenue laws, the revenue administration and enforcement law are not legislated. Thus the need for the County to undertake continuous stakeholder engagements based on building knowledge on revenue laws for effective revenue administration and enforcement.

Samburu County engages community elders and administrators to create awareness. The engagements are done during the market days, and the local dialect is used to reach out to the community. The County also issue gazette notices in case of the new legislation.

Gaps identified are:

- i. A well-defined stakeholder engagement program with activities to be undertaken when creating awareness is lacking.
- ii. They are competing stakeholder interests that derail the engagement process.

2. By the time of validating the report and sharing with the County Government, this specific Legislation had been enacted.

2.7 Revenue performance analysis, reporting and forecasting

Undertaking revenue analysis and forecasting is an essential practice for effective revenue administration and enforcement. Monitoring revenue collection daily, monthly, and quarterly assists the Head of Finance in knowing which OSR streams are not performing and then strategies can then be developed to mitigate the non-performance. Revenue forecasting using revenue forecasting models or revenue performance criteria assists the Head of Finance in setting achievable and realistic targets.

Reporting on revenue performance is done monthly in Samburu County. However, records on revenue collected are updated daily except for the revenue from game reserve fees which is done weekly on Tuesdays.

Gaps identified are:

- i. The daily revenue reporting mechanism is lacking
- ii. Manual revenue recording and reporting by field revenue officers and supervisors which is cumbersome and time-consuming
- iii. Revenue forecasting model in place is not well known among the finance department
- iv. No analytical review is undertaken to explain areas of OSR stream non-performance

2.8 Revenue enforcement

Revenue enforcement ordinarily refers to an act of ensuring that the public complies with Revenue laws. Enforcement in revenue administration takes two forms, namely; enforcement of laws and enforcement of the judgment. The enforcement of laws is the application of all those relevant laws that assist the County Finance team in carrying out their duties. Enforcement of judgment, on the other hand, represents already decided revenue cases against defaulted revenue payment. Revenue administration cannot be efficient if it lacks the enforcement of laws.

Revenue enforcement is only done at Maralal town. It is done in conjunction with the police. Enforcement is mainly done for single business permits (SBP).

Gaps identified are:

- i. There are no specific courts to deal with revenue issues.
- ii. No alternative dispute resolution (ADR) mechanism in place
- iii. Political interferences during the enforcement process affecting the outcome of the process
- iv. Conflicting interests and lack of coordination between enforcement officers and revenue officers affect the outcome of the enforcement process
- v. Inadequate staff capacity to undertake enforcement

2.9 Revenue accounts and records management

The record compilation function, which comprises of identification and registration of the different revenue-payers, is an essential task for revenue administrations. Management of the revenue-payers' records consists of three primary functions: Creation, Updating and Deletion. Therefore, the public should be provided with clear and comprehensive descriptions of the requirements that lead to registration and revenue administrators should facilitate revenue-payers to make the procedural requirements as easy as possible.

There is the use of LAIFOMS to store records of the revenue-payers. Due to the inadequate skills of updating revenue-payers in the system among the revenue staff, excel worksheets and manual recordings are used instead to store revenue payers information. There are cash revenue collections and Mpesa payments. Different Mpesa pay bill numbers are used for the different OSR streams. Mpesa records and bank records are used to reconcile the information of revenue payers. There is an officer in charge of the stored cash receipts.

Gaps identified are:

- i. The cash receipts are not properly filed.
- ii. Poor lands records as a result of the transition to the devolved government from the centralised system
- iii. Risk of loss of cash receipt books by the revenue officers
- iv. Reconciliation of records is cumbersome due to manual files
- v. The lengthy procurement process of cash receipt books affecting the collection of revenue.

2.10 Automation and integrations of systems

Automation is a set of technologies that results in the operation of machines and systems without significant human intervention and achieves performance superior to manual operation. The use of automation as a means of revenue collection has been globally recognised as the most efficient, effective, economic and transparent means of revenues collection.

The County Government uses the Kenya Association of Tour Operators (KATO) for revenue collection on Game reserve fees.

Gaps identified are:

- i. In some instances, the collection of revenues is done in cash and Mpesa payment system. Cash collected may take longer time to bank hence the risk of cash pilferage.

2.11 Internal control and audit mechanisms

Internal auditors in revenue administration are administrators whose role is to evaluate the operational activities, strength and weaknesses of the processes and report to the management for corrective measure. Internal control is an integral process of actions and activities undertaken continuously by the leadership and all employees to provide reasonable assurance on the achievement of organisational goals through effective and efficient activities, reliability of financial reporting, and compliance to laws and regulations. Internal Control or Auditor considers and understands the risk of activities at all levels and how they impact on each other.

The internal audit team has a risk matrix that they use for audit purpose. The risk tool has highlighted game reserve fees, land rates, SBP, Cess from livestock and liquor licencing as the highest revenue risks. These risks are:

- Delays in banking cash collected
- No automation of revenue records
- No risk management policy in the County

The audit team reports to the Board and are guided by the County Audit manual. The audit is done quarterly. The Head of Budget controls the expenditures. The County Budget Control Outlook Paper (CBROP) is a control tool that is used to layout targets and budgets for counties.

The gap identified is:

- i. Lack of a clear matrix implementation plan of audit recommendations

2.12 Human capital

Human capital is defined as the knowledge, skills, competencies and other attributes embodied in individuals or groups of individuals, acquired during their life and used to produce goods, services or ideas in organisations. It is measured by assessing individual's skills, education, capacity and attributes of labour which influence their productive capacity and earning potential.

