



**COUNTY GOVERNMENT OF KERICHO**

**KERICHO COUNTY REVENUE MOBILIZATION  
STRATEGY**

**2023 – 2027**

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## LIST OF ACRONYMS

ADP - Annual Development Plan

CECM - County Executive Committee Member

CFSP - County Fiscal Strategy Paper

MTRS - Medium-Term Revenue Strategy

CIDP - County Integrated Development Plan

PPPs - Public-Private Partnerships

KPIs- Key Performance Indicators

HR- Human Resource

ICT- information communication and technology

M&E - Monitoring and Evaluation

CRA - Commission on Revenue Allocation

CFSP- County Fiscal Strategy Paper

USSD - Unstructured Supplementary Service Data

CPAIC - County Assembly Public Accounts Committee

## FOREWORD

The County Government of Kericho County is committed to strengthening its fiscal capacity to effectively deliver on its mandate and improve the livelihoods of its residents. The development of the Kericho County Revenue Mobilization Strategy (FY 2022/23 – FY 2027/28) marks a significant milestone in our journey towards achieving financial sustainability and economic resilience.


This strategy provides a clear and structured framework for enhancing Own Source Revenue through modernization of systems, expansion of the revenue base, and strengthening of institutional capacity. It underscores our commitment to transparency, accountability, and efficiency in the management of public resources.

Kericho County is endowed with immense economic potential, particularly in agriculture, trade, and emerging urban centers. Harnessing this potential requires deliberate policy interventions, innovative revenue administration approaches, and active collaboration among stakeholders. This strategy therefore emphasizes the importance of partnerships with citizens, the private sector, national government institutions, and development partners.

As a County, we recognize that revenue mobilization is not merely about collection, but about building trust, ensuring fairness, and delivering quality services that meet the expectations of our people. We are therefore committed to fostering a culture of voluntary compliance through continuous taxpayer education, improved service delivery, and transparent reporting.

I call upon all stakeholders including County staff, the business community, and residents to support the implementation of this strategy. Together, we can build a robust and sustainable revenue system that will drive socio-economic development and improve the quality of life for all.

The County Treasury remains dedicated to providing leadership in the implementation of this strategy and ensuring that the County achieves its revenue targets in a transparent, accountable, and efficient manner.



Hon. Jackson Rop  
**County Executive Committee Member**  
**Finance and Economic Planning and Head of County Treasury**

## ACKNOWLEDGEMENT

The preparation of the Kericho County Revenue Mobilization Strategy (FY 2022/23 – FY 2027/28) was a collaborative effort made possible through the dedication, expertise, and commitment of various stakeholders.

The County Government of Kericho County wishes to express its sincere appreciation to all individuals and institutions that contributed to the development of this strategy. Special recognition goes to the County Treasury, under the leadership of the County Executive Committee Member for Finance and Economic Planning, for providing overall policy direction and coordination throughout the process.

We acknowledge the valuable contributions of the Directorate of Revenue, whose technical input, data analysis, and practical insights greatly informed the development of this strategy. Appreciation is also extended to other County departments, including Trade, Lands, Agriculture, ICT, and Planning, for their support in identifying key revenue streams and providing sector-specific information.

The County Government further appreciates the role of oversight and advisory institutions, including the County Assembly of Kericho, for their guidance on policy and legislative matters. We also recognize the contribution of national institutions such as the National Treasury, Kenya Revenue Authority, and the Commission on Revenue Allocation for their policy frameworks and technical support in strengthening county revenue systems.

Special thanks are extended to stakeholders from the private sector, business community, civil society, and members of the public who participated in consultative forums and provided valuable feedback that enriched this strategy.

Finally, we acknowledge the efforts of all officers and technical staff who worked tirelessly to compile, review, and finalize this document.

The County Government remains committed to implementing this strategy in a transparent, accountable, and inclusive manner to enhance revenue mobilization and improve service delivery for the people of Kericho County.



CPA Gilbert Bii  
**Chief Officer, Finance**

## CHAPTER ONE: INTRODUCTION

### 1.1 Introduction of Kericho County

The Kericho County is one of the 47 counties established under the Kenya Constitution 2010 upon its promulgation. Article 174, provides for devolution as a means of promoting democratic and accountable exercise of power, enhancing service delivery, and enabling communities to manage their own development priorities.

Under Article 209(3) and (4) of the Constitution, county governments are mandated to generate revenue through Property rates, Entertainment taxes; and Charges for services they provide and enhanced in schedule four. This mandate is further operationalized by the Public Finance Management Act, which provides the legal framework for revenue collection, management, and reporting.