Some of the revenue staff are temporary staff while at the same time they lack the necessary equipment to enhance revenue collection.

Gaps identified are:

- i. Inadequate number of revenue staff
- ii. Staff lack revenue administration and enforcement skills
- iii. Continuous refresher training for revenue staff is lacking
- iv. Inadequate equipment and facilities such as computer, office space, desks, storage lockable cabinets
- v. Inadequate transport for the field revenue staff
- vi. Insufficient reward system for the revenue staff
- vii. Satisfaction surveys are inadequate in the revenue department
- viii. No benchmarking undertaken to improve on revenue administration and enforcement skills
- ix. Lack of necessary analytical skills among revenue staff members

2.13 Gender mainstreaming in revenue administration

Gender can be defined as the social, behavioural and cultural attributes, expectations, and norms of being female or male. The biologically associated differences between males and females tend to be translated into socially construed differences, which affect every sphere of life, for example, laws and regulations, the economy and social sectors. Revenue administration and enforcement span various spheres, key among them is laws and regulations, social sectors as well as the economy. On review of the legislation, the assessment found that the Acts were not gender-responsive and did not factor in the different needs of males and females. Such legislation includes the Finance Act of 2019, Revenue Enforcement Act 2015 and Trade Act 2016. The detailed findings on the gender perspective on revenue administration are presented in chapter 3.

CHAPTER 3: MAINSTREAMING IN REVENUE ADMINISTRATION

3.1 Introduction

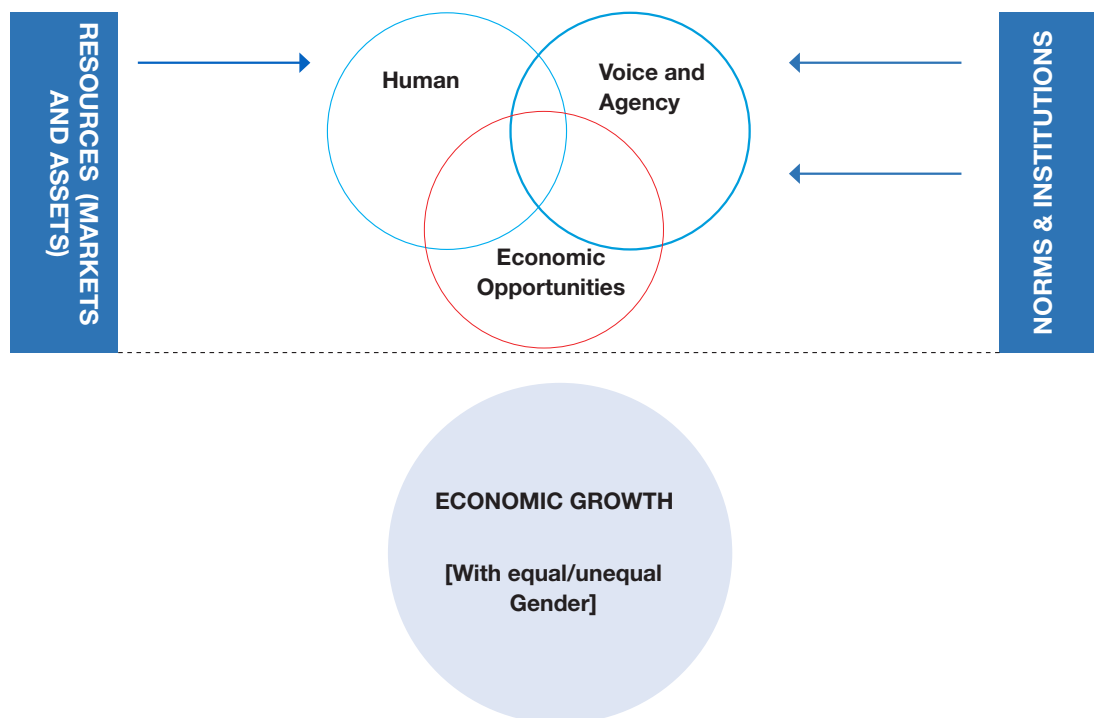
Gender can be defined as the social, behavioural and cultural attributes, expectations, and norms of being female or male. Gender tends to structure societies around the world since it is socially constructed and context specific. The biologically associated differences between males and females tend to be translated into socially construed differences, which affect every sphere of life, for example, laws and regulations, the economy and social sectors. Revenue administration and enforcement straddle various spheres, key among them are laws and regulations, social sectors as well as the economy. The promulgation of the Constitution of Kenya 2010 (GOK 2010) ushered in the revenue-raising responsibility of County Governments while ensuring the national value of gender equality is upheld.

In most cases, the link between revenue administration and gender equality is either absent, weak and not well understood. This gender equality gap in revenue administration therefore requires a robust conceptual framework to provide the linkages and guidance for policy action. This assessment sought to bridge the gap by providing a framework for assessing the existence of gender-responsive revenue administration framework in Samburu County.

3.2 Gender equality framework in the context of county revenue administration

Three critical interlinked dimensions can be used to advance gender equality: human endowments, economic opportunities, voice and agency (World Bank 2012). These dimensions overlap and interact with each other, with impacts on and implications for gender equality outcomes.

- **Human endowments:** are health, education and physical assets, with intrinsic values that enable individuals to use those endowments to benefit from economic opportunities and be able to generate income.
- **Economic opportunities:** can be distinguished to include: labour market participation, entrepreneurship and access to and control over both financial and non-financial assets. These are opportunities for increased income and return to labour.
- **Voice and agency:** is the ability to make decisions about one's own life and transform the decisions into actions that enable one to achieve the desired outcomes.



Source: Adapted from World Bank 2012.

The three dimensions of gender equality interact within the context of household decisions, formal laws, regulations and the unwritten social norms, which influence gender equality outcomes. (World Bank, 2012)¹ provides a detailed explanation of how choices affect gender outcomes.

“...The households make these choices based on the preferences, incentives, and constraints of different family members, and in relation to their relative voice and bargaining power. Gender roles, social norms shape preferences. Markets for labour, credit, land, and goods, which determine the returns to household decisions and investments, largely influence incentives. Constraints arise from the interplay of formal institutions (comprising all that pertain to the functioning of the state) and markets but also reflect the influence of informal institutions (societal norms). Voice and agency of household members are defined by a range of factors, including their ownership of and control over resources, their ability to leave the household (exit options), and social norms. In this way, household decision-making, markets, formal institutions, and informal institutions combine and interact to determine gender-related outcomes...” (Figure 7)

The benefits of development resulting from the interaction of institutions, households and markets, may result in economic growth with greater or less gender equality.

The institutional norms, mainly affect the roles defined for both men and women, so that women tend to take up roles related to child and family care, while men are assumed to be providers for the family and are more active in the market place, they also take up more leadership roles. In the labour market, women tend to take up caregiving roles, while men take up more leadership related roles. In terms of access to resources (financial and non-financial), more men have access and control over financial and non-financial assets due to societal norms of women not being allowed to own assets.

In the context of revenue administration and enforcement, several institutions have been created under the Constitution of Kenya 2010. Article. 209(3) of the Constitution of Kenya 2010 stipulates that the County Governments are assigned the power to impose property rates and entertainment taxes, furthermore, other taxes can be imposed with parliament's approval (GOK 2010). The Public Finance Management (PFM) Act 2012 has operationalised all sections related to public Finance under the Constitution of Kenya 2010 that would ensure public service delivery.

The County revenue administration is guided by article 157 of the Public Finance Management Act, 2012 that requires each County, through its County Executive Committee (CEC) member for Finance to designate receivers and collectors of county government revenue. Each County Government is expected to put in place a County Revenue Administration Act, which seeks to provide for the general administration of revenue-raising laws and other taxation laws. Some of the revenue laws to be administered include:

- i. The county revenue administration Act
- ii. The Act providing for the annual county finances,
- iii. Act imposing entertainment tax and any other tax payable to the county government.

The specific revenue Act gives the county revenue administration framework, which includes the establishment of the Office of the County receiver of revenue and county collector of revenue and defines their roles and responsibilities. These include administration and enforcement of revenue laws, advising the County Government on revenue laws, assessment and collection of revenue, provision of periodic statements of accounts.

The county revenue administration and enforcement framework put in place affect the economic opportunities for both men and women in different ways. For example, the decision for a county government to generate own-sources revenue by levying market fees results in more women being affected if they constitute the majority of market traders. The decision to levy a standard charge for agricultural cess affects farmers taking their produce to the markets. If most of the subsistence farmers are men, then increasing agricultural cess reduces their incomes. At the same time, the increase in health fees on reproductive health services may reduce women's access to health care hence reducing the physical endowment opportunities.

Table 1 provides a summary of the criteria to be used in the gender revenue assessment. The first step is to establish the laws and institutions that govern revenue administration and enforcement, and whether the laws in place cater to the population in gender and specific needs of males and females. Voice and agency mainly focus on the ability to make decisions or take part in the decision-making process of setting up taxes, charges

1. World Bank. (2012). Gender Equality and Development.

and user fees.

Public-participation is the consultative process through which men and women can present their needs, opportunities and challenges that affect revenue administration. During such processes, do both men and women participate in the revenue administration public participation process? Is there collaboration with County Budget Economic Forum (CBEF) in articulating gender-responsive revenue administration issues?

Under economic/employment /entrepreneurial opportunities, some of the questions asked included:

- is there gender balance in the recruitment of men and women, e.g. in the Finance or the revenue administration department?
- Are their changes either increasing or subsiding in agricultural cess
- Who are these changes in agricultural cess likely to affect more?
- Are their changes either increase or subsidies in single business permit

The effect of revenue-raising measures on human capital has been assessed from the health and education sector perspective. In the health sector, increasing health care charges affect more women compared to men: they (women) tend to access more reproductive health care services. In the educational sector, increasing charges on early childhood education for revenue-raising purposes is likely to affect the enrollment rate for young children and may lock out children from poor families. A similar effect can be experienced with the youth when fees for vocational training centres are increased.

Table 1: Criteria for Gender Revenue Administration Assessment

Criteria for Assessment	Description	General	Male	Female
Institutions	Laws and regulations governing revenue administration and enforcement			
Voice and Agency	Public participation in setting up fees and charges			
Economic Opportunities	How does user fee/charges differentiate and/or promote entrepreneurship and labour market participation?			
Human Endowments	How does user fee differentiate and promote access to education and health service?			

3.3 Situational Analysis

The Samburu County Government reports on fifteen (15) revenue streams in their County Fiscal Strategy Paper 2020. Some of the legislation that governs these revenue streams are: Finance Act 2019; Livestock Sales Yard Act 2018; Agricultural Machinery Services Act 2014 and The Trade Act 2018. The trade Act 2018 stipulates the regulations relating to business operations, compliance and enforcement. The Finance Act 2019 provides for the fees schedule for the various businesses and the market fees charged for the various markets are included in this schedule. There is however no distinction between male and female traders falling within these categories, and there is no distinction in the fees, levy and taxes charged.