Kericho County plays a significant role in Kenya's economy, particularly in agriculture, with tea farming being the dominant economic activity. The County is home to major tea estates and factories, making it a key contributor to national export earnings. In addition, trade, small-scale businesses, and emerging urban centers provide a strong foundation for own-source revenue generation.

### 1.2 Background

Revenue mobilization is a critical component in ensuring that Kericho County fulfills its constitutional mandate of providing services such as healthcare, infrastructure, water, and agricultural support.

While the County receives its equitable share and conditional grants from the National Government, these resources are often insufficient to meet increasing development needs. As a result, Own Source Revenue (OSR) plays a vital role in enhancing fiscal autonomy, improving service delivery, strengthening accountability and promoting sustainable development.

Kericho County has a diverse revenue base of 15 revenue streams with the highest contributors being; Property rates and land-related charges, Single Business Permits (SBP), Market fees and parking fees and Agricultural cess. Despite this potential, the County faces several challenges including Low compliance levels among taxpayers, Weak enforcement mechanisms, Inadequate automation and integration of systems, Revenue leakages and inefficiencies, Limited mapping and valuation of revenue sources.

This Revenue Mobilization Strategy is therefore designed to address these challenges and unlock the County's full revenue potential.

### 1.3 Position and Size

Kericho County is located in the South Rift of the Great Rift Valley, about 256kms from Nairobi, the capital city of Kenya and has its headquarters in Kericho town. Kericho County lies between longitudes 35° 02' and 35° 40' and between the Equator and latitude 0023'south with an altitude of about 2002m above the sea level. The county is bordered by the Uasin Gishu County to the North, Baringo County to the North East, Nandi County to the North West, Nakuru County to the North East and Bomet County to the South. It is bordered to the West by Nyamira and Homa Bay Counties and to the West by Kisumu County. The county occupies a total area of 2,436 Km<sup>2</sup> and is divided into 6 sub-counties, 30 wards, 85 locations and 209 sub locations and lies within the highland equatorial climate zone, characterized by adequate rainfall and fertile soils, making it ideal for agriculture, particularly tea farming. The County's strategic location along key transport corridors enhance trade and economic activities, further supporting revenue generation opportunities.

### 1.4 Strategic Objectives

The Kericho County Revenue Mobilization Strategy is guided by the following strategic objectives:

- i. Increase Own Source Revenue (OSR) by at least 15–20% annually over the strategy period
- ii. Digitize and automate revenue systems to improve efficiency, transparency, and accountability
- iii. Map, register, and regularize all revenue sources and collection points across the County
- iv. Enhance taxpayer compliance through education, enforcement, and improved service delivery
- v. Expand and diversify revenue streams by leveraging agriculture, trade, and emerging sectors
- vi. Strengthen governance, transparency, and accountability in revenue administration
- vii. Reduce revenue leakages through improved internal controls, monitoring, and audit systems

## CHAPTER TWO: INSTITUTIONAL FRAMEWORK AND REVENUE ADMINISTRATION

### 2.1 Institutional and Administrative Arrangements

Under the current administrative structure, the Directorate of Revenue, domiciled within the Department of Finance and Economic Planning, is responsible for the collection, recording, accounting, and reporting of all county own-source revenues (OSR).

The Directorate is headed by the Director of Revenue, who serves as the designated County Receiver of Revenue pursuant to Section 157 of the Public Finance Management Act. The office oversees day-to-day revenue operations, including supervision, monitoring, reconciliation, and reporting of revenue across all departments and sub-counties.

For operational efficiency and effectiveness, revenue administration in Kericho County is decentralized up to the sub-county level where sub-county revenue officers coordinate revenue collection within their jurisdictions and Cashless systems and standardized reporting procedures are implemented.

The Directorate collaborates closely with the following units:

- a) County Treasury Accounting Services – for consolidation of revenue data and financial reporting;
- b) Internal Audit Unit – for compliance checks, risk assessment, and assurance;
- c) Budget Directorate – for achievable revenue targets to finance the county budget
- d) ICT Directorate – for system automation, maintenance, and data integrity; and
- e) Departments (Trade, Lands, Agriculture, Health, Tourism, etc.) – for management of sector-specific revenue streams.