Revenue enforcement is centralised within the Urban Development Department; there are no officers seconded to the treasury who can then strictly administer revenue laws. Secondly, the Maralal municipal board have been assigned as the Maralal town revenue receivers. According to the PFM Act Article 157, a revenue collector can be assigned in any sector. The assigned of Maralal municipal board as receiver of revenue this is likely to present an overlap between the revenue department and the Maralal municipal board created under the Urban Areas and Cities Act 2019.

According to the discussions with the revenue department, more men are retiring from the revenue department compared to women, thus increasing the proportion of female revenue officers. The female revenue officers are very reliable in the collection of fees, taxes and any other charges as compared to the men. Even though male revenue officers are more skilled than female revenue officers, they face social challenges. The Revenue department has procedures for enforcement of revenue laws, especially in cases of non-payment, default or illegal business

operations. In case a female businessperson must be arrested, they ensure they leave the children with someone responsible, turn off any lights or fire and then give them time to close the business. Most of the women also tend to call their 'godfathers' when facing arrest and this hampers enforcement of the laws.

Public participation in revenue administration is a critical component of the budget-making process. Key stakeholders are consulted from all the 15 wards. From each ward, 24 stakeholders are drawn, and discussion on revenue streams is held in the market where the traders conduct their businesses. The village administrators make an effort to ensure there is inclusive participation. The main challenge in public participation is getting the right participants to provide input effectively. More men are participating in the public consultation process in Samburu County compared to women. Table 2 presents a checklist of the criteria used to assess gender revenue administration for Samburu County. The County has enacted several laws that deal with revenue administration; however, these laws are not gendered to the varied needs of men and women.

Table 2: Gender Revenue Administration Assessment for Lamu County Checklist

Criteria for Assessment	Description	General	Male	Female
Institutions	Laws and regulations governing revenue administration and enforcement			
	Trade Act, 2018	√	⊗	⊗
	County Rating and Valuation Act	⊗	⊗	⊗
	Livestock Sales Yard Act 2018	√	⊗	⊗
	Agricultural Machinery Services Act (2014)	√	⊗	⊗
	Finance Act 2019	√	⊗	⊗
	Procedures for revenue enforcement	√	⊗	⊗
Voice and Agency	Public participation in setting up fees and charges			
	Samburu County Public Participation Bill 2015	√	⊗	⊗
Economic Opportunities	How does user fee/charges differentiate and/or promote entrepreneurship and labour market participation?			
	Livestock Sales Yard Act 2018- for livestock fees	√	⊗	⊗
	Trade Act, 2018- regulations for businesses, compliance and enforcement	√	⊗	⊗
	Agricultural Machinery Services Act (2014)- for provision of agricultural services	√	⊗	⊗
	County Rating and Valuation Act	⊗	⊗	⊗
	Finance Act 2019- various fees for businesses			
	Procedures for revenue enforcement	√	⊗	⊗

Human Endowments	How does user fee differentiate and promote access to education and health service?		
Finance Act 2019- various fees for education and health	√	⊗	⊗
Trade Act, 2018- regulations, compliance and enforcement	√	⊗	⊗

3.4 Challenges and Opportunities

Public participation of women in the revenue administration consultation process remains very low, and this is due to the role they also have to play in the household of tending to children, fetching water and accessing health services. Due to the vast nature of the County, accessing these services take more time, and the women cannot easily participate in the market either as employees or entrepreneurs. The law on revenue administration has not been enacted. Furthermore, the revenue administration officers lack understanding of the linkage between gender and revenue administration. The officers have received training on revenue administration; however, the training curriculum did not incorporate gender-responsive revenue administration. The revenue department has a database of taxpayers and entrepreneurs who need to pay various fees and licences. However, the database is not disaggregated by sex, which is an essential step in establishing the target population for any tax incentives that enhance economic opportunities or physical endowments.

There are several opportunities for Samburu County:

- i. The recruitment of a full revenue department presents the opportunity of providing technical assistance to the County on the linkage between gender and revenue administration and enforcement.
- ii. With several revenue stream administration laws required, there is an opportunity to provide clauses that deal with the specific needs of both male and female entrepreneurs or individuals.
- iii. A strong gender sensitisation component that can be included under the public participation process that ensures the County Government Stakeholders have a common understanding of gender issues and how they

CHAPTER 4: CONCLUSION

The leadership of the County Government of Samburu need to fast-track the approval and operationalisation of a valuation roll to enhance revenue from the property rates. Capacity building for staff in revenue administration and enforcement is required while providing the necessary equipment and facilities to staff for revenue collection. For the County government of Samburu to increase its OSR revenues, a comprehensive legislative framework governing administration and enforcement for specific OSR streams needs to be in place. Specifically, enactment of the Finance Act 2020 needs to be fast-tracked by the County Assembly.

The County needs to embrace modern approaches to revenue administration by automating their systems and creating more awareness about revenue legislation through stakeholder engagement to encourage voluntary compliance. A revenue structure with clearly defined roles for staff needs to be in place.

The Samburu County revenue assessment shows that there are 15 own source revenue streams in the County according to the County Fiscal Strategy Paper 2020. The County has not enacted a revenue administration Act. Furthermore, enforcement is centralised in the urban department. The centralisation of enforcement presents a challenge to the revenue department since they are unable to get an adequate number of enforcement officers to enable them to carry out their mandate effectively. Several laws are used to administer the revenue streams and have implications on gender; these include the Finance Act of 2019, Livestock Sales Yard Act 2018, Agricultural Machinery Services Act 2014 and Trade Act, 2018. These laws apply to all tax/fees/charges payers and do not have clauses that are gender-specific. The Finance Act 2019 does not distinguish the taxes/fees/charges for males and females. Both the revenue department and department charged with gender issues do not know the linkage between revenue administration and enforcement and gender issues.

CHAPTER 5: RECOMMENDATIONS

5.1 Maximise revenue collection by ensuring accountability

The County should consider minimising cash risk and adopt an automated payment collection system. Heads of various revenue streams need to closely monitor and account for revenue collected from their OSR streams. The County should enhance revenue collection from potential streams such as revenue from minerals mining.

5.2 Fast-track enactment of the relevant revenue legislation

The County should facilitate the enactment of crucial revenue bills, e.g. Finance Bill 2020, revenue administration Act, Amendment of the Livestock Sales Yard Act, Rating Act and Valuation for Rating Act. The legislation provides the framework for administration and enforcement. The County needs to update its valuation roll to enhance the value of properties being rated for land rates.

5.3 Develop and implement a revenue reporting structure

The revenue department is required to adopt a documented reporting structure for revenue officers with their duties and responsibilities well defined. There needs to be explicit coordination between departments in matters of revenue administration and enforcement.

5.4 Develop and implement procedure manuals for Revenue administration and enforcement

There is a need for the County to prepare revenue administration and enforcement procedures manual to guide the revenue procedures.

5.5 Promote stakeholder's engagement

There is a need for the County to undertake stakeholder engagements by creating awareness on revenue laws for effective revenue administration and enforcement continuously.

5.6 Enhance performance analysis, reporting and forecasting

Enhance the use of existing revenue forecasting models that assists in setting objective and realistic revenue targets. The County need to maintain databases for monitoring revenue performance on a daily, weekly, monthly and annual basis. Compare revenue performance across years, months and quarterly as a measure of performance. Prepare reports on revenue performance and share with departments.

5.7 Streamline Revenue Enforcement practice

The County should train revenue staff on enforcement skills to enhance compliance. There is also a need to put in place alternative dispute resolution (ADR) mechanism that addresses issues on non-compliance away from the courts.

5.8 Update and maintain revenue accounts and records

The County should keep records of all revenue-payers for each OSR stream. These records need to be updated periodically.

5.9 Automate the revenue management function

The County should train the staff on the use of LAIFOMS system as they await the National County Integrated Revenue Collection System.

5.10 Develop and implement a framework for internal Audit recommendations follow-up

The County should strengthen the internal audit unit and facilitate the County audit committee to ensure follow-ups of audit findings. The County needs to appoint an officer in every department to be assigned the role of monitoring and reporting on implementation audit recommendations.

5.11 Strengthen human capital in revenue administration and enforcement

The County needs to undertake the following to improve on human capital:

- i. Equip revenue staff with adequate knowledge and skills for revenue administration and enforcement. The

County needs to training them on how to undertake revenue analysis and reporting, assessing compliance, enforcing the laws, among other skills.

- ii. The revenue staff need to be provided with adequate tools for work such as computers, transport to revenue collection points among others
- iii. Undertake staff satisfaction survey to know the satisfaction levels of your revenue staff. The survey assists the management to address the teething problems that may harm revenue administration and enforcement.

5.12 Gender Mainstreaming in Revenue Administration.

There are several recommendations for action by the CRA in collaboration with UN Women that are proposed based on the findings of this study:

- i. The Commission needs to sensitise the County Executive and the County Assembly on gender issues and gender mainstreaming in the public finance management process.
 - a. The sensitisation entails developing a comprehensive programme on gender mainstreaming in the public finance management process in Kenya.
 - b.** The gender department of the County should spearhead the sensitisation and training programme in collaboration with the revenue department.
- ii. The County need to sensitise of the public and all other stakeholders on gender mainstreaming in the public finance management process. The training programme developed should be integrated into the public participation process and interactions with the Samburu County Budget and Economic Forum.
- iii. Provide technical assistance to Samburu County Government in developing additional laws on the revenue stream, and ensure gender mainstreaming is done during that process.
- iv. Incorporate the gender component in the county tax /fees/charges payers database and ensure this component is included in any automation process.

CHAPTER 6 SAMBURU COUNTY GOVERNMENT OSR ASSESSMENT ACTION PLAN

No.	RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCES REQUIRED (INPUTS)	RESPONSIBILITY (ACTION TO)
1.	<p>Maximise revenue collection by ensuring accountability</p> <ul style="list-style-type: none"> Consider minimising cash risk and adopt an automated payment collection system. Heads of various revenue streams need to closely monitor and account for revenue collected from their OSR streams. Enhance revenue collection from existing streams such as revenue on parking fees, land rate, livestock fees, among others. 	<ul style="list-style-type: none"> Adopt revenue automation system Issue guidelines on daily banking and reconciliation Develop and implement a performance contract (work plan) Target setting for receivers of revenue and collectors of revenue Plough back revenue collected from some streams to improve services in those streams 	<ul style="list-style-type: none"> Technical assistance Budget 	<ul style="list-style-type: none"> CECM Finance CO Finance Head of Revenue
2.	<p>Fast-track enactment of the relevant revenue legislation</p> <ul style="list-style-type: none"> Enact the Finance Bill, 2020 that guide on revenue collection and administration Update valuation roll and fast-track enactment of valuation and rating Act Develop municipal by-laws to enhance revenue collection Other Primary Legislation to be enacted: - Zoning and Parking Bill; Revenue Administration Act; Bill on the management of Samburu Game Reserves Review the law on the provision exemptions of taxes, fees and charges for the people with disability 	<ul style="list-style-type: none"> Finance Bill 2020 – approved by Assembly Develop an updated valuation roll (Lobby for approval of supplementary budget; Initiate the process of procurement of valuation services; Collaborate with relevant stakeholders to begin the process) Develop gender-responsive relevant primary legislation for OSR streams Develop gender-responsive municipal by-laws to enhance revenue collection County to legislate on issues of exemptions for people with disability 	<ul style="list-style-type: none"> Budget Technical assistance 	<ul style="list-style-type: none"> CECM Finance Director Legal CECM Lands CO Finance County Assembly
3.	<p>Develop and implement a revenue reporting structure</p> <ul style="list-style-type: none"> Need for a clear reporting structure for revenue officers with their duties and responsibilities well defined Develop clear reporting structures for revenue officers attached to other departments other than Finance department 	<ul style="list-style-type: none"> Develop a well-defined reporting structure 	<ul style="list-style-type: none"> Technical Assistance 	<ul style="list-style-type: none"> CECM Finance CO Finance