### 2.2 Coordination and Oversight Mechanisms

Revenue collection performance in Kericho County is monitored through structured reporting and accountability mechanisms, including:

- a) Monthly revenue performance reviews coordinated by the County Treasury
- b) Quarterly reports submitted to the County Executive Committee (CEC) and County Assembly

c) Annual financial statements prepared in compliance with the Public Finance Management Act and the Public Finance Management (County Governments) Regulations.

These mechanisms ensure that accountability, transparency and Evidence-based decision-making.

### 2.3 Revenue Performance Analysis, Reporting and Forecasting

Effective revenue administration requires continuous analysis, accurate reporting, and realistic forecasting to support planning and decision-making.

#### **(a) Revenue Performance Analysis**

Revenue performance analysis involves systematic tracking and evaluation of actual collections against targets and historical trends. This enables the County Treasury to:

- Identify high- and low-performing revenue streams;
- Analyze seasonal patterns in areas such as issuance of single business, market fees and land rates
- Evaluate the effectiveness of enforcement and policy measures; and
- Strengthen accountability among revenue officers.

Performance analysis will be conducted on Daily for operational monitoring, monthly for performance tracking and quarterly for strategic review. Automated dashboards and integrated financial systems will be used, with findings reported to the CECM for Finance.

#### **(b) Revenue Reporting**

The Directorate of Revenue shall prepare monthly, quarterly, and annual reports in compliance with the Public Finance Management Act.

Reports will include: Revenue collected per source and sub-county, variance between targets and actual collections, reasons for deviations, enforcement and compliance activities and recommended corrective actions. These reports will inform Submissions to the Controller of Budget and County Assembly oversight processes.

### **(c) Revenue Forecasting**

Revenue forecasting supports fiscal planning and sustainability by projecting future revenues based on data and economic trends and will be conducted during preparation of the County Fiscal Strategy Paper (CFSP).

The County will adopt the following forecasting approaches:

- Trend analysis 3–5 years historical data
- Elasticity models linking revenue growth to economic activity
- Scenario analysis applying optimistic, realistic, pessimistic projections

### **(d) Cashless Revenue Collection**

Kericho County will prioritize fully cashless revenue collection systems to enhance transparency and reduce leakages.

Payment channels will include:

- Mobile money platforms (e.g., M-Pesa Paybill)
- USSD services
- Bank deposits

Regular reconciliation between mobile money, banking systems, and revenue records will be undertaken to ensure accuracy and accountability.

## **2.4 Key Challenges**

Despite ongoing reforms, the following challenges affect revenue management:

- Fragmented data systems. There still exists manual and digital;
- Limited system integration
- Delays in reconciliation and reporting
- Weak audit trails and controls
- Low compliance among taxpayers

## **2.5 Automation and Integration of Systems**

Automation involves the use of digital systems to enhance efficiency, transparency, and accountability in revenue administration.

### **(a) Importance of Automation**

Automation will:

- Reduce human error and fraud
- Enable real-time monitoring of collections
- Improve taxpayer convenience
- Strengthen audit trails
- Enhance efficiency in collection, reconciliation, and reporting.

## **2.6 Current Status in Kericho County**

Kericho County has made progress in digitizing revenue collection through:

- Mobile money payment systems (M-Pesa);
- Electronic receipting systems
- Partial automation of revenue streams (parking, business permits, land rates).

However, there still exists key gaps including; limited integration across departments, continued reliance on manual reconciliation processes and incomplete revenue databases.

## **2.7 Internal Control and Audit Mechanisms**

### **(a) Role of Internal Audit**

The Internal Audit Unit provides independent assurance on revenue processes, guided by the Public Finance Management Act and Public Sector Internal Audit Standards. Key roles include:

- Risk assessment
- Compliance verification
- Identification of control weaknesses
- Recommendation of corrective actions

### **(b) Internal Control Framework**

The County will implement robust internal controls to ensure:

- Accurate financial reporting

- Compliance with laws and policies
- Safeguarding of public resources
- Efficient revenue collection

Key control measures include:

1. Segregation of duties
2. Daily reconciliation of collections
3. Authorization procedures
4. System access controls
5. Periodic audits and spot checks

**(c) High-Risk Revenue Areas**

The following revenue streams are considered high-risk and require enhanced oversight:

- Property rates and land rent
- Single Business Permits (SBP)
- Agricultural cess (Forest, livestock)
- Market and parking fees
- Liquor licensing

**(d) Audit Reporting and Follow-Up**

Audit reports will be submitted to:

- Governor's Office
- CECM for Finance
- Chief Officer Finance
- County Assembly Public Accounts Committee (CPAIC)

Follow-up audits will ensure implementation of recommendations and accountability.