No.	RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCES REQUIRED (INPUTS)	RESPONSIBILITY (ACTION TO)
4.	<p>Develop and implement procedures manual for Revenue administration and enforcement</p> <ul style="list-style-type: none"> Need for the County to prepare revenue administration and enforcement procedures manual to guide the revenue procedures 	<ul style="list-style-type: none"> Develop a gender-responsive procedure manual for revenue enforcement 	<ul style="list-style-type: none"> Budget Technical Assistance 	<ul style="list-style-type: none"> CECM Finance Manager municipal
5.	<p>Promote stakeholder's engagement</p> <ul style="list-style-type: none"> Need for the County to undertake continuous stakeholder engagements by creating awareness on revenue laws for effective revenue administration and enforcement. 	<ul style="list-style-type: none"> Map out key stakeholders Conduct civic education for all stakeholders Sensitise internal stakeholders for revenue administration Increase participation of revenue payers in management of some revenue streams). 	<ul style="list-style-type: none"> Budget 	<ul style="list-style-type: none"> Head of Revenue
6.	<p>Enhance performance analysis, reporting and forecasting</p> <ul style="list-style-type: none"> Enhance the use and awareness of revenue forecasting models to assist in setting realistic revenue targets. Maintain databases for monitoring revenue performance on a daily, weekly, monthly and annual basis. Compare revenue performance across years, months and quarterly as a measure of performance. Prepare reports on revenue performance and share with departments. 	<ul style="list-style-type: none"> Create awareness of existing revenue forecasting model among all staff Introduce daily reporting templates in all stations/ streams Streamline periodic revenue data analysis for reporting Develop gender-disaggregated revenue data for all streams Develop a feedback mechanism for the reports 		<ul style="list-style-type: none"> Head of Revenue and Sub-county Revenue officers

No.	RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCES REQUIRED (INPUTS)	RESPONSIBILITY (ACTION TO)
7.	<p>Streamline revenue enforcement practice</p> <ul style="list-style-type: none"> Train revenue staff on enforcement skills so that they can also enhance compliance. Need to put in place alternative dispute resolution (ADR) mechanism that addresses issues on non-compliance away from the courts. 	<ul style="list-style-type: none"> Train staff on enforcement skills Establish ADR Committee Develop guidelines and operating procedures for the ADR mechanism Deploy enforcement officers to other areas 	<ul style="list-style-type: none"> Budget Technical Assistance 	<ul style="list-style-type: none"> County Secretary Director of Legal Affairs Head of Revenue
8.	<p>Maintain and update revenue accounts and records</p> <ul style="list-style-type: none"> Keep records of all revenue-payers' for each OSR stream. Need to updated periodically 	<ul style="list-style-type: none"> Develop and maintain an updated record for each OSR 		<ul style="list-style-type: none"> Head of Revenue
9.	<p>Automate the revenue management function</p> <ul style="list-style-type: none"> Undertake on-job training to transfer skills of operating LAIFOMS system to all revenue officers as they await the County Integrated Revenue Management System. 	<ul style="list-style-type: none"> Training has been undertaken 		
10.	<p>Develop and implement a framework for internal Audit recommendations follow-up</p> <ul style="list-style-type: none"> Strengthen the internal audit unit and facilitate the county audit committee to ensure follow-ups of audit findings. Need for an officer in every department to be assigned the role of monitoring and reporting on implementation audit recommendations. 	<ul style="list-style-type: none"> Develop a matrix for audit follow up findings Appoint departmental audit champions to follow up on audit findings 	<ul style="list-style-type: none"> Technical assistance 	<ul style="list-style-type: none"> Director Audit

No.	RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCES REQUIRED (INPUTS)	RESPONSIBILITY (ACTION TO)
11.	<p>Strengthen human capital in revenue administration and enforcement</p> <p>The County needs to:</p> <ul style="list-style-type: none"> • Equip revenue staff with the adequate knowledge and skills for revenue administration and enforcement. • The revenue staff need to be provided with adequate tools for work such as computers, transport to revenue collection points among others • Undertake staff satisfaction survey to know the satisfaction levels of revenue staff. The survey assists the management in address the teething problems that may have a negative impact on revenue administration and enforcement 	<ul style="list-style-type: none"> • Train staff on revenue administration and enforcement • Provide a list of staff equipment requirement • Undertake periodic staff satisfaction survey • Deployment of revenue staff in potential streams 	<ul style="list-style-type: none"> • Budget • Technical Assistance 	<ul style="list-style-type: none"> • CO PSM • Director HR • Head of Revenue
12.	<p>Improve security at the revenue collection points for both traders</p>	<ul style="list-style-type: none"> • Collaboration between NG and CG to provide security service 	<ul style="list-style-type: none"> • Budget 	<ul style="list-style-type: none"> • National Government • County Government

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ANNEX 1: GENDER RESPONSIVE QUESTIONNAIRE GUIDE

ASSESSMENT OF SAMBURU OWN SOURCE REVENUE STREAMS

Introduction: Facilitator used this guideline during FGD's or in-depth interviews with the respondents

PART I: FGD with Head Revenue, CECs.

A. General assessment

How many own source revenue (OSR) streams for the County? **Ask for the major five(5)**

B. Enactment of Legislations

- i. Is there an enacted Finance Act to guide on revenue administration at the County? **Get a copy if any.**
- ii. Are there enacted Acts for each OSR? **Identify and get copies if any.**
 - a. If yes, are the enacted OSR Acts gender-responsive, i.e. do the Acts provide clauses that cater to the needs of:
 - i. Male taxpayer/ male- owned entities?
 - ii. Female taxpayers or female-owned entities?
 - iii. Any challenges affecting the enactment of the Acts? **Probe details**

C. Structure for Revenue management

- i. How is the structure for revenue management in the County for each OSR?
- ii. How are the reporting lines?
- iii. Is the structure well documented with the roles and responsibilities for the revenue officers?

D. Operational Procedures manual

- i. Do the revenue staff have clear procedures manual defining procedures of undertaking compliance and enforcement? **Probe for details**
- ii. Are there different procedures for compliance and enforcement for male taxpayers/ male owned entities? Female taxpayers/ female-owned entities?

E. Stakeholder Engagement

- i. What support is available from management to enhance voluntary compliance by the community? **For example, an awareness programme to the community, taking services closer to enhance compliance, giving back to the community through infrastructures (schools and roads)**
- ii. How do you draw the county budget? Is there involvement of the community?
 - a. Does the involvement of the community include both men and women?
 - b. Do you have records of male and female attendance during the community initiatives?

F. Revenue performance management

- i. Do you undertake revenue analysis? **Collect data on revenue performance for last 3-5 years**
- ii. Do you monitor and report on revenue performance? How is the reporting done? **For example weekly, monthly, quarterly and annually.**
- iii. Do you undertake revenue forecasting (setting revenue targets)? How do you distribute the target to the main revenue streams?
- iv. Do you take any form of research/investigations to explain areas of revenue non-performance to help draw mitigation factors?

G. Enforcement

- i. Do you have a team that undertakes enforcement of the Act or Laws in place?
- ii. How is enforcement undertaken? Periodically all the time?
- iii. Do you have courts to support the enforcement?
- iv. Do you have a revenue disputing mechanisms away from court? **i.e. Alternative dispute mechanisms in place?**
- v. Do you issue waivers? How is it done?

H. Accounts record management

- i. Do you have records of your taxpayers in each revenue stream? Who maintains the records for updates, accuracy and quality records?
 - a. Do you have records of male taxpayers/ male owned entities? Female taxpayers/ female-owned entities? For each revenue stream?
- ii. How do you keep your revenue records? **Books, registers, computer software?**
- iii. Is the OSR revenue paid in cash or paid to banks or mpesa pay bill number?

- iv. Who is responsible for reporting or accounting for revenue collected for each OSR stream mentioned?
- v. How is the expenditure system? Is it through the procurement process or accountable cash imprest?
- vi. For land-related OSR- assess the availability of a valuation roll? When was it last updated?
 - a. Does the valuation roll distinguish male/female /joint male and female owners of the property?

I. Automation and integration of systems

- i. Have you automated your revenue accounts records?
- ii. Do you have one system or many systems? If many, are they integrated?
- iii. Any challenges associated with automation?

J. Availability of internal controls & audit mechanisms

- i. Do you have an internal auditor?
- ii. Which expenditure control measures are in place?
- iii. Are there reports done from internal audits?

K. Human capacity and skills

- i. How do you recruit your employees in each dept?
- ii. Do you ensure gender balance in the recruitment of employees?
- iii. How many men and women are employed in the department?
- iv. Are the staffs skilled for the specialised tasks? *For example, basic computerised skill, bookkeeping, enforcement skills?*
- v. Is there any refresher training done to staff?
- vi. Is there any benchmarking done for learning purposes?
- vii. Do you do staff satisfaction surveys to ascertain satisfaction level and address non-satisfaction issue? Do staff satisfaction surveys cover issues that affect men and women separately? Any motivation awards for excellent performance? Etc
- viii. Assess availability of tools, equipment, computers, furniture, secure cabinets in case of use of receipts or filing, telephone, for effectual work output.

L. What challenges faced in ensuring compliance and enforcement revenue administration?

M. What are the proposed solutions?

PART II- For OSR Accounts management's staff

In-depth understanding of each OSR stream

- i. Undertake an in-depth understanding of each OSR? Probe on:
 - a. Who pays? (This should also be established by gender (male/ female))
 - b. How is it paid?
 - d. When is it paid?
 - e. Where is it paid?
 - f. How much is paid?
- i. What measures are in place for compliance with each OSR?
- ii. What measure is in place for enforcement with each OSR?
- iii. What compliance and enforcement gaps identified in each revenue stream?
- iv. Are there compliance and enforcement gaps that are specific to male taxpayers? Female taxpayers?
- v. What proposed solutions to address the gaps?