## CHAPTER THREE: STRATEGY RATIONALE AND OBJECTIVES

### 3.1 Rationale

The formulation of the Kericho County Revenue Mobilization Strategy (2023–2027) is guided by the need to strengthen the County’s fiscal capacity, enhance service delivery, and reduce overreliance on transfers from the National Government.

In recent years, Kericho County has experienced revenue performance challenges arising from:

- Weak enforcement mechanisms
- Limited automation and system integration
- Inadequate valuation and mapping of revenue sources
- Low compliance levels among taxpayers and
- Revenue leakages in collection processes

This strategy provides a comprehensive framework to address these challenges through modern, transparent, and efficient revenue administration systems. It seeks to optimize existing revenue streams—particularly in Single Business Permit (SBP), agriculture (Produce cess), trade, land rates, and markets—while exploring new revenue opportunities to expand the County’s fiscal space.

The strategy is anchored on key policy and legal frameworks, including:

- Third County Integrated Development Plan (CIDP III) 2023–2027
- Annual Development Plan (ADP)
- County Fiscal Strategy Paper (CFSP)
- County Annual Budget
- Public Finance Management Act (PFMA)

It also aligns with national frameworks such as Medium-Term Revenue Strategy (MTRS) and Digital revenue mobilization reforms led by Kenya Revenue Authority. Ultimately, this strategy aims to establish a sustainable, efficient, and accountable revenue ecosystem that supports inclusive development in Kericho County.

## 3.2 Objectives

### **Overall Objective**

To enhance Kericho County's capacity to generate adequate, reliable, and sustainable own-source revenue to support effective service delivery and development priorities.

### **Specific Objectives**

1. Enhance efficiency in revenue collection through automation, system integration, and improved data management.
2. Expand and diversify the revenue base by identifying and exploiting new and underutilized sources.
3. Strengthen compliance and enforcement mechanisms to minimize leakages and improve revenue realization.
4. Improve governance, transparency, and accountability through strong internal controls and audits.
5. Build institutional and human capacity through training, performance management, and resource support.
6. Review and harmonize the legal and policy framework governing revenue administration.
7. Promote stakeholder participation and taxpayer education to enhance voluntary compliance.

## 3.3 Strategic Focus Areas and Interventions

### **1. Revenue Automation and Digitization**

**Objective:** Enhance efficiency, transparency, and accountability.

#### **Key Interventions:**

- Upgrade and integrate County Revenue Management Systems
- Integrate payment platforms
- Establish real-time revenue dashboards
- Implement electronic receipting and reconciliation systems

### **2. Revenue Base Expansion and Diversification**

**Objective:** Increase the County's fiscal space.

**Key Interventions:**

- Conduct county-wide revenue mapping
- Expand revenue from Produce cess, agribusiness, and trade
- Introduce new streams
- Promote Public-Private Partnerships (PPPs)

**3. Compliance, Enforcement, and Policy Reforms**

**Objective:** Improve revenue collection efficiency.

**Key Interventions:**

- Review and harmonize revenue laws and Finance Acts
- Establish a Revenue Enforcement Unit
- Introduce taxpayer identification systems
- Implement penalties and compliance incentives
- Introduce rapid results initiative in ensuring compliance

**4. Governance, Transparency, and Accountability**

**Objective:** Strengthen integrity and trust.

**Key Interventions:**

- Strengthen internal controls and audit systems
- Enhance transparency in revenue reporting
- Conduct regular internal and external audits
- Strengthen County Assembly oversight

**5. Capacity Development and Institutional Strengthening**

**Objective:** Improve staff performance and productivity.

**Key Interventions:**

- Continuous professional training
- Provision of tools and logistics
- Performance-based management systems
- Strengthen inter-departmental coordination

## **6. Stakeholder Engagement and Public Awareness**

**Objective:** Promote voluntary compliance.

### **Key Interventions:**

- Carry out public awareness campaigns
- Conduct key stakeholder engagement forums
- Enhance feedback and grievance mechanisms
- Communication strategies via media and outreach

## **7. Data Management and Performance Monitoring**

**Objective:** Enable evidence-based decision-making.

### **Key Interventions:**

- Establish centralized revenue database
- Develop KPIs for revenue units
- Conduct periodic performance reviews
- Use analytics to identify high-potential revenue areas

## CHAPTER FOUR: IMPLEMENTATION FRAMEWORK

### 4.1 Overview

Implementation of this strategy will require coordinated action, adequate resources, and continuous monitoring. The Revenue Directorate will lead implementation, supported by the County Treasury, departments, and stakeholders.

### 4.2 Institutional Arrangements

#### **a) Department of Revenue**

- Lead implementation of revenue reforms
- Coordinate automation and enforcement
- Prepare performance reports
- Supervise sub-county revenue units

#### **b) County Treasury**

- Provide policy direction and funding
- Integrate revenue targets into CFSP and budgets
- Ensure compliance with the Public Finance Management Act

#### **c) County Executive Committee (CEC)**

- Approve policies and reforms
- Facilitate interdepartmental coordination

#### **d) County Assembly**

- Approve revenue laws
- Provide oversight and accountability

#### **e) Internal Audit and Oversight Institutions**

- Conduct audits and risk assessments
- Ensure compliance and accountability

#### **f) Stakeholders and Development Partners**

Includes:

- National Treasury of Kenya

- Commission on Revenue Allocation (CRA)
- Controller of Budget
- Office of the Auditor-General
- Kenya Revenue Authority
- Council of Governors

#### 4.3 Resource Mobilization

Funding will be sourced from:

- County budget allocations
- Development partners
- Public-private partnerships

#### 4.4 Implementation Timeline

<b>Phase</b>	<b>Key Activities</b>	<b>Timeline</b>
Phase I	Baseline, mapping, data collection	Q1
Phase II	Automation, legal reforms, training	Q2
Phase III	Enforcement, rollout of new streams	Q3
Phase IV	Evaluation and reporting	Q4

#### 4.5 Risk Management and Mitigation

<b>Risk</b>	<b>Mitigation</b>
Resistance to automation	Training and sensitization
Inadequate funding	Budget integration and partnerships
Weak enforcement	Dedicated enforcement unit
System failure	Strong ICT infrastructure
Political interference	Strong legal frameworks

#### 4.6 Coordination and Reporting

- Revenue Implementation Committee (RIC) chaired by Chief Officer Finance
- Quarterly progress reviews
- Annual reports to County Assembly and Controller of Budget

## CHAPTER FIVE: MONITORING, EVALUATION AND REPORTING

### 5.1 Overview

Monitoring and Evaluation (M&E) ensures effective tracking of implementation, accountability, and continuous improvement.

Aligned with the Public Finance Management Act, the framework supports integration with planning and budgeting processes.

### 5.2 Objectives of M&E

1. Track implementation progress
2. Measure efficiency and effectiveness
3. Support decision-making
4. Enhance accountability
5. Promote learning and improvement

### 5.3 Key Performance Indicators (KPIs)

<b>Strategic Area</b>	<b>KPI</b>	<b>Frequency</b>
Automation	% of revenue streams digitized	Quarterly
Revenue Growth	% increase in OSR	Annual
Compliance	Compliance rate (%)	Quarterly
Enforcement	Value of arrears recovered	Quarterly
Efficiency	Cost of collection ratio	Annual

## CHAPTER SIX: CONCLUSION AND WAY FORWARD

The Kericho County Revenue Mobilization Strategy (2023–2027) provides a comprehensive roadmap for strengthening the County’s fiscal sustainability through enhanced own-source revenue generation, improved efficiency in revenue administration, and strengthened accountability mechanisms.

The strategy underscores the importance of:

- Automation and digitization of revenue systems
- Expansion and diversification of revenue sources, particularly leveraging Kericho’s strong agricultural and commercial base
- Strengthening compliance and enforcement frameworks and
- Building institutional and human capacity

These interventions are critical in enabling the County to reduce reliance on transfers from the National Government and to sustainably finance its development priorities, including infrastructure, healthcare, agriculture, and water services.

Successful implementation of this strategy will require strong leadership, coordinated institutional efforts, and active participation of all stakeholders—including citizens, businesses, and development partners. Continuous monitoring, evaluation, and adaptive learning will be essential to ensure that the strategy remains responsive to emerging challenges and opportunities.

### Way Forward

To ensure effective implementation and long-term sustainability, the County Government of Kericho will:

#### **1. Institutionalize Revenue Reforms**

- Strengthen the Directorate of Revenue as a semi-autonomous and well-resourced unit
- Mainstream revenue mobilization reforms across all departments
- Ensure adequate budgetary allocation for revenue enhancement initiatives

#### **2. Strengthen Legal and Policy Frameworks**

- Regularly review and update Finance Acts and revenue-related laws

- Align county revenue policies with the Public Finance Management Act and other national frameworks
- Enhance enforcement provisions to improve compliance

### **3. Enhance Partnerships and Collaboration**

- Strengthen collaboration with key institutions such as:
  - National Treasury of Kenya
  - Commission on Revenue Allocation
  - Kenya Revenue Authority
  - Controller of Budget
  - Office of the Auditor-General
- Engage development partners and any willing stakeholder for technical assistance and capacity building
- Promote Public-Private Partnerships (PPPs) in revenue-generating investments

### **4. Promote Transparency and Public Trust**

- Publish monthly, quarterly, and annual revenue performance reports
- Enhance public participation in revenue policy formulation
- Strengthen accountability through open data and communication platforms

### **5. Integrate Revenue with Planning and Budgeting**

- Link revenue performance to planning instruments such as CIDP, ADP, and CFSP
- Use revenue forecasts to inform budgeting and fiscal planning
- Align revenue strategies with development priorities and service delivery goal

### **6. Strengthen Monitoring, Evaluation, and Learning**

- Continuously track performance against set targets and KPIs
- Conduct periodic reviews and update the strategy as necessary
- Institutionalize data-driven decision-making processes

## Conclusion

Through consistent and effective implementation of this strategy, Kericho County will establish a robust, transparent, and sustainable revenue system capable of supporting improved service delivery, economic growth, and enhanced livelihoods for its residents.

The Department of Finance and Economic Planning remains committed to driving this agenda forward with integrity, innovation, efficiency, and accountability, ensuring that revenue mobilization becomes a cornerstone of the County's long-term development.

ANNEXUTURE: Kericho County Revenue Mobilization Strategy – Implementation Matrix

<b>Strategic Objective</b>	<b>Key Activities</b>	<b>Responsible Entities</b>	<b>Timeline</b>	<b>Resources Required</b>	<b>Performance Indicators</b>
Strengthen Legal & Policy Framework	<ul style="list-style-type: none"> <li>- Review and harmonize existing revenue laws</li> <li>- Enact new revenue legislation</li> <li>- Align policies with national frameworks</li> </ul>	Directorate of Revenue, Legal Department, County Assembly	Short-term (Year 1)	Legal expertise, stakeholder consultations	Number of laws reviewed/enacted; compliance level
Enhance Revenue Administration Systems	<ul style="list-style-type: none"> <li>- Automate revenue collection systems</li> <li>- Integrate mobile money &amp; banking</li> <li>- Implement e-receipting</li> </ul>	County Treasury, ICT Directorate, Revenue Directorate	Year 1-2	ICT infrastructure, software, technical support	% revenue collected digitally; reduced leakages
Improve Revenue Collection Efficiency	<ul style="list-style-type: none"> <li>- Train staff</li> <li>- Deploy staff strategically</li> <li>- Introduce performance contracts</li> </ul>	Revenue Directorate, HR Department	Continuous	Training materials, HR budget	Increase in collections; staff productivity

Expand Revenue Base	<ul style="list-style-type: none"> <li>- Conduct revenue mapping</li> <li>- Register taxpayers</li> <li>- Introduce new streams</li> </ul>	Revenue Directorate, Lands, Trade, Planning	Year 1-3	GIS tools, survey teams	Increase in taxpayers; OSR growth
Enhance Compliance & Enforcement	<ul style="list-style-type: none"> <li>- Taxpayer education</li> <li>- Establish enforcement unit</li> <li>- Strengthen audits</li> </ul>	Revenue Directorate, Enforcement Unit	Continuous	Enforcement officers, campaign funds	Reduction in arrears; compliance rate
Promote Transparency & Accountability	<ul style="list-style-type: none"> <li>- Publish reports</li> <li>- Strengthen audits</li> <li>- Implement audit trails</li> </ul>	County Treasury, Internal Audit	Continuous	Audit tools, reporting systems	Reports published; audit issues resolved
Strengthen Stakeholder Engagement	<ul style="list-style-type: none"> <li>- Public participation forums</li> <li>- Business engagement</li> <li>- Feedback mechanisms</li> </ul>	County Treasury, CBEF, Communication Unit	Continuous	Participation budget, communication platforms	Number of forums; satisfaction levels
Enhance Data Management & Monitoring	<ul style="list-style-type: none"> <li>- Centralized database</li> <li>- Establish KPIs</li> <li>- Performance reviews</li> </ul>	ICT Directorate, Revenue Directorate	Continuous	Data systems, analytics tools	Timely reports; KPI achievement