ANNEX 2: PICTURES FROM LAMU ASSESSMENTS

Figure 8: Picture of revenue officer attached to the livestock Market



Figure 9: Picture of livestock trade in the livestock Market

ANNEX 3: SAMBURU COUNTY LIST OF INTERVIEWEES

S/NO	NAME	DEPARTMENT	CELL PHONE NUMBER	DATE
1.	David Lenkute	Sub-County Revenue Officer	724989601	23/10/20
2.	Prisiclla Lalpirashi	Ag. Licencing Officer	713541712	23/10/20
3.	Jane Leparkeri	Revenue Officer	745668732	23/10/20
4.	Maureen Lekirapiti	Revenue Officer	701839296	23/10/20
5.	Samson Lepasaiya	Revenue Officer	706552928	23/10/20
6.	Letirok Solomon	Head of Audit	723647577	23/10/20
7.	Dorcas Lekasanyai	CECM Finance	720285380	23/10/20
8.	Lekupany Francis	ICT Officer	722558089	23/10/20
9.	Lenanyokie Sammy	Director Revenue	720588029	22/10/20
10.	Tim Lenolkirna	Chief Internal Auditor	714965487	22/10/20
11.	Bosco Kialai	Sub-County Revenue Officer	712875127	22/10/20
12.	Sabato Lolepe	Revenue Clerk	706683298	21/10/20
13.	Lekeren Haran	Revenue Officer	729297062	19/10/20
14.	Lucy Lesiyampe	Accountant	721346370	19/10/20

ANNEX 4: THE REVENUE STREAMS REPORTED BY SAMBURU COUNTY GOVERNMENT

S/NO	Revenue Stream
1.	Land Rates
2.	Single Business Permit
3.	Total Cess Receipts
4.	Game Parks/ National Reserves Fees
5.	Markets/ Slaughter Houses Fees
6.	Wheat Cess
7.	Liquor License
8.	AMS
9.	Various Health Dept. Fees
10.	County transport and public work charges
11.	Proceeds from sale motor vehicle
12.	Tender application fees
13.	Prospecting Licenses
14.	User Fee

ANNEXE 5: SAMBURU COUNTY EXECUTIVE VALIDATION WORKSHOP PARTICIPANTS

S/NO	Name	Designation	Gender
1.	H.E Moses Lenolkulal	Governor	M
2.	Bosco Sambu	County Secretary	M
3.	Dorcas Lekesanyal	CECM-Finance	F
4.	David Lesamana	Chief Officer Finance	M
5.	David Njenga	Director of Finance	M
6.	Sammy Lenanyokie	Director Revenue	M
7.	Daniel Lempei	Revenue Officer	M
8.	Ismail Lealmusia	Revenue Officer	M
9.	Iekeren Haran	Revenue Officer	M
10.	Letuntu Mariamu	Revenue Officer	F
11.	Susan Mwangi	Senior Revenue Officer	F
11.	Joseph Leremore	Revenue Officer	M
12.	Fred Leakono	Senior Revenue Officer	M
13.	David Lekunte	Senior Revenue Officer	M
14.	Michael Lesamaya	Revenue Officer	M
15.	Jeniffer Lesekekeri	Revenue Officer	F
16.	Peninan Loronyokie	Director of Legal Services	F
17.	N.L Murda	Manager -Mararal Municipality	F
18.	Thomas Leremore	Economic Advisor	M
19.	Alice Lenanyokie	Chief Officer PSM & Admin	F
20.	Sammy Lekula	Director -Governor Press Service	M
21.	Lekupuny Francis	ICT Officer	M

ANNEX 6: SAMBURU COUNTY ASSEMBLY VALIDATION WORKSHOP PARTICIPANTS

S/NO	Name	Designation	Gender
1.	Lempere Solomon	Speaker	M
2.	Lemoosa Jonathan	Deputy Speaker	M
3.	Osman Lude	MCA-PLWDs	M
4.	Peter Lemper	MCA-Chair Budget Committee	M
5.	Jerias Leshoomo	MCA	M
6.	Joseph Leshukan	MCA	M
7.	Doris Lemkirasi	MCA	F
8.	Lucas Lekwale	MCA	M
9.	Simon Lekupe	Director of Legislative Services	M
10.	Lekupanic Abubakar	Principal Clerk Assistant	M
11.	David Lerno	Director Budget	M
12.	Lenkupae Augustine	Principal Sergent at Arms	M
13.	Chris Lolmingani	Senior Clerk Assistant	M
14.	Sagine Lenkie	Senior Clerk Assistant	M

ANNEX 7: LIST OF TECHNICAL STAFF THAT PARTICIPATED IN THE VALIDATION WORKSHOP

S/NO	Name	Designation	Gender
1.	Dr Irene Asienga	CRA	Commissioner
2.	Dr.Fred Mugambi	KESRA	Commissioner
3.	Dr.Miriam Omollo	UN-Women	Consultant
4.	Dr Eric Lewa	KESRA-KRA	KESRA -Mombasa
5.	James Katule	CRA	Director of Fiscal Affairs
6.	Selly Yagan	CRA	Deputy Director of Fiscal Affairs
7.	Alice Kiama	KESRA-KRA	Consultant
8.	Ainea Makanga	KESRA-KRA	Consultant
9.	Meimuna Mohamed	CRA	Senior Analyst-Revenue Enhancement
10.	Duncan Gathege	KESRA-KRA	Consultant
11.	Sanawa Zablou	CRA	Research Analyst-Revenue Enhancement
12.	Sabina Ngolo	KESRA-KRA	KESRA -Mombasa
13.	Simon Richu	CRA	logistics
14.	Emmanuel Kingori	KESRA-KRA	logistics



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Kenya School of Revenue Administration (KESRA)



